

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## MEETING AGENDA

MAY 2, 2024

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

April 25, 2024

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 **Thursday, May 2, 2024, at 3:30 P.M.** at the **Eaves Bend at Artisan Lakes, 5967 Maidenstone Way, Palmetto, FL 34221.**

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

<https://districts.webex.com/districts/j.php?MTID=m007e5aaf8ddb39f0d65da182950f9>

Access Code: **2331 046 4280** Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2331 046 4280**, password: **Jpward (579274** from phones) to join the meeting.

## Agenda

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1. Call to order & roll call.
2. Notice of Advertisement of Public Hearings.
3. Consideration of Minutes:
  - I. March 7, 2024 – Regular Meeting Minutes.
4. **PUBLIC HEARINGS.**
  - a. **FISCAL YEAR 2025 BUDGET.**
    - I. Public Comment and Testimony.
    - II. Board Comment.
    - III. Consideration of **Resolution 2024-10**, a Resolution of the Board of Supervisors adopting the annual appropriation and budget for Fiscal Year 2025.

- b. FISCAL YEAR 2025 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY.**
    - I. Public Comment and Testimony.
    - II. Board Comment.
    - III. Consideration of **Resolution 2024-11**, a Resolution of the Board of Supervisors imposing special assessments, adopting an assessment roll, and approving the general fund special assessment methodology.
5. Consideration of **Resolution 2024-12**, a Resolution of the Board of Supervisors designating dates, time, and location for regular meeting of the Board of Supervisors for Fiscal Year 2025.
6. Consideration of **Resolution 2024-13**, a Resolution of the Board of Supervisors 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.
7. Consideration of **Resolution 2024-14**, a Resolution of the Board of Supervisors of the Artisan Lakes East Community Development District implementing section 190.006(3), Florida Statutes, and requesting that the Manatee County Supervisor of Elections begin conducting the District's General Elections; Providing for compensation; setting forth the terms of office; authorizing Notice of the Qualifying period; and providing for severability and an effective date.
8. Consideration of Proposals to provide Audit Services to the District for the Fiscal Years 2024-2028.
9. Staff Reports.
  - I. District Attorney.
  - II. District Engineer.
    - a) Update of SWFWMD Permits (Status of Statements of Completion).
  - III. District Manager.
    - a) New performance reporting requirements for CDD's.
    - b) Supervisor of Elections Qualified Elector Report dated April 15, 2024.
    - c) Florida Law changes to Form-1 filings.
    - d) Update on Fiscal Year 2024 Meeting Schedule
      1. Candidate Qualifying period: June 10 through June 14, 2024 (Seats 2&3).
      2. Last Landowners Election – November 7, 2024 (Seat 1).
    - e) Financial Statement for period ending February 29, 2024 (unaudited).
    - f) Financial Statement for period ending March 31, 2024 (unaudited).
10. Supervisor's Requests and Audience Comments.
11. Adjournment.

### **Staff Review**

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

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The second order of business is the Notice of Advertisement of the Public Hearing.

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The third order of business is consideration of Minutes from the Artisan Lakes East Board of Supervisors Regular Meeting held on March 7, 2024.

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The fourth order of business are two (2) required Public Hearings to consider the adoption of the District’s Fiscal Year 2025 Budget, Assessments, General Fund Special Assessment Methodology. The first Public Hearing deals with the adoption of the Fiscal Year 2025 Budget which includes the General Fund operations. In the way of background, the Board approved the Fiscal Year 2025 Budget at the February 1, 2024, meeting, solely for the purpose of permitting the District to move through the process towards this hearing to adopt the Budget and set the final assessment rates for the ensuing Fiscal Year. There have been no changes to the proposed budget after the proposed budget was approved by the Board. At the conclusion of the first Public Hearing related to the adoption of the Budget, I will ask the Board to consider the adoption of **Resolution 2024-10**, which is the resolution adopting the Fiscal Year 2025 Fiscal Budget.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2025 Budget. **Resolution 2024-11** does essentially three (3) things: (I) first, it imposes the special assessments for the general fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Manatee County Tax Collector; (II) secondly, permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2024-10**; and (III) finally, it approves the General Fund Special Assessment Methodology. At the conclusion of the second Public Hearing, I will ask the Board to consider the adoption of **Resolution 2024-10**, which is the resolution imposing special assessments, adopting an assessment roll, and approving the general fund special assessment methodology.

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The fifth order of business is the consideration of **Resolution 2024-11**, a Resolution of the Board of Supervisors adopting setting the proposed meeting schedule for Fiscal Year 2025. As you may re-call, to the extent that the District has a regular meeting schedule the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year. The proposed meeting schedule is for the first Thursday of each month at **3:30 P.M. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

***The Fiscal Year 2025 schedule is as follows:***

October 3, 2024	November 7, 2024: Landowner’s Election
December 5, 2024	February 6, 2025
<b>March 6, 2025</b>	April 3, 2025
<b>May 1, 2025</b>	June 5, 2025
August 7, 2025	September 4, 2025

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The sixth order of business is the consideration of **Resolution 2024-12**, a Resolution of the Board of Supervisors 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.

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The seventh order of business is the consideration of **Resolution 2024-13**, a Resolution of the Board of Supervisors of the Artisan Lakes East Community Development District implementing section 190.006(3), Florida Statutes, and requesting that the Manatee County Supervisor of Elections begin conducting the District’s General Elections; Providing for compensation; setting forth the terms of office; authorizing Notice of the Qualifying period; and providing for severability and an effective date.

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The eighth order of business is the consideration of the ranking of the Auditor proposals that were received in response to the District’s request for qualifications. There were two proposals received, from the firms Grau & Associates, and Berger, Toombs, Elam, Gaines & Frank. The required procedure requires the Board to rank the proposals, (non-price-based proposals) based on each firm’s qualifications, and I have enclosed an auditor ranking form for your use. The ranking form itself is NOT required, and you may use any procedure that you would like. Once ranked, we will enter into an agreement with the Number One (1) ranked firm – the form of which is included in the Request for Proposal, subject only to non-substantive changes that may be needed.

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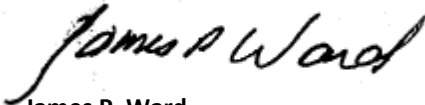
The ninth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on the Fiscal Year 2024 meeting schedule, in addition to the Financial Statements (unaudited) for the period(s) ending February 29, 2024, and March 31, 2024.

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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 by phoning (954) 658-4900.

Yours sincerely,

**Artisan Lakes East Community Development District**



**James P. Ward  
District Manager**

**The Fiscal Year 2024 meeting schedule is as follows:**

April 4, 2024	May 2, 2024: Public Hearings
June 6, 2024	July 4, 2024 – No Meeting
August 1, 2024	September 5, 2024

# **ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**

## **NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2025 BUDGET; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION AND LEVY OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF AN ASSESSMENT ROLL, AND THE USE OF THE UNIFORM COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.**

The Board of Supervisors for Artisan Lakes East Community Development District will hold two public hearings and a regular meeting on **May 2, 2024 at 3:30 p.m.** at the **Eaves Bend at Artisan Lakes, 5967 Maidenstone Way, Palmetto, Florida 34221**. The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at [www.ArtisanlakesEastcdd.org](http://www.ArtisanlakesEastcdd.org).

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2025 Proposed Budget. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2025 upon the lands located within the District, a depiction of which lands is shown below, and to consider the adoption of an assessment roll, for the uniform collection, and enforcement of the assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budget and levy assessments to fund the operation and maintenance budget as finally approved by the Board.

A regular board meeting of the District will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budget, preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, Ph: (954) 658-4900, during normal business hours or on the District's web site [www.ArtisanlakesEastcdd.org](http://www.ArtisanlakesEastcdd.org) at least seven (7) days in advance of the meeting.

In addition, you may obtain a copy of the proposed budget on the District's web site: [www.ArtisanlakesEastcdd.org](http://www.ArtisanlakesEastcdd.org) immediately.

The special assessments are annually recurring assessments and are in addition to previously levied capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2025 Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by the uniform collection law. Note that the operations and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2025.

<b>Proposed Schedule of Assessments</b>		
Per Unit	\$129.10	Fiscal Year 2025

The tax collector will collect the assessments pursuant to the uniform method. The District may choose to collect the assessments for developer owned land not pursuant to the uniform method.

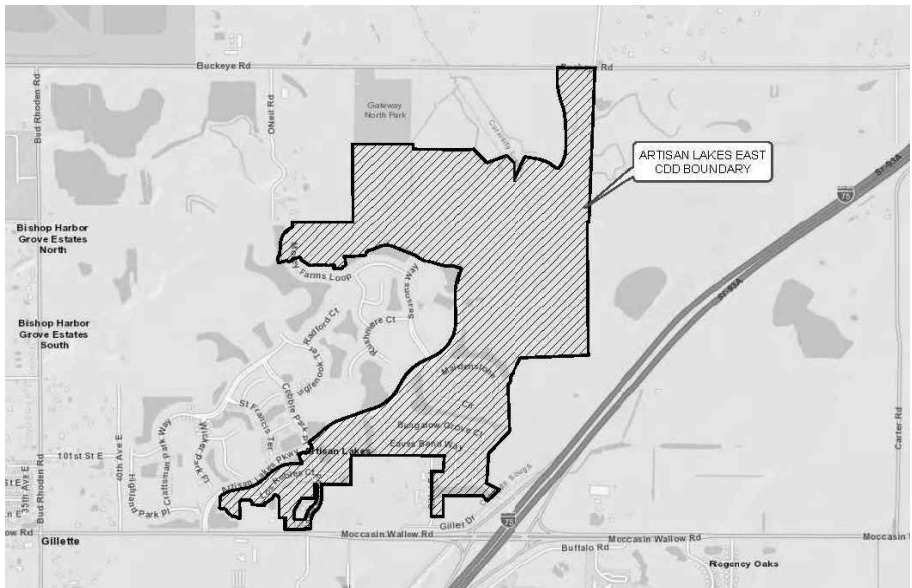
Failure to pay the assessments collected by the Tax Collector using the uniform method will cause a tax certificate to be issued against the property which may result in a tax deed and loss of title. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (954) 658-4900 at least forty-eight (48) hours prior to the meeting. 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 Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

**Artisan Lakes East Community Development District**  
**James P. Ward, District Manager**



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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 on Thursday, February 1, 2024 at 3:30 P.M. at the Eaves Bend at Artisan Lakes, 5967  
12 Maidenstone Way, Palmetto, FL 34221.  
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16 **Present and constituting a quorum:**

17 Tina Golub Chairperson  
18 Marc Ferlita Vice Chairperson  
19 Michael Piendel Assistant Secretary  
20 Matthew Sawyer Assistant Secretary

21 **Absent:**

22 Craig Fisher Assistant Secretary

23 **Also present were:**

24 James P. Ward District Manager  
25 Victor Barbosa District Engineer  
26 Jere Earlywine District Attorney

27 **Audience:**

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

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

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35 **FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

36  
37 Mr. James Ward called the meeting to order at approximately 3:30 p.m. He called roll and all Members  
38 of the Board were present, with the exception of Supervisor Fisher, constituting a quorum.  
39

40  
41 **SECOND ORDER OF BUSINESS**

**Consideration of Resignation**

42  
43 **Acceptance of the Resignation of Mr. Travis Stagnitta from Seat 5, whose term is set to expire**  
44 **November 2026**

- 45 a) **Appointment of individual to fill Seat 1**  
46 b) **Oath of Office**  
47 c) **Guide to the Sunshine Law and Code of Ethics for Public Employees**

48 **d) Sample of E-filed Form 1 – Statement of Financial Interests (2024 Changes to the Law and filing**  
49 **requirements)**

50  
51 Mr. Ward indicated statute allowed the remaining Board Members to appoint an individual to fill  
52 Mr. Stagnita’s unexpired term which expired November 2026 for Seat 5. He called for a motion.

53  
54 **On MOTION made by Michael Piendel, seconded by Matt Sawyer, and**  
55 **with all in favor, Tina Golub was appointed to fill the unexpired term**  
56 **for Seat 5.**

57  
58 As a Notary Public, Mr. Ward administered the Oath of Office to Ms. Tina Golub. He advised Ms.  
59 Golub to file her Form 1 online within 30 days. He indicated he would provide Ms. Ferlida with a link  
60 to the Ethics website to file the Form 1. He discussed Form 1, the Code of Ethics, the Sunshine Laws,  
61 and public records noting the most important thing to remember was not to discuss (in any manner)  
62 any subject which might come before the Board for consideration outside of the Board Meetings  
63 with other Board Members. He told Ms. Golub to contact himself (Mr. Ward) or District Counsel  
64 (Mr. Earlywine) with any questions.

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67 **THIRD ORDER OF BUSINESS** **Consideration of Minutes**

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69 **February 1, 2024 – Regular Meeting**

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71 Mr. Ward asked if there were any corrections or deletions to the Minutes; hearing none, he called for a  
72 motion.

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74 **On MOTION made by Matt Sawyer, seconded by Michael Piendel, and**  
75 **with all in favor, the February 1, 2024 Regular Meeting Minutes were**  
76 **approved.**

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80 **FOURTH ORDER OF BUSINESS** **Consideration of Resolution 2024-8**

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82 **Consideration of Resolution 2024-8, a Resolution of the Board approving the Proposed Fiscal Year**  
83 **2023 Budget and setting the Public Hearing on Thursday, May 2, 2024, at 3:30 P.M. at the Eaves Bend**  
84 **at Artisan Lakes, 5967 Maidenstone Way, Palmetto, FL 34221**

85  
86 Mr. Ward indicated Resolution 2024-8 set the public hearing for the proposed budget for Fiscal Year  
87 2025 for May 2, 2024, at 3:30 P.M. at the Eaves Bend at Artisan Lakes, 5967 Maidenstone Way,  
88 Palmetto, FL 34221. He stated the approval of the budget did not bind the Board to any of the costs  
89 contained in the budget, it only set the maximum assessment for Fiscal Year 2025, which was \$140.84  
90 dollars for next year. He stated the Board had the opportunity to lower this assessment but could not  
91 go above this amount once Resolution 2024-8 was approved. He noted the Budget did not contain  
92 operations for the ensuing fiscal year; this was off the table at this point in time and might be revisited  
93 in the future. He stated it also included the debt service funds which were consistent with prior years.

On MOTION made by Matt Sawyer, seconded by Michael Piendel, and with all in favor, Resolution 2024-8 was adopted, and the Chair was authorized to sign.

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**FIFTH ORDER OF BUSINESS      Consideration of Resolution 2024-9**

**Consideration of Resolution 2024-9, a Resolution of the Board of Supervisors re-designating officers of the Artisan Lakes East Community Development District**

Mr. Ward asked the Board to designate officers of the Board.

The Board chose to appoint Tina Golub to serve as Chairperson; Marc Ferlita would serve as Vice Chair while the remaining Board Members would serve as Assistant Secretaries and Mr. Ward would serve as Secretary and Treasurer.

On MOTION made by Matt Sawyer, seconded by Marc Ferlita, and with all in favor, Resolution 2024-9 was adopted, and the Chair was authorized to sign.

**SIXTH ORDER OF BUSINESS                      Staff Reports**

**I. District Attorney**

*Mr. Earlywine: We are winding down the project completion stuff, working on the Parkway Agreement with the County; it is really an update to it to add the northern end of it.*

**II. District Engineer**

**a) Update of SWFWMD Permits (Status of Statements of Completion)**

Mr. Victor Barbosa indicated he was continuing to work with SWFWMD to get the permits transferred over to the CDD and closed out.

**III. District Manager**

**a) Update on Fiscal Year 2024 Meeting Schedule**

- 1. March 7, 2024 – Present Proposed FY 2025 Budget**
- 2. Public Hearings – Approval of Budget Fiscal Year 2025, May 2, 2024**
- 3. Candidate Qualifying period: June 10 through June 14, 2024 (Seats 2&3)**
- 4. Last Landowners Election – November 7, 2024 (Seat 1)**

**b) Financial Statement for period ending January 31, 2024 (unaudited)**

*Mr. Ward: Just remember your public hearing is on May 2, 2024. I can't change that date.*

142 **SEVENTH ORDER OF BUSINESS** **Audience Comments and Supervisor’s Requests**

143  
144 Mr. Ward asked if there were any Supervisor’s requests; there were none. He asked if there were any  
145 audience members present on audio/video or in person with any comments or questions; there were  
146 none.

