

# Artisan Lakes

Community Development District

## *Financial Statements* *June 30, 2026*

*PFM Management Services LLC*  
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**Artisan Lakes Community Development District  
Balance Sheet  
Through June 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					
<b>Assets</b>												
<b>Cash and Investments</b>												
<b>General Fund</b>												
Checking Account - Truist Bank	\$	310,531	\$	-	\$	-	\$	-	\$	310,531		
<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		-	429,512		-		-		-	429,512		
Series 2013 A-3		-	62,653		-		-		-	62,653		
Series 2018		-	-	382,998		-		-		382,998		
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		-	-	-		-		-		-		
Debt Service Fund(s)		-	-	-		-		-		-		
<b>Amount Available in Debt Service Funds</b>		-	-	-		1,376,618		-		1,376,618		
<b>Amount to be Provided by Debt Service Funds</b>		-	-	-		8,113,382		-		8,113,382		
<b>Investment in General Fixed Assets (net of depreciation)</b>		-	-	-		-		2,914,867		2,914,867		
<b>Total Assets</b>	<b>\$</b>	<b>310,531</b>	<b>\$</b>	<b>857,790</b>	<b>\$</b>	<b>518,829</b>	<b>\$</b>	<b>9,490,000</b>	<b>\$</b>	<b>2,914,867</b>	<b>\$</b>	<b>14,092,017</b>

**Artisan Lakes Community Development District  
Balance Sheet  
Through June 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			
<b>Liabilities</b>										
<b>Accounts Payable</b>	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Due to Other Funds</b>										
General Fund		-		-		-		-		-
Debt Service Fund(s)		-		-		-		-		-
<b>Bonds Payable</b>										
<b>Current Portion (Due Within 12 Months)</b>										
Series 2013 A-1		-		-		75,000		-		75,000
Series 2013 A-3		-		-		25,000		-		25,000
Series 2018		-		-		135,000		-		135,000
<b>Long Term</b>										
Series 2013 A-1		-		-		\$2,590,000		-		2,590,000
Series 2013 A-3		-		-		\$960,000		-		960,000
Series 2018		-		-		5,705,000		-		5,705,000
<b>Total Liabilities</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>9,490,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>9,490,000</b>
<b>Fund Equity and Other Credits</b>										
<b>Investment in General Fixed Assets</b>		-		-		-		2,914,867		2,914,867
<b>Fund Balance</b>										
<b>Restricted</b>										
Beginning: October 1, 2025 (Unaudited)		-		844,822		483,369		-		1,328,190
Results from Current Operations		-		12,968		35,460		-		48,428
<b>Unassigned</b>										
Beginning: October 1, 2025 (Unaudited)		240,269		-		-		-		240,269
Changes to Extraordinary Capital/Ops Reserve		38,100		-		-		-		38,100
Results from Current Operations		32,162		-		-		-		32,162
<b>Total Fund Equity and Other Credits</b>	<b>\$</b>	<b>310,531</b>	<b>\$</b>	<b>857,790</b>	<b>\$</b>	<b>518,829</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>4,602,017</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$</b>	<b>310,531</b>	<b>\$</b>	<b>857,790</b>	<b>\$</b>	<b>518,829</b>	<b>\$</b>	<b>9,490,000</b>	<b>\$</b>	<b>2,914,867</b>
										<b>\$ 14,092,017</b>

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

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	901	143,601	149,708	96%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(9,794)	7%
<b>Total Revenue and Other Sources:</b>	<b>\$ 901</b>	<b>\$ 143,601</b>	<b>\$ 139,914</b>	<b>103%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	1,000	6,000	4,000	150%
<b>Executive</b>				
Professional Management	2,625	23,625	31,500	75%
<b>Financial and Administrative</b>				
Audit Services	-	5,500	5,500	100%
Accounting Services	417	3,750	5,000	75%
Assessment Roll Services	417	3,750	5,000	75%
Arbitrage Rebate Services	-	1,000	1,000	100%
<b>Other Contractual Services</b>				
Legal Advertising	102	2,043	1,000	204%
Trustee Services	-	4,246	10,200	42%
Dissemination Agent Services	-	6,100	6,000	102%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	77	384	200	192%
Computer Services - Website Development	-	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	-	5,647	6,500	87%
<b>Other General Government Services</b>				
Engineering Services	-	2,425	4,000	61%
<b>Reserves</b>				
Extraordinary Capital/Operation	4,167	37,500	50,000	75%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 8,804</b>	<b>\$ 111,439</b>	<b>\$ 139,914</b>	<b>80%</b>
Net Increase/ (Decrease) in Fund Balance	(7,903)	32,162	-	
<b>Fund Balance - Beginning</b>	<b>314,267</b>	<b>240,269</b>	<b>240,269</b>	
Extraordinary Capital Operations Reserve	4,167	37,500	50,000	
Fund Additions/(Expenditures)	8,804	600	-	
<b>Fund Balance - Ending</b>	<b>\$ 319,335</b>	<b>\$ 310,531</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 June 30, 2026**

