

Artisan Lakes

Community Development District

Financial Statements July 31, 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 July 31, 2026

Governmental Funds												
General Fund			Debt Service Funds		Account Groups		Totals					
			Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	(Memorandum Only)					
Assets												
Cash and Investments												
General Fund												
Checking Account - Truist Bank	\$	306,001	\$	-	\$	-	\$	-	\$	306,001		
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		-	431,635		-		-		-	431,635		
Series 2013 A-3		-	62,819		-		-		-	62,819		
Series 2018		-	-		384,481		-		-	384,481		
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		-	91		124		-		-	215		
Debt Service Fund(s)		-	-		-		-		-	-		
Amount Available in Debt Service Funds		-	-		-		1,380,605		-	1,380,605		
Amount to be Provided by Debt Service Funds		-	-		-		8,109,395		-	8,109,395		
Investment in General Fixed Assets (net of depreciation)		-	-		-		-		2,914,867	2,914,867		
Total Assets	\$	306,001	\$	860,169	\$	520,436	\$	9,490,000	\$	2,914,867	\$	14,091,473

Artisan Lakes Community Development District
Balance Sheet
Through July 31, 2026

	Governmental Funds					Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds		General Long Term Debt	General Fixed Assets			
		Series 2013	Series 2018					
Liabilities								
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	
Debt Service Fund(s)	215	-	-	-	-	-	215	
Bonds Payable								
Current Portion (Due Within 12 Months)								
Series 2013 A-1	-	-	-	75,000	-	75,000		
Series 2013 A-3	-	-	-	25,000	-	25,000		
Series 2018	-	-	-	135,000	-	135,000		
Long Term								
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		
Total Liabilities	\$ 215	\$ -	\$ -	\$ 9,490,000	\$ -	\$ 9,490,215		
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	-	15,348	37,067	-	-	52,415		
Unassigned								
Beginning: October 1, 2025 (Unaudited)	240,269	-	-	-	-	240,269		
Changes to Extraordinary Capital/Ops Reserve	42,267	-	-	-	-	42,267		
Results from Current Operations	23,250	-	-	-	-	23,250		
Total Fund Equity and Other Credits	\$ 305,786	\$ 860,169	\$ 520,436	\$ -	\$ 2,914,867	\$ 4,601,258		
Total Liabilities, Fund Equity and Other Credits	\$ 306,001	\$ 860,169	\$ 520,436	\$ 9,490,000	\$ 2,914,867	\$ 14,091,473		

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Special Assessment Revenue				
Special Assessments - On-Roll	37	143,639	149,708	96%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(9,794)	7%
Total Revenue and Other Sources:	\$ 37	\$ 143,639	\$ 139,914	103%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	7,000	4,000	175%
Executive				
Professional Management	2,625	26,250	31,500	83%
Financial and Administrative				
Audit Services	-	5,500	5,500	100%
Accounting Services	417	4,167	5,000	83%
Assessment Roll Services	417	4,167	5,000	83%
Arbitrage Rebate Services	-	1,000	1,000	100%
Other Contractual Services				
Legal Advertising	243	2,286	1,000	229%
Trustee Services	-	4,246	10,200	42%
Dissemination Agent Services	-	6,100	6,000	102%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	82	467	200	233%
Computer Services - Website Development	-	2,400	2,400	100%
Insurance	-	6,893	6,539	105%
Printing & Binding	-	-	650	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
General Counsel	-	5,647	6,500	87%
Other General Government Services				
Engineering Services	-	2,425	4,000	61%
Reserves				
Extraordinary Capital/Operation	4,167	41,667	50,000	83%
Total Expenditures and Other Uses:	\$ 8,950	\$ 120,389	\$ 139,914	86%
Net Increase/ (Decrease) in Fund Balance	(8,912)	23,250	-	
Fund Balance - Beginning	310,531	240,269	240,269	
Extraordinary Capital Operations Reserve	4,167	41,667	50,000	
Fund Additions/(Expenditures)	-	600	-	
Fund Balance - Ending	\$ 305,786	\$ 305,786	\$ 290,269	

Prepared by:

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income	2,289	25,532	32,175	79%
Special Assessment Revenue				
Special Assessments - On-Roll				
Series 2013 Bonds A-1	64	245,048	259,288	95%
Series 2013 Bonds A-3	27	102,281	108,257	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(7,495)	0%
Total Revenue and Other Sources:	\$ 2,380	\$ 372,860	\$ 392,225	95%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2013 Bonds A-1	-	70,000	70,000	100%
Series 2013 Bonds A-3	-	25,000	25,000	100%
Interest Expense				
Series 2013 Bonds A-1	-	189,288	189,288	100%
Series 2013 Bonds A-3	-	73,225	75,762	97%
Total Expenditures and Other Uses:	\$ -	\$ 357,513	\$ 360,050	99%
Net Increase/ (Decrease) in Fund Balance	2,380	15,348	32,175	
Fund Balance - Beginning	857,790	844,822	844,822	
Fund Balance - Ending	\$ 860,169	\$ 860,169	\$ 876,997	

