

Artisan Lakes

Community Development District

*Financial Statements
November 30, 2025*

JPWard and Associates, LLC
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Artisan Lakes Community Development District

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**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending November 30, 2025**

	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 - Invested Cash	\$ 236,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,188
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	-	334,030	-	-	-	-	334,030
Series 2013 A-3	-	20,979	-	-	-	-	20,979
Series 2018	-	-	181,777	-	-	-	181,777
Prepayment Account							
Series 2013 A-1	-	369	-	-	-	-	369
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	1,055	-	-	-	1,055
Accounts Receivable	-	-	-	-	-	-	-
Due from Other Funds							
General Fund	-	4,195	5,768	-	-	-	9,962
Debt Service Fund(s)	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,048,204	-	-	1,048,204
Amount to be Provided by Debt Service Funds	-	-	-	8,661,796	-	-	8,661,796
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	3,108,183	-	3,108,183
Total Assets	<u>\$ 236,188</u>	<u>\$ 724,829</u>	<u>\$ 323,375</u>	<u>\$ 9,710,000</u>	<u>\$ 3,108,183</u>	<u>\$ -</u>	<u>\$ 14,102,575</u>

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending November 30, 2025**

	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)	9,962	-	-	-	-	9,962	
Bonds Payable							
Current Portion (Due Within 12 Months)							
Series 2013 A-1	-	-	-	125,000	-	125,000	
Series 2013 A-3	-	-	-	25,000	-	25,000	
Series 2018	-	-	-	125,000	-	125,000	
Long Term							
Series 2013 A-1	-	-	-	2,610,000	-	2,610,000	
Series 2013 A-3	-	-	-	985,000	-	985,000	
Series 2018	-	-	-	5,840,000	-	5,840,000	
Total Liabilities	\$ 9,962	\$ -	\$ -	\$ 9,710,000	\$ -	\$ 9,719,962	
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	3,108,183	3,108,183	
Fund Balance							
Restricted							
Beginning: October 1, 2025 (Unaudited)	-	844,822	483,369	-	-	1,328,190	
Results from Current Operations	-	(119,993)	(159,994)	-	-	(279,986)	
Unassigned							
Beginning: October 1, 2025 (Unaudited)	240,269	-	-	-	-	240,269	
Changes to Extraordinary Capital/Ops Reserve	8,333	-	-	-	-	8,333	
Results from Current Operations	(22,377)	-	-	-	-	(22,377)	
Total Fund Equity and Other Credits	\$ 226,226	\$ 724,829	\$ 323,375	\$ -	\$ 3,108,183	\$ 4,382,612	
Total Liabilities, Fund Equity and Other Credits	\$ 236,188	\$ 724,829	\$ 323,375	\$ 9,710,000	\$ 3,108,183	\$ 14,102,575	

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Special Assessment Revenue					
Special Assessments - On-Roll	706	1,735	2,440	149,708	2%
Other Fees and Charges					
Discounts/Collection Fees	-	-	-	(9,794)	7%
Total Revenue and Other Sources:	\$ 706	\$ 1,735	\$ 2,440	\$ 139,914	2%
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	1,000	1,000	2,000	4,000	50%
Executive					
Professional Management	2,625	2,625	5,250	31,500	17%
Financial and Administrative					
Audit Services	-	-	-	5,500	0%
Accounting Services	417	417	833	5,000	17%
Assessment Roll Services	417	417	833	5,000	17%
Arbitrage Rebate Services	-	-	-	1,000	0%
Other Contractual Services					
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%
Communications & Freight Services					
Postage, Freight & Messenger	80	80	159	200	80%
Computer Services - Website Development	-	-	-	2,400	0%
Insurance					
	6,893	-	6,893	6,539	105%
Printing & Binding					
	-	-	-	650	0%
Subscription & Memberships					
	-	175	175	175	100%
Legal Services					
General Counsel	-	-	-	6,500	0%
Other General Government Services					
Engineering Services	-	240	240	4,000	6%
Reserves					
Extraordinary Capital/Operation	4,167	4,167	8,333	50,000	17%
Total Expenditures and Other Uses:	\$ 15,698	\$ 9,120	\$ 24,817	\$ 139,914	18%
Net Increase/ (Decrease) in Fund Balance	(14,992)	(7,385)	(22,377)	-	
Fund Balance - Beginning	240,269	229,444	240,269	240,269	
Extraordinary Capital Operations Reserve	4,167	4,167	8,333	50,000	
Fund Balance - Ending	\$ 229,444	\$ 226,226	\$ 226,226	\$ 290,269	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income	2,694	5,364	32,175	17%
Special Assessment Revenue				
Special Assessments - On-Roll				
Series 2013 Bonds A-1	2,959	4,162	259,288	2%
Series 2013 Bonds A-3	1,235	1,737	108,257	2%
Other Fees and Charges				
Discounts for Early Payment	-	-	(7,495)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 6,888	\$ 11,264	\$ 392,225	3%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2013 Bonds A-1	-	-	70,000	0%
Series 2013 Bonds A-3	-	-	25,000	0%
Principal Debt Service - Early Redemptions				
Series 2013 Bonds A-1	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	0%
Interest Expense				
Series 2013 Bonds A-1	94,644	94,644	189,288	50%
Series 2013 Bonds A-3	36,613	36,613	75,762	48%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	\$ 131,256	\$ 131,256	\$ 360,050	36%
Net Increase/ (Decrease) in Fund Balance	(124,368)	(119,993)	32,175	
Fund Balance - Beginning	849,197	844,822	844,822	
Fund Balance - Ending	\$ 724,829	\$ 724,829	\$ 876,997	

