

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



AGENDA

APRIL 20, 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

April 13, 2022

Board of Supervisors

Artisan Lakes East Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Artisan Lakes East Community Development District will be held on **Wednesday, April 20, 2022, at 10:30 A.M.** at the **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

The following WebEx link and telephone number are provided to join/watch the meeting.

<https://districts.webex.com/districts/onstage/g.php?MTID=e688bcb3226834ed3241f9da608016953>

Access Code: **2340 512 0241**, Event password: **Jpward**

Or Phone: **408-418-9388** and enter the access code **2340 512 0241** to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Notice of advertisement of meeting.
3. Consideration of acceptance of the resignation of Mr. Jason Ford from Seat 3 effective March 15, 2022, whose term is set to expire November 2022, and Mr. JD Humpherys from Seat 2 effective April 6, 2022, whose term expires November 2024
 - a) Appointment of individuals to fill Seats 2 & 3.
 - b) Oath of Office.
 - c) Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - d) Form 1 – Statement of Financial Interests.
4. Consideration of **Resolution 2022-4**, a resolution of the Board of Supervisors re-designation the officers of the Artisan Lakes East Community Development District.
5. Consideration of Minutes:
 - I. February 3, 2022 - Regular Meeting Minutes.

6. Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2021.
7. Consideration of **Resolution 2022-5**, a resolution of the Board approving the Proposed Fiscal Year 2023 Budget and setting the Public Hearing on **Thursday, June 2, 2022, at 3:30 P.M. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**
8. Consideration of **Resolution 2022-6**, a resolution of the Board of Supervisors approving the assignment of the Engineering Services Agreement, dated May 2, 2019, from Waldrop, Inc. to Atwell, LLC.
9. Consideration of **Resolution 2022-7**, a resolution of the Board of Supervisors designating a date, time, and location for a landowners' meeting and election; providing for publication; and establishing forms for the landowners' election.
10. Consideration and approval of an agreement between the District and Artisan Lakes Master Association, Inc., the Master Homeowners Association, for certain operation, maintenance, and repair services.
11. Staff Reports:
 - I. District Attorney.
 - a) Project completion timeline and discussion.
 - II. District Engineer.
 - a) Stormwater Analysis Report update.
 - III. District Manager.
 - a) Financial Statement for period ending January 31, 2022 (unaudited).
 - b) Financial Statement for period ending February 28, 2022 (unaudited).
12. Supervisor's Requests and Audience Comments.
13. Adjournment.

The first order of business is the call to order and roll call.

The second order of business is the notice of advertisement of the meeting.

The third order of business is administrative in nature and is to accept the resignations of Mr. JD Humpherys from Seat 2, whose term expires November 2024, and Mr. Jason Ford from Seat 3, whose term expires November 2022. Mr. Humpherys resignation is effective as of the date of the resignation,

which was April 6, 2022. Mr. Ford’s resignation is effective as of the date of the resignation, which was March 16, 2022.

The next item deals with the replacement of the Mr. Humpherys and Mr. Ford. The District’s Charter, Chapter 190 F.S. provides the mechanism for which to replace any members who have resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors have the sole responsibility for filling the unexpired term of office of the resigning member. Once the Board appoints an individual to fill the seat, I will take the opportunity to swear that individual into office.

The newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Supervisor of Elections in the County in which he/she resides within thirty (30) days of being seated on this Board.

Additionally, if any of the newly appointed Board member currently sits as a member of any other Community Development District Board, they must amend their current Form 1 – Statement of Financial Interests to now include the Artisan Lakes East Community Development District. The amended form must be filed with the Supervisor of Elections in the County in which you reside within thirty (30) days of being seated on this Board of Supervisors.

The fourth order of business is consideration of **Resolution 2022-4**, a resolution of the Board of Supervisors which re-designates the Officers of the District.

The current Officers of the District are as follows:

Chairperson	Travis Stagnitta
Vice Chairperson	Robert Lee
Secretary/Treasurer	James Ward
Assistant Secretary	VACANT
Assistant Secretary	Gabriela Pelleova
Assistant Secretary	VACANT

The fifth order of business is the consideration of the minutes from the Artisan Lakes East Board of Supervisors Regular Meeting, held on February 3, 2022.

The sixth order of business is the acceptance of the Audited Financial Statements for Fiscal Year 2021, covering the period October 1, 2020, through September 30, 2021. A representative of the Audit Firm Grau & Associates will join the meeting to fully review the audit with the Board.

The seventh order of business is the consideration of **Resolution 2022-5**, which approves the proposed budget for Fiscal Year 2023 and set the public hearing date, time, and location.

The District's enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing scheduled for Thursday, June 2, 2022, at 3:30pm at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.

It should be noted that due to a scheduling conflict and the rescheduling of the Public Hearing from April 7, 2022, the Proposed Budget was previously submitted to Manatee County on February 5, 2022, to comply with the 60-day reporting requirement.

The eighth order of business is the consideration of **Resolution 2022-6**, a resolution of the Board of Supervisors approving the assignment of the Engineering Services Agreement, dated May 2, 2019, from Waldrop, Inc. to Atwell, LLC. Due to a corporate merger, Waldrop Inc. is now known as Atwell, LLC, and the assignment from Waldrop, Inc. to Atwell, LLC is required for continued services by Atwell, LLC.

The ninth order of business is the consideration of **Resolution 2022-7**, a resolution of the Board of Supervisors designating a date, time, and location for a landowners' meeting and election; providing for publication; and establishing forms for the landowner election. The date and time are November 3, 2022, at 3:30 pm and it will be held at this location.

The tenth order of business is the consideration of a Maintenance Agreement between the District and Artisan Lakes Master Association, Inc., the Master Homeowners Association, for certain operation, maintenance, and repair services. This agreement contracts the work for stormwater maintenance to the Homeowners Association and includes maintenance completion reports.

The eleventh order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on Financial Statements (unaudited) for the periods ending January 31, 2022, and February 28, 2022.

The remainder of the agenda is standard in nature, and in the meantime, if you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Yours sincerely,

Artisan Lakes East Community Development District

A handwritten signature in black ink that reads "James P. Ward". The signature is written in a cursive, flowing style.

James P. Ward
District Manager



Beaufort Gazette
 Belleville News-Democrat
 Bellingham Herald
 Bradenton Herald
 Centre Daily Times
 Charlotte Observer
 Columbus Ledger-Enquirer
 Fresno Bee

The Herald - Rock Hill
 Herald Sun - Durham
 Idaho Statesman
 Island Packet
 Kansas City Star
 Lexington Herald-Leader
 Merced Sun-Star
 Miami Herald

el Nuevo Herald - Miami
 Modesto Bee
 Raleigh News & Observer
 The Olympian
 Sacramento Bee
 Fort Worth Star-Telegram
 The State - Columbia
 Sun Herald - Biloxi

Sun News - Myrtle Beach
 The News Tribune Tacoma
 The Telegraph - Macon
 San Luis Obispo Tribune
 Tri-City Herald
 Wichita Eagle

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
13292	245686	Print Legal Ad - IPL0068376		\$73.71	1	62 L

Attention: James Ward
 ARTISAN LAKES EAST CDD
 2301 NE 37th street
 FORT LAUDERDALE, FL 33308

**NOTICE OF REGULAR MEETING
 ARTISAN LAKES EAST COMMUNITY
 DEVELOPMENT DISTRICT**
 The Board of Supervisors of the Artisan Lakes East Community Development District will hold a Regular Meeting on **Wednesday, April 20, 2022 at 10:30 a.m. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for the meeting may be obtained from the office of the District Manager, JPWard & Associates LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308, by calling 954 658 4900, or email at JimWard@JPWard-Associates.com at least seven (7) days in advance of the meeting. The agenda for the meeting may also be obtained from the District's web site at www.artisanlakeseastcdd.org

The meeting may be cancelled or continued to a date, time and location specified on the record at the meeting.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District at (954) 658-4900, at least seven (7) days prior to the date of the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for assistance in contacting the District Office.

If any person decides to appeal any decision made with respect to any matter considered at these board meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

**Artisan Lakes East Community
 Development District
 James P. Ward, District Manager**
 IPL0068376
 Apr 10 2022

THE STATE OF TEXAS COUNTY OF DALLAS

Before the undersigned authority personally appeared Ryan Dixon, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of Public Notice, was published in said newspaper in the issue(s) of:

No. of Insertions: 1
 Beginning Issue of: 04/10/2022
 Ending Issue of: 04/10/2022

THE STATE OF FLORIDA COUNTY OF MANATEE

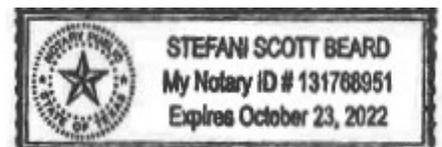
Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Ryan Dixon

Sworn to and subscribed before me this 11th day of April in the year of 2022

Stefani Beard

Notary Public in and for the state of Texas, residing in Dallas County



Extra charge for lost or duplicate affidavits.
 Legal document please do not destroy!

JD HUMPHERYS
7584 Poulicny Lane, Melbourne, Florida 32940

4/6/2022

Sent via email: JimWard@JPWardAssociates.com

Artisan Lakes East Community Development District
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

Subject: Board of Supervisor's

Attention: Board of Supervisor's

Dear Board Members,

I hereby submit my resignation to the Board of Supervisor's, effective immediately.

Thank you,

Yours sincerely,



JD Humpherys

JASON FORD
9623 Birnamwood Street
Riverview, FL 33569

3/16/2022

Sent via email: JimWard@JPWardAssociates.com

Artisan Lakes East CDD

Subject: Board of Supervisors

Attention: Board of Supervisors

Dear Board Members,

I hereby submit my resignation to the Board of Supervisors, effective immediately.

Thank you.

Yours sincerely,

Jason Ford



OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Artisan Lakes East Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Artisan Lakes East Community Development District**, Manatee County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF MANATEE

Sworn to (or affirmed) before me by means of () physical presence or () online notarization this ___ day of _____, 2022, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FORM 1

STATEMENT OF FINANCIAL INTERESTS

2021

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

****** THIS SECTION MUST BE COMPLETED ******

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2021.

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR **DOLLAR VALUE THRESHOLDS**

PART A -- PRIMARY SOURCES OF INCOME [Major sources of income to the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

PART B -- SECONDARY SOURCES OF INCOME
[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
 (If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

PART G — TRAINING For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

WHEN TO FILE: Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2021.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county

or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2021.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your social security number, bank account, debit, charge, and credit card numbers are not required and you should redact them from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable

or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

- (2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure

period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and

bonds, list each individual company from which you derived more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

(2) You received more than 10% of your gross income from that business entity; **and,**

(3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

FLORIDA COMMISSION ON ETHICS



GUIDE
to the
SUNSHINE AMENDMENT
and
CODE of ETHICS
for Public Officers and Employees

2020

State of Florida
COMMISSION ON ETHICS

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Cocoa

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P.O. Drawer 15709
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*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

In 2018, Florida's Constitutional Revision Commission proposed, and the voters adopted, changes to Article II, Section 8. The earliest of the changes will take effect December 31, 2020, and will prohibit officials from abusing their position to obtain a disproportionate benefit for themselves or their spouse, child, or employer, or for a business with which the official contracts or is an officer, partner, director, sole proprietor, or in which the official owns an interest. Other changes made to the Constitution place restrictions on lobbying by certain officeholders and employees, and put additional limits on lobbying by former public officers and employees. These changes will become effective December 31, 2022.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.].

A. PROHIBITED ACTIONS OR CONDUCT

1. *Solicitation and Acceptance of Gifts*

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. Misuse of Public Position

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. Disclosure or Use of Certain Information

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

5. Solicitation or Acceptance of Honoraria

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. Doing Business With One's Agency

(a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

(b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. Conflicting Employment or Contractual Relationship

(a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]

(b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]

(c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. Exemptions—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

(a) When the business is rotated among all qualified suppliers in a city or county.

(b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

(c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.

(d) When an emergency purchase must be made to protect the public health, safety, or welfare.

(e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.

(f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.

(g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.

(h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).

(i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.

(j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. Additional Exemptions

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

7. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

8. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

9. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

10. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public

employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. Anti-Nepotism Law

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute “jurisdiction or control” for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. Additional Restrictions

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. Lobbying by Former State Employees

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which

they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

(a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.

(b) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. Additional Restrictions on Former State Employees

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with

any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

4. Lobbying by Former Local Government Officers and Employees

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. FORM 1 - Limited Financial Disclosure

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

4) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

5) Members of governing boards of charter schools operated by a city or other public entity.

6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.

3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.

5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES for elected local office must file FORM 1 together with and at the same time they file their qualifying papers.

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

Each LOCAL OFFICER files FORM 1 with the Supervisor of Elections in the county in which he or she permanently resides.

A STATE OFFICER or SPECIFIED STATE EMPLOYEE files with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

LOCAL OFFICERS file with the Supervisor of Elections of the county in which they permanently reside.

STATE OFFICERS and SPECIFIED STATE EMPLOYEES file with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices in Jacksonville; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Incumbent officials must file FORM 6 annually by July 1 with the Commission on Ethics. CANDIDATES must file with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. *FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses*

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity

may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. *FORM 30 - Donor's Quarterly Gift Disclosure*

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable

organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

LOCAL OFFICERS and EMPLOYEES who must file FORM 1 annually will be sent the form by mail from the Supervisor of Elections in the county in which they permanently reside not later than JUNE 1 of each year. Newly elected and appointed officials or employees should contact the heads of their agencies for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

ELECTED CONSTITUTIONAL OFFICERS, OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file annually FORM 1 or 6 will be sent these forms by mail from the Commission on Ethics by JUNE 1 of each year. Newly elected and appointed officers and employees should contact the heads of their agencies or the Commission on Ethics for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

Any person needing one or more of the other forms described here may also obtain them from a Supervisor of Elections or from the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709. They are also available on the Commission's website: www.ethics.state.fl.us.

V. PENALTIES

A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person

acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. Who Can Request an Opinion

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. How to Request an Opinion

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a

public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. Citizen Involvement

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can obtain a complaint form (FORM 50), by contacting the Commission office at the address or phone number shown on the inside front cover of this booklet, or you can download it from the Commission's website:
www.ethics.state.fl.us.

B. Referrals

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

C. Confidentiality

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any

documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees

incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4987

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies (CRAs) are required to receive a total of four hours training, per calendar year, in the area of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff. A comprehensive online training course addressing Florida's Code of Ethics, as well as Sunshine Law, and Public Records Act is available via a link on the Commission's homepage.

RESOLUTION 2022-4

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Artisan lakes East Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Manatee County, Florida, and:

WHEREAS, pursuant to Chapter 190, Florida Statutes, the Board of Supervisors (“Board”) shall organize by election of its members as Chairperson and by directing a Secretary, and such other officers as the Board may deem necessary; and

WHEREAS, the Board of Supervisors of the Artisan Lakes East Community Development District desire to appoint the below recited person(s) to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT. The following persons are appointed to the offices shown.

CHAIRPERSON	TRAVIS STAGNITTA
VICE-CHAIRPERSON	ROBERT LEE
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	GABRIELA PELLEOVA
ASSISTANT SECRETARY	
SECRETARY & TREASURER	JAMES P. WARD

SECTION 2. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

RESOLUTION 2022-4

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 4. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED this 20th day of April 2022.

ATTEST

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Travis Stagnitta, Chairperson

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**MINUTES OF MEETING
ARTISAN LAKES EAST
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Artisan Lakes East Community Development
11 District was held on Thursday, February 3, 2022, at 3:30 P.M., at the Artisan Lakes Clubhouse, 4725 Los
12 Robles Court, Palmetto, Florida 34221.

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Present and constituting a quorum:

19 Travis Stagnitta Chairperson
20 Robert Lee Vice Chairperson
21 JD Humpherys Assistant Secretary

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Absent:

29 Gabriella Pelleova Assistant Secretary
30 Jason Ford Assistant Secretary

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Also present were:

38 James P. Ward District Manager
39 Jere Earlywine District Counsel
40 Victor Barbosa District Engineer

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Audience:

All resident's names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

District Manager James P. Ward called the meeting to order at approximately 3:45 p.m. He called roll and all Members of the Board were present, with the exception of Supervisor Pelleova and Supervisor Ford, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

November 4, 2021 – Regular Meeting Minutes

Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes. Hearing none, he called for a motion.

On MOTION made by Mr. Robert Lee, seconded by Mr. JD Humpherys, and with all in favor, the November 4, 2021, Regular Meeting Minutes were approved.

