

# Artisan Lakes East

Community Development District

*Financial Statements*  
*January 31, 2026*

*JPWard and Associates, LLC*  
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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		
<b>Assets</b>							
<b>Cash and Investments</b>							
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
<b>Accounts Receivable</b>	-	-	-	-	-	-	-
<b>Due from Other Funds</b>							
General Fund	-	826	1,461	-	-	-	2,287
Debt Service Fund(s)	-	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	1,748,565	-	-	1,748,565
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	15,496,435	-	-	15,496,435
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	2,163,649	-	2,163,649
<b>Total Assets</b>	<b>\$ 248,858</b>	<b>\$ 642,471</b>	<b>\$ 1,106,094</b>	<b>\$ 17,245,000</b>	<b>\$ 2,163,649</b>	<b>\$ -</b>	<b>\$ 21,406,072</b>

**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		
<b>Liabilities</b>							
<b>Accounts Payable</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	2,287	-	-	-	-	-	2,287
<b>Unamortized Prem/Discount on Bonds</b>	-	-	-	-	-	-	339,530
<b>Bonds Payable</b>							
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
<b>Total Liabilities</b>	<b>\$ 2,287</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,245,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,586,817</b>
<b>Fund Equity and Other Credits</b>							
<b>Investment in General Fixed Assets</b>	-	-	-	-	2,163,649	-	2,163,649
<b>Fund Balance</b>							
<b>Restricted</b>							
Beginning: October 1, 2025 (Unaudited)	-	402,069	642,448	-	-	-	704,988
Results from Current Operations	-	240,402	463,645	-	-	-	704,048
<b>Unassigned</b>							
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
<b>Total Fund Equity and Other Credits</b>	<b>\$ 246,571</b>	<b>\$ 642,471</b>	<b>\$ 1,106,094</b>	<b>\$ -</b>	<b>\$ 2,163,649</b>	<b>\$ -</b>	<b>\$ 3,819,255</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 248,858</b>	<b>\$ 642,471</b>	<b>\$ 1,106,094</b>	<b>\$ 17,245,000</b>	<b>\$ 2,163,649</b>	<b>\$ -</b>	<b>\$ 21,406,072</b>

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 January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	3,111	136,326	155,792	88%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(10,905)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 3,111</b>	<b>\$ 136,326</b>	<b>\$ 144,887</b>	<b>94%</b>
<b>Expenditures and Other Uses</b>				
<b>Executive</b>				
Professional Management	2,625	10,500	31,500	33%
<b>Financial and Administrative</b>				
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%
<b>Other Contractual Services</b>				
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%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	-	100	0%
Computer Services - Website Development	-	-	2,400	0%
<b>Insurance</b>	-	7,366	7,177	103%
<b>Printing &amp; Binding</b>	-	-	1,000	0%
<b>Subscription &amp; Memberships</b>	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	-	11,000	0%
<b>Other General Government Services</b>				
Engineering Services	-	475	7,000	7%
<b>Reserves</b>				
Extraordinary Capital/Operations Reserve	4,167	16,667	50,000	33%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 12,121</b>	<b>\$ 48,662</b>	<b>\$ 144,887</b>	<b>34%</b>
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	
<b>Fund Balance - Ending</b>	<b>\$ 246,571</b>	<b>\$ 246,571</b>	<b>\$ 192,241</b>	