Prepared by:

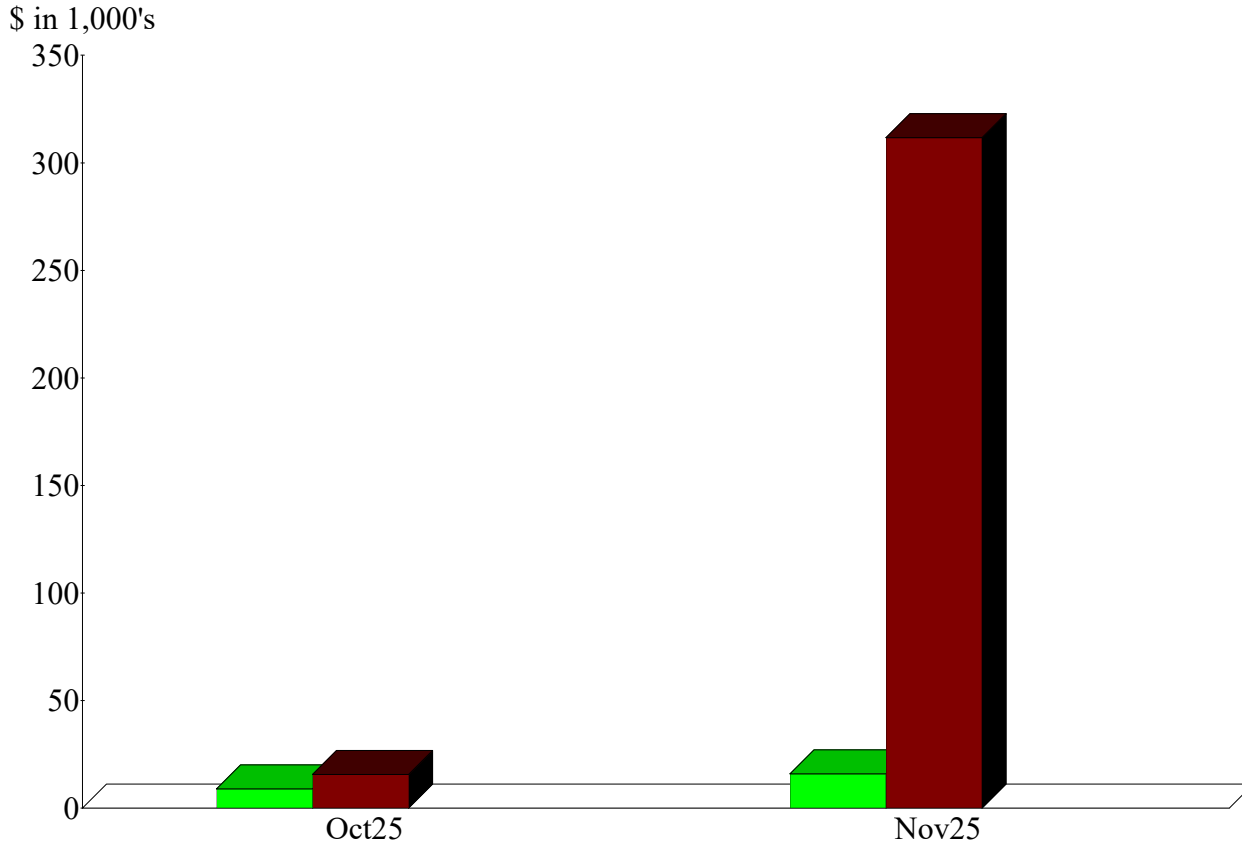
JPWARD and Associates, LLC

Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	456	915	6,092	15%
Prepayment Account	37	55	2,131	3%
Revenue Account	1,146	2,286	11,068	21%
Special Assessments - Prepayments				
Special Assessments - On Roll	5,768	8,112	500,011	2%
Other Fees and Charges				
Discounts for Early Payment	-	-	(35,000)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 7,407	\$ 11,369	\$ 484,302	2%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2018	-	-	130,000	0%
Principal Debt Service - Early Redemptions				
Series 2018	10,000	10,000	-	0%
Interest Expense				
Series 2018	161,363	161,363	327,825	49%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	\$ 171,363	171,363	\$ 457,825	37%
Net Increase/ (Decrease) in Fund Balance	(163,955)	(159,994)	26,477	
Fund Balance - Beginning	487,330	483,369	483,369	
Fund Balance - Ending	\$ 323,375	323,375	\$ 509,846	

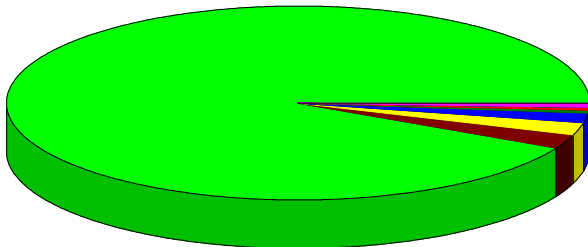
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Income and Expense by Month
October through November 2025



Expense Summary
October through November 2025

5170000 · Debt Service	92.42%
9099000 · Reserve Allocations	2.55
5134500 · Insurance	2.11
5120000 · Executive	1.60
5110000 · Legislative	0.61
5130000 · Financial and Administrative	0.51
5190000 · Other General Government Serv.	0.07
5134600 · Subscriptions & Memberships	0.05
5134100 · Communicatons & Freight Serv.	0.05
5133400 · Other Contractual Services	0.03
Total	\$327,435.98



By Account