

Artisan Lakes

Community Development District

*Financial Statements
January 31, 2026*

JPWard and Associates, LLC
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Artisan Lakes Community Development District

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**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending January 31, 2026**

	Governmental Funds		Debt Service Funds		Account Groups		Totals (Memorandum Only)
	General Fund		Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 345,161		\$ -	\$ -	\$ -	\$ -	\$ 345,161
Debt Service Fund							
Reserve Account							
Series 2013 A-1	-		261,631	-	-	-	261,631
Series 2013 A-3	-		103,625	-	-	-	103,625
Series 2018	-		-	134,776	-	-	134,776
Revenue							
Series 2013 A-1	-		569,039	-	-	-	569,039
Series 2013 A-3	-		117,482	-	-	-	117,482
Series 2018	-		-	633,776	-	-	633,776
Prepayment Account							
Series 2013 A-1	-		369	-	-	-	369
Series 2013 A-3	-		-	-	-	-	-
Series 2018	-		-	1,055	-	-	1,055
Accounts Receivable	-		-	-	-	-	-
Due from Other Funds							
General Fund	-		716	985	-	-	1,701
Debt Service Fund(s)	-		-	-	-	-	-
Amount Available in Debt Service Funds	-		-	-	1,823,454	-	1,823,454
Amount to be Provided by Debt Service Funds	-		-	-	7,886,546	-	7,886,546
Investment in General Fixed Assets (net of depreciation)	-		-	-	-	2,914,867	2,914,867
Total Assets	\$ 345,161		\$ 1,052,863	\$ 770,591	\$ 9,710,000	\$ 2,914,867	\$ 14,793,482

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending January 31, 2026**

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		Account Groups		
		Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	1,701	-	-	-	-	1,701
Bonds Payable						
Current Portion (Due Within 12 Months)						
Series 2013 A-1	-	-	-	125,000	-	125,000
Series 2013 A-3	-	-	-	25,000	-	25,000
Series 2018	-	-	-	125,000	-	125,000
Long Term						
Series 2013 A-1	-	-	-	2,610,000	-	2,610,000
Series 2013 A-3	-	-	-	985,000	-	985,000
Series 2018	-	-	-	5,840,000	-	5,840,000
Total Liabilities	\$ 1,701	\$ -	\$ -	\$ 9,710,000	\$ -	\$ 9,711,701
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	2,914,867	2,914,867
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	844,822	483,369	-	-	1,328,190
Results from Current Operations	-	208,041	287,223	-	-	495,264
Unassigned						
Beginning: October 1, 2025 (Unaudited)	240,269	-	-	-	-	240,269
Changes to Extraordinary Capital/Ops Reserve	17,267	-	-	-	-	17,267
Results from Current Operations	85,925	-	-	-	-	85,925
Total Fund Equity and Other Credits	\$ 343,461	\$ 1,052,863	\$ 770,591	\$ -	\$ 2,914,867	\$ 5,081,782
Total Liabilities, Fund Equity and Other Credits	\$ 345,161	\$ 1,052,863	\$ 770,591	\$ 9,710,000	\$ 2,914,867	\$ 14,793,482

Prepared by:

JPWARD and Associates, LLC

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

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Special Assessment Revenue				
Special Assessments - On-Roll	5,027	136,310	149,708	91%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(9,794)	7%
Total Revenue and Other Sources:	\$ 5,027	\$ 136,310	\$ 139,914	97%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	2,000	4,000	50%
Executive				
Professional Management	2,625	10,500	31,500	33%
Financial and Administrative				
Audit Services	-	5,500	5,500	100%
Accounting Services	417	1,667	5,000	33%
Assessment Roll Services	417	1,667	5,000	33%
Arbitrage Rebate Services	-	500	1,000	50%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	4,246	10,200	42%
Dissemination Agent Services	-	100	6,000	2%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	159	200	80%
Computer Services - Website Development	-	-	2,400	0%
Insurance				
	-	6,893	6,539	105%
Printing & Binding				
	-	-	650	0%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
General Counsel	-	72	6,500	1%
Other General Government Services				
Engineering Services	-	240	4,000	6%
Reserves				
Extraordinary Capital/Operation	4,167	16,667	50,000	33%
Total Expenditures and Other Uses:	\$ 7,625	\$ 50,385	\$ 139,914	36%
Net Increase/ (Decrease) in Fund Balance	(2,598)	85,925	-	
Fund Balance - Beginning	341,292	240,269	240,269	
Extraordinary Capital Operations Reserve	4,167	16,667	50,000	
Fund Balance - Ending	\$ 342,861	\$ 342,861	\$ 290,269	

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income	2,179	9,690	32,175	30%
Special Assessment Revenue				
Special Assessments - On-Roll				
Series 2013 Bonds A-1	8,576	232,545	259,288	90%
Series 2013 Bonds A-3	3,580	97,062	108,257	90%
Other Fees and Charges				
Discounts for Early Payment	-	-	(7,495)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 14,335	\$ 339,297	\$ 392,225	87%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2013 Bonds A-1	-	-	70,000	0%
Series 2013 Bonds A-3	-	-	25,000	0%
Interest Expense				
Series 2013 Bonds A-1	-	94,644	189,288	50%
Series 2013 Bonds A-3	-	36,613	75,762	48%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 131,256	\$ 360,050	36%
Net Increase/ (Decrease) in Fund Balance	14,335	208,041	32,175	
Fund Balance - Beginning	1,038,527	844,822	844,822	
Fund Balance - Ending	\$ 1,052,863	\$ 1,052,863	\$ 876,997	

