Artisan Lakes East

Community Development District

Financial Statements
July 31, 2026

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

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds				
		Series 2018	Series 2021	General Long Term Debt	General Fixed Assets	
Assets						
Cash and Investments						
General Fund - Invested Cash	$ 209,857	$ -	$ -	$ -	$ -	$ 209,857
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	-	220,470	-	-	-	220,470
Series 2021-1	-	-	320,088	-	-	320,088
Prepayment Account						
Series 2018	-	1	-	-	-	1
Series 2021-1	-	-	433	-	-	433
Accounts Receivable	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	104	185	-	-	289
Debt Service Fund(s)	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,091,752	-	1,091,752
Amount to be Provided by Debt Service Funds	-	-	-	15,743,248	-	15,743,248
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,163,649	2,163,649
Total Assets	**$ 209,857**	**$ 419,528**	**$ 672,224**	**$ 16,835,000**	**$ 2,163,649**	**$ 20,300,258**

Prepared by:
PFM Management Services LLC

Artisan Lakes East Community Development District
Balance Sheet
Through July 31, 2026

	Governmental Funds					
	General Fund	Debt Service Funds		Account Groups		Totals (Memorandum Only)
		Series 2018	Series 2021	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	289	-	-	-	-	289
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	-	-	-	$11,220,000	-	11,220,000
Total Liabilities	**$ 289**	**$ -**	**$ -**	**$ 16,835,000**	**$ -**	**$ 17,174,819**
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	-	17,459	29,775	-	-	47,234
Unassigned						
Beginning: October 1, 2025 (Unaudited)	142,241	-	-	-	-	142,241
Additions to Extraordinary Cap/Oper Reserve	41,667	-	-	-	-	41,667
Results from Current Operations	25,660	-	-	-	-	25,660
Total Fund Equity and Other Credits	**$ 209,568**	**$ 419,528**	**$ 672,224**	**$ -**	**$ 2,163,649**	**$ 3,125,439**
Total Liabilities, Fund Equity and Other Credits	**$ 209,857**	**$ 419,528**	**$ 672,224**	**$ 16,835,000**	**$ 2,163,649**	**$ 20,300,258**

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	38	145,933	155,792	94%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,905)	0%
Total Revenue and Other Sources:	**$ 38**	**$ 145,933**	**$ 144,887**	**101%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	400	1,200	-	0%
Executive				
Professional Management	2,625	26,250	31,500	83%
Financial and Administrative				
Audit Services	-	4,900	4,900	100%
Accounting Services	542	5,417	6,500	83%
Assessment Roll Services	542	5,417	6,500	83%
Arbitrage Rebate Services	-	500	1,000	50%
Other Contractual Services				
Legal Advertising	128	2,171	1,000	217%
Trustee Services	-	4,246	8,385	51%
Dissemination Agent Services	-	6,000	6,000	100%
Bank Service Fees	-	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	463	9,978	11,000	91%
Other General Government Services				
Engineering Services	255	2,588	7,000	37%
Reserves				
Extraordinary Capital/Operations Reserve	4,167	41,667	50,000	83%
Total Expenditures and Other Uses:	**$ 9,120**	**$ 120,274**	**$ 144,887**	**83%**
Net Increase/ (Decrease) in Fund Balance	(9,082)	25,660	-	
Fund Balance - Beginning	214,483	142,241	142,241	
Extraordinary Capital/Operations Reserve	4,167	41,667	50,000	
Fund Balance - Ending	**$ 209,568**	**$ 209,568**	**$ 192,241**	