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149 **EIGHTH ORDER OF BUSINESS** **Adjournment**

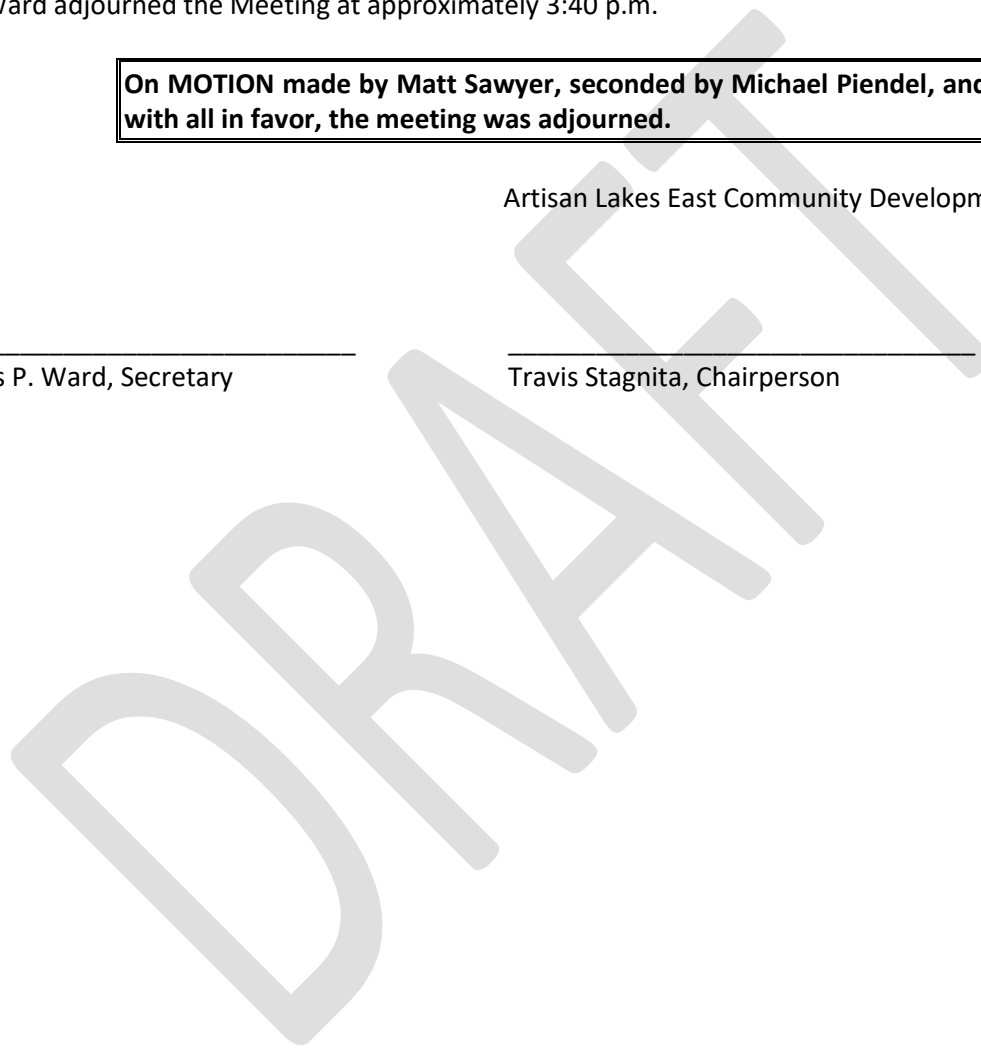
150  
151 Mr. Ward adjourned the Meeting at approximately 3:40 p.m.

152  
153 **On MOTION made by Matt Sawyer, seconded by Michael Piendel, and**  
154 **with all in favor, the meeting was adjourned.**

155  
156 Artisan Lakes East Community Development District

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161 James P. Ward, Secretary

\_\_\_\_\_  
Travis Stagnita, Chairperson



**RESOLUTION 2024-10**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR 2025 BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025.**

**RECITALS**

**WHEREAS**, the District Manager has, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Artisan Lakes East Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

**WHEREAS**, the Board set May 2, 2024, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1<sup>st</sup> of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

**SECTION 1. BUDGET.**

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, hereby approves the Proposed Budget, subject to certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget as amended, attached hereto as Exhibit "A," as amended is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference;

**RESOLUTION 2024-10**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR 2025 BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025.**

provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

- c. That the adopted budget, as amended, shall be maintained by the District Manager and identified as “The Budget for Artisan Lakes East Community Development District for the Fiscal Year Ending September 30, 2025,” as adopted by the Board of Supervisors on May 2, 2024.

**SECTION 2. APPROPRIATIONS.** There is hereby appropriated out of the revenues of the Artisan Lakes East Community Development District, for the fiscal year beginning October 1, 2024, and ending September 30, 2025, the sum of **\$1,356,327.00** to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

<b>TOTAL GENERAL FUND</b>	<b>\$ 148,589.00</b>
<b>DEBT SERVICE FUND SERIES 2018</b>	<b>\$ 432,562.00</b>
<b><u>DEBT SERVICE FUND SERIES 2021</u></b>	<b><u>\$ 775,176.00</u></b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 1,356,327.00</b>

**SECTION 3. SUPPLEMENTAL APPROPRIATIONS.** Pursuant to Section 189.016, *Florida Statutes*, the District at any time or within 60 days following the end of the Fiscal Year 2024/2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by the Board approving the expenditure.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation within a fund so long as it does not exceed \$15,000 previously approved transfers included, to the original budget appropriation for the receiving program.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida Law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.



**RESOLUTION 2024-10**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR 2025 BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025.**

**SECTION 4. 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.

**SECTION 5. 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.

**SECTION 6. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Artisan Lakes East Community Development District.

**PASSED AND ADOPTED** by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 2nd day of May 2024.

**ATTEST:**

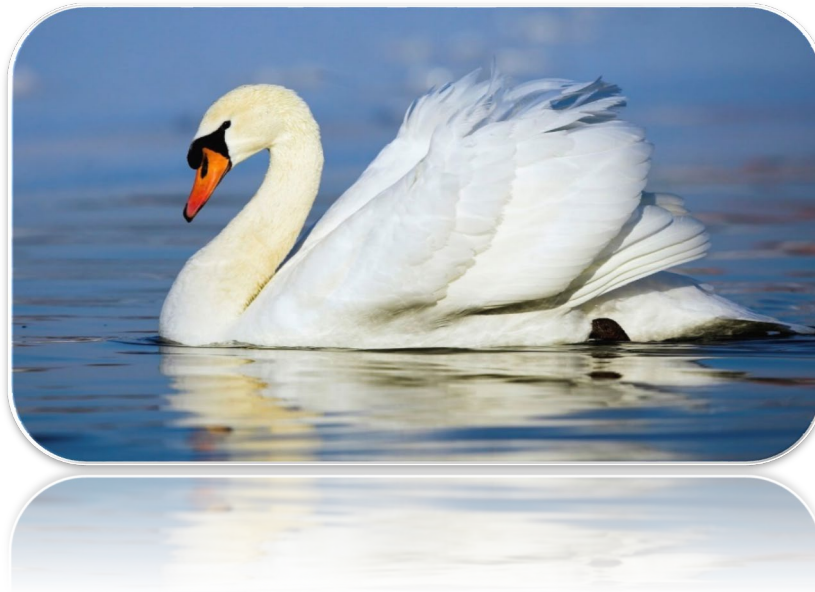
**ARTISAN LAKES EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Tina Golub, Chairperson

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## PROPOSED BUDGET

FISCAL YEAR 2025

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PREPARED BY:

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

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

**Artisan Lakes East Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 01/22/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Notes
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 136,204	\$ 72,364	\$ 136,204	\$ 148,589	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Contributions - Private Sources</b>					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 136,204</b>	<b>\$ 72,364</b>	<b>\$ 136,204</b>	<b>\$ 148,589</b>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived by TM Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
<b>Executive</b>					
Professional - Management	\$ 27,000	\$ 9,000	\$ 27,000	\$ 25,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 4,400	\$ 5,400	\$ 5,400	\$ 5,500	Statutory required audit - Yearly
Accounting Services	\$ -	\$ -	\$ -	\$ 4,000	
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ 6,000	
Arbitrage Rebate Fees	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 2,000	\$ -	\$ 610	\$ 1,000	Statutory Required Legal Advertising
Trustee Services	\$ 8,170	\$ 4,246	\$ 8,385	\$ 8,385	Trust Fees for Bonds
Dissemination Agent Services	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 250	\$ 297	\$ 300	\$ 300	Bank Fee - Governmental Accounts
<b>Travel and Per Diem</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 25	\$ -	\$ 100	\$ 100	Agenda Mailings and other Misc Mailings
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,200	\$ -	\$ 600	\$ 600	Statutory Maintenance of District Web Site
<b>Insurance</b>					
	\$ 6,100	\$ 6,228	\$ 6,928	\$ 7,628	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>					
	\$ 50	\$ -	\$ 1,700	\$ 1,700	Agenda books and copies
<b>Office Supplies</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Legal Services</b>					
General Counsel	\$ 12,800	\$ 3,036	\$ 14,250	\$ 12,800	District Attorney
Boundary Amendment	\$ -	\$ -	\$ -	\$ -	
<b>Other General Government Services</b>					
Engineering Services	\$ 7,500	\$ 2,189	\$ 10,000	\$ 7,500	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
<b>Reserves</b>					
Extraordinary Capital/Operations	\$ 50,000	\$ -	\$ -	\$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.

**Artisan Lakes East Community Development District  
General Fund - Budget  
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 01/22/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Notes
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 9,534	\$ -	\$ 9,534	\$ 10,401	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
<b>Total Appropriations</b>	<b>\$ 136,204</b>	<b>\$ 30,571</b>	<b>\$ 92,482</b>	<b>\$ 148,589</b>	
<b>Fund Balances:</b>					
<b>Change from Current Year Operations</b>	\$ (0)	\$ 41,793	\$ 43,722	\$ -	Cash Over (Short) at Fiscal Year End
<b>Fund Balance - Beginning</b>					
Extraordinary Capital/Operations	\$ (8,008)		\$ 35,714	\$ 82,618	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	\$ 34,051		\$ 34,051	\$ 37,147	Required to meet Cash Needs until Assessment Rec'd.
<b>Total Fund Balance</b>	<b>\$ 26,043</b>		<b>\$ 69,765</b>	<b>\$ 119,765</b>	Total Cash Position
<b>Assessment Rate</b>	<b>\$ 129.10</b>			<b>\$ 140.84</b>	Year of Year Assessment Rate
<b>Units Subject to Assessment</b>	<b>1055</b>			<b>1055</b>	Anticipated Number of Units to be Built
<b>Adopted Cap Rate</b>	<b>\$ 148.47</b>			<b>\$ 148.47</b>	Mailed Notice Req'd if Cap Rate Exceeded

**TOTAL UNITS AND TYPES OF UNITS - FY 2025 BUDGET**

Type of Unit	2018	2021 -		Total
		Eaves Bend	Heritage Park	
Single Family 30' - 39'	0	0	0	0
Single Family 40' - 49'	198	158	48	404
Single Family 50' - 59'	130	123	96	349
Single Family 60' - 69'	94	70	138	302
Single Family 70' and up	0	0	0	0
<b>Total Units</b>	<b>422</b>	<b>351</b>	<b>282</b>	<b>1055</b>

Chart provides the current unit counts based on recorded plats and anticipated units provided by Developer.

**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2018 Bonds - Budget**  
**Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 01/22/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 1,305	\$ 2,802	\$ 2,500
Reserve Account	\$ -	\$ 2,647	\$ 4,334	\$ 4,300
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 0	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 425,762	\$ 227,561	\$ 425,762	\$ 425,762
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Contributions - Private Sources</b>				
Taylor Morrison	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 425,762</b>	<b>\$ 231,513</b>	<b>\$ 432,898</b>	<b>\$ 432,562</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>	\$ 110,000	\$ -	\$ 110,000	\$ 115,000
<b>Principal Debt Service - Early Redemptions</b>				
<b>Interest Expense</b>	\$ 287,540	\$ 143,770	\$ 287,540	\$ 282,920
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 27,828	\$ -	\$ 27,828	\$ 27,854
Operating Transfers Out	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 425,368</b>	<b>\$ 143,770</b>	<b>\$ 425,368</b>	<b>\$ 425,774</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ 394	\$ 87,743	\$ 7,530	\$ 6,787
<b>Fund Balance - Beginning</b>	\$ 362,708	\$ 362,708	\$ 362,708	\$ 370,238
<b>Fund Balance - Ending</b>	<b>\$ 363,102</b>	<b>\$ 450,451</b>	<b>\$ 370,238</b>	<b>\$ 377,026</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 198,954
Restricted for November 1, 2025 Interest Payment	\$ 138,844
<b>Total - Restricted Fund Balance:</b>	<b>\$ 337,798</b>

Description of Product	Number of Units	Rate	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
<b>Total:</b>	<b>422</b>		

**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**

<b>Description</b>	<b>Principal Prepayments</b>	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
<b>11/1/2041</b>				\$ 67,210.00	\$ 396,050
<b>5/1/2042</b>		\$ 270,000	5.20%	\$ 67,210.00	
<b>11/1/2042</b>				\$ 60,190.00	\$ 127,400
<b>5/1/2043</b>		\$ 280,000	5.20%	\$ 60,190.00	
<b>11/1/2043</b>				\$ 52,910.00	\$ 393,100
<b>5/1/2044</b>		\$ 295,000	5.20%	\$ 52,910.00	
<b>11/1/2044</b>				\$ 45,240.00	\$ 393,150
<b>5/1/2045</b>		\$ 315,000	5.20%	\$ 45,240.00	
<b>11/1/2045</b>				\$ 37,050.00	\$ 397,290
<b>5/1/2046</b>		\$ 330,000	5.20%	\$ 37,050.00	
<b>11/1/2046</b>				\$ 28,470.00	\$ 395,520
<b>5/1/2047</b>		\$ 345,000	5.20%	\$ 28,470.00	
<b>11/1/2047</b>				\$ 19,500.00	\$ 392,970
<b>5/1/2048</b>		\$ 365,000	5.20%	\$ 19,500.00	
<b>11/1/2048</b>				\$ 10,010.00	\$ 394,510
<b>5/1/2049</b>		\$ 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 2024 Budget	Actual at 01/22/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward (Capitalized Interest)</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 1,633	\$ 6,532	\$ 6,000
Reserve Account	\$ -	\$ 4,683	\$ 18,732	\$ 16,000
Interest Account		\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 753,176	\$ 402,640	\$ 742,000	\$ 753,176
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2018 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 753,176</b>	<b>\$ 408,956</b>	<b>\$ 767,264</b>	<b>\$ 775,176</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2021-1 Eaves Bend	\$ 135,000	\$ -	\$ 135,000	\$ 135,000
Series 2021-2 Heritage Park	\$ 145,000	\$ -	\$ 145,000	\$ 145,000
<b>Principal Debt Service - Early Redemptions</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Expense</b>				
Series 2021-1 Eaves Bend	\$ 197,518	\$ 98,759	\$ 197,518	\$ 194,413
Series 2021-2 Heritage Park	\$ 228,595	\$ 114,297	\$ 228,595	\$ 225,260
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 49,273	\$ -	\$ 49,273	\$ 49,273
<b>Transfers Out</b>	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 755,386</b>	<b>\$ 213,056</b>	<b>\$ 755,386</b>	<b>\$ 748,946</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ (2,210)	\$ 195,900	\$ 11,878	\$ 4,230
<b>Fund Balance - Beginning</b>	\$ 558,540	\$ 558,540	\$ 558,540	\$ 570,418
<b>Fund Balance - Ending</b>	<b>\$ 556,330</b>	<b>\$ 754,440</b>	<b>\$ 570,418</b>	<b>\$ 574,648</b>
<b>Restricted Fund Balance:</b>				
Reserve Account Requirement			\$ 351,951	
Restricted for November 1, 2025 Interest Payment				
Series 2021-1 Eaves Bend			\$ 95,654	
Series 2021-2 Heritage Park			\$ 110,963	
<b>Total - Restricted Fund Balance:</b>			<b>\$ 558,568</b>	



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

Description	Fiscal Year 2024 Budget	Actual at 01/22/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
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Assessment Rates	Eaves Bend		Heritage Park	
	FY 2024	FY 2025	FY 2024	FY 2025
Single Family 40' - 49'	\$850.26	\$850.26	\$1,064.12	\$1,064.12
Single Family 50' - 59'	\$1,062.82	\$1,062.82	\$ 1,330.14	\$1,330.14
Single Family 60' - 69'	\$1,275.39	\$1,275.39	\$ 1,596.17	\$1,596.17

**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 2024-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

### RECITALS

**WHEREAS**, the Artisan Lakes East Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Manatee County, Florida (the “County”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2025 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2025; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the district; and

**WHEREAS**, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”) and the District has previously evidenced its intention to utilize this Uniform Method; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A” and “B” the Budget and Methodology respectively; and

**RESOLUTION 2024-11**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

**WHEREAS**, the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District’s operations and maintenance budget; and

**WHEREAS**, it is in the best interests of the District to adopt the General Fund Special Assessment Methodology of the Artisan Lakes East Community Development District (the “Methodology”) attached to this Resolution as Exhibit “B” and incorporated as a material part of this Resolution by this reference: and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Artisan Lakes East Community Development District (the “Assessment Roll”) attached to this Resolution as Table 1 contained in Exhibit “B” and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on those properties noted on Table 1 contained in Exhibit “B” to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT.** The provision of the services, facilities, and operations as described in Exhibit “A” and “B” the Budget and Methodology respectively confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibit “B” and is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit “B” the Methodology. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

## RESOLUTION 2024-11

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** The collection of the previously levied debt service assessments and operation and maintenance special assessments on lands in Table 1 of Exhibit “B” shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

Assessments directly collected by the District, if any due, may be paid in several partial, deferred payments as may be determined by the District Manager.

General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Manatee County Property Appraiser.

Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Manatee County Property Appraiser.

