Artisan Lakes East Community Development District

September 2026 Financial Package

September 30, 2026

PFM Management Services LLC
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Artisan Lakes East Community Development District
Balance Sheet
Through September 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						
Checking Account - Truist Bank	$ 64,375	$ -	$ -	$ -	$ -	$ 64,375
Investment Account - FMIT	125,097	-	-	-	-	125,097
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	-	223,068	-	-	-	223,068
Series 2021-1	-	-	324,266	-	-	324,266
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	-	-	-	1,098,240	-	1,098,240
Amount to be Provided by Debt Service Funds	-	-	-	15,736,760	-	15,736,760
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,002,307	2,002,307
Total Assets	**$ 189,471**	**$ 422,022**	**$ 676,217**	**$ 16,835,000**	**$ 2,002,307**	**$ 20,125,019**

Artisan Lakes East Community Development District
Balance Sheet
Through September 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			
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	-	-	-	-	2,002,307	2,002,307
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	402,069	642,448	-	-	704,988
Results from Current Operations	-	19,953	33,769	-	-	53,722
Unassigned						
Beginning: October 1, 2025 (Unaudited)	142,241	-	-	-	-	142,241
Additions to Extraordinary Cap/Oper Reserve	50,000	-	-	-	-	50,000
Results from Current Operations	(2,770)	-	-	-	-	(2,770)
Total Fund Equity and Other Credits	**$ 189,471**	**$ 422,022**	**$ 676,217**	**$ -**	**$ 2,002,307**	**$ 2,950,488**
Total Liabilities, Fund Equity and Other Credits	**$ 189,471**	**$ 422,022**	**$ 676,217**	**$ 16,835,000**	**$ 2,002,307**	**$ 20,125,019**

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest				
Interest - FMIT	97	97	-	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:	**$ 97**	**$ 146,030**	**$ 144,887**	**101%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	400	1,600	-	0%
Executive				
Professional Management	2,625	31,500	31,500	100%
Financial and Administrative				
Audit Services	-	4,900	4,900	100%
Accounting Services	542	6,500	6,500	100%
Assessment Roll Services	542	6,500	6,500	100%
Arbitrage Rebate Services	500	1,000	1,000	100%
Other Contractual Services				
Legal Advertising	1,280	3,752	1,000	375%
Trustee Services	-	8,493	8,385	101%
Dissemination Agent Services	-	6,000	6,000	100%
Bank Service Fees	83	83	250	33%
Communications & Freight Services				
Postage, Freight & Messenger	827	827	100	827%
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	2,883	14,090	11,000	128%
Other General Government Services				
Engineering Services	900	3,615	7,000	52%
Reserves				
Extraordinary Capital/Operations Reserve	4,167	50,000	50,000	100%
Total Expenditures and Other Uses:	**$ 14,748**	**$ 148,800**	**$ 144,887**	**103%**
Net Increase/ (Decrease) in Fund Balance	(14,651)	(2,770)	-	
Fund Balance - Beginning	199,955	142,241	142,241	
Extraordinary Capital/Operations Reserve	4,167	50,000	50,000	
Fund Balance - Ending	**$ 189,471**	**$ 189,471**	**$ 192,241**	

