

Artisan Lakes East

Community Development District

Financial Statements
November 30, 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 November 30, 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	\$ 134,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,980
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	-	68,967	-	-	-	-	-	-	68,967
Series 2021-1	-	-	91,718	-	-	-	-	-	91,718
Prepayment Account									
Series 2018	-	-	-	-	-	-	-	-	-
Series 2021-1	-	-	433	-	-	-	-	-	433
Series 2021-2	-	-	-	-	-	-	-	-	-
Construction Account	-	-	-	1	-	-	-	-	1
Accounts Receivable	-	-	-	-	-	-	-	-	-
Due from Other Funds									
General Fund	-	2,379	4,209	-	-	-	-	-	6,589
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	718,178	-	-	718,178
Amount to be Provided by Debt Service Funds	-	-	-	-	-	16,526,822	-	-	16,526,822
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	2,324,992	-	2,324,992
Total Assets	\$ 134,980	\$ 270,300	\$ 447,879	\$ 1	\$ -	\$ 17,245,000	\$ 2,324,992	\$ -	\$ 20,423,151

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending November 30, 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)	6,589	-	-	-	-	-	-	-	6,589
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	\$ 6,589	\$ -	\$ -	\$ -	\$ 339,530	\$ 17,245,000	\$ -	\$ -	\$ 17,591,119
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	-	(131,769)	(194,570)	-	-	-	-	-	(326,339)
Unassigned									
Beginning: October 1, 2025 (Unaudited)	142,241	-	-	-	-	-	-	-	142,241
Additions to Extraordinary Cap/Oper Reserve	8,333	-	-	-	-	-	-	-	8,333
Results from Current Operations	(22,183)	-	-	-	-	-	-	-	(22,183)
Total Fund Equity and Other Credits	\$ 128,391	\$ 270,300	\$ 447,879	\$ 1	\$ (339,530)	\$ -	\$ 2,324,992	\$ -	\$ 2,832,032
Total Liabilities, Fund Equity and Other Credits	\$ 134,980	\$ 270,300	\$ 447,879	\$ 1	\$ -	\$ 17,245,000	\$ 2,324,992	\$ -	\$ 20,423,151

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	865	1,583	155,792	1%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,905)	0%
Total Revenue and Other Sources:	\$ 865	\$ 1,583	\$ 144,887	1%
Expenditures and Other Uses				
Executive				
Professional Management	2,625	5,250	31,500	17%
Financial and Administrative				
Audit Services	-	-	4,900	0%
Accounting Services	542	1,083	6,500	17%
Assessment Roll Services	542	1,083	6,500	17%
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	7,177	103%
Printing & Binding	-	-	1,000	0%
Subscription & Memberships	175	175	175	100%
Legal Services				
Legal - General Counsel	-	-	11,000	0%
Other General Government Services				
Engineering Services	475	475	7,000	7%
Reserves				
Extraordinary Capital/Operations Reserve	4,167	8,333	50,000	17%
Total Expenditures and Other Uses:	\$ 8,525	\$ 23,766	\$ 144,887	16%
Net Increase/ (Decrease) in Fund Balance	(7,660)	(22,183)	-	
Fund Balance - Beginning	131,884	142,241	142,241	
Extraordinary Capital/Operations Reserve	4,167	8,333	50,000	17%
Fund Balance - Ending	\$ 128,391	\$ 128,391	\$ 192,241	

