

Artisan Lakes East

Community Development District

Financial Statements *May 31, 2026*

PFM Management Services LLC
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**Artisan Lakes East Community Development District
Balance Sheet
Through May 31, 2026**

	Governmental Funds					Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds		General Long Term Debt	General Fixed Assets			
		Series 2018	Series 2021					
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 228,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,611
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	-	209,523	-	-	-	-	-	209,523
Series 2021-1	-	-	301,132	-	-	-	-	301,132
Prepayment Account								
Series 2018	-	1	-	-	-	-	-	1
Series 2021-1	-	-	433	-	-	-	-	433
Accounts Receivable	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	3,609	6,384	-	-	-	-	9,993
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,071,553	-	-	-	1,071,553
Amount to be Provided by Debt Service Funds	-	-	-	15,763,447	-	-	-	15,763,447
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,163,649	-	-	2,163,649
Total Assets	\$ 228,611	\$ 412,086	\$ 659,467	\$ 16,835,000	\$ 2,163,649	\$ -	\$ -	\$ 20,298,814

**Artisan Lakes East Community Development District
Balance Sheet
Through May 31, 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)	9,993	-	-	-	-	9,993
Unamortized Prem/Discount on Bonds	-	-	-	-	-	339,530
Bonds Payable						
Current Portion (Due within 12 months)						
Series 2018	-	-	-	\$125,000	-	125,000
Series 2021	-	-	-	\$295,000	-	295,000
Long Term						
Series 2018	-	-	-	\$5,195,000	-	5,195,000
Series 2021	-	-	-	\$11,220,000	-	11,220,000
Total Liabilities	\$ 9,993	\$ -	\$ -	\$ 16,835,000	\$ -	\$ 17,184,523
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	-	10,017	17,018	-	-	27,035
Unassigned						
Beginning: October 1, 2025 (Unaudited)	142,241	-	-	-	-	142,241
Additions to Extraordinary Cap/Oper Reserve	33,334	-	-	-	-	33,334
Results from Current Operations	43,044	-	-	-	-	43,044
Total Fund Equity and Other Credits	\$ 218,619	\$ 412,086	\$ 659,467	\$ -	\$ 2,163,649	\$ 3,114,291
Total Liabilities, Fund Equity and Other Credits	\$ 228,611	\$ 412,086	\$ 659,467	\$ 16,835,000	\$ 2,163,649	\$ 20,298,814

Prepared by:

PFM Management Services LLC

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	1,313	144,092	155,792	92%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,905)	0%
Total Revenue and Other Sources:	\$ 1,313	\$ 144,092	\$ 144,887	99%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	400	800	-	0%
Executive				
Professional Management	2,625	21,000	31,500	67%
Financial and Administrative				
Audit Services	-	4,900	4,900	100%
Accounting Services	542	4,333	6,500	67%
Assessment Roll Services	542	4,333	6,500	67%
Arbitrage Rebate Services	-	500	1,000	50%
Other Contractual Services				
Legal Advertising	-	1,941	1,000	194%
Trustee Services	-	4,246	8,385	51%
Dissemination Agent Services	6,000	6,000	6,000	100%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	100	0%
Computer Services - Website Development	1,200	2,400	2,400	100%
Insurance				
	-	7,366	7,177	103%
Printing & Binding				
	-	-	1,000	0%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	749	7,387	11,000	67%
Other General Government Services				
Engineering Services	255	2,333	7,000	33%
Reserves				
Extraordinary Capital/Operations Reserve	4,167	33,334	50,000	67%
Total Expenditures and Other Uses:	\$ 16,479	\$ 101,048	\$ 144,887	70%
Net Increase/ (Decrease) in Fund Balance	(15,166)	43,044	-	
Fund Balance - Beginning	229,619	142,241	142,241	
Extraordinary Capital/Operations Reserve	4,167	33,334	50,000	
Fund Balance - Ending	\$ 218,619	\$ 218,619	\$ 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 May 31, 2026

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	572	4,849	8,852	55%
Revenue Account	1,320	6,695	5,470	122%
Special Assessments - Prepayments				
Special Assessments - On Roll	3,609	396,160	425,762	93%
Other Fees and Charges				
Discounts for Early Payment	-	-	(27,837)	0%
Intragovernmental Transfer In	-	1	-	0%
Total Revenue and Other Sources:	\$ 5,500	\$ 407,704	\$ 412,247	99%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2018	120,000	120,000	120,000	100%
Interest Expense				
Series 2018	138,844	277,688	277,688	100%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ 258,844	\$ 397,688	\$ 397,688	100%
Net Increase/ (Decrease) in Fund Balance	(253,344)	10,017	14,559	
Fund Balance - Beginning	665,430	402,069	402,069	
Fund Balance - Ending	\$ 412,086	\$ 412,086	\$ 416,628	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account - Series 2021-1	474	4,022	7,820	51%
Reserve Account - Series 2021-2	536	4,544	7,820	58%
Revenue Account	2,246	10,833	7,361	147%
Special Assessments - Prepayments				
Special Assessments - On Roll	6,384	700,851	753,176	93%
Other Fees and Charges				
Discounts for Early Payment	-	-	(49,273)	0%
Total Revenue and Other Sources:	\$ 9,641	\$ 720,251	\$ 726,904	99%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021-1 - Eaves Bend	140,000	140,000	140,000	100%
Series 2021-2 - Heritage Park	150,000	150,000	150,000	100%
Interest Expense				
Series 2021-1 - Eaves Bend	95,654	191,308	191,308	100%
Series 2021-2 - Heritage Park	110,963	221,925	221,925	100%
Total Expenditures and Other Uses:	\$ 496,616	\$ 703,233	\$ 703,233	100%
Net Increase/ (Decrease) in Fund Balance	(486,976)	17,018	23,671	
Fund Balance - Beginning	1,146,443	642,448	642,448	
Fund Balance - Ending	\$ 659,467	\$ 659,467	\$ 666,119	