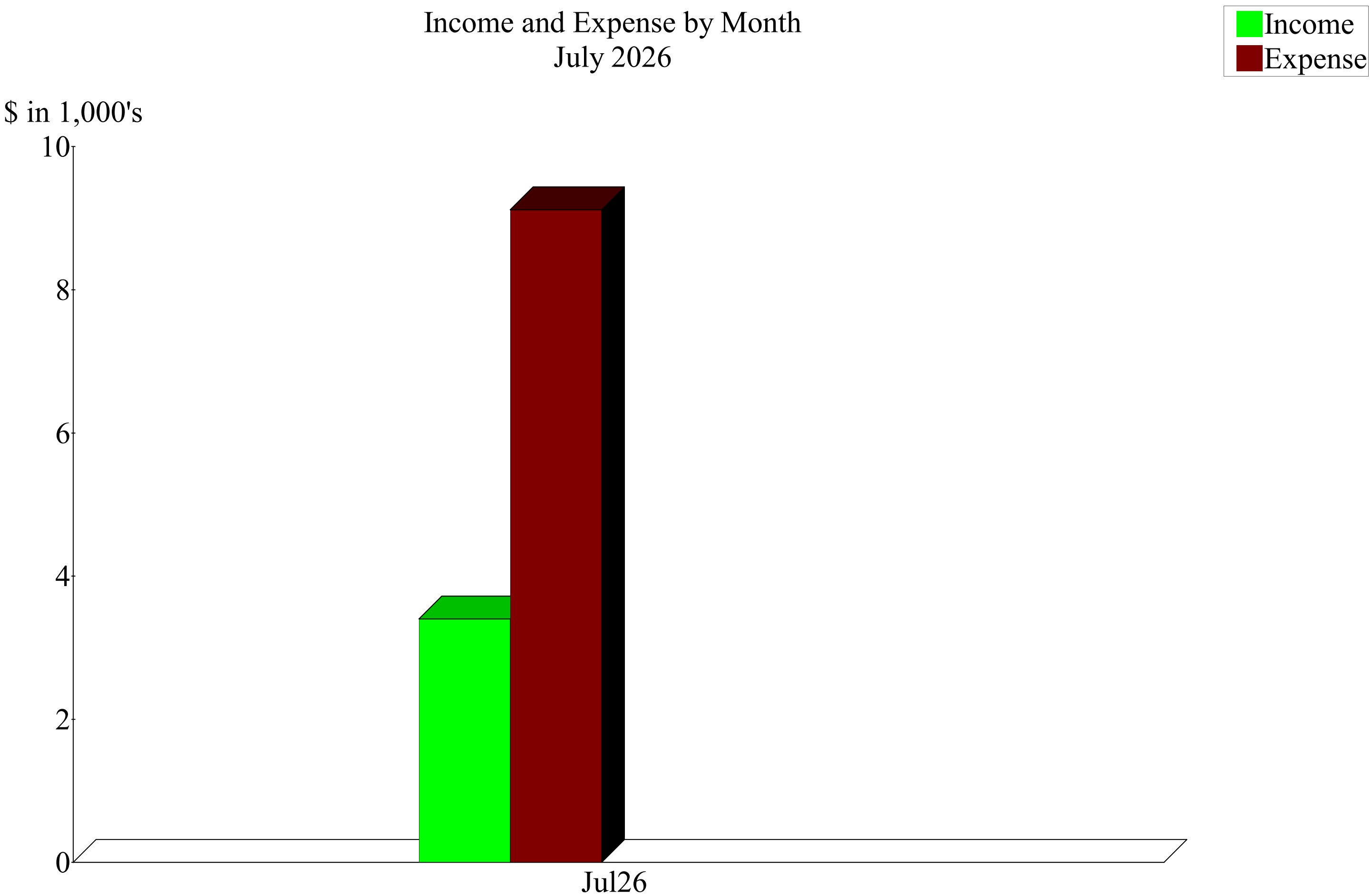
Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	572	6,011	8,852	68%
Revenue Account	612	7,912	5,470	145%
Special Assessments - Prepayments				
Special Assessments - On Roll	104	401,223	425,762	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(27,837)	0%
Intragovernmental Transfer In	-	1	-	0%
Total Revenue and Other Sources:	**$ 1,288**	**$ 415,147**	**$ 412,247**	**101%**
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	1,288	17,459	14,559	
Fund Balance - Beginning	418,240	402,069	402,069	
Fund Balance - Ending	**$ 419,528**	**$ 419,528**	**$ 416,628**	

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

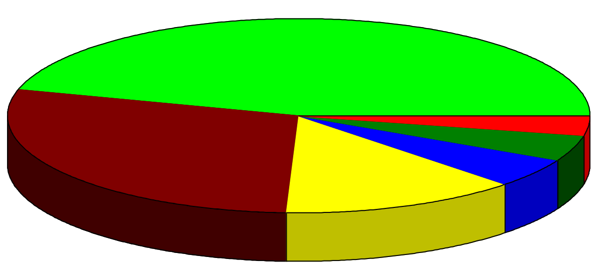
Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account - Series 2021-1	474	4,987	7,820	64%
Reserve Account - Series 2021-2	536	5,634	7,820	72%
Revenue Account	882	12,579	7,361	171%
Special Assessments - Prepayments				
Special Assessments - On Roll	185	709,807	753,176	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(49,273)	0%
Total Revenue and Other Sources:	**$ 2,077**	**$ 733,008**	**$ 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	2,077	29,775	23,671	
Fund Balance - Beginning	670,146	642,448	642,448	
Fund Balance - Ending	**$ 672,224**	**$ 672,224**	**$ 666,119**	

Artisan Lakes East Community Development District



Expense Summary
July 2026

9099000 · Reserve Allocations	45.69%
5120000 · Executive	28.78
5130000 · Financial and Administrative	13.28
5140000 · Legal Services	5.07
5110000 · Legislative	4.39
5190000 · Other General Government Serv.	2.80
Total	$9,120.25



By Account