

# Artisan Lakes

Community Development District

## *Financial Statements* *May 31, 2026*

*PFM Management Services LLC*  
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**Artisan Lakes Community Development District  
Balance Sheet  
Through May 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
<b>Assets</b>							
<b>Cash and Investments</b>							
<b>General Fund</b>							
Checking Account - Truist Bank	\$	315,880	\$ -	\$ -	\$ -	\$ -	\$ 315,880
<b>Debt Service Fund</b>							
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		-	425,332	-	-	-	425,332
Series 2013 A-3		-	61,646	-	-	-	61,646
Series 2018		-	-	377,567	-	-	377,567
Prepayment Account							
Series 2013 A-1		-	369	-	-	-	369
Series 2013 A-3		-	-	-	-	-	-
Series 2018		-	-	1,401	-	-	1,401
<b>Accounts Receivable</b>		-	-	-	-	-	-
<b>Due from Other Funds</b>							
General Fund		-	679	934	-	-	1,613
Debt Service Fund(s)		-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>		-	-	-	1,367,614	-	1,367,614
<b>Amount to be Provided by Debt Service Funds</b>		-	-	-	8,122,387	-	8,122,387
<b>Investment in General Fixed Assets (net of depreciation)</b>		-	-	-	-	2,914,867	2,914,867
<b>Total Assets</b>	<b>\$</b>	<b>315,880</b>	<b>\$ 853,282</b>	<b>\$ 514,331</b>	<b>\$ 9,490,000</b>	<b>\$ 2,914,867</b>	<b>\$ 14,088,361</b>



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

Description	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	281	142,700	149,708	95%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(9,794)	7%
<b>Total Revenue and Other Sources:</b>	<b>\$ 281</b>	<b>\$ 142,700</b>	<b>\$ 139,914</b>	<b>102%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	1,000	5,000	4,000	125%
<b>Executive</b>				
Professional Management	2,625	21,000	31,500	67%
<b>Financial and Administrative</b>				
Audit Services	-	5,500	5,500	100%
Accounting Services	417	3,333	5,000	67%
Assessment Roll Services	417	3,333	5,000	67%
Arbitrage Rebate Services	-	1,000	1,000	100%
<b>Other Contractual Services</b>				
Legal Advertising	-	1,941	1,000	194%
Trustee Services	-	4,246	10,200	42%
Dissemination Agent Services	6,000	6,100	6,000	102%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	308	200	154%
Computer Services - Website Development	1,200	2,400	2,400	100%
<b>Insurance</b>				
	-	6,893	6,539	105%
<b>Printing &amp; Binding</b>				
	-	-	650	0%
<b>Subscription &amp; Memberships</b>				
	-	175	175	100%
<b>Legal Services</b>				
General Counsel	5,158	5,647	6,500	87%
<b>Other General Government Services</b>				
Engineering Services	510	2,425	4,000	61%
<b>Reserves</b>				
Extraordinary Capital/Operation	4,167	33,333	50,000	67%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 21,493</b>	<b>\$ 102,635</b>	<b>\$ 139,914</b>	<b>73%</b>
Net Increase/ (Decrease) in Fund Balance	(21,212)	40,065	-	
<b>Fund Balance - Beginning</b>	<b>331,313</b>	<b>240,269</b>	<b>240,269</b>	
Extraordinary Capital Operations Reserve	4,167	33,333	50,000	
Fund Additions/(Expenditures)	-	600	-	
<b>Fund Balance - Ending</b>	<b>\$ 314,267</b>	<b>\$ 314,267</b>	<b>\$ 290,269</b>	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income	2,873	20,914	32,175	65%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll				
Series 2013 Bonds A-1	479	243,447	259,288	94%
Series 2013 Bonds A-3	200	101,613	108,257	94%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(7,495)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 3,552</b>	<b>\$ 365,973</b>	<b>\$ 392,225</b>	<b>93%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2013 Bonds A-1	70,000	70,000	70,000	100%
Series 2013 Bonds A-3	25,000	25,000	25,000	100%
<b>Interest Expense</b>				
Series 2013 Bonds A-1	94,644	189,288	189,288	100%
Series 2013 Bonds A-3	36,613	73,225	75,762	97%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 226,256</b>	<b>\$ 357,513</b>	<b>\$ 360,050</b>	<b>99%</b>
Net Increase/ (Decrease) in Fund Balance	(222,704)	8,461	32,175	
Fund Balance - Beginning	1,075,986	844,822	844,822	
<b>Fund Balance - Ending</b>	<b>\$ 853,282</b>	<b>\$ 853,282</b>	<b>\$ 876,997</b>	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	386	3,287	6,092	54%
Prepayment Account	4	78	2,131	4%
Revenue Account	1,874	10,573	11,068	96%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	934	474,481	500,011	95%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(35,000)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 3,198</b>	<b>\$ 488,419</b>	<b>\$ 484,302</b>	<b>101%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2018	125,000	125,000	130,000	96%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2018	-	10,000	-	0%
<b>Interest Expense</b>				
Series 2018	161,094	322,456	327,825	98%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 286,094</b>	<b>457,456</b>	<b>\$ 457,825</b>	<b>100%</b>
Net Increase/ (Decrease) in Fund Balance	(282,895)	30,963	26,477	
Fund Balance - Beginning	797,227	483,369	483,369	
<b>Fund Balance - Ending</b>	<b>\$ 514,331</b>	<b>514,331</b>	<b>\$ 509,846</b>	