48 **THIRD ORDER OF BUSINESS** **Consideration of Resolution 2022-2**

49
 50 **Consideration of Resolution 2022-2, a resolution of the Board approving the Proposed Fiscal Year 2023**
 51 **Budget and setting the Public Hearing on Thursday, April 7, 2022, at 3:30 P.M. at the Artisan Lakes**
 52 **Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221**

53
 54 *Mr. Ward: I did put in front of you a revised budget for Fiscal Year 2023. The only difference between*
 55 *the budget that you have in front of you and the one in your Agenda Package is, it now includes the bond*
 56 *issues that were done in 2021 subsequent to the approval of your 2022 budget. Your budget is*
 57 *essentially the same as it was in the prior year. The assessment rate is \$97.43 per unit for your general*
 58 *administrative operations. It was \$97.42 in the current year we are in. The Debt Service Fund remains*
 59 *unchanged as I noted I added the 2021 bonds to your budget. He asked if there were any questions;*
 60 *hearing none, he called for a motion.*

61
 62 **On MOTION made by Mr. Travis Stagnitta, seconded by Mr. Robert**
 63 **Lee, and with all in favor, Resolution 2022-2 was adopted, and the**
 64 **Chair was authorized to sign.**

65
 66 **FOURTH ORDER OF BUSINESS** **Consideration of Resolution 2022-3**

67
 68 *Mr. Ward: Your 2022 Budget was adopted before we actually issued the bonds for your 2021 bonds. As*
 69 *a result of that, I am doing a simple Budget Amendment to include the debt service fund in your adopted*
 70 *budget for this particular District. It is an exhibit to the budget. It just accounts for the capitalized*
 71 *interest we still had remaining in those accounts when they were issued. The contribution from Taylor*
 72 *Morrison is basically the debt service due in the current fiscal year, through November 1, 2022, and then*
 73 *it accounts for the principal and interest on both of those 2021-1 and 2021-2 bonds. He asked if there*
 74 *were any questions; hearing none, he called for a motion.*

75
 76 **On MOTION made by Mr. Travis Stagnitta, seconded by Mr. Robert**
 77 **Lee, and with all in favor, Resolution 2022-3 was adopted, and the**
 78 **Chair was authorized to sign.**

79
 80 **FIFTH ORDER OF BUSINESS** **Staff Reports**

- 81
 82 **I. District Attorney**
 83
 84 **a. Maintenance Agreement between the Master HOA and District for operation, maintenance, and**
 85 **repair of the improvements within the District**
 86 **b. Project completion timeline and discussion**
 87

88 *Mr. Jere Earlywine: We have our boundary limit hearing to clean up the boundary scheduled for*
 89 *Tuesday of next week and I will be in attendance. In addition, we have been working with our*
 90 *District Engineer and Jim on project completion. I think the project completion for the 2018 project*
 91 *is pretty straightforward. Obviously the 2021 project, I believe, is still kind of finishing up, so we've*
 92 *got some more to do on that, but we do have a formal maintenance agreement and Victor's office*
 93 *has already started putting together a pretty good scope of services, so expect to have that back*
 94 *here shortly. Again, I've already got my project completion resolution drafted for 2018. And all*

95 *that should come up here in the next few weeks. I would expect in another meeting or two we will*
96 *have the 2018 project and the HOA maintenance agreement in front of you.*

97
98

99 **II. District Engineer**

100

101 *Mr. Victor Barbosa: A couple things we are working on, one is the Stormwater Needs Analysis that*
102 *the 2021 Legislature established as a requirement for local governments, including CDDs. The timing*
103 *on that is, we are still working through the details to determine all that's going to be required.*
104 *Things are a little bit in flux but working with Jere on that. I should be able to provide a draft in April,*
105 *finalize in May, in order to submit by June. We are also working on pond conveyances and parcel*
106 *conveyances for land that was anticipated to be conveyed to the District that has not yet. We should*
107 *have legal descriptions to present to the Board by next month, hopefully. I'm working with a*
108 *surveyor on that. We will also have some requisitions. I think there is one remaining for the 2018*
109 *bonds and then we will have some for the 2021 bond issuance to present to the Board by next*
110 *month.*

111

112 **III. District Manager**

113

- 114 a. **Financial Statement for period ending October 31, 2021 (unaudited)**
- 115 b. **Financial Statement for period ending November 30, 2021 (unaudited)**
- 116 c. **Financial Statement for period ending December 31, 2021 (unaudited)**

117

118 No additional report.

119

120 **SIXTH ORDER OF BUSINESS**

Audience Comments and Supervisor's Requests

121

122 Mr. Ward if there were any Supervisor's requests; there were none. He asked if there were any
123 audience members present on audio/video or in person with any comments or questions; there were
124 none.

125

126 **SEVENTH ORDER OF BUSINESS**

Adjournment

127

128 Mr. Ward adjourned the Meeting at approximately 3:50 p.m.

129

130 **On MOTION made by Mr. Travis Stagnitta, seconded by Mr. JD**
131 **Humpherys, and with all in favor, the meeting was adjourned.**

132

133

134

Artisan Lakes East Community Development District

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James P. Ward, Secretary

Travis Stagnitta, Chairperson

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**ARTISAN LAKES EAST
COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Artisan Lakes East Community Development District
Manatee County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, of Artisan Lakes East Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



March 22, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Artisan Lakes East Community Development District, Manatee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$3,254,556) since the infrastructure was conveyed to the Manatee County for long term ownership, operations and maintenance in the prior fiscal year. The deficit is strictly a result of the conveyance of infrastructure to County and is not indicative of any adverse financial standing. The nature of the deficit is common in governmental accounting and is not intended to be funded by any increase in assessments. Further, financial condition assessment procedures have been applied and no deteriorating financial conditions were noted.
- The change in the District's total net position in comparison with the prior fiscal year was (\$620,567), a decrease. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenue. Net position in the current fiscal year decreased as a result of Series 2021 bond issuance costs. Since depreciation expense is not a cash outflow, it is not budgeted by the District. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$13,129,878, an increase of \$12,604,709 in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows and liabilities and deferred inflows with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2021	2020
Current and other assets	\$ 13,134,439	\$ 525,169
Capital assets, net of depreciation	2,809,021	2,930,900
Total assets	15,943,460	3,456,069
Current liabilities	231,316	125,058
Long-term liabilities	18,966,700	5,965,000
Total liabilities	19,198,016	6,090,058
Net Position		
Net investment in capital assets	(4,141,466)	(3,034,100)
Restricted	852,373	218,298
Unrestricted	34,537	181,813
Total net position	\$ (3,254,556)	\$ (2,633,989)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year mainly due to Series 2021 bond issuance costs.

Key elements of the change in net position are reflected in the following table:

	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 459,784	\$ 442,061
Operating grants and contributions	5,689	270
Capital grants and contributions	99	3,713
General revenues	297	-
Total revenues	<u>465,869</u>	<u>446,044</u>
Expenses:		
General government	55,065	52,747
Maintenance and operations*	159,825	248,810
Bond issuance cost	472,539	-
Interest	399,007	302,467
Conveyance of infrastructure	-	1,962,704
Total expenses	<u>1,086,436</u>	<u>2,566,728</u>
Change in net position	<u>(620,567)</u>	<u>(2,120,684)</u>
Net position - beginning	<u>(2,633,989)</u>	<u>(513,305)</u>
Net position - ending	<u>\$ (3,254,556)</u>	<u>\$ (2,633,989)</u>

* Amount is comprised of depreciation

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$1,086,436. The costs of the District's activities were primarily funded by program revenues. Program revenues of the District are comprised primarily of assessments for the current and prior fiscal year. In total, expenses, decreased from the prior fiscal year as a result of the conveyance of infrastructure to the Manatee County that occurred in the prior fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$3,217,656 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$408,635 has been taken, which resulted in a net book value of \$2,809,021. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$18,630,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District's boundary amendment was completed as of the date of the Audit.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Artisan Lakes East Community Development District at the office of the District Manager, James P. Ward at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308.

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 39,098
Restricted assets:	
Investments	13,095,341
Capital assets:	
Depreciable, net	2,809,021
Total assets	15,943,460
 LIABILITIES	
Accounts payable	4,561
Accrued interest payable	226,755
Non-current liabilities:	
Due within one year	225,000
Due in more than one year	18,741,700
Total liabilities	19,198,016
 NET POSITION	
Net investment in capital assets	(4,141,466)
Restricted for debt service	852,373
Unrestricted	34,537
Total net position	\$ (3,254,556)

See notes to the financial statements

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash and cash equivalents	\$ 39,098	\$ -	\$ -	\$ 39,098
Investments	-	1,079,128	12,016,213	13,095,341
Total assets	<u>\$ 39,098</u>	<u>\$ 1,079,128</u>	<u>\$ 12,016,213</u>	<u>\$ 13,134,439</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 4,561	\$ -	\$ -	\$ 4,561
Total liabilities	<u>4,561</u>	<u>-</u>	<u>-</u>	<u>4,561</u>
Fund balances:				
Restricted for:				
Debt service	-	1,079,128	-	1,079,128
Capital projects	-	-	12,016,213	12,016,213
Unassigned	34,537	-	-	34,537
Total fund balances	<u>34,537</u>	<u>1,079,128</u>	<u>12,016,213</u>	<u>13,129,878</u>
Total liabilities and fund balances	<u>\$ 39,098</u>	<u>\$ 1,079,128</u>	<u>\$ 12,016,213</u>	<u>\$ 13,134,439</u>

See notes to the financial statements

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Fund balance - governmental funds \$ 13,129,878

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	3,217,656	
Accumulated depreciation	<u>(408,635)</u>	2,809,021

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(226,755)	
Original issue premium	(336,700)	
Bonds payable	<u>(18,630,000)</u>	<u>(19,193,455)</u>
Net position of governmental activities		<u>\$ (3,254,556)</u>

See notes to the financial statements

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Special assessments	\$ 56,140	\$ 403,644	\$ -	\$ 459,784
Developer contributions	-	5,668	-	5,668
Miscellaneous	297	-	-	297
Interest earnings	-	21	99	120
Total revenues	<u>56,437</u>	<u>409,333</u>	<u>99</u>	<u>465,869</u>
EXPENDITURES				
Current:				
General government	55,065	-	-	55,065
Debt service:				
Principal	-	95,000	-	95,000
Interest	-	300,140	-	300,140
Bond issuance costs	-	-	472,539	472,539
Capital outlay	-	-	37,946	37,946
Total expenditures	<u>55,065</u>	<u>395,140</u>	<u>510,485</u>	<u>960,690</u>
Excess (deficiency) of revenues over (under) expenditures	1,372	14,193	(510,386)	(494,821)
OTHER FINANCING SOURCES (USES)				
Bond issuance	-	721,579	12,038,421	12,760,000
Original issue premium	-	-	339,530	339,530
Total other financing sources (uses)	<u>-</u>	<u>721,579</u>	<u>12,377,951</u>	<u>13,099,530</u>
Net change in fund balances	1,372	735,772	11,867,565	12,604,709
Fund balances - beginning	<u>33,165</u>	<u>343,356</u>	<u>148,648</u>	<u>525,169</u>
Fund balances - ending	<u>\$ 34,537</u>	<u>\$ 1,079,128</u>	<u>\$ 12,016,213</u>	<u>\$ 13,129,878</u>

See notes to the financial statements

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$ 12,604,709
Amounts reported for governmental activities in the statement of activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	95,000
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	37,946
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(12,760,000)
Governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities	(339,530)
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expenses in the statement of activities.	(159,825)
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:	
Amortization of original issue discount/premium	2,830
Change in accrued interest	(101,697)
	(101,697)
Change in net position of governmental activities	\$ (620,567)

See notes to the financial statements

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Artisan Lakes East Community Development District (the "District") was created by Ordinance 2018-31 of Manatee County on August 21, 2018, effective on August 28, 2018, Florida pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2021, four of the five board members are affiliated with Taylor Woodrow Communities at Artisan Lakes, LLC (the "Developer").

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

The District's Assessments are included on the property tax bill that all landowner's receive. The Florida Statutes provide that special assessments may be collected by using the Uniform Method. Under the Uniform Method, the District's Assessments will be collected together with County and other taxes. These Assessments will appear on a single tax bill issued to each landowner subject to such. The statutes relating to enforcement of County taxes provide that County taxes become due and payable on November 1 of the year when assessed or soon thereafter as the certified tax roll is received by the Tax Collector and constitute a lien upon the land from January 1 of such year until paid or barred by operation of law. Such taxes (together with any assessments, being collected by the Uniform Method) are to be billed, and landowners in the District are required to pay all such taxes and assessments, without preference in payment of any particular increment of the tax bill, such as the increment owing for the District's Assessments. Upon any receipt of moneys by the Tax Collector from the Assessments, such moneys will be delivered to the District.

All city, county, school and special district ad valorem taxes, non-ad valorem special assessments and voter-approved ad valorem taxes levied to pay principal of and interest on bonds, including the District Assessments, that are collected by the Uniform Method are payable at one time. If a taxpayer does not make complete payment of the total amount, he or she cannot designate specific line items on his or her tax bill as deemed paid in full and such partial payment is not to be accepted and is to be returned to the taxpayer, provided, however that a taxpayer may contest a tax assessment pursuant to certain conditions in Florida Statutes and other applicable law.

Under the Uniform Method, if the Assessments are paid during November when due or at any time within thirty (30) days after the mailing of the original tax notice or during the following three months, the taxpayer is granted a variable discount equal to 4% in November and decreasing one percentage point per month to 1% in February. March payments are without discount. Pursuant to Section 197.222, Florida Statutes, taxpayers may elect to pay estimated taxes, which may include non-ad valorem special assessments such as the District's Assessments in quarterly installments with a variable discount equal to 6% on June 30 decreasing to 3% on December 31, with no discount on March 31. All unpaid taxes and assessments become delinquent on April 1 of the year following assessment, and the Tax Collector is required to collect taxes prior to April 1 and after that date to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of tax notices to taxpayers may result in a delay throughout this process.

Certain taxpayers that are entitled to claim homestead tax exemption under Section 196.031(1), Florida Statutes may defer payment of a portion of the taxes and non-ad valorem assessments and interest accumulated on a tax certificate, which may include non-ad valorem special assessments. Deferred taxes and assessments bear interest at a variable rate not to exceed 7%. The amount that may be deferred varies based on whether the applicant is younger than age 65 or is 65 years old or older; provided that applicants with a household income for the previous calendar year of less than \$10,000 or applicants with less than the designated amount for the additional homestead exemption under Section 196.075, Florida Statutes that are 65 years old or older may defer taxes and assessments in their entirety.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Assessments (Continued)

Collection of Delinquent Assessments under the Uniform Method is, in essence, based upon the sale by the Tax Collector of "tax certificates" and remittance of the proceeds of such sale to the District for payment of the Assessments due.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Stormwater Improvements	25
Road & Street Facilities - Paving	20
Other Physical Environment-Landscaping	15
Water Utility Services	15

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2021:

	<u>Amortized cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
US Bank Mmkt 5	\$ 13,095,341	S&P A-1+	N/A
	<u>\$ 13,095,341</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – the Bond indenture determines the allowable investments and maturities, while any surplus funds are covered by the alternative investment guidelines and are generally of a short duration thus limiting the District's exposure to interest rate risk.

The Bond Indenture limits the type of investments held using unspent proceeds. The District's investments listed above meet these requirements under the indenture.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

NOTE 4 - DEPOSITS AND INVESTMENTS

Investments (Continued)

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Stormwater Improvements	\$ 1,514,895	\$ 37,946	\$ -	\$ 1,552,841
Road & Street Facilities - Paving	705,555	-	-	705,555
Other Physical Environment-Landscaping	859,800	-	-	859,800
Water Utility Services	99,460	-	-	99,460
Total capital assets, being depreciated	<u>3,179,710</u>	<u>37,946</u>	<u>-</u>	<u>3,217,656</u>
Less accumulated depreciation for:				
Stormwater Improvements	100,995	60,596	-	161,591
Road & Street Facilities - Paving	58,798	35,278	-	94,076
Other Physical Environment-Landscaping	83,491	57,320	-	140,811
Water Utility Services	5,526	6,631	-	12,157
Total accumulated depreciation	<u>248,810</u>	<u>159,825</u>	<u>-</u>	<u>408,635</u>
Total capital assets, being depreciated, net	<u>2,930,900</u>	<u>(121,879)</u>	<u>-</u>	<u>2,809,021</u>
Governmental activities capital assets, net	<u>\$ 2,930,900</u>	<u>\$ (121,879)</u>	<u>\$ -</u>	<u>\$ 2,809,021</u>

All of the current year improvements were acquired from the Developer.

Depreciation was charged to the maintenance and operations function.

NOTE 6 - LONG TERM LIABILITIES

Series 2018

On December 12, 2018, the District issued \$6,060,000 of Capital Improvement Revenue Bonds, Series 2018, consisting of multiple term bonds with due dates ranging from May 1, 2024 to May 1, 2049 and fixed interest rates ranging from 4.2% to 5.2%. The Bonds were issued to finance a portion of the cost of acquiring, constructing and equipping the Series 2018 Project. Interest is paid semiannually on each May 1 and November 1, commencing May 1, 2019. Principal on the Series 2018 Bonds is paid serially commencing on May 1, 2020 through May 1, 2049.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity as set forth in the Bond Indenture. The Series 2018 Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to bill special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

Series 2021

On June 17, 2021, the District issued \$6,015,000 of Capital Improvement Revenue Bonds, Series 2021-1 (Eave's Bend) and \$6,745,000 of Capital Improvement Revenue Bonds, Series 2021-2 (Heritage Park). Series 2021-1 Bonds consist of multiple term bonds with due dates ranging from May 1, 2026 to May 1, 2051 and Series 2021-2 Bonds consist of multiple term bonds with due dates ranging from May 1, 2026 to May 1, 2052 with both bonds having a fixed interest rates ranging from 2.30% to 4.00%. The Bonds were issued to finance a portion of the cost of acquiring, constructing and equipping the Series 2021 Project. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2021. Principal on the Series 2021-1 Bonds is paid serially commencing on May 1, 2022 through May 1, 2051, while principal on the Series 2021-2 Bonds is paid serially commencing on May 1, 2023 through May 1, 2052.

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity as set forth in the Bond Indenture. The Series 2021 Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to bill special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2018	\$ 5,965,000	\$ -	\$ 95,000	\$ 5,870,000	\$ 100,000
Series 2021-1	-	6,015,000	-	6,015,000	125,000
Plus: original issue premium	-	152,947	1,275	151,672	-
Series 2021-2	-	6,745,000	-	6,745,000	-
Plus: original issue premium	-	186,583	1,555	185,028	-
Total	\$ 5,965,000	\$ 13,099,530	\$ 97,830	\$ 18,966,700	\$ 225,000

NOTE 6 - LONG TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 225,000	\$ 651,561	\$ 876,561
2023	375,000	724,273	1,099,273
2024	390,000	713,653	1,103,653
2025	395,000	702,593	1,097,593
2026	410,000	690,921	1,100,921
2027-2031	2,260,000	3,249,583	5,509,583
2032-2036	2,710,000	2,815,643	5,525,643
2037-2041	3,270,000	2,261,530	5,531,530
2042-2046	4,040,000	1,531,200	5,571,200
2047-2051	4,190,000	570,360	4,760,360
2052	365,000	14,600	379,600
	<u>\$ 18,630,000</u>	<u>\$ 13,925,917</u>	<u>\$ 32,555,917</u>

NOTE 7– BOUNDARY AMENDMENT AND COST SHARE AGREEMENT

On August 21, 2018, the Board of County Commissioners adopted Ordinance 18-30 and 18-31, which became effective on August 28, 2018 and which simultaneously removed approx. 439 acres of land from Artisan Lakes Community District’s boundaries (“Boundary Amendment”), and established Artisan Lakes East Community Development District on those same removed lands.

