

Artisan Lakes East

Community Development District

*Meeting Agenda
April 2, 2026*

*JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900*

ARTISAN LAKES EAST
Community Development District

LOCATION: Artisan Lakes Clubhouse
4725 Los Robles Court
Palmetto, Florida 34221

DATE: April 2, 2026

TIME: 3:00 PM

MEETING AGENDA

Board of Supervisors

Tina Golub, Chairperson
Michael Piendel, Vice-Chairperson
Jim Schmidt, Assistant Secretary
Eric L. Singer, Assistant Secretary
Matt Sawyer, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
JimWard@JPWardAssociates.com
Phone: 954.658.4900

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=m32ead0abc442a01434b3da4a6fab0a46>
✓ Phone: (408) 414-9388 Code: 2343 666 3097; Event Password: Jpward

APRIL, 2026

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AGENDA

1. Call to Order & Roll Call
2. Notice of Publication of Public Hearings and Regular Meeting.
Pages 7-8
3. Minutes:
 - I. February 5, 2026 - Regular Meeting.
Pages 9-12
4. **PUBLIC HEARINGS.**
 - a. **FISCAL YEAR 2027 BUDGET.**
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2026-3**, a Resolution of the Board of Supervisors adopting the annual appropriation and Budget for Fiscal Year 2027.
 - b. **FISCAL YEAR 2027 IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2026-4**, a Resolution of the Board of Supervisors Imposing Special Assessments, Certifying an Assessment Roll.
Pages 13-44
5. Consideration of **Resolution 2026-5**, a Resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisor's for Fiscal Year 2027.
Pages 45-46
6. Staff Reports.
 - I. District Attorney
 - II. District Engineer
 - III. District Manager
 - a) **Important Meeting Dates for Fiscal Year 2026:**
 - NEXT MEETING: Thursday, May 7, 2026
 - General Election: Qualifying period is June 8 - 12, 2026 (Seats 4 & 5)
 - b) Financial Statement for the period ending January 31, 2026 (unaudited).
 - c) Financial Statement for the period ending February 28, 2026 (unaudited).
Pages 47-63
7. Supervisors Requests.

AGENDA

8. Public Comments.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

9. Adjournment.

Meeting Schedule - FY 2026

| | |
|---------------------------------------|---|
| Thursday, October 2, 2025 | Thursday, November 6, 2025 |
| Thursday, December 4, 2025 | Thursday, January 1, 2026 NO MEETING |
| Thursday, February 5, 2026 | Thursday, March 5, 2026 |
| <u>Thursday, April 2, 2026</u> | Thursday, May 7, 2026 |
| Thursday, June 4, 2026 | Thursday, July 2, 2026 NO MEETING |
| Thursday, August 6, 2026 | Thursday, September 3, 2026 |

AGENDA

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 3: Minutes - February 5, 2026 - Regular Meeting.

Item 4: Are the two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2027 Budget, Assessments, General Fund Special Assessment Methodology.

The first Public Hearing deals with the adoption of the Fiscal Year 2027 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2024 Bonds. At the conclusion of the hearing, will be the consideration of **Resolution 2026-3**, which adopts the Fiscal Year 2027 Budget.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2027 Budget. **Resolution 2026-4** does essentially two (2) things. First, it imposes the special assessments for the general fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Manatee County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2026-4**.

Item 5: **Resolution 2026-5**, a Resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisor's for Fiscal Year 2027. As you may re-call, to the extent that the District has a regular meeting schedule the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year. The proposed meeting schedule is for the first Thursday of each month at **3:00 P.M.** at the **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221**.

The Fiscal Year 2027 schedule is as follows:

| | | |
|-------------------------------|----------------------------|-----------------------------|
| Meeting Schedule - FY 2027 | Thursday, October 1, 2026 | Thursday, November 5, 2026 |
| | Thursday, December 3, 2026 | Thursday, January 7, 2027 |
| | Thursday, February 4, 2027 | Thursday, March 4, 2027 |
| | Thursday, April 1, 2027 | Thursday, May 6, 2027 |
| | Thursday, June 3, 2027 | Thursday, July 1, 2027 |
| | Thursday, August 5, 2027 | Thursday, September 2, 2027 |

AGENDA

Item 6: Staff Reports: - Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

AFFIDAVIT OF PUBLICATION

| Account # | Order Number | Identification | Order PO | Cols | Depth |
|-----------|--------------|-----------------------|----------|------|--------|
| 33683 | | Legal Ad - IPL0315092 | | 3.0 | 222.0L |

ATTENTION: ARTISAN LAKES EAST CDD IP
 2301 NE 37th Street
 FORT LAUDERDALE, FL 33308
 coridissinger@jwardassociates.com;katherineselchan@jwardassociates.com

THE STATE OF FLORIDA
 COUNTY OF MANATEE

Before the undersigned authority personally appeared the undersigned, who on oath says that he/she is Legal Advertising Representative of the The Bradenton Herald, a newspaper published in Manatee County, Florida, that the attached was published on the publicly accessible website of The Bradenton Herald or by print in the issues and dates listed below.

THE STATE OF FLORIDA
 COUNTY OF MANATEE

Affiant further says that The Bradenton Herald website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

2.0 insertion(s) published on:
 03/15/26 Print, 03/22/26 Print

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ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2027 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors ("Board") of the Artisan Lakes East Community Development District ("District") will hold a public hearing on **Thursday, April 2, 2026, at 3:00 p.m. at Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221**. The meeting is being held for the necessary public purpose of considering such business as are more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.artisanlakeseastcdd.org.

The purpose of this meeting is for the Board to consider the adoption of the Proposed Budget(s) ("Proposed Budget") of the District for the fiscal year ending September 30, 2027 ("Fiscal Year 2027"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, c/o JPWard and Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900 ("District Manager's Office"), during normal business hours.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodation at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for assistance in contacting the District Manager's Office.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at this meeting should contact the District Manager by telephone at (954) 658-4900 at least seven (7) days prior to the date of the particular meeting. Toward that end, anyone wishing to listen and participate in the meeting can do so by connecting to a link that will be posted on the District's web site: www.artisanlakeseastcdd.org.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Artisan Lakes East Community Development District
 James P. Ward
 District Manager



Sworn to and subscribed before
 me on



ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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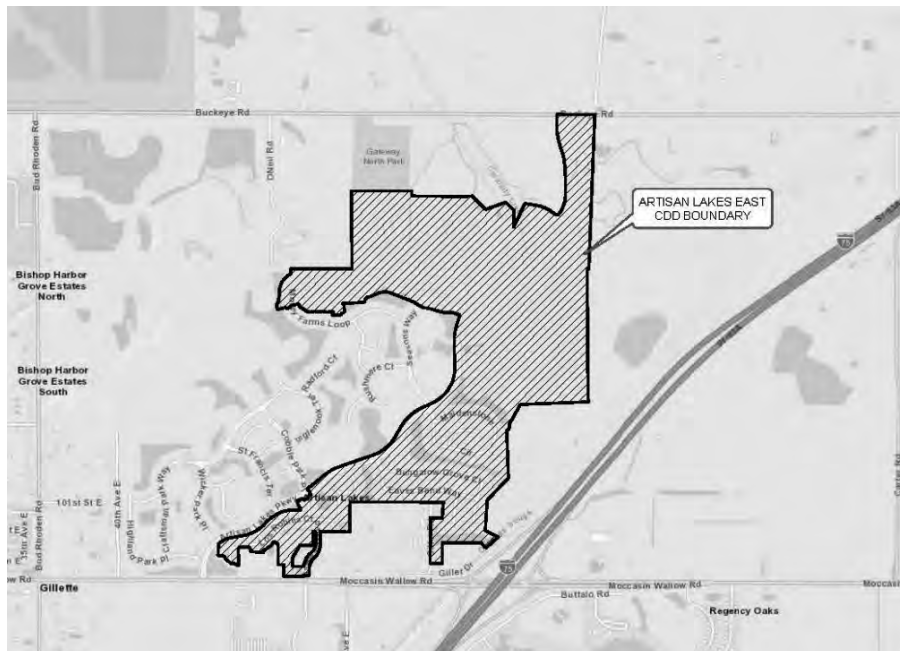
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**Artisan Lakes East Community Development District
James P. Ward
District Manager**



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**MINUTES OF MEETING
ARTISAN LAKES EAST
COMMUNITY DEVELOPMENT DISTRICT**

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The Regular Meeting of the Board of Supervisors of the Tern Bay Community Development District was held on Thursday, February 5, 2026 at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221. It began at 3:00 p.m. and was presided over by Ms. Tina Golub, Chairperson, and James P. Ward as Secretary.

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Present and constituting a quorum:

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| Tina Golub | Chairperson |
| Matthew Sawyer | Assistant Secretary |
| Jim Schmidt | Assistant Secretary |

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Absent:

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| Mike Piendel | Vice Chairperson |
| Eric Singer | Assistant Secretary |

Also present were:

| | |
|----------------|---------------------|
| James P. Ward | District Manager |
| Jere Earlywine | District Counsel |
| Ben Steets | Grau and Associates |

Audience:

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes. Portions of these minutes may be transcribed in verbatim.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Ward called the meeting to order at approximately 3:00 p.m. He called roll and all Members of the Board were present, with the exception of Supervisor Piendel and Supervisor Singer, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

May 1, 2025 - Public Hearing and Regular Meeting Minutes

Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes; hearing none, he called for a motion.

93 noted the CDD was under the cap rate by about 20 cents, so no mailed notice would be
94 required. He asked if there were any questions; hearing none, he called for a motion.

95
96 **On MOTION made by Matt Sawyer, seconded by Jim**
97 **Schmidt, and with all in favor, Resolution 2026-1 was**
98 **adopted, and the Chair was authorized to sign.**

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101 **FIFTH ORDER OF BUSINESS** **Consideration of Resolution 2026-2**

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103 **Consideration of Resolution 2026-2, a Resolution of the Board of Supervisors of the**
104 **Artisan Lakes East Community Development District Authorizing the Adoption of the**
105 **Statewide Mutual Aid Agreement and Providing for an Effective Date**
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107 Mr. Ward noted Resolution 2026-2 authorized adoption of the Statewide Mutual Aid
108 Agreement and provided for the effective date. He explained the State had a program in
109 effect by the Division of Emergency Management which allowed CDDs to request additional
110 funding in the event of a hurricane or other natural disaster. He noted the program was not
111 really useful unless you had hundreds of thousands of dollars' worth of damage, but it was a
112 good idea to put the agreement in place just in case. He asked if there were any questions;
113 hearing none, he called for a motion.

114
115 **On MOTION made by Matt Sawyer, seconded by Jim**
116 **Schmidt, and with all in favor, Resolution 2026-2 was**
117 **adopted, and the Chair was authorized to sign.**

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120 **SIXTH ORDER OF BUSINESS** **Staff Reports**

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122 **I. District Attorney**

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124 *Mr. Jere Earlywine: I'm working on the turnover of that northernmost portion of Artisan*
125 *Lakes Parkway.*

126
127 *Mr. Sawyer: Is it that the 16 acres lot?*

128
129 *Mr. Earlywine: It's actually the Parkway. It's the very north end of Artisan Lakes Parkway. I*
130 *believe it's still in your name.*

131
132 *Mr. Sawyer: Do we have an expected completion date for that?*

133
134 *Mr. Earlywine: Not really. I will find out from Melissa what the timing is.*

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136 Discussion ensued regarding the north end of Artisan Lakes Parkway holding up a
137 project.

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139 Mr. Earlywine indicated he would work to get it done quickly.

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II. District Engineer

No report.

III. District Manager

- a) Important Board Meeting Dates for Fiscal Year 2027**
– *Thursday, April 2, 2026 - Public Hearing: Proposed Budget for FY 2027*
- b) Financial Statement for period ending October 31, 2025 (unaudited)**
- c) Financial Statement for period ending November 30, 2025 (unaudited)**
- d) Financial Statement for period ending December 31, 2025 (unaudited)**

Mr. Ward reminded the Board to put the public hearing date, April 2, on the calendar to attend. He stated he would send out calendar invites.

SEVENTH ORDER OF BUSINESS Supervisor’s Requests

Mr. Ward asked if there were any Supervisor’s requests; there were none.

EIGHTH ORDER OF BUSINESS Public Comments

Mr. Ward asked if there were any public comments; there were none.

NINTH ORDER OF BUSINESS Adjournment

Mr. Ward adjourned the Meeting at approximately 3:11 p.m.

On MOTION made by Jim Schmidt, seconded by Matt Sawyer, and with all in favor, the meeting was adjourned.

Artisan Lakes East Community Development District

James P. Ward, Secretary

Tina Golub, Chairperson

RESOLUTION 2026-3

THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATION AND ADOPTING THE BUDGET FOR FISCAL YEAR 2027 BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027.

RECITALS

WHEREAS, the District Manager has submitted to the Board of Supervisors (the "Board") a proposed budget for the current and next ensuing budget year along with an explanatory and complete financial plan for each fund of the Artisan Lakes East Community Development District, pursuant to the provisions of [Section 190.008\(2\)\(a\), Florida Statutes](#); and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of [Section 190.008\(2\)\(b\), Florida Statutes](#); and

WHEREAS, the Board set April 2, 2026, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to [Section 190.008\(2\)\(a\), Florida Statutes](#); and

WHEREAS, [Section 190.008\(2\)\(a\), Florida Statutes](#), requires that, prior to October 1st of each year, the District Board by passage of an "Annual Appropriation Resolution" shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF ARTISAN LAKES EAST DEVELOPMENT DISTRICT:

SECTION 1. BUDGET.

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager’s Adopted Budget, attached hereto as Exhibit “A,” as amended by the Board pursuant to the adoption of this Annual Appropriation Resolution (and as amended by the District Manager, as permitted), is hereby adopted in accordance with the provisions of [Section 190.008\(2\)\(a\), Florida Statutes](#), and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for Artisan Lakes East Community Development District for the Fiscal Year 2027 ending September 30, 2027”, as adopted by the Board of Supervisors on April 2, 2026.

