

# Artisan Lakes East

Community Development District

*Financial Statements  
December 31, 2025*

*JPWard and Associates, LLC*  
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**Artisan Lakes East Community Development District**  
**Balance Sheet**  
**for the Period Ending December 31, 2025**

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund		General Long Term Debt	General Fixed Assets		
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021				
<b>Assets</b>									
<b>Cash and Investments</b>									
General Fund - Invested Cash	\$ 1,064,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,064,927
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	-	140,316	-	-	-	-	-	-	140,316
Series 2021-1	-	-	217,840	-	-	-	-	-	217,840
Prepayment Account									
Series 2018	-	-	-	-	-	-	-	-	-
Series 2021-1	-	-	433	-	-	-	-	-	433
<b>Accounts Receivable</b>									
<b>Due from Other Funds</b>									
General Fund	-	293,781	519,731	-	-	-	-	-	813,512
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	-	1,722,574	-	-	1,722,574
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	15,522,426	-	-	15,522,426
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	-	-	2,324,992	-	2,324,992
<b>Total Assets</b>	<b>\$ 1,064,927</b>	<b>\$ 633,051</b>	<b>\$ 1,089,523</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 17,245,000</b>	<b>\$ 2,324,992</b>	<b>\$ -</b>	<b>\$ 22,357,493</b>

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

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund		General Long Term Debt	General Fixed Assets		
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021				
<b>Liabilities</b>									
<b>Accounts Payable</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Due to Other Funds</b>									
General Fund	-	-	-	-	-	-	-	-	
Debt Service Fund(s)	813,512	-	-	-	-	-	-	813,512	
<b>Unamortized Prem/Discount on Bonds</b>	-	-	-	-	339,530	-	-	339,530	
<b>Bonds Payable</b>									
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	
<b>Total Liabilities</b>	<b>\$ 813,512</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 339,530</b>	<b>\$ 17,245,000</b>	<b>\$ -</b>	<b>\$ 18,398,043</b>	
<b>Fund Equity and Other Credits</b>									
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	-	2,324,992	2,324,992	
<b>Fund Balance</b>									
<b>Restricted</b>									
Beginning: October 1, 2025 (Unaudited)	-	402,069	642,448	1	(339,530)	-	-	704,988	
Results from Current Operations	-	230,982	447,074	-	-	-	-	678,056	
<b>Unassigned</b>									
Beginning: October 1, 2025 (Unaudited)	142,241	-	-	-	-	-	-	142,241	
Additions to Extraordinary Cap/Oper Reserve	12,500	-	-	-	-	-	-	12,500	
Results from Current Operations	96,674	-	-	-	-	-	-	96,674	
<b>Total Fund Equity and Other Credits</b>	<b>\$ 251,415</b>	<b>\$ 633,051</b>	<b>\$ 1,089,523</b>	<b>\$ 1</b>	<b>\$ (339,530)</b>	<b>\$ -</b>	<b>\$ 2,324,992</b>	<b>\$ 3,959,451</b>	
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 1,064,927</b>	<b>\$ 633,051</b>	<b>\$ 1,089,523</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 17,245,000</b>	<b>\$ 2,324,992</b>	<b>\$ 22,357,493</b>	

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

Description	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	131,632	133,215	155,792	86%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(10,905)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 131,632</b>	<b>\$ 133,215</b>	<b>\$ 144,887</b>	<b>92%</b>
<b>Expenditures and Other Uses</b>				
<b>Executive</b>				
Professional Management	2,625	7,875	31,500	25%
<b>Financial and Administrative</b>				
Audit Services	4,900	4,900	4,900	100%
Accounting Services	542	1,625	6,500	25%
Assessment Roll Services	542	1,625	6,500	25%
Arbitrage Rebate Services	-	-	1,000	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	8,385	0%
Dissemination Agent Services	-	-	6,000	0%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	-	100	0%
Computer Services - Website Development	-	-	2,400	0%
<b>Insurance</b>	-	7,366	7,177	103%
<b>Printing &amp; Binding</b>	-	-	1,000	0%
<b>Subscription &amp; Memberships</b>	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	-	11,000	0%
<b>Other General Government Services</b>				
Engineering Services	-	475	7,000	7%
<b>Reserves</b>				
Extraordinary Capital/Operations Reserve	4,167	12,500	50,000	25%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 12,775</b>	<b>\$ 36,541</b>	<b>\$ 144,887</b>	<b>25%</b>
Net Increase/ (Decrease) in Fund Balance	118,857	96,674	-	
Fund Balance - Beginning	128,391	142,241	142,241	
Extraordinary Capital/Operations Reserve	4,167	12,500	50,000	25%
<b>Fund Balance - Ending</b>	<b>\$ 251,415</b>	<b>\$ 251,415</b>	<b>\$ 192,241</b>	

