

Artisan Lakes

Community Development District

Financial Statements *April 30, 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
Through April 30, 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 | | | | | | | |
| Checking Account - Truist Bank | \$ | 345,369 | \$ - | \$ - | \$ - | \$ - | \$ 345,369 |
| Debt Service Fund | | | | | | | |
| Reserve Account | | | | | | | |
| Series 2013 A-1 | | - | 261,631 | - | - | - | 261,631 |
| Series 2013 A-3 | | - | 103,625 | - | - | - | 103,625 |
| Series 2018 | | - | - | 134,430 | - | - | 134,430 |
| Revenue | | | | | | | |
| Series 2013 A-1 | | - | 583,252 | - | - | - | 583,252 |
| Series 2013 A-3 | | - | 121,191 | - | - | - | 121,191 |
| Series 2018 | | - | - | 653,258 | - | - | 653,258 |
| Prepayment Account | | | | | | | |
| Series 2013 A-1 | | - | 369 | - | - | - | 369 |
| Series 2013 A-3 | | - | - | - | - | - | - |
| Series 2018 | | - | - | 1,401 | - | - | 1,401 |
| Accounts Receivable | | - | - | - | - | - | - |
| Due from Other Funds | | | | | | | |
| General Fund | | - | 5,919 | 8,138 | - | - | 14,057 |
| Debt Service Fund(s) | | - | - | - | - | - | - |
| Amount Available in Debt Service Funds | | - | - | - | 1,873,213 | - | 1,873,213 |
| Amount to be Provided by Debt Service Funds | | - | - | - | 7,836,787 | - | 7,836,787 |
| Investment in General Fixed Assets (net of depreciation) | | - | - | - | - | 2,914,867 | 2,914,867 |
| Total Assets | \$ | 345,369 | \$ 1,075,986 | \$ 797,227 | \$ 9,710,000 | \$ 2,914,867 | \$ 14,843,449 |

**Artisan Lakes Community Development District
Balance Sheet
Through April 30, 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) | | 14,057 | | - | | - | | - | | 14,057 |
| 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 | \$ | 14,057 | \$ | - | \$ | 9,710,000 | \$ | - | \$ | 9,724,057 |
| 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 | | - | | 231,165 | | 313,858 | | - | | 545,022 |
| Unassigned | | | | | | | | | | |
| Beginning: October 1, 2025 (Unaudited) | | 240,269 | | - | | - | | - | | 240,269 |
| Changes to Extraordinary Capital/Ops Reserve | | 29,767 | | - | | - | | - | | 29,767 |
| Results from Current Operations | | 61,277 | | - | | - | | - | | 61,277 |
| Total Fund Equity and Other Credits | \$ | 331,313 | \$ | 1,075,986 | \$ | 797,227 | \$ | - | \$ | 5,119,392 |
| Total Liabilities, Fund Equity and Other Credits | \$ | 345,369 | \$ | 1,075,986 | \$ | 797,227 | \$ | 9,710,000 | \$ | 14,843,449 |

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

| Description | April | Year to Date | Total Annual Budget | % of Budget |
|--|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Special Assessment Revenue | | | | |
| Special Assessments - On-Roll | 2,448 | 142,419 | 149,708 | 95% |
| Other Fees and Charges | | | | |
| Discounts/Collection Fees | - | - | (9,794) | 7% |
| Total Revenue and Other Sources: | \$ 2,448 | \$ 142,419 | \$ 139,914 | 102% |
| Expenditures and Other Uses | | | | |
| Legislative | | | | |
| Board of Supervisor's Fees | 1,000 | 4,000 | 4,000 | 100% |
| Executive | | | | |
| Professional Management | 2,625 | 18,375 | 31,500 | 58% |
| Financial and Administrative | | | | |
| Audit Services | - | 5,500 | 5,500 | 100% |
| Accounting Services | 417 | 2,917 | 5,000 | 58% |
| Assessment Roll Services | 417 | 2,917 | 5,000 | 58% |
| Arbitrage Rebate Services | 500 | 1,000 | 1,000 | 100% |
| Other Contractual Services | | | | |
| Legal Advertising | 1,941 | 1,941 | 1,000 | 194% |
| 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 | 66 | 308 | 200 | 154% |
| Computer Services - Website Development | - | 1,200 | 2,400 | 50% |
| Insurance | | | | |
| | - | 6,893 | 6,539 | 105% |
| Printing & Binding | | | | |
| | - | - | 650 | 0% |
| Subscription & Memberships | | | | |
| | - | 175 | 175 | 100% |
| Legal Services | | | | |
| General Counsel | - | 490 | 6,500 | 8% |
| Other General Government Services | | | | |
| Engineering Services | 1,548 | 1,915 | 4,000 | 48% |
| Reserves | | | | |
| Extraordinary Capital/Operation | 4,167 | 29,167 | 50,000 | 58% |
| Total Expenditures and Other Uses: | \$ 12,680 | \$ 81,143 | \$ 139,914 | 58% |
| Net Increase/ (Decrease) in Fund Balance | (10,232) | 61,277 | - | |
| Fund Balance - Beginning | 345,236 | 240,269 | 240,269 | |
| Extraordinary Capital Operations Reserve | 4,167 | 29,167 | 50,000 | |
| Fund Additions/(Expenditures) | 12,680 | 600 | - | |
| Fund Balance - Ending | \$ 351,850 | \$ 331,313 | \$ 290,269 | |