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the Artisan Lakes East Community Development District, for the Fiscal Year 2027 beginning October 1, 2026, and ending September 30, 2027, the sum of **\$1,368,861.00** to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

| | |
|---|-----------------------------|
| TOTAL GENERAL FUND 2027 | \$ 156,396.00 |
| DEBT SERVICE FUND SERIES 2018 | \$ 438,612.00 |
| <u>DEBT SERVICE FUND SERIES 2021</u> | <u>\$ 773,853.00</u> |
| TOTAL ALL FUNDS | \$ 1,368,861.00 |

SECTION 3. SUPPLEMENTAL APPROPRIATIONS. Pursuant to [Section 189.016, Florida Statutes](#), the District at any time within Fiscal Year 2026/2027 or within 60 days following the end of the Fiscal Year 2026/2027 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by the Board approving the expenditure.

- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida Law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

Section 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Annual Appropriation Resolution shall not affect the validity or enforceability of the remaining portions of this Annual Appropriation Resolution, or any part thereof.

SECTION 4. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 5. EFFECTIVE DATE. This Annual Appropriation Resolution shall take effect upon the passage and adoption of this Annual Appropriation Resolution by the Board of Supervisors of the Artisan Lakes East Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 2nd day of April 2026.

ATTEST:

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Tina Golub, Chairperson

Exhibit A: Fiscal Year 2027 Adopted Budget

Exhibit A

Fiscal Year 2027 Adopted Budget



Artisan Lakes East

Community Development District

Proposed Budget Fiscal Year 2027

Prepared By:

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: JimWard@JPWardAssociates.com

**Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027**

| Description | Fiscal Year 2026 Budget | Actual at 12/23/2025 | Anticipated Year End 09/30/2026 | Fiscal Year 2027 Budget | Notes |
|--|----------------------------|-------------------------|---------------------------------------|-------------------------------|--|
| Revenues and Other Sources | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | |
| Assessment Revenue | | | | | |
| Assessments - On-Roll | \$ 155,792 | \$ 26,361 | \$ 155,792 | \$ 156,396 | Assessments from Property Owners |
| Total Revenue & Other Sources | \$ 155,792 | \$ 26,361 | \$ 155,792 | \$ 156,396 | |
| Appropriations | | | | | |
| Legislative | | | | | |
| Board of Supervisor's Fees | \$ - | \$ - | \$ 1,200 | \$ 3,000 | Statutory Required Fees (Waived by TM Board) |
| Executive | | | | | |
| Professional - Management | \$ 31,500 | \$ 7,875 | \$ 31,500 | \$ 32,000 | District Manager |
| Financial and Administrative | | | | | |
| Audit Services | \$ 4,900 | \$ 4,900 | \$ 4,900 | \$ 5,000 | Statutory required audit - Yearly |
| Accounting Services | \$ 6,500 | \$ 1,625 | \$ 4,000 | \$ 10,000 | |
| Assessment Roll Preparation | \$ 6,500 | \$ 1,625 | \$ 6,000 | \$ 10,000 | |
| Arbitrage Rebate Fees | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds |
| Other Contractual Services | | | | | |
| Legal Advertising | \$ 1,000 | \$ - | \$ 800 | \$ 1,000 | Statutory Required Legal Advertising |
| Trustee Services | \$ 8,385 | \$ - | \$ 8,495 | \$ 8,500 | Trust Fees for Bonds |
| Dissemination Agent Services | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 | Required Reporting for Bonds |
| Bank Service Fees | \$ 250 | \$ - | \$ 250 | \$ 250 | Bank Fee - Governmental Accounts |
| Communications and Freight Services | | | | | |
| Postage, Freight & Messenger | \$ 100 | \$ - | \$ 100 | \$ 100 | Agenda Mailings and other Misc Mailings |
| Computer Services (Web Site) | \$ 2,400 | \$ - | \$ 2,400 | \$ 2,400 | Statutory Maintenance of District Web Site |
| Insurance | \$ 7,177 | \$ 7,366 | \$ 7,366 | \$ 8,066 | General Liability and D&O Liability Insurance |
| Subscriptions and Memberships | \$ 175 | \$ 175 | \$ 175 | \$ 175 | Department of Economic Opportunity Fee |
| Printing and Binding | \$ 1,000 | \$ - | \$ 750 | \$ 1,000 | Agenda books and copies |

**Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027**

| Description | Fiscal Year 2026 Budget | Actual at 12/23/2025 | Anticipated Year End 09/30/2026 | Fiscal Year 2027 Budget | Notes |
|---|----------------------------|-------------------------|---------------------------------------|-------------------------------|--|
| Legal Services | | | | | |
| General Counsel | \$ 11,000 | \$ - | \$ 5,000 | \$ 10,000 | District Attorney |
| Other General Government Services | | | | | |
| Engineering Services | \$ 7,000 | \$ 475 | \$ 5,700 | \$ 7,000 | District Engineer |
| Contingencies | \$ - | \$ - | \$ - | \$ - | |
| Reserves | | | | | |
| Extraordinary Capital/Operations | \$ 50,000 | \$ 12,500 | \$ 50,000 | \$ 40,000 | Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration. |
| Other Fees and Charges | | | | | |
| Discounts, Tax Collector Fee and Property Appraiser Fee | \$ 10,905 | \$ - | \$ 10,905 | \$ 10,905 | Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills |
| Total Appropriations | \$ 155,792 | \$ 36,541 | \$ 146,541 | \$ 156,396 | |
| Fund Balances: | | | | | |
| Change from Current Year Operations | \$ - | \$ (10,180) | \$ 9,251 | \$ - | Cash Over (Short) at Fiscal Year End |
| Fund Balance - Beginning | \$ 142,241 | | \$ 142,241 | \$ 201,492 | |
| Current Year Reserve Allocation | \$ 50,000 | | \$ 50,000 | \$ 40,000 | Budgeted Funds for Long Term Capital Planning |
| Total Fund Balance | \$ 192,241 | | \$ 201,492 | \$ 241,492 | Total Cash Position |
| Fund Balance - Allocations/Use of Funds | | | | | |
| Extraordinary Capital/Operations | \$ 153,293 | | \$ 164,857 | \$ 202,393 | Long Term Capital Planning - Balance of Funds |
| 1st 3 Months Operations Reserve | \$ 38,948 | | \$ 36,635 | \$ 39,099 | Required to meet Cash Needs until Assessment Rec'd. |
| | \$ 192,241 | | \$ 201,492 | \$ 241,492 | |

**Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027**

| Description | Fiscal Year 2026 Budget | Actual at 12/23/2025 | Anticipated Year End 09/30/2026 | Fiscal Year 2027 Budget | Notes |
|------------------------------------|----------------------------|-------------------------|---------------------------------------|-------------------------------|--|
| Assessment Rate | \$ 147.67 | | | \$ 148.24 | Year of Year Assessment Rate |
| Units Subject to Assessment | 1055 | | | 1055 | Anticipated Number of Units to be Built |
| Adopted Cap Rate | \$ 148.47 | | | \$ 148.47 | Mailed Notice Req'd if Cap Rate Exceeded |

TOTAL UNITS AND TYPES OF UNITS - FY 2027 BUDGET

| Type of Unit | 2018 | 2021 - Eaves Bend | 2021 - Heritage Park | Total |
|--------------------------|------------|----------------------|----------------------------|-------------|
| Single Family 30' 39' | 0 | 0 | 0 | 0 |
| Single Family 40' - 49' | 198 | 158 | 48 | 404 |
| Single Family 50' - 59' | 130 | 123 | 96 | 349 |
| Single Family 60' - 69' | 94 | 70 | 138 | 302 |
| Single Family 70' and up | 0 | 0 | 0 | 0 |
| Total Units | 422 | 351 | 282 | 1055 |

Chart provides the current unit counts based on recorded plats and anticipated units provided by Developer.

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2018 Bonds - Budget
Fiscal Year 2027**

| Description | Fiscal Year 2026 Budget | Actual at 12/23/2025 | Anticipated Year End 09/30/2026 | Fiscal Year 2027 Budget |
|--|----------------------------|-------------------------|------------------------------------|----------------------------|
| Revenues and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | |
| Reserve Account | \$ 8,852 | \$ 1,957 | \$ 7,829 | \$ 7,046 |
| Revenue Account | \$ 5,470 | \$ 1,612 | \$ 6,449 | \$ 5,804 |
| Special Assessment Revenue | - | | | - |
| Special Assessment - On-Roll | \$ 425,762 | \$ 72,475 | \$ 425,762 | \$ 425,762 |
| Total Revenue and Other Sources | \$ 440,084 | \$ 76,044 | \$ 440,040 | \$ 438,612 |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | \$ 120,000 | \$ - | \$ 120,000 | \$ 125,000 |
| Principal Debt Service - Early Redemptions | | | | |
| Interest Expense | \$ 277,688 | \$ 138,844 | \$ 277,688 | \$ 272,228 |
| Other Fees and Charges | | | | |
| Discounts for Early Payment | \$ 27,838 | \$ - | \$ 27,838 | \$ 27,806 |
| Total Expenditures and Other Uses | \$ 425,526 | \$ 138,844 | \$ 425,526 | \$ 425,033 |
| Net Increase/(Decrease) in Fund Balance | \$ 14,559 | \$ (62,799) | \$ 14,514 | \$ 13,579 |
| Fund Balance - Beginning | \$ 402,069 | \$ 402,069 | \$ 402,069 | \$ 416,583 |
| Fund Balance - Ending | \$ 416,628 | \$ 339,270 | \$ 416,583 | \$ 430,162 |

Restricted Fund Balance:

| | |
|--|-------------------|
| Reserve Account Requirement | \$ 198,954 |
| Restricted for November 1, 2027 Interest Payment | \$ 133,270 |
| Total - Restricted Fund Balance: | \$ 332,224 |

| Description of Product | Number of Units | Rate | Rate |
|-------------------------|-----------------|-------------|-------------|
| Single Family 30' - 39' | 0 | \$ - | \$ - |
| Single Family 40' - 49' | 198 | \$ 848.98 | \$ 848.98 |
| Single Family 50' - 59' | 130 | \$ 1,061.22 | \$ 1,061.22 |
| Single Family 60' - 69' | 94 | \$ 1,273.46 | \$ 1,273.46 |
| Total: | 422 | | |

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2018**

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|---------------------------|-----------------------|---------------------|---------------|---------------|---------------------|--------------|
| Par Amount Issued: | | \$ 6,060,000 | Varies | | | |
| 5/1/2019 | | | | \$ 110,669.53 | | |
| 11/1/2019 | | | | \$ 152,065.00 | \$ 262,735 | |
| 5/1/2020 | \$ 95,000 | | 4.20% | \$ 152,065.00 | | \$ 5,965,000 |
| 11/1/2020 | | | | \$ 150,070.00 | \$ 397,135 | |
| 5/1/2021 | \$ 95,000 | | 4.20% | \$ 150,070.00 | | \$ 5,870,000 |
| 11/1/2021 | | | | \$ 148,075.00 | \$ 393,145 | |
| 5/1/2022 | \$ 100,000 | | 4.20% | \$ 148,075.00 | | \$ 5,770,000 |
| 11/1/2022 | | | | \$ 145,975.00 | \$ 394,050 | |
| 5/1/2023 | \$ 105,000 | | 4.20% | \$ 145,975.00 | | \$ 5,665,000 |
| 11/1/2023 | | | | \$ 143,770.00 | \$ 394,745 | |
| 5/1/2024 | \$ 110,000 | | 4.20% | \$ 143,770.00 | | \$ 5,555,000 |
| 11/1/2024 | | | | \$ 141,460.00 | \$ 395,230 | |
| 5/1/2025 | \$ 115,000 | | 4.55% | \$ 141,460.00 | | \$ 5,440,000 |
| 11/1/2025 | | | | \$ 138,843.75 | \$ 395,304 | |
| 5/1/2026 | \$ 120,000 | | 4.55% | \$ 138,843.75 | | \$ 5,320,000 |
| 11/1/2026 | | | | \$ 136,113.75 | \$ 394,958 | |
| 5/1/2027 | \$ 125,000 | | 4.55% | \$ 136,113.75 | | \$ 5,195,000 |
| 11/1/2027 | | | | \$ 133,270.00 | \$ 394,384 | |
| 5/1/2028 | \$ 130,000 | | 4.55% | \$ 133,270.00 | | \$ 5,065,000 |
| 11/1/2028 | | | | \$ 130,312.50 | \$ 393,583 | |
| 5/1/2029 | \$ 140,000 | | 4.55% | \$ 130,312.50 | | \$ 4,925,000 |
| 11/1/2029 | | | | \$ 127,127.50 | \$ 397,440 | |
| 5/1/2030 | \$ 145,000 | | 5.10% | \$ 127,127.50 | | \$ 4,780,000 |
| 11/1/2030 | | | | \$ 123,430.00 | \$ 395,558 | |
| 5/1/2031 | \$ 155,000 | | 5.10% | \$ 123,430.00 | | \$ 4,625,000 |
| 11/1/2031 | | | | \$ 119,477.50 | \$ 397,908 | |
| 5/1/2032 | \$ 160,000 | | 5.10% | \$ 119,477.50 | | \$ 4,465,000 |
| 11/1/2032 | | | | \$ 115,397.50 | \$ 394,875 | |
| 5/1/2033 | \$ 170,000 | | 5.10% | \$ 115,397.50 | | \$ 4,295,000 |
| 11/1/2033 | | | | \$ 111,062.50 | \$ 396,460 | |
| 5/1/2034 | \$ 180,000 | | 5.10% | \$ 111,062.50 | | \$ 4,115,000 |
| 11/1/2034 | | | | \$ 106,472.50 | \$ 397,535 | |
| 5/1/2035 | \$ 185,000 | | 5.10% | \$ 106,472.50 | | \$ 3,930,000 |
| 11/1/2035 | | | | \$ 101,755.00 | \$ 393,228 | |
| 5/1/2036 | \$ 195,000 | | 5.10% | \$ 101,755.00 | | \$ 3,735,000 |
| 11/1/2036 | | | | \$ 96,782.50 | \$ 393,538 | |
| 5/1/2037 | \$ 205,000 | | 5.10% | \$ 96,782.50 | | \$ 3,530,000 |
| 11/1/2037 | | | | \$ 91,555.00 | \$ 393,338 | |
| 5/1/2038 | \$ 220,000 | | 5.10% | \$ 91,555.00 | | \$ 3,310,000 |
| 11/1/2038 | | | | \$ 85,945.00 | \$ 397,500 | |
| 5/1/2039 | \$ 230,000 | | 5.10% | \$ 85,945.00 | | \$ 3,080,000 |

