

Artisan Lakes East

Community Development District

Financial Statements *June 30, 2026*

PFM Management Services LLC
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**Artisan Lakes East Community Development District
Balance Sheet
Through June 30, 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	\$ 214,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,483
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	-	219,286	-	-	-	-	-	219,286
Series 2021-1	-	-	318,195	-	-	-	-	318,195
Prepayment Account								
Series 2018	-	1	-	-	-	-	-	1
Series 2021-1	-	-	433	-	-	-	-	433
Accounts Receivable	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,088,387	-	-	-	1,088,387
Amount to be Provided by Debt Service Funds	-	-	-	15,746,613	-	-	-	15,746,613
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,163,649	-	-	2,163,649
Total Assets	<u>\$ 214,483</u>	<u>\$ 418,240</u>	<u>\$ 670,146</u>	<u>\$ 16,835,000</u>	<u>\$ 2,163,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,301,519</u>

**Artisan Lakes East Community Development District
Balance Sheet
Through June 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)		-		-		-		-
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	\$	-	\$	-	\$ 16,835,000	\$	-	\$ 17,174,530
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		-	16,171	27,698		-		43,869
Unassigned								
Beginning: October 1, 2025 (Unaudited)		142,241		-		-		142,241
Additions to Extraordinary Cap/Oper Reserve		37,500		-		-		37,500
Results from Current Operations		34,742		-		-		34,742
Total Fund Equity and Other Credits	\$	214,483	\$ 418,240	\$ 670,146	\$ -	\$ 2,163,649	\$	3,126,989
Total Liabilities, Fund Equity and Other Credits	\$	214,483	\$ 418,240	\$ 670,146	\$ 16,835,000	\$ 2,163,649	\$	20,301,519

Prepared by:

PFM Management Services LLC

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	1,803	145,895	155,792	94%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,905)	0%
Total Revenue and Other Sources:	\$ 1,803	\$ 145,895	\$ 144,887	101%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	800	-	0%
Executive				
Professional Management	2,625	23,625	31,500	75%
Financial and Administrative				
Audit Services	-	4,900	4,900	100%
Accounting Services	542	4,875	6,500	75%
Assessment Roll Services	542	4,875	6,500	75%
Arbitrage Rebate Services	-	500	1,000	50%
Other Contractual Services				
Legal Advertising	102	2,043	1,000	204%
Trustee Services	-	4,246	8,385	51%
Dissemination Agent Services	-	6,000	6,000	100%
Bank Service Fees	0	0	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	100	0%
Computer Services - Website Development	-	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	2,129	9,515	11,000	87%
Other General Government Services				
Engineering Services	-	2,333	7,000	33%
Reserves				
Extraordinary Capital/Operations Reserve	4,167	37,500	50,000	75%
Total Expenditures and Other Uses:	\$ 10,105	\$ 111,153	\$ 144,887	77%
Net Increase/ (Decrease) in Fund Balance	(8,302)	34,742	-	
Fund Balance - Beginning	218,619	142,241	142,241	
Extraordinary Capital/Operations Reserve	4,167	37,500	50,000	
Fund Balance - Ending	\$ 214,483	\$ 214,483	\$ 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 June 30, 2026

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	591	5,440	8,852	61%
Revenue Account	605	7,300	5,470	133%
Special Assessments - Prepayments				
Special Assessments - On Roll	4,958	401,118	425,762	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(27,837)	0%
Intragovernmental Transfer In	-	1	-	0%
Total Revenue and Other Sources:	\$ 6,154	\$ 413,859	\$ 412,247	100%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2018	-	120,000	120,000	100%
Interest Expense				
Series 2018	-	277,688	277,688	100%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 397,688	\$ 397,688	100%
Net Increase/ (Decrease) in Fund Balance	6,154	16,171	14,559	
Fund Balance - Beginning	412,086	402,069	402,069	
Fund Balance - Ending	\$ 418,240	\$ 418,240	\$ 416,628	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account - Series 2021-1	490	4,513	7,820	58%
Reserve Account - Series 2021-2	554	5,098	7,820	65%
Revenue Account	865	11,697	7,361	159%
Special Assessments - Prepayments				
Special Assessments - On Roll	8,771	709,622	753,176	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(49,273)	0%
Total Revenue and Other Sources:	\$ 10,680	\$ 730,931	\$ 726,904	101%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021-1 - Eaves Bend	-	140,000	140,000	100%
Series 2021-2 - Heritage Park	-	150,000	150,000	100%
Interest Expense				
Series 2021-1 - Eaves Bend	-	191,308	191,308	100%
Series 2021-2 - Heritage Park	-	221,925	221,925	100%
Total Expenditures and Other Uses:	\$ -	\$ 703,233	\$ 703,233	100%
Net Increase/ (Decrease) in Fund Balance	10,680	27,698	23,671	
Fund Balance - Beginning	659,467	642,448	642,448	
Fund Balance - Ending	\$ 670,146	\$ 670,146	\$ 666,119	