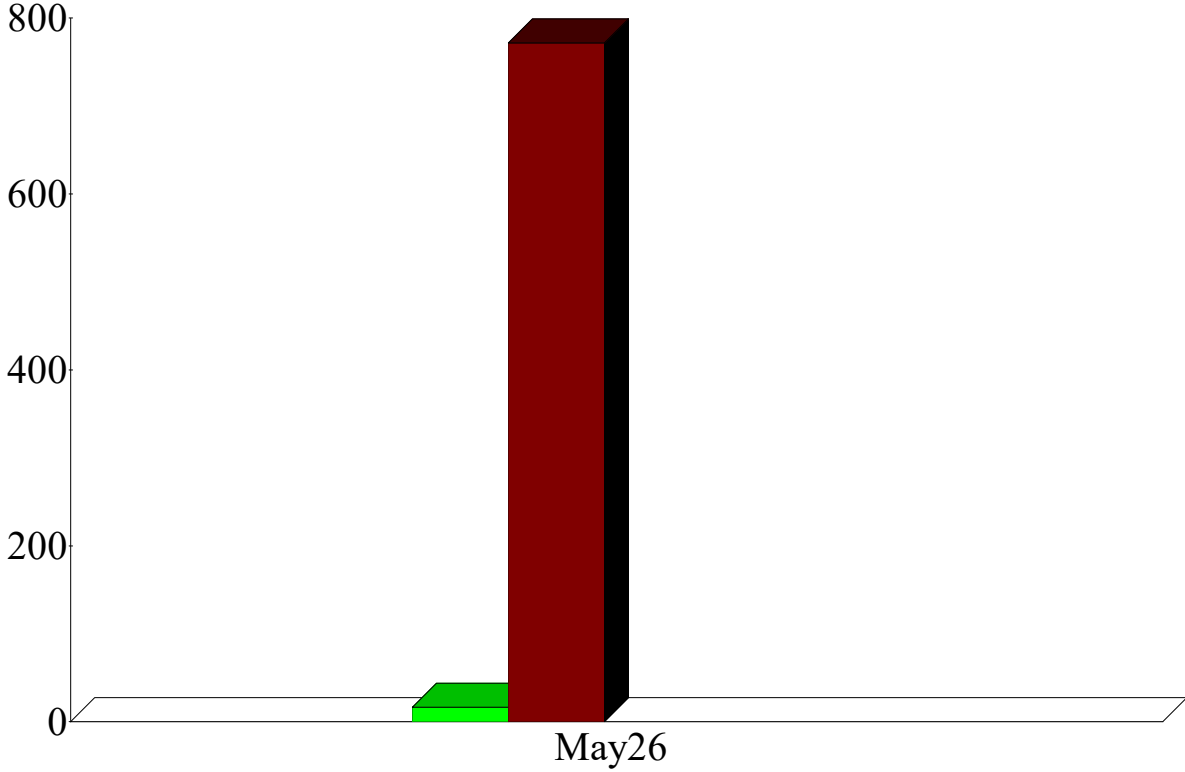
Artisan Lakes East Community Development District

Income and Expense by Month

May 2026

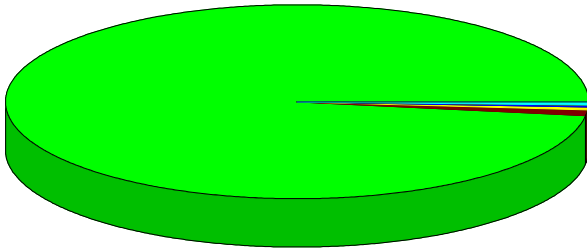


\$ in 1,000's



Expense Summary May 2026

5170000 · Debt Service	97.87%
5130000 · Financial and Administ	1.07
9099000 · Reserve Allocations	0.54
5120000 · Executive	0.34
5140000 · Legal Services	0.10
5110000 · Legislative	0.05
5190000 · Other General Governn	0.03
Total	\$771,939.01



By Account