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2018**

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|--------------------|----------------------------------|------------------|------------------------|-----------------|--------------------------------|-------------------------|
| 11/1/2039 | | | | \$ 80,080.00 | \$ 346,025 | |
| 5/1/2040 | | \$ 240,000 | 5.20% | \$ 80,080.00 | | \$ 2,840,000 |
| 11/1/2040 | | | | \$ 73,840.00 | \$ 393,920 | |
| 5/1/2041 | | \$ 255,000 | 5.20% | \$ 73,840.00 | | \$ 2,585,000 |
| 11/1/2041 | | | | \$ 67,210.00 | \$ 396,050 | |
| 5/1/2042 | | \$ 270,000 | 5.20% | \$ 67,210.00 | | \$ 2,315,000 |
| 11/1/2042 | | | | \$ 60,190.00 | \$ 127,400 | |
| 5/1/2043 | | \$ 280,000 | 5.20% | \$ 60,190.00 | | \$ 2,035,000 |
| 11/1/2043 | | | | \$ 52,910.00 | \$ 393,100 | |
| 5/1/2044 | | \$ 295,000 | 5.20% | \$ 52,910.00 | | \$ 1,740,000 |
| 11/1/2044 | | | | \$ 45,240.00 | \$ 393,150 | |
| 5/1/2045 | | \$ 315,000 | 5.20% | \$ 45,240.00 | | \$ 1,425,000 |
| 11/1/2045 | | | | \$ 37,050.00 | \$ 397,290 | |
| 5/1/2046 | | \$ 330,000 | 5.20% | \$ 37,050.00 | | \$ 1,095,000 |
| 11/1/2046 | | | | \$ 28,470.00 | \$ 395,520 | |
| 5/1/2047 | | \$ 345,000 | 5.20% | \$ 28,470.00 | | \$ 750,000 |
| 11/1/2047 | | | | \$ 19,500.00 | \$ 392,970 | |
| 5/1/2048 | | \$ 365,000 | 5.20% | \$ 19,500.00 | | \$ 385,000 |
| 11/1/2048 | | | | \$ 10,010.00 | \$ 394,510 | |
| 5/1/2049 | | \$ 385,000 | 5.20% | \$ 10,010.00 | | \$ - |

Par Balance Outstanding at 9/30/2027 \$ 5,195,000

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021 Bonds - Budget
Fiscal Year 2027

| Description | Fiscal Year 2026 Budget | Actual at 12/23/2025 | Anticipated Year End 09/30/2026 | Fiscal Year 2027 Budget |
|--|----------------------------|-------------------------|------------------------------------|----------------------------|
| Revenues and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | |
| Reserve Account | \$ 15,640 | \$ 3,458 | \$ 13,833 | \$ 12,449 |
| Revenue Account | \$ 7,361 | \$ 2,286 | \$ 9,142 | \$ 8,228 |
| Special Assessment Revenue | | | | |
| Special Assessment - On-Roll | \$ 753,176 | \$ 128,216 | \$ 753,176 | \$ 753,176 |
| Total Revenue and Other Sources | \$ 776,177 | \$ 133,959 | \$ 776,150 | \$ 773,853 |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | | | | |
| Series 2021-1 Eaves Bend | \$ 140,000 | \$ - | \$ 140,000 | \$ 140,000 |
| Series 2021-2 Heritage Park | \$ 150,000 | \$ - | \$ 150,000 | \$ 155,000 |
| Interest Expense | | | | |
| Series 2021-1 Eaves Bend | \$ 191,308 | \$ 95,654 | \$ 191,308 | \$ 188,088 |
| Series 2021-2 Heritage Park | \$ 221,925 | \$ 110,963 | \$ 221,925 | \$ 218,475 |
| Other Fees and Charges | | | | |
| Discounts for Early Payment | \$ 49,273 | \$ - | \$ 49,273 | \$ 49,273 |
| Total Expenditures and Other Uses | \$ 752,506 | \$ 206,616 | \$ 752,506 | \$ 750,836 |
| Net Increase/(Decrease) in Fund Balance | \$ 23,671 | \$ (72,657) | \$ 23,645 | \$ 23,017 |
| Fund Balance - Beginning | \$ 642,448 | \$ 642,448 | \$ 642,448 | \$ 666,093 |
| Fund Balance - Ending | \$ 666,120 | \$ 569,792 | \$ 666,093 | \$ 689,110 |

Restricted Fund Balance:

| | |
|--|-------------------|
| Reserve Account Requirement | \$ 351,951 |
| Restricted for November 1, 2027 Interest Payment | |
| Series 2021-1 Eaves Bend | \$ 92,119 |
| Series 2021-2 Heritage Park | \$ 107,106 |
| Total - Restricted Fund Balance: | \$ 551,176 |

| Assessment Rates | Eaves Bend | | Heritage Park | |
|-------------------------|------------|------------|---------------|------------|
| | FY 2026 | FY 2027 | FY 2026 | FY 2027 |
| Single Family 40' - 49' | \$850.26 | \$850.26 | \$1,064.12 | \$1,064.12 |
| Single Family 50' - 59' | \$1,062.82 | \$1,071.46 | \$ 1,330.14 | \$1,330.14 |
| Single Family 60' - 69' | \$1,275.39 | \$1,257.17 | \$ 1,596.17 | \$1,596.17 |

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2021-1 Bonds - Eaves Bend**

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|---------------------------|-----------------------|---------------------|---------------|---------------|---------------------|--------------|
| Par Amount Issued: | | \$ 6,015,000 | Varies | | | |
| 7/7/2021 | | | | | | |
| 11/1/2021 | | | | \$ 64,404.46 | \$ 64,404 | \$ 6,015,000 |
| 5/1/2022 | \$ 125,000 | | 2.300% | \$ 101,691.25 | | \$ 5,890,000 |
| 11/1/2022 | | | | \$ 100,253.75 | \$ 291,096 | \$ 5,890,000 |
| 5/1/2023 | \$ 130,000 | | 2.300% | \$ 100,253.75 | | \$ 5,760,000 |
| 11/1/2023 | | | | \$ 98,758.75 | \$ 330,508 | \$ 5,760,000 |
| 5/1/2024 | \$ 135,000 | | 2.300% | \$ 98,758.75 | | \$ 5,625,000 |
| 11/1/2024 | | | | \$ 97,206.25 | \$ 332,518 | \$ 5,625,000 |
| 5/1/2025 | \$ 135,000 | | 2.300% | \$ 97,206.25 | | \$ 5,490,000 |
| 11/1/2025 | | | | \$ 95,653.75 | \$ 329,413 | \$ 5,490,000 |
| 5/1/2026 | \$ 140,000 | | 2.300% | \$ 95,653.75 | | \$ 5,350,000 |
| 11/1/2026 | | | | \$ 94,043.75 | \$ 331,308 | \$ 5,350,000 |
| 5/1/2027 | \$ 140,000 | | 2.750% | \$ 94,043.75 | | \$ 5,210,000 |
| 11/1/2027 | | | | \$ 92,118.75 | \$ 328,088 | \$ 5,210,000 |
| 5/1/2028 | \$ 145,000 | | 2.750% | \$ 92,118.75 | | \$ 5,065,000 |
| 11/1/2028 | | | | \$ 90,125.00 | \$ 329,238 | \$ 5,065,000 |
| 5/1/2029 | \$ 150,000 | | 2.750% | \$ 90,125.00 | | \$ 4,915,000 |
| 11/1/2029 | | | | \$ 88,062.50 | \$ 330,250 | \$ 4,915,000 |
| 5/1/2030 | \$ 155,000 | | 2.750% | \$ 88,062.50 | | \$ 4,760,000 |
| 11/1/2030 | | | | \$ 85,931.25 | \$ 331,125 | \$ 4,760,000 |
| 5/1/2031 | \$ 160,000 | | 2.750% | \$ 85,931.25 | | \$ 4,600,000 |
| 11/1/2031 | | | | \$ 83,731.25 | \$ 331,863 | \$ 4,600,000 |
| 5/1/2032 | \$ 165,000 | | 3.125% | \$ 83,731.25 | | \$ 4,435,000 |
| 11/1/2032 | | | | \$ 81,153.13 | \$ 332,463 | \$ 4,435,000 |
| 5/1/2033 | \$ 170,000 | | 3.125% | \$ 81,153.13 | | \$ 4,265,000 |
| 11/1/2033 | | | | \$ 78,496.88 | \$ 332,306 | \$ 4,265,000 |
| 5/1/2034 | \$ 175,000 | | 3.125% | \$ 78,496.88 | | \$ 4,090,000 |
| 11/1/2034 | | | | \$ 75,762.50 | \$ 331,994 | \$ 4,090,000 |
| 5/1/2035 | \$ 180,000 | | 3.125% | \$ 75,762.50 | | \$ 3,910,000 |
| 11/1/2035 | | | | \$ 72,950.00 | \$ 331,525 | \$ 3,910,000 |
| 5/1/2036 | \$ 185,000 | | 3.125% | \$ 72,950.00 | | \$ 3,725,000 |
| 11/1/2036 | | | | \$ 70,059.38 | \$ 330,900 | \$ 3,725,000 |
| 5/1/2037 | \$ 190,000 | | 3.125% | \$ 70,059.38 | | \$ 3,535,000 |
| 11/1/2037 | | | | \$ 67,090.63 | \$ 330,119 | \$ 3,535,000 |
| 5/1/2038 | \$ 195,000 | | 3.125% | \$ 67,090.63 | | \$ 3,340,000 |
| 11/1/2038 | | | | \$ 64,043.75 | \$ 329,181 | \$ 3,340,000 |
| 5/1/2039 | \$ 205,000 | | 3.125% | \$ 64,043.75 | | \$ 3,135,000 |
| 11/1/2039 | | | | \$ 60,840.63 | \$ 333,088 | \$ 3,135,000 |
| 5/1/2040 | \$ 210,000 | | 3.125% | \$ 60,840.63 | | \$ 2,925,000 |
| 11/1/2040 | | | | \$ 57,559.38 | \$ 331,681 | \$ 2,925,000 |
| 5/1/2041 | \$ 215,000 | | 3.125% | \$ 57,559.38 | | \$ 2,710,000 |

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2021-1 Bonds - Eaves Bend**

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|--------------------|------------------------------|------------------|--------------------|-----------------|----------------------------|---------------------|
| 11/1/2041 | | | | \$ 54,200.00 | \$ 330,119 | \$ 2,710,000 |
| 5/1/2042 | \$ 225,000 | | 4.000% | \$ 54,200.00 | | \$ 2,485,000 |
| 11/1/2042 | | | | \$ 49,700.00 | \$ 333,400 | \$ 2,485,000 |
| 5/1/2043 | \$ 235,000 | | 4.000% | \$ 49,700.00 | | \$ 2,250,000 |
| 11/1/2043 | | | | \$ 45,000.00 | \$ 334,400 | \$ 2,250,000 |
| 5/1/2044 | \$ 245,000 | | 4.000% | \$ 45,000.00 | | \$ 2,005,000 |
| 11/1/2044 | | | | \$ 40,100.00 | \$ 85,100 | \$ 2,005,000 |
| 5/1/2045 | \$ 255,000 | | 4.000% | \$ 40,100.00 | | \$ 1,750,000 |
| 11/1/2045 | | | | \$ 35,000.00 | \$ 335,200 | \$ 1,750,000 |
| 5/1/2046 | \$ 265,000 | | 4.000% | \$ 35,000.00 | | \$ 1,485,000 |
| 11/1/2046 | | | | \$ 29,700.00 | \$ 335,000 | \$ 1,485,000 |
| 5/1/2047 | \$ 275,000 | | 4.000% | \$ 29,700.00 | | \$ 1,210,000 |
| 11/1/2047 | | | | \$ 24,200.00 | \$ 334,400 | \$ 1,210,000 |
| 5/1/2048 | \$ 285,000 | | 4.000% | \$ 24,200.00 | | \$ 925,000 |
| 11/1/2048 | | | | \$ 18,500.00 | \$ 333,400 | \$ 925,000 |
| 5/1/2049 | \$ 295,000 | | 4.000% | \$ 18,500.00 | | \$ 630,000 |
| 11/1/2049 | | | | \$ 12,600.00 | \$ 332,000 | \$ 630,000 |
| 5/1/2050 | \$ 310,000 | | 4.000% | \$ 12,600.00 | | \$ 320,000 |
| 11/1/2050 | | | | \$ 6,400.00 | \$ 335,200 | \$ 320,000 |
| 5/1/2051 | \$ 320,000 | | 4.000% | \$ 6,400.00 | | \$ - |