Both of the Districts share a common public roadway known as “Artisan Lakes Parkway” (“Parkway”), a portion of which is complete and a portion of which remains to be constructed. The District Engineer for each District has determined that the construction, acquisition and maintenance of the Parkway by both Districts will enhance the value of, and benefit, properties within the Districts’ respective boundaries and as set forth in the Engineers Report has determined that the cost of the Parkway should be allocated 45% to Artisan Lakes CDD and 55% to Artisan Lakes East CDD for the reasons set forth in the Engineers Reports.

Pursuant to Credit Authorization #CA-15-04 (T)(A), the County has recognized that impact fee credit (“Credits”) are available to pay such transportation impact fees in the amount of \$621,574 for the construction of the Parkway from Moccasin Wallow Road to Cobble Park Place, and it is anticipated that Credits will be available from the construction of future phases of the Parkway.

The District’s Engineer has represented that the estimated cost of the Parkway Improvements is \$14,890,000 (“Estimated Parkway Improvements Cost”). Of the Estimated Parkway Improvements Costs, Artisan Lakes CDD is responsible for no more than \$6,700,500 (“Artisan Lakes CDD Maximum Parkway Obligation”). Accordingly, of the Estimated Parkway Improvements, Artisan Lakes East is responsible for no more than \$8,189,500 (“Artisan Lakes East CDD Maximum Parkway Obligation”).

The District has entered into the Developer Parkway Agreement establishing certain matters with respect to Credits previous arising and parameters on the use of any future Credits – which in each case evidence that any Credits have been and will be used to pay transportation impact fees within the two communities (and not for other project), except as provided in the Developer Parkway Agreement; the parties will work cooperatively to ensure that any Credits have been made and are made available on a first-come, first-served basis for use within two Districts; and that the Developer has ensured and shall ensure that the cost of transportation impact fees is not passed on homebuilders or end users within the two District to the extent such costs would otherwise be offset by the Credits.

NOTE 7– BOUNDARY AMENDMENT AND COST SHARE AGREEMENT (Continued)

Under the Interlocal Agreement and the Developer Parkway Agreement, and as noted herein, the Districts agreed to share the costs of the Artisan Lakes Parkway Improvements (which include roadway improvements and hardscape/landscape/irrigation and other improvements within Artisan Lakes Parkway), with Artisan Lakes CDD responsible for 45% of those costs, and Artisan Lakes East CDD responsible for 55% of those costs. The Developer agreed to fund any costs of the Parkway Improvements above the estimated cost of \$14,890,000. As of the date of this Audit, the last phases of the Parkway Improvements are under construction. Upon completion, requisitions for any costs up to the respective maximum obligations as described in the Interlocal Agreement will be submitted for funding.

To fund the cost of maintaining the Parkway Improvements, the Districts intend to enter into an agreement with the Artisan Lakes Master Association, Inc. (“Master HOA”) whereby the Master HOA shall be responsible at its own cost for the operation and maintenance of all Vertical Parkway Improvements pursuant to an applicable County right-of-way permit or other approval. In the event that an agreement cannot be reached with the Master HOA or such an agreement is terminated, then the District shall enter into a maintenance cost share agreement on terms mutually agreeable to both parties where the cost for the operation and maintenance of all Vertical Parkway Improvements shall be shared on a 45% to 55% basis, respectively. It is anticipated that the agreement with the Master HOA will be in place shortly.

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 9 – CONCENTRATION

The District’s activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District’s operations.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 11 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception.

NOTE 12 – SUBSEQUENT EVENTS

Boundary Amendment

In the current fiscal year the District filed a joint petition to amend the boundaries of Artisan Lakes and Artisan Lakes East which was finalized in the subsequent fiscal year.

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 59,500	\$ 56,140	\$ (3,360)
Miscellaneous	-	297	297
Total revenues	59,500	56,437	(3,063)
EXPENDITURES			
Current:			
General government	59,500	55,065	4,435
Total expenditures	59,500	55,065	4,435
Excess (deficiency) of revenues over (under) expenditures	\$ -	1,372	\$ 1,372
Fund balance - beginning		33,165	
Fund balance - ending		\$ 34,537	

See notes to required supplementary information

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	0
Number of independent contractors compensated in September 2021	3
Employee compensation for FYE 9/30/2021 (paid/accrued)	0
Independent contractor compensation for FYE 9/30/2021	\$41,774.95
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See page 23 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$141.00 Debt service - \$848.98-\$1,273.46
Special assessments collected FYE 9/30/2021	\$459,783.27
Outstanding Bonds:	
Series 2018, due May 1, 2049	see Note 6 for details
Series 2021-1, due May 1, 2051	see Note 6 for details
Series 2021-2, due May 1, 2052	see Note 6 for details



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Artisan Lakes East Community Development District
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Artisan Lakes East Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 22, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bhav & Associates

March 22, 2022



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Artisan Lakes East Community Development District
Manatee County, Florida

We have examined Artisan Lakes East Community Development District, Manatee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Artisan Lakes East Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

March 22, 2022



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Artisan Lakes East Community Development District
Manatee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Artisan Lakes East Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2021 and have issued our report thereon dated March 22, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 22, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Artisan Lakes East Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Artisan Lakes East Community Development District, Manatee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

March 22, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 25.

RESOLUTION 2022-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of the Artisan Lakes East Community Development District (the "Board"), a proposed Budget for Fiscal Year 2023; and

WHEREAS, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. INCORPORATION OF WHEREAS CLAUSES. That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. APPROVAL OF THE PROPOSED BUDGETS. The proposed Budgets submitted by the District Manager for Fiscal Year 2023 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. A public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

DATE:	Thursday, June 2, 2022
HOUR:	3:30 P.M.
LOCATION:	Artisan Lakes Clubhouse 4725 Los Robles Court Palmetto, Florida 34221

SECTION 4. SUBMITTAL OF BUDGET TO MANATEE COUNTY. The District Manager is hereby directed to submit a copy of the proposed budget to Manatee County at least 60 days prior to the hearing set above. In accordance with Section 189.016, Florida Statutes, the District's Secretary is further directed to post the proposed budget on the District's website at least two days before the budget hearing date.

SECTION 5. NOTICE OF PUBLIC HEARING. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

SECTION 6. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof., That all Sections or parts of Sections of any Resolutions,

RESOLUTION 2022-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 20th day of April 2022.

ATTEST:

**ARTISAN LAKES EAST
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Travis Stagnitta, Chairperson

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL. 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2023

Description	Fiscal Year		Anticipated	Fiscal Year
	2022	Actual at	Year End	2023
	Budget	11/30/2021	09/30/2022	Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -
Assessment Revenue				
Assessments - On-Roll	\$ 102,780	\$ 5,292	\$ 102,780	\$ 102,790
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -
Contributions - Private Sources				
Taylor Morrison	\$ -	\$ -	\$ 4,204	\$ -
Total Revenue & Other Sources	\$ 102,780	\$ 5,292	\$ 102,780	\$ 102,790
Appropriations				
Legislative				
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -
Executive				
Professional - Management	\$ 20,000	\$ 3,611	\$ 20,000	\$ 23,000
Financial and Administrative				
Audit Services	\$ 5,200	\$ -	\$ 4,200	\$ 4,300
Accounting Services	\$ -	\$ -	\$ -	\$ -
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ -
Arbitrage Rebate Fees	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Other Contractual Services				
Recording and Transcription	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 3,000	\$ 82	\$ 2,000	\$ 2,000
Trustee Services	\$ 11,600	\$ -	\$ 8,170	\$ 8,170
Dissemination Agent Services	\$ 6,000	\$ -	\$ 6,000	\$ 6,000
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -
Bank Service Fees	\$ 360	\$ 75	\$ 250	\$ 250
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -
Communications and Freight Services				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 750	\$ 43	\$ 150	\$ 150
Rentals and Leases				
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -
Computer Services (Web Site)	\$ 2,000	\$ -	\$ 2,400	\$ 1,200
Insurance	\$ 5,800	\$ 5,570	\$ 5,570	\$ 5,800
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175
Printing and Binding	\$ 700	\$ 266	\$ 500	\$ 500
Office Supplies	\$ -	\$ -	\$ -	\$ -

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2023

Description	Fiscal Year		Anticipated	Fiscal Year
	2022	Actual at	Year End	2023
	Budget	11/30/2021	09/30/2022	Budget
Legal Services				
General Counsel	\$ 7,500	\$ 358	\$ 7,500	\$ 12,800
Boundary Amendment	\$ -	\$ 4,204	\$ 4,204	\$ -
Other General Government Services				
Engineering Services	\$ 7,500	\$ 153	\$ 2,500	\$ 7,500
Contingencies	\$ 14,000	\$ -	\$ -	\$ 12,750
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Reserves				
Operational Reserve (Future Years)	\$ 10,000	\$ -	\$ -	\$ 10,000
Other Fees and Charges				
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 7,195	\$ -	\$ 7,195	\$ 7,195
Total Appropriations	\$ 102,780	\$ 14,537	\$ 71,814	\$ 102,790
Fund Balances:				
Change from Current Year Operations	\$ -	\$ (9,245)	\$ 30,966	\$ -
Fund Balance - Beginning				
Restricted for Future Operations	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000
Unassigned.	\$ 29,098	\$ 29,098	\$ 29,098	\$ 50,064
Total Fund Balance	\$ 39,098	\$ 29,854	\$ 70,064	\$ 70,064
Assessment Rate	\$ 97.42			\$ 97.43
Units Subject to Assessment	1055			1055

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018 Bonds - Budget
Fiscal Year 2023

Description	Fiscal Year 2022 Budget	Actual at 11/30/2021	Anticipated Year End 09/30/2022	Fiscal Year 2023 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 1	\$ 3	\$ -
Reserve Account	\$ -	\$ 2	\$ 4	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 0	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 425,762	\$ 24,679	\$ 425,762	\$ 425,762
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Contributions - Private Sources				
Taylor Morrison	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 425,762	\$ 24,683	\$ 425,769	\$ 425,762
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 100,000	\$ -	\$ 100,000	\$ 105,000
Principal Debt Service - Early Redemptions				
Interest Expense	\$ 296,150	\$ 148,075	\$ 296,150	\$ 291,950
Other Fees and Charges				
Discounts for Early Payment	\$ 27,731	\$ -	\$ 27,731	\$ 27,787
Operating Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 423,881	\$ 148,075	\$ 423,881	\$ 424,737
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (123,392)	\$ 1,888	\$ 1,025
Fund Balance - Beginning	\$ 357,544	\$ 357,544	\$ 357,544	\$ 359,432
Fund Balance - Ending	\$ 357,544	\$ 234,152	\$ 359,432	\$ 360,457

Restricted Fund Balance:

Reserve Account Requirement	\$ 199,004
Restricted for November 1, 2023 Interest Payment	\$ 143,770
Total - Restricted Fund Balance:	\$ 342,774

Description of Product	Number of Units	FY 2022 Rate	FY 2023 Rate
Single Family 30' - 39'	0	\$ -	\$ -
Single Family 40' - 49'	198	\$ 848.98	\$ 848.98
Single Family 50' - 59'	130	\$ 1,061.22	\$ 1,061.22
Single Family 60' - 69'	94	\$ 1,273.46	\$ 1,273.46
Total:	422		

Artisan Lakes East Community Development District

Debt Service Fund - Series 2018

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service
Par Amount Issued:		\$ 6,060,000	Varies		
5/1/2019				\$ 110,669.53	
11/1/2019				\$ 152,065.00	\$ 262,735
5/1/2020	\$ 95,000		4.20%	\$ 152,065.00	
11/1/2020				\$ 150,070.00	\$ 397,135
5/1/2021	\$ 95,000		4.20%	\$ 150,070.00	
11/1/2021				\$ 148,075.00	\$ 393,145
5/1/2022	\$ 100,000		4.20%	\$ 148,075.00	
11/1/2022				\$ 145,975.00	\$ 394,050
5/1/2023	\$ 105,000		4.20%	\$ 145,975.00	
11/1/2023				\$ 143,770.00	\$ 394,745
5/1/2024	\$ 110,000		4.20%	\$ 143,770.00	
11/1/2024				\$ 141,460.00	\$ 395,230
5/1/2025	\$ 115,000		4.55%	\$ 141,460.00	
11/1/2025				\$ 138,843.75	\$ 395,304
5/1/2026	\$ 120,000		4.55%	\$ 138,843.75	
11/1/2026				\$ 136,113.75	\$ 394,958
5/1/2027	\$ 125,000		4.55%	\$ 136,113.75	
11/1/2027				\$ 133,270.00	\$ 394,384
5/1/2028	\$ 130,000		4.55%	\$ 133,270.00	
11/1/2028				\$ 130,312.50	\$ 393,583
5/1/2029	\$ 140,000		4.55%	\$ 130,312.50	
11/1/2029				\$ 127,127.50	\$ 397,440
5/1/2030	\$ 145,000		5.10%	\$ 127,127.50	
11/1/2030				\$ 123,430.00	\$ 395,558
5/1/2031	\$ 155,000		5.10%	\$ 123,430.00	
11/1/2031				\$ 119,477.50	\$ 397,908
5/1/2032	\$ 160,000		5.10%	\$ 119,477.50	
11/1/2032				\$ 115,397.50	\$ 394,875
5/1/2033	\$ 170,000		5.10%	\$ 115,397.50	
11/1/2033				\$ 111,062.50	\$ 396,460
5/1/2034	\$ 180,000		5.10%	\$ 111,062.50	
11/1/2034				\$ 106,472.50	\$ 397,535
5/1/2035	\$ 185,000		5.10%	\$ 106,472.50	
11/1/2035				\$ 101,755.00	\$ 393,228
5/1/2036	\$ 195,000		5.10%	\$ 101,755.00	
11/1/2036				\$ 96,782.50	\$ 393,538
5/1/2037	\$ 205,000		5.10%	\$ 96,782.50	
11/1/2037				\$ 91,555.00	\$ 393,338
5/1/2038	\$ 220,000		5.10%	\$ 91,555.00	
11/1/2038				\$ 85,945.00	\$ 397,500
5/1/2039	\$ 230,000		5.10%	\$ 85,945.00	
11/1/2039				\$ 80,080.00	\$ 346,025
5/1/2040	\$ 240,000		5.20%	\$ 80,080.00	
11/1/2040				\$ 73,840.00	\$ 393,920
5/1/2041	\$ 255,000		5.20%	\$ 73,840.00	

Artisan Lakes East Community Development District

Debt Service Fund - Series 2018

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service
11/1/2041				\$ 67,210.00	\$ 396,050
5/1/2042		\$ 270,000	5.20%	\$ 67,210.00	
11/1/2042				\$ 60,190.00	\$ 127,400
5/1/2043		\$ 280,000	5.20%	\$ 60,190.00	
11/1/2043				\$ 52,910.00	\$ 393,100
5/1/2044		\$ 295,000	5.20%	\$ 52,910.00	
11/1/2044				\$ 45,240.00	\$ 393,150
5/1/2045		\$ 315,000	5.20%	\$ 45,240.00	
11/1/2045				\$ 37,050.00	\$ 397,290
5/1/2046		\$ 330,000	5.20%	\$ 37,050.00	
11/1/2046				\$ 28,470.00	\$ 395,520
5/1/2047		\$ 345,000	5.20%	\$ 28,470.00	
11/1/2047				\$ 19,500.00	\$ 392,970
5/1/2048		\$ 365,000	5.20%	\$ 19,500.00	
11/1/2048				\$ 10,010.00	\$ 394,510
5/1/2049		\$ 385,000	5.20%	\$ 10,010.00	
					\$ 395,010

Artisan Lakes East Community Development District

Debt Service Fund - Series 2021 Bonds - Budget

Fiscal Year 2023

Description	Fiscal Year 2022 Budget	Actual at 11/30/2021	Anticipated Year End 09/30/2022	Fiscal Year 2023 Budget
Revenues and Other Sources				
Carryforward (Capitalized Interest)	\$ 253,720	\$ -	\$ -	\$ 115,908
Interest Income				
Revenue Account	\$ -	\$ -	\$ -	\$ -
Reserve Account	\$ -	\$ -	\$ -	\$ -
Interest Account		\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				\$ -
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ 753,176
Special Assessment - Off-Roll	\$ 326,945	\$ -	\$ 326,945	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2018 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 580,665	\$ -	\$ 326,945	\$ 869,083
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021-1 Eaves Bend	\$ 125,000	\$ -	\$ 125,000	\$ 130,000
Series 2021-2 Heritage Park	\$ -	\$ -	\$ -	\$ 140,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series 2021-1 Eaves Bend	\$ 166,096	\$ 64,404	\$ 128,809	\$ 200,508
Series 2021-2 Heritage Park	\$ 189,316	\$ 73,408	\$ 189,316	\$ 231,815
Other Fees and Charges				
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ 49,273
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 480,412	\$ 137,813	\$ 443,125	\$ 751,596
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (137,813)	\$ (116,180)	\$ 1,580
Fund Balance - Beginning	\$ 721,584	\$ 721,584	\$ 721,584	\$ 605,405
Fund Balance - Ending	\$ 721,584	\$ 583,772	\$ 605,405	\$ 606,985
Restricted Fund Balance:				
Reserve Account Requirement			\$ 137,283	
Restricted for November 1, 2023 Interest Payment				
Series 2021-1 Eaves Bend			\$ 98,759	
Series 2021-2 Heritage Park			\$ 114,298	
Total - Restricted Fund Balance:			\$ 350,340	

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2021 Bonds - Budget
Fiscal Year 2023**

Description	Fiscal Year 2022 Budget	Actual at 11/30/2021	Anticipated Year End 09/30/2022	Fiscal Year 2023 Budget
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Assessment Rates	Eaves Bend		Heritage Park	
	FY 2022	FY 2023	FY 2022	FY 2023
Single Family 40' - 49'	\$794.63	\$794.63	\$ 794.63	\$ 794.63
Single Family 50' - 59'	\$993.29	\$993.29	\$ 993.29	\$ 993.29
Single Family 60' - 69'	\$1,191.95	\$1,191.95	\$ 1,191.95	\$ 1,191.95