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income	2,329	23,243	32,175	72%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll				
Series 2013 Bonds A-1	1,537	244,984	259,288	94%
Series 2013 Bonds A-3	641	102,254	108,257	94%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(7,495)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 4,507</b>	<b>\$ 370,481</b>	<b>\$ 392,225</b>	<b>94%</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	100%
Series 2013 Bonds A-3	-	25,000	25,000	100%
<b>Interest Expense</b>				
Series 2013 Bonds A-1	-	189,288	189,288	100%
Series 2013 Bonds A-3	-	73,225	75,762	97%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 357,513</b>	<b>\$ 360,050</b>	<b>99%</b>
Net Increase/ (Decrease) in Fund Balance	4,507	12,968	32,175	
Fund Balance - Beginning	853,282	844,822	844,822	
<b>Fund Balance - Ending</b>	<b>\$ 857,790</b>	<b>\$ 857,790</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 June 30, 2026**

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	399	3,686	6,092	61%
Prepayment Account	4	82	2,131	4%
Revenue Account	1,099	11,672	11,068	105%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	2,995	477,476	500,011	95%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(35,000)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 4,498</b>	<b>\$ 492,916</b>	<b>\$ 484,302</b>	<b>102%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2018	-	125,000	130,000	96%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2018	-	10,000	-	0%
<b>Interest Expense</b>				
Series 2018	-	322,456	327,825	98%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>457,456</b>	<b>\$ 457,825</b>	<b>100%</b>
Net Increase/ (Decrease) in Fund Balance	4,498	35,460	26,477	
Fund Balance - Beginning	514,331	483,369	483,369	
<b>Fund Balance - Ending</b>	<b>\$ 518,829</b>	<b>518,829</b>	<b>\$ 509,846</b>	

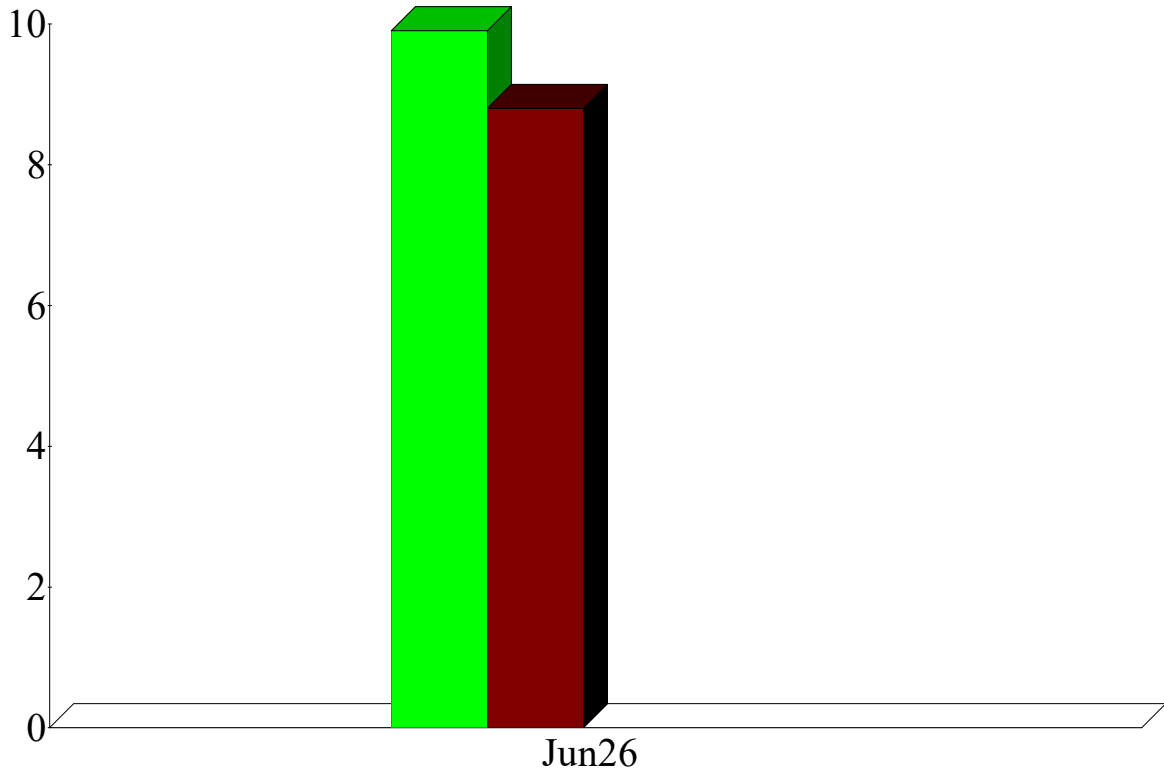
# Artisan Lakes Community Development District

## Income and Expense by Month

June 2026

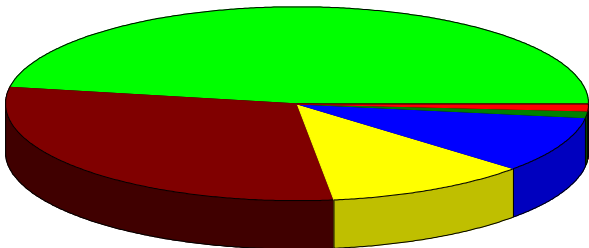


\$ in 1,000's



### Expense Summary June 2026

9099000 · Reserve Allocations	47.33%
5120000 · Executive	29.82
5110000 · Legislative	11.36
5130000 · Financial and Administ	9.47
5133400 · Other Contractual Serv	1.16
5134100 · Communicatons & Frei	0.87
<b>Total</b>	<b>\$8,803.57</b>



By Account