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

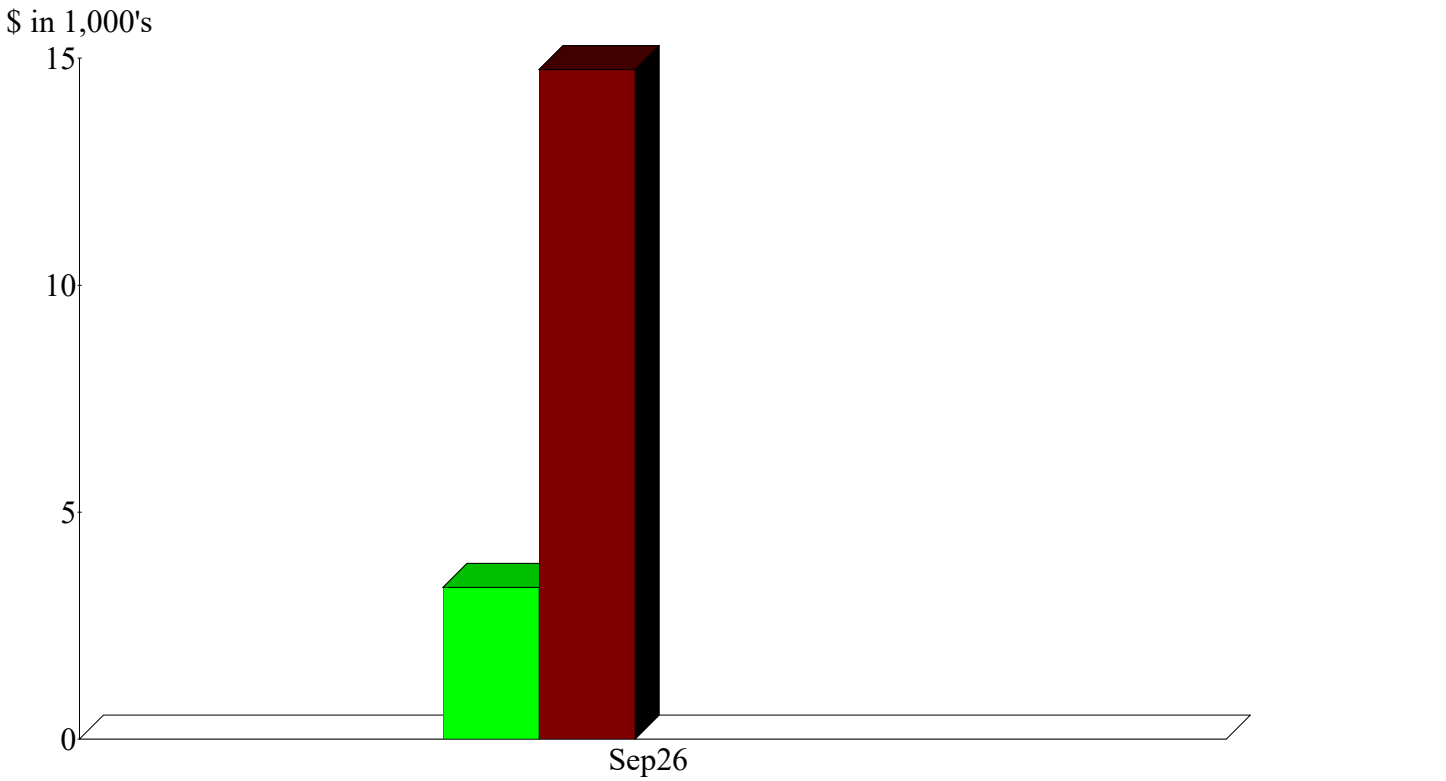
Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	591	7,193	8,852	81%
Revenue Account	658	9,225	5,470	169%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	401,223	425,762	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(27,837)	0%
Intragovernmental Transfer In	-	1	-	0%
Total Revenue and Other Sources:	**$ 1,249**	**$ 417,641**	**$ 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	1,249	19,953	14,559	
Fund Balance - Beginning	420,774	402,069	402,069	
Fund Balance - Ending	**$ 422,022**	**$ 422,022**	**$ 416,628**	

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account - Series 2021-1	490	5,967	7,820	76%
Reserve Account - Series 2021-2	554	6,742	7,820	86%
Revenue Account	956	14,486	7,361	197%
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:	**$ 2,000**	**$ 737,001**	**$ 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	2,000	33,769	23,671	
Fund Balance - Beginning	674,218	642,448	642,448	
Fund Balance - Ending	**$ 676,217**	**$ 676,217**	**$ 666,119**	

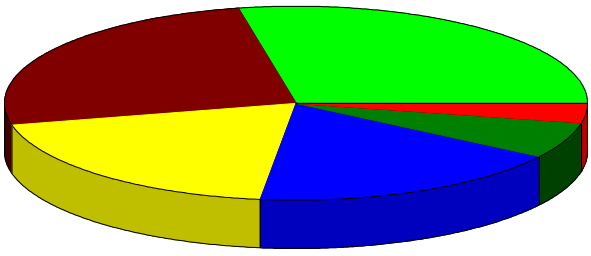
Artisan Lakes East Community Development District

Income and Expense by Month
September 2026



Expense Summary
September 2026

9099000 · Reserve Allocations	28.25%
5130000 · Financial and Administrative	25.59
5140000 · Legal Services	19.55
5120000 · Executive	17.80
5190000 · Other General Government Serv.	6.10
5110000 · Legislative	2.71
Total	$14,747.61



By Account