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

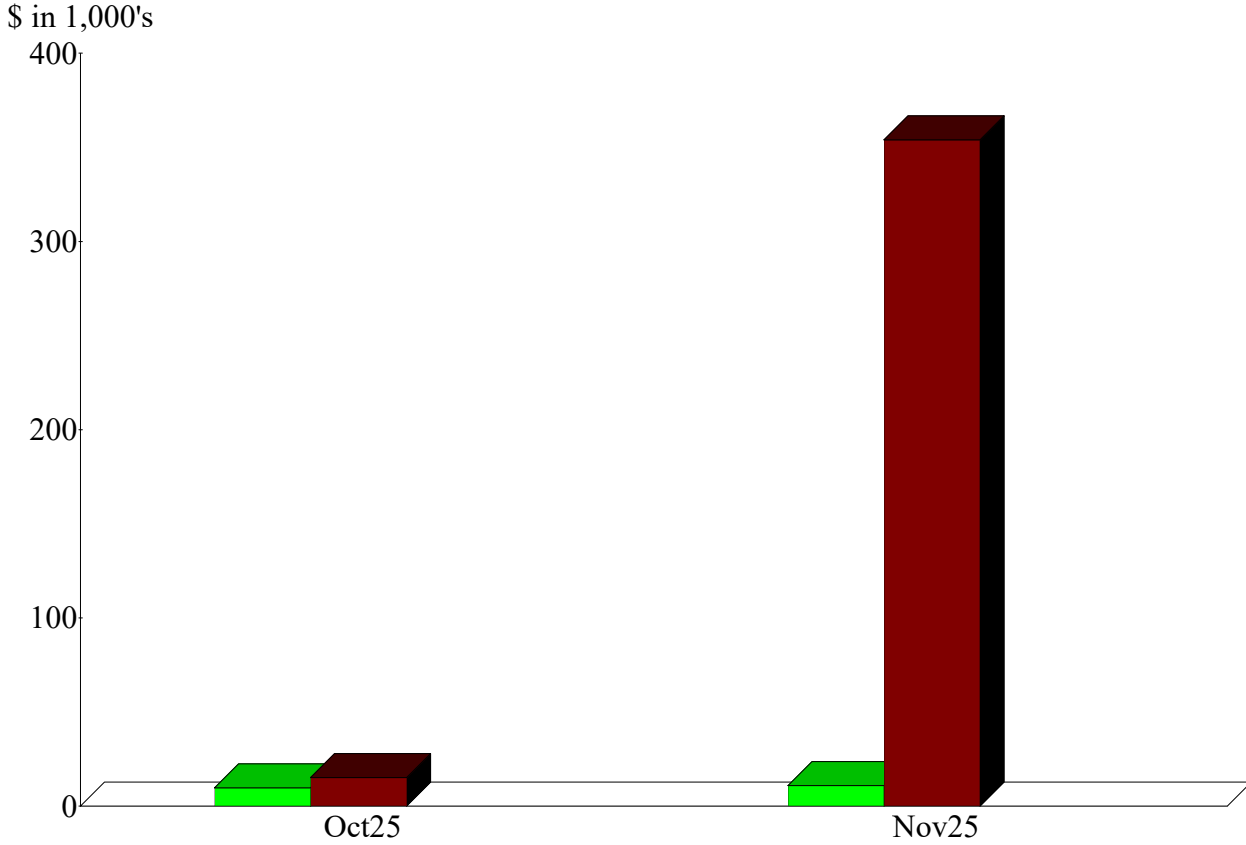
Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	673	1,345	8,852	15%
Revenue Account	691	1,377	5,470	25%
Special Assessments - Prepayments				
Special Assessments - On Roll	2,379	4,353	425,762	1%
Other Fees and Charges				
Discounts for Early Payment	-	-	(27,837)	0%
Intragovernmental Transfer In				
	-	-	-	0%
Total Revenue and Other Sources:	\$ 3,743	\$ 7,074	\$ 412,247	2%
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	138,844	138,844	277,688	50%
Intragovernmental Transfer Out				
	-	-	-	0%
Total Expenditures and Other Uses:	\$ 138,844	\$ 138,844	\$ 397,688	35%
Net Increase/ (Decrease) in Fund Balance	(135,101)	(131,769)	14,559	
Fund Balance - Beginning	405,400	402,069	402,069	
Fund Balance - Ending	\$ 270,300	\$ 270,300	\$ 416,628	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account - Series 2021-1	558	1,115	7,820	14%
Reserve Account - Series 2021-2	630	1,260	7,820	16%
Revenue Account	989	1,970	7,361	27%
Special Assessments - Prepayments				
Special Assessments - On Roll	4,209	7,701	753,176	1%
Special Assessments - Prepayments	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(49,273)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 6,387	\$ 12,047	\$ 726,904	2%
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	95,654	95,654	191,308	50%
Series 2021-2 - Heritage Park	110,963	110,963	221,925	50%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ 206,616	\$ 206,616	\$ 703,233	29%
Net Increase/ (Decrease) in Fund Balance	(200,230)	(194,570)	23,671	
Fund Balance - Beginning	648,108	642,448	642,448	
Fund Balance - Ending	\$ 447,879	\$ 447,879	\$ 666,119	

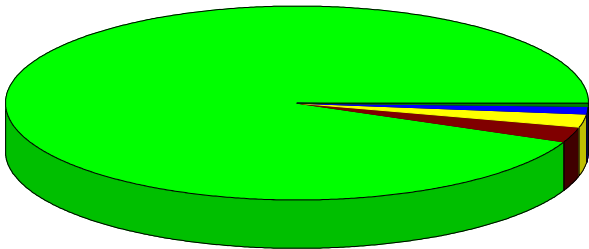
Income and Expense by Month
October through November 2025

Income
Expense



Expense Summary
October through November 2025

5170000 · Debt Service	93.56%
5130000 · Financial and Administrative	2.63
9099000 · Reserve Allocations	2.26
5120000 · Executive	1.42
5190000 · Other General Government Serv.	0.13
Total	\$369,226.02



By Account