

# Artisan Lakes

Community Development District

## *Financial Statements* *October 31, 2025*

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**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending October 31, 2025**

	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>						
General Fund - Invested Cash	\$ 233,493	\$ -	\$ -	\$ -	\$ -	\$ 233,493
Debt Service Fund						
Reserve Account						
Series 2013 A-1	-	261,631	-	-	-	261,631
Series 2013 A-3	-	103,625	-	-	-	103,625
Series 2018	-	-	134,776	-	-	134,776
Revenue						
Series 2013 A-1	-	424,958	-	-	-	424,958
Series 2013 A-3	-	56,909	-	-	-	56,909
Series 2018	-	-	339,155	-	-	339,155
Prepayment Account						
Series 2013 A-1	-	369	-	-	-	369
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	11,055	-	-	11,055
<b>Accounts Receivable</b>	-	-	-	-	-	-
<b>Due from Other Funds</b>						
General Fund	-	1,774	2,292	-	-	4,066
Debt Service Fund(s)	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	1,336,543	-	1,336,543
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	8,383,457	-	8,383,457
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	3,108,183	3,108,183
<b>Total Assets</b>	<b>\$ 233,493</b>	<b>\$ 849,266</b>	<b>\$ 487,277</b>	<b>\$ 9,720,000</b>	<b>\$ 3,108,183</b>	<b>\$ 14,398,220</b>

**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending October 31, 2025**

	Governmental Funds			Debt Service Funds		Account Groups		Totals (Memorandum Only)
	General Fund	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)	4,066	-	-	-	-	-	-	4,066
<b>Bonds Payable</b>								
Current Portion (Due Within 12 Months)								
Series 2013 A-1	-	-	-	70,000	-	-	-	70,000
Series 2013 A-3	-	-	-	25,000	-	-	-	25,000
Series 2018	-	-	-	125,000	-	-	-	125,000
Long Term								
Series 2013 A-1	-	-	-	2,665,000	-	-	-	2,665,000
Series 2013 A-3	-	-	-	985,000	-	-	-	985,000
Series 2018	-	-	-	5,850,000	-	-	-	5,850,000
<b>Total Liabilities</b>	<b>\$ 4,066</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,720,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,724,066</b>
<b>Fund Equity and Other Credits</b>								
<b>Investment in General Fixed Assets</b>	-	-	-	-	3,108,183	-	-	3,108,183
<b>Fund Balance</b>								
<b>Restricted</b>								
Beginning: October 1, 2025 (Unaudited)	-	844,822	483,369	-	-	-	-	1,328,190
Results from Current Operations	-	4,444	3,909	-	-	-	-	8,353
<b>Unassigned</b>								
Beginning: October 1, 2025 (Unaudited)	190,269	-	-	-	-	-	-	190,269
Extraordinary Capital/Operations Reserve	54,167	-	-	-	-	-	-	54,167
Results from Current Operations	(15,008)	-	-	-	-	-	-	(15,008)
<b>Total Fund Equity and Other Credits</b>	<b>\$ 229,428</b>	<b>\$ 849,266</b>	<b>\$ 487,277</b>	<b>\$ -</b>	<b>\$ 3,108,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,674,154</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 233,493</b>	<b>\$ 849,266</b>	<b>\$ 487,277</b>	<b>\$ 9,720,000</b>	<b>\$ 3,108,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,398,220</b>

**Artisan Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2025**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	690	690	149,708	0%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(9,794)	7%
<b>Total Revenue and Other Sources:</b>	<b>\$ 690</b>	<b>\$ 690</b>	<b>\$ 139,914</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	1,000	1,000	4,000	25%
<b>Executive</b>				
Professional Management	2,625	2,625	31,500	8%
<b>Financial and Administrative</b>				
Audit Services	-	-	5,500	0%
Accounting Services	417	417	5,000	8%
Assessment Roll Services	417	417	5,000	8%
Arbitrage Rebate Services	-	-	1,000	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	10,200	0%
Dissemination Agent Services	100	100	6,000	2%
Bond Amortization Schedules	-	-	-	0%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	80	80	200	40%
Computer Services - Website Development	-	-	2,400	0%
<b>Insurance</b>	<b>6,893</b>	<b>6,893</b>	<b>6,539</b>	<b>105%</b>
<b>Printing &amp; Binding</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>0%</b>
<b>Subscription &amp; Memberships</b>	<b>-</b>	<b>-</b>	<b>175</b>	<b>0%</b>
<b>Legal Services</b>				
Legal - General Counsel	-	-	6,500	0%
<b>Other General Government Services</b>				
Engineering Services	-	-	4,000	0%
<b>Reserves</b>				
Extraordinary Capital/Operation	4,167	4,167	50,000	8%
<b>Sub-Total:</b>	<b>15,698</b>	<b>15,698</b>	<b>139,914</b>	<b>11%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 15,698</b>	<b>\$ 15,698</b>	<b>\$ 139,914</b>	<b>11%</b>
Net Increase/ (Decrease) in Fund Balance	(15,008)	(15,008)	-	
<b>Fund Balance - Beginning</b>	<b>190,269</b>	<b>190,269</b>	<b>190,269</b>	
Extraordinary Capital Operations Reserve	4,167	4,167	50,000	
<b>Fund Balance - Ending</b>	<b>\$ 179,428</b>	<b>\$ 179,428</b>	<b>\$ 240,269</b>	

Prepared by:

