

Artisan Lakes East

Community Development District

Financial Statements
April 30, 2026

PFM Management Services LLC
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Artisan Lakes East Community Development District

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**Artisan Lakes East Community Development District
Balance Sheet
Through April 30, 2026**

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		Account Groups		
		Series 2018	Series 2021	General Long Term Debt	General Fixed Assets	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 246,728	\$ -	\$ -	\$ -	\$ -	\$ 246,728
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	-	460,297	-	-	-	460,297
Series 2021-1	-	-	783,561	-	-	783,561
Prepayment Account						
Series 2018	-	1	-	-	-	1
Series 2021-1	-	-	433	-	-	433
Accounts Receivable	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	6,179	10,931	-	-	17,109
Debt Service Fund(s)	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,811,872	-	1,811,872
Amount to be Provided by Debt Service Funds	-	-	-	15,433,128	-	15,433,128
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,163,649	2,163,649
Total Assets	\$ 246,728	\$ 665,430	\$ 1,146,443	\$ 17,245,000	\$ 2,163,649	\$ 21,467,250

**Artisan Lakes East Community Development District
Balance Sheet
Through April 30, 2026**

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		Account Groups		
		Series 2018	Series 2021	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	17,109	-	-	-	-	17,109
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	\$ 17,109	\$ -	\$ -	\$ 17,245,000	\$ -	\$ 17,601,640
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	-	263,361	503,994	-	-	767,355
Unassigned						
Beginning: October 1, 2025 (Unaudited)	142,241	-	-	-	-	142,241
Additions to Extraordinary Cap/Oper Reserve	29,167	-	-	-	-	29,167
Results from Current Operations	58,211	-	-	-	-	58,211
Total Fund Equity and Other Credits	\$ 229,619	\$ 665,430	\$ 1,146,443	\$ -	\$ 2,163,649	\$ 3,865,610
Total Liabilities, Fund Equity and Other Credits	\$ 246,728	\$ 665,430	\$ 1,146,443	\$ 17,245,000	\$ 2,163,649	\$ 21,467,250

Prepared by:

PFM Management Services LLC

**Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	2,247	142,780	155,792	92%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,905)	0%
Total Revenue and Other Sources:	\$ 2,247	\$ 142,780	\$ 144,887	99%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	200	400	-	0%
Executive				
Professional Management	2,625	18,375	31,500	58%
Financial and Administrative				
Audit Services	-	4,900	4,900	100%
Accounting Services	542	3,792	6,500	58%
Assessment Roll Services	542	3,792	6,500	58%
Arbitrage Rebate Services	-	500	1,000	50%
Other Contractual Services				
Legal Advertising	1,941	1,941	1,000	194%
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	2,400	50%
Insurance				
	-	7,366	7,177	103%
Printing & Binding				
	-	-	1,000	0%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	5,888	6,638	11,000	60%
Other General Government Services				
Engineering Services	1,038	2,078	7,000	30%
Reserves				
Extraordinary Capital/Operations Reserve	4,167	29,167	50,000	58%
Total Expenditures and Other Uses:	\$ 16,941	\$ 84,569	\$ 144,887	58%
Net Increase/ (Decrease) in Fund Balance	(14,694)	58,211	-	
Fund Balance - Beginning	240,346	142,241	142,241	
Extraordinary Capital/Operations Reserve	4,167	29,167	50,000	
Fund Balance - Ending	\$ 229,819	\$ 229,619	\$ 192,241	

Prepared by:

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	591	4,277	8,852	48%
Revenue Account	1,345	5,375	5,470	98%
Special Assessments - Prepayments				
Special Assessments - On Roll	6,179	392,552	425,762	92%
Other Fees and Charges				
Discounts for Early Payment	-	-	(27,837)	0%
Intragovernmental Transfer In	-	1	-	0%
Total Revenue and Other Sources:	\$ 8,114	\$ 402,204	\$ 412,247	98%
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	8,114	263,361	14,559	
Fund Balance - Beginning	657,316	402,069	402,069	
Fund Balance - Ending	\$ 665,430	\$ 665,430	\$ 416,628	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account - Series 2021-1	490	3,548	7,820	45%
Reserve Account - Series 2021-2	554	4,009	7,820	51%
Revenue Account	2,288	8,586	7,361	117%
Special Assessments - Prepayments				
Special Assessments - On Roll	10,931	694,467	753,176	92%
Other Fees and Charges				
Discounts for Early Payment	-	-	(49,273)	0%
Total Revenue and Other Sources:	\$ 14,262	\$ 710,610	\$ 726,904	98%
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%
Total Expenditures and Other Uses:	\$ -	\$ 206,616	\$ 703,233	29%
Net Increase/ (Decrease) in Fund Balance	14,262	503,994	23,671	
Fund Balance - Beginning	1,132,180	642,448	642,448	
Fund Balance - Ending	\$ 1,146,443	\$ 1,146,443	\$ 666,119	