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2021-1 Bonds - Eaves Bend**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 6,015,000	Varies			
7/7/2021						
11/1/2021				\$ 64,404.46	\$ 64,404	\$ 6,015,000
5/1/2022	\$ 125,000		2.300%	\$ 101,691.25		\$ 5,890,000
11/1/2022				\$ 100,253.75	\$ 291,096	\$ 5,890,000
5/1/2023	\$ 130,000		2.300%	\$ 100,253.75		\$ 5,760,000
11/1/2023				\$ 98,758.75	\$ 330,508	\$ 5,760,000
5/1/2024	\$ 135,000		2.300%	\$ 98,758.75		\$ 5,625,000
11/1/2024				\$ 97,206.25	\$ 332,518	\$ 5,625,000
5/1/2025	\$ 135,000		2.300%	\$ 97,206.25		\$ 5,490,000
11/1/2025				\$ 95,653.75	\$ 329,413	\$ 5,490,000
5/1/2026	\$ 140,000		2.300%	\$ 95,653.75		\$ 5,350,000
11/1/2026				\$ 94,043.75	\$ 331,308	\$ 5,350,000
5/1/2027	\$ 140,000		2.750%	\$ 94,043.75		\$ 5,210,000
11/1/2027				\$ 92,118.75	\$ 328,088	\$ 5,210,000
5/1/2028	\$ 145,000		2.750%	\$ 92,118.75		\$ 5,065,000
11/1/2028				\$ 90,125.00	\$ 329,238	\$ 5,065,000
5/1/2029	\$ 150,000		2.750%	\$ 90,125.00		\$ 4,915,000
11/1/2029				\$ 88,062.50	\$ 330,250	\$ 4,915,000
5/1/2030	\$ 155,000		2.750%	\$ 88,062.50		\$ 4,760,000
11/1/2030				\$ 85,931.25	\$ 331,125	\$ 4,760,000
5/1/2031	\$ 160,000		2.750%	\$ 85,931.25		\$ 4,600,000
11/1/2031				\$ 83,731.25	\$ 331,863	\$ 4,600,000
5/1/2032	\$ 165,000		3.125%	\$ 83,731.25		\$ 4,435,000
11/1/2032				\$ 81,153.13	\$ 332,463	\$ 4,435,000
5/1/2033	\$ 170,000		3.125%	\$ 81,153.13		\$ 4,265,000
11/1/2033				\$ 78,496.88	\$ 332,306	\$ 4,265,000
5/1/2034	\$ 175,000		3.125%	\$ 78,496.88		\$ 4,090,000
11/1/2034				\$ 75,762.50	\$ 331,994	\$ 4,090,000
5/1/2035	\$ 180,000		3.125%	\$ 75,762.50		\$ 3,910,000
11/1/2035				\$ 72,950.00	\$ 331,525	\$ 3,910,000
5/1/2036	\$ 185,000		3.125%	\$ 72,950.00		\$ 3,725,000
11/1/2036				\$ 70,059.38	\$ 330,900	\$ 3,725,000
5/1/2037	\$ 190,000		3.125%	\$ 70,059.38		\$ 3,535,000
11/1/2037				\$ 67,090.63	\$ 330,119	\$ 3,535,000
5/1/2038	\$ 195,000		3.125%	\$ 67,090.63		\$ 3,340,000
11/1/2038				\$ 64,043.75	\$ 329,181	\$ 3,340,000
5/1/2039	\$ 205,000		3.125%	\$ 64,043.75		\$ 3,135,000
11/1/2039				\$ 60,840.63	\$ 333,088	\$ 3,135,000
5/1/2040	\$ 210,000		3.125%	\$ 60,840.63		\$ 2,925,000
11/1/2040				\$ 57,559.38	\$ 331,681	\$ 2,925,000
5/1/2041	\$ 215,000		3.125%	\$ 57,559.38		\$ 2,710,000
11/1/2041				\$ 54,200.00	\$ 330,119	\$ 2,710,000
5/1/2042	\$ 225,000		4.000%	\$ 54,200.00		\$ 2,485,000
11/1/2042				\$ 49,700.00	\$ 333,400	\$ 2,485,000
5/1/2043	\$ 235,000		4.000%	\$ 49,700.00		\$ 2,250,000

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2021-1 Bonds - Eaves Bend**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
11/1/2043				\$ 45,000.00	\$ 334,400	\$ 2,250,000
5/1/2044		\$ 245,000	4.000%	\$ 45,000.00		\$ 2,005,000
11/1/2044				\$ 40,100.00	\$ 85,100	\$ 2,005,000
5/1/2045		\$ 255,000	4.000%	\$ 40,100.00		\$ 1,750,000
11/1/2045				\$ 35,000.00	\$ 335,200	\$ 1,750,000
5/1/2046		\$ 265,000	4.000%	\$ 35,000.00		\$ 1,485,000
11/1/2046				\$ 29,700.00	\$ 335,000	\$ 1,485,000
5/1/2047		\$ 275,000	4.000%	\$ 29,700.00		\$ 1,210,000
11/1/2047				\$ 24,200.00	\$ 334,400	\$ 1,210,000
5/1/2048		\$ 285,000	4.000%	\$ 24,200.00		\$ 925,000
11/1/2048				\$ 18,500.00	\$ 333,400	\$ 925,000
5/1/2049		\$ 295,000	4.000%	\$ 18,500.00		\$ 630,000
11/1/2049				\$ 12,600.00	\$ 332,000	\$ 630,000
5/1/2050		\$ 310,000	4.000%	\$ 12,600.00		\$ 320,000
11/1/2050				\$ 6,400.00	\$ 335,200	\$ 320,000
5/1/2051		\$ 320,000	4.000%	\$ 6,400.00		\$ -
11/1/51				\$ 6,400.00		

**Artisan Lakes Community Development District
Debt Service Fund - Series 2021-1 Bonds - Heritage Park**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 6,745,000	Varies			
7/7/2021						
11/1/2021				\$ 73,408.08	\$ 73,408	\$ 6,745,000
5/1/2022				\$ 115,907.50		\$ 6,745,000
11/1/2022				\$ 115,907.50	\$ 189,316	\$ 6,745,000
5/1/2023	\$ 140,000		2.300%	\$ 115,907.50		\$ 6,605,000
11/1/2023				\$ 114,297.50	\$ 371,815	\$ 6,605,000
5/1/2024	\$ 145,000		2.300%	\$ 114,297.50		\$ 6,460,000
11/1/2024				\$ 112,630.00	\$ 373,595	\$ 6,460,000
5/1/2025	\$ 145,000		2.300%	\$ 112,630.00		\$ 6,315,000
11/1/2025				\$ 110,962.50	\$ 370,260	\$ 6,315,000
5/1/2026	\$ 150,000		2.300%	\$ 110,962.50		\$ 6,165,000
11/1/2026				\$ 109,237.50	\$ 371,925	\$ 6,165,000
5/1/2027	\$ 155,000		2.750%	\$ 109,237.50		\$ 6,010,000
11/1/2027				\$ 107,106.25	\$ 373,475	\$ 6,010,000
5/1/2028	\$ 160,000		2.750%	\$ 107,106.25		\$ 5,850,000
11/1/2028				\$ 104,906.25	\$ 374,213	\$ 5,850,000
5/1/2029	\$ 165,000		2.750%	\$ 104,906.25		\$ 5,685,000
11/1/2029				\$ 102,637.50	\$ 374,813	\$ 5,685,000
5/1/2030	\$ 165,000		2.750%	\$ 102,637.50		\$ 5,520,000
11/1/2030				\$ 100,368.75	\$ 370,275	\$ 5,520,000
5/1/2031	\$ 170,000		2.750%	\$ 100,368.75		\$ 5,350,000
11/1/2031				\$ 98,031.25	\$ 370,738	\$ 5,350,000
5/1/2032	\$ 175,000		3.125%	\$ 98,031.25		\$ 5,175,000
11/1/2032				\$ 95,296.88	\$ 371,063	\$ 5,175,000
5/1/2033	\$ 185,000		3.125%	\$ 95,296.88		\$ 4,990,000
11/1/2033				\$ 92,406.25	\$ 375,594	\$ 4,990,000
5/1/2034	\$ 190,000		3.125%	\$ 92,406.25		\$ 4,800,000
11/1/2034				\$ 89,437.50	\$ 374,813	\$ 4,800,000
5/1/2035	\$ 195,000		3.125%	\$ 89,437.50		\$ 4,605,000
11/1/2035				\$ 86,390.63	\$ 373,875	\$ 4,605,000
5/1/2036	\$ 200,000		3.125%	\$ 86,390.63		\$ 4,405,000
11/1/2036				\$ 83,265.63	\$ 372,781	\$ 4,405,000
5/1/2037	\$ 205,000		3.125%	\$ 83,265.63		\$ 4,200,000
11/1/2037				\$ 80,062.50	\$ 371,531	\$ 4,200,000
5/1/2038	\$ 215,000		3.125%	\$ 80,062.50		\$ 3,985,000
11/1/2038				\$ 76,703.13	\$ 375,125	\$ 3,985,000
5/1/2039	\$ 220,000		3.125%	\$ 76,703.13		\$ 3,765,000
11/1/2039				\$ 73,265.63	\$ 373,406	\$ 3,765,000
5/1/2040	\$ 230,000		3.125%	\$ 73,265.63		\$ 3,535,000
11/1/2040				\$ 69,671.88	\$ 376,531	\$ 3,535,000
5/1/2041	\$ 235,000		3.125%	\$ 69,671.88		\$ 3,300,000
11/1/2041				\$ 66,000.00	\$ 374,344	\$ 3,300,000
5/1/2042	\$ 245,000		4.000%	\$ 66,000.00		\$ 3,055,000
11/1/2042				\$ 61,100.00	\$ 377,000	\$ 3,055,000
5/1/2043	\$ 255,000		4.000%	\$ 61,100.00		\$ 2,800,000

**Artisan Lakes Community Development District
Debt Service Fund - Series 2021-1 Bonds - Heritage Park**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
11/1/2043				\$ 56,000.00	\$ 377,200	\$ 2,800,000
5/1/2044		\$ 265,000	4.000%	\$ 56,000.00		\$ 2,535,000
11/1/2044				\$ 50,700.00	\$ 106,700	\$ 2,535,000
5/1/2045		\$ 275,000	4.000%	\$ 50,700.00		\$ 2,260,000
11/1/2045				\$ 45,200.00	\$ 376,400	\$ 2,260,000
5/1/2046		\$ 285,000	4.000%	\$ 45,200.00		\$ 1,975,000
11/1/2046				\$ 39,500.00	\$ 375,400	\$ 1,975,000
5/1/2047		\$ 295,000	4.000%	\$ 39,500.00		\$ 1,680,000
11/1/2047				\$ 33,600.00	\$ 374,000	\$ 1,680,000
5/1/2048		\$ 310,000	4.000%	\$ 33,600.00		\$ 1,370,000
11/1/2048				\$ 27,400.00	\$ 377,200	\$ 1,370,000
5/1/2049		\$ 320,000	4.000%	\$ 27,400.00		\$ 1,050,000
11/1/2049				\$ 21,000.00	\$ 374,800	\$ 1,050,000
5/1/2050		\$ 335,000	4.000%	\$ 21,000.00		\$ 715,000
11/1/2050				\$ 14,300.00	\$ 377,000	\$ 715,000
5/1/2051		\$ 350,000	4.000%	\$ 14,300.00		\$ 365,000
11/1/2051				\$ 7,300.00	\$ 378,600	\$ 365,000
5/1/2052		\$ 365,000	4.000%	\$ 7,300.00		\$ -

RESOLUTION 2022-6

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING THE ASSIGNMENT OF THE ENGINEERING SERVICES AGREEMENT FROM WALDROP ENGINEERING, INC., TO ATWELL, LLC; AUTHORIZING THE CHAIRPERSON TO EXECUTE THE ASSIGNMENT; PROVIDING GENERAL AUTHORIZATION; AND ADDRESSING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Artisan Lakes East Community Development District ("**District**") is a local unit of special-purpose government creating and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Manatee County, Florida; and

WHEREAS, the Board of Supervisors of the District ("**Board**") has previously entered into that certain *Engineering Services Agreement*, effective as of May 2, 2019 ("**Agreement**") between the District and Waldrop Engineering, Inc., attached hereto as **Exhibit A**, for engineering services and planning and landscape architecture services; and

WHEREAS, due to a recent corporate merger effective as of January 1, 2022, Waldrop Engineering, Inc., is now known as Atwell, LLC; and

WHEREAS, the District desires to accept the assignment of the Agreement from Waldrop Engineering, Inc., to Atwell, LLC, for the specific scope of services, attached hereto as **Exhibit B**, and approve the form of the *Consent to Assignment and Assignment of Agreement* ("**Assignment**") between the District and Atwell, LLC, attached hereto as **Exhibit C**; and

WHEREAS, the District desires to authorize the Chairperson, in connection with the recommendation of District Staff, to finalize, and execute the Assignment on the District's behalf.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT:

- 1. FINDINGS.** The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.
- 2. APPROVAL OF ASSIGNMENT.** The Assignment, attached hereto as **Exhibit C**, is hereby approved in substantial form, subject to any further revisions that may be made by the District's Chairperson, in consultation with District Staff.
- 3. EXECUTION OF ASSIGNMENT.** The Chairperson is authorized to execute the Assignment at a time to be determined by the Chairperson, in consultation with District Staff.

RESOLUTION 2022-6

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING THE ASSIGNMENT OF THE ENGINEERING SERVICES AGREEMENT FROM WALDROP ENGINEERING, INC., TO ATWELL, LLC; AUTHORIZING THE CHAIRPERSON TO EXECUTE THE ASSIGNMENT; PROVIDING GENERAL AUTHORIZATION; AND ADDRESSING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

4. CONFLICTS. If any provision of this Resolution is held to be in conflict with another resolution of the District, the resolutions shall be read to harmony to the extent possible, and, otherwise, the terms of this Resolution shall control with respect to the subject matter addressed herein.

5. SEVERABILITY. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

6. EFFECTIVE DATE. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 20th day of April 2022.

ATTEST:

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

James P Ward, Secretary

Travis Stagnitta, Chairperson

Exhibit A: Engineering Services Agreement
Exhibit B: Scope of Services
Exhibit C: Assignment of Engineering Services Agreement

Exhibit A:
Engineering Services Agreement

ENGINEERING SERVICES AGREEMENT

THIS AGREEMENT (this "Agreement") is made and entered into as of this 2ndnd day of May 2019 by and between **ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government established and existing pursuant to Chapter 190, Florida Statutes, and the laws of the State of Florida ("District") and **WALDROP ENGINEERING, P.A.**, a Florida corporation ("Engineer").

WHEREAS, the District solicited for proposals to serve as the Engineer for the District in accordance with Sections 190.033 and 287.055, Florida Statutes; and

WHEREAS, the Engineer submitted a proposal to serve in this capacity; and

WHEREAS, the District's Board of Supervisors ranked the Engineer as the number one most qualified firm to serve as the Engineer for the District and authorized negotiation of a contract; and

WHEREAS, the District intends to employ the Engineer to perform engineering, surveying, planning, landscaping, environmental management and permitting, and such other services as deemed necessary by the District, as defined in separate work authorizations; and

WHEREAS, the Engineer shall serve as the District's professional representative in each service or project to which this Agreement applies and will provide the required services defined in separate work authorizations to the District during the performance of his services.

NOW THEREFORE, for and in consideration of the premises, the mutual covenants herein contained, the act and deeds to be performed by the parties, the receipt and sufficiency of which are hereby acknowledged, it is mutually covenanted and agreed as follows:

ARTICLE 1. SCOPE OF SERVICES

A. The Engineer will provide general engineering services, as authorized by the Board of Supervisors and supervised by the District's Manager or directed by the District Manager, including:

1. Prepare any necessary reports and attend meetings of the District's Board of Supervisors; and
2. Assistance in meeting with necessary parties pertaining to bond issues, special reports, feasibility studies or other tasks; and
3. Performance of any other duties related to the provision of infrastructure and services,.

B. The Engineer shall prepare construction drawings and specifications for the type of work as authorized by the Board of Supervisors of the District and directed by the District's Manager. This may include rendering assistance in the drafting of forms,

ENGINEERING SERVICES AGREEMENT

proposals and contracts, issuance of certificates of construction and payment, assisting and supervising the bidding processes, and any other activity required by the District.. .

C. The Engineer shall provide general services during the construction phase of a project as authorized by the District and supervised by the District's Manager which may include the following:

1. Periodic visits to the site, or full time services, as directed by the District; and
2. Processing of contractors' pay estimates; and
3. Final inspection and requested certificates for construction including the final certification of construction; and
4. Consultation and advice during construction, including performing all roles and actions required of any construction contract between the District and any contractor(s) in which the Engineer is named as owner's representative or "Engineer"; and
5. Any other activity related to construction as authorized by the District.
6. Land surveying;
7. Topographic surveying;
8. Staking and layout work for construction;
9. Tests of material and underground explorations; and
10. Aerial photographs.

D. The Engineer will assign a project manager to the District, notifying the District in writing, which project manager shall be the primary contact person for the Engineer.

E. In those instances where the Engineer believes that a task, work or project requires additional personnel, the Engineer shall obtain the prior written approval of the District. The Engineer shall optimize the resources available through the District staff before utilizing additional Engineer personnel.

F. Each project shall utilize standard project management methodology.

G. The District retains the right to at any time, without penalty or charge, suspend any previously authorized work, task or project, by providing written notice to the Engineer, provided however that the District shall be responsible to pay the Engineer for all authorized work performed prior to receipt by Engineer of the notice of suspension.

H. The District retains the right to obtain other engineering services.

I. The professional services to be provided by Engineer shall comply with all applicable laws, statutes, ordinances, codes, orders (including, without limitation, the PUD Ordinance), rules and regulations, and shall be performed with the degree of care

ENGINEERING SERVICES AGREEMENT

and diligence and in accordance with the professional standards of professional engineers practicing in the State of Florida. The services shall be performed within the standards of the industry. In the event of any conflict between the rules, regulations and ordinances promulgated by the various governmental authorities controlling construction of improvements, Engineer covenants and agrees that it will design such improvements in accordance with the standards of the industry.

