# Artisan Lakes East

**Community Development District**

*Financial Statements*
*August 31, 2026*

*PFM Management Services LLC*
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

# TABLE OF CONTENTS

***Artisan Lakes East Community Development District***

***Monthly Financial Statements***

**Artisan Lakes East Community Development District**
**Balance Sheet**
**Through August 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** | | | | | | |
| Checking Account - Truist Bank | $ 75,245 | $ - | $ - | $ - | $ - | $ 75,245 |
| Investment Account - FMIT | 125,000 | - | - | - | - | 125,000 |
| **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 | - | 221,715 | - | - | - | 221,715 |
| Series 2021-1 | - | - | 322,082 | - | - | 322,082 |
| 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** | - | - | - | 1,094,991 | - | 1,094,991 |
| **Amount to be Provided by Debt Service Funds** | - | - | - | 15,740,009 | - | 15,740,009 |
| **Investment in General Fixed Assets (net of depreciation)** | - | - | - | - | 2,163,649 | 2,163,649 |
| **Total Assets** | **$ 200,245** | **$ 420,774** | **$ 674,218** | **$ 16,835,000** | **$ 2,163,649** | **$ 20,293,885** |

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

| | Governmental Funds | | | Account Groups | | Totals |
|---|---|---|---|---|---|---|
| | General Fund | Debt Service Funds | | General Long Term Debt | General Fixed Assets | (Memorandum Only) |
| | | Series 2018 | Series 2021 | | | |
| **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 | - | 18,704 | 31,769 | - | - | 50,474 |
| **Unassigned** | | | | | | |
| Beginning: October 1, 2025 (Unaudited) | 142,241 | - | - | - | - | 142,241 |
| Additions to Extraordinary Cap/Oper Reserve | 45,834 | - | - | - | - | 45,834 |
| Results from Current Operations | 11,881 | - | - | - | - | 11,881 |
| **Total Fund Equity and Other Credits** | **$ 199,955** | **$ 420,774** | **$ 674,218** | **$ -** | **$ 2,163,649** | **$ 3,119,066** |
| **Total Liabilities, Fund Equity and Other Credits** | **$ 200,245** | **$ 420,774** | **$ 674,218** | **$ 16,835,000** | **$ 2,163,649** | **$ 20,293,885** |

Prepared by:
**PFM Management Services LLC**

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

| Description | August | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | 0% |
| **Special Assessment Revenue** | | | | |
| Special Assessments - On-Roll | - | 145,933 | 155,792 | 94% |
| **Other Fees and Charges** | | | | |
| Discounts/Collection Fees | - | - | (10,905) | 0% |
| **Total Revenue and Other Sources:** | **$ -** | **$ 145,933** | **$ 144,887** | **101%** |
| **Expenditures and Other Uses** | | | | |
| **Legislative** | | | | |
| Board of Supervisor's - Fees | - | 1,200 | - | 0% |
| **Executive** | | | | |
| Professional Management | 2,625 | 28,875 | 31,500 | 92% |
| **Financial and Administrative** | | | | |
| Audit Services | - | 4,900 | 4,900 | 100% |
| Accounting Services | 542 | 5,958 | 6,500 | 92% |
| Assessment Roll Services | 542 | 5,958 | 6,500 | 92% |
| Arbitrage Rebate Services | - | 500 | 1,000 | 50% |
| **Other Contractual Services** | | | | |
| Legal Advertising | 301 | 2,471 | 1,000 | 247% |
| Trustee Services | 4,246 | 8,493 | 8,385 | 101% |
| 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 | 1,230 | 11,207 | 11,000 | 102% |
| **Other General Government Services** | | | | |
| Engineering Services | 128 | 2,715 | 7,000 | 39% |
| **Reserves** | | | | |
| Extraordinary Capital/Operations Reserve | 4,167 | 45,834 | 50,000 | 92% |
| **Total Expenditures and Other Uses:** | **$ 13,779** | **$ 134,052** | **$ 144,887** | **93%** |
| Net Increase/ (Decrease) in Fund Balance | (13,779) | 11,881 | - | |
| Fund Balance - Beginning | 209,568 | 142,241 | 142,241 | |
| Extraordinary Capital/Operations Reserve | 4,167 | 45,834 | 50,000 | |
| **Fund Balance - Ending** | **$ 199,955** | **$ 199,955** | **$ 192,241** | |