Par Balance Outstanding at 9/30/2027 \$ 5,210,000

**Artisan Lakes Community Development District
Debt Service Fund - Series 2021-1 Bonds - Heritage Park**

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|---------------------------|-----------------------|---------------------|---------------|---------------|---------------------|--------------|
| Par Amount Issued: | | \$ 6,745,000 | Varies | | | |
| 7/7/2021 | | | | | | |
| 11/1/2021 | | | | \$ 73,408.08 | \$ 73,408 | \$ 6,745,000 |
| 5/1/2022 | | | | \$ 115,907.50 | | \$ 6,745,000 |
| 11/1/2022 | | | | \$ 115,907.50 | \$ 189,316 | \$ 6,745,000 |
| 5/1/2023 | \$ 140,000 | | 2.300% | \$ 115,907.50 | | \$ 6,605,000 |
| 11/1/2023 | | | | \$ 114,297.50 | \$ 371,815 | \$ 6,605,000 |
| 5/1/2024 | \$ 145,000 | | 2.300% | \$ 114,297.50 | | \$ 6,460,000 |
| 11/1/2024 | | | | \$ 112,630.00 | \$ 373,595 | \$ 6,460,000 |
| 5/1/2025 | \$ 145,000 | | 2.300% | \$ 112,630.00 | | \$ 6,315,000 |
| 11/1/2025 | | | | \$ 110,962.50 | \$ 370,260 | \$ 6,315,000 |
| 5/1/2026 | \$ 150,000 | | 2.300% | \$ 110,962.50 | | \$ 6,165,000 |
| 11/1/2026 | | | | \$ 109,237.50 | \$ 371,925 | \$ 6,165,000 |
| 5/1/2027 | \$ 155,000 | | 2.750% | \$ 109,237.50 | | \$ 6,010,000 |
| 11/1/2027 | | | | \$ 107,106.25 | \$ 373,475 | \$ 6,010,000 |
| 5/1/2028 | \$ 160,000 | | 2.750% | \$ 107,106.25 | | \$ 5,850,000 |
| 11/1/2028 | | | | \$ 104,906.25 | \$ 374,213 | \$ 5,850,000 |
| 5/1/2029 | \$ 165,000 | | 2.750% | \$ 104,906.25 | | \$ 5,685,000 |
| 11/1/2029 | | | | \$ 102,637.50 | \$ 374,813 | \$ 5,685,000 |
| 5/1/2030 | \$ 165,000 | | 2.750% | \$ 102,637.50 | | \$ 5,520,000 |
| 11/1/2030 | | | | \$ 100,368.75 | \$ 370,275 | \$ 5,520,000 |
| 5/1/2031 | \$ 170,000 | | 2.750% | \$ 100,368.75 | | \$ 5,350,000 |
| 11/1/2031 | | | | \$ 98,031.25 | \$ 370,738 | \$ 5,350,000 |
| 5/1/2032 | \$ 175,000 | | 3.125% | \$ 98,031.25 | | \$ 5,175,000 |
| 11/1/2032 | | | | \$ 95,296.88 | \$ 371,063 | \$ 5,175,000 |
| 5/1/2033 | \$ 185,000 | | 3.125% | \$ 95,296.88 | | \$ 4,990,000 |
| 11/1/2033 | | | | \$ 92,406.25 | \$ 375,594 | \$ 4,990,000 |
| 5/1/2034 | \$ 190,000 | | 3.125% | \$ 92,406.25 | | \$ 4,800,000 |
| 11/1/2034 | | | | \$ 89,437.50 | \$ 374,813 | \$ 4,800,000 |
| 5/1/2035 | \$ 195,000 | | 3.125% | \$ 89,437.50 | | \$ 4,605,000 |
| 11/1/2035 | | | | \$ 86,390.63 | \$ 373,875 | \$ 4,605,000 |
| 5/1/2036 | \$ 200,000 | | 3.125% | \$ 86,390.63 | | \$ 4,405,000 |
| 11/1/2036 | | | | \$ 83,265.63 | \$ 372,781 | \$ 4,405,000 |
| 5/1/2037 | \$ 205,000 | | 3.125% | \$ 83,265.63 | | \$ 4,200,000 |
| 11/1/2037 | | | | \$ 80,062.50 | \$ 371,531 | \$ 4,200,000 |
| 5/1/2038 | \$ 215,000 | | 3.125% | \$ 80,062.50 | | \$ 3,985,000 |
| 11/1/2038 | | | | \$ 76,703.13 | \$ 375,125 | \$ 3,985,000 |
| 5/1/2039 | \$ 220,000 | | 3.125% | \$ 76,703.13 | | \$ 3,765,000 |
| 11/1/2039 | | | | \$ 73,265.63 | \$ 373,406 | \$ 3,765,000 |
| 5/1/2040 | \$ 230,000 | | 3.125% | \$ 73,265.63 | | \$ 3,535,000 |
| 11/1/2040 | | | | \$ 69,671.88 | \$ 376,531 | \$ 3,535,000 |
| 5/1/2041 | \$ 235,000 | | 3.125% | \$ 69,671.88 | | \$ 3,300,000 |

**Artisan Lakes Community Development District
Debt Service Fund - Series 2021-1 Bonds - Heritage Park**

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|-------------|-----------------------|------------|-------------|--------------|---------------------|--------------|
| 11/1/2041 | | | | \$ 66,000.00 | \$ 374,344 | \$ 3,300,000 |
| 5/1/2042 | | \$ 245,000 | 4.000% | \$ 66,000.00 | | \$ 3,055,000 |
| 11/1/2042 | | | | \$ 61,100.00 | \$ 377,000 | \$ 3,055,000 |
| 5/1/2043 | | \$ 255,000 | 4.000% | \$ 61,100.00 | | \$ 2,800,000 |
| 11/1/2043 | | | | \$ 56,000.00 | \$ 377,200 | \$ 2,800,000 |
| 5/1/2044 | | \$ 265,000 | 4.000% | \$ 56,000.00 | | \$ 2,535,000 |
| 11/1/2044 | | | | \$ 50,700.00 | \$ 106,700 | \$ 2,535,000 |
| 5/1/2045 | | \$ 275,000 | 4.000% | \$ 50,700.00 | | \$ 2,260,000 |
| 11/1/2045 | | | | \$ 45,200.00 | \$ 376,400 | \$ 2,260,000 |
| 5/1/2046 | | \$ 285,000 | 4.000% | \$ 45,200.00 | | \$ 1,975,000 |
| 11/1/2046 | | | | \$ 39,500.00 | \$ 375,400 | \$ 1,975,000 |
| 5/1/2047 | | \$ 295,000 | 4.000% | \$ 39,500.00 | | \$ 1,680,000 |
| 11/1/2047 | | | | \$ 33,600.00 | \$ 374,000 | \$ 1,680,000 |
| 5/1/2048 | | \$ 310,000 | 4.000% | \$ 33,600.00 | | \$ 1,370,000 |
| 11/1/2048 | | | | \$ 27,400.00 | \$ 377,200 | \$ 1,370,000 |
| 5/1/2049 | | \$ 320,000 | 4.000% | \$ 27,400.00 | | \$ 1,050,000 |
| 11/1/2049 | | | | \$ 21,000.00 | \$ 374,800 | \$ 1,050,000 |
| 5/1/2050 | | \$ 335,000 | 4.000% | \$ 21,000.00 | | \$ 715,000 |
| 11/1/2050 | | | | \$ 14,300.00 | \$ 377,000 | \$ 715,000 |
| 5/1/2051 | | \$ 350,000 | 4.000% | \$ 14,300.00 | | \$ 365,000 |
| 11/1/2051 | | | | \$ 7,300.00 | \$ 378,600 | \$ 365,000 |
| 5/1/2052 | | \$ 365,000 | 4.000% | \$ 7,300.00 | | \$ - |
| 11/1/2053 | | | | | | |

Par Balance Outstanding at 9/30/2027 \$ 6,010,000

RESOLUTION 2026-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Artisan Lakes East Community Development District (the "District") is a local unit of special-purpose government established pursuant to [Chapter 190, Florida Statutes](#) for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Manatee County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted Improvement Plan and [Chapter 190, Florida Statutes](#); and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2027 ("Operations and Maintenance Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2027; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the district; and

WHEREAS, [Chapter 190, Florida Statutes](#), provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, [Chapter 197, Florida Statutes](#), provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method") and the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit "A" the Budget; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

WHEREAS, the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District's operations and maintenance budget; and

WHEREAS, the District Manager is authorized to prepare, certify and/or amend the Assessment Roll of the District to the County Tax Collector pursuant to the Uniform Method as authorized by Florida Law; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" the Budget confers a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in the Assessment Roll as certified to the Tax Collector, as may be amended from time to time is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in [Chapter 190, Florida Statutes](#), is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "A" the Budget. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the previously levied debt service assessments and operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

Assessments directly collected by the District, if any due, may be paid in several partial, deferred payments as may be determined by the District Manager.

General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Manatee County Property Appraiser.

Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Manatee County Property Appraiser.

Direct Bill Assessments. Any operations and maintenance assessments, and debt service assessments, not being collected on the Tax Roll, if any, shall be collected directly by

the District. Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to a schedule to be established by the District Manager and set forth in the direct collection invoice. In the event that an assessment payment is not timely made, the whole assessment - including any remaining partial, deferred payments for Fiscal Year 2026/2027, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to [Chapter 170, Florida Statutes](#), or other applicable law to collect and enforce the whole assessment, as set forth herein.

Future Collection Methods. The decision to collect special assessments by any particular method - e.g., on the tax roll or by direct bill - does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, as authorized to be prepared by the District Manager is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Artisan Lakes East Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Artisan Lakes East Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 2nd day of April 2026.

ATTEST:

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Tina Golub, Chairperson

Exhibit A: Fiscal Year 2027 Adopted Budget

Artisan Lakes East

Community Development District

Proposed Budget Fiscal Year 2027

Prepared By:

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: JimWard@JPWardAssociates.com

**Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027**

| Description | Fiscal Year 2026 Budget | Actual at 12/23/2025 | Anticipated Year End 09/30/2026 | Fiscal Year 2027 Budget | Notes |
|--|----------------------------|-------------------------|---------------------------------------|-------------------------------|--|
| Revenues and Other Sources | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | |
| Assessment Revenue | | | | | |
| Assessments - On-Roll | \$ 155,792 | \$ 26,361 | \$ 155,792 | \$ 156,396 | Assessments from Property Owners |
| Total Revenue & Other Sources | \$ 155,792 | \$ 26,361 | \$ 155,792 | \$ 156,396 | |
| Appropriations | | | | | |
| Legislative | | | | | |
| Board of Supervisor's Fees | \$ - | \$ - | \$ 1,200 | \$ 3,000 | Statutory Required Fees (Waived by TM Board) |
| Executive | | | | | |
| Professional - Management | \$ 31,500 | \$ 7,875 | \$ 31,500 | \$ 32,000 | District Manager |
| Financial and Administrative | | | | | |
| Audit Services | \$ 4,900 | \$ 4,900 | \$ 4,900 | \$ 5,000 | Statutory required audit - Yearly |
| Accounting Services | \$ 6,500 | \$ 1,625 | \$ 4,000 | \$ 10,000 | |
| Assessment Roll Preparation | \$ 6,500 | \$ 1,625 | \$ 6,000 | \$ 10,000 | |
| Arbitrage Rebate Fees | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds |
| Other Contractual Services | | | | | |
| Legal Advertising | \$ 1,000 | \$ - | \$ 800 | \$ 1,000 | Statutory Required Legal Advertising |
| Trustee Services | \$ 8,385 | \$ - | \$ 8,495 | \$ 8,500 | Trust Fees for Bonds |
| Dissemination Agent Services | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 | Required Reporting for Bonds |
| Bank Service Fees | \$ 250 | \$ - | \$ 250 | \$ 250 | Bank Fee - Governmental Accounts |
| Communications and Freight Services | | | | | |
| Postage, Freight & Messenger | \$ 100 | \$ - | \$ 100 | \$ 100 | Agenda Mailings and other Misc Mailings |
| Computer Services (Web Site) | \$ 2,400 | \$ - | \$ 2,400 | \$ 2,400 | Statutory Maintenance of District Web Site |
| Insurance | \$ 7,177 | \$ 7,366 | \$ 7,366 | \$ 8,066 | General Liability and D&O Liability Insurance |
| Subscriptions and Memberships | \$ 175 | \$ 175 | \$ 175 | \$ 175 | Department of Economic Opportunity Fee |
| Printing and Binding | \$ 1,000 | \$ - | \$ 750 | \$ 1,000 | Agenda books and copies |

**Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027**

| Description | Fiscal Year 2026 Budget | Actual at 12/23/2025 | Anticipated Year End 09/30/2026 | Fiscal Year 2027 Budget | Notes |
|---|----------------------------|-------------------------|---------------------------------------|-------------------------------|--|
| Legal Services | | | | | |
| General Counsel | \$ 11,000 | \$ - | \$ 5,000 | \$ 10,000 | District Attorney |
| Other General Government Services | | | | | |
| Engineering Services | \$ 7,000 | \$ 475 | \$ 5,700 | \$ 7,000 | District Engineer |
| Contingencies | \$ - | \$ - | \$ - | \$ - | |
| Reserves | | | | | |
| Extraordinary Capital/Operations | \$ 50,000 | \$ 12,500 | \$ 50,000 | \$ 40,000 | Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration. |
| Other Fees and Charges | | | | | |
| Discounts, Tax Collector Fee and Property Appraiser Fee | \$ 10,905 | \$ - | \$ 10,905 | \$ 10,905 | Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills |
| Total Appropriations | \$ 155,792 | \$ 36,541 | \$ 146,541 | \$ 156,396 | |
| Fund Balances: | | | | | |
| Change from Current Year Operations | \$ - | \$ (10,180) | \$ 9,251 | \$ - | Cash Over (Short) at Fiscal Year End |
| Fund Balance - Beginning | \$ 142,241 | | \$ 142,241 | \$ 201,492 | |
| Current Year Reserve Allocation | \$ 50,000 | | \$ 50,000 | \$ 40,000 | Budgeted Funds for Long Term Capital Planning |
| Total Fund Balance | \$ 192,241 | | \$ 201,492 | \$ 241,492 | Total Cash Position |
| Fund Balance - Allocations/Use of Funds | | | | | |
| Extraordinary Capital/Operations | \$ 153,293 | | \$ 164,857 | \$ 202,393 | Long Term Capital Planning - Balance of Funds |
| 1st 3 Months Operations Reserve | \$ 38,948 | | \$ 36,635 | \$ 39,099 | Required to meet Cash Needs until Assessment Rec'd. |
| | \$ 192,241 | | \$ 201,492 | \$ 241,492 | |

**Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027**

| Description | Fiscal Year 2026 Budget | Actual at 12/23/2025 | Anticipated Year End 09/30/2026 | Fiscal Year 2027 Budget | Notes |
|------------------------------------|----------------------------|-------------------------|---------------------------------------|-------------------------------|--|
| Assessment Rate | \$ 147.67 | | | \$ 148.24 | Year of Year Assessment Rate |
| Units Subject to Assessment | 1055 | | | 1055 | Anticipated Number of Units to be Built |
| Adopted Cap Rate | \$ 148.47 | | | \$ 148.47 | Mailed Notice Req'd if Cap Rate Exceeded |

TOTAL UNITS AND TYPES OF UNITS - FY 2027 BUDGET

| Type of Unit | 2018 | 2021 - | | Total |
|--------------------------|------------|------------|---------------|-------------|
| | | Eaves Bend | Heritage Park | |
| Single Family 30' - 39' | 0 | 0 | 0 | 0 |
| Single Family 40' - 49' | 198 | 158 | 48 | 404 |
| Single Family 50' - 59' | 130 | 123 | 96 | 349 |
| Single Family 60' - 69' | 94 | 70 | 138 | 302 |
| Single Family 70' and up | 0 | 0 | 0 | 0 |
| Total Units | 422 | 351 | 282 | 1055 |

Chart provides the current unit counts based on recorded plats and anticipated units provided by Developer.