**Direct Bill Assessments.** Any operations and maintenance assessments, and debt service assessments, not being collected on the Tax Roll, as indicated in Table 1, if any, shall be collected directly by the District. Assessments directly collected by the District are due in full on December 1, 2024; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to a schedule to be established by the District Manager and set forth in the direct collection invoice. In the event that an assessment payment is not timely made, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2024/2025, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

**Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.



**RESOLUTION 2024-11**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**SECTION 4. ASSESSMENT ROLL.** The District's Assessment Roll, attached to this Resolution as Table 1 to Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Artisan Lakes East Community Development District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

**SECTION 6. 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.

**SECTION 7. 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.

**SECTION 8. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Artisan Lakes East Community Development District.

**PASSED AND ADOPTED** by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 2nd day of May 2024.

**ATTEST:**

**ARTISAN LAKES EAST COMMUNITY  
DEVELOPMENT DISTRICT**

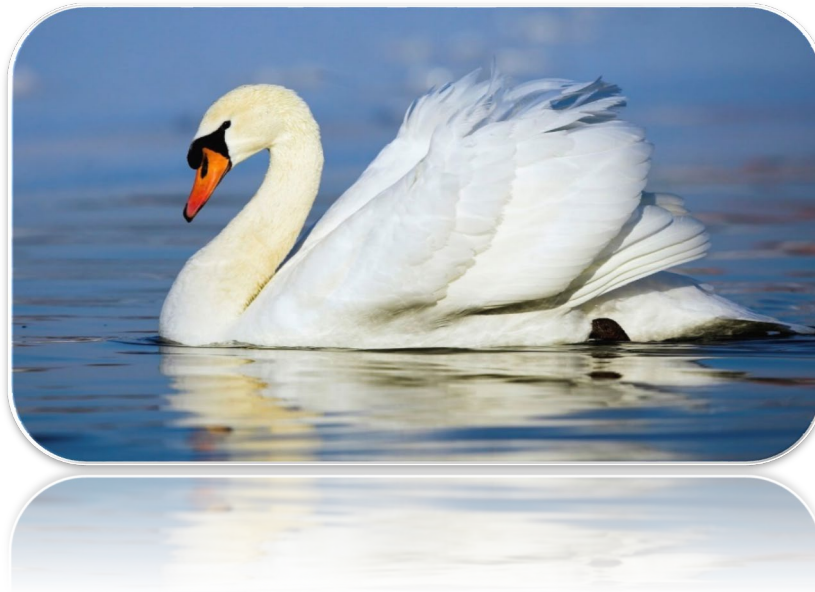
\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Tina Golub, Chairperson

**Exhibit A:** Fiscal Year 2025 Proposed Budget  
**Exhibit B:** Assessment Roll

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## PROPOSED BUDGET

FISCAL YEAR 2025

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PREPARED BY:

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

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

**Artisan Lakes East Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 01/22/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Notes
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 136,204	\$ 72,364	\$ 136,204	\$ 148,589	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Contributions - Private Sources</b>					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 136,204</b>	<b>\$ 72,364</b>	<b>\$ 136,204</b>	<b>\$ 148,589</b>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived by TM Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
<b>Executive</b>					
Professional - Management	\$ 27,000	\$ 9,000	\$ 27,000	\$ 25,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 4,400	\$ 5,400	\$ 5,400	\$ 5,500	Statutory required audit - Yearly
Accounting Services	\$ -	\$ -	\$ -	\$ 4,000	
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ 6,000	
Arbitrage Rebate Fees	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 2,000	\$ -	\$ 610	\$ 1,000	Statutory Required Legal Advertising
Trustee Services	\$ 8,170	\$ 4,246	\$ 8,385	\$ 8,385	Trust Fees for Bonds
Dissemination Agent Services	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 250	\$ 297	\$ 300	\$ 300	Bank Fee - Governmental Accounts
<b>Travel and Per Diem</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 25	\$ -	\$ 100	\$ 100	Agenda Mailings and other Misc Mailings
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,200	\$ -	\$ 600	\$ 600	Statutory Maintenance of District Web Site
<b>Insurance</b>					
	\$ 6,100	\$ 6,228	\$ 6,928	\$ 7,628	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>					
	\$ 50	\$ -	\$ 1,700	\$ 1,700	Agenda books and copies
<b>Office Supplies</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Legal Services</b>					
General Counsel	\$ 12,800	\$ 3,036	\$ 14,250	\$ 12,800	District Attorney
Boundary Amendment	\$ -	\$ -	\$ -	\$ -	
<b>Other General Government Services</b>					
Engineering Services	\$ 7,500	\$ 2,189	\$ 10,000	\$ 7,500	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
<b>Reserves</b>					
Extraordinary Capital/Operations	\$ 50,000	\$ -	\$ -	\$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.

**Artisan Lakes East Community Development District  
General Fund - Budget  
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 01/22/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Notes
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 9,534	\$ -	\$ 9,534	\$ 10,401	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
<b>Total Appropriations</b>	<b>\$ 136,204</b>	<b>\$ 30,571</b>	<b>\$ 92,482</b>	<b>\$ 148,589</b>	
<b>Fund Balances:</b>					
<b>Change from Current Year Operations</b>	\$ (0)	\$ 41,793	\$ 43,722	\$ -	Cash Over (Short) at Fiscal Year End
<b>Fund Balance - Beginning</b>					
Extraordinary Capital/Operations	\$ (8,008)		\$ 35,714	\$ 82,618	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	\$ 34,051		\$ 34,051	\$ 37,147	Required to meet Cash Needs until Assessment Rec'd.
<b>Total Fund Balance</b>	<b>\$ 26,043</b>		<b>\$ 69,765</b>	<b>\$ 119,765</b>	Total Cash Position
<b>Assessment Rate</b>	<b>\$ 129.10</b>			<b>\$ 140.84</b>	Year of Year Assessment Rate
<b>Units Subject to Assessment</b>	<b>1055</b>			<b>1055</b>	Anticipated Number of Units to be Built
<b>Adopted Cap Rate</b>	<b>\$ 148.47</b>			<b>\$ 148.47</b>	Mailed Notice Req'd if Cap Rate Exceeded

**TOTAL UNITS AND TYPES OF UNITS - FY 2025 BUDGET**

Type of Unit	2018	2021 -		Total
		Eaves Bend	Heritage Park	
Single Family 30' - 39'	0	0	0	0
Single Family 40' - 49'	198	158	48	404
Single Family 50' - 59'	130	123	96	349
Single Family 60' - 69'	94	70	138	302
Single Family 70' and up	0	0	0	0
<b>Total Units</b>	<b>422</b>	<b>351</b>	<b>282</b>	<b>1055</b>

Chart provides the current unit counts based on recorded plats and anticipated units provided by Developer.

**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2018 Bonds - Budget**  
**Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 01/22/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 1,305	\$ 2,802	\$ 2,500
Reserve Account	\$ -	\$ 2,647	\$ 4,334	\$ 4,300
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 0	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 425,762	\$ 227,561	\$ 425,762	\$ 425,762
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Contributions - Private Sources</b>				
Taylor Morrison	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 425,762</b>	<b>\$ 231,513</b>	<b>\$ 432,898</b>	<b>\$ 432,562</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>	\$ 110,000	\$ -	\$ 110,000	\$ 115,000
<b>Principal Debt Service - Early Redemptions</b>				
<b>Interest Expense</b>	\$ 287,540	\$ 143,770	\$ 287,540	\$ 282,920
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 27,828	\$ -	\$ 27,828	\$ 27,854
Operating Transfers Out	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 425,368</b>	<b>\$ 143,770</b>	<b>\$ 425,368</b>	<b>\$ 425,774</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ 394	\$ 87,743	\$ 7,530	\$ 6,787
<b>Fund Balance - Beginning</b>	\$ 362,708	\$ 362,708	\$ 362,708	\$ 370,238
<b>Fund Balance - Ending</b>	<b>\$ 363,102</b>	<b>\$ 450,451</b>	<b>\$ 370,238</b>	<b>\$ 377,026</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 198,954
Restricted for November 1, 2025 Interest Payment	\$ 138,844
<b>Total - Restricted Fund Balance:</b>	<b>\$ 337,798</b>

Description of Product	Number of Units	Rate	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
<b>Total:</b>	<b>422</b>		

**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**

<b>Description</b>	<b>Principal Prepayments</b>	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
<b>11/1/2041</b>				\$ 67,210.00	\$ 396,050
<b>5/1/2042</b>		\$ 270,000	5.20%	\$ 67,210.00	
<b>11/1/2042</b>				\$ 60,190.00	\$ 127,400
<b>5/1/2043</b>		\$ 280,000	5.20%	\$ 60,190.00	
<b>11/1/2043</b>				\$ 52,910.00	\$ 393,100
<b>5/1/2044</b>		\$ 295,000	5.20%	\$ 52,910.00	
<b>11/1/2044</b>				\$ 45,240.00	\$ 393,150
<b>5/1/2045</b>		\$ 315,000	5.20%	\$ 45,240.00	
<b>11/1/2045</b>				\$ 37,050.00	\$ 397,290
<b>5/1/2046</b>		\$ 330,000	5.20%	\$ 37,050.00	
<b>11/1/2046</b>				\$ 28,470.00	\$ 395,520
<b>5/1/2047</b>		\$ 345,000	5.20%	\$ 28,470.00	
<b>11/1/2047</b>				\$ 19,500.00	\$ 392,970
<b>5/1/2048</b>		\$ 365,000	5.20%	\$ 19,500.00	
<b>11/1/2048</b>				\$ 10,010.00	\$ 394,510
<b>5/1/2049</b>		\$ 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 2024 Budget	Actual at 01/22/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward (Capitalized Interest)</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 1,633	\$ 6,532	\$ 6,000
Reserve Account	\$ -	\$ 4,683	\$ 18,732	\$ 16,000
Interest Account		\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 753,176	\$ 402,640	\$ 742,000	\$ 753,176
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2018 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 753,176</b>	<b>\$ 408,956</b>	<b>\$ 767,264</b>	<b>\$ 775,176</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2021-1 Eaves Bend	\$ 135,000	\$ -	\$ 135,000	\$ 135,000
Series 2021-2 Heritage Park	\$ 145,000	\$ -	\$ 145,000	\$ 145,000
<b>Principal Debt Service - Early Redemptions</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Expense</b>				
Series 2021-1 Eaves Bend	\$ 197,518	\$ 98,759	\$ 197,518	\$ 194,413
Series 2021-2 Heritage Park	\$ 228,595	\$ 114,297	\$ 228,595	\$ 225,260
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 49,273	\$ -	\$ 49,273	\$ 49,273
<b>Transfers Out</b>	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 755,386</b>	<b>\$ 213,056</b>	<b>\$ 755,386</b>	<b>\$ 748,946</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ (2,210)	\$ 195,900	\$ 11,878	\$ 4,230
<b>Fund Balance - Beginning</b>	\$ 558,540	\$ 558,540	\$ 558,540	\$ 570,418
<b>Fund Balance - Ending</b>	<b>\$ 556,330</b>	<b>\$ 754,440</b>	<b>\$ 570,418</b>	<b>\$ 574,648</b>
<b>Restricted Fund Balance:</b>				
Reserve Account Requirement			\$ 351,951	
Restricted for November 1, 2025 Interest Payment				
Series 2021-1 Eaves Bend			\$ 95,654	
Series 2021-2 Heritage Park			\$ 110,963	
<b>Total - Restricted Fund Balance:</b>			<b>\$ 558,568</b>	



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

Description	Fiscal Year 2024 Budget	Actual at 01/22/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
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Assessment Rates	Eaves Bend		Heritage Park	
	FY 2024	FY 2025	FY 2024	FY 2025
Single Family 40' - 49'	\$850.26	\$850.26	\$1,064.12	\$1,064.12
Single Family 50' - 59'	\$1,062.82	\$1,062.82	\$ 1,330.14	\$1,330.14
Single Family 60' - 69'	\$1,275.39	\$1,275.39	\$ 1,596.17	\$1,596.17

**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		\$ -

EXHIBIT B

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology  
Fiscal Year 2025 – General Fund

Prepared by:

4/15/2024

*JPWard & Associates LLC*

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**SPECIAL ASSESSMENT METHODOLOGY**

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**1.0 PURPOSE**

This report is intended to introduce to the Artisan Lakes East Community Development District an operations methodology to fund the annual operations and maintenance requirements for the District. The methodology will outline the properties within the District that are subject to the Assessment and the benefit conferred on each property by the services and projects provided by the Districts' operational and maintenance activities. This report covers the District Fiscal Year 2025, which begins on October 1, 2024 and ends on September 30, 2025.

The Methodology will have two (2) primary objectives: (1) to determine the special and peculiar benefits that flow to the assessable properties in the District; and (2) apportioning the proportionate benefits on a basis that is fair and reasonable. The Methodology herein is intended to set forth a framework to apportion the costs associated with the operations and maintenance expenditures benefiting properties on a fair and equitable apportionment. The report is designed to conform to the requirements of Chapter's 189, 190 and 197, Florida Statutes and is consistent with the District's understanding of the case law on this subject.

**2.0 BACKGROUND**

The Artisan Lakes East Community Development District ("District") is an independent local unit of, special-purpose government, created pursuant to and existing under the provisions of Chapter 190, Florida Statutes, and established by Ordinance 07-64, adopted of the Board of County Commissioners of Manatee County, Florida which became effective on August 16th, 2007.

The District currently encompasses approximately eight hundred fifty-four (854.285) acres of land located entirely within Manatee County, Florida. As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating and maintaining various public improvements and community facilities within its jurisdiction.

A District provides the "solution" to Florida's need to provide valuable community infrastructure generated by growth, ultimately without overburdening other governments and their taxpaying residents. Community Development Districts represent a major advancement in Florida's effort to manage its growth effectively and efficiently. This allows a



community to establish higher construction standards, meanwhile providing a long-term solution to the operation and maintenance of the community's facilities.

### **3.0 REQUIREMENTS FOR A VALID ASSESSMENT METHODOLOGY**

Valid assessments under Florida Law have two (2) requirements. First, the properties assessed must receive a special and peculiar benefit as a logical connection from the systems and services constituting improvements. The courts recognize the special benefits that flow as a logical connection peculiar to the property which in turn may result in decreased insurance premiums, increased value and marketability. Second, the assessments must be fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed.

If these two tests for lienability are determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special assessments may be levied, imposed and collected as a first lien on the property. Florida courts have found that it is not necessary to calculate benefit with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious or unfair.

### **4.0 ASSESSMENT ALLOCATION STRUCTURE**

Special and peculiar benefits flow as a logical connection to the property from the operation and maintenance related services provided as a logical consequence to the property within the boundary of the District. These special benefits are peculiar to the acreage and later down to the actual platted units or parcels. The special benefits that justify imposing the assessment on the acreage include enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums when levied on the various platted units or parcels of property.

### **5.0 ASSIGNMENT OF ASSESSMENTS**

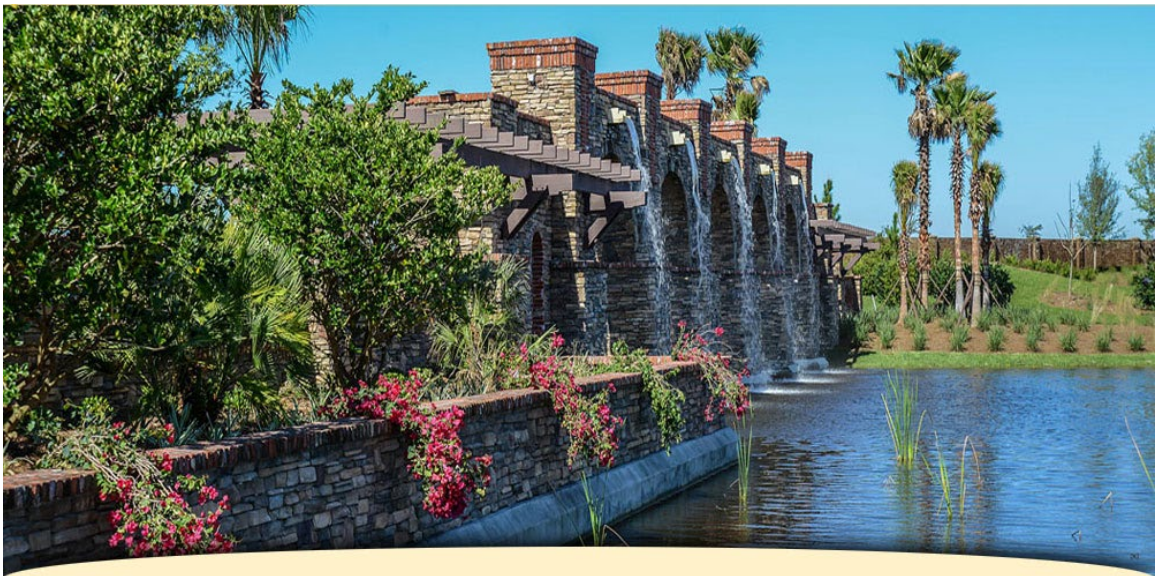
The apportionment of benefit in such a methodology report is based on accepted practices for the fair and equitable apportionment of special benefits in accordance with applicable laws and the procedure for the imposition, levy and collection of non-ad valorem special assessments as set forth in the District Act and in conformity with State Laws applicable to such assessments.

The standard assessment analysis utilizes an allocation based upon the benefit that a property receives from each separate component of the District's O&M activities. The Fiscal Year 2025 General Fund Budget is financial and administrative in nature so the assessments should be

based equally and ratably on an equivalent number of residential units assigned to the property. As such, each benefitted, residential unit (as identified in the assessment roll) is assigned one Equivalent Residential Unit (ERU).

## **6.0 ASSESSMENT ROLL**

As described above, the allocation associated with the District’s General Fund Activities are distributed across all assessable, benefitted units within the boundaries of the District. Table 1 provides the assessment roll based on updated parcel account information provided by the Manatee County Property Appraiser’s office assigning the appropriate parcel identification numbers for the lands currently platted within the boundaries of the District. A portion of the developable land is platted and the appropriate parcel identification numbers assigned by the Property Appraiser are known, the following table will only be updated to reflect any changes in ownership within the boundaries of the Development.