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

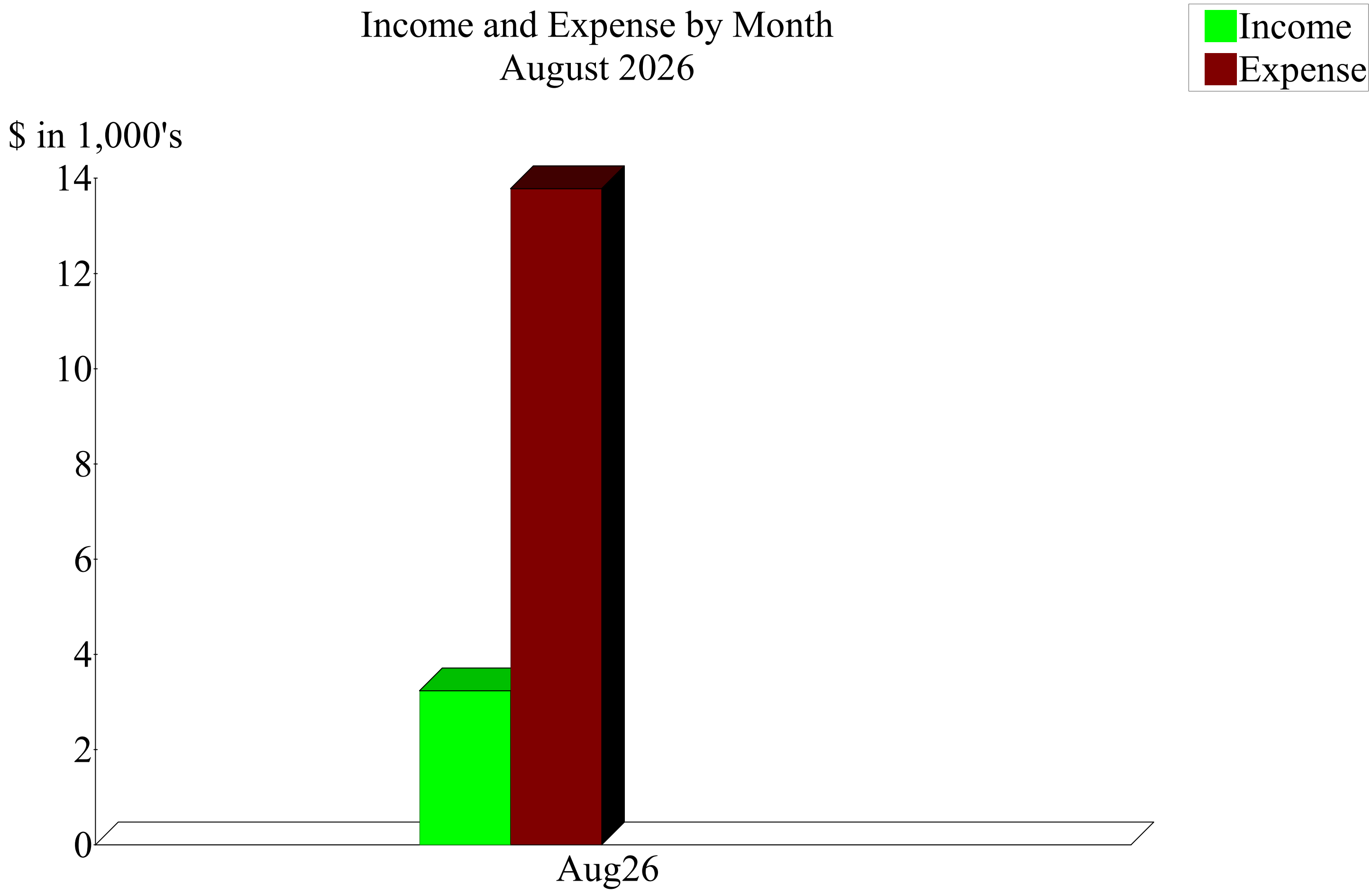
| Description | August | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | 0% |
| **Interest Income** | | | | |
| Reserve Account | 591 | 6,602 | 8,852 | 75% |
| Revenue Account | 655 | 8,567 | 5,470 | 157% |
| **Special Assessments - Prepayments** | | | | |
| Special Assessments - On Roll | - | 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:** | **$ 1,245** | **$ 416,392** | **$ 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 | 1,245 | 18,704 | 14,559 | |
| Fund Balance - Beginning | 419,528 | 402,069 | 402,069 | |
| **Fund Balance - Ending** | **$ 420,774** | **$ 420,774** | **$ 416,628** | |

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

| Description | August | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | 0% |
| **Interest Income** | | | | |
| Reserve Account - Series 2021-1 | 490 | 5,477 | 7,820 | 70% |
| Reserve Account - Series 2021-2 | 554 | 6,188 | 7,820 | 79% |
| Revenue Account | 950 | 13,530 | 7,361 | 184% |
| **Special Assessments - Prepayments** | | | | |
| Special Assessments - On Roll | - | 709,807 | 753,176 | 94% |
| **Other Fees and Charges** | | | | |
| Discounts for Early Payment | - | - | (49,273) | 0% |
| **Total Revenue and Other Sources:** | **$ 1,994** | **$ 735,002** | **$ 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 | 1,994 | 31,769 | 23,671 | |
| Fund Balance - Beginning | 672,224 | 642,448 | 642,448 | |
| **Fund Balance - Ending** | **$ 674,218** | **$ 674,218** | **$ 666,119** | |

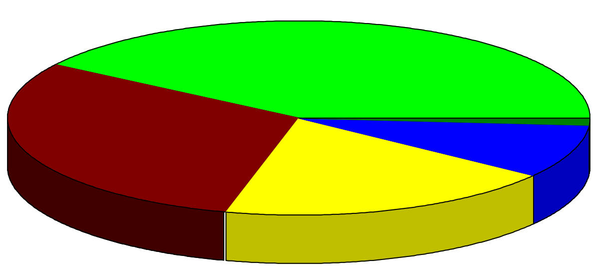
# Artisan Lakes East Community Development District

Income and Expense by Month
August 2026




Expense Summary
August 2026

| | |
|---|---|
| 5130000 · Financial and Admi | 40.86% |
| 9099000 · Reserve Allocations | 30.24 |
| 5120000 · Executive | 19.05 |
| 5140000 · Legal Services | 8.92 |
| 5190000 · Other General Governn | 0.93 |
| Total | $13,778.81 |



By Account