

Artisan Lakes East

Community Development District

Financial Statements
October 31, 2025

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Artisan Lakes East Community Development District

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Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending October 31, 2025

	Governmental Funds								Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund		Account Groups			
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021	General Long Term Debt	General Fixed Assets		
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 137,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,350
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	-	204,473	-	-	-	-	-	-	204,473
Series 2021-1	-	-	292,665	-	-	-	-	-	292,665
Prepayment Account									
Series 2018	-	-	-	-	-	-	-	-	-
Series 2021-1	-	-	433	-	-	-	-	-	433
Series 2021-2	-	-	-	-	-	-	-	-	-
Construction Account									
Series 2018	-	-	-	1	-	-	-	-	1
Accounts Receivable									
Series 2018	-	-	-	-	-	-	-	-	-
Due from Other Funds									
General Fund	-	1,974	3,492	-	-	-	-	-	5,466
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds						1,053,509	-	-	1,053,509
Amount to be Provided by Debt Service Funds						16,191,491	-	-	16,191,491
Investment in General Fixed Assets (net of depreciation)						-	2,324,992	-	2,324,992
Total Assets	\$ 137,350	\$ 405,400	\$ 648,108	\$ 1	\$ -	\$ 17,245,000	\$ 2,324,992	\$ -	\$ 20,760,851

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending October 31, 2025

	Governmental Funds								Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund		Account Groups			
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021	General Long Term Debt	General Fixed Assets		
Liabilities									
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	5,466	-	-	-	-	-	-	-	5,466
Unamortized Prem/Discount on Bonds	-	-	-	-	339,530	-	-	-	339,530
Bonds Payable									
Current Portion (Due within 12 months)									
Series 2018	-	-	-	-	-	120,000	-	-	120,000
Series 2021	-	-	-	-	-	290,000	-	-	290,000
Long Term									
Series 2018	-	-	-	-	-	\$5,320,000	-	-	5,320,000
Series 2021	-	-	-	-	-	\$11,515,000	-	-	11,515,000
Total Liabilities	\$ 5,466	\$ -	\$ -	\$ -	\$ 339,530	\$ 17,245,000	\$ -	\$ -	\$ 17,589,996
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	2,324,992	-	2,324,992
Fund Balance									
Restricted									
Beginning: October 1, 2025 (Unaudited)	-	402,069	642,448	1	(339,530)	-	-	-	704,988
Results from Current Operations	-	3,331	5,660	-	-	-	-	-	8,991
Unassigned									
Beginning: October 1, 2025 (Unaudited)	142,241	-	-	-	-	-	-	-	142,241
Additions to Extraordinary Cap/Oper Reserve	4,167	-	-	-	-	-	-	-	4,167
Results from Current Operations	(14,523)	-	-	-	-	-	-	-	(14,523)
Total Fund Equity and Other Credits	\$ 131,884	\$ 405,400	\$ 648,108	\$ 1	\$ (339,530)	\$ -	\$ 2,324,992	\$ -	\$ 3,170,855
Total Liabilities, Fund Equity and Other Credits	\$ 137,350	\$ 405,400	\$ 648,108	\$ 1	\$ -	\$ 17,245,000	\$ 2,324,992	\$ -	\$ 20,760,851

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	718	718	155,792	0%
Special Assessments - Off-Roll	-	-	-	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,905)	0%
Total Revenue and Other Sources:	\$ 718	\$ 718	\$ 144,887	0%
Expenditures and Other Uses				
Executive				
Professional Management	2,625	2,625	31,500	8%
Financial and Administrative				
Audit Services	-	-	4,900	0%
Accounting Services	542	542	6,500	8%
Assessment Roll Services	542	542	6,500	8%
Arbitrage Rebate Services	-	-	1,000	0%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	8,385	0%
Dissemination Agent Services	-	-	6,000	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	100	0%
Computer Services - Website Development	-	-	2,400	0%
Insurance	7,366	7,366	7,177	103%
Printing & Binding	-	-	1,000	0%
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	11,000	0%
Other General Government Services				
Engineering Services	-	-	7,000	0%
Reserves				
Extraordinary Capital/Operations Reserve	4,167	4,167	50,000	8%
Sub-Total:	15,241	15,241	144,887	11%
Total Expenditures and Other Uses:	\$ 15,241	\$ 15,241	\$ 144,887	11%
Net Increase/ (Decrease) in Fund Balance	(14,523)	(14,523)	-	
Fund Balance - Beginning	142,241	142,241	142,241	
Fund Balance - Ending	\$ 127,718	\$ 127,718	\$ 142,241	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

