

# Artisan Lakes East

Community Development District

*Financial Statements*  
*February 28, 2026*

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

# TABLE OF CONTENTS

## *Artisan Lakes East Community Development District*

### *Monthly Financial Statements*

Balance Sheet – All Funds	1-2
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	3
Debt Service Fund	
Series 2018	4
Series 2021	5
Income & Expense Graph – All Funds	6

**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)
<b>Assets</b>						
<b>Cash and Investments</b>						
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
<b>Accounts Receivable</b>						
<b>Due from Other Funds</b>						
General Fund	-	6,558	11,602	-	-	18,159
Debt Service Fund(s)	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	1,770,934	-	1,770,934
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	15,474,066	-	15,474,066
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	2,163,649	2,163,649
<b>Total Assets</b>	<b>\$ 261,473</b>	<b>\$ 650,582</b>	<b>\$ 1,120,352</b>	<b>\$ 17,245,000</b>	<b>\$ 2,163,649</b>	<b>\$ 21,441,057</b>

**Artisan Lakes East Community Development District**  
**Balance Sheet**  
**for the Period Ending February 28, 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)	18,159	-	-	-	-	-	18,159
<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>\$ 18,159</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,245,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,602,690</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	-	248,513	477,903	-	-	-	726,417
<b>Unassigned</b>							
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
<b>Total Fund Equity and Other Credits</b>	<b>\$ 243,314</b>	<b>\$ 650,582</b>	<b>\$ 1,120,352</b>	<b>\$ -</b>	<b>\$ 2,163,649</b>	<b>\$ -</b>	<b>\$ 3,838,367</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 261,473</b>	<b>\$ 650,582</b>	<b>\$ 1,120,352</b>	<b>\$ 17,245,000</b>	<b>\$ 2,163,649</b>	<b>\$ -</b>	<b>\$ 21,441,057</b>

Prepared by:

**JPWARD and Associates, LLC**

**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
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	2,385	138,711	155,792	89%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(10,905)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,385</b>	<b>\$ 138,711</b>	<b>\$ 144,887</b>	<b>96%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's - Fees	200	200	-	0%
<b>Executive</b>				
Professional Management	2,625	13,125	31,500	42%
<b>Financial and Administrative</b>				
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%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	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	1,200	1,200	2,400	50%
<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	534	534	11,000	5%
<b>Other General Government Services</b>				
Engineering Services	-	475	7,000	7%
<b>Reserves</b>				
Extraordinary Capital/Operations Reserve	4,167	20,833	50,000	42%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,609</b>	<b>\$ 58,471</b>	<b>\$ 144,887</b>	<b>40%</b>
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	
<b>Fund Balance - Ending</b>	<b>\$ 243,514</b>	<b>\$ 243,314</b>	<b>\$ 192,241</b>	

