ARTISAN LAKES
COMMUNITY DEVELOPMENT
DISTRICT

FINANCIAL STATEMENTS – AUGUST 2025

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

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Artisan Lakes Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Artisan Lakes Community Develoment District
Balance Sheet
for the Period Ending August 31, 2025

	Governmental Funds					
		Debt Service Funds		Account Groups		Totals
	General Fund	Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Assets						
Cash and Investments						
General Fund - Invested Cash	$ 249,736	$ -	$ -	$ -	$ -	$ 249,736
Debt Service Fund						
Interest Account						
Series 2013 A-1	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Sinking Account						
Series 2013 A-1	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Reserve Account						
Series 2013 A-1	-	261,650	-	-	-	261,650
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	103,625	-	-	-	103,625
Series 2018		-	136,912	-	-	136,912
Revenue						
Series 2013 A-1 and A-2	-	419,857	-	-	-	419,857
Series 2013 A-3	-	56,542	-	-	-	56,542
Series 2018	-	-	335,923	-	-	335,923
Prepayment Account						
Series 2013 A-1	-	350	-	-	-	350
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Capitalized Interest Account	-	-	-	-	-	-
Construction Account	-	-	-	-	-	-
Cost of Issuance Account	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	87	-	-	-	-	87
Accounts Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,314,858	-	1,314,858
Amount to be Provided by Debt Service Funds	-	-	-	8,405,142	-	8,405,142
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	3,108,183	3,108,183
Total Assets	**$ 249,824**	**$ 842,024**	**$ 472,834**	**$ 9,720,000**	**$ 3,108,183**	**$ 14,392,865**

Artisan Lakes Community Develoment District
Balance Sheet
for the Period Ending August 31, 2025

	Governmental Funds					
		Debt Service Funds		Account Groups		Totals
	General Fund	Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Liabilities						
Accounts Payable & Payroll Liabilities	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-					
General Fund	-	-	87	-	-	87
Debt Service Fund(s)	-	-	-	-	-	-
Bonds Payable						
Current Portion (Due Within 12 Months)						
Series 2013 A-1	-	-	-	70,000	-	70,000
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	25,000	-	25,000
Series 2018	-	-	-	125,000	-	125,000
Long Term						
Series 2013 A-1	-	-	-	2,665,000	-	2,665,000
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	985,000	-	985,000
Series 2018	-	-	-	$5,850,000	-	5,850,000
Total Liabilities	**$ -**	**$ -**	**$ 87**	**$ 9,720,000**	**$ -**	**$ 9,720,087**
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	3,108,183	3,108,183
Fund Balance						
Restricted						
Beginning: October 1, 2024 (Unaudited)	-	812,566	448,012	-	-	1,260,578
Results from Current Operations	-	29,458	24,734	-	-	54,192
Unassigned						
Beginning: October 1, 2024 (Unaudited)	183,332	-	-	-	-	183,332
Results from Current Operations	66,492	-	-	-	-	66,492
Total Fund Equity and Other Credits	**$ 249,824**	**$ 842,024**	**$ 472,747**	**$ -**	**$ 3,108,183**	**$ 4,672,777**
Total Liabilities, Fund Equity and Other Credits	**$ 249,824**	**$ 842,024**	**$ 472,834**	**$ 9,720,000**	**$ 3,108,183**	**$ 14,392,865**

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Interest														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue														
Special Assessments - On-Roll	367	1,239	36,722	86,769	1,167	1,118	2,750	111	924	29	-	131,196	140,971	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges														
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	(9,222)	0%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 367**	**$ 1,239**	**$ 36,722**	**$ 86,769**	**$ 1,167**	**$ 1,118**	**$ 2,750**	**$ 111**	**$ 924**	**$ 29**	**$ -**	**$ 131,196**	**$ 140,971**	**93%**
Expenditures and Other Uses														
Legislative														
Board of Supervisor's Fees	-	800	-	-	600	-	200	-	1,000	-	-	2,600	4,000	65%
Executive														
Professional Management	2,375	2,375	2,375	2,375	2,628	2,375	2,375	2,375	2,375	2,375	2,122	26,125	28,500	92%
Financial and Administrative														
Audit Services	-	-	-	5,400	-	-	-	-	-	-	-	5,400	6,500	83%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Arbitrage Rebate Services	-	-	-	500	-	500	-	-	-	-	-	1,000	1,500	67%
Other Contractual Services														
Legal Advertising	-	-	-	-	-	-	-	1,941	-	-	-	1,941	2,000	97%
Trustee Services	-	-	4,246	-	-	-	-	-	-	-	-	4,246	10,622	40%
Dissemination Agent Services	-	-	-	-	-	-	5,000	-	-	-	-	5,000	6,000	83%
Bond Amortization Schedules	-	-	-	-	-	-	500	-	-	-	-	500	-	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	250	0%

