

Artisan Lakes

Community Development District

*Financial Statements
February 28, 2026*

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TABLE OF CONTENTS

Artisan Lakes Community Development District

Monthly Financial Statements

Balance Sheet – All Funds	1-2
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	3
Debt Service Fund	
Series 2013	4
Series 2018	5
Income & Expense Graph – All Funds	6

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		Account Groups		
		Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 352,768	\$ -	\$ -	\$ -	\$ -	\$ 352,768
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	-	572,005	-	-	-	572,005
Series 2013 A-3	-	117,952	-	-	-	117,952
Series 2018	-	-	636,691	-	-	636,691
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	-	5,508	7,575	-	-	13,083
Debt Service Fund(s)	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,841,187	-	1,841,187
Amount to be Provided by Debt Service Funds	-	-	-	7,868,813	-	7,868,813
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,914,867	2,914,867
Total Assets	\$ 352,768	\$ 1,061,091	\$ 780,097	\$ 9,710,000	\$ 2,914,867	\$ 14,818,822

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending February 28, 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)	13,083	-	-	-	-	13,083
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	\$ 13,083	\$ -	\$ -	\$ 9,710,000	\$ -	\$ 9,723,083
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	-	216,269	296,728	-	-	512,997
Unassigned						
Beginning: October 1, 2025 (Unaudited)	240,269	-	-	-	-	240,269
Changes to Extraordinary Capital/Ops Reserve	21,433	-	-	-	-	21,433
Results from Current Operations	77,983	-	-	-	-	77,983
Total Fund Equity and Other Credits	\$ 339,685	\$ 1,061,091	\$ 780,097	\$ -	\$ 2,914,867	\$ 5,095,740
Total Liabilities, Fund Equity and Other Credits	\$ 352,768	\$ 1,061,091	\$ 780,097	\$ 9,710,000	\$ 2,914,867	\$ 14,818,822

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Special Assessment Revenue				
Special Assessments - On-Roll	2,278	138,588	149,708	93%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(9,794)	7%
Total Revenue and Other Sources:	\$ 2,278	\$ 138,588	\$ 139,914	99%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	3,000	4,000	75%
Executive				
Professional Management	2,625	13,125	31,500	42%
Financial and Administrative				
Audit Services	-	5,500	5,500	100%
Accounting Services	417	2,083	5,000	42%
Assessment Roll Services	417	2,083	5,000	42%
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	1,200	1,200	2,400	50%
Insurance				
	-	6,893	6,539	105%
Printing & Binding				
	-	-	650	0%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
General Counsel	395	467	6,500	7%
Other General Government Services				
Engineering Services	-	240	4,000	6%
Reserves				
Extraordinary Capital/Operation	4,167	20,833	50,000	42%
Total Expenditures and Other Uses:	\$ 10,220	\$ 60,606	\$ 139,914	43%
Net Increase/ (Decrease) in Fund Balance	(7,942)	77,983	-	
Fund Balance - Beginning	343,461	240,269	240,269	
Extraordinary Capital Operations Reserve	4,167	20,833	50,000	
Fund Additions/(Expenditures)	-	600	-	
Fund Balance - Ending	\$ 339,685	\$ 339,685	\$ 290,269	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