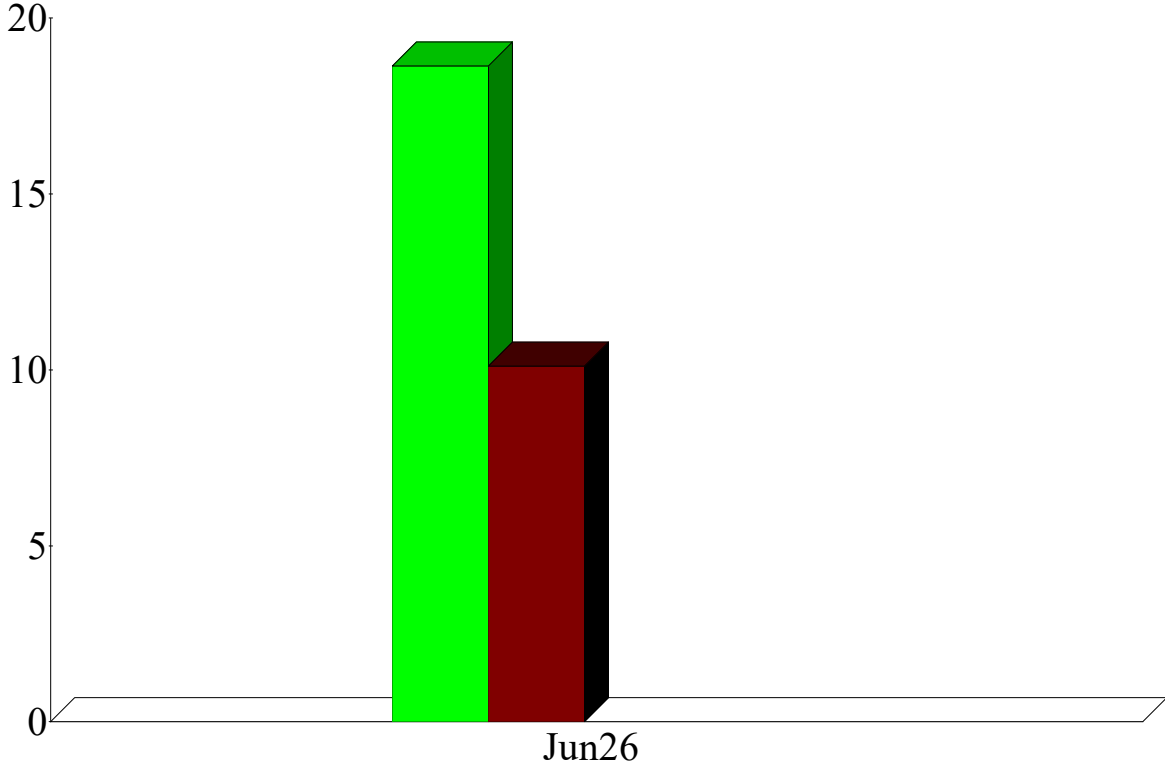
Artisan Lakes East Community Development District

Income and Expense by Month

June 2026

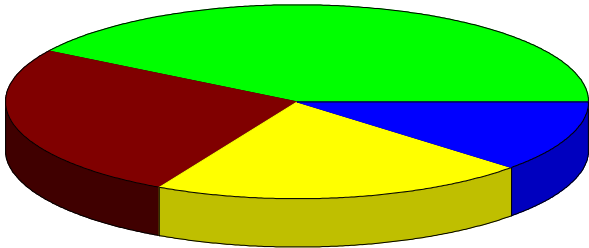


\$ in 1,000's



Expense Summary June 2026

9099000 · Reserve Allocations	41.23%
5120000 · Executive	25.98
5140000 · Legal Services	21.06
5130000 · Financial and Adminis	11.73
Total	\$10,105.45



By Account