ARTICLE 2. METHOD OF AUTHORIZATION/SCHEDULE

A. Each service or project shall be authorized in writing by the District. The written authorization shall be incorporated in a Work Authorization that shall include the scope of work, compensation, and special provisions or conditions specific to the service or project being authorized. Authorization of services or projects under the contract shall be at the sole option of the District and as agreed to by the Engineer.

B. Engineer shall perform its obligations under this Agreement as expeditiously and efficiently as are consistent with professional skill and care and the orderly progress of the construction of the District's facilities and improvements and meet such project schedules as may be developed by District and consistent with information provided to Engineer by District and applicable government agencies. Engineer agrees that all services shall be provided in such a manner as to meet District's reasonable expectation and to provide Engineer's best efforts to ensure the timely progression of the work being performed by the District.

ARTICLE 3. COMPENSATION

It is understood and agreed that the payment of compensation for services under this contract shall be stipulated in each Work Authorization. One of the following methods shall be utilized:

Lump Sum Amount. For services or projects where the District and Engineer mutually agree to a maximum lump sum amount for the services to be rendered payable monthly in direct proportion to the work accomplished.

Hourly Personnel Rates. For services or projects where the scope of services is not capable of being clearly defined or recurring services or other projects where the District desires the use of the hourly compensation rates, the services shall be charged at the Engineer's current and best rates, a current copy of which is outlined in Schedule A, attached hereto and made a part hereof. If requested by the District, Engineer shall provide the District with written updates of said rate schedule.

ENGINEERING SERVICES AGREEMENT

ARTICLE 4. REIMBURSABLE EXPENSES

Reimbursable expenses consist of actual expenditures made by the Engineer, its employees, or its consultants in the interest of District authorized work for the incidental expenses listed as follows:

A. Expenses of transportation and living when traveling in connection with the project, for long distance calls and facsimiles, and fees paid for securing approval of authorities having jurisdiction over the Project. Requests for reimbursements for all such Expenditures shall be made in accordance with Chapter 112, Florida Statutes and with the District's travel policy.

B. Actual expense of reproduction, postage and handling of drawings, and specifications except those use for in-house purposes by Engineer.

ARTICLE 5. SPECIAL CONSULTANTS

When authorized in writing by the District, additional special consulting services shall be paid for at the actual cost of the special consultant without any markup by the Engineer..

ARTICLE 6. BILLING AND ACCOUNTING RECORDS

Bills for fees or other compensation for services or expenses shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof. The Engineer, when billing based upon an hourly basis shall record the time expended in increments not less than two-tenths (.2) of an hour, with an accompanying detailed explanation for each time entry. Records of the Engineer pertaining to the services provided hereunder shall be kept on a basis of generally accepted accounting principles and shall be available to the District or its authorized representative for observation or audit at mutually agreeable times. The Engineer shall not charge for time expended in billing preparation or review or for internal administration of this Agreement. The Engineer acknowledges that the provisions of Article 14 of this Agreement may apply to such records.

ARTICLE 7. OWNERSHIP OF PLANS

All plans produced by the Engineer shall immediately become property of the District.

ARTICLE 8. REUSE OF DOCUMENTS

All documents including drawings and specifications furnished by the Engineer pursuant to this Agreement are instruments of service. They are not intended or represented to be suitable for reuse by the District or others on extensions of the work for which they were provided or on any other project. Any reuse without specific written consent by the Engineer will be at the District's sole risk and without liability or legal exposure to the Engineer.

ENGINEERING SERVICES AGREEMENT

ARTICLE 9. ESTIMATE OF COST

Since the Engineer has no control over the cost of labor, materials or equipment, a contractor's(s') methods of determining prices, competitive bidding or market conditions, any opinions of probable cost provided as a service hereunder are to be made on the basis of his experience and qualifications and represent his best judgment as a design professional familiar with the construction industry, but the Engineer cannot and does not guarantee that proposals, bids, or the construction costs will not vary from opinion of probable cost prepared by the contractor. If the District wishes greater assurance as to the construction costs, it shall employ an independent cost estimator at its own expense. Services to modify approved documents to bring the construction cost within any limitation established by the District will be considered additional services and may justify additional fees.

ARTICLE 10. INSURANCE

The Engineer shall, at its own expense, maintain insurance during the performance of its services under this Agreement, with limits of liability not less than the following:

Workers Compensation	Statutory
General Liability <ul style="list-style-type: none">• Bodily Injury (including Contractual)• Property Damage (including Contractual)	\$1,000,000/ \$2,000,000 \$1,000,000/ \$2,000,000
Automobile Liability (if Applicable) <ul style="list-style-type: none">• Bodily Injury• Property Damage	\$1,000,000/ \$1,000,000 \$1,000,000
Professional Liability for Errors and Omissions	\$1,000,000/\$3,000,000

The Engineer shall provide the District with a certificate evidencing compliance with the above terms and naming the District as an additional insured on general and automobile liability policies. The Engineer shall require that the insurer provide the District with thirty (30) days notice of cancellation and provide written certification thereof. At no time shall the Engineer be without insurance in the above amounts.

ARTICLE 11. CONTINGENT FEE

The Engineer warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Engineer, to solicit or secure this Agreement, and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the Engineer, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement.

ENGINEERING SERVICES AGREEMENT

ARTICLE 12. AUDIT

The Engineer agrees that the District or any of its duly authorized representatives shall, until the expiration of five years after expenditure of funds under this Agreement, have access to and the right to examine any books, documents, papers, and records of the Engineer involving transactions related to the Agreement. The Engineer agrees that payment made under this Agreement shall be subject to reduction for amounts charged thereto that are found on the basis of audit examination not to constitute allowable costs. All required records shall be maintained until an audit is completed and all questions arising therefrom are resolved, or five years after completion of all work under the Agreement. At the end of said time period, the Engineer shall turn over District records to the District and will be reimbursed for the actual costs to do so.

ARTICLE 13. INDEMNIFICATION

The Engineer agrees, to the fullest extent permitted by law, to indemnify, defend, and hold the District, its Board members, officers, agents, employees harmless of and from any and all liabilities, claims, costs, expenses, causes of action, demands, suits, or losses (including attorneys' fees and costs) arising from the negligent or wrongful acts, errors, or omissions, or the misconduct, of the Engineer, the Engineer's agents, or its employees, in the performance of professional services under this Agreement. The Engineer agrees and covenants that nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity pursuant to section 768.28, F.S. The terms and provisions of this Article shall survive the expiration or termination of this Agreement.

ARTICLE 14. PUBLIC RECORDS

The Engineer agrees and understands that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the work provided to the District by Engineer. The Engineer shall allow access to all documents, papers, letters, or other materials subject to the provisions of Chapter 119, F.S. The District shall have the right to unilaterally cancel this Agreement for refusal by the Engineer to allow public access to all documents, papers, letters, or other materials that are subject to the provisions of Chapter 119, F.S. and made or received by the Engineer in conjunction with this Agreement.

ARTICLE 15. EMPLOYMENT VERIFICATION

The Engineer agrees that it shall bear the responsibility for verifying the employment status, under the Immigration Reform and Control Act of 1986, of all persons it employs in the performance of this Agreement.

ENGINEERING SERVICES AGREEMENT

ARTICLE 16. CONTROLLING LAW

The Engineer and the District agree that this Agreement shall be controlled and governed by the laws of the State of Florida. The parties to this Agreement acknowledge venue as lying in Lee County, Florida and further agree that all litigation arising out of this Agreement or the services provided hereunder shall be in the Florida state court of appropriate jurisdiction in Lee County, Florida.

ARTICLE 17. ASSIGNMENT AND AMENDMENT

Neither the District nor the Engineer shall assign, sublet, or transfer any rights under or interest in this Agreement without the express written consent of the other. Nothing in this paragraph shall prevent the Engineer from employing such independent professional associates and consultants, as the Engineer deems appropriate, pursuant to Article 5 herein. Amendment to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

ARTICLE 18. TERMINATION

This Agreement shall commence upon execution of this Agreement by both parties and shall continue until terminated in accordance with the provisions herein. The District may terminate this Agreement, in whole or in part, for non-performance by the Engineer or for convenience and without cause, at the District's discretion, by providing thirty (30) days written notice to the Engineer of the District's intent to terminate. The Engineer may terminate this Agreement without cause upon ninety (90) days written notice. At such time as the Engineer receives notification of the intent of the District to terminate the Agreement, the Engineer shall not perform any further services unless directed to do so by the Board of Supervisors. In the event of any termination, the Engineer will be paid for services rendered to the date of termination and all reimbursable expenses incurred to the date of termination.

ARTICLE 19. RECOVERY OF COSTS AND FEES

In the event either party is required to enforce this Agreement by court proceedings or otherwise, to the extent permitted by law, the prevailing party shall be entitled to recover from the other party its reasonable attorneys' fees and costs, including those associated with any appeal.

ARTICLE 20. INDEPENDENT CONTRACTOR

In all matters relating to this Agreement, the Engineer shall be acting as an independent contractor. Neither the Engineer nor employees of the Engineer, if any, are employees of the District under the meaning or application of any federal or state Unemployment or Insurance Laws or Old Age Laws or otherwise. The Engineer agrees to assume all liabilities or obligations imposed by anyone or more of such laws with respect to employees of the Engineer, if any, in

ENGINEERING SERVICES AGREEMENT

the performance of this Agreement. The Engineer shall not have any authority to assume or create any obligation, expressed or implied, on behalf of the District and the Engineer shall have no authority to represent as agent, employee, or in any other capacity the District unless set forth differently herein.

ARTICLE 21. NOTICES

Any notice provided by this Agreement to be served in writing upon either of the parties shall be deemed sufficient if hand delivered, sent by commercial overnight courier, or mailed by registered or certified mail, return receipt requested, to the authorized representative of the other party at the addresses below or to such other addresses as the parties hereto may hereafter designate in writing. Any such notice or demand shall be deemed to have been given or made as of the time of actual delivery, or, in the case of certified mailing, such notice shall be effective from the date the same is deposited in the mail with postage prepaid. The addresses for notice purposes are as follows:

IF TO ENGINEER: Waldrop Engineering, P.A.
28100 Bonita Grande Drive, Suite 305
Bonita Springs, Florida 34135
Attention: Mr. Jeremy Arnold, Senior Vice-President

IF TO DISTRICT: Artisan Lakes East Community Development District
2900 NE 12th Terrace, Suite 1
Oakland Park, Florida 33334
Phone: 954-658-4900
E-Mail: JimWard@JimWardAssociates.com
Fax: Not Applicable
Attention: Mr. James P. Ward

WITH A COPY TO: Hopping Green & Sams, P.A.
119 South Monroe Street
Tallahassee, Florida 32301
Phone: 850-222-7500
Attention: Mr. Jere Earlywine

ARTICLE 21. OBJECTIVE CONSTRUCTION AND ACCEPTANCE

This Agreement reflects the negotiated agreement of the parties, each represented by competent legal counsel. Accordingly, this Agreement shall be construed as if both parties jointly prepared it, and no presumption against one party or the other shall govern the interpretation or construction of any of the provisions of this Agreement. Acceptance of this Agreement is indicated by the signature of the authorized representative of the District and the Engineer in the spaces provided below.

ENGINEERING SERVICES AGREEMENT

ARTICLE 22. SEVERABILITY

Should any clause, paragraph, or other part of this Agreement be held or declared void or illegal, for any reason, by any court having competent jurisdiction, all other clauses, paragraphs or parts of this Agreement shall nevertheless remain in full force and effect.

ARTICLE 23. ACCEPTANCE

Acceptance of this Agreement is indicated by the signature of the authorized representative of the District and the Engineer in the spaces provided below.

{Signatures appear on the following page}

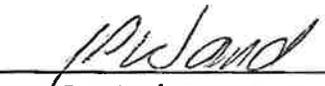
ENGINEERING SERVICES AGREEMENT

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and year first above written.

DISTRICT:

Attest:

**ARTISAN LAKES EAST
COMMUNITY DEVELOPMENT DISTRICT**



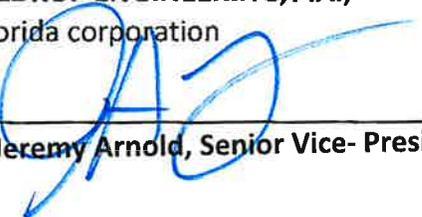
James P. Ward, Secretary

By: 

Tracy Briones, Vice-Chairperson

ENGINEER:

WALDROP ENGINEERING, P.A.,
a Florida corporation

By: 

Jeremy Arnold, Senior Vice- President

ENGINEERING SERVICES AGREEMENT

SCHEDULE A

WALDROP ENGINEERING STANDARD RATE CODE

CLASSIFICATION	CODE	RATE
PROFESSIONAL CONSULTANT		
Professional Consultant I	PCI	\$95/hr
Professional Consultant II	PCII	\$100/hr
Professional Consultant III	PCIII	\$105/hr
Professional Consultant IV	PCIV	\$110/hr
Professional Consultant V	PCV	\$115/hr
Professional Consultant VI	PCVI	\$120/hr
Professional Consultant VII	PCVII	\$125/hr
Professional Consultant VIII	PCVIII	\$130/hr
Professional Consultant IX	PCIX	\$135/hr
Professional Consultant X	PCX	\$140/hr
Professional Consultant XI	PCXI	\$145/hr
Professional Consultant XII	PCXII	\$150/hr
Professional Consultant XIII	PCXIII	\$155/hr
Professional Consultant XIV	PCXIV	\$160/hr
Professional Consultant XV	PCXV	\$165/hr
Professional Consultant XVI	PCXVI	\$170/hr
Professional Consultant XVII	PCXVII	\$175 hr
Professional Consultant XVIII	PCXVIII	\$180/hr
Professional Consultant XIX	PCXIX	\$185 hr
Professional Consultant XX	PCXX	\$190/hr
Professional Consultant XXI	PCXXI	\$195 hr
Professional Consultant XXII	PCXXII	\$200 hr
EXPERT CONSULTANT		
Expert Consultant I	ECI	\$125/hr
Expert Consultant II	ECII	\$150/hr
Expert Consultant III	ECIII	\$175/hr
Expert Consultant IV	ECIV	\$200/hr
Expert Consultant V	ECV	\$225/hr
ADMINISTRATIVE		
Administrative Assistant I	AAI	\$70/hr
Administrative Assistant II	AAII	\$80/hr
Administrative Assistant III	AAIII	\$90/hr
Administrative Assistant IV	AAIV	\$100/hr
Administrative Assistant V	AAV	\$110/hr
Administrative Assistant VI	AAVI	\$120/hr
REIMBURSABLE EXPENSES		
Reimbursable expenses will be charged at cost.		

Exhibit B:
Scope of Services

ATWELL, LLC - ENGINEERING SERVICES

ARTICLE 1. SCOPE OF SERVICES

A. The Engineer will provide general engineering services, as authorized by the Board of Supervisors and supervised by the District's Manager or directed by the District Manager, including:

1. Prepare any necessary reports and attend meetings of the District's Board of Supervisors; and
2. Assistance in meeting with necessary parties pertaining to bond issues, special reports, feasibility studies or other tasks; and
3. Performance of any other duties related to the provision of infrastructure and services,.

B. The Engineer shall prepare construction drawings and specifications for the type of work as authorized by the Board of Supervisors of the District and directed by the District's Manager. This may include rendering assistance in the drafting of forms, proposals and contracts, issuance of certificates of construction and payment, assisting and supervising the bidding processes, and any other activity required by the District.. .

C. The Engineer shall provide general services during the construction phase of a project as authorized by the District and supervised by the District's Manager which may include the following:

1. Periodic visits to the site, or full time services, as directed by the District; and
2. Processing of contractors' pay estimates; and
3. Final inspection and requested certificates for construction including the final certification of construction; and
4. Consultation and advice during construction, including performing all roles and actions required of any construction contract between the District and any contractor(s) in which the Engineer is named as owner's representative or "Engineer"; and
5. Any other activity related to construction as authorized by the District.
6. Land surveying;
7. Topographic surveying;
8. Staking and layout work for construction;
9. Tests of material and underground explorations; and
10. Aerial photographs.

D. The Engineer will assign a project manager to the District, notifying the District in writing, which project manager shall be the primary contact person for the Engineer.

E. In those instances where the Engineer believes that a task, work or project requires additional personnel, the Engineer shall obtain the prior written approval of the District. The Engineer shall optimize the resources available through the District staff before utilizing additional Engineer personnel.

F. Each project shall utilize standard project management methodology.

G. The District retains the right to at any time, without penalty or charge, suspend any previously authorized work, task or project, by providing written notice to the Engineer, provided however that the District shall be responsible to pay the Engineer for all authorized work performed prior to receipt by Engineer of the notice of suspension.

H. The District retains the right to obtain other engineering services.

I. The professional services to be provided by Engineer shall comply with all applicable laws, statutes, ordinances, codes, orders (including, without limitation, the PUD Ordinance), rules and regulations, and shall be performed with the degree of care and diligence and in accordance with the professional standards of professional engineers practicing in the State of Florida. The services shall be performed within the standards of the industry. In the event of any conflict between the rules, regulations and ordinances promulgated by the various governmental authorities controlling construction of improvements, Engineer covenants and agrees that it will design such improvements in accordance with the standards of the industry.

Exhibit C:
Assignment of Engineering Services Agreement

**CONSENT TO ASSIGNMENT OF THE AGREEMENT BETWEEN ARTISAN LAKES
EAST COMMUNITY DEVELOPMENT DISTRICT, WALDROP ENGINEERING, INC.,
AND ATWELL, LLC FOR PROFESSIONAL ENGINEERING SERVICES**

THIS ASSIGNMENT (“Assignment”) is made and entered into this 20th day of April 2022 by and between Waldrop Engineering, P.A., a Florida corporation, with a mailing address of 10401 Highland Manor Drive, Suite 220 Tampa, Florida 33610 (“**Assignor**”); Atwell, LLC, a Michigan limited liability company, with a mailing address of 10401 Highland Manor Drive, Suite 220, Tampa, Florida 33610 (“**Assignee**”); and Artisan Lakes East Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, located in Manatee County, Florida, with a mailing address of 2301 N.E. 37 Street, Fort Lauderdale, FL, 33308 (the “**District**”).