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2018 Bonds - Budget
Fiscal Year 2027**

| Description | Fiscal Year 2026 Budget | Actual at 12/23/2025 | Anticipated Year End 09/30/2026 | Fiscal Year 2027 Budget |
|--|----------------------------|-------------------------|------------------------------------|----------------------------|
| Revenues and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | |
| Reserve Account | \$ 8,852 | \$ 1,957 | \$ 7,829 | \$ 7,046 |
| Revenue Account | \$ 5,470 | \$ 1,612 | \$ 6,449 | \$ 5,804 |
| Special Assessment Revenue | - | | | - |
| Special Assessment - On-Roll | \$ 425,762 | \$ 72,475 | \$ 425,762 | \$ 425,762 |
| Total Revenue and Other Sources | \$ 440,084 | \$ 76,044 | \$ 440,040 | \$ 438,612 |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | \$ 120,000 | \$ - | \$ 120,000 | \$ 125,000 |
| Principal Debt Service - Early Redemptions | | | | |
| Interest Expense | \$ 277,688 | \$ 138,844 | \$ 277,688 | \$ 272,228 |
| Other Fees and Charges | | | | |
| Discounts for Early Payment | \$ 27,838 | \$ - | \$ 27,838 | \$ 27,806 |
| Total Expenditures and Other Uses | \$ 425,526 | \$ 138,844 | \$ 425,526 | \$ 425,033 |
| Net Increase/(Decrease) in Fund Balance | \$ 14,559 | \$ (62,799) | \$ 14,514 | \$ 13,579 |
| Fund Balance - Beginning | \$ 402,069 | \$ 402,069 | \$ 402,069 | \$ 416,583 |
| Fund Balance - Ending | \$ 416,628 | \$ 339,270 | \$ 416,583 | \$ 430,162 |

Restricted Fund Balance:

| | |
|--|-------------------|
| Reserve Account Requirement | \$ 198,954 |
| Restricted for November 1, 2027 Interest Payment | \$ 133,270 |
| Total - Restricted Fund Balance: | \$ 332,224 |

| Description of Product | Number of Units | Rate | Rate |
|-------------------------|-----------------|-------------|-------------|
| Single Family 30' - 39' | 0 | \$ - | \$ - |
| Single Family 40' - 49' | 198 | \$ 848.98 | \$ 848.98 |
| Single Family 50' - 59' | 130 | \$ 1,061.22 | \$ 1,061.22 |
| Single Family 60' - 69' | 94 | \$ 1,273.46 | \$ 1,273.46 |
| Total: | 422 | | |

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2018**

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|---------------------------|-----------------------|---------------------|---------------|---------------|---------------------|--------------|
| Par Amount Issued: | | \$ 6,060,000 | Varies | | | |
| 5/1/2019 | | | | \$ 110,669.53 | | |
| 11/1/2019 | | | | \$ 152,065.00 | \$ 262,735 | |
| 5/1/2020 | \$ 95,000 | | 4.20% | \$ 152,065.00 | | \$ 5,965,000 |
| 11/1/2020 | | | | \$ 150,070.00 | \$ 397,135 | |
| 5/1/2021 | \$ 95,000 | | 4.20% | \$ 150,070.00 | | \$ 5,870,000 |
| 11/1/2021 | | | | \$ 148,075.00 | \$ 393,145 | |
| 5/1/2022 | \$ 100,000 | | 4.20% | \$ 148,075.00 | | \$ 5,770,000 |
| 11/1/2022 | | | | \$ 145,975.00 | \$ 394,050 | |
| 5/1/2023 | \$ 105,000 | | 4.20% | \$ 145,975.00 | | \$ 5,665,000 |
| 11/1/2023 | | | | \$ 143,770.00 | \$ 394,745 | |
| 5/1/2024 | \$ 110,000 | | 4.20% | \$ 143,770.00 | | \$ 5,555,000 |
| 11/1/2024 | | | | \$ 141,460.00 | \$ 395,230 | |
| 5/1/2025 | \$ 115,000 | | 4.55% | \$ 141,460.00 | | \$ 5,440,000 |
| 11/1/2025 | | | | \$ 138,843.75 | \$ 395,304 | |
| 5/1/2026 | \$ 120,000 | | 4.55% | \$ 138,843.75 | | \$ 5,320,000 |
| 11/1/2026 | | | | \$ 136,113.75 | \$ 394,958 | |
| 5/1/2027 | \$ 125,000 | | 4.55% | \$ 136,113.75 | | \$ 5,195,000 |
| 11/1/2027 | | | | \$ 133,270.00 | \$ 394,384 | |
| 5/1/2028 | \$ 130,000 | | 4.55% | \$ 133,270.00 | | \$ 5,065,000 |
| 11/1/2028 | | | | \$ 130,312.50 | \$ 393,583 | |
| 5/1/2029 | \$ 140,000 | | 4.55% | \$ 130,312.50 | | \$ 4,925,000 |
| 11/1/2029 | | | | \$ 127,127.50 | \$ 397,440 | |
| 5/1/2030 | \$ 145,000 | | 5.10% | \$ 127,127.50 | | \$ 4,780,000 |
| 11/1/2030 | | | | \$ 123,430.00 | \$ 395,558 | |
| 5/1/2031 | \$ 155,000 | | 5.10% | \$ 123,430.00 | | \$ 4,625,000 |
| 11/1/2031 | | | | \$ 119,477.50 | \$ 397,908 | |
| 5/1/2032 | \$ 160,000 | | 5.10% | \$ 119,477.50 | | \$ 4,465,000 |
| 11/1/2032 | | | | \$ 115,397.50 | \$ 394,875 | |
| 5/1/2033 | \$ 170,000 | | 5.10% | \$ 115,397.50 | | \$ 4,295,000 |
| 11/1/2033 | | | | \$ 111,062.50 | \$ 396,460 | |
| 5/1/2034 | \$ 180,000 | | 5.10% | \$ 111,062.50 | | \$ 4,115,000 |
| 11/1/2034 | | | | \$ 106,472.50 | \$ 397,535 | |
| 5/1/2035 | \$ 185,000 | | 5.10% | \$ 106,472.50 | | \$ 3,930,000 |
| 11/1/2035 | | | | \$ 101,755.00 | \$ 393,228 | |
| 5/1/2036 | \$ 195,000 | | 5.10% | \$ 101,755.00 | | \$ 3,735,000 |
| 11/1/2036 | | | | \$ 96,782.50 | \$ 393,538 | |
| 5/1/2037 | \$ 205,000 | | 5.10% | \$ 96,782.50 | | \$ 3,530,000 |
| 11/1/2037 | | | | \$ 91,555.00 | \$ 393,338 | |
| 5/1/2038 | \$ 220,000 | | 5.10% | \$ 91,555.00 | | \$ 3,310,000 |
| 11/1/2038 | | | | \$ 85,945.00 | \$ 397,500 | |
| 5/1/2039 | \$ 230,000 | | 5.10% | \$ 85,945.00 | | \$ 3,080,000 |

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2018**

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|--------------------|----------------------------------|------------------|------------------------|-----------------|--------------------------------|-------------------------|
| 11/1/2039 | | | | \$ 80,080.00 | \$ 346,025 | |
| 5/1/2040 | | \$ 240,000 | 5.20% | \$ 80,080.00 | | \$ 2,840,000 |
| 11/1/2040 | | | | \$ 73,840.00 | \$ 393,920 | |
| 5/1/2041 | | \$ 255,000 | 5.20% | \$ 73,840.00 | | \$ 2,585,000 |
| 11/1/2041 | | | | \$ 67,210.00 | \$ 396,050 | |
| 5/1/2042 | | \$ 270,000 | 5.20% | \$ 67,210.00 | | \$ 2,315,000 |
| 11/1/2042 | | | | \$ 60,190.00 | \$ 127,400 | |
| 5/1/2043 | | \$ 280,000 | 5.20% | \$ 60,190.00 | | \$ 2,035,000 |
| 11/1/2043 | | | | \$ 52,910.00 | \$ 393,100 | |
| 5/1/2044 | | \$ 295,000 | 5.20% | \$ 52,910.00 | | \$ 1,740,000 |
| 11/1/2044 | | | | \$ 45,240.00 | \$ 393,150 | |
| 5/1/2045 | | \$ 315,000 | 5.20% | \$ 45,240.00 | | \$ 1,425,000 |
| 11/1/2045 | | | | \$ 37,050.00 | \$ 397,290 | |
| 5/1/2046 | | \$ 330,000 | 5.20% | \$ 37,050.00 | | \$ 1,095,000 |
| 11/1/2046 | | | | \$ 28,470.00 | \$ 395,520 | |
| 5/1/2047 | | \$ 345,000 | 5.20% | \$ 28,470.00 | | \$ 750,000 |
| 11/1/2047 | | | | \$ 19,500.00 | \$ 392,970 | |
| 5/1/2048 | | \$ 365,000 | 5.20% | \$ 19,500.00 | | \$ 385,000 |
| 11/1/2048 | | | | \$ 10,010.00 | \$ 394,510 | |
| 5/1/2049 | | \$ 385,000 | 5.20% | \$ 10,010.00 | | \$ - |

Par Balance Outstanding at 9/30/2027 \$ 5,195,000

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021 Bonds - Budget
Fiscal Year 2027

| Description | Fiscal Year 2026 Budget | Actual at 12/23/2025 | Anticipated Year End 09/30/2026 | Fiscal Year 2027 Budget |
|--|----------------------------|-------------------------|------------------------------------|----------------------------|
| Revenues and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | |
| Reserve Account | \$ 15,640 | \$ 3,458 | \$ 13,833 | \$ 12,449 |
| Revenue Account | \$ 7,361 | \$ 2,286 | \$ 9,142 | \$ 8,228 |
| Special Assessment Revenue | | | | |
| Special Assessment - On-Roll | \$ 753,176 | \$ 128,216 | \$ 753,176 | \$753,176 |
| Total Revenue and Other Sources | \$ 776,177 | \$ 133,959 | \$ 776,150 | \$ 773,853 |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | | | | |
| Series 2021-1 Eaves Bend | \$ 140,000 | \$ - | \$ 140,000 | \$ 140,000 |
| Series 2021-2 Heritage Park | \$ 150,000 | \$ - | \$ 150,000 | \$ 155,000 |
| Interest Expense | | | | |
| Series 2021-1 Eaves Bend | \$ 191,308 | \$ 95,654 | \$ 191,308 | \$ 188,088 |
| Series 2021-2 Heritage Park | \$ 221,925 | \$ 110,963 | \$ 221,925 | \$ 218,475 |
| Other Fees and Charges | | | | |
| Discounts for Early Payment | \$ 49,273 | \$ - | \$ 49,273 | \$ 49,273 |
| Total Expenditures and Other Uses | \$ 752,506 | \$ 206,616 | \$ 752,506 | \$ 750,836 |
| Net Increase/(Decrease) in Fund Balance | \$ 23,671 | \$ (72,657) | \$ 23,645 | \$ 23,017 |
| Fund Balance - Beginning | \$ 642,448 | \$ 642,448 | \$ 642,448 | \$ 666,093 |
| Fund Balance - Ending | \$ 666,120 | \$ 569,792 | \$ 666,093 | \$ 689,110 |

Restricted Fund Balance:

| | |
|--|-------------------|
| Reserve Account Requirement | \$ 351,951 |
| Restricted for November 1, 2027 Interest Payment | |
| Series 2021-1 Eaves Bend | \$ 92,119 |
| Series 2021-2 Heritage Park | \$ 107,106 |
| Total - Restricted Fund Balance: | \$ 551,176 |

| Assessment Rates | Eaves Bend | | Heritage Park | |
|-------------------------|------------|------------|---------------|------------|
| | FY 2026 | FY 2027 | FY 2026 | FY 2027 |
| Single Family 40' - 49' | \$850.26 | \$850.26 | \$1,064.12 | \$1,064.12 |
| Single Family 50' - 59' | \$1,062.82 | \$1,071.46 | \$ 1,330.14 | \$1,330.14 |
| Single Family 60' - 69' | \$1,275.39 | \$1,257.17 | \$ 1,596.17 | \$1,596.17 |

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2021-1 Bonds - Eaves Bend**

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|---------------------------|-----------------------|---------------------|---------------|---------------|---------------------|--------------|
| Par Amount Issued: | | \$ 6,015,000 | Varies | | | |
| 7/7/2021 | | | | | | |
| 11/1/2021 | | | | \$ 64,404.46 | \$ 64,404 | \$ 6,015,000 |
| 5/1/2022 | | \$ 125,000 | 2.300% | \$ 101,691.25 | | \$ 5,890,000 |
| 11/1/2022 | | | | \$ 100,253.75 | \$ 291,096 | \$ 5,890,000 |
| 5/1/2023 | | \$ 130,000 | 2.300% | \$ 100,253.75 | | \$ 5,760,000 |
| 11/1/2023 | | | | \$ 98,758.75 | \$ 330,508 | \$ 5,760,000 |
| 5/1/2024 | | \$ 135,000 | 2.300% | \$ 98,758.75 | | \$ 5,625,000 |
| 11/1/2024 | | | | \$ 97,206.25 | \$ 332,518 | \$ 5,625,000 |
| 5/1/2025 | | \$ 135,000 | 2.300% | \$ 97,206.25 | | \$ 5,490,000 |
| 11/1/2025 | | | | \$ 95,653.75 | \$ 329,413 | \$ 5,490,000 |
| 5/1/2026 | | \$ 140,000 | 2.300% | \$ 95,653.75 | | \$ 5,350,000 |
| 11/1/2026 | | | | \$ 94,043.75 | \$ 331,308 | \$ 5,350,000 |
| 5/1/2027 | | \$ 140,000 | 2.750% | \$ 94,043.75 | | \$ 5,210,000 |
| 11/1/2027 | | | | \$ 92,118.75 | \$ 328,088 | \$ 5,210,000 |
| 5/1/2028 | | \$ 145,000 | 2.750% | \$ 92,118.75 | | \$ 5,065,000 |
| 11/1/2028 | | | | \$ 90,125.00 | \$ 329,238 | \$ 5,065,000 |
| 5/1/2029 | | \$ 150,000 | 2.750% | \$ 90,125.00 | | \$ 4,915,000 |
| 11/1/2029 | | | | \$ 88,062.50 | \$ 330,250 | \$ 4,915,000 |
| 5/1/2030 | | \$ 155,000 | 2.750% | \$ 88,062.50 | | \$ 4,760,000 |
| 11/1/2030 | | | | \$ 85,931.25 | \$ 331,125 | \$ 4,760,000 |
| 5/1/2031 | | \$ 160,000 | 2.750% | \$ 85,931.25 | | \$ 4,600,000 |
| 11/1/2031 | | | | \$ 83,731.25 | \$ 331,863 | \$ 4,600,000 |
| 5/1/2032 | | \$ 165,000 | 3.125% | \$ 83,731.25 | | \$ 4,435,000 |
| 11/1/2032 | | | | \$ 81,153.13 | \$ 332,463 | \$ 4,435,000 |
| 5/1/2033 | | \$ 170,000 | 3.125% | \$ 81,153.13 | | \$ 4,265,000 |
| 11/1/2033 | | | | \$ 78,496.88 | \$ 332,306 | \$ 4,265,000 |
| 5/1/2034 | | \$ 175,000 | 3.125% | \$ 78,496.88 | | \$ 4,090,000 |
| 11/1/2034 | | | | \$ 75,762.50 | \$ 331,994 | \$ 4,090,000 |
| 5/1/2035 | | \$ 180,000 | 3.125% | \$ 75,762.50 | | \$ 3,910,000 |
| 11/1/2035 | | | | \$ 72,950.00 | \$ 331,525 | \$ 3,910,000 |
| 5/1/2036 | | \$ 185,000 | 3.125% | \$ 72,950.00 | | \$ 3,725,000 |
| 11/1/2036 | | | | \$ 70,059.38 | \$ 330,900 | \$ 3,725,000 |
| 5/1/2037 | | \$ 190,000 | 3.125% | \$ 70,059.38 | | \$ 3,535,000 |
| 11/1/2037 | | | | \$ 67,090.63 | \$ 330,119 | \$ 3,535,000 |
| 5/1/2038 | | \$ 195,000 | 3.125% | \$ 67,090.63 | | \$ 3,340,000 |
| 11/1/2038 | | | | \$ 64,043.75 | \$ 329,181 | \$ 3,340,000 |
| 5/1/2039 | | \$ 205,000 | 3.125% | \$ 64,043.75 | | \$ 3,135,000 |
| 11/1/2039 | | | | \$ 60,840.63 | \$ 333,088 | \$ 3,135,000 |
| 5/1/2040 | | \$ 210,000 | 3.125% | \$ 60,840.63 | | \$ 2,925,000 |
| 11/1/2040 | | | | \$ 57,559.38 | \$ 331,681 | \$ 2,925,000 |
| 5/1/2041 | | \$ 215,000 | 3.125% | \$ 57,559.38 | | \$ 2,710,000 |