Prepared by:

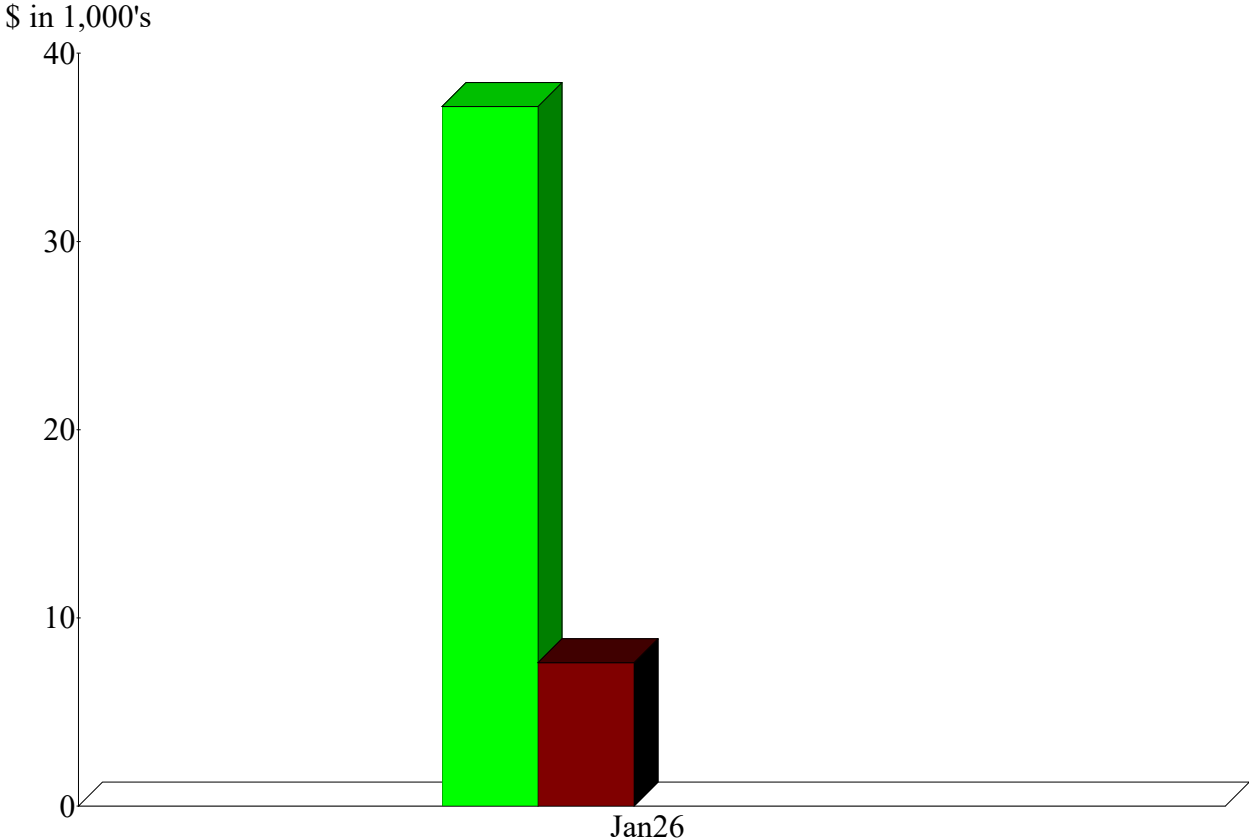
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Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	409	1,739	6,092	29%
Prepayment Account	3	64	2,131	3%
Revenue Account	676	3,549	11,068	32%
Special Assessments - Prepayments				
Special Assessments - On Roll	16,715	453,233	500,011	91%
Other Fees and Charges				
Discounts for Early Payment	-	-	(35,000)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 17,804	\$ 458,585	\$ 484,302	95%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2018	-	-	130,000	0%
Principal Debt Service - Early Redemptions				
Series 2018	-	10,000	-	0%
Interest Expense				
Series 2018	-	161,363	327,825	49%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	171,363	\$ 457,825	37%
Net Increase/ (Decrease) in Fund Balance	17,804	287,223	26,477	
Fund Balance - Beginning	752,788	483,369	483,369	
Fund Balance - Ending	\$ 770,591	770,591	\$ 509,846	

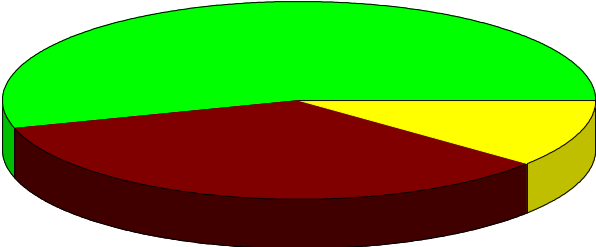
Artisan Lakes Community Development District

Income and Expense by Month
January 2026



Expense Summary
January 2026

9099000 · Reserve Allocations	54.64%
5120000 · Executive	34.43
5130000 · Financial and Administrative	10.93
Total	\$7,625.01



By Account