RECITALS

WHEREAS, Assignor and the District previously entered into that certain *Agreement between Artisan Lakes East Community Development District and Waldrop Engineering, P.A. for Professional Engineering Services* dated May 2, 2019 (the “**Agreement**”); and

WHEREAS, due to a recent corporate merger effective as of January 1, 2022, Waldrop Engineering, Inc., is now known as Atwell, LLC; and

WHEREAS, Assignor and the District hereby recognize and agree that the Assignor’s rights and obligations under the Agreement could be assigned to a third party pursuant to Article 17 of the Agreement; and

WHEREAS, Assignor desires to assign all of its rights and obligations under the Agreement to Assignee, Assignee desires to accept such assignment, and the District desires to express that it agrees with and has no objection to such assignment; and

NOW THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the District, Assignee, and Assignor agree as follows:

1. INCORPORATION OF RECITALS. The Recitals stated above are true and correct and are incorporated herein as a material part of this Assignment.

2. DISTRICT CONSENT TO ASSIGNMENT OF THE AGREEMENT. The District consents to Assignor’s assignment of the Agreement to Assignee on the condition that the District receive new insurance certificates naming the District, its officers, supervisors, agents, staff, and representatives as additional insured. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Assignor and Assignee acknowledge and agree that Assignor and Assignee shall be jointly and severally liable for actions or inactions of Assignor occurring prior to the effective date of this Assignment.

3. **NOTICES.** Upon this Assignment, notices pursuant to the Agreement shall be in writing and shall be delivered to the Assignee as follows:

If to the District: Artisan Lakes East Community Development District
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Phone: 954-658-4900
E-Mail: JimWard@JPWardAssociates.com
Attention: Mr. James P. Ward

With a copy to: KE LAW GROUP, PLLC
P.O.Box 6386
Tallahassee, Florida 32314
Attention: Mr. Jere Earlywine

If to Assignee: Atwell, LLC
10401 Highland Manor Drive, Suite 220
Tampa, Florida 33610
Attention: Victor Barbosa

4. **COUNTERPARTS.** This Assignment may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties have executed this Assignment effective as of the date set forth above.

Attest:

**District: Artisan Lakes East Community
Development District**

James P Ward

By: _____
Travis Stagnitta
Its: Chairperson

Witness:

Assignor: Waldrop Engineering, P.A.

Print Name: _____

By: _____
Print Name: _____
Its: _____

Witness:

Assignee: Atwell, LLC

Print Name: _____

By: _____
Print Name: _____
Its: _____



CONSULTING. ENGINEERING. CONSTRUCTION.

ASSIGNMENT OF ENGINEERING SERVICES AGREEMENT

April 13, 2022

Artisan Lakes East Community Development District
c/o JP Ward & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

RE: Artisan Lakes East Community Development District

To Whom It May Concern,

Due to a recent corporate merger that became official on January 1, 2022, the Artisan Lakes East Community Development's ("District") District Engineer, Waldrop Engineering, LLC, is now known as Atwell, LLC. As such, all future correspondence shall reference Atwell, LLC as the District Engineer. Please allow this letter to memorialize the assignment of the existing contract between the District and Waldrop Engineering, LLC, including all rights and obligations thereunder, to Atwell, LLC. Additionally, standard rates shall conform to the fee schedule, attached hereto as **Exhibit A**. Also, please find the updated insurance certificate naming the District as an additional insured, attached hereto as **Exhibit B**.

Respectfully,

AGREED TO BY:

ATWELL, LLC

**ARTISAN LAKES EASTCOMMUNITY
DEVELOPMENT DISTRICT**

By: _____
_____, Team Leader

By: _____
Authorized Representative

Date: _____

Date: _____

EXHIBIT A:

RATES

ENGINEERING SERVICES

Project Management Services

Senior Project Manager	\$227/hour
Project Manager I-III	\$189 to \$208/hour
Project Coordinator I-II.....	\$159 to \$174/hour

Engineering & Planning Services

Senior Project Engineer.....	\$202/hour
Engineer/Designer I-V	\$128 to \$189/hour
Planner/Designer I-IV	\$128 to \$174/hour
Technician I-V	\$54 to \$112/hour

Surveying & Mapping Services

Senior Project Surveyor.....	\$202/hour
Project Surveyor I-V	\$128 to \$189/hour
Senior Crew Chief.....	\$145/hour
Crew Chief I-III.....	\$96 to \$131/hour
Crew Member I-II.....	\$68 to \$82/hour
Certified sUAS Pilot.....	\$171/hour
Technician I-V	\$54 to \$112/hour
Senior GIS Analyst	\$145/hour
GIS Analyst.....	\$124/hour
GIS Technician.....	\$97/hour

Environmental & Ecological Services

Senior Environmental/Ecological Consultant	\$202/hour
Environmental Consultant I-V	\$128 to \$191/hour
Technician I-V	\$54 to \$112/hour

Program Management & Construction Advisory Services

Senior Construction Manager	\$202/hour
Construction Manager I-II	\$174 to \$191/hour
Construction Engineer I-II.....	\$128 to \$159/hour
Construction Coordinator.....	\$112/hour
Senior Estimator	\$189/hour
Estimator	\$159/hour
Safety Coordinator	\$128/hour
Technician I-V	\$54 to \$112/hour

Project Administrator I-III	\$87 to \$101/hour
Project Controller	\$89/hour
Principal/Project Executive	\$262/hour
Expert Testimony	\$300/hour

In addition to the labor rates shown above, reimbursable expenses shall be charged in accordance with the attached rate schedule.

Non-Labor Charges – Real Estate & Land Development

Office

24" X 36" bond black and white plots/copies	\$2.50/each
24" X 36" bond black and white mylars.....	\$14/each
24" X 36" color imagery plots/copies	\$26/each
24" X 36" standard color plots/copies	\$14/each
8.5" X 11" black and white plots/copies	\$0.25/each
8.5" X 11" color plots/copies	\$1.50/each
11" X 17" black and white plots/copies	\$0.50/each
11" X 17" color plots/copies	\$2.75/each
County GIS Data.....	cost + 10%
Postage & Shipping.....	cost + 10%
Recording Fees	cost + 10%

Field Equipment

Laser Scanner	\$650/day
Photoionization Detector (PID).....	\$115/day
Ground Penetrating Radar (GPR).....	\$175/day
4-Gas Monitor w/ Remote Sensor	\$85/day
UTV + Trailer.....	\$85/day
Boat.....	\$300 to \$600/day
Unmanned Aircraft System (UAS) Drone (Camera)	\$175/day
Unmanned Aircraft System (UAS) Drone (LIDAR).....	\$1,750/day

Field Materials

Wood Stakes	\$1.25/stake
Iron Pipes.....	\$3.50/pipe
Monuments	cost + 10%

Miscellaneous

Mileage.....	IRS Rate
Auto Rental.....	cost + 10%
Fuel.....	cost + 10%
Air Fare.....	cost + 10%
Lodging [*]	cost + 10%
Meals [*]	cost + 10%
Project Sub-consultants.....	cost + 15%
Misc./Out of Pocket Expenses ^{**}	cost + 10%
Rental Equipment	cost + 15%
Parcel Data	\$0.75/parcel
Technology Fee/Specialized Software by Industry	\$50 to \$100/day

^{*}Travel costs as noted, unless otherwise agreed to as a per diem charge per contract.

^{**}All permit, application, and submittal fees shall be paid directly by the client.

[CONTINUED ON FOLLOWING PAGE]

PLANNING AND LANDSCAPE ARCHITECTURE SERVICES

Rate by Title		
LABOR CODE	LABOR CATEGORY	RATE
320	Principal	275
321	Principal	260
322	Principal	250
323	Principal	240
324	Principal	230
325	Principal	220
300	Associate Principal	230
301	Associate Principal	220
302	Associate Principal	210
303	Associate Principal	200
304	Associate Principal	190
308	Vice President of Operations	190
317	Project Director	230
310	Project Director	225
311	Project Director	200
312	Project Director	190
313	Project Director	180
314	Project Director	170
315	Project Director	160
316	Project Director	150
330	Project Manager	160
331	Project Manager	150
332	Project Manager	140
333	Project Manager	130
334	Project Manager	120
335	Project Manager	110
336	Project Manager	100
340	Designer	130
341	Designer	120
342	Designer	110
343	Designer	100
344	Designer	90
345	Designer	80
347	Planner	90
381	Senior Land Planner	175
350	Landscape Architect	125
351	Landscape Architect	115
352	Landscape Architect	105
353	Landscape Architect	95
360	Production	90
361	Production	80
362	Production	70
363	Production	60
364	Production	50
370	Project Administrator	140
371	Project Administrator	130
372	Project Administrator	120
373	Project Administrator	110
374	Project Administrator	80
375	Project Administrator	60

**EXHIBIT B:
CERTIFICATE OF INSURANCE**

RESOLUTION 2022-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, Artisan Lakes East Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Manatee County, Florida; and

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District's Board of Supervisors ("**Board**") "shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*]," and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT:

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Robert Lee	2024
2	VACANT	2024
3	VACANT	2022
4	Gabriela Pelleova	2022
5	Travis Stagnitta	2022

This year, Seat 3, currently vacant, Seat 4, currently held by Gabriela Pelleova, and Seat 5, currently held by Travis Stagnitta, are subject to election by landowners in November 2022. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER'S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the 3rd day of November 2022, at 3:30 p.m. and located at Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.

3. **PUBLICATION.** The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

RESOLUTION 2022-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its April 7, 2022, meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the District's Local Records Office, located at the office of the District Manager, c/o JPWard and Associates, LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: JimWard@JPWardAssociates.com.

5. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 20th DAY OF APRIL 2022.

ATTEST:

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

James Ward, Secretary

Travis Stagnitta, Chairman

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Artisan Lakes East Community Development District ("**District**") the location of which is generally described as comprising a parcel or parcels of land containing approximately 430.397 acres, bounded on the west by the Esplanade at Artisan Lakes residential development, on the south by Moccasin Wallow Road, on the east by I-75 and Grass Farm Road and on the north by Buckeye Road, in Manatee County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District's Board of Supervisors ("**Board**", and individually, "**Supervisor**"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 3, 2022
TIME: 3:30 PM
PLACE: Artisan Lakes Clubhouse
4725 Los Robles Court
Palmetto, Florida 34221

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, c/o JPWard and Associates, LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: JimWard@JPWardAssociates.com ("**District Manager's Office**"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

James P. Ward
District Manager
Run Date(s): October 9, 2022 & October 16, 2022

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **Thursday, November 3, 2022**

TIME: **3:30 P.M.**

LOCATION: **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221**

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 3, 2022**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Artisan Lakes East Community Development District to be held at Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221, on November 3, 2022, at 3:30 p.m., and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2021), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER 3, 2022

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Artisan Lakes East Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
3		
4		
5		

Date: _____

Signed: _____

Printed Name: _____

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
CDD / HOA MAINTENANCE AGREEMENT**

THIS CDD / HOA MAINTENANCE AGREEMENT is made and entered into this 20th day of April 2022, by and between:

Artisan Lakes East Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Manatee County, Florida, and whose mailing address is c/o JP Ward & Associates, LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308 ("**District**"); and

Artisan Lakes Master Association, Inc., a Florida not-for-profit corporation, whose address is c/o 3922 Coconut Palm Drive, Suite 108, Tampa, Florida 33619 ("**Association**").

RECITALS

WHEREAS, the District was established by ordinance adopted by the Board of County Commissioners of Manatee County, Florida, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended ("**Act**"), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the District presently owns various systems, facilities and infrastructure including, but not limited to, stormwater management improvements and wetlands, and perimeter landscaping, irrigation, hardscape and other improvements; and

WHEREAS, the District desires to provide for the operation, maintenance and repair services as described in **Exhibit A** attached hereto ("**Work**") of the District's improvements described in **Exhibit B** on lands owned by the District from time to time ("**Property**"); and

WHEREAS, the Association is a not-for-profit corporation owning, operating and maintaining various improvements and facilities for the community that the District serves; and

WHEREAS, the residents within the community that are served by both the Association and the District benefit from the improvements and may be required to pay for the cost of the Work, regardless of whether such Work is conducted by the Association or the District; and

WHEREAS, for ease of administration, potential cost savings to property owners and residents and the benefits of full-time, on-site operation and maintenance personnel, the District desires to contract with the Association to provide the Work; and

WHEREAS, the Association represents that it is qualified, either in its own right or through its officers, employees, contractors and/or affiliates, to provide the Work and desires to contract with the District to do so in accordance with the terms of this Agreement.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
CDD / HOA MAINTENANCE AGREEMENT**

SECTION 2. SCOPE OF WORK.

- A. **Work.** Association shall be responsible for providing, or causing to be provided, the Work in an efficient, lawful, and satisfactory manner. All Work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. Association shall be responsible for all of its contractors or subcontractors that perform the Work as if the Association itself were performing such Work.
- B. **Inspection.** Association shall conduct regular inspections of all Property and report any irregularities to the District Manager, or his designated representative, and shall correct any irregularities in accordance with the terms of this Agreement.
- C. **Repair and Maintenance.** Association shall make, or cause to be made, such routine repair work or normal maintenance to the Property as may be required for the operation or physical protection of the Property. Association shall promptly cause emergency repairs to be made when such repairs are necessary for the preservation and safety of persons and/or property, or when the repairs are required to be made to avoid the suspension of any Work. Association shall immediately notify the District Manager, or a designated representative, concerning the need for emergency repairs.
- D. **Investigation and Report of Accidents/Claims.** Association shall promptly investigate and provide a full written report to the District Manager as to all accidents or claims for damage relating to the improvements or the Work. Such report shall at a minimum include a description of any damage or destruction of property and the estimated cost of repair. Association shall cooperate and make any and all reports required by any insurance company or the District in connection with any accident or claim. Association shall not file any claims with the District's insurance company without the prior consent of the District's Board of Supervisors.
- E. **Adherence to District Rules, Regulations and Policies.** Association shall ensure that Association's officers, employees, contractors, and affiliates are familiar with all District policies and procedures and are informed with respect to the rules, regulations and notices as may be promulgated by the District from time to time and Association shall ensure that said persons conform therewith. Association assures the District that all third parties will be dealt with at arm's length, and that the District's interest will be best served at all times.
- F. **Care of the District's Improvements.** Association shall use all due care to protect the property of the District, its residents and landowners from damage by Association or its officers, employees, contractors and affiliates. Association agrees to repair any damage resulting from the activities and work of the Association or its officers, employees, contractors, and affiliates. The District is not responsible for the cost of repairs from damage resulting from the acts or omissions of the Association or its officers, employees, contractors, and affiliates.
- G. **Staffing and Billing.** Association shall be solely responsible for the staffing, budgeting, financing, billing and collection of fees, assessments, service charges, etc., necessary to perform the Work.
- H. **Designation of District Representative.** The District shall designate in writing a person to act as the District's representative with respect to the Work. The District's representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
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and systems pertinent to the Work. The District hereby designates the District Manager to act as its representative.

I. **Reports.** The Association agrees to meet with the District's representative no less than one time per month to walk the Property to discuss conditions, schedules, and items of concern regarding this Agreement. In cooperation with a District approved engineer, the Association shall provide the District with an annual report of the ongoing maintenance of District, as described in **Exhibit A**, by submitting the form in **Exhibit C** no later than September 30th of each year.

SECTION 3. COMPENSATION. The Association shall provide the Work at no cost to the District. The Association shall not be entitled, for any reason, to reimbursement or refund of any funds expended in the performance of its obligations under this Agreement. The Association agrees that there is sufficient consideration for this Agreement because, among other reasons, the Association benefits from the contracting efficiencies in having all of the public and community infrastructure maintained by a single entity.

SECTION 4. TERM. This Agreement commences on the date first written above and continues through April 6, 2023 ("**Initial Term**"). This Agreement shall automatically renew for annual periods thereafter unless terminated pursuant to the terms of this Agreement.

SECTION 5. INSURANCE. The Association and its contractors performing any part of the Work shall maintain or cause to be maintained, at its / or their own expense throughout the term of this Agreement, the following insurance:

- A. Worker's Compensation Insurance in accordance with the laws of the State of Florida.
- B. Commercial General Liability Insurance covering legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability.
- C. Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit for bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Association and/or its contractors of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

SECTION 6. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, Florida Statutes, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

SECTION 7. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Association shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances relating to the Property, including but not limited to any applicable permits or other regulatory approvals.

SECTION 8. LIENS AND CLAIMS. The Association shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Association shall keep the District property free from any materialmen's or mechanic's liens and claims or

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
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notices in respect to such liens and claims, which arise by reason of the Association's performance under this Agreement, and the Association shall immediately discharge any such claim or lien.

SECTION 9. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. Without intending to limit the foregoing, the District shall have a "self-help" remedy whereby, in the event of a default by the Association, the District may provide the Work and charge the cost of the Work to the Association, provided that the District first provide the Association with a reasonable opportunity to cure any default. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

SECTION 10. CUSTOM AND USAGE. It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that each party shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the party seeking to enforce the conditions and agreements in refraining from so doing; and further, that the failure of a party at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

SECTION 11. SUCCESSORS. This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the parties to this Agreement, except as expressly limited in this Agreement.

SECTION 12. TERMINATION.

- A. The District shall have the right to terminate this Agreement effective immediately at any time due to Association's failure to perform in accordance with the terms of this Agreement. In the event of termination by the District for cause, the Association shall be required to provide the District with sufficient funds to provide for the Work contemplated by this Agreement through the end of the District's fiscal year which ends on September 30.
- B. The District shall have the right to terminate this Agreement upon thirty (30) days written notice without a showing of cause. In the event of termination without cause, the Association shall have no further financial obligation to the District.
- C. The Association shall have the right to terminate this Agreement upon sixty (60) days written notice without a showing of cause. In the event of termination by the Association, the Association shall be required to provide the District with sufficient funds to provide for the Work contemplated by this Agreement through the end of the District's fiscal year which ends on September 30.

Regardless of which party terminates this Agreement and for what purpose, the Association and the District shall cooperate in effectuating a transfer of the obligations under this Agreement including the assignment of maintenance contracts and the transfer of all documentation associated with the provision of Work hereunder including warranty documentation.