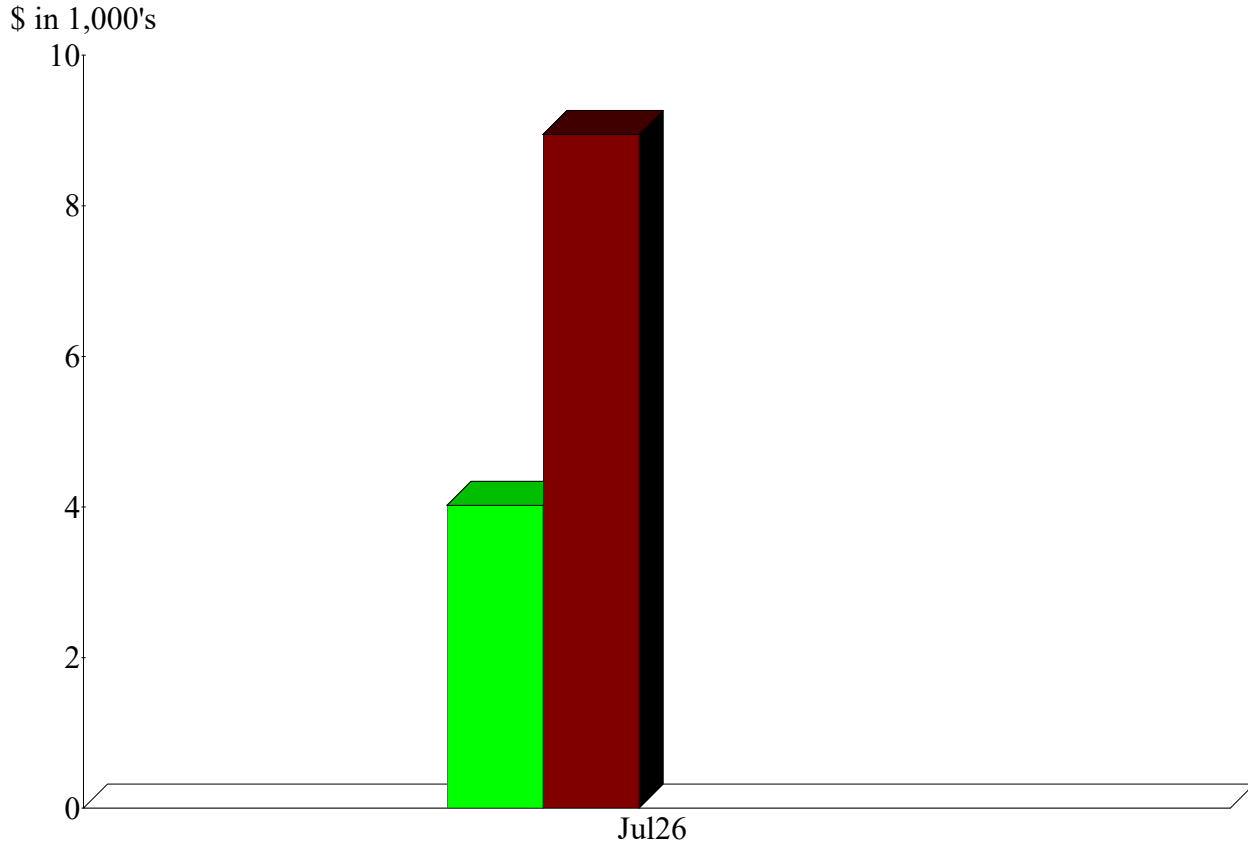
Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	386	4,073	6,092	67%
Prepayment Account	4	86	2,131	4%
Revenue Account	1,092	12,765	11,068	115%
Special Assessments - Prepayments				
Special Assessments - On Roll	124	477,600	500,011	96%
Other Fees and Charges				
Discounts for Early Payment	-	-	(35,000)	0%
Total Revenue and Other Sources:	\$ 1,607	\$ 494,523	\$ 484,302	102%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2018	-	125,000	130,000	96%
Principal Debt Service - Early Redemptions				
Series 2018	-	10,000	-	0%
Interest Expense				
Series 2018	-	322,456	327,825	98%
Total Expenditures and Other Uses:	\$ -	457,456	\$ 457,825	100%
Net Increase/ (Decrease) in Fund Balance	1,607	37,067	26,477	
Fund Balance - Beginning	518,829	483,369	483,369	
Fund Balance - Ending	\$ 520,436	520,436	\$ 509,846	

Artistan Lakes Community Development District

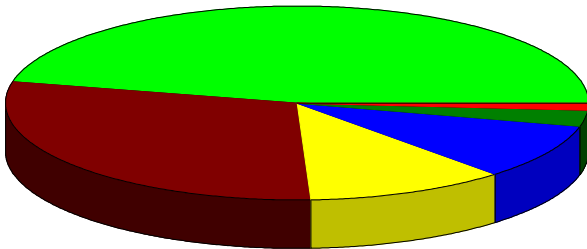
Income and Expense by Month
July 2026

Income
Expense



Expense Summary
July 2026

9099000 · Reserve Allocations	46.56%
5120000 · Executive	29.33
5110000 · Legislative	11.17
5130000 · Financial and Administrative	9.31
5133400 · Other Contractual Services	2.71
5134100 · Communicatons & Freight Serv.	0.92
Total	\$8,949.65



By Account