**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604501059	62'	1	GUTIERREZ, AUSTIN GABRIEL	LOT 425, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0105/9	\$ 140.84
604501109	62'	1	CRUZ, JAIME ENRIQUE	LOT 426, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0110/9	\$ 140.84
604501159	62'	1	WALKER, STEPHEN SHANNON	LOT 427, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0115/9	\$ 140.84
604501209	62'	1	CURCIO, SALVATORE	LOT 428, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0120/9	\$ 140.84
604501259	62'	1	CADENA, CESAR	LOT 429, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0125/9	\$ 140.84
604501309	62'	1	WESTON, JAMES RANDAL II	LOT 430, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0130/9	\$ 140.84
604501359	62'	1	CUNY, GAYLE MARIE	LOT 431, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0135/9	\$ 140.84
604501409	62'	1	GREENE, JASON	LOT 432, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0140/9	\$ 140.84
604501459	62'	1	ROSE, TYIECE LARESHA	LOT 433, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0145/9	\$ 140.84
604501509	62'	1	BETHEA, LESLIE ALAN	LOT 434, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0150/9	\$ 140.84
604501559	62'	1	LAMOTHE, MICHELLE M	LOT 435, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0155/9	\$ 140.84
604501609	62'	1	GUPTA, AMIT	LOT 436, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0160/9	\$ 140.84
604501659	62'	1	KUHNS, VON RYAN	LOT 437, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0165/9	\$ 140.84
604501709	62'	1	SURI, DEVIKA	LOT 438, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0170/9	\$ 140.84
604501759	62'	1	BROWNING, DAVID FOSSETT	LOT 439, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0175/9	\$ 140.84
604501809	62'	1	VARIO, YVONNE MARIE	LOT 440, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0180/9	\$ 140.84
604501859	62'	1	GROVER, RICHARD	LOT 441, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0185/9	\$ 140.84
604501909	62'	1	BACKER, ILYSSA JILL	LOT 442, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0190/9	\$ 140.84
604501959	62'	1	COOK, ELIZABETH ANNE	LOT 443, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0195/9	\$ 140.84
604502009	62'	1	MOORE, ISAAC JAMES	LOT 444, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0200/9	\$ 140.84
604502059	62'	1	REBELLO, RICHARD	LOT 445, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0205/9	\$ 140.84
604502109	62'	1	LIU, SHUO	LOT 446, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0210/9	\$ 140.84
604502159	62'	1	WRZESINSKI, PAWEL TADEUSZ	LOT 447, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0215/9	\$ 140.84
604502209	62'	1	BEAMAN, CHENNEL MYSTIQUE	LOT 448, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0220/9	\$ 140.84
604502259	62'	1	ORTIZ, PEDRO	LOT 449, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0225/9	\$ 140.84
604502309	62'	1	WEBER, MARK ALAN	LOT 450, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0230/9	\$ 140.84
604502359	62'	1	ROSS, MICHELLE ANN	LOT 451, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0235/9	\$ 140.84
604502409	62'	1	DONAN, MATTHEW CREWS	LOT 452, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0240/9	\$ 140.84
604502459	62'	1	WILLIAMS, RUSSELL JAMES	LOT 453, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0245/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604502509	62'	1	BROWN, DEBRA	LOT 454, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0250/9	\$ 140.84
604502559	62'	1	MATSUMOTO, RICHARD PAUL	LOT 455, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0255/9	\$ 140.84
604502609	62'	1	MARASIGAN, JIMME E	LOT 456, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0260/9	\$ 140.84
604502659	62'	1	MERCED, ALBERTO MATTHEW	LOT 457, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0265/9	\$ 140.84
604502709	62'	1	FRITZ, ANNE AGNES	LOT 458, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0270/9	\$ 140.84
604502759	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 460, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0275/9	\$ 140.84
604502809	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 461, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0280/9	\$ 140.84
604502859	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 462, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0285/9	\$ 140.84
604502909	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 463, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0290/9	\$ 140.84
604502959	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 464, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0295/9	\$ 140.84
604503009	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 465, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0300/9	\$ 140.84
604503059	52'	1	SMITH, BRIAN MICHAEL	LOT 466, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0305/9	\$ 140.84
604503109	52'	1	RUSSELL, JOSEPH BLANE	LOT 467, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0310/9	\$ 140.84
604503159	52'	1	PERFETTI, BRYAN	LOT 468, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0315/9	\$ 140.84
604503209	52'	1	RUSSELL, TIFANI DAWN	LOT 469, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0320/9	\$ 140.84
604503259	52'	1	POWLES, ADAM CHRISITOPHER	LOT 470, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0325/9	\$ 140.84
604503309	52'	1	MCGLINCHEY, SCOTT D	LOT 471, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0330/9	\$ 140.84
604503359	52'	1	VELASCO, LEO BRUAN II	LOT 472, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0335/9	\$ 140.84
604503409	52'	1	BATTLE, EURECA JELYNNE	LOT 473, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0340/9	\$ 140.84
604503459	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 474, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0345/9	\$ 140.84
604503509	52'	1	WELCH, JANEL	LOT 475, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0350/9	\$ 140.84
604503559	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 476, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0355/9	\$ 140.84
604503609	52'	1	RATHBURN, JOSEPH ALLEN	LOT 477, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0360/9	\$ 140.84
604503659	52'	1	ALLEN, DOUGLAS RAY	LOT 478, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0365/9	\$ 140.84
604503709	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 479, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0370/9	\$ 140.84
604503759	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 480, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0375/9	\$ 140.84
604503809	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 481, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0380/9	\$ 140.84
604503859	52'	1	NIEVES, FELIX MANUEL GONZALEZ	LOT 482, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0385/9	\$ 140.84
604503909	52'	1	JONES, GARY LEE	LOT 483, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0390/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604503959	52'	1	MAYBORODA, DMITRIY V	LOT 484, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0395/9	\$ 140.84
604504009	52'	1	MAHMUD, SHAHID	LOT 485, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0400/9	\$ 140.84
604504059	52'	1	CAZANAS, NORI ELSA GUEVARA	LOT 486, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0405/9	\$ 140.84
604504109	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 487, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0410/9	\$ 140.84
604504159	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 488, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0415/9	\$ 140.84
604504209	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 489, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0420/9	\$ 140.84
604504259	42'	1	BLACKWOOD, ZACHARY WALKER	LOT 490, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0425/9	\$ 140.84
604504309	42'	1	KWILAS, AARON STEVEN	LOT 491, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0430/9	\$ 140.84
604504359	42'	1	SORENSEN, NEIL JAMES	LOT 492, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0435/9	\$ 140.84
604504409	42'	1	PRICE, TRACI LEANNE	LOT 493, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0440/9	\$ 140.84
604504459	42'	1	CLEMENS, MARIE GALLAGHER	LOT 494, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0445/9	\$ 140.84
604504509	42'	1	ZAVALA, JORGE LUIS IV	LOT 495, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0450/9	\$ 140.84
604504559	42'	1	NGUYEN, NHAN C LAKES LLC	LOT 496, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0455/9	\$ 140.84
604504609	42'	1	MAKANYAMA, CATHERINE WENNA ODONGO	LOT 497, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0460/9	\$ 140.84
604504659	42'	1	PEYTON, PHILLIP WILLIAM	LOT 498, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0465/9	\$ 140.84
604504709	42'	1	WASCHE, MICHAEL EDWARD	LOT 499, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0470/9	\$ 140.84
604504759	42'	1	WOOD, THOMAS JOHN	LOT 500, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0475/9	\$ 140.84
604504809	42'	1	ZATURENSKAYA, MARIYA YEFIMOVNA	LOT 501, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0480/9	\$ 140.84
604504859	42'	1	NATLAGOSTENA LLC	LOT 502, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0485/9	\$ 140.84
604504909	42'	1	YOCHUM, ELIANE	LOT 503, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0490/9	\$ 140.84
604504959	42'	1	GAMBRELL, DARREN LAMONT	LOT 504, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0495/9	\$ 140.84
604505009	42'	1	COX, DAVID RAY	LOT 505, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0500/9	\$ 140.84
604505059	42'	1	RBIK, LUBOMIR	LOT 506, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0505/9	\$ 140.84
604505109	42'	1	GEORGE, ZACHARIAH	LOT 507, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0510/9	\$ 140.84
604505159	42'	1	JUDY, CHRISTIAN RICHARD	LOT 508, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0515/9	\$ 140.84
604505209	42'	1	COLLEY, KAREN CECILIA	LOT 509, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0520/9	\$ 140.84
604505259	42'	1	AMES, RACHEL	LOT 510, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0525/9	\$ 140.84
604505309	42'	1	PESANTEZ, MAYRA ALEXANDRA	LOT 511, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0530/9	\$ 140.84
604505359	42'	1	GANTT, OLIVER CATON	LOT 512, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0535/9	\$ 140.84



**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604505409	42'	1	GARCIA, CHRISTIAN ALFONSO PESCA	LOT 513, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0540/9	\$ 140.84
604505459	42'	1	MOORE, ROBERT DUANE	LOT 514, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0545/9	\$ 140.84
604505509	42'	1	M&A INVESTORS LLC	LOT 515, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0550/9	\$ 140.84
604505559	42'	1	DUMM, STEPHEN ARCHIE	LOT 516, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0555/9	\$ 140.84
604505609	42'	1	KULAKOVSKIY, VIKTOR M	LOT 517, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0560/9	\$ 140.84
604505659	42'	1	PASKELL, CHARISSE MICHELLE	LOT 518, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0565/9	\$ 140.84
604505709	42'	1	STATES, KELLIE COLEEN	LOT 519, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0570/9	\$ 140.84
604505759	42'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 520, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0575/9	\$ 140.84
604505809	42'	1	MECCA, PAUL A	LOT 521, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0580/9	\$ 140.84
604505859	42'	1	DRAYTON, TYLER THOMAS	LOT 522, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0585/9	\$ 140.84
604505909	42'	1	NEVILL, TREVOR STILES	LOT 523, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0590/9	\$ 140.84
604505959	42'	1	FLINT, PAULA JEAN	LOT 524, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0595/9	\$ 140.84
604506009	42'	1	SAUER, JOSEPH RAYMOND	LOT 525, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0600/9	\$ 140.84
604506059	42'	1	JOHNSON, DOUGLAS E	LOT 526, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0605/9	\$ 140.84
604506109	42'	1	LOZANO, JOSE	LOT 527, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0610/9	\$ 140.84
604506159	42'	1	CHIODINI, ROBERT ANTHONY	LOT 528, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0615/9	\$ 140.84
604506209	42'	1	MORCILLO, CHRISTOPHER M	LOT 529, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0620/9	\$ 140.84
604506259	42'	1	MCGUINNESS, MICHAEL	LOT 530, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0625/9	\$ 140.84
604506309	42'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 531, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0630/9	\$ 140.84
604506359	42'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 532, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0635/9	\$ 140.84
604506409	42'	1	CUSHING, DARIN DAVID	LOT 533, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0640/9	\$ 140.84
604506459	42'	1	GADSON, DREW LEVI	LOT 534, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0645/9	\$ 140.84
604506509	42'	1	TRAMMEL, MELODIN PIER	LOT 535, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0650/9	\$ 140.84
604506559	42'	1	BURNISTON, MATTHEW PATRICK	LOT 536, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0655/9	\$ 140.84
604506609	42'	1	STREICH, JILL JULIA	LOT 537, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0660/9	\$ 140.84
604506659	42'	1	CHAVARRIA, DAMARIS	LOT 538, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0665/9	\$ 140.84
604506709	42'	1	SCIARRABBA, VINCENT JAMES	LOT 539, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0670/9	\$ 140.84
604506759	42'	1	DE SA OLIVEIRA, FELIPE LIMA	LOT 540, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0675/9	\$ 140.84
604506809	42'	1	HUDSON SFR PROPERTY HOLDINGS III LLC	LOT 541, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0680/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604506859	42'	1	TRYON, THOMAS LEE	LOT 542, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0685/9	\$ 140.84
604506909	42'	1	GONZO07, LLC	LOT 543, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0690/9	\$ 140.84
604506959	42'	1	DHAR, SIDDARTH	LOT 544, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0695/9	\$ 140.84
604507009	52'	1	DEJESUS, ANTONIO E JR	LOT 545, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0700/9	\$ 140.84
604507059	52'	1	MAILMAN, SANDY E	LOT 546, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0705/9	\$ 140.84
604507109	52'	1	SABELLA, TAYLOR MARIE	LOT 547, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0710/9	\$ 140.84
604507159	52'	1	HENRY, ROSE MARGARET	LOT 548, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0715/9	\$ 140.84
604507209	52'	1	KHAW, ERNEST P K	LOT 549, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0720/9	\$ 140.84
604507259	52'	1	SMITH, MARGARET A	LOT 550, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0725/9	\$ 140.84
604507309	52'	1	AVILES, VIRGILIO A	LOT 551, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0730/9	\$ 140.84
604507359	52'	1	HAFER, AMANDA ELIZABETH	LOT 552, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0735/9	\$ 140.84
604507409	52'	1	YU, JEREMY ZHEMIN	LOT 553, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0740/9	\$ 140.84
604507459	52'	1	RITCH, JAMES MICHAEL	LOT 554, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0745/9	\$ 140.84
604507509	52'	1	FERRER, CARLOS ALI VALERO	LOT 555, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0750/9	\$ 140.84
604507559	52'	1	MEYER-NIEDZWIECKI, NATHAN AARON	LOT 556, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0755/9	\$ 140.84
604507609	52'	1	GODOY, YISMIK A DABOIN	LOT 557, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0760/9	\$ 140.84
604507659	52'	1	COOLEY, RODNEY	LOT 558, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0765/9	\$ 140.84
604507709	52'	1	RODRIGUEZ, EDWIN RODRIGUEZ	LOT 559, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0770/9	\$ 140.84
604507759	52'	1	WILLIAMS, GLEN R	LOT 560, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0775/9	\$ 140.84
604507809	52'	1	JAMES, RONTRAE LAMAR	LOT 561, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0780/9	\$ 140.84
604507859	52'	1	COLLIER, DEANNA MARIE-CANTRELL	LOT 562, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0785/9	\$ 140.84
604507909	52'	1	COSTA, FABIO LUIS	LOT 563, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0790/9	\$ 140.84
604507959	52'	1	THOMPSON, CAROL LOUISE	LOT 564, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0795/9	\$ 140.84
604508009	52'	1	SMITH, RUSSELL EDWARD	LOT 565, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0800/9	\$ 140.84
604508059	62'	1	HEWITT, JESSICA LYNN	LOT 566, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0805/9	\$ 140.84
604508109	62'	1	DEMBINSKI, WILLIAM TED	LOT 567, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0810/9	\$ 140.84
604508159	62'	1	BLOTT, HOWARD	LOT 568, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0815/9	\$ 140.84
604508209	62'	1	MARTINO, MICHAEL A	LOT 569, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0820/9	\$ 140.84
604508259	62'	1	IGLESIAS-DIAZ, ERICA MARIE	LOT 570, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0825/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604508309	62'	1	BETH, JASON ERIC	LOT 571, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0830/9	\$ 140.84
604508359	62'	1	POWELL, WALTER BLAKE	LOT 572, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0835/9	\$ 140.84
604508409	62'	1	STORO, SHIRLEY	LOT 573, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0840/9	\$ 140.84
604508459	62'	1	SAUL, PAMELA NICHOLSON	LOT 574, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0845/9	\$ 140.84
604508509	62'	1	LUNDGREN, GLENN JOHN	LOT 575, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0850/9	\$ 140.84
604508559	62'	1	KRAMER, GIANNA ROSA	LOT 576, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0855/9	\$ 140.84
604508609	62'	1	GOLDSMITH, ROBERT ALAN	LOT 577, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0860/9	\$ 140.84
604508659	62'	1	ROGGELIN, MICHAEL JOSEPH	LOT 578, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0865/9	\$ 140.84
604508709	62'	1	LABADIE, BRIAN CHRISTOPHER	LOT 579, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0870/9	\$ 140.84
604508759	62'	1	MEJIA, JOSE MANUEL BRITO	LOT 580, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0875/9	\$ 140.84
604508809	52'	1	MILLER, SCOTT JAMES	LOT 581, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0880/9	\$ 140.84
604508859	52'	1	WEISS, KAYLA NICOLE	LOT 582, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0885/9	\$ 140.84
604508909	52'	1	PEREZ, EDGARDO JESUS	LOT 583, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0890/9	\$ 140.84
604508959	52'	1	GUREVICH, DMITRY	LOT 584, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0895/9	\$ 140.84
604509009	52'	1	COBHAM, BRANDON TEVIN	LOT 585, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0900/9	\$ 140.84
604509059	52'	1	ORR, JEFFREY ROBERT	LOT 586, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0905/9	\$ 140.84
604509109	52'	1	LONG, WILLIAM A JR	LOT 587, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0910/9	\$ 140.84
604509159	52'	1	BECERRA, SANTIAGO	LOT 588, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0915/9	\$ 140.84
604509209	52'	1	HEIL, TIMOTHY JOSEPH	LOT 589, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0920/9	\$ 140.84
604509259	52'	1	WILD, ROBERT A	LOT 590, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0925/9	\$ 140.84
604509309	52'	1	RANGANATHAN, JAIKRISHNA	LOT 591, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0930/9	\$ 140.84
604509359	52'	1	GOLDICH, BRIAN PAUL	LOT 592, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0935/9	\$ 140.84
604509409	52'	1	ALVAREZ, ALEXIE	LOT 593, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0940/9	\$ 140.84
604509459	52'	1	MISTRY, TUSHAR C	LOT 594, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0945/9	\$ 140.84
604509509	52'	1	DEJESUS, ANTONIO III	LOT 595, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0950/9	\$ 140.84
604509559	52'	1	DAVIS, CHARLES CLAYTON	LOT 596, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0955/9	\$ 140.84
604509609	52'	1	FRANCESCHI, TERRY ELAINE	LOT 597, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0960/9	\$ 140.84
604509659	52'	1	TARZIA, ANTHONY	LOT 598, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0965/9	\$ 140.84
604509709	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 599, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0970/9	\$ 140.84