SECTION 13. PERMITS AND LICENSES. All permits and licenses required by any governmental agency for the operation and maintenance of the District's improvements shall be obtained and paid for by the District.

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SECTION 14. ASSIGNMENT. No party may assign this Agreement without the prior written approval of the other. Any purported assignment without such written consent shall be void.

SECTION 15. INDEPENDENT CONTRACTOR STATUS. In all matters relating to this Agreement, the Association shall be acting as an independent contractor. Neither the Association nor employees of the Association, if there are any, are employees of the District. The Association agrees to assume all liabilities or obligations imposed by any applicable laws with respect to employees of the Association, if there are any, in the performance of this Agreement. The Association shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Association shall have no authority to represent the District as an agent, employee, or in any other capacity.

SECTION 16. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 17. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the District and Association relating to the subject matter of this Agreement.

SECTION 18. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Association.

SECTION 19. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Association, both the District and the Association have complied with all the requirements of law, and both the District and the Association have full power and authority to comply with the terms and provisions of this instrument.

SECTION 20. NOTICES. All notices, requests, consents, and other communications under this Agreement (“**Notices**”) shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, certified/registered mail, or overnight delivery service, to the parties, at the addresses first set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Association may deliver Notice on behalf of the District and the Association, respectively. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

SECTION 21. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the District and the Association, and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Association any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
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contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Association and their respective representatives, successors and assigns.

SECTION 22. APPLICABLE LAW AND VENUE. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Venue for any dispute shall be in a court of appropriate jurisdiction in Manatee County, Florida.

SECTION 23. PUBLIC RECORDS. The Association understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Association agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Association acknowledges that the designated public records custodian for the District is its District Manager (“**Public Records Custodian**”). Among other requirements and to the extent applicable by law, the Association shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Association does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Association’s possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Association, the Association shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF THE ASSOCIATION HAS QUESTIONS REGARDING THE APPLICATION OF
CHAPTER 119, FLORIDA STATUTES, TO THE ASSOCIATION’S DUTY TO
PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE
PUBLIC RECORDS CUSTODIAN AT C/O JP WARD & ASSOCIATES, LLC, 2301
NE 37TH STREET, FORT LAUDERDALE, FLORIDA 33308 PHONE (954) 658-
4900 , AND E-MAIL JIM.WARD@JPWARDASSOCIATES.COM.**

SECTION 24. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

SECTION 25. ARM’S LENGTH TRANSACTION. This Agreement has been negotiated fully between the District and the Association as an arm’s length transaction. The District and the Association participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
CDD / HOA MAINTENANCE AGREEMENT**

SECTION 26. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

IN WITNESS WHEREOF, the parties execute this Agreement to be effective the day and year first written above.

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT
DISTRICT**

By: Travis Stagnitta

Its: Chairperson

ARTISAN LAKES MASTER ASSOCIATION, INC.

By: _____

Its: _____

- EXHIBIT A: Scope of Work**
- EXHIBIT B: Map of District Assets/Improvements**
- EXHIBIT C: Affidavit and Annual HOA Maintenance Report**

EXHIBIT A
SCOPE OF WORK

Exhibit "A"
Stormwater Management System Maintenance
Scope of Work

The following are the Stormwater Management Systems (SWM) maintenance items to be performed by the specified Maintenance Entity:

Weekly Occurrence Maintenance Task

- Mow and maintain landscaping along pond banks
 - Minimum extents are from pond water's edge to top of bank
 - Weekly from April 1st thru October 31st
 - Every other week from November 1st thru March 31st
 - Total of 42 occurrences per calendar year
- Spray / Treat open water areas for nuisance vegetation species, algae, etc. in accordance with applicable Agency Standards
 - Beneficial and aesthetic vegetation species to be reviewed with District and Association prior to removal
- Inspect and maintain pond bank slopes / stability; Remove any sediment in pond resulting from washouts
- Inspect and maintain littoral shelves as applicable to site
- Maintain functionality and remove trash / other foreign debris as needed
- Remove vegetation / debris from stormwater infrastructure (inlets, outlets, structures, pipes, clean outs, underdrain systems, etc.); Remove any sediment downstream of outfall resulting from washouts

Monthly Occurrence Maintenance Task

- Inspect and maintain stormwater infrastructure
 - Flush / Clean stormwater infrastructure as needed (including underdrain systems)
- Inspect Control Structures to ensure performing intended function (baffle, skimmer, grates, chains, weir openings, etc.)
- Provide Summary Report of the maintenance activities completed for the calendar month
 - Provide documentation (inspection reports, pictures, receipts, etc.)

Annual Occurrence Maintenance Task

- Provide Summary Report of the yearly maintenance activities as requested by Board

Occurrence As Required Maintenance Task

- Inspect and maintain trail system as applicable to site
 - Occurrence Quarterly and/or as required by Parties
- Inspect wetland / wetland mitigation areas, ensure compliance with Agency standards, maintain stormwater function within overall system, maintenance of vegetation
 - Occurrence Twice Annually and/or as required by Permit
- Inspect SWM system for compliance with applicable Water Management District (WMD) Environmental Resource Permit (Permit) and permit monitoring reporting
 - Occurrence Twice Annually and/or as required by Permit

- Submit “Operation and Maintenance Inspection Certification” within 30 days of any SWM system failure or deviation from the Permit
- Inspect SWM system for compliance with applicable County and local Agency standards
- Submit Inspection/Maintenance Reports to WMD as required by Permit
 - (typically every five years for retention or wet detention systems)
- Provide supplementary information (reports, records, pictures, receipts, documentation, etc.) to support preparation of SWM Reports as may be required per FL Statutes (including but not limited to, 189.08) and FAC (including but not limited to, 62-40.431)
- Inspection of SWM following major storm event to ensure function maintained. Provision of a “Major Storm Response Plan”. Plan prepared by Maintenance Entity shall generally provide for but not be limited to following;
 - Upon Storm conclusion, estimated schedule that inspection of stormwater infrastructure will occur
 - Evaluation that stormwater infrastructure is able to function as intended
 - If applicable, estimated costs to ensure stormwater infrastructure is in compliance with intended function
 - Evaluation of ponds and wetlands for potential environmental concerns
 - Summary Report documenting the results of the Storm and post remedial actions as applicable

The term “pond” above includes all aspects of the SWM system needed to provide storage or conveyance for stormwater runoff (wet/dry SWM ponds, floodplain compensation ponds, ditches, canals, lakes, etc.).

The term “control structure” above includes all methods of controlling water levels and discharges for the SWM system (concrete structures, weir walls, geoweb weirs, spillways, etc.).

Agency approved chemicals and methods shall be utilized for appropriate maintenance of the SWM.

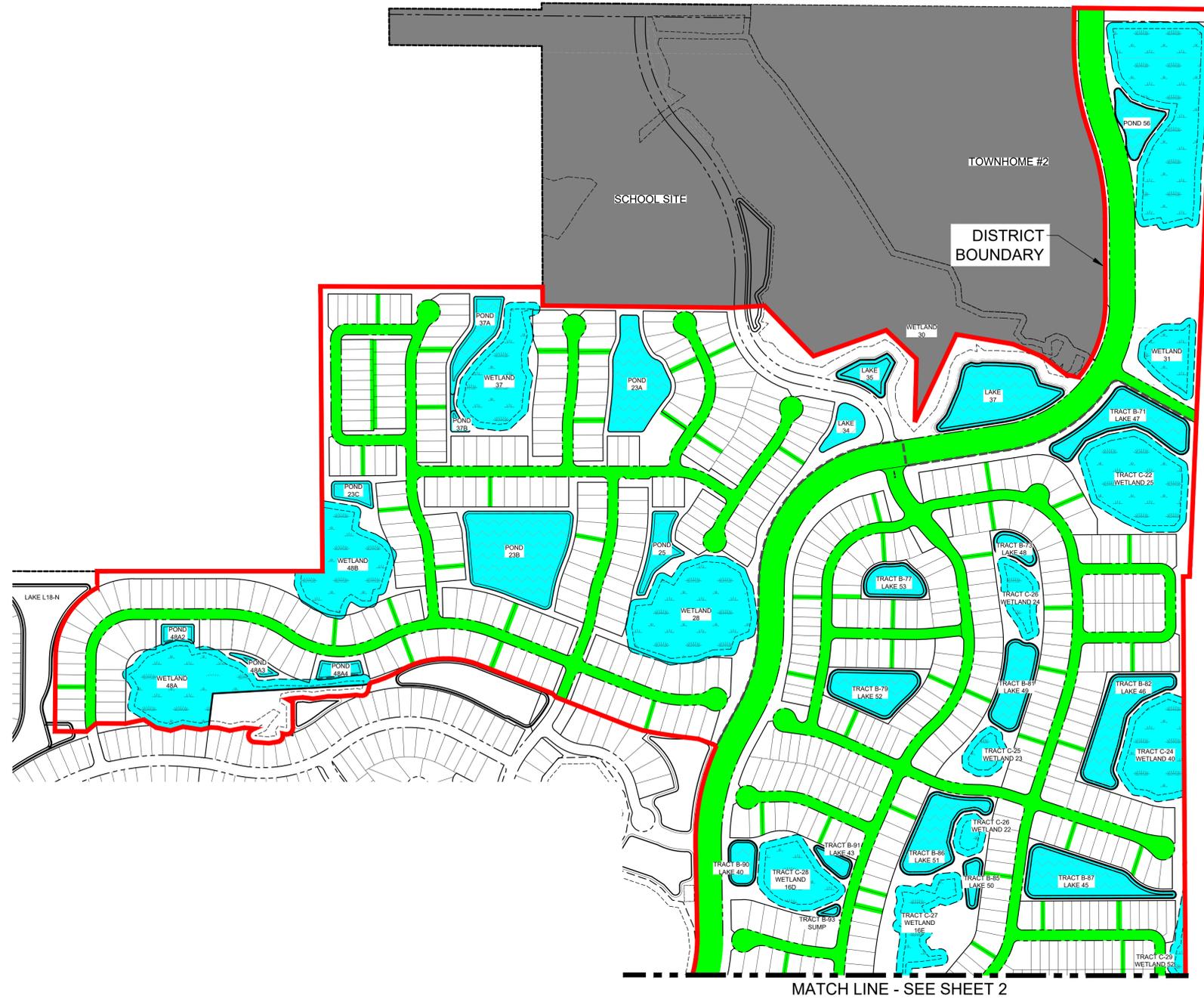
All nuisance vegetation removed by physical or mechanical means shall be hauled away and disposed of

Nuisance vegetation shall be removed from all equipment prior to subsequent entry into other areas of SWM to preclude introduction of nuisance vegetation into other ponds

EXHIBIT B
MAP OF DISTRICT ASSETS/IMPROVEMENTS

**STORMWATER MANAGEMENT
SYSTEM LEGEND**

-  STORMWATER POND
(CDD OWNED TRACT)
-  WETLAND
(CDD OWNED TRACT)
-  DRAINAGE MAINTENANCE
AREA
(CDD GRANTED ACCESS)

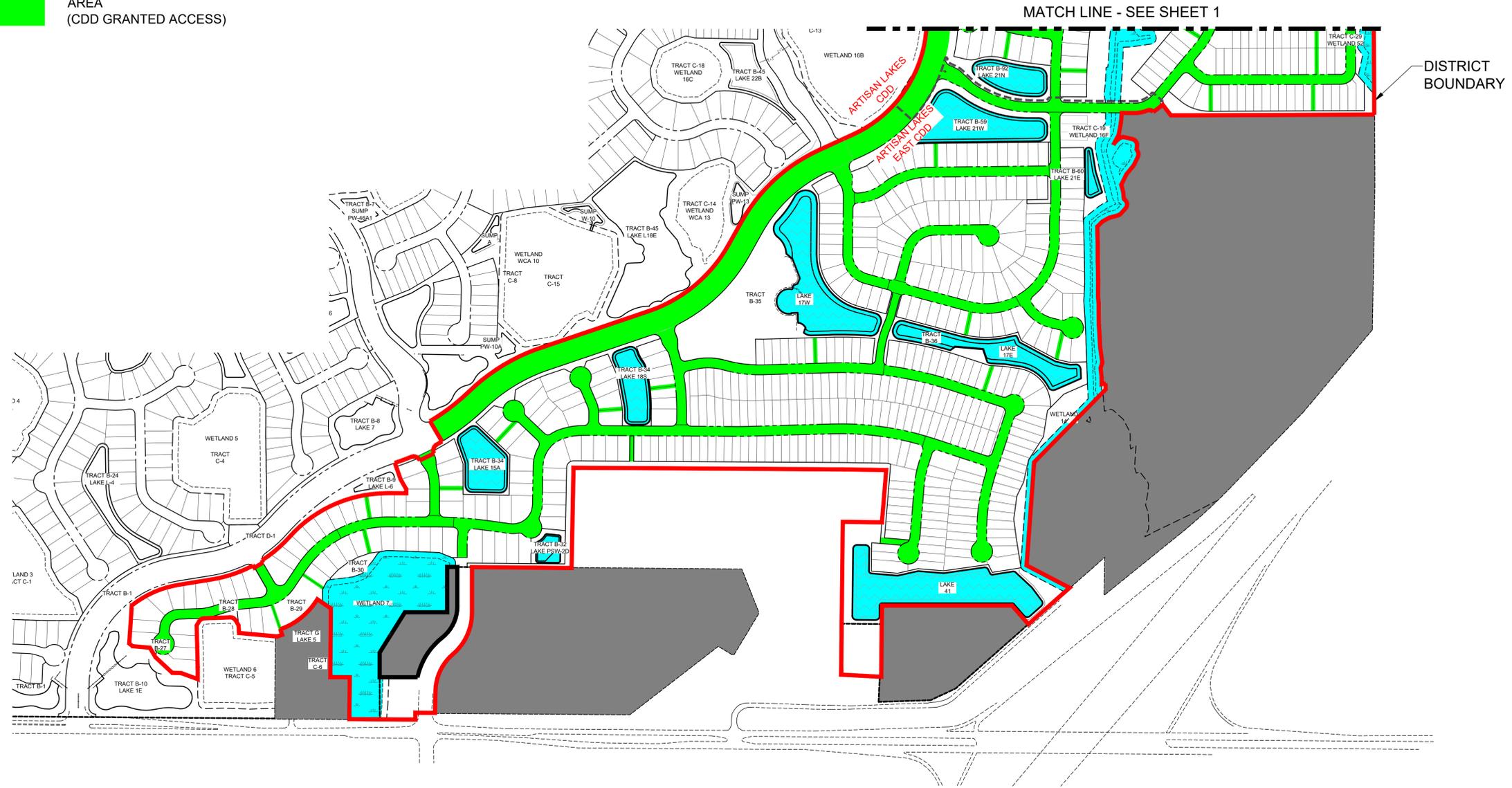


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STORMWATER MANAGEMENT SYSTEM LEGEND

-  STORMWATER POND
(CDD OWNED TRACT)
-  WETLAND
(CDD OWNED TRACT)
-  DRAINAGE MAINTENANCE AREA
(CDD GRANTED ACCESS)



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ARTISAN LAKES EAST CDD OWNERSHIP & MAINTENANCE EXHIBIT

**EXHIBIT C
AFFIDAVIT AND ANNUAL HOA MAINTENANCE REPORT**

AFFIDAVIT OF MAINTENANCE SERVICES

STATE OF _____

COUNTY OF _____

The undersigned, _____, as Authorized Signatory of the Artisan Lakes Master Association, Inc., a Florida not for profit corporation ("**HOA**"), after being duly sworn does hereby swear or affirm:

1. That attached hereto is a true and correct copy of the annual records related to the maintenance of the Artisan Lakes East Community Development District ("**District**") stormwater system.
2. The attached Annual HOA Maintenance Report dated _____ ("**HOA Maintenance Report**") describes certain District improvements that the HOA is maintaining, and the relevant services provided during the previous fiscal year to maintain compliance with applicable permits, as well as government and agency standards.
3. Pursuant to the HOA/CDD Maintenance Agreement dated _____ between District and HOA ("**Agreement**"), HOA has expended funds to maintain and repair certain District infrastructure improvements described in the Agreement. The attached HOA Maintenance Report accurately identifies the completed work and accurately describes the current status of the District improvements as it relates to compliance.
4. In making this affidavit, I understand that the District intends to rely on this affidavit for purposes of ensuring the District improvements are maintained consistent with all applicable permits as well as government and agency standards.

I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

Executed this ___ day of _____, 20__.