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2021-1 Bonds - Eaves Bend**

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|-------------|-----------------------|------------|-------------|--------------|---------------------|--------------|
| 11/1/2041 | | | | \$ 54,200.00 | \$ 330,119 | \$ 2,710,000 |
| 5/1/2042 | | \$ 225,000 | 4.000% | \$ 54,200.00 | | \$ 2,485,000 |
| 11/1/2042 | | | | \$ 49,700.00 | \$ 333,400 | \$ 2,485,000 |
| 5/1/2043 | | \$ 235,000 | 4.000% | \$ 49,700.00 | | \$ 2,250,000 |
| 11/1/2043 | | | | \$ 45,000.00 | \$ 334,400 | \$ 2,250,000 |
| 5/1/2044 | | \$ 245,000 | 4.000% | \$ 45,000.00 | | \$ 2,005,000 |
| 11/1/2044 | | | | \$ 40,100.00 | \$ 85,100 | \$ 2,005,000 |
| 5/1/2045 | | \$ 255,000 | 4.000% | \$ 40,100.00 | | \$ 1,750,000 |
| 11/1/2045 | | | | \$ 35,000.00 | \$ 335,200 | \$ 1,750,000 |
| 5/1/2046 | | \$ 265,000 | 4.000% | \$ 35,000.00 | | \$ 1,485,000 |
| 11/1/2046 | | | | \$ 29,700.00 | \$ 335,000 | \$ 1,485,000 |
| 5/1/2047 | | \$ 275,000 | 4.000% | \$ 29,700.00 | | \$ 1,210,000 |
| 11/1/2047 | | | | \$ 24,200.00 | \$ 334,400 | \$ 1,210,000 |
| 5/1/2048 | | \$ 285,000 | 4.000% | \$ 24,200.00 | | \$ 925,000 |
| 11/1/2048 | | | | \$ 18,500.00 | \$ 333,400 | \$ 925,000 |
| 5/1/2049 | | \$ 295,000 | 4.000% | \$ 18,500.00 | | \$ 630,000 |
| 11/1/2049 | | | | \$ 12,600.00 | \$ 332,000 | \$ 630,000 |
| 5/1/2050 | | \$ 310,000 | 4.000% | \$ 12,600.00 | | \$ 320,000 |
| 11/1/2050 | | | | \$ 6,400.00 | \$ 335,200 | \$ 320,000 |
| 5/1/2051 | | \$ 320,000 | 4.000% | \$ 6,400.00 | | \$ - |

Par Balance Outstanding at 9/30/2027 \$ 5,210,000

Artisan Lakes Community Development District
Debt Service Fund - Series 2021-1 Bonds - Heritage Park

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|---------------------------|-----------------------|---------------------|---------------|---------------|---------------------|--------------|
| Par Amount Issued: | | \$ 6,745,000 | Varies | | | |
| 7/7/2021 | | | | | | |
| 11/1/2021 | | | | \$ 73,408.08 | \$ 73,408 | \$ 6,745,000 |
| 5/1/2022 | | | | \$ 115,907.50 | | \$ 6,745,000 |
| 11/1/2022 | | | | \$ 115,907.50 | \$ 189,316 | \$ 6,745,000 |
| 5/1/2023 | | \$ 140,000 | 2.300% | \$ 115,907.50 | | \$ 6,605,000 |
| 11/1/2023 | | | | \$ 114,297.50 | \$ 371,815 | \$ 6,605,000 |
| 5/1/2024 | | \$ 145,000 | 2.300% | \$ 114,297.50 | | \$ 6,460,000 |
| 11/1/2024 | | | | \$ 112,630.00 | \$ 373,595 | \$ 6,460,000 |
| 5/1/2025 | | \$ 145,000 | 2.300% | \$ 112,630.00 | | \$ 6,315,000 |
| 11/1/2025 | | | | \$ 110,962.50 | \$ 370,260 | \$ 6,315,000 |
| 5/1/2026 | | \$ 150,000 | 2.300% | \$ 110,962.50 | | \$ 6,165,000 |
| 11/1/2026 | | | | \$ 109,237.50 | \$ 371,925 | \$ 6,165,000 |
| 5/1/2027 | | \$ 155,000 | 2.750% | \$ 109,237.50 | | \$ 6,010,000 |
| 11/1/2027 | | | | \$ 107,106.25 | \$ 373,475 | \$ 6,010,000 |
| 5/1/2028 | | \$ 160,000 | 2.750% | \$ 107,106.25 | | \$ 5,850,000 |
| 11/1/2028 | | | | \$ 104,906.25 | \$ 374,213 | \$ 5,850,000 |
| 5/1/2029 | | \$ 165,000 | 2.750% | \$ 104,906.25 | | \$ 5,685,000 |
| 11/1/2029 | | | | \$ 102,637.50 | \$ 374,813 | \$ 5,685,000 |
| 5/1/2030 | | \$ 165,000 | 2.750% | \$ 102,637.50 | | \$ 5,520,000 |
| 11/1/2030 | | | | \$ 100,368.75 | \$ 370,275 | \$ 5,520,000 |
| 5/1/2031 | | \$ 170,000 | 2.750% | \$ 100,368.75 | | \$ 5,350,000 |
| 11/1/2031 | | | | \$ 98,031.25 | \$ 370,738 | \$ 5,350,000 |
| 5/1/2032 | | \$ 175,000 | 3.125% | \$ 98,031.25 | | \$ 5,175,000 |
| 11/1/2032 | | | | \$ 95,296.88 | \$ 371,063 | \$ 5,175,000 |
| 5/1/2033 | | \$ 185,000 | 3.125% | \$ 95,296.88 | | \$ 4,990,000 |
| 11/1/2033 | | | | \$ 92,406.25 | \$ 375,594 | \$ 4,990,000 |
| 5/1/2034 | | \$ 190,000 | 3.125% | \$ 92,406.25 | | \$ 4,800,000 |
| 11/1/2034 | | | | \$ 89,437.50 | \$ 374,813 | \$ 4,800,000 |
| 5/1/2035 | | \$ 195,000 | 3.125% | \$ 89,437.50 | | \$ 4,605,000 |
| 11/1/2035 | | | | \$ 86,390.63 | \$ 373,875 | \$ 4,605,000 |
| 5/1/2036 | | \$ 200,000 | 3.125% | \$ 86,390.63 | | \$ 4,405,000 |
| 11/1/2036 | | | | \$ 83,265.63 | \$ 372,781 | \$ 4,405,000 |
| 5/1/2037 | | \$ 205,000 | 3.125% | \$ 83,265.63 | | \$ 4,200,000 |
| 11/1/2037 | | | | \$ 80,062.50 | \$ 371,531 | \$ 4,200,000 |
| 5/1/2038 | | \$ 215,000 | 3.125% | \$ 80,062.50 | | \$ 3,985,000 |
| 11/1/2038 | | | | \$ 76,703.13 | \$ 375,125 | \$ 3,985,000 |
| 5/1/2039 | | \$ 220,000 | 3.125% | \$ 76,703.13 | | \$ 3,765,000 |
| 11/1/2039 | | | | \$ 73,265.63 | \$ 373,406 | \$ 3,765,000 |
| 5/1/2040 | | \$ 230,000 | 3.125% | \$ 73,265.63 | | \$ 3,535,000 |
| 11/1/2040 | | | | \$ 69,671.88 | \$ 376,531 | \$ 3,535,000 |
| 5/1/2041 | | \$ 235,000 | 3.125% | \$ 69,671.88 | | \$ 3,300,000 |

**Artisan Lakes Community Development District
Debt Service Fund - Series 2021-1 Bonds - Heritage Park**

| Description | Principal Prepayments | Principal | Coupon Rate | Interest | Annual Debt Service | Bond Balance |
|-------------|-----------------------|------------|-------------|--------------|---------------------|--------------|
| 11/1/2041 | | | | \$ 66,000.00 | \$ 374,344 | \$ 3,300,000 |
| 5/1/2042 | | \$ 245,000 | 4.000% | \$ 66,000.00 | | \$ 3,055,000 |
| 11/1/2042 | | | | \$ 61,100.00 | \$ 377,000 | \$ 3,055,000 |
| 5/1/2043 | | \$ 255,000 | 4.000% | \$ 61,100.00 | | \$ 2,800,000 |
| 11/1/2043 | | | | \$ 56,000.00 | \$ 377,200 | \$ 2,800,000 |
| 5/1/2044 | | \$ 265,000 | 4.000% | \$ 56,000.00 | | \$ 2,535,000 |
| 11/1/2044 | | | | \$ 50,700.00 | \$ 106,700 | \$ 2,535,000 |
| 5/1/2045 | | \$ 275,000 | 4.000% | \$ 50,700.00 | | \$ 2,260,000 |
| 11/1/2045 | | | | \$ 45,200.00 | \$ 376,400 | \$ 2,260,000 |
| 5/1/2046 | | \$ 285,000 | 4.000% | \$ 45,200.00 | | \$ 1,975,000 |
| 11/1/2046 | | | | \$ 39,500.00 | \$ 375,400 | \$ 1,975,000 |
| 5/1/2047 | | \$ 295,000 | 4.000% | \$ 39,500.00 | | \$ 1,680,000 |
| 11/1/2047 | | | | \$ 33,600.00 | \$ 374,000 | \$ 1,680,000 |
| 5/1/2048 | | \$ 310,000 | 4.000% | \$ 33,600.00 | | \$ 1,370,000 |
| 11/1/2048 | | | | \$ 27,400.00 | \$ 377,200 | \$ 1,370,000 |
| 5/1/2049 | | \$ 320,000 | 4.000% | \$ 27,400.00 | | \$ 1,050,000 |
| 11/1/2049 | | | | \$ 21,000.00 | \$ 374,800 | \$ 1,050,000 |
| 5/1/2050 | | \$ 335,000 | 4.000% | \$ 21,000.00 | | \$ 715,000 |
| 11/1/2050 | | | | \$ 14,300.00 | \$ 377,000 | \$ 715,000 |
| 5/1/2051 | | \$ 350,000 | 4.000% | \$ 14,300.00 | | \$ 365,000 |
| 11/1/2051 | | | | \$ 7,300.00 | \$ 378,600 | \$ 365,000 |
| 5/1/2052 | | \$ 365,000 | 4.000% | \$ 7,300.00 | | \$ - |
| 11/1/2053 | | | | | | |

Par Balance Outstanding at 9/30/2027 \$ 6,010,000

RESOLUTION 2026-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2027; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Artisan Lakes East Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

WHEREAS, in accordance with the provisions of Chapter 189.415, *Florida Statutes*, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

WHEREAS, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS FOR FISCAL YEAR 2027.

- a) **Date:** The first Thursday of each month for Fiscal Year 2027, which covers the period October 1, 2026 through September 30, 2027.

| | | |
|-----------------------------------|-----------------------------------|------------------------------------|
| Meeting Schedule - FY 2027 | Thursday, October 1, 2026 | Thursday, November 5, 2026 |
| | Thursday, December 3, 2026 | Thursday, January 7, 2027 |
| | Thursday, February 4, 2027 | Thursday, March 4, 2027 |
| | Thursday, April 1, 2027 | Thursday, May 6, 2027 |
| | Thursday, June 3, 2027 | Thursday, July 1, 2027 |
| | Thursday, August 5, 2027 | Thursday, September 2, 2027 |

- b) **Time:** 3:00 P.M. (Eastern Standard Time)
- c) **Location:** Artisan Lakes East Clubhouse
4725 Los Robles Court
Palmetto, Florida 34221

SECTION 2. SUNSHINE LAW AND MEETING CANCELATIONS AND CONTINUATIONS. The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Artisan Lakes East Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 2nd day of April 2026.