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

| Description | April | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|---------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Interest Income | 2,961 | 18,040 | 32,175 | 56% |
| Special Assessment Revenue | | | | |
| Special Assessments - On-Roll | | | | |
| Series 2013 Bonds A-1 | 4,176 | 242,968 | 259,288 | 94% |
| Series 2013 Bonds A-3 | 1,743 | 101,413 | 108,257 | 94% |
| Other Fees and Charges | | | | |
| Discounts for Early Payment | - | - | (7,495) | 0% |
| Total Revenue and Other Sources: | \$ 8,880 | \$ 362,421 | \$ 392,225 | 92% |
| 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% |
| Total Expenditures and Other Uses: | \$ - | \$ 131,256 | \$ 360,050 | 36% |
| Net Increase/ (Decrease) in Fund Balance | 8,880 | 231,165 | 32,175 | |
| Fund Balance - Beginning | 1,067,106 | 844,822 | 844,822 | |
| Fund Balance - Ending | \$ 1,075,986 | \$ 1,075,986 | \$ 876,997 | |

Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

| Description | April | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | |
| Reserve Account | 400 | 2,901 | 6,092 | 48% |
| Prepayment Account | 4 | 73 | 2,131 | 3% |
| Revenue Account | 1,917 | 8,699 | 11,068 | 79% |
| Special Assessments - Prepayments | | | | |
| Special Assessments - On Roll | 8,138 | 473,547 | 500,011 | 95% |
| Other Fees and Charges | | | | |
| Discounts for Early Payment | - | - | (35,000) | 0% |
| Total Revenue and Other Sources: | \$ 10,459 | \$ 485,220 | \$ 484,302 | 100% |
| 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% |
| Total Expenditures and Other Uses: | \$ - | 171,363 | \$ 457,825 | 37% |
| Net Increase/ (Decrease) in Fund Balance | 10,459 | 313,858 | 26,477 | |
| Fund Balance - Beginning | 786,767 | 483,369 | 483,369 | |
| Fund Balance - Ending | \$ 797,227 | 797,227 | \$ 509,846 | |

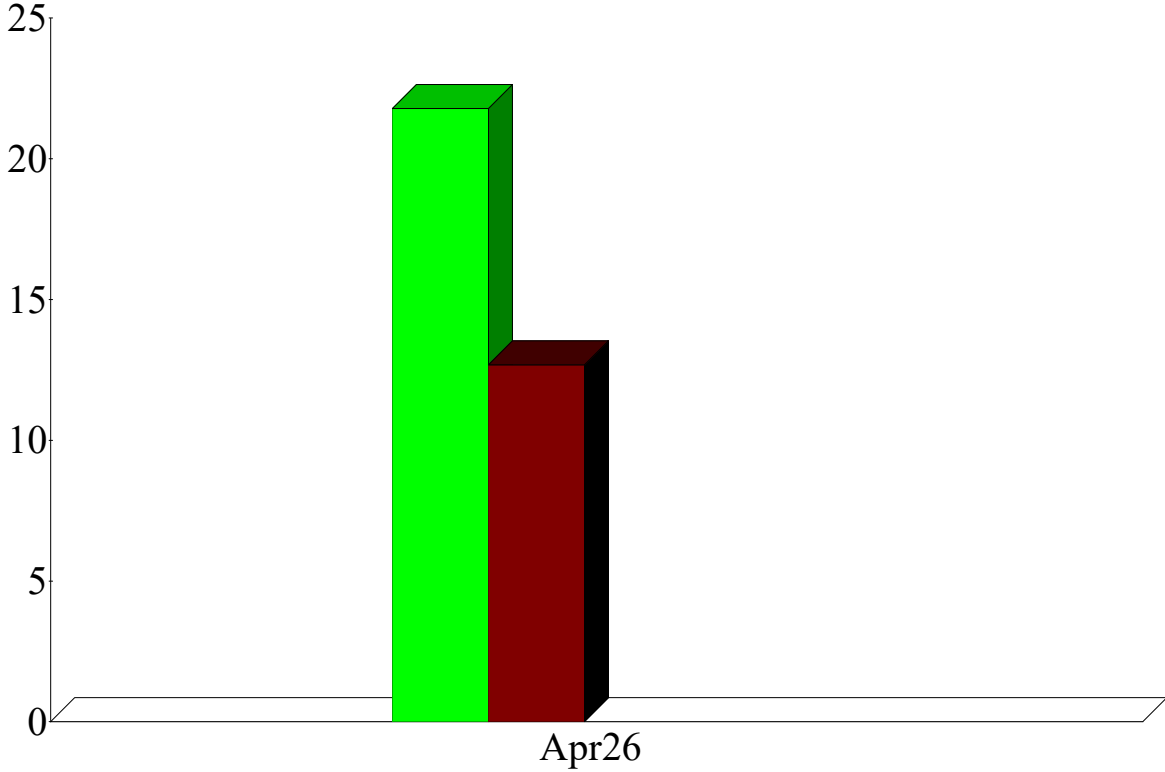
Artisan Lakes Community Development District

Income and Expense by Month

April 2026

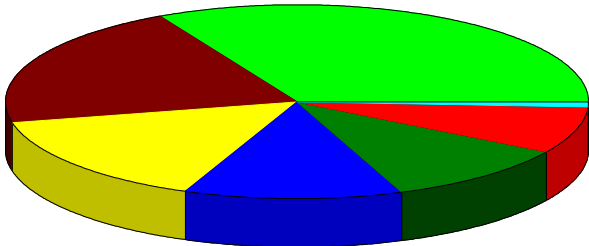


\$ in 1,000's



Expense Summary April 2026

| | |
|---------------------------------|--------------------|
| 9099000 · Reserve Allocations | 32.86% |
| 5120000 · Executive | 20.70 |
| 5133400 · Other Contractual Ser | 15.31 |
| 5190000 · Other General Govern | 12.20 |
| 5130000 · Financial and Adminis | 10.52 |
| 5110000 · Legislative | 7.89 |
| 5134100 · Communicatons & Frei | 0.52 |
| Total | \$12,679.74 |



By Account