**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604509759	52'	1	DE FALCO, MARCELLA MARY	LOT 600, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0975/9	\$ 140.84
604509809	52'	1	KALYANI, JATIN KANUBHAI	LOT 601, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0980/9	\$ 140.84
604509859	52'	1	MEJIA, JOSHUA ABIEL JOSON	LOT 602, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0985/9	\$ 140.84
604509909	52'	1	BLACKWELL, EMILIA JARINET	LOT 603, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0990/9	\$ 140.84
604509959	52'	1	STIENSTRA, NATHAN SCOTT	LOT 604, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.0995/9	\$ 140.84
604510009	52'	1	MARTE, RUBEN DARIO LUNA	LOT 605, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1000/9	\$ 140.84
604510059	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 606, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1005/9	\$ 140.84
604510109	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 607, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1010/9	\$ 140.84
604510159	52'	1	ELSBURY, TIMOTHY SCOTT	LOT 608, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1015/9	\$ 140.84
604510209	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 609, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1020/9	\$ 140.84
604510259	52'	1	YOUNG, MATTHEW TODD	LOT 610, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1025/9	\$ 140.84
604510309	52'	1	SCHAFFER, ROBERT H	LOT 611, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1030/9	\$ 140.84
604510359	52'	1	JOHNSON, WILLIAM PHILIP	LOT 612, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1035/9	\$ 140.84
604510409	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 613, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1040/9	\$ 140.84
604510459	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 614, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1045/9	\$ 140.84
604510509	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 615, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1050/9	\$ 140.84
604510559	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 616, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1055/9	\$ 140.84
604510609	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 617, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1060/9	\$ 140.84
604510659	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 618, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1065/9	\$ 140.84
604510709	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 619, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1070/9	\$ 140.84
604510759	52'	1	GERMAIN, SCOTT MICHAEL	LOT 620, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1075/9	\$ 140.84
604510809	62'	1	SCHERER, JEFFREY MARK	LOT 621, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1080/9	\$ 140.84
604510859	62'	1	RASHKIN, ALANA KOHN	LOT 622, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1085/9	\$ 140.84
604510909	62'	1	THORBERG, ERIK ARLEIGH	LOT 623, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1090/9	\$ 140.84
604510959	62'	1	WAITERS, DEVAUGHN KENNETH	LOT 624, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1095/9	\$ 140.84
604511009	62'	1	WILLEY, THUY	LOT 625, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1100/9	\$ 140.84
604511059	62'	1	HATCH, JOSHUA ALLEN	LOT 626, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1105/9	\$ 140.84
604511109	62'	1	DOOLEY, PHILIP RUSSELL	LOT 627, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1110/9	\$ 140.84
604511159	62'	1	MOORE, CODY AUSTIN	LOT 628, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1115/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604511209	62'	1	MCGIRR, MATTHEW M	LOT 629, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1120/9	\$ 140.84
604511259	62'	1	CLARKE, CARTER WELDON III	LOT 630, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1125/9	\$ 140.84
604511309	62'	1	SCALES, DARRYL JAMAR J	LOT 631, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1130/9	\$ 140.84
604511359	62'	1	SWAIN, MARK ANTHONY	LOT 632, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1135/9	\$ 140.84
604511409	62'	1	BRUHN, BRUCE JAMES	LOT 633, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1140/9	\$ 140.84
604511459	62'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 634, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1145/9	\$ 140.84
604511509	62'	1	MCQUEEN, BRAXTON	LOT 635, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1150/9	\$ 140.84
604511559	62'	1	CRANMER, JEREMY LOGAN	LOT 636, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1155/9	\$ 140.84
604511609	62'	1	WEMLINGER, SARA ELIZABETH	LOT 637, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1160/9	\$ 140.84
604511659	62'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 638, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1165/9	\$ 140.84
604511709	62'	1	EGAN, KERRY LYNN	LOT 639, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1170/9	\$ 140.84
604511759	42'	1	RIGGI, PAULA J	LOT 640, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1175/9	\$ 140.84
604511809	42'	1	RANKIN, ROBERT RAY JR	LOT 641, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1180/9	\$ 140.84
604511859	42'	1	VIRLAN, SILVIU	LOT 642, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1185/9	\$ 140.84
604511909	42'	1	NELSON, ZACHARY LUKE	LOT 643, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1190/9	\$ 140.84
604511959	42'	1	TALBOTT, ZACHARY JOSEPH	LOT 644, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1195/9	\$ 140.84
604512009	42'	1	MOSS, MARK GREGORY	LOT 645, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1200/9	\$ 140.84
604512059	42'	1	WRZESINSKI, PAWEL TADEUSZ	LOT 646, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1205/9	\$ 140.84
604512109	42'	1	CALLAHAN, DONALD JOHN JR	LOT 647, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1210/9	\$ 140.84
604512159	42'	1	VARGAS, DIANE GUISELLE	LOT 648, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1215/9	\$ 140.84
604512209	42'	1	PADILLA, HAIRO SAHAGUN	LOT 649, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1220/9	\$ 140.84
604512259	42'	1	MILLER, HOLLY SWITZER	LOT 650, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1225/9	\$ 140.84
604512309	42'	1	WEGLARZ, LINDSEY LEIGH	LOT 651, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1230/9	\$ 140.84
604512359	42'	1	MOORE, KENNETH LAURIE	LOT 652, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1235/9	\$ 140.84
604512409	42'	1	SPEAR, KIMBERLY ALLYN	LOT 653, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1240/9	\$ 140.84
604512459	42'	1	MACE, JEFFREY R	LOT 654, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1245/9	\$ 140.84
604512509	42'	1	BELGRAVE-ROSARIO, MARIA NOELIS	LOT 655, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1250/9	\$ 140.84
604512559	42'	1	WAQAS, AHSAN	LOT 656, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1255/9	\$ 140.84
604512609	42'	1	HACKER, RICHARD ELLIS JR	LOT 657, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1260/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604512659	42'	1	ROSALES, CHRISTIAN ADAN GUZMAN	LOT 658, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1265/9	\$ 140.84
604512709	42'	1	BATSON, CALEB A	LOT 659, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1270/9	\$ 140.84
604512759	42'	1	MATTERN, MICHELLE DEE	LOT 660, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1275/9	\$ 140.84
604512809	42'	1	TOWN, JARVIS BRANDON MARTIN	LOT 661, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1280/9	\$ 140.84
604512859	42'	1	EPSTEIN, BARBARA FRANCIS	LOT 662, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1285/9	\$ 140.84
604512909	42'	1	DELLACCIO, ANTONIO	LOT 663, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1290/9	\$ 140.84
604512959	42'	1	BELMONTE, FRANCINE LOUISE	LOT 664, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1295/9	\$ 140.84
604513009	42'	1	CLEMENT, CRYSTAL A	LOT 665, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1300/9	\$ 140.84
604513059	42'	1	QUINN RO LLC	LOT 666, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1305/9	\$ 140.84
604513109	42'	1	RIGGI, PAULA J	LOT 667, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1310/9	\$ 140.84
604513159	42'	1	AMARAL, PAUL DIAS	LOT 668, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1315/9	\$ 140.84
604513209	42'	1	MUSCARELLA, RONALD DEAN	LOT 669, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1320/9	\$ 140.84
604513259	42'	1	GONZALEZ, SOEL MELISSA	LOT 670, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1325/9	\$ 140.84
604513309	42'	1	SPIKES, WALTER JR	LOT 671, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1330/9	\$ 140.84
604513359	42'	1	WARD, AMANDA	LOT 672, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1335/9	\$ 140.84
604513409	42'	1	OWENS, MICHAEL DOYLE	LOT 673, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1340/9	\$ 140.84
604513459	42'	1	COSTELLO, MATTHEW LAWRENCE	LOT 674, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1345/9	\$ 140.84
604513509	42'	1	BRIDGES, PRESTON TYLER	LOT 675, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1350/9	\$ 140.84
604513559	52'	1	IDLER, GREGORY LEE	LOT 676, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1355/9	\$ 140.84
604513609	52'	1	BAILEY, RICARDO ANTHONY	LOT 677, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1360/9	\$ 140.84
604513659	52'	1	HIRST, KATHLEEN ELLEN	LOT 678, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1365/9	\$ 140.84
604513709	52'	1	HORSTMANN, GILSON NORBERTO	LOT 679, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1370/9	\$ 140.84
604513759	52'	1	KNOX, TYRONE	LOT 680, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1375/9	\$ 140.84
604513809	52'	1	BACHOFEN, RALPH	LOT 681, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1380/9	\$ 140.84
604513859	52'	1	IBARRA, EINAR ESAU SALDANA	LOT 682, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1385/9	\$ 140.84
604513909	52'	1	CASTELLOW, JOEL KEITH	LOT 683, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1390/9	\$ 140.84
604513959	52'	1	FLYNN, CHRISTOPHER G	LOT 684, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1395/9	\$ 140.84
604514009	52'	1	SCHMIDT, JOANNA A	LOT 685, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1400/9	\$ 140.84
604514059	52'	1	STICKLES, JANE LM	LOT 686, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1405/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604514109	52'	1	XIE, HONG	LOT 687, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1410/9	\$ 140.84
604514159	52'	1	BERKE, MARKUS	LOT 688, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1415/9	\$ 140.84
604514209	52'	1	DRISCOLL, DANIEL THOMAS	LOT 689, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1420/9	\$ 140.84
604514259	52'	1	KELLY, TIMOTHY F	LOT 690, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1425/9	\$ 140.84
604514309	52'	1	D'ACCI, DIANA WALSH	LOT 691, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1430/9	\$ 140.84
604514359	52'	1	KELLY, TIMOTHY FRANCIS	LOT 692, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1435/9	\$ 140.84
604514409	52'	1	SINGER, MARYBETH TAYLOR	LOT 693, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1440/9	\$ 140.84
604514459	52'	1	OLSON, BRIAN LEE	LOT 694, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1445/9	\$ 140.84
604514509	52'	1	DANTZSCHER, LAURA WARDEN	LOT 695, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1450/9	\$ 140.84
604514559	52'	1	BELL, ADA	LOT 696, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1455/9	\$ 140.84
604514609	52'	1	GOMERA, ANDRES J	LOT 697, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1460/9	\$ 140.84
604514659	52'	1	DESIR, MAX	LOT 698, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1465/9	\$ 140.84
604514709	52'	1	DOSTIE, JESSE GEORGE	LOT 699, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1470/9	\$ 140.84
604514759	52'	1	ROMERO, CARMEN ELIANA	LOT 700, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1475/9	\$ 140.84
604514809	52'	1	THOMPSON, KOURTNEY JEAN	LOT 701, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1480/9	\$ 140.84
604514859	52'	1	MCELENEY, JAMES CHRISTOPHER	LOT 702, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1485/9	\$ 140.84
604514909	52'	1	ADAMSON, JASON DEBRUYNE	LOT 703, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1490/9	\$ 140.84
604514959	52'	1	HEINER, TROY FRANCIS	LOT 704, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1495/9	\$ 140.84
604515009	52'	1	KINGSLEY, STEVEN H	LOT 705, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1500/9	\$ 140.84
604515059	52'	1	GOMOGDA, ALVIN MARTINEZ	LOT 706, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1505/9	\$ 140.84
604515109	52'	1	HUPPERT, GILBERT	LOT 707, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1510/9	\$ 140.84
604515159	42'	1	LAI, JIUN-JYE JACK	LOT 708, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1515/9	\$ 140.84
604515209	42'	1	TRAGESER, PAIGE ENNIS	LOT 709, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1520/9	\$ 140.84
604515259	42'	1	JARRETT, AMANDA BORTONI	LOT 710, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1525/9	\$ 140.84
604515309	42'	1	TURNER, CLYDE EDWARD	LOT 711, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1530/9	\$ 140.84
604515359	42'	1	LEFEVER, BRET ELSON	LOT 712, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1535/9	\$ 140.84
604515409	42'	1	YU, YU DI	LOT 713, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1540/9	\$ 140.84
604515459	42'	1	O'DEA, SHAUN PATRICK	LOT 714, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1545/9	\$ 140.84
604515509	42'	1	BRUCE, CAREY JEROME	LOT 715, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1550/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604515559	42'	1	YAMADA, DIOGO	LOT 716, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1555/9	\$ 140.84
604515609	42'	1	CARMAN, MICHAEL GEORGE	LOT 717, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1560/9	\$ 140.84
604515659	42'	1	STEPHENSON, SHAWN A	LOT 718, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1565/9	\$ 140.84
604515709	42'	1	KLEIN, BRETT EUGENE	LOT 719, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1570/9	\$ 140.84
604515759	42'	1	MILLER, BRENTON G	LOT 720, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1575/9	\$ 140.84
604515809	42'	1	COVINGTON, THOMAS MITCHEAL	LOT 721, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1580/9	\$ 140.84
604515859	42'	1	PATEL, ANISH MUKUND	LOT 722, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1585/9	\$ 140.84
604515909	42'	1	JELLYFISH REAL ESTATE LLC	LOT 723, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1590/9	\$ 140.84
604515959	42'	1	WARREN, CHRISTOPHER N	LOT 724, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1595/9	\$ 140.84
604516009	42'	1	BASAK, ABHIJIT	LOT 725, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1600/9	\$ 140.84
604516059	42'	1	MIT SIS, NICHOLAS	LOT 726, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1605/9	\$ 140.84
604516109	42'	1	BRITCHER, ANDREW TYLER	LOT 727, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1610/9	\$ 140.84
604516159	42'	1	BURNS, SARA ELIZABETH	LOT 728, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1615/9	\$ 140.84
604516209	42'	1	BORDUIN, AUSTIN JAMES	LOT 729, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1620/9	\$ 140.84
604516259	42'	1	DE JESUS, BRUNO	LOT 730, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1625/9	\$ 140.84
604516309	42'	1	OZAIR, GHAZI	LOT 731, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1630/9	\$ 140.84
604516359	42'	1	LOCK, JAMES M	LOT 732, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1635/9	\$ 140.84
604516409	42'	1	MULLER, FRANCIS ROBERT	LOT 733, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1640/9	\$ 140.84
604516459	42'	1	HUDSON SFR PROPERTY HOLDINGS III LLC	LOT 734, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1645/9	\$ 140.84
604516509	42'	1	BAUER, ADOLFO	LOT 735, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1650/9	\$ 140.84
604516559	42'	1	MARQUES DE SOUZA, DEBORA REGINA	LOT 736, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1655/9	\$ 140.84
604516609	42'	1	DE SOUZA, JESSICA MACHADO AZEVEDO	LOT 737, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1660/9	\$ 140.84
604516659	42'	1	CORBETT, SHAUN PATRICK	LOT 738, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1665/9	\$ 140.84
604516709	42'	1	RAMIREZ, JAVIER CARMEN JR	LOT 739, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1670/9	\$ 140.84
604516759	42'	1	EDWARDS, MORGHAN FAITH	LOT 740, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1675/9	\$ 140.84
604516809	42'	1	SCOTT, CLARENCE A IV	LOT 741, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1680/9	\$ 140.84
604516859	42'	1	TODOROVIC, BOJAN	LOT 742, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1685/9	\$ 140.84
604516909	42'	1	THE ENTRUST GROUP INC	LOT 743, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1690/9	\$ 140.84
604516959	42'	1	GOLDSTEIN, ALVARANTO C	LOT 744, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1695/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604517009	42'	1	MOONEY, ROBERT CHRISTOPHER	LOT 745, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1700/9	\$ 140.84
604517059	42'	1	ACUNA, NICHOLAS RAMON	LOT 746, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1705/9	\$ 140.84
604517109	42'	1	FELIX, MAYRA ANABEL	LOT 747, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1710/9	\$ 140.84
604517159	42'	1	GONZALEZ, AMADOR LAZARO MUNOZ	LOT 748, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1715/9	\$ 140.84
604517209	42'	1	DEL SANTO, KIMBERLY R	LOT 749, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1720/9	\$ 140.84
604517259	42'	1	STEPHENS, PAUL J	LOT 750, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1725/9	\$ 140.84
604517309	42'	1	CHIGHINE, PAIGE ELIZABETH	LOT 751, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1730/9	\$ 140.84
604517359	42'	1	HANSEN, DENNIS LYNN	LOT 752, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1735/9	\$ 140.84
604517409	42'	1	NOGA, VJOLA	LOT 753, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1740/9	\$ 140.84
604517459	42'	1	INGRAM, DAKOTA BLAKE	LOT 754, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1745/9	\$ 140.84
604517509	42'	1	LUECK, RODNEY WAYNE	LOT 755, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1750/9	\$ 140.84
604517559	42'	1	CAZANAS, JOSE MARSELL GUEVARA	LOT 756, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1755/9	\$ 140.84
604517609	42'	1	NGUYEN, DAISY CHI	LOT 757, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1760/9	\$ 140.84
604517659	42'	1	STENGLEIN, JAMES CHARLES	LOT 758, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1765/9	\$ 140.84
604517709	42'	1	ORTIZ, ROLDAN RUBEN AROCHA	LOT 759, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1770/9	\$ 140.84
604517759	42'	1	JIMENEZ, MARIA E CORTES	LOT 760, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1775/9	\$ 140.84
604517809	42'	1	KANIPE, JESSE JAMES	LOT 761, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1780/9	\$ 140.84
604517859	42'	1	TKATCH, DANNY ALLEN	LOT 762, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1785/9	\$ 140.84
604517909	42'	1	PORRECA, JULIANA PATRICE	LOT 763, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1790/9	\$ 140.84
604517959	42'	1	GIL, NICK OMAR TIRADO	LOT 764, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1795/9	\$ 140.84
604518009	42'	1	TISON, KYLEE ELIZABETH	LOT 765, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1800/9	\$ 140.84
604518059	42'	1	WILSON, DARRYL LAMAR JR	LOT 766, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1805/9	\$ 140.84
604518109	42'	1	CORREA, MARTHA ELENA	LOT 767, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1810/9	\$ 140.84
604518159	42'	1	FERRARI, GIORGIO C	LOT 768, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1815/9	\$ 140.84
604518209	42'	1	WILLIAMS, BRADLEY MATTHEW	LOT 769, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1820/9	\$ 140.84
604518259	42'	1	MONCORES, PAULO	LOT 770, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1825/9	\$ 140.84
604518309	42'	1	BEAUMONT, HAMIL B	LOT 771, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1830/9	\$ 140.84
604518359	42'	1	JAMES, DAMIEN KEMAR	LOT 772, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1835/9	\$ 140.84
604518409	42'	1	ABUAWWAD, SEHAM ABDELJABER OMAR	LOT 773, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1840/9	\$ 140.84