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**

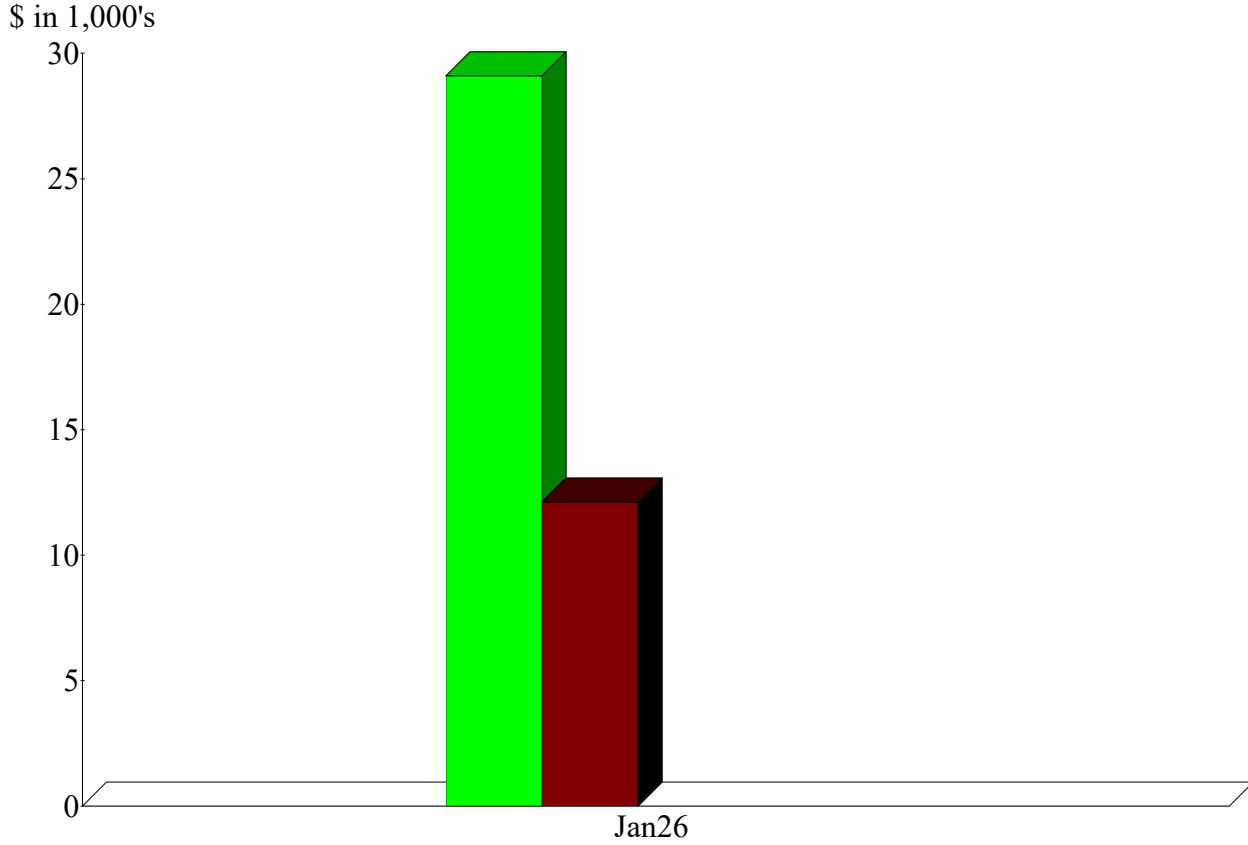
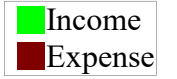
Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	604	2,562	8,852	29%
Revenue Account	264	1,876	5,470	34%
<b>Special Assessments - Prepayments</b>				
Special Assessments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

**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
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
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%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	15,129	663,076	753,176	88%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(49,273)	0%
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 16,571</b>	<b>\$ 670,262</b>	<b>\$ 726,904</b>	<b>92%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2021-1 - Eaves Bend	-	-	140,000	0%
Series 2021-2 - Heritage Park	-	-	150,000	0%
<b>Interest Expense</b>				
Series 2021-1 - Eaves Bend	-	95,654	191,308	50%
Series 2021-2 - Heritage Park	-	110,963	221,925	50%
<b>Intragovernmental Transfer Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 206,616</b>	<b>\$ 703,233</b>	<b>29%</b>
Net Increase/ (Decrease) in Fund Balance	16,571	463,645	23,671	
Fund Balance - Beginning	1,089,523	642,448	642,448	
<b>Fund Balance - Ending</b>	<b>\$ 1,106,094</b>	<b>\$ 1,106,094</b>	<b>\$ 666,119</b>	

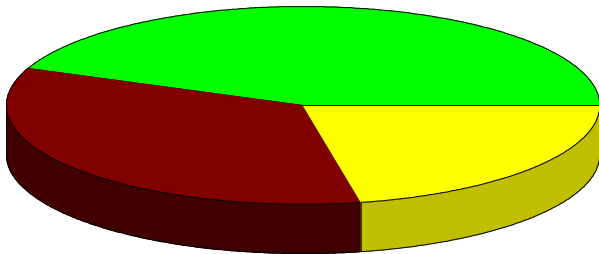
# Artisan Lakes Community Development District

## 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