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

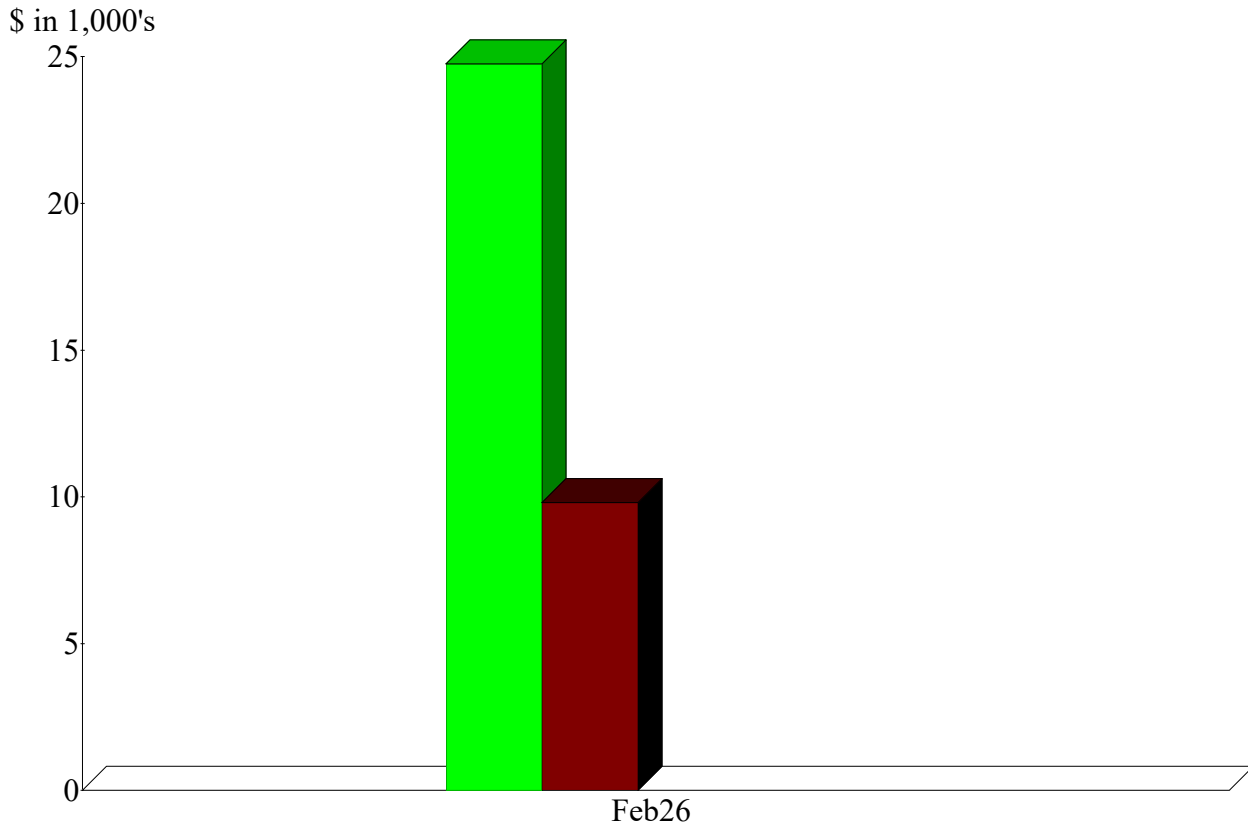
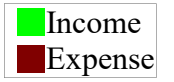
Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	591	3,153	8,852	36%
Revenue Account	962	2,838	5,470	52%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	6,558	381,366	425,762	90%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(27,837)	0%
<b>Intragovernmental Transfer In</b>	-	1	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 8,111</b>	<b>\$ 387,357</b>	<b>\$ 412,247</b>	<b>94%</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	8,111	248,513	14,559	
Fund Balance - Beginning	642,471	402,069	402,069	
<b>Fund Balance - Ending</b>	<b>\$ 650,582</b>	<b>\$ 650,582</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 February 28, 2026**

Description	February	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	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%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	11,602	674,678	753,176	90%
<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>\$ 14,258</b>	<b>\$ 684,520</b>	<b>\$ 726,904</b>	<b>94%</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	14,258	477,903	23,671	
Fund Balance - Beginning	1,106,094	642,448	642,448	
<b>Fund Balance - Ending</b>	<b>\$ 1,120,352</b>	<b>\$ 1,120,352</b>	<b>\$ 666,119</b>	

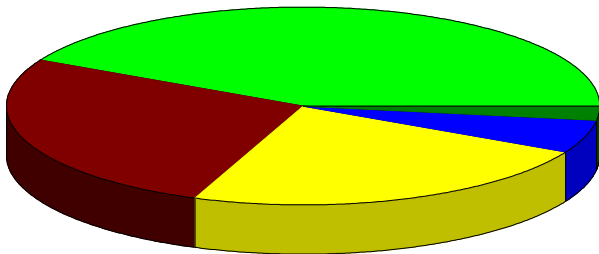
# Artisan Lakes East Community Development District

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
<b>Total</b>	<b>\$9,809.01</b>



By Account