**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604518459	42'	1	OLMEDA, HIRAM AGUILA	LOT 774, ARTISAN LAKES EAVES BEND PH II SUBPH A, B & C PI #6045.1845/9	\$ 140.84
604537059	50'	1	SHIPLEY, LAWRENCE JOHN	LOT 1, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3705/9	\$ 140.84
604537109	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 2, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3710/9	\$ 140.84
604537159	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 3, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3715/9	\$ 140.84
604537209	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 4, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3720/9	\$ 140.84
604537259	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 5, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3725/9	\$ 140.84
604537309	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 6, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3730/9	\$ 140.84
604537359	50'	1	QUINN, SEAN A	LOT 7, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3735/9	\$ 140.84
604537409	50'	1	MATOWITZ, JOSEPH D	LOT 8, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3740/9	\$ 140.84
604537459	50'	1	GERARDI, CAREY ANN	LOT 9, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3745/9	\$ 140.84
604537509	50'	1	ETHRIDGE, CRAIG WALTER	LOT 10, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3750/9	\$ 140.84
604537559	50'	1	DOYLE, MATTHEW THOMAS	LOT 11, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3755/9	\$ 140.84
604537609	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 12, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3760/9	\$ 140.84
604537659	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 13, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3765/9	\$ 140.84
604537709	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 14, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3770/9	\$ 140.84
604537759	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 15, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3775/9	\$ 140.84
604537809	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 16, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3780/9	\$ 140.84
604537859	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 17, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3785/9	\$ 140.84
604537909	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 18, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3790/9	\$ 140.84
604537959	50'	1	BOWLING, DONALD RALPH	LOT 19, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3795/9	\$ 140.84
604538009	50'	1	GREANY, TIMOTHY	LOT 20, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3800/9	\$ 140.84
604538059	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 21, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3805/9	\$ 140.84
604538109	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 22, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3810/9	\$ 140.84
604538159	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 23, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3815/9	\$ 140.84
604538209	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 24, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3820/9	\$ 140.84
604538259	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 25, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3825/9	\$ 140.84
604538309	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 26, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3830/9	\$ 140.84
604538359	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 27, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3835/9	\$ 140.84
604538409	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 28, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3840/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604538459	60'	1	HELFRICH, MARK ALAN	LOT 29, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3845/9	\$ 140.84
604538509	60'	1	SIMONDS, DAWN LYNNETTE	LOT 30, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3850/9	\$ 140.84
604538559	60'	1	MELAND, GLEN L	LOT 31, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3855/9	\$ 140.84
604538609	60'	1	BOARDEN, GREGORY HAROLD	LOT 32, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3860/9	\$ 140.84
604538659	60'	1	PATEL, BINA JATIN	LOT 33, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3865/9	\$ 140.84
604538709	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 34, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3870/9	\$ 140.84
604538759	60'	1	BUCKLAND, CHRISTOPHER THOMAS	LOT 35, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3875/9	\$ 140.84
604538809	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 36, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3880/9	\$ 140.84
604538859	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 37, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3885/9	\$ 140.84
604538909	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 38, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3890/9	\$ 140.84
604538959	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 39, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3895/9	\$ 140.84
604539009	60'	1	ZULKOSKI, PAUL	LOT 40, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3900/9	\$ 140.84
604539059	60'	1	MCMILLAN, RICHARD GLEN	LOT 41, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3905/9	\$ 140.84
604539109	60'	1	BROOKS, MACKENZIE M	LOT 42, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3910/9	\$ 140.84
604539159	60'	1	PATEL, HITENDRAKUMAR RAMANBHAI	LOT 43, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3915/9	\$ 140.84
604539209	60'	1	CASQUARELLI, FRANK J	LOT 44, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3920/9	\$ 140.84
604539259	60'	1	BRYANT, DOUGLAS P	LOT 45, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3925/9	\$ 140.84
604539309	60'	1	DORRIS, VIRGINIA A	LOT 46, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3930/9	\$ 140.84
604539359	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 47, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3935/9	\$ 140.84
604539409	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 48, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3940/9	\$ 140.84
604539459	60'	1	GRAY, MICHELLE ANN	LOT 49, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3945/9	\$ 140.84
604539509	60'	1	SULEK, EUGENE WILLIAM	LOT 50, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3950/9	\$ 140.84
604539559	60'	1	BELSKY, HOWARD R	LOT 51, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3955/9	\$ 140.84
604539609	60'	1	ELLIOTT, GREGORY LOGAN	LOT 52, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3960/9	\$ 140.84
604539659	60'	1	MARCIANO, JOSEPH F	LOT 53, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3965/9	\$ 140.84
604539709	60'	1	KAIM, JOSEPH FREDERICK	LOT 54, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3970/9	\$ 140.84
604539759	60'	1	LECOUR, ROBERT J	LOT 55, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3975/9	\$ 140.84
604539809	60'	1	KISS, ADAM BILL	LOT 56, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3980/9	\$ 140.84
604539859	60'	1	SHAH, SHIVAN	LOT 57, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3985/9	\$ 140.84



**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604539909	60'	1	ENDRES, ANDREW JAMES	LOT 58, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3990/9	\$ 140.84
604539959	60'	1	ETHERIDGE, WALTER BAREK	LOT 59, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.3995/9	\$ 140.84
604540009	60'	1	HORNUNG, JON FREDERICK	LOT 60, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4000/9	\$ 140.84
604540059	60'	1	LABELLE, LARRY WILLIAM	LOT 61, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4005/9	\$ 140.84
604540109	60'	1	JENSEN, MATTHEW JAMES HARTFORD	LOT 62, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4010/9	\$ 140.84
604540159	60'	1	VENNERO, KRISTEN LYNN	LOT 63, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4015/9	\$ 140.84
604540209	60'	1	JONES, EUGENE ANTOINE	LOT 64, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4020/9	\$ 140.84
604540259	60'	1	WENCLAWSKI, LAWRENCE E	LOT 65, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4025/9	\$ 140.84
604540309	60'	1	THURSTON, ROBERT SMITH	LOT 66, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4030/9	\$ 140.84
604540359	60'	1	CALDWELL, DAVID BLAINE	LOT 67, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4035/9	\$ 140.84
604540409	60'	1	MCCLURE, NURIA DOMINGUEZ	LOT 68, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4040/9	\$ 140.84
604540459	60'	1	STROM, EARL NATHAN	LOT 69, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4045/9	\$ 140.84
604540509	60'	1	LEE, RICHARD HO	LOT 70, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4050/9	\$ 140.84
604540559	60'	1	BARROWS, DAVID ALAN	LOT 71, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4055/9	\$ 140.84
604540609	60'	1	PEDNEAULT, SYLVIE	LOT 72, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4060/9	\$ 140.84
604540659	60'	1	DUONG, CHAU HONG	LOT 73, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4065/9	\$ 140.84
604540709	60'	1	OBERDOERSTER, MICHAEL PAUL	LOT 74, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4070/9	\$ 140.84
604540759	60'	1	BRONSON, LYNN MARIE	LOT 75, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4075/9	\$ 140.84
604540809	60'	1	LUDWIG, GERALD PAUL JR	LOT 76, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4080/9	\$ 140.84
604540859	60'	1	HENDRICKSON, DON GENE	LOT 77, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4085/9	\$ 140.84
604540909	60'	1	IBRAHIM, ASHRAF N	LOT 78, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4090/9	\$ 140.84
604540959	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 79, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4095/9	\$ 140.84
604541009	60'	1	KELSO, MARTIN SCOTT	LOT 80, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4100/9	\$ 140.84
604541059	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 81, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4105/9	\$ 140.84
604541109	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 82, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4110/9	\$ 140.84
604541159	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 83, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4115/9	\$ 140.84
604541209	60'	1	VELASQUEZ, RAFAEL	LOT 84, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4120/9	\$ 140.84
604541259	60'	1	GOMPPER, JAN MARY	LOT 85, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4125/9	\$ 140.84
604541309	60'	1	COLLINS, TIFFANY SHIFLETT	LOT 86, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4130/9	\$ 140.84

**Artisan Lakes East Community Development District  
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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604541359	60'	1	FALTHZIK, ERIC DAVID	LOT 87, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4135/9	\$ 140.84
604541409	60'	1	BREUER, EKATERINA VALERIEVNA	LOT 88, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4140/9	\$ 140.84
604541459	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 89, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4145/9	\$ 140.84
604541509	50'	1	ANDIS, SHANDY LEANNE	LOT 90, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4150/9	\$ 140.84
604541559	50'	1	GILMORE, MATTHEW PHILIP	LOT 91, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4155/9	\$ 140.84
604541609	50'	1	JOHNSON, STEPHEN PAUL	LOT 92, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4160/9	\$ 140.84
604541659	50'	1	WESTBROOK, JOHN JOSEPH	LOT 93, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4165/9	\$ 140.84
604541709	50'	1	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	LOT 94, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4170/9	\$ 140.84
604541759	50'	1	SCHWANER, DAVID MARTIN	LOT 95, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4175/9	\$ 140.84
604541809	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 96, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4180/9	\$ 140.84
604541859	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 97, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4185/9	\$ 140.84
604541909	50'	1	LURIE, DEBRA JOAN	LOT 98, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4190/9	\$ 140.84
604541959	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 99, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4195/9	\$ 140.84
604542009	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 100, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4200/9	\$ 140.84
604542059	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 101, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4205/9	\$ 140.84
604542109	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 102, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4210/9	\$ 140.84
604542159	60'	1	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	LOT 103, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4215/9	\$ 140.84
604542209	60'	1	ELDER, THOMAS DALE	LOT 104, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4220/9	\$ 140.84
604542259	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 105, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4225/9	\$ 140.84
604542309	60'	1	LAWABNI, HOPE C	LOT 106, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4230/9	\$ 140.84
604542359	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 107, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4235/9	\$ 140.84
604542409	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 108, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4240/9	\$ 140.84
604542459	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 109, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4245/9	\$ 140.84
604542509	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 110, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4250/9	\$ 140.84
604542559	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 111, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4255/9	\$ 140.84
604542609	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 112, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4260/9	\$ 140.84
604542659	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 113, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4265/9	\$ 140.84
604542709	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 114, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4270/9	\$ 140.84
604542759	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 115, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4275/9	\$ 140.84

**Artisan Lakes East Community Development District  
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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604542809	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 116, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4280/9	\$ 140.84
604542859	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 117, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4285/9	\$ 140.84
604542909	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 118, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4290/9	\$ 140.84
604542959	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 119, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4295/9	\$ 140.84
604543009	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 120, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4300/9	\$ 140.84
604543059	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 121, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4305/9	\$ 140.84
604543109	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 122, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4310/9	\$ 140.84
604543159	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 123, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4315/9	\$ 140.84
604543209	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 124, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4320/9	\$ 140.84
604543309	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 126, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4330/9	\$ 140.84
604543359	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 127, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4335/9	\$ 140.84
604543409	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 128, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4340/9	\$ 140.84
604543459	45'	1	BALBIN, MINIHAJA BATENGA	LOT 129, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4345/9	\$ 140.84
604543509	45'	1	RATH, RICHARD DARRELL	LOT 130, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4350/9	\$ 140.84
604543559	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 131, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4355/9	\$ 140.84
604543609	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 132, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4360/9	\$ 140.84
604543659	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 133, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4365/9	\$ 140.84
604543709	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 134, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4370/9	\$ 140.84
604543759	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 135, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4375/9	\$ 140.84
604543809	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 136, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4380/9	\$ 140.84
604543859	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 137, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4385/9	\$ 140.84
604543909	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 138, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4390/9	\$ 140.84
604543959	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 139, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4395/9	\$ 140.84
604544009	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 140, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4400/9	\$ 140.84
604544059	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 141, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4405/9	\$ 140.84
604544109	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 142, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4410/9	\$ 140.84
604544159	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 143, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4415/9	\$ 140.84
604544209	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 144, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4420/9	\$ 140.84
604544259	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 145, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4425/9	\$ 140.84

**Artisan Lakes East Community Development District  
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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604544309	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 146, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4430/9	\$ 140.84
604544359	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 147, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4435/9	\$ 140.84
604544409	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 148, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4440/9	\$ 140.84
604544459	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 149, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4445/9	\$ 140.84
604544509	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 150, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4450/9	\$ 140.84
604544559	45'	1	GALLUP, CRESTON DUNN	LOT 151, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4455/9	\$ 140.84
604544609	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 152, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4460/9	\$ 140.84
604544659	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 153, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4465/9	\$ 140.84
604544709	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 154, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4470/9	\$ 140.84
604544759	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 155, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4475/9	\$ 140.84
604544809	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 156, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4480/9	\$ 140.84
604544859	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 157, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4485/9	\$ 140.84
604544909	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 158, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4490/9	\$ 140.84
604544959	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 159, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4495/9	\$ 140.84
604545009	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 160, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4500/9	\$ 140.84
604545059	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 161, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4505/9	\$ 140.84
604545109	45'	1	LEWIS, HOWARD ELLIOTT	LOT 162, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4510/9	\$ 140.84
604545159	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 163, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4515/9	\$ 140.84
604545209	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 164, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4520/9	\$ 140.84
604545259	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 165, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4525/9	\$ 140.84
604545309	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 166, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4530/9	\$ 140.84
604545359	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 167, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4535/9	\$ 140.84
604545409	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 168, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4540/9	\$ 140.84
604545459	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 169, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4545/9	\$ 140.84
604545509	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 170, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4550/9	\$ 140.84
604545559	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 171, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4555/9	\$ 140.84
604545609	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 172, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4560/9	\$ 140.84
604545659	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 173, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4565/9	\$ 140.84
604545709	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 174, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4570/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604545759	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 175, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4575/9	\$ 140.84
604545809	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 176, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4580/9	\$ 140.84
604545859	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 177, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4585/9	\$ 140.84
604545909	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 178, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4590/9	\$ 140.84
604545959	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 179, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4595/9	\$ 140.84
604546009	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 180, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4600/9	\$ 140.84
604546059	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 181, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4605/9	\$ 140.84
604546109	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 182, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4610/9	\$ 140.84
604546159	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 183, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4615/9	\$ 140.84
604546219	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	A PORTION OF LOT 184 OF ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB, & II ACCORDING TO THE PLAT THEREOF AS REC IN PB 73 PGS 165-185 INCLUSIVE OF THE PRMCF; TOGETHER WITH A	\$ 140.84
604546259	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 185, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4625/9	\$ 140.84
604546309	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 186, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4630/9	\$ 140.84
604546359	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 187, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4635/9	\$ 140.84
604546409	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 188, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4640/9	\$ 140.84
604546459	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 189, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4645/9	\$ 140.84
604546509	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 190, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4650/9	\$ 140.84
604546559	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 191, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4655/9	\$ 140.84
604546609	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 192, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4660/9	\$ 140.84
604546659	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 193, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4665/9	\$ 140.84
604546709	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 194, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4670/9	\$ 140.84
604546759	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 195, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4675/9	\$ 140.84
604546809	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 196, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4680/9	\$ 140.84
604546859	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 197, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4685/9	\$ 140.84
604546909	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 198, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4690/9	\$ 140.84
604546959	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 199, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4695/9	\$ 140.84
604547009	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 200, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4700/9	\$ 140.84
604547059	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 201, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4705/9	\$ 140.84
604547109	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 202, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4710/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604547159	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 203, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4715/9	\$ 140.84
604547209	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 204, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4720/9	\$ 140.84
604547259	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 205, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4725/9	\$ 140.84
604547309	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 206, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4730/9	\$ 140.84
604547359	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 207, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4735/9	\$ 140.84
604547409	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 208, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4740/9	\$ 140.84
604547459	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 209, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4745/9	\$ 140.84
604547509	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 210, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4750/9	\$ 140.84
604547559	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 211, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4755/9	\$ 140.84
604547609	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 212, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4760/9	\$ 140.84
604547659	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 213, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4765/9	\$ 140.84
604547709	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 214, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4770/9	\$ 140.84
604547759	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 215, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4775/9	\$ 140.84
604547809	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 216, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4780/9	\$ 140.84
604547859	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 217, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4785/9	\$ 140.84
604547909	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 218, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4790/9	\$ 140.84
604547959	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 219, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4795/9	\$ 140.84
604548009	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 220, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4800/9	\$ 140.84
604548059	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 221, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4805/9	\$ 140.84
604548109	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 222, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4810/9	\$ 140.84
604548159	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 223, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4815/9	\$ 140.84
604548209	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 224, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4820/9	\$ 140.84
604548259	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 225, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4825/9	\$ 140.84
604548309	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 226, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4830/9	\$ 140.84
604548359	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 227, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4835/9	\$ 140.84
604548409	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 228, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4840/9	\$ 140.84
604548459	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 229, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4845/9	\$ 140.84
604548509	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 230, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4850/9	\$ 140.84
604548559	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 231, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4855/9	\$ 140.84



**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604548609	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 232, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4860/9	\$ 140.84
604548659	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 233, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4865/9	\$ 140.84
604548709	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 234, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4870/9	\$ 140.84
604548759	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 235, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4875/9	\$ 140.84
604548809	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 236, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4880/9	\$ 140.84
604548859	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 237, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4885/9	\$ 140.84
604548909	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 238, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4890/9	\$ 140.84
604548959	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 239, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4895/9	\$ 140.84
604549009	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 240, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4900/9	\$ 140.84
604549059	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 241, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4905/9	\$ 140.84
604549109	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 242, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4910/9	\$ 140.84
604549159	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 243, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4915/9	\$ 140.84
604549209	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 244, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4920/9	\$ 140.84
604549259	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 245, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4925/9	\$ 140.84
604549309	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 246, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4930/9	\$ 140.84
604549359	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 247, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4935/9	\$ 140.84
604549409	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 248, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4940/9	\$ 140.84
604549459	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 249, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4945/9	\$ 140.84
604549509	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 250, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4950/9	\$ 140.84
604549559	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 251, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4955/9	\$ 140.84
604549609	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 252, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4960/9	\$ 140.84
604549659	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 253, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4965/9	\$ 140.84
604549709	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 254, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4970/9	\$ 140.84
604549759	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 255, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4975/9	\$ 140.84
604549809	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 256, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4980/9	\$ 140.84
604549859	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 257, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4985/9	\$ 140.84
604549909	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 258, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4990/9	\$ 140.84
604549959	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 259, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.4995/9	\$ 140.84
604550009	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 260, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5000/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604550059	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 261, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5005/9	\$ 140.84
604550109	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 262, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5010/9	\$ 140.84
604550159	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 263, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5015/9	\$ 140.84
604550209	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 264, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5020/9	\$ 140.84
604550259	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 265, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5025/9	\$ 140.84
604550309	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 266, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5030/9	\$ 140.84
604550359	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 267, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5035/9	\$ 140.84
604550409	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 268, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5040/9	\$ 140.84
604550459	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 269, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5045/9	\$ 140.84
604550509	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 270, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5050/9	\$ 140.84
604550559	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 271, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5055/9	\$ 140.84
604550609	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 272, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5060/9	\$ 140.84
604550659	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 273, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5065/9	\$ 140.84
604550709	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 274, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5070/9	\$ 140.84
604550759	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 275, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5075/9	\$ 140.84
604550809	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 276, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5080/9	\$ 140.84
604550859	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 277, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5085/9	\$ 140.84
604550909	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 278, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5090/9	\$ 140.84
604550959	45'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 279, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5095/9	\$ 140.84
604551009	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 280, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5100/9	\$ 140.84
604551059	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 281, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5105/9	\$ 140.84
604551109	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 282, ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB & II PI #6045.5110/9	\$ 140.84
604553459	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	ALL OF LOT 125 & TRACT "D-1" AND A PORTION OF LOT 184 OF ESPLANADE NORTH AT ARTISAN LAKES SUBPH IA, IB, & II, ACCORDING TO THE PLAT THEREOF AS REC IN PB 73 PGS 165-185,	\$ 140.84
610923559	60'	1	NAVAS, KELLY JEAN	LOT 1, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2355/9	\$ 140.84
610923609	60'	1	RIVERA, CHRISTIAN	LOT 2, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2360/9	\$ 140.84
610923659	60'	1	MATHEIS, TIMOTHY	LOT 3, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2365/9	\$ 140.84
610923709	60'	1	WILLIAMS, KENDALL L	LOT 4, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2370/9	\$ 140.84
610923759	60'	1	KHAN, KAMAL	LOT 5, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2375/9	\$ 140.84



**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610923809	60'	1	SCHAEFER, DENISE NICHOL	LOT 6, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2380/9	\$ 140.84
610923859	60'	1	KIBBEY, GARY E	LOT 7, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2385/9	\$ 140.84
610923909	60'	1	MILLER, ANDREW	LOT 8, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2390/9	\$ 140.84
610923959	60'	1	BECHLER, KILEY MAE	LOT 9, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2395/9	\$ 140.84
610924009	60'	1	ERICKSEN, DAWN L	LOT 10, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2400/9	\$ 140.84
610924059	60'	1	BUTTA, JEFFREY JOHN	LOT 11, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2405/9	\$ 140.84
610924109	60'	1	DAY, JAY	LOT 12, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2410/9	\$ 140.84
610924159	60'	1	LAH SOUTH LLC	LOT 13, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2415/9	\$ 140.84
610924209	60'	1	HALL, MICHAEL DOUGLAS	LOT 14, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2420/9	\$ 140.84
610924259	60'	1	SOUTHON, JOHN ALBERT JR	LOT 15, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2425/9	\$ 140.84
610924309	60'	1	BATES, MATTHEW	LOT 16, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2430/9	\$ 140.84
610924359	60'	1	WARD, BRADLEY TRIPPLETT	LOT 17, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2435/9	\$ 140.84
610924409	60'	1	TLAMCANI, AHMED	LOT 18, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2440/9	\$ 140.84
610924459	60'	1	GILDING, MATTHEW SCOTT	LOT 19, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2445/9	\$ 140.84
610924509	60'	1	PAYSON, JAY TIMOTHY	LOT 20, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2450/9	\$ 140.84
610924559	60'	1	DUNBAR, LA VERN BAKER	LOT 21, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2455/9	\$ 140.84
610924609	60'	1	PORCO, AMANDA CHIARA	LOT 22, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2460/9	\$ 140.84
610924659	60'	1	WILSON, NATHAN JAMES	LOT 23, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2465/9	\$ 140.84
610924709	60'	1	NOE, HILDA	LOT 24, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2470/9	\$ 140.84
610924759	60'	1	CAPOZZA, HEIDI ANNE	LOT 25, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2475/9	\$ 140.84
610924809	60'	1	NICKUM, CLINTON D	LOT 26, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2480/9	\$ 140.84
610924859	60'	1	MEYER, RACHEL ELISE	LOT 27, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2485/9	\$ 140.84
610924909	60'	1	NARVAEZ, FABIO JOSE	LOT 28, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2490/9	\$ 140.84
610924959	60'	1	PARKER, JEFFERY WILLIAM	LOT 29, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2495/9	\$ 140.84
610925009	60'	1	SUTHERLAND, RUKEYA DANEEN	LOT 30, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2500/9	\$ 140.84
610925059	60'	1	BAIN, RICARDO	LOT 31, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2505/9	\$ 140.84
610925109	60'	1	CLARK, ALVIN LAVON	LOT 32, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2510/9	\$ 140.84
610925159	60'	1	NICHOLS, STEPHEN M	LOT 33, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2515/9	\$ 140.84
610925209	60'	1	TOLENTINO, RAMON LUIS	LOT 34, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2520/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610925259	60'	1	SCHMENK, SETH	LOT 35, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2525/9	\$ 140.84
610925309	60'	1	WATSON, GARETH ANTHONY	LOT 36, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2530/9	\$ 140.84
610925359	60'	1	TARDIF, MARK A	LOT 37, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2535/9	\$ 140.84
610925409	60'	1	MORRIS, JEFFREY ANDREW	LOT 38, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2540/9	\$ 140.84
610925459	60'	1	HUNTOON, JONATHAN MATTHEW	LOT 39, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2545/9	\$ 140.84
610925509	60'	1	BRUNK, SHAWN MICHAEL	LOT 40, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2550/9	\$ 140.84
610925559	60'	1	WISHARD, SAMUEL THOMAS	LOT 41, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2555/9	\$ 140.84
610925609	60'	1	GASS, MICHAEL TODD	LOT 42, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2560/9	\$ 140.84
610925659	60'	1	BAILEY, ROBERT L JR	LOT 43, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2565/9	\$ 140.84
610925709	60'	1	DARYA, SAEED	LOT 44, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2570/9	\$ 140.84
610925759	60'	1	WEBB, TRINA ODOM	LOT 45, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2575/9	\$ 140.84
610925809	60'	1	MINTON, LISETTE MONTANEZ	LOT 46, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2580/9	\$ 140.84
610925859	60'	1	WALKER, RICHARD LEE	LOT 47, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2585/9	\$ 140.84
610925909	60'	1	EMERSON, HEIDI DAWN	LOT 48, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2590/9	\$ 140.84
610925959	60'	1	BEARY, ALEXANDRA ROSS	LOT 49, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2595/9	\$ 140.84
610926009	60'	1	SOTO, LUIS	LOT 50, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2600/9	\$ 140.84
610926059	60'	1	KRAFT, MARK CHRISTOPHER	LOT 51, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2605/9	\$ 140.84
610926109	60'	1	GROGAN, DESERA L	LOT 52, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2610/9	\$ 140.84
610926159	60'	1	SHADIEV, SANJAR MUYITDINOVICH	LOT 53, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2615/9	\$ 140.84
610926209	60'	1	DIGDO, WILLIAM J JR	LOT 54, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2620/9	\$ 140.84
610926259	60'	1	NUGENT, ROBERT V JR	LOT 55, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2625/9	\$ 140.84
610926309	60'	1	BOE, KENDRA LEE	LOT 56, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2630/9	\$ 140.84
610926359	60'	1	STANO, JEFFREY JOSEPH	LOT 57, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2635/9	\$ 140.84
610926409	60'	1	HEADLEY, AVRIL JAMES	LOT 58, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2640/9	\$ 140.84
610926459	60'	1	SCHLUTER, APRIL DAWN	LOT 59, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2645/9	\$ 140.84
610926509	60'	1	JOHNSON, OC	LOT 60, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2650/9	\$ 140.84
610926559	60'	1	MORIN, JONATHAN WILLIAM	LOT 61, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2655/9	\$ 140.84
610926609	60'	1	DVORSCAK, MICHAEL JOSEPH	LOT 62, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2660/9	\$ 140.84
610926659	60'	1	TAYLOR, JONATHAN DEION	LOT 63, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2665/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610926709	60'	1	NICOLETTI, BRIAN EDWARD	LOT 64, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2670/9	\$ 140.84
610926759	60'	1	NIETO, NATALIE APRIL MICHELLE	LOT 65, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2675/9	\$ 140.84
610926809	60'	1	PHILLIPS, SHAQUANTA DENISE	LOT 66, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2680/9	\$ 140.84
610926859	60'	1	HALEY, BRIAN JAMES	LOT 67, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2685/9	\$ 140.84
610926909	60'	1	SHARP, MELISSA PINNOW	LOT 68, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2690/9	\$ 140.84
610926959	60'	1	KNIGHT, SOPHIA, L	LOT 69, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2695/9	\$ 140.84
610927009	60'	1	POPLASKI, CHERYL	LOT 70, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2700/9	\$ 140.84
610927059	60'	1	BELLITTERA, RYAN THOMAS	LOT 71, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2705/9	\$ 140.84
610927109	60'	1	MUNGOVAN, CHARLES	LOT 72, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2710/9	\$ 140.84
610927159	60'	1	GURTIN, STEVEN JAMES	LOT 73, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2715/9	\$ 140.84
610927209	60'	1	KEARBAY, RICHARD LEE	LOT 74, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2720/9	\$ 140.84
610927259	60'	1	HAASE, MELANIE RAYE	LOT 75, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2725/9	\$ 140.84
610927309	60'	1	BOSTON, QUINCY LASHAY	LOT 76, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2730/9	\$ 140.84
610927359	60'	1	HENDRIXON, DAVID ALAN	LOT 77, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2735/9	\$ 140.84
610927409	60'	1	GARDELL, JAMES MITCHELL	LOT 78, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2740/9	\$ 140.84
610927459	60'	1	TIMMONS, LAURENCYA SYMONE	LOT 79, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2745/9	\$ 140.84
610927509	60'	1	NELSON, JOAN C	LOT 80, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2750/9	\$ 140.84
610927559	60'	1	GROOMS, JOY DAVENPORT	LOT 81, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2755/9	\$ 140.84
610927609	60'	1	SCHEIB, DEREK JUSTIN	LOT 82, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2760/9	\$ 140.84
610927659	60'	1	LASSITER, THOMAS CASE	LOT 83, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2765/9	\$ 140.84
610927709	60'	1	DOCKERY, LAURY JANETH	LOT 84, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2770/9	\$ 140.84
610927759	60'	1	KETTERING, JASON ALAN	LOT 85, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2775/9	\$ 140.84
610927809	60'	1	DUDZIAK, RAFAL MAREK	LOT 86, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2780/9	\$ 140.84
610927859	60'	1	THOMPSON, WILLIAM DEWAYNE	LOT 87, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2785/9	\$ 140.84
610927909	60'	1	RHODES, MARY DELISA	LOT 88, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2790/9	\$ 140.84
610927959	60'	1	SMITH, ANGEL M	LOT 89, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2795/9	\$ 140.84
610928009	60'	1	CARR, BRENDA LEE	LOT 90, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2800/9	\$ 140.84
610928059	60'	1	JOBES, DAVID MICHAEL	LOT 91, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2805/9	\$ 140.84
610928109	60'	1	RIVERA, EDWIN ALEXIS RIVERA	LOT 92, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2810/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610928159	42'	1	HENDERSON, RICHARD	LOT 93, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2815/9	\$ 140.84
610928209	42'	1	MAHMOUD, MAHER	LOT 94, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2820/9	\$ 140.84
610928259	42'	1	TOLL, WILLIAM R	LOT 95, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2825/9	\$ 140.84
610928309	42'	1	HOEY, DAWN	LOT 96, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2830/9	\$ 140.84
610928359	42'	1	PADEN, RICKEY A	LOT 97, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2835/9	\$ 140.84
610928409	42'	1	SCHOENFELD, ADAM	LOT 98, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2840/9	\$ 140.84
610928459	42'	1	SLONE, KYLE	LOT 99, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2845/9	\$ 140.84
610928509	42'	1	LUCIANO, LOUIS	LOT 100, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2850/9	\$ 140.84
610928559	42'	1	BECICH, ANTHONY	LOT 101, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2855/9	\$ 140.84
610928609	42'	1	SFR II BORROWER 2021-3 LLC	LOT 102, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2860/9	\$ 140.84
610928659	42'	1	GREER, SCOTT	LOT 103, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2865/9	\$ 140.84
610928709	42'	1	HIRVELA, BRADLEY R	LOT 104, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2870/9	\$ 140.84
610928759	42'	1	FERREL, MATTHEW	LOT 105, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2875/9	\$ 140.84
610928809	42'	1	CHAMBERS, MICHAEL II	LOT 106, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2880/9	\$ 140.84
610928859	42'	1	PRESHA, TRACY Y	LOT 107, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2885/9	\$ 140.84
610928909	42'	1	SFR JAVELIN BORROWER L P	LOT 108, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2890/9	\$ 140.84
610928959	42'	1	THIRAKOUNE, CHANSANA	LOT 109, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2895/9	\$ 140.84
610929009	42'	1	BALDWIN, AARON	LOT 110, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2900/9	\$ 140.84
610929059	42'	1	GARRETT, NICKOLUS	LOT 111, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2905/9	\$ 140.84
610929109	42'	1	HEMINGWAY, PATRICIA ANN	LOT 112, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2910/9	\$ 140.84
610929159	42'	1	CHRISTIANO, DESIREE A	LOT 113, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2915/9	\$ 140.84
610929209	42'	1	FASEL, MARK D	LOT 114, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2920/9	\$ 140.84
610929259	42'	1	WALLACE, JONATHAN F	LOT 115, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2925/9	\$ 140.84
610929309	42'	1	FERGUSON, PATRICK H	LOT 116, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2930/9	\$ 140.84
610929359	42'	1	CAOQUETTE, RICHARD MARK	LOT 117, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2935/9	\$ 140.84
610929409	42'	1	DUTCHER, THOMAS	LOT 118, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2940/9	\$ 140.84
610929459	42'	1	WILLIAMS, SAMANTHA	LOT 119, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2945/9	\$ 140.84
610929509	42'	1	WRIGHT, JAMES	LOT 120, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2950/9	\$ 140.84
610929559	42'	1	CONNOR, GREGORY	LOT 121, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2955/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610929609	42'	1	HUNT, RAMONA LEIGH	LOT 122, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2960/9	\$ 140.84
610929659	42'	1	THIEL, DYLAN	LOT 123, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2965/9	\$ 140.84
610929709	42'	1	MIRANDA, ALEXANDRA	LOT 124, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2970/9	\$ 140.84
610929759	42'	1	LEACH, JEFFREY	LOT 125, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2975/9	\$ 140.84
610929809	42'	1	ROMEO, SUSAN	LOT 126, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2980/9	\$ 140.84
610929859	42'	1	ASHURST, ETHAN	LOT 127, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2985/9	\$ 140.84
610929909	42'	1	LAM, DANIEL	LOT 128, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2990/9	\$ 140.84
610929959	42'	1	GLICKENHAUS, MATTHEW	LOT 129, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.2995/9	\$ 140.84
610930009	42'	1	ROOSA, MICHAEL	LOT 130, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3000/9	\$ 140.84
610930059	42'	1	COBB, AMANDA	LOT 131, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3005/9	\$ 140.84
610930109	42'	1	WATTERS, GARRETT	LOT 132, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3010/9	\$ 140.84
610930159	42'	1	NADER, MICHAEL	LOT 133, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3015/9	\$ 140.84
610930209	42'	1	MOYER, BRANDI H	LOT 134, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3020/9	\$ 140.84
610930259	42'	1	CATON, ADAM L	LOT 135, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3025/9	\$ 140.84
610930309	42'	1	SN FLORIDA II LLC	LOT 136, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3030/9	\$ 140.84
610930359	42'	1	EDSON, STEPHEN	LOT 137, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3035/9	\$ 140.84
610930409	42'	1	NG, NICHOLE RAENAE	LOT 138, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3040/9	\$ 140.84
610930459	42'	1	EVANGELISTA, ANGELA	LOT 139, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3045/9	\$ 140.84
610930509	42'	1	MARTINEZ, PEDRO	LOT 140, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3050/9	\$ 140.84
610930559	42'	1	DEMARK, MICHAEL	LOT 141, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3055/9	\$ 140.84
610930609	42'	1	ALVAREZ, MELISSA	LOT 142, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3060/9	\$ 140.84
610930659	42'	1	CPI/AMHERST SFR PROGRAM II OWNER LLC	LOT 143, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3065/9	\$ 140.84
610930709	42'	1	SHERMAN, BRITTANY	LOT 144, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3070/9	\$ 140.84
610930759	42'	1	WILSON, DAVID W	LOT 145, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3075/9	\$ 140.84
610930809	42'	1	MYKOO, YURI H	LOT 146, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3080/9	\$ 140.84
610930859	42'	1	AVILES, ANGEL	LOT 147, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3085/9	\$ 140.84
610930909	42'	1	LABELL, TAYLOR	LOT 148, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3090/9	\$ 140.84
610930959	42'	1	SN TAMPA LLC	LOT 149, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3095/9	\$ 140.84
610931009	42'	1	WATSON, CHRISTOPHER	LOT 150, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3100/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610931059	42'	1	GUERRA, JESUS CARRILLO	LOT 151, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3105/9	\$ 140.84
610931109	42'	1	PRATER, JIMMIE L	LOT 152, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3110/9	\$ 140.84
610931159	42'	1	MITCHELL, REGINALD SR	LOT 153, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3115/9	\$ 140.84
610931209	42'	1	HUBBS, BROOKE LINDSEY	LOT 154, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3120/9	\$ 140.84
610931259	42'	1	SMITH, ROBERT L	LOT 155, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3125/9	\$ 140.84
610931309	42'	1	SEWARD, WAYNE JR	LOT 156, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3130/9	\$ 140.84
610931359	42'	1	CARUSO, ANNETTE	LOT 157, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3135/9	\$ 140.84
610931409	42'	1	BLANEY, ALDEN TRENT	LOT 158, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3140/9	\$ 140.84
610931459	42'	1	ARDELJAN, ELIZABETH LINA	LOT 159, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3145/9	\$ 140.84
610931509	42'	1	WRIGHT, SPENCER	LOT 160, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3150/9	\$ 140.84
610931559	42'	1	WINDSOR, RANDY ALAN	LOT 161, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3155/9	\$ 140.84
610931609	42'	1	DENOFA, JAMES	LOT 162, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3160/9	\$ 140.84
610931659	42'	1	FORESTAL, EUGENE	LOT 163, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3165/9	\$ 140.84
610931709	42'	1	FKH SFR M, LP	LOT 164, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3170/9	\$ 140.84
610931759	42'	1	CARRION, FREDDIE	LOT 165, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3175/9	\$ 140.84
610931809	42'	1	DAVIS, THEODUS	LOT 166, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3180/9	\$ 140.84
610931859	42'	1	HUDSON SFR PROPERTY HOLDINGS II LLC	LOT 167, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3185/9	\$ 140.84
610931909	42'	1	WILSON, KRISTEN S	LOT 168, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3190/9	\$ 140.84
610931959	42'	1	LIZARDI, CHRISTIAN TYLER	LOT 169, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3195/9	\$ 140.84
610932009	42'	1	PALMER, MICHAEL ROBERT	LOT 170, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3200/9	\$ 140.84
610932059	42'	1	JABLONSKI, JOE EVAN	LOT 171, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3205/9	\$ 140.84
610932109	42'	1	TOLLIS, LAURA LEE	LOT 172, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3210/9	\$ 140.84
610932159	42'	1	SFR JV-HD PROPERTY LLC	LOT 173, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3215/9	\$ 140.84
610932209	42'	1	WALL, CHRISTOPHER	LOT 174, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3220/9	\$ 140.84
610932259	42'	1	ENGELS, RYAN	LOT 175, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3225/9	\$ 140.84
610932309	42'	1	YOUNCE, BLAKE WARREN	LOT 176, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3230/9	\$ 140.84
610932359	42'	1	GRANT, COLLIN ANTHONY	LOT 177, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3235/9	\$ 140.84
610932409	42'	1	PANICCIA, EUGENE FRANCIS	LOT 178, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3240/9	\$ 140.84
610932459	42'	1	ZAJKOWSKI, PIOTR	LOT 179, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3245/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610932509	42'	1	MACMAC, KATHLEENE	LOT 180, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3250/9	\$ 140.84
610932559	42'	1	SHEA, MICHELLE	LOT 181, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3255/9	\$ 140.84
610932609	42'	1	RESCHKE, JESSICA	LOT 182, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3260/9	\$ 140.84
610932659	42'	1	MCWHIRT, ROBERT	LOT 183, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3265/9	\$ 140.84
610932709	42'	1	WILSON, REGINALD	LOT 184, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3270/9	\$ 140.84
610932759	42'	1	CHILDS, BELINDA	LOT 185, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3275/9	\$ 140.84
610932809	42'	1	NAYLOR, JULIE	LOT 186, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3280/9	\$ 140.84
610932859	42'	1	GUARIN, MARIO	LOT 187, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3285/9	\$ 140.84
610932909	42'	1	SMITH, CHRISTOPHER HODGE	LOT 188, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3290/9	\$ 140.84
610932959	42'	1	BRITTON, BUCHANAN CLYDE	LOT 189, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3295/9	\$ 140.84
610933009	42'	1	WILSON, RISHAUN D	LOT 190, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3300/9	\$ 140.84
610933059	42'	1	KURTZ, WILLIAM	LOT 191, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3305/9	\$ 140.84
610933109	42'	1	BROWN, RICHARD A	LOT 192, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3310/9	\$ 140.84
610933159	42'	1	KRAHMER, BLAYNE	LOT 193, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3315/9	\$ 140.84
610933209	42'	1	FRANKLIN, JOSHUA J	LOT 194, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3320/9	\$ 140.84
610933259	42'	1	WRIGHT, STEPHANIE	LOT 195, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3325/9	\$ 140.84
610933309	42'	1	RICHARDSON, CHRISTOPHER M	LOT 196, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3330/9	\$ 140.84
610933359	42'	1	EMANUEL, JAMES	LOT 197, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3335/9	\$ 140.84
610933409	42'	1	MUSCIANO, GIULIO	LOT 198, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3340/9	\$ 140.84
610933459	42'	1	MONTANEZ, ERICA	LOT 199, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3345/9	\$ 140.84
610933509	42'	1	KAWCAK, CAMERON	LOT 200, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3350/9	\$ 140.84
610933559	42'	1	VASILAKOS, PETER W	LOT 201, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3355/9	\$ 140.84
610933609	42'	1	GRAHAM, WILLIAM D	LOT 202, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3360/9	\$ 140.84
610933659	42'	1	MILANA, MARGARET	LOT 203, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3365/9	\$ 140.84
610933709	42'	1	RUSSELL, TAYLOR	LOT 204, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3370/9	\$ 140.84
610933759	42'	1	KONDAS, STEPHEN	LOT 205, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3375/9	\$ 140.84
610933809	42'	1	DOW, THOMAS M	LOT 206, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3380/9	\$ 140.84
610933859	42'	1	VAN BUSKIRK, GREGORY	LOT 207, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3385/9	\$ 140.84
610933909	42'	1	SWAN, KARL	LOT 208, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3390/9	\$ 140.84



**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610933959	42'	1	KRONK, CHRISTOPHER	LOT 209, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3395/9	\$ 140.84
610934009	42'	1	DEAN, PAUL JR	LOT 210, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3400/9	\$ 140.84
610934059	42'	1	MARASIGAN, JIMME	LOT 211, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3405/9	\$ 140.84
610934109	42'	1	HENDERSON, FELICIA	LOT 212, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3410/9	\$ 140.84
610934179	60'	1	WILSON, SHAUN SCOTT	LOT 213 AND A PORTION OF LOT 214 OF ARTISAN LAKES EAVES BEND PH 1 SUBPH A-K DESCRIBED AS FOLLOWS: BEG AT THE NW COR OF SD LOT 213 RUN TH ALG THE NLY BNDRY THEREOF N 1 DEG 20	\$ 140.84
610934279	60'	1	LUDWIG, KEITH	LOT 215 AND A PORTION OF LOT 214 OF ARTISAN LAKESEAVES BEND PH 1 SUBPH A-K DESC AS FOLLOWS: BEG AT THE SWCOR OF SD LOT 215 RUN TH ALG THE WLY BNDRY OF SD LOT 215	\$ 140.84
610934309	42'	1	HEDLER, ANNELIZ	LOT 216, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3430/9	\$ 140.84
610934359	42'	1	BOLOTSKO, VIKTOR	LOT 217, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3435/9	\$ 140.84
610934439	52'	1	GAVRON, LAUREN ASHLEY	LOT 218 AND A PORTION OF LOT 219 OF ARTISAN LAKES EAVES BEND PH 1 SUBPH A-K BEING MORE PARTICULARLY DESC AS FOLLOWS: BEG AT THE NW COR OF SD LOT 218 RUN TH ALG THE NLY	\$ 140.84
610934479	52'	1	QUACH, TONI HANGTHU	A PORTION OF LOT 219 AND LOT 220 OF ARTISAN LAKES EAVES BEND, PH 1 SUBPH A-K BEING MORE PARTICULARLY DESC AS FOLLOWS: COM AT THE NE COR OF SD LOT 219 SD POINT ALSO BEING	\$ 140.84
610934579	42'	1	CAMPBELL, JEFFREY	LOT 221 AND A PORTION OF LOT 220 OF ARTISAN LAKES EAVES BEND PH 1 SUBPH A-K BEING MORE PARTICULARLY DESC AS FOLLOWS: BEG AT THE SW COR OF SD LOT 221 RUN TH ALG THE WLY BNDRY	\$ 140.84
610934609	42'	1	WUDYKA, JOHN	LOT 222, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3460/9	\$ 140.84
610934659	42'	1	PARKER, JAMES ANTHONY	LOT 223, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3465/9	\$ 140.84
610934709	42'	1	FINLEY, KIP	LOT 224, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3470/9	\$ 140.84
610934759	42'	1	AYALA, ERICA	LOT 225, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3475/9	\$ 140.84
610934809	42'	1	PENNA, DOMINICK DONALD	LOT 226, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3480/9	\$ 140.84
610934859	42'	1	CARLEE, EDWARD B	LOT 227, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3485/9	\$ 140.84
610934909	42'	1	MALDONADO, STEVEN	LOT 228, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3490/9	\$ 140.84
610934959	42'	1	EVANS, JAMES	LOT 229, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3495/9	\$ 140.84
610935009	42'	1	PROGRESS RESIDENTIAL BORROWER 23 LLC	LOT 230, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3500/9	\$ 140.84
610935059	42'	1	SAWYER, MICHAEL SCOTT	LOT 231, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3505/9	\$ 140.84
610935109	42'	1	FLESHNER, GEORGE RICHARD	LOT 232, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3510/9	\$ 140.84
610935159	42'	1	CARTER, STEPHANIE D	LOT 233, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3515/9	\$ 140.84
610935209	42'	1	DUWEL, MICHAEL	LOT 234, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3520/9	\$ 140.84



**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610935259	42'	1	BOYCE, JOSHUA J	LOT 235, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3525/9	\$ 140.84
610935309	42'	1	SKIPPER, RYAN	LOT 236, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3530/9	\$ 140.84
610935359	42'	1	SFR JAVELIN BORROWER LP	LOT 237, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3535/9	\$ 140.84
610935409	42'	1	SN TAMPA LLC	LOT 238, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3540/9	\$ 140.84
610935459	42'	1	MENOSCAL, MARIO A	LOT 239, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3545/9	\$ 140.84
610935509	42'	1	STARMER, CORI	LOT 240, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3550/9	\$ 140.84
610935559	42'	1	SMITH, TRAVIS	LOT 241, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3555/9	\$ 140.84
610935609	42'	1	ADKINS, DANIEL	LOT 242, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3560/9	\$ 140.84
610935659	42'	1	SCHMENK CAPITAL HOLDINGS LLC	LOT 243, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3565/9	\$ 140.84
610935709	42'	1	SHERMAN, KAYLA	LOT 244, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3570/9	\$ 140.84
610935759	42'	1	OLIVER, CLIFTON A	LOT 245, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3575/9	\$ 140.84
610935809	42'	1	PILLSBURY, JASON	LOT 246, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3580/9	\$ 140.84
610935859	42'	1	KESSLER, PATRICIA	LOT 247, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3585/9	\$ 140.84
610935909	42'	1	PURSER, SHARON J	LOT 248, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3590/9	\$ 140.84
610935959	42'	1	BENNETT, JEREMY	LOT 249, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3595/9	\$ 140.84
610936009	42'	1	ZURI, BRIDGET	LOT 250, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3600/9	\$ 140.84
610936059	42'	1	GONZALEZ, JOANNA	LOT 251, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3605/9	\$ 140.84
610936109	42'	1	DRACHLER, RONALD W	LOT 252, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3610/9	\$ 140.84
610936159	42'	1	CRATON, JULIE D	LOT 253, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3615/9	\$ 140.84
610936209	42'	1	BURNS, KRISTEN DAWN	LOT 254, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3620/9	\$ 140.84
610936259	42'	1	ZAIDI, SEAN	LOT 255, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3625/9	\$ 140.84
610936309	42'	1	SANCHEZ, MARSHURY	LOT 256, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3630/9	\$ 140.84
610936359	42'	1	JOHNSON, AMELIA	LOT 257, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3635/9	\$ 140.84
610936409	42'	1	DOHERTY, RILEY S	LOT 258, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3640/9	\$ 140.84
610936459	42'	1	FREEDOM AUTO FINANCE LLC	LOT 259, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3645/9	\$ 140.84
610936509	42'	1	HUDSON, TYLER EUGENE	LOT 260, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3650/9	\$ 140.84
610936559	42'	1	LORENZO, JOSE EMMANUEL BENEJAN	LOT 261, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3655/9	\$ 140.84
610936609	42'	1	QURESHI, ALIA	LOT 262, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3660/9	\$ 140.84
610936659	42'	1	GONZO7 LLC	LOT 263, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3665/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610936709	42'	1	WAINWRIGHT, GILBERT LEROY	LOT 264, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3670/9	\$ 140.84
610936759	42'	1	FKH SFR PROPCO K LP	LOT 265, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3675/9	\$ 140.84
610936809	42'	1	PRICE, FRANKLIN	LOT 266, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3680/9	\$ 140.84
610936859	42'	1	TORRES, PEDRO JUAN	LOT 267, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3685/9	\$ 140.84
610936909	42'	1	FADLEY-DANE, IVE	LOT 268, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3690/9	\$ 140.84
610936959	42'	1	BUTLER, LYNN	LOT 269, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3695/9	\$ 140.84
610937009	42'	1	SYLVAINS, KEEVENS	LOT 270, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3700/9	\$ 140.84
610937059	42'	1	WILCOXON, GINA	LOT 271, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3705/9	\$ 140.84
610937109	42'	1	HARLESS, RONALD	LOT 272, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3710/9	\$ 140.84
610937159	42'	1	BOWERS, ANDREW	LOT 273, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3715/9	\$ 140.84
610937209	42'	1	CAMPBELL, JANET	LOT 274, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3720/9	\$ 140.84
610937259	42'	1	POMATTO, TIMOTHY M	LOT 275, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3725/9	\$ 140.84
610937309	42'	1	SANTACRUZ, ARMANDO	LOT 276, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3730/9	\$ 140.84
610937359	42'	1	DELGADO, PEDRO	LOT 277, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3735/9	\$ 140.84
610937409	42'	1	TOLLER, HOWARD	LOT 278, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3740/9	\$ 140.84
610937459	42'	1	FLANIGAN, RYAN	LOT 279, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3745/9	\$ 140.84
610937509	42'	1	MILLER, ERIKA	LOT 280, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3750/9	\$ 140.84
610937559	42'	1	BOCCIERI, VINCENZO	LOT 281, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3755/9	\$ 140.84
610937609	42'	1	CARACCILOLO, ELISA	LOT 282, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3760/9	\$ 140.84
610937659	42'	1	SMITH, DANIEL	LOT 283, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3765/9	\$ 140.84
610937709	42'	1	JORDAN, ANDREW	LOT 284, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3770/9	\$ 140.84
610937759	42'	1	LEONARD, JAN	LOT 285, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3775/9	\$ 140.84
610937809	42'	1	SHIREY, TYLER	LOT 286, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3780/9	\$ 140.84
610937859	42'	1	HANLON, CRAIG A	LOT 287, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3785/9	\$ 140.84
610937909	42'	1	STANLEY, RYAN	LOT 288, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3790/9	\$ 140.84
610937959	42'	1	BAGWELL, KEISHA DANIELLE	LOT 289, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3795/9	\$ 140.84
610938009	42'	1	RODRIGUEZ, RAUL	LOT 290, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3800/9	\$ 140.84
610938059	42'	1	RODRIGUEZ, SAIRE	LOT 291, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3805/9	\$ 140.84
610938109	42'	1	SANCHEZ, JOSE RODRIGUEZ	LOT 292, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3810/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610938159	42'	1	CUNNINGHAM, SHARON G	LOT 293, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3815/9	\$ 140.84
610938209	42'	1	ROMANENKO, NATALIYA	LOT 294, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3820/9	\$ 140.84
610938259	42'	1	TOBIN, WILLIAM	LOT 295, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3825/9	\$ 140.84
610938309	42'	1	MERZA, SAEED A	LOT 296, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3830/9	\$ 140.84
610938359	52'	1	BROADWATER, DAVID WILLIAM	LOT 297, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3835/9	\$ 140.84
610938409	52'	1	LUCIA, MICHAEL WILLIAM SANTA	LOT 298, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3840/9	\$ 140.84
610938459	52'	1	SONZINI, STEPHANIE	LOT 299, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3845/9	\$ 140.84
610938509	52'	1	TIMONES, REYNALDO TARIMAN	LOT 300, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3850/9	\$ 140.84
610938559	52'	1	VARIO, JACKELYN	LOT 301, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3855/9	\$ 140.84
610938609	52'	1	FAIRWEATHER, RICHARD H	LOT 302, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3860/9	\$ 140.84
610938659	52'	1	HERRICK, JESSICA RENEE	LOT 303, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3865/9	\$ 140.84
610938709	52'	1	EASMON, RITA TONE	LOT 304, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3870/9	\$ 140.84
610938759	52'	1	POZO-VANEGAS, MARIO E	LOT 305, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3875/9	\$ 140.84
610938809	52'	1	DENNIS, STEPHEN MATTHEW	LOT 306, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3880/9	\$ 140.84
610938859	52'	1	GULLETTE, LAWRENCE LEON II	LOT 307, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3885/9	\$ 140.84
610938909	52'	1	ANANTA, MAHBUB JAMIL	LOT 308, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3890/9	\$ 140.84
610938959	52'	1	COVINGTON, THOMAS M	LOT 309, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3895/9	\$ 140.84
610939009	52'	1	REMMEL, ALEXANDRIA NICOLE	LOT 310, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3900/9	\$ 140.84
610939059	52'	1	MAXWELL, TASHAUN IMIKA BRYANT	LOT 311, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3905/9	\$ 140.84
610939109	52'	1	RAMIREZ, LEAH MARIE	LOT 312, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3910/9	\$ 140.84
610939159	52'	1	MARTIN, CAROLYN	LOT 313, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3915/9	\$ 140.84
610939209	52'	1	LASINSKI, SHAWNDA NICHOLE ROSE	LOT 314, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3920/9	\$ 140.84
610939259	52'	1	MND OF PALMETTO LLC	LOT 315, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3925/9	\$ 140.84
610939309	52'	1	BOUCHER, CHERYL JEAN	LOT 316, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3930/9	\$ 140.84
610939359	52'	1	HAZEN, BRYAN DUANE	LOT 317, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3935/9	\$ 140.84
610939409	52'	1	ROSARIO, JOSE TOMAS	LOT 318, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3940/9	\$ 140.84
610939459	52'	1	MCCRARY, KALEY CHANEL	LOT 319, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3945/9	\$ 140.84
610939509	52'	1	AGIUS, DARLA MAY	LOT 320, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3950/9	\$ 140.84
610939559	52'	1	LOVETT, CHRISTOPHER JAMES	LOT 321, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3955/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610939609	52'	1	LINDSAY-CHIN, ANN M	LOT 322, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3960/9	\$ 140.84
610939659	52'	1	WHAY, EDWARD GEORGE	LOT 323, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3965/9	\$ 140.84
610939709	52'	1	MOORE, KAMRON C	LOT 324, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3970/9	\$ 140.84
610939759	52'	1	EVANS, LOURN B	LOT 325, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3975/9	\$ 140.84
610939809	52'	1	EGBERT, TYLER MARCELLAS	LOT 326, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3980/