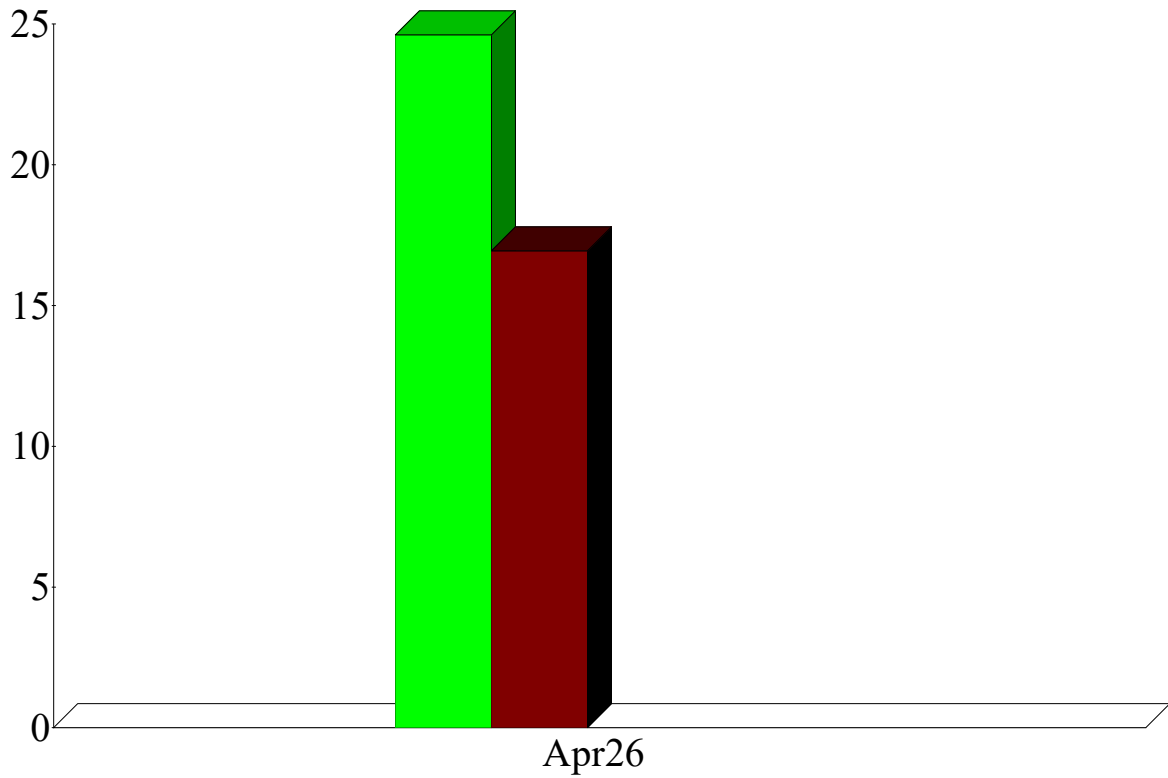
Artisan Lakes East Community Development District

Income and Expense by Month

April 2026

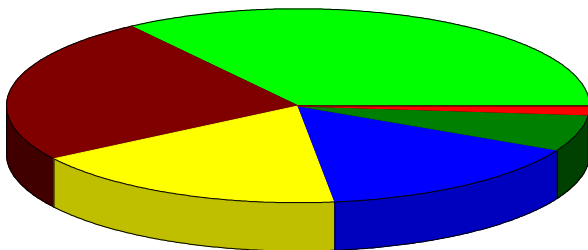


\$ in 1,000's



Expense Summary April 2026

5140000 · Legal Services	34.75%
9099000 · Reserve Allocations	24.59
5130000 · Financial and Adminis	17.85
5120000 · Executive	15.49
5190000 · Other General Governn	6.12
5110000 · Legislative	1.18
Total	\$16,941.33



By Account