ATTEST:

**ARTISAN LAKES EAST
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Tina Golub, Chairperson



**Manatee County
Supervisor of Elections**
Scott Farrington

Special District candidates must file their qualifying paperwork with the **Manatee County Supervisor of Elections office** any time between **Noon on Monday, June 8, 2026 and Noon on Friday, June 12, 2026**. All qualifying fees and paperwork must be completed and received by the Supervisor of Elections office before the end of qualifying period, **Noon on Friday, June 12, 2026**, at the following address:

**Manatee County Supervisor of Elections
600 301 Blvd. W., Suite 108
Bradenton, FL 34205-7946
Phone: 941-741-3823**

The optional pre-qualifying period begins on **Tuesday, May 26, 2026, and ends on Friday, June 5, 2026** and is an opportunity for candidates to avoid the rush of the one-week actual qualifying period by completing all of the steps early.

Candidates may submit qualifying paperwork by hand-delivery or mail. The Supervisor of Elections Office does not accept qualifying papers via facsimile or email. Candidates should provide a telephone number and email address on the Candidate Oath where they can be reached for questions about their qualifying paperwork.

As part of the qualifying process, candidates are also required to file a financial disclosure form with the Florida Commission on Ethics through the [Electronic Financial Disclosure Management System \(EFDMS\)](#) and click on the **I am a Candidate** box.

These forms must be completed and received by the Supervisor of Elections office no later than **noon on Friday - June 12, 2026**.

Artisan Lakes East

Community Development District

*Financial Statements
January 31, 2026*

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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Artisan Lakes East Community Development District

Monthly Financial Statements

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**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending January 31, 2026**

| | Governmental Funds | | | | | | Totals (Memorandum Only) |
|---|--------------------|-------------------|---------------------|---------------------------|-------------------------|----------------------|--------------------------------|
| | Debt Service Funds | | | Account Groups | | | |
| | General Fund | Series 2018 | Series 2021 | General Long Term Debt | General Fixed Assets | | |
| Assets | | | | | | | |
| Cash and Investments | | | | | | | |
| General Fund - Invested Cash | \$ 248,858 | \$ - | \$ - | \$ - | \$ - | \$ 248,858 | |
| Debt Service Fund | | | | | | | |
| Reserve Account | | | | | | | |
| Series 2018 | - | 198,954 | - | - | - | 198,954 | |
| Series 2021-1 | - | - | 165,050 | - | - | 165,050 | |
| Series 2021-2 | - | - | 186,469 | - | - | 186,469 | |
| Revenue | | | | | | | |
| Series 2018 | - | 442,691 | - | - | - | 442,691 | |
| Series 2021-1 | - | - | 752,682 | - | - | 752,682 | |
| Prepayment Account | | | | | | | |
| Series 2018 | - | 1 | - | - | - | 1 | |
| Series 2021-1 | - | - | 433 | - | - | 433 | |
| Accounts Receivable | - | - | - | - | - | - | |
| Due from Other Funds | | | | | | | |
| General Fund | - | 826 | 1,461 | - | - | 2,287 | |
| Debt Service Fund(s) | - | - | - | - | - | - | |
| Amount Available in Debt Service Funds | - | - | - | 1,748,565 | - | 1,748,565 | |
| Amount to be Provided by Debt Service Funds | - | - | - | 15,496,435 | - | 15,496,435 | |
| Investment in General Fixed Assets (net of depreciation) | - | - | - | - | 2,163,649 | 2,163,649 | |
| Total Assets | \$ 248,858 | \$ 642,471 | \$ 1,106,094 | \$ 17,245,000 | \$ 2,163,649 | \$ 21,406,072 | |

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending January 31, 2026

| | Governmental Funds | | | | | | Totals (Memorandum Only) |
|---|--------------------|-------------------|---------------------|---------------------------|-------------------------|-------------|--------------------------------|
| | Debt Service Funds | | | Account Groups | | | |
| | General Fund | Series 2018 | Series 2021 | General Long Term Debt | General Fixed Assets | | |
| Liabilities | | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | | | | | | | |
| General Fund | - | - | - | - | - | - | - |
| Debt Service Fund(s) | 2,287 | - | - | - | - | - | 2,287 |
| Unamortized Prem/Discount on Bonds | - | - | - | - | - | - | 339,530 |
| Bonds Payable | | | | | | | |
| Current Portion (Due within 12 months) | | | | | | | |
| Series 2018 | - | - | - | \$120,000 | - | - | 120,000 |
| Series 2021 | - | - | - | \$290,000 | - | - | 290,000 |
| Long Term | | | | | | | |
| Series 2018 | - | - | - | \$5,320,000 | - | - | 5,320,000 |
| Series 2021 | - | - | - | \$11,515,000 | - | - | 11,515,000 |
| Total Liabilities | \$ 2,287 | \$ - | \$ - | \$ 17,245,000 | \$ - | \$ - | \$ 17,586,817 |
| Fund Equity and Other Credits | | | | | | | |
| Investment in General Fixed Assets | - | - | - | - | 2,163,649 | - | 2,163,649 |
| Fund Balance | | | | | | | |
| Restricted | | | | | | | |
| Beginning: October 1, 2025 (Unaudited) | - | 402,069 | 642,448 | - | - | - | 704,988 |
| Results from Current Operations | - | 240,402 | 463,645 | - | - | - | 704,048 |
| Unassigned | | | | | | | |
| Beginning: October 1, 2025 (Unaudited) | 142,241 | - | - | - | - | - | 142,241 |
| Additions to Extraordinary Cap/Oper Reserve | 16,667 | - | - | - | - | - | 16,667 |
| Results from Current Operations | 87,663 | - | - | - | - | - | 87,663 |
| Total Fund Equity and Other Credits | \$ 246,571 | \$ 642,471 | \$ 1,106,094 | \$ - | \$ 2,163,649 | \$ - | \$ 3,819,255 |
| Total Liabilities, Fund Equity and Other Credits | \$ 248,858 | \$ 642,471 | \$ 1,106,094 | \$ 17,245,000 | \$ 2,163,649 | \$ - | \$ 21,406,072 |

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

| Description | January | Year to Date | Total Annual Budget | % of Budget |
|--|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Special Assessment Revenue | | | | |
| Special Assessments - On-Roll | 3,111 | 136,326 | 155,792 | 88% |
| Other Fees and Charges | | | | |
| Discounts/Collection Fees | - | - | (10,905) | 0% |
| Total Revenue and Other Sources: | \$ 3,111 | \$ 136,326 | \$ 144,887 | 94% |
| Expenditures and Other Uses | | | | |
| Executive | | | | |
| Professional Management | 2,625 | 10,500 | 31,500 | 33% |
| Financial and Administrative | | | | |
| Audit Services | - | 4,900 | 4,900 | 100% |
| Accounting Services | 542 | 2,167 | 6,500 | 33% |
| Assessment Roll Services | 542 | 2,167 | 6,500 | 33% |
| Arbitrage Rebate Services | - | - | 1,000 | 0% |
| Other Contractual Services | | | | |
| Legal Advertising | - | - | 1,000 | 0% |
| Trustee Services | 4,246 | 4,246 | 8,385 | 51% |
| Dissemination Agent Services | - | - | 6,000 | 0% |
| Bank Service Fees | - | - | 250 | 0% |
| Communications & Freight Services | | | | |
| Postage, Freight & Messenger | - | - | 100 | 0% |
| Computer Services - Website Development | - | - | 2,400 | 0% |
| Insurance | - | 7,366 | 7,177 | 103% |
| Printing & Binding | - | - | 1,000 | 0% |
| Subscription & Memberships | - | 175 | 175 | 100% |
| Legal Services | | | | |
| Legal - General Counsel | - | - | 11,000 | 0% |
| Other General Government Services | | | | |
| Engineering Services | - | 475 | 7,000 | 7% |
| Reserves | | | | |
| Extraordinary Capital/Operations Reserve | 4,167 | 16,667 | 50,000 | 33% |
| Total Expenditures and Other Uses: | \$ 12,121 | \$ 48,662 | \$ 144,887 | 34% |
| | | | | |
| Net Increase/ (Decrease) in Fund Balance | (9,011) | 87,663 | - | |
| Fund Balance - Beginning | 251,415 | 142,241 | 142,241 | |
| Extraordinary Capital/Operations Reserve | 4,167 | 16,667 | 50,000 | |
| Fund Balance - Ending | \$ 246,571 | \$ 246,571 | \$ 192,241 | |

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

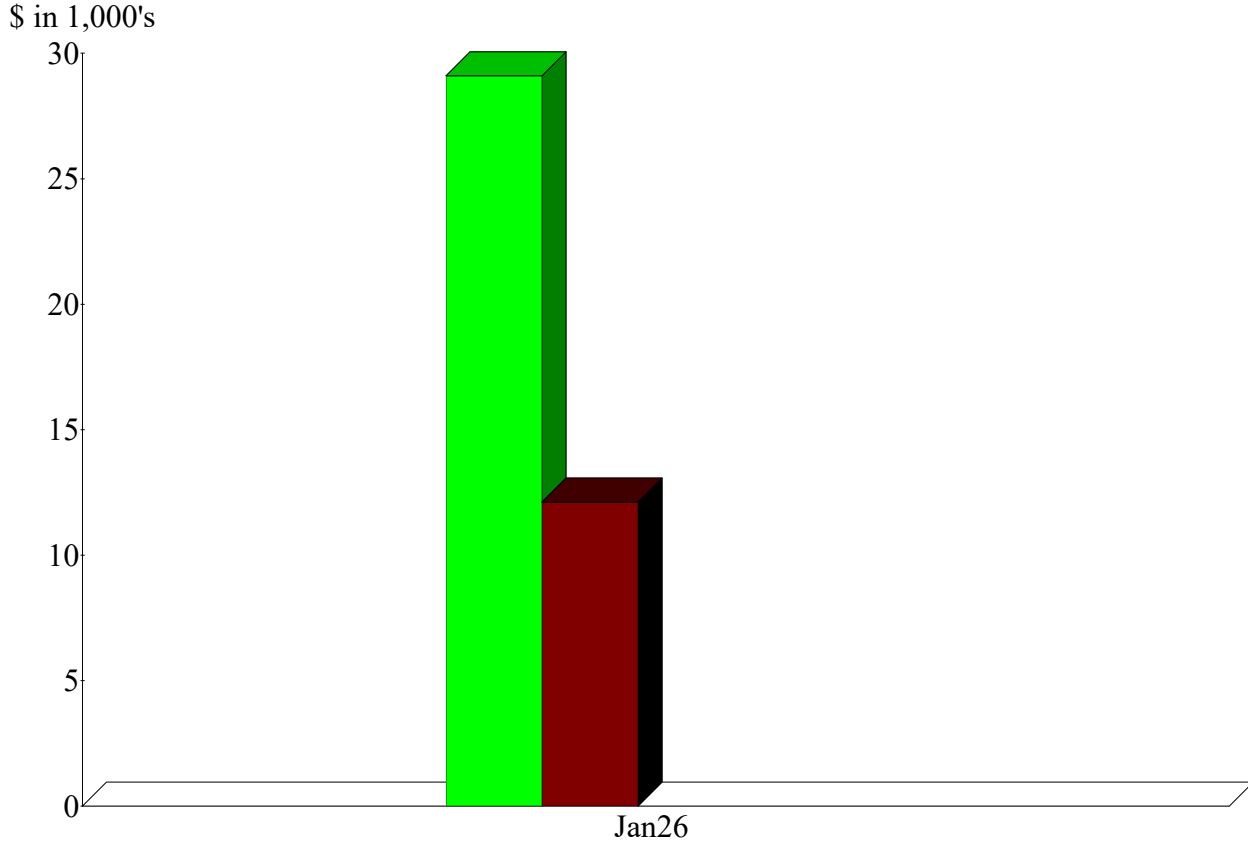
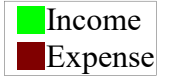
| Description | January | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | |
| Reserve Account | 604 | 2,562 | 8,852 | 29% |
| Revenue Account | 264 | 1,876 | 5,470 | 34% |
| Special Assessments - Prepayments | | | | |
| Special Assessments - On Roll | 8,552 | 374,808 | 425,762 | 88% |
| Other Fees and Charges | | | | |
| Discounts for Early Payment | - | - | (27,837) | 0% |
| Intragovernmental Transfer In | 1 | 1 | - | 0% |
| Total Revenue and Other Sources: | \$ 9,420 | \$ 379,246 | \$ 412,247 | 92% |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | | | | |
| Series 2018 | - | - | 120,000 | 0% |
| Interest Expense | | | | |
| Series 2018 | - | 138,844 | 277,688 | 50% |
| Intragovernmental Transfer Out | - | - | - | 0% |
| Total Expenditures and Other Uses: | \$ - | \$ 138,844 | \$ 397,688 | 35% |
| Net Increase/ (Decrease) in Fund Balance | 9,420 | 240,402 | 14,559 | |
| Fund Balance - Beginning | 633,051 | 402,069 | 402,069 | |
| Fund Balance - Ending | \$ 642,471 | \$ 642,471 | \$ 416,628 | |

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

| Description | January | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|---------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | |
| Reserve Account - Series 2021-1 | 501 | 2,125 | 7,820 | 27% |
| Reserve Account - Series 2021-2 | 566 | 2,401 | 7,820 | 31% |
| Revenue Account | 374 | 2,660 | 7,361 | 36% |
| Special Assessments - Prepayments | | | | |
| Special Assessments - On Roll | 15,129 | 663,076 | 753,176 | 88% |
| Other Fees and Charges | | | | |
| Discounts for Early Payment | - | - | (49,273) | 0% |
| Intragovernmental Transfer In | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 16,571 | \$ 670,262 | \$ 726,904 | 92% |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | | | | |
| Series 2021-1 - Eaves Bend | - | - | 140,000 | 0% |
| Series 2021-2 - Heritage Park | - | - | 150,000 | 0% |
| Interest Expense | | | | |
| Series 2021-1 - Eaves Bend | - | 95,654 | 191,308 | 50% |
| Series 2021-2 - Heritage Park | - | 110,963 | 221,925 | 50% |
| Intragovernmental Transfer Out | - | - | - | 0% |
| Total Expenditures and Other Uses: | \$ - | \$ 206,616 | \$ 703,233 | 29% |
| Net Increase/ (Decrease) in Fund Balance | 16,571 | 463,645 | 23,671 | |
| Fund Balance - Beginning | 1,089,523 | 642,448 | 642,448 | |
| Fund Balance - Ending | \$ 1,106,094 | \$ 1,106,094 | \$ 666,119 | |