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	-	1,000	-	-	-	-	1,000	-	0%
Postage, Freight & Messenger	-	-	122	-	-	64	-	97	-	-	253	535	50	1070%
Computer Services - Website Development	-	-	-	300	-	-	-	-	-	-	-	300	1,200	25%
Insurance	6,039	-	-	-	-	-	-	-	-	-	-	6,039	6,352	95%
Printing & Binding	-	-	-		-	-	-	187	289	-	-	476	600	79%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal - General Counsel	-	-	41	400	-	489	318	4,234	561	108	-	6,150	10,000	61%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services														
Engineering Services	-	-	113	-	-	-	542	840	-	1,601	120	3,216	4,000	80%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserves														
Operational Reserves (Future Years)	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Sub-Total:	**8,414**	**3,350**	**6,897**	**8,975**	**3,228**	**3,427**	**9,935**	**9,674**	**4,225**	**4,084**	**2,495**	**64,703**	**131,749**	**49%**
Total Expenditures and Other Uses:	**$ 8,414**	**$ 3,350**	**$ 6,897**	**$ 8,975**	**$ 3,228**	**$ 3,427**	**$ 9,935**	**$ 9,674**	**$ 4,225**	**$ 4,084**	**$ 2,495**	**$ 64,703**	**$ 131,749**	**49%**
Net Increase/ (Decrease) in Fund Balance	(8,047)	(2,111)	29,825	77,794	(2,061)	(2,309)	(7,185)	(9,563)	(3,301)	(4,056)	(2,495)	66,492	-	
Fund Balance - Beginning	183,332	175,285	173,174	202,999	280,793	278,732	276,423	269,238	259,675	256,374	252,319	183,332	183,332	
Fund Balance - Ending	**$ 175,285**	**$ 173,174**	**$ 202,999**	**$ 280,793**	**$ 278,732**	**$ 276,423**	**$ 269,238**	**$ 259,675**	**$ 256,374**	**$ 252,319**	**$ 249,824**	**249,824**	**$ 183,332**	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Interest Income	3,165	3,119	2,540	2,723	2,900	3,279	3,625	3,521	2,752	2,679	2,788	33,091	29,000	114%
Special Assessment Revenue														
Special Assessments - On-Roll														
Series 2013 Bonds A-1	752	2,537	75,162	177,597	2,388	2,288	5,628	227	1,892	59	-	268,529	281,047	96%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	270	911	26,978	63,745	857	821	2,020	81	679	21	-	96,383	108,257	89%
Special Assessments - Off-Roll														
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments														
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	(22,717)	0%
Developer Contribution - Taylor Morrison	33,043	-	-	-	-	-	-	-	-	-	-	33,043	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 37,230**	**$ 6,566**	**$ 104,679**	**$ 244,065**	**$ 6,145**	**$ 6,388**	**$ 11,274**	**$ 3,829**	**$ 5,323**	**$ 2,759**	**$ 2,788**	**$ 431,046**	**$ 395,587**	**109%**
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2013 Bonds A-1	-	-	-	-	-	-	-	70,000	-	-	-	70,000	70,000	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	25,000	-	-	-	25,000	25,000	100%
Principal Debt Service - Early Redemptions														
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	35,000	-	-	-	35,000	-	0%
Interest Expense								-						
Series 2013 Bonds A-1	-	97,006	-	-	-	-	-	97,006	-	-	-	194,013	194,012	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	38,788	-	-	-	-	-	38,788	-	-	-	77,575	77,575	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 135,794**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 265,794**	**$ -**	**$ -**	**$ -**	**$ 401,588**	**$ 366,587**	**110%**
Net Increase/ (Decrease) in Fund Balance	37,230	(129,227)	104,679	244,065	6,145	6,388	11,274	(261,965)	5,323	2,759	2,788	29,458	29,000	
Fund Balance - Beginning	812,566	849,796	720,568	825,247	1,069,312	1,075,457	1,081,845	1,093,119	831,154	836,477	839,236	812,566	812,566	
Fund Balance - Ending	**$ 849,796**	**$ 720,568**	**$ 825,247**	**$ 1,069,312**	**$ 1,075,457**	**$ 1,081,845**	**$ 1,093,119**	**$ 831,154**	**$ 836,477**	**$ 839,236**	**$ 842,024**	**$ 842,024**	**$ 841,566**	

Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Interest Income														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	566	550	511	509	494	446	494	478	494	478	494	5,514	6,000	92%
Prepayment Account	1	49	350	348	338	305	338	327	-	-	-	2,055	-	0%
Revenue Account	1,285	1,257	555	786	1,138	1,936	2,166	2,117	1,163	1,150	1,205	14,758	10,000	148%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments														
Special Assessments - On Roll	1,296	4,373	129,573	306,164	4,117	3,944	9,703	391	3,261	101	-	462,924	500,011	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	(35,001)	0%
Developer Contributions - Taylor Morrison	93,401	-	-	-	-	-	-	-	-	-	-	93,401	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 96,549**	**$ 6,230**	**$ 130,989**	**$ 307,808**	**$ 6,087**	**$ 6,631**	**$ 12,701**	**$ 3,312**	**$ 4,918**	**$ 1,729**	**$ 1,698**	**$ 578,653**	**$ 481,010**	**120%**
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2018	-	-	-	-	-	-	-	125,000	-	-	-	125,000	125,000	100%
Principal Debt Service - Early Redemptions														
Series 2018	-	-	-	-	-	-	-	95,000	-	-	-	95,000	-	0%
Interest Expense														
Series 2018	-	166,959	-	-	-	-	-	166,959	-	-	-	333,919	333,919	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 166,959**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 386,959**	**$ -**	**$ -**	**$ -**	**553,919**	**$ 458,919**	**121%**
Net Increase/ (Decrease) in Fund Balance	96,549	(160,729)	130,989	307,808	6,087	6,631	12,701	(383,647)	4,918	1,729	1,698	24,734	22,091	
Fund Balance - Beginning	448,012	544,562	383,832	514,821	822,629	828,716	835,347	848,048	464,401	469,319	471,048	448,012	448,012	
Fund Balance - Ending	**$ 544,562**	**$ 383,832**	**$ 514,821**	**$ 822,629**	**$ 828,716**	**$ 835,347**	**$ 848,048**	**$ 464,401**	**$ 469,319**	**$ 471,048**	**$ 472,747**	**472,747**	**$ 470,103**	