_____, Authorized Signatory

STATE OF FLORIDA

COUNTY OF _____

Sworn to and subscribed before me by means of physical presence or online notarization this ___ day of _____, 20__, by _____ as Authorized Signatory of _____, a Florida not for profit corporation, on its behalf. Whose signature appears hereabove, is personally known to me or produced _____ as identification.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or Stamped)

Exhibit A – Annual HOA Maintenance Report

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2022

FISCAL YEAR 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Artisan Lakes East Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending January 31, 2022**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 137,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,323
Debt Service Fund								
Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Sinking Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Reserve Account								
Series 2018	-	198,954	-	-	-	-	-	198,954
Series 2021-1	-	-	165,483	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	186,469
Revenue								
Series 2018	-	335,201	-	-	-	-	-	335,201
Series 2021-1	-	-	2	-	-	-	-	2
Prepayment Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Capitalized Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	3	-	-	-	-	3
Series 2021-2	-	-	231,826	-	-	-	-	231,826
Construction Account	-	-	-	148,657	11,867,756	-	-	12,016,414
Cost of Issuance Account	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	31,514	-	-	-	-	-	31,514
Debt Service Fund(s)	-	-	-	-	-	-	-	-

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending January 31, 2022**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Accounts Receivable	-	-	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	565,669	565,669	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	18,064,331	18,064,331	
Total Assets	<u>\$ 137,323</u>	<u>\$ 565,669</u>	<u>\$ 583,783</u>	<u>\$ 148,657</u>	<u>\$ 11,867,756</u>	<u>\$ 18,630,000</u>	<u>\$ 31,933,189</u>	

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending January 31, 2022**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-							-
General Fund	-							-
Debt Service Fund(s)	31,514							31,514
Due to Developer	-							-
Unamortized Prem/Discount on Bonds	-				339,530			339,530
Bonds Payable								
Current Portion								
Series 2018						\$100,000		100,000
Series 2021						\$125,000		125,000
Long Term								
Series 2018						\$5,770,000		5,770,000
Series 2021						\$12,635,000		12,635,000
Total Liabilities	\$ 31,514	\$ -	\$ -	\$ -	\$ 339,530	\$ 18,630,000		\$ 19,001,045
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance								
Restricted								
Beginning: October 1, 2021 (Unaudited)	-	357,544	721,584	148,655	11,528,027	-		12,755,810
Results from Current Operations	-	208,126	(137,802)	2	198	-		70,525
Unassigned								
Beginning: October 1, 2021 (Unaudited)	39,098	-	-	-	-	-		39,098
Results from Current Operations	66,711	-	-	-	-	-		66,711
Total Fund Equity and Other Credits	\$ 105,809	\$ 565,669	\$ 583,783	\$ 148,657	\$ 11,528,226	\$ -		\$ 12,932,144
Total Liabilities, Fund Equity and Other Credits	\$ 137,323	\$ 565,669	\$ 583,783	\$ 148,657	\$ 11,867,756	\$ 18,630,000		\$ 31,933,189

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest							
Interest - General Checking	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	401	5,523	72,024	7,566	85,515	95,585	89%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Miscellaneous Revenue							
Developer Contribution	-	-	-	-	-	-	N/A
Intragovernmental Transfer In							
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 401	\$ 5,523	\$ 72,024	\$ 7,566	\$ 85,515	\$ 95,585	89%
Expenditures and Other Uses							
Executive							
Professional Management	1,806	1,806	1,806	1,806	7,222	20,000	36%
Financial and Administrative							
Audit Services	-	-	-	-	-	5,200	0%
Accounting Services	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	1,000	0%
Other Contractual Services							
Legal Advertising	82	-	-	-	82	3,000	3%
Trustee Services	-	-	-	-	-	11,600	0%
Dissemination Agent Services	-	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	-	N/A
Bank Service Fees	53	22	22	-	97	360	27%
Communications & Freight Services							

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Postage, Freight & Messenger	43	-	45	-	88	750	12%
Computer Services - Website Development	-	-	-	-	-	2,000	0%
Insurance	5,570	-	-	-	5,570	5,800	96%
Printing & Binding		266	194		460	700	66%
Subscription & Memberships	175	-	-	-	175	175	100%
Legal Services							
Legal - General Counsel	-	358	24	-	381	7,500	5%
Legal - Series 2021 Bonds	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	720	3,484	58	-	4,262	-	N/A
Other General Government Services							
Engineering Services	-	183	285	-	467.50	7,500	6%
Contingencies	-	-	-	-	-	14,000	0%
Capital Outlay	-	-	-	-	-	-	N/A
Reserves							
Operational Reserves (Future Years)					-	10,000	0%
Other Fees and Charges	-	-	-	-	-	-	N/A
Discounts/Collection Fees					-	-	
Sub-Total:	8,448	6,117	2,433	1,806	18,804	95,585	20%
Total Expenditures and Other Uses:	\$ 8,448	\$ 6,117	\$ 2,433	\$ 1,806	\$ 18,804	\$ 95,585	20%
Net Increase/ (Decrease) in Fund Balance	(8,047)	(594)	69,592	5,760	66,711	-	
Fund Balance - Beginning	39,098	31,051	30,457	100,048	39,098	-	
Fund Balance - Ending	\$ 31,051	\$ 30,457	\$ 100,048	\$ 105,809	105,809	\$ -	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	3	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	2	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	N/A
Special Assessments - Prepayments							
Special Assessments - On Roll	1,672	23,007	300,002	31,514	356,196	398,031	89%
Special Assessments - Off Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Debt Proceeds							
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,674	\$ 23,008	\$ 300,003	\$ 31,515	\$ 356,201	\$ 398,031	N/A
Expenditures and Other Uses							
Debt Service							
 Principal Debt Service - Mandatory							
Series 2018	-	-	-	-	-	100,000	0%
 Principal Debt Service - Early Redemptions							
Series 2018	-	-	-	-	-	-	N/A
 Interest Expense							
Series 2018	-	148,075	-	-	148,075	296,150	50%
Due to Developer							
	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)							
	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 148,075	\$ -	\$ -	148,075	\$ 396,150	N/A
Net Increase/ (Decrease) in Fund Balance	1,674	(125,067)	300,003	31,515	208,126	1,881	
Fund Balance - Beginning	357,544	359,217	234,151	534,154	357,544	-	
Fund Balance - Ending	\$ 359,217	\$ 234,151	\$ 534,154	\$ 565,669	565,669	\$ 1,881	

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Reserve Account - Series 2021-1	1	1	1	1	3	-	N/A
Reserve Account - Series 2021-2	1	1	1	1	3	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-1	0	0	-	-	1	-	N/A
Capitalized Interest Account - Series 2021-2	1	1	1	1	4	-	N/A
Special Assessments - Prepayments							
Special Assessments - On Roll	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3	\$ 3	\$ 2	\$ 2	\$ 11	\$ -	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2021-1	-	-	-	-	-	-	N/A
Series 2021-2	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions							
Series 2021-1	-	-	-	-	-	-	N/A
Series 2021-2	-	-	-	-	-	-	N/A
Interest Expense							
Series 2021-1	-	64,404	-	-	64,404	-	N/A
Series 2021-2	-	73,408	-	-	73,408	-	N/A
Due to Developer	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 137,813	\$ -	\$ -	137,813	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	3	(137,809)	2	2	(137,802)	-	
Fund Balance - Beginning	721,584	721,587	583,778	583,780	721,584	-	
Fund Balance - Ending	\$ 721,587	\$ 583,778	\$ 583,780	\$ 583,783	583,783	\$ -	

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes East Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	-	-	-	-	-	\$ -	N/A
Interest Income							
Construction Account	1	1	1	1	2	\$ -	N/A
Cost of Issuance	-	-	-	-	-	\$ -	N/A
Debt Proceeds							
	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)							
	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ -	N/A
Expenditures and Other Uses							
Executive							
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services							
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services							
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other General Government Services							
Stormwater Mgmt-Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay							
Construction - Capital Outlay							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Cost of Issuance							
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ -	
Fund Balance - Beginning	\$ 148,655	\$ -	\$ 1	\$ 1	\$ 148,655	\$ -	
Fund Balance - Ending	\$ 1	\$ 1	\$ 2	\$ 148,657	\$ -		

Prepared by:

JPWARD and Associates, LLC

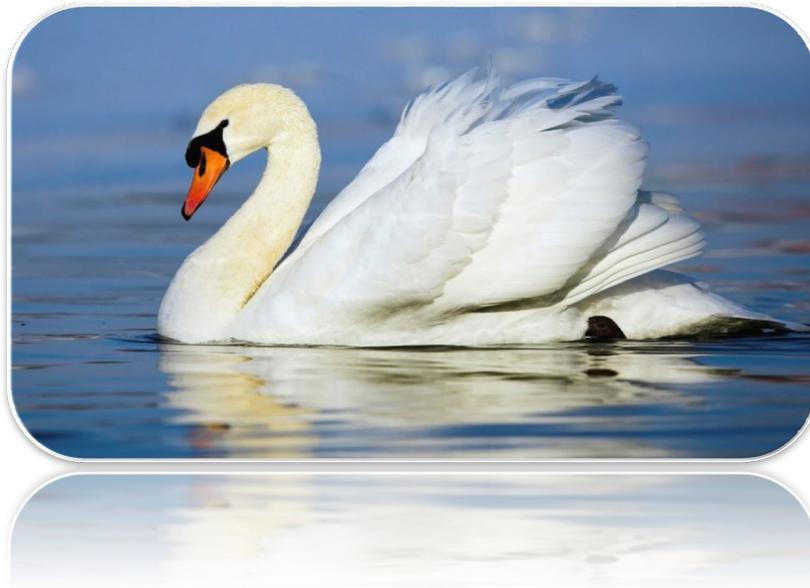
Artisan Lakes East Community Development District
Capital Projects Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	-	-	-	-	-	\$ -	N/A
Interest Income							
Construction Account	49	50	49	50	198	\$ -	N/A
Cost of Issuance	0	-	-	-	0	\$ -	N/A
Debt Proceeds	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 49	\$ 50	\$ 49	\$ 50	\$ 198	\$ -	N/A
Expenditures and Other Uses							
Executive							
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services							
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services							
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other General Government Services							
Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay							
Construction - Capital Outlay	\$ -	\$ -	N/A				
Cost of Issuance							
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	N/A				
Net Increase/ (Decrease) in Fund Balance	\$ 49	\$ 50	\$ 49	\$ 50	\$ 198	-	
Fund Balance - Beginning	\$ 11,528,027	\$ 11,528,076	\$ 11,528,127	\$ 11,528,176	\$ 11,528,027	-	
Fund Balance - Ending	\$ 11,528,076	\$ 11,528,127	\$ 11,528,176	\$ 11,528,226	\$ 11,528,226	\$ -	

Prepared by:

JPWARD and Associates, LLC

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - FEBRUARY 2022

FISCAL YEAR 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Artisan Lakes East Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending February 28, 2022**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 140,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,171
Debt Service Fund								
Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Sinking Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Reserve Account								
Series 2018	-	198,954	-	-	-	-	-	198,954
Series 2021-1	-	-	165,483	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	186,469
Revenue								
Series 2018	-	366,718	-	-	-	-	-	366,718
Series 2021-1	-	-	3	-	-	-	-	3
Prepayment Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Capitalized Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	3	-	-	-	-	3
Series 2021-2	-	-	231,828	-	-	-	-	231,828
Construction Account					148,658	11,867,807		12,016,465
Cost of Issuance Account					-	-		-
Due from Other Funds								
General Fund	-	33,648	-	-	-	-	-	33,648
Debt Service Fund(s)	-	-	-	-	-	-	-	-

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending February 28, 2022**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Accounts Receivable	-	-	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	599,320	599,320	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	18,030,680	18,030,680	
Total Assets	<u>\$ 140,171</u>	<u>\$ 599,320</u>	<u>\$ 583,785</u>	<u>\$ 148,658</u>	<u>\$ 11,867,807</u>	<u>\$ 18,630,000</u>	<u>\$ 31,969,740</u>	

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending February 28, 2022**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-							-
General Fund	-							-
Debt Service Fund(s)	33,648							33,648
Due to Developer	-							-
Unamortized Prem/Discount on Bonds	-				339,530			339,530
Bonds Payable								
Current Portion								
Series 2018						\$100,000		100,000
Series 2021						\$125,000		125,000
Long Term								
Series 2018						\$5,770,000		5,770,000
Series 2021						\$12,635,000		12,635,000
Total Liabilities	<u>\$ 33,648</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>	<u>\$ 18,630,000</u>		<u>\$ 19,003,178</u>
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance								
Restricted								
Beginning: October 1, 2021 (Unaudited)	-	357,544	721,584	148,655	11,528,027	-		12,755,810
Results from Current Operations	-	241,776	(137,799)	3	249	-		104,229
Unassigned								
Beginning: October 1, 2021 (Unaudited)	39,098	-	-	-	-	-		39,098
Results from Current Operations	67,426	-	-	-	-	-		67,426
Total Fund Equity and Other Credits	<u>\$ 106,523</u>	<u>\$ 599,320</u>	<u>\$ 583,785</u>	<u>\$ 148,658</u>	<u>\$ 11,528,276</u>	<u>\$ -</u>		<u>\$ 12,966,562</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 140,171</u>	<u>\$ 599,320</u>	<u>\$ 583,785</u>	<u>\$ 148,658</u>	<u>\$ 11,867,807</u>	<u>\$ 18,630,000</u>		<u>\$ 31,969,740</u>

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2022

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest								
Interest - General Checking	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	401	5,523	72,024	7,566	8,078	93,593	95,585	98%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue								
Developer Contribution						-	-	N/A
Intragovernmental Transfer In								
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 401	\$ 5,523	\$ 72,024	\$ 7,566	\$ 8,078	\$ 93,593	\$ 95,585	98%
Expenditures and Other Uses								
Executive								
Professional Management	1,806	1,806	1,806	1,806	1,806	9,028	20,000	45%
Financial and Administrative								
Audit Services	-	-	-	-	500	500	5,200	10%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	1,000	0%
Other Contractual Services								
Legal Advertising	82	-	-	-	-	82	3,000	3%
Trustee Services	-	-	-	-	-	-	11,600	0%
Dissemination Agent Services	-	-	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Service Fees	53	22	22	-	10	107	360	30%
Communications & Freight Services								

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2022

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Postage, Freight & Messenger	43	-	45	-	-	88	750	12%
Computer Services - Website Development	-	-	-	-	-	-	2,000	0%
Insurance	5,570	-	-	-	-	5,570	5,800	96%
Printing & Binding		266	194		-	460	700	66%
Subscription & Memberships	175	-	-	-	-	175	175	100%
Legal Services								
Legal - General Counsel	-	358	24	-	2,834	3,215	7,500	43%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	720	3,484	58	-	747	5,009	-	N/A
Other General Government Services								
Engineering Services	-	183	285	-	1,468	1,935.00	7,500	26%
Contingencies	-	-	-	-	-	-	14,000	0%
Capital Outlay	-	-	-	-	-	-	-	N/A
Reserves								
Operational Reserves (Future Years)						-	10,000	0%
Other Fees and Charges	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees						-	-	
Sub-Total:	8,448	6,117	2,433	1,806	7,364	26,168	95,585	27%
Total Expenditures and Other Uses:	\$ 8,448	\$ 6,117	\$ 2,433	\$ 1,806	\$ 7,364	\$ 26,168	\$ 95,585	27%
Net Increase/ (Decrease) in Fund Balance	(8,047)	(594)	69,592	5,760	715	67,426	-	
Fund Balance - Beginning	39,098	31,051	30,457	100,048	105,809	39,098	-	
Fund Balance - Ending	\$ 31,051	\$ 30,457	\$ 100,048	\$ 105,809	\$ 106,523	106,523	\$ -	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2022

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income								
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	1	4	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	3	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments								
Special Assessments - On Roll	1,672	23,007	300,002	31,514	33,648	389,844	398,031	98%
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Debt Proceeds								
-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In								
-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,674	\$ 23,008	\$ 300,003	\$ 31,515	\$ 33,650	\$ 389,851	\$ 398,031	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2018	-	-	-	-	-	-	100,000	0%
Principal Debt Service - Early Redemptions								
Series 2018	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2018	-	148,075	-	-	-	148,075	296,150	50%
Due to Developer								
-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)								
-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 148,075	\$ -	\$ -	\$ -	148,075	\$ 396,150	N/A
Net Increase/ (Decrease) in Fund Balance	1,674	(125,067)	300,003	31,515	33,650	241,776	1,881	
Fund Balance - Beginning	357,544	359,217	234,151	534,154	565,669	357,544	-	
Fund Balance - Ending	\$ 359,217	\$ 234,151	\$ 534,154	\$ 565,669	\$ 599,320	599,320	\$ 1,881	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2022

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income								
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Reserve Account - Series 2021-1	1	1	1	1	1	3	-	N/A
Reserve Account - Series 2021-2	1	1	1	1	1	4	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-1	0	0	-	-	-	1	64,406	0%
Capitalized Interest Account - Series 2021-2	1	1	1	1	1	5	189,316	0%
Special Assessments - Prepayments								
Special Assessments - On Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Developer Contributions - Taylor Morrison	-	-	-	-	-	-	326,945	0%
Debt Proceeds	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3	\$ 3	\$ 2	\$ 2	\$ 2	\$ 13	\$ 580,667	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2021-1	-	-	-	-	-	-	125,000	N/A
Series 2021-2	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions								
Series 2021-1	-	-	-	-	-	-	-	N/A
Series 2021-2	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2021-1	-	64,404	-	-	-	64,404	166,096	N/A
Series 2021-2	-	73,408	-	-	-	73,408	189,316	N/A
Due to Developer	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 137,813	\$ -	\$ -	\$ -	\$ 137,813	\$ 480,412	N/A
Net Increase/ (Decrease) in Fund Balance	3	(137,809)	2	2	2	(137,799)	100,255	
Fund Balance - Beginning	721,584	721,587	583,778	583,780	583,783	721,584	-	
Fund Balance - Ending	\$ 721,587	\$ 583,778	\$ 583,780	\$ 583,783	\$ 583,785	\$ 583,785	\$ 100,255	

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes East Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2022

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	-	-	-	-	-	-	\$ -	N/A
Interest Income								
Construction Account	1	1	1	1	1	3	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds								
	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)								
	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 1	\$ 3	\$ -	N/A				
Expenditures and Other Uses								
Executive								
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services								
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services								
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other General Government Services								
Stormwater Mgmt-Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay								
Construction - Capital Outlay								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Cost of Issuance								
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	N/A					
Net Increase/ (Decrease) in Fund Balance	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3	\$ -	
Fund Balance - Beginning	\$ 148,655	\$ -	\$ 1	\$ 1	\$ 2	\$ 148,655	\$ -	
Fund Balance - Ending	\$ 1	\$ 1	\$ 1	\$ 2	\$ 3	\$ 148,658	\$ -	

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes East Community Development District
Capital Projects Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2022

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	-	-	-	-	-	-	\$ -	N/A
Interest Income								
Construction Account	49	50	49	50	50	249	\$ -	N/A
Cost of Issuance	0	-	-	-	-	0	\$ -	N/A
Debt Proceeds	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 49	\$ 50	\$ 49	\$ 50	\$ 50	\$ 249	\$ -	N/A
Expenditures and Other Uses								
Executive								
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services								
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services								
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other General Government Services								
Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay								
Construction - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Cost of Issuance								
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	N/A					
Net Increase/ (Decrease) in Fund Balance	\$ 49	\$ 50	\$ 49	\$ 50	\$ 50	\$ 249	-	
Fund Balance - Beginning	\$ 11,528,027	\$ 11,528,076	\$ 11,528,127	\$ 11,528,176	\$ 11,528,226	\$ 11,528,027	\$ -	
Fund Balance - Ending	\$ 11,528,076	\$ 11,528,127	\$ 11,528,176	\$ 11,528,226	\$ 11,528,276	\$ 11,528,276	\$ -	