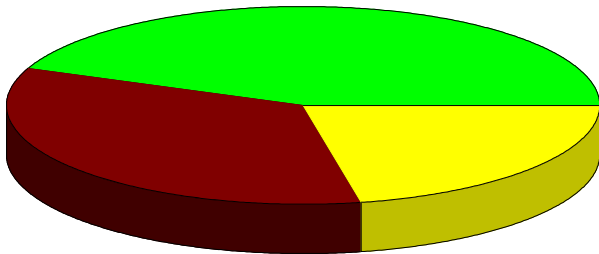
Artisan Lakes Community Development District

Income and Expense by Month
January 2026



Expense Summary
January 2026

| | |
|--|-------------|
| 5130000 · Financial and Administrative | 43.97% |
| 9099000 · Reserve Allocations | 34.37 |
| 5120000 · Executive | 21.66 |
| Total | \$12,121.26 |



By Account

Artisan Lakes East

Community Development District

Financial Statements
February 28, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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Artisan Lakes East Community Development District

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**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

| Governmental Funds | | | | | | |
|---|-------------------|-------------------|---------------------|---------------------------|-------------------------|----------------------|
| Debt Service Funds | | | Account Groups | | Totals | |
| | General Fund | Series 2018 | Series 2021 | General Long Term Debt | General Fixed Assets | (Memorandum Only) |
| Assets | | | | | | |
| Cash and Investments | | | | | | |
| General Fund - Invested Cash | \$ 261,473 | \$ - | \$ - | \$ - | \$ - | \$ 261,473 |
| Debt Service Fund | | | | | | |
| Reserve Account | | | | | | |
| Series 2018 | - | 198,954 | - | - | - | 198,954 |
| Series 2021-1 | - | - | 165,050 | - | - | 165,050 |
| Series 2021-2 | - | - | 186,469 | - | - | 186,469 |
| Revenue | | | | | | |
| Series 2018 | - | 445,070 | - | - | - | 445,070 |
| Series 2021-1 | - | - | 756,799 | - | - | 756,799 |
| Prepayment Account | | | | | | |
| Series 2018 | - | 1 | - | - | - | 1 |
| Series 2021-1 | - | - | 433 | - | - | 433 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from Other Funds | | | | | | |
| General Fund | - | 6,558 | 11,602 | - | - | 18,159 |
| Debt Service Fund(s) | - | - | - | - | - | - |
| Amount Available in Debt Service Funds | - | - | - | 1,770,934 | - | 1,770,934 |
| Amount to be Provided by Debt Service Funds | - | - | - | 15,474,066 | - | 15,474,066 |
| Investment in General Fixed Assets (net of depreciation) | - | - | - | - | 2,163,649 | 2,163,649 |
| Total Assets | \$ 261,473 | \$ 650,582 | \$ 1,120,352 | \$ 17,245,000 | \$ 2,163,649 | \$ 21,441,057 |

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

| Governmental Funds | | | | | | |
|---|-------------------|-------------------|---------------------|---------------------------|-------------------------|----------------------|
| Debt Service Funds | | | Account Groups | | Totals | |
| | General Fund | Series 2018 | Series 2021 | General Long Term Debt | General Fixed Assets | (Memorandum Only) |
| Liabilities | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | | | | | | |
| General Fund | - | - | - | - | - | - |
| Debt Service Fund(s) | 18,159 | - | - | - | - | 18,159 |
| Unamortized Prem/Discount on Bonds | - | - | - | - | - | 339,530 |
| Bonds Payable | | | | | | |
| Current Portion (Due within 12 months) | | | | | | |
| Series 2018 | - | - | - | \$120,000 | - | 120,000 |
| Series 2021 | - | - | - | \$290,000 | - | 290,000 |
| Long Term | | | | | | |
| Series 2018 | - | - | - | \$5,320,000 | - | 5,320,000 |
| Series 2021 | - | - | - | \$11,515,000 | - | 11,515,000 |
| Total Liabilities | \$ 18,159 | \$ - | \$ - | \$ 17,245,000 | \$ - | \$ 17,602,690 |
| Fund Equity and Other Credits | | | | | | |
| Investment in General Fixed Assets | - | - | - | - | 2,163,649 | 2,163,649 |
| Fund Balance | | | | | | |
| Restricted | | | | | | |
| Beginning: October 1, 2025 (Unaudited) | - | 402,069 | 642,448 | - | - | 704,988 |
| Results from Current Operations | - | 248,513 | 477,903 | - | - | 726,417 |
| Unassigned | | | | | | |
| Beginning: October 1, 2025 (Unaudited) | 142,241 | - | - | - | - | 142,241 |
| Additions to Extraordinary Cap/Oper Reserve | 20,833 | - | - | - | - | 20,833 |
| Results from Current Operations | 80,240 | - | - | - | - | 80,240 |
| Total Fund Equity and Other Credits | \$ 243,314 | \$ 650,582 | \$ 1,120,352 | \$ - | \$ 2,163,649 | \$ 3,838,367 |
| Total Liabilities, Fund Equity and Other Credits | \$ 261,473 | \$ 650,582 | \$ 1,120,352 | \$ 17,245,000 | \$ 2,163,649 | \$ 21,441,057 |

Prepared by:

JPWARD and Associates, LLC

Unaudited

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

| Description | February | Year to Date | Total Annual Budget | % of Budget |
|--|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Special Assessment Revenue | | | | |
| Special Assessments - On-Roll | 2,385 | 138,711 | 155,792 | 89% |
| Other Fees and Charges | | | | |
| Discounts/Collection Fees | - | - | (10,905) | 0% |
| Total Revenue and Other Sources: | \$ 2,385 | \$ 138,711 | \$ 144,887 | 96% |
| Expenditures and Other Uses | | | | |
| Legislative | | | | |
| Board of Supervisor's - Fees | 200 | 200 | - | 0% |
| Executive | | | | |
| Professional Management | 2,625 | 13,125 | 31,500 | 42% |
| Financial and Administrative | | | | |
| Audit Services | - | 4,900 | 4,900 | 100% |
| Accounting Services | 542 | 2,708 | 6,500 | 42% |
| Assessment Roll Services | 542 | 2,708 | 6,500 | 42% |
| Arbitrage Rebate Services | - | - | 1,000 | 0% |
| Other Contractual Services | | | | |
| Legal Advertising | - | - | 1,000 | 0% |
| Trustee Services | - | 4,246 | 8,385 | 51% |
| Dissemination Agent Services | - | - | 6,000 | 0% |
| Bank Service Fees | - | - | 250 | 0% |
| Communications & Freight Services | | | | |
| Postage, Freight & Messenger | - | - | 100 | 0% |
| Computer Services - Website Development | 1,200 | 1,200 | 2,400 | 50% |
| Insurance | - | 7,366 | 7,177 | 103% |
| Printing & Binding | - | - | 1,000 | 0% |
| Subscription & Memberships | - | 175 | 175 | 100% |
| Legal Services | | | | |
| Legal - General Counsel | 534 | 534 | 11,000 | 5% |
| Other General Government Services | | | | |
| Engineering Services | - | 475 | 7,000 | 7% |
| Reserves | | | | |
| Extraordinary Capital/Operations Reserve | 4,167 | 20,833 | 50,000 | 42% |
| Total Expenditures and Other Uses: | \$ 9,609 | \$ 58,471 | \$ 144,887 | 40% |
| Net Increase/ (Decrease) in Fund Balance | (7,224) | 80,240 | - | |
| Fund Balance - Beginning | 246,571 | 142,241 | 142,241 | |
| Extraordinary Capital/Operations Reserve | 4,167 | 20,833 | 50,000 | |
| Fund Balance - Ending | \$ 243,514 | \$ 243,314 | \$ 192,241 | |

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

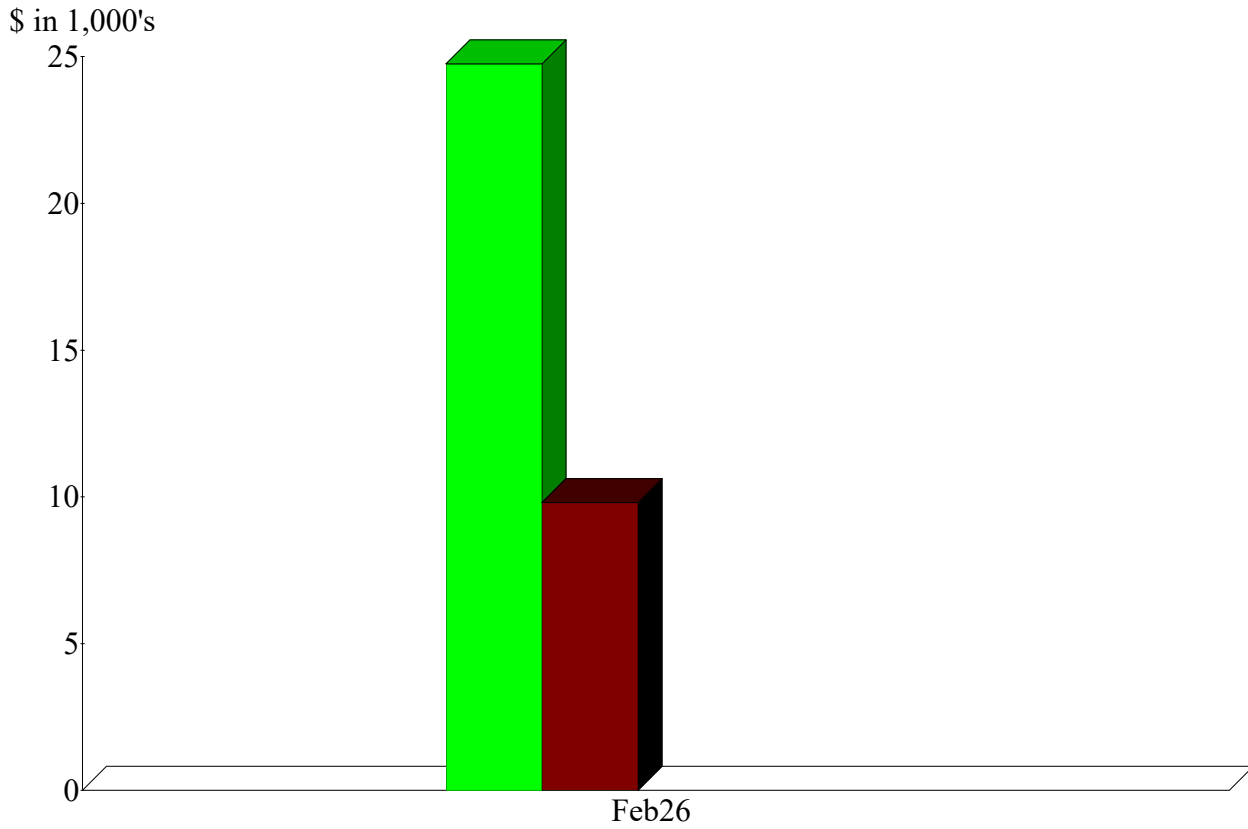
| Description | February | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | |
| Reserve Account | 591 | 3,153 | 8,852 | 36% |
| Revenue Account | 962 | 2,838 | 5,470 | 52% |
| Special Assessments - Prepayments | | | | |
| Special Assessments - On Roll | 6,558 | 381,366 | 425,762 | 90% |
| Other Fees and Charges | | | | |
| Discounts for Early Payment | - | - | (27,837) | 0% |
| Intragovernmental Transfer In | - | 1 | - | 0% |
| Total Revenue and Other Sources: | \$ 8,111 | \$ 387,357 | \$ 412,247 | 94% |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | | | | |
| Series 2018 | - | - | 120,000 | 0% |
| Interest Expense | | | | |
| Series 2018 | - | 138,844 | 277,688 | 50% |
| Intragovernmental Transfer Out | - | - | - | 0% |
| Total Expenditures and Other Uses: | \$ - | \$ 138,844 | \$ 397,688 | 35% |
| Net Increase/ (Decrease) in Fund Balance | 8,111 | 248,513 | 14,559 | |
| Fund Balance - Beginning | 642,471 | 402,069 | 402,069 | |
| Fund Balance - Ending | \$ 650,582 | \$ 650,582 | \$ 416,628 | |

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

| Description | February | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|---------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | |
| Reserve Account - Series 2021-1 | 490 | 2,615 | 7,820 | 33% |
| Reserve Account - Series 2021-2 | 554 | 2,955 | 7,820 | 38% |
| Revenue Account | 1,612 | 4,272 | 7,361 | 58% |
| Special Assessments - Prepayments | | | | |
| Special Assessments - On Roll | 11,602 | 674,678 | 753,176 | 90% |
| Other Fees and Charges | | | | |
| Discounts for Early Payment | - | - | (49,273) | 0% |
| Intragovernmental Transfer In | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 14,258 | \$ 684,520 | \$ 726,904 | 94% |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | | | | |
| Series 2021-1 - Eaves Bend | - | - | 140,000 | 0% |
| Series 2021-2 - Heritage Park | - | - | 150,000 | 0% |
| Interest Expense | | | | |
| Series 2021-1 - Eaves Bend | - | 95,654 | 191,308 | 50% |
| Series 2021-2 - Heritage Park | - | 110,963 | 221,925 | 50% |
| Intragovernmental Transfer Out | - | - | - | 0% |
| Total Expenditures and Other Uses: | \$ - | \$ 206,616 | \$ 703,233 | 29% |
| Net Increase/ (Decrease) in Fund Balance | 14,258 | 477,903 | 23,671 | |
| Fund Balance - Beginning | 1,106,094 | 642,448 | 642,448 | |
| Fund Balance - Ending | \$ 1,120,352 | \$ 1,120,352 | \$ 666,119 | |

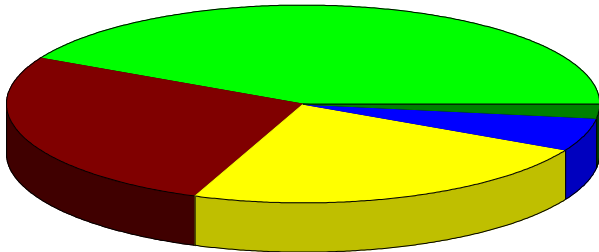
Artisan Lakes East Community Development District

Income and Expense by Month
February 2026



Expense Summary
February 2026

| | |
|--|------------|
| 9099000 · Reserve Allocations | 42.48% |
| 5120000 · Executive | 26.76 |
| 5130000 · Financial and Administrative | 23.28 |
| 5140000 · Legal Services | 5.44 |
| 5110000 · Legislative | 2.04 |
| Total | \$9,809.01 |



By Account