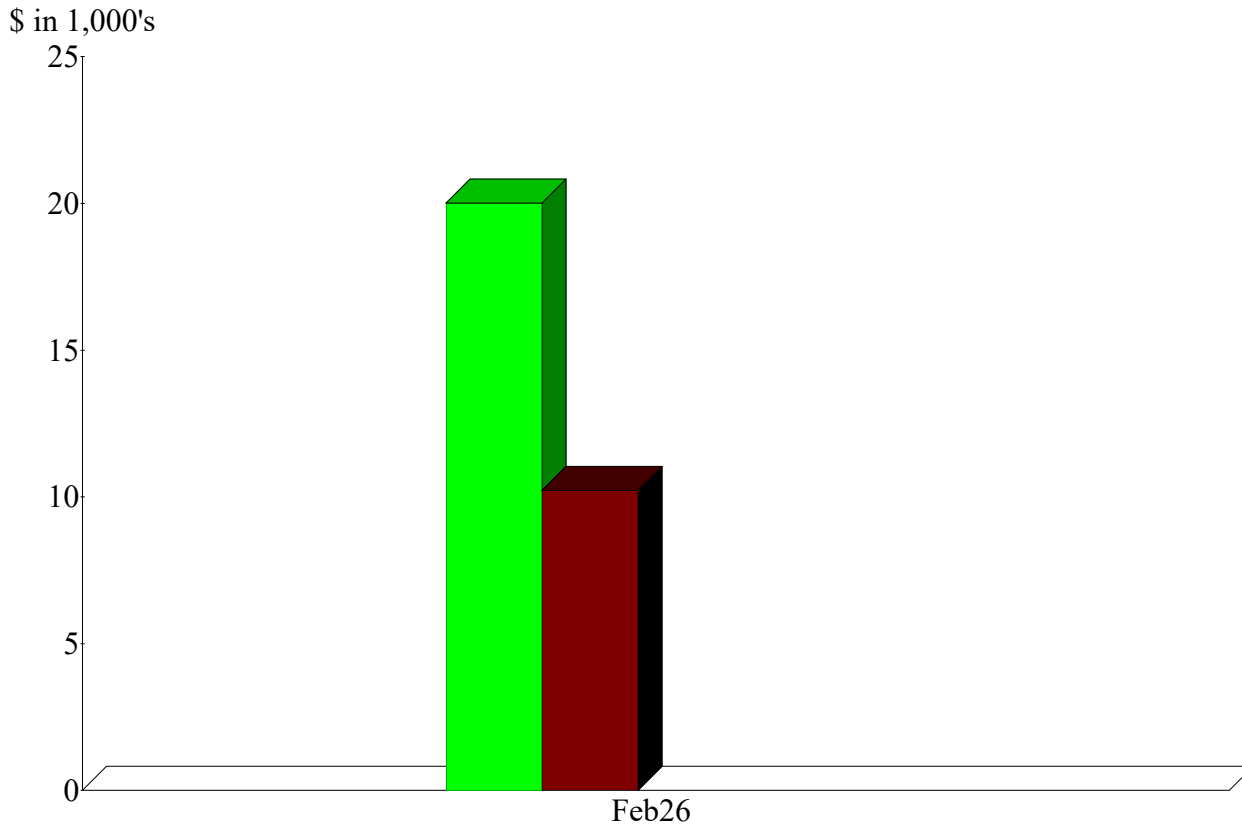
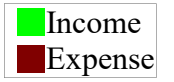
Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income	2,720	12,409	32,175	39%
Special Assessment Revenue				
Special Assessments - On-Roll				
Series 2013 Bonds A-1	3,886	236,432	259,288	91%
Series 2013 Bonds A-3	1,622	98,684	108,257	91%
Other Fees and Charges				
Discounts for Early Payment	-	-	(7,495)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 8,228	\$ 347,526	\$ 392,225	89%
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	8,228	216,269	32,175	
Fund Balance - Beginning	1,052,863	844,822	844,822	
Fund Balance - Ending	\$ 1,061,091	\$ 1,061,091	\$ 876,997	

Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	400	2,140	6,092	35%
Prepayment Account	3	67	2,131	3%
Revenue Account	1,527	5,076	11,068	46%
Special Assessments - Prepayments				
Special Assessments - On Roll	7,575	460,808	500,011	92%
Other Fees and Charges				
Discounts for Early Payment	-	-	(35,000)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 9,505	\$ 468,090	\$ 484,302	97%
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	9,505	296,728	26,477	
Fund Balance - Beginning	770,591	483,369	483,369	
Fund Balance - Ending	\$ 780,097	780,097	\$ 509,846	

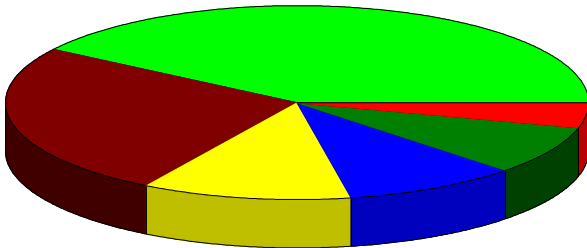
Artisan Lakes Community Development District

Income and Expense by Month February 2026



Expense Summary February 2026

9099000 · Reserve Allocations	40.77%
5120000 · Executive	25.68
5134100 · Communicatons & Freight Serv.	11.74
5110000 · Legislative	9.78
5130000 · Financial and Administrative	8.15
5140000 · Legal Services	3.86
Total	\$10,220.01



By Account