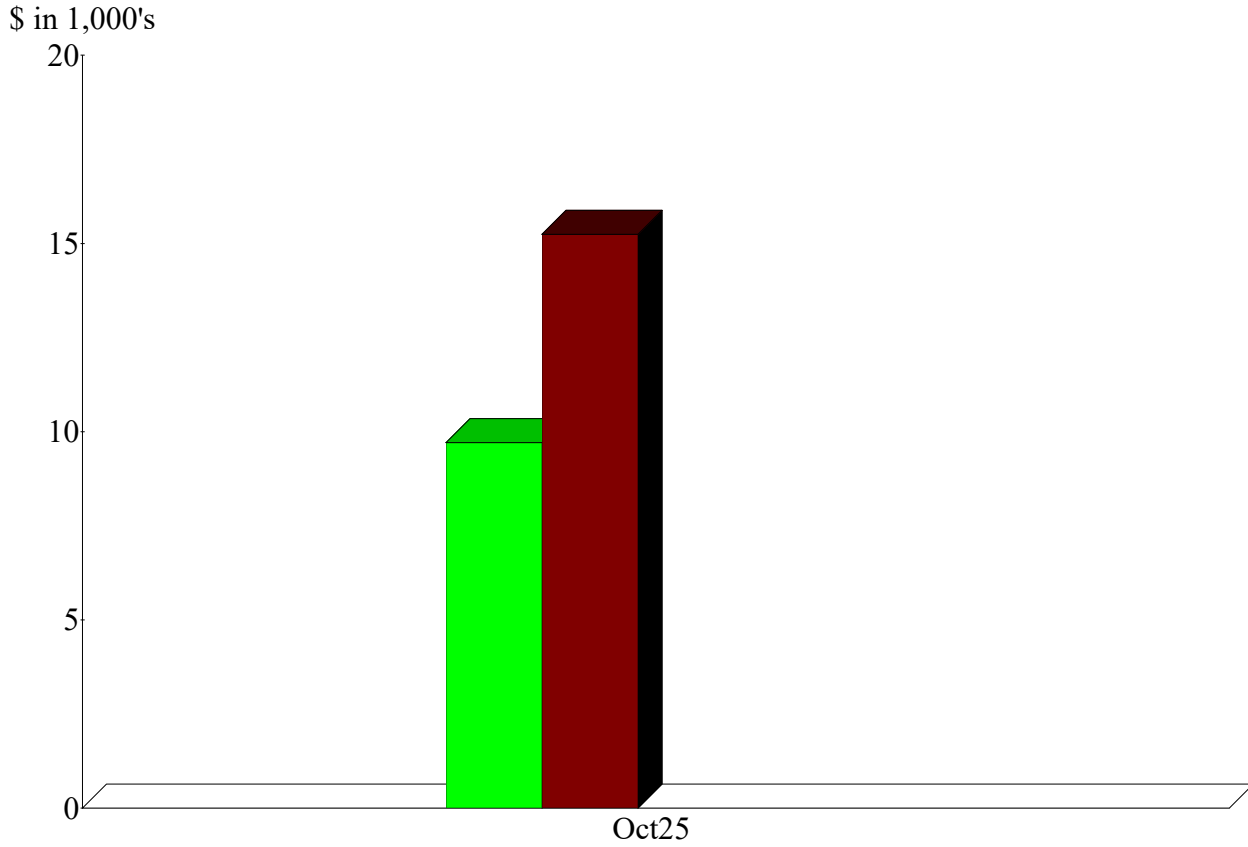
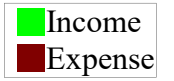
Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	672	672	8,852	8%
Revenue Account	686	686	5,470	13%
Special Assessments - Prepayments				
Special Assessments - On Roll	1,974	1,974	425,762	0%
Special Assessments - Off Roll	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(27,837)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 3,331	\$ 3,331	\$ 412,247	1%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2018	-	-	120,000	0%
Principal Debt Service - Early Redemptions				
Series 2018	-	-	-	0%
Interest Expense				
Series 2018	-	-	277,688	0%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 397,688	0%
Net Increase/ (Decrease) in Fund Balance	3,331	3,331	14,559	
Fund Balance - Beginning	402,069	402,069	402,069	
Fund Balance - Ending	\$ 405,400	\$ 405,400	\$ 416,628	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account - Series 2021-1	558	558	7,820	7%
Reserve Account - Series 2021-2	630	630	7,820	8%
Revenue Account	981	981	7,361	13%
Special Assessments - Prepayments				
Special Assessments - On Roll	3,492	3,492	753,176	0%
Special Assessments - Off Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(49,273)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 5,660	\$ 5,660	\$ 726,904	1%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021-1 - Eaves Bend	-	-	140,000	0%
Series 2021-2 - Heritage Park	-	-	150,000	0%
Principal Debt Service - Early Redemptions				
Series 2021-1 - Eaves Bend	-	-	-	0%
Series 2021-2 - Heritage Park	-	-	-	0%
Interest Expense				
Series 2021-1 - Eaves Bend	-	-	191,308	0%
Series 2021-2 - Heritage Park	-	-	221,925	0%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 703,233	0%
Net Increase/ (Decrease) in Fund Balance	5,660	5,660	23,671	
Fund Balance - Beginning	642,448	642,448	642,448	
Fund Balance - Ending	\$ 648,108	\$ 648,108	\$ 666,119	

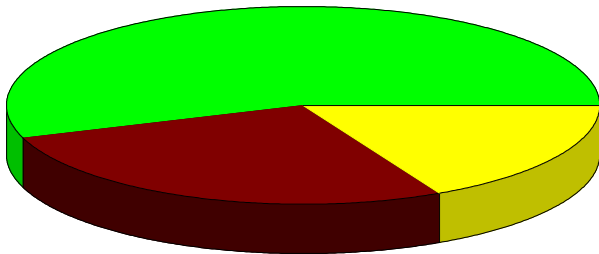
Artisan Lakes East Community Development District

Income and Expense by Month
October 2025



Expense Summary
October 2025

5130000 · Financial and Administrative	55.44%
9099000 · Reserve Allocations	27.34
5120000 · Executive	17.22
Total	\$15,241.01



By Account