JPWARD and Associates, LLC

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2013**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2025**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>	2,670	2,670	32,175	8%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll				
Series 2013 Bonds A-1	1,259	1,259	259,288	0%
Series 2013 Bonds A-3	515	515	108,257	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(7,495)	0%
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 4,444</b>	<b>\$ 4,444</b>	<b>\$ 392,225</b>	<b>1%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2013 Bonds A-1	-	-	70,000	0%
Series 2013 Bonds A-3	-	-	25,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2013 Bonds A-1	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	0%
<b>Interest Expense</b>				
Series 2013 Bonds A-1	-	-	189,288	0%
Series 2013 Bonds A-3	-	-	75,762	0%
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 360,050</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	4,444	4,444	32,175	
Fund Balance - Beginning	844,822	844,822	844,822	
<b>Fund Balance - Ending</b>	<b>\$ 849,266</b>	<b>\$ 849,266</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 October 31, 2025**

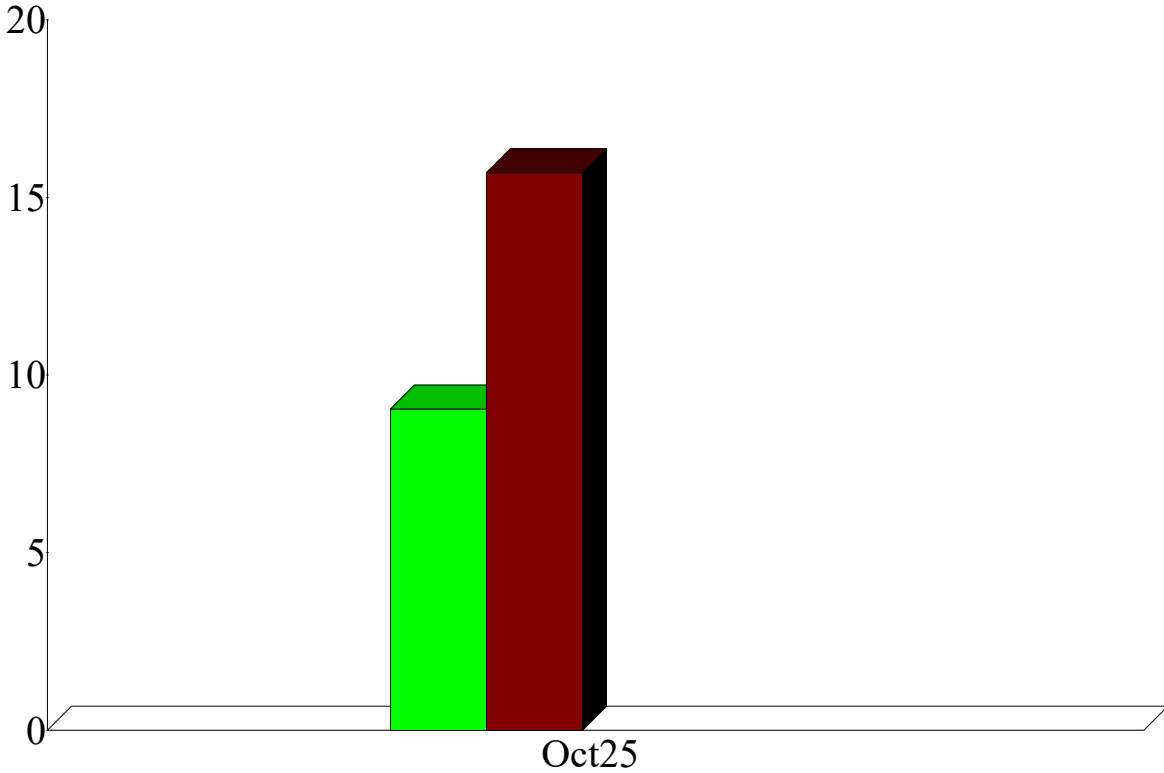
Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	459	459	6,092	8%
Prepayment Account	18	18	2,131	1%
Revenue Account	1,140	1,140	11,068	10%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	2,292	2,292	500,011	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(35,000)	0%
<b>Developer Contributions - Taylor Morrison</b>				
	-	-	-	0%
<b>Intragovernmental Transfer In</b>				
	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 3,909</b>	<b>\$ 3,909</b>	<b>\$ 484,302</b>	<b>1%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2018	-	-	130,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2018	-	-	-	0%
<b>Interest Expense</b>				
Series 2018	-	-	327,825	0%
<b>Operating Transfers Out (To Other Funds)</b>				
	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 457,825</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	3,909	3,909	26,477	
Fund Balance - Beginning	483,369	483,369	483,369	
<b>Fund Balance - Ending</b>	<b>\$ 487,277</b>	<b>487,277</b>	<b>\$ 509,846</b>	

# Artisan Lakes Community Development District

## Income and Expense by Month October 2025

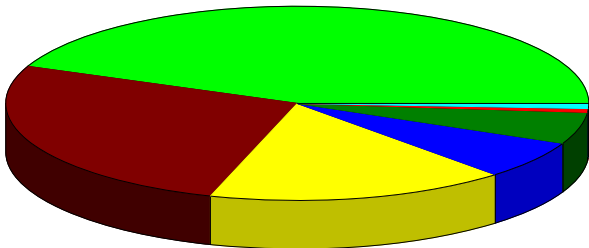


\$ in 1,000's



### Expense Summary October 2025

5134500 · Insurance	43.91%
9099000 · Reserve Allocations	26.54
5120000 · Executive	16.72
5110000 · Legislative	6.37
5130000 · Financial and Administ	5.31
5133400 · Other Contractual Servi	0.64
5134100 · Communicatons & Frei	0.51
<b>Total</b>	<b>\$15,697.61</b>



By Account