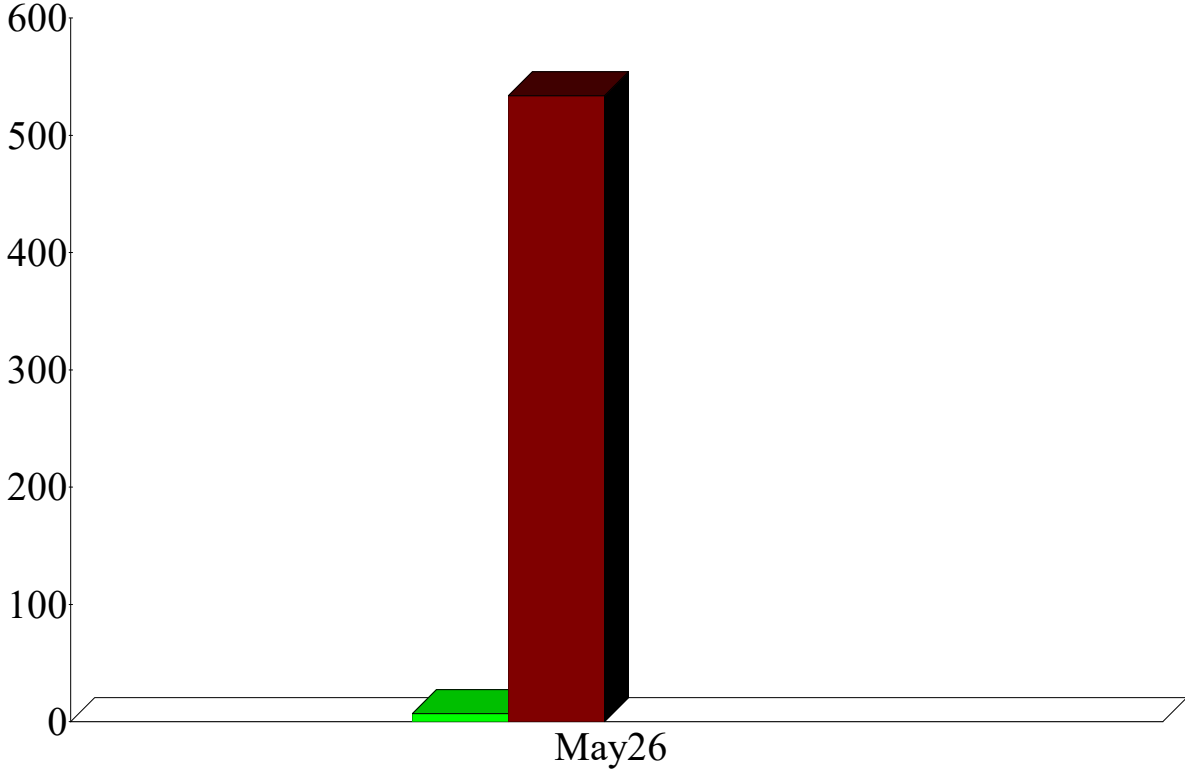
# Artisan Lakes Community Development District

## Income and Expense by Month

May 2026

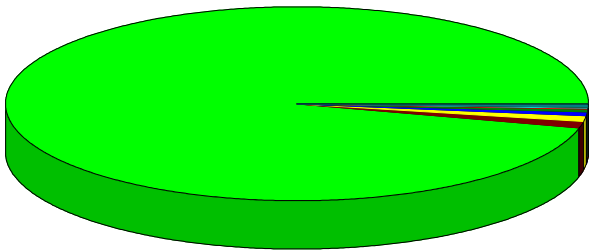


\$ in 1,000's



### Expense Summary May 2026

<span style="color: green;">■</span> 5170000 · Debt Service	95.97%
<span style="color: darkred;">■</span> 5133400 · Other Contractual Serv:	1.12
<span style="color: yellow;">■</span> 5140000 · Legal Services	0.97
<span style="color: blue;">■</span> 9099000 · Reserve Allocations	0.78
<span style="color: green;">■</span> 5120000 · Executive	0.49
<span style="color: red;">■</span> 5134100 · Communicatons & Frei	0.22
<span style="color: cyan;">■</span> 5110000 · Legislative	0.19
<span style="color: olive;">■</span> 5130000 · Financial and Administ	0.16
<span style="color: teal;">■</span> 5190000 · Other General Governn	0.10
<b>Total</b>	<b>\$533,842.53</b>



By Account