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 December 31, 2025**

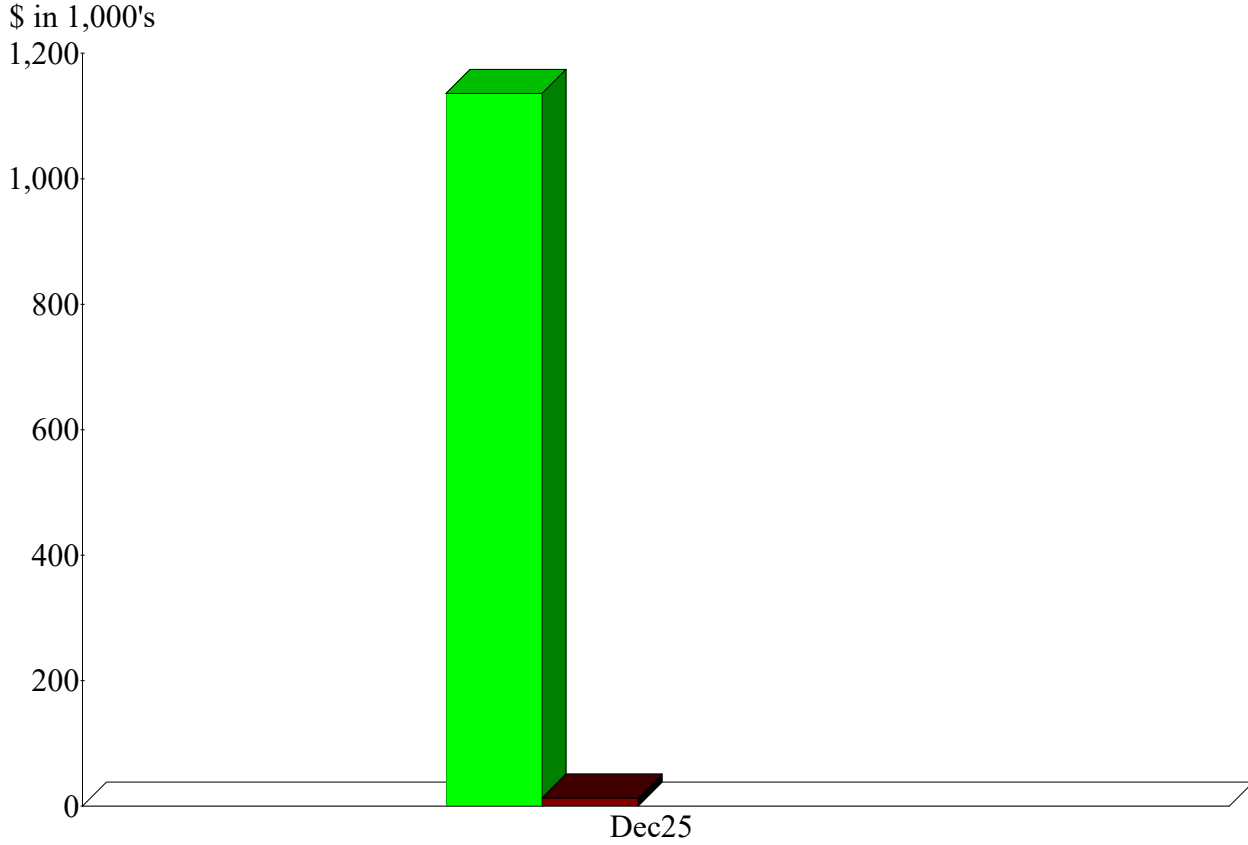
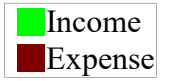
Description	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	613	1,957	8,852	22%
Revenue Account	236	1,612	5,470	29%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	361,903	366,256	425,762	86%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(27,837)	0%
<b>Intragovernmental Transfer In</b>				
	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 362,751</b>	<b>\$ 369,825</b>	<b>\$ 412,247</b>	<b>90%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2018	-	-	120,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2018	-	-	-	0%
<b>Interest Expense</b>				
Series 2018	-	138,844	277,688	50%
<b>Intragovernmental Transfer Out</b>				
	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 138,844</b>	<b>\$ 397,688</b>	<b>35%</b>
Net Increase/ (Decrease) in Fund Balance	362,751	230,982	14,559	
Fund Balance - Beginning	270,300	402,069	402,069	
<b>Fund Balance - Ending</b>	<b>\$ 633,051</b>	<b>\$ 633,051</b>	<b>\$ 416,628</b>	

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

Description	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account - Series 2021-1	508	1,624	7,820	21%
Reserve Account - Series 2021-2	574	1,834	7,820	23%
Revenue Account	316	2,286	7,361	31%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	640,246	647,947	753,176	86%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(49,273)	0%
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 641,644</b>	<b>\$ 653,691</b>	<b>\$ 726,904</b>	<b>90%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2021-1 - Eaves Bend	-	-	140,000	0%
Series 2021-2 - Heritage Park	-	-	150,000	0%
<b>Interest Expense</b>				
Series 2021-1 - Eaves Bend	-	95,654	191,308	50%
Series 2021-2 - Heritage Park	-	110,963	221,925	50%
<b>Intragovernmental Transfer Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 206,616</b>	<b>\$ 703,233</b>	<b>29%</b>
Net Increase/ (Decrease) in Fund Balance	641,644	447,074	23,671	
Fund Balance - Beginning	447,879	642,448	642,448	
<b>Fund Balance - Ending</b>	<b>\$ 1,089,523</b>	<b>\$ 1,089,523</b>	<b>\$ 666,119</b>	

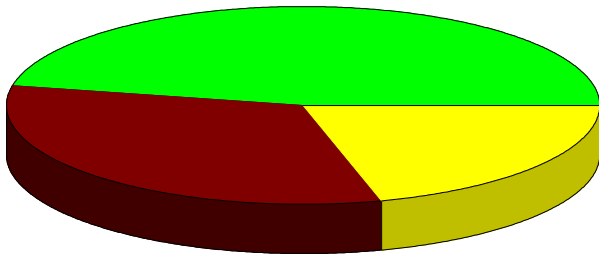
# Artisan Lakes East Community Development District

Income and Expense by Month  
December 2025



Expense Summary  
December 2025

5130000 · Financial and Administrative	46.84%
9099000 · Reserve Allocations	32.62
5120000 · Executive	20.55
Total	\$12,775.01



By Account