

Artisan Lakes

Community Development District

Financial Statements August 31, 2026

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Artisan Lakes Community Development District

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**Artisan Lakes Community Development District
Balance Sheet
Through August 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		
Assets							
Cash and Investments							
General Fund							
Checking Account - Truist Bank	\$ 93,749	\$ -	\$ -	\$ -	\$ -	\$ 93,749	
Investment Account - FMIT	\$ 200,000					\$ 200,000	
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	-	433,836	-	-	-	433,836	
Series 2013 A-3	-	62,992	-	-	-	62,992	
Series 2018	-	-	386,026	-	-	386,026	
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	-	-	-	1,384,525	-	1,384,525	
Amount to be Provided by Debt Service Funds	-	-	-	8,105,475	-	8,105,475	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,914,867	2,914,867	
Total Assets	\$ 293,749	\$ 862,544	\$ 521,981	\$ 9,490,000	\$ 2,914,867	\$ 14,083,141	

Artisan Lakes Community Development District
Balance Sheet
Through August 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		
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		-	17,723	38,612		-	-	56,335
Unassigned								
Beginning: October 1, 2025 (Unaudited)		240,269	-	-		-	-	240,269
Changes to Extraordinary Capital/Ops Reserve		46,433	-	-		-	-	46,433
Results from Current Operations		6,832	-	-		-	-	6,832
Total Fund Equity and Other Credits	\$	293,534	\$	862,544	\$	521,981	\$	4,592,926
Total Liabilities, Fund Equity and Other Credits	\$	293,749	\$	862,544	\$	9,490,000	\$	14,083,141

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Special Assessment Revenue				
Special Assessments - On-Roll	-	143,639	149,708	96%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(9,794)	7%
Total Revenue and Other Sources:	\$ -	\$ 143,639	\$ 139,914	103%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	8,000	4,000	200%
Executive				
Professional Management	2,625	28,875	31,500	92%
Financial and Administrative				
Audit Services	-	5,500	5,500	100%
Accounting Services	417	4,583	5,000	92%
Assessment Roll Services	417	4,583	5,000	92%
Arbitrage Rebate Services	-	1,000	1,000	100%
Other Contractual Services				
Legal Advertising	128	2,413	1,000	241%
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	168	635	200	317%
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	6,570	12,217	6,500	188%
Other General Government Services				
Engineering Services	928	3,353	4,000	84%
Reserves				
Extraordinary Capital/Operation	4,167	45,833	50,000	92%
Total Expenditures and Other Uses:	\$ 16,418	\$ 136,807	\$ 139,914	98%
Net Increase/ (Decrease) in Fund Balance	(16,418)	6,832	-	
Fund Balance - Beginning	305,786	240,269	240,269	
Extraordinary Capital Operations Reserve	4,167	45,833	50,000	
Fund Additions/(Expenditures)	-	600	-	
Fund Balance - Ending	\$ 293,534	\$ 293,534	\$ 290,269	

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income	2,375	27,907	32,175	87%
Special Assessment Revenue				
Special Assessments - On-Roll				
Series 2013 Bonds A-1	-	245,048	259,288	95%
Series 2013 Bonds A-3	-	102,281	108,257	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(7,495)	0%
Total Revenue and Other Sources:	\$ 2,375	\$ 375,235	\$ 392,225	96%
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	2,375	17,723	32,175	
Fund Balance - Beginning	860,169	844,822	844,822	
Fund Balance - Ending	\$ 862,544	\$ 862,544	\$ 876,997	

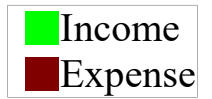
Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	399	4,472	6,092	73%
Prepayment Account	4	90	2,131	4%
Revenue Account	1,142	13,906	11,068	126%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	477,600	500,011	96%
Other Fees and Charges				
Discounts for Early Payment	-	-	(35,000)	0%
Total Revenue and Other Sources:	\$ 1,545	\$ 496,068	\$ 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	1,545	38,612	26,477	
Fund Balance - Beginning	520,436	483,369	483,369	
Fund Balance - Ending	\$ 521,981	521,981	\$ 509,846	

Artisan Lakes Community Development District

Income and Expense by Month

August 2026



\$ in 1,000's

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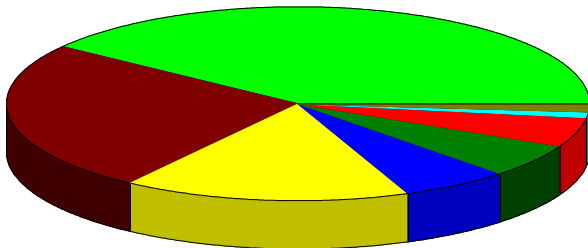
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Expense Summary August 2026

5140000 · Legal Services	40.01%
9099000 · Reserve Allocations	25.38
5120000 · Executive	15.99
5110000 · Legislative	6.09
5190000 · Other General Governn	5.65
5130000 · Financial and Administ	5.08
5134100 · Communicatons & Frei	1.03
5133400 · Other Contractual Serv	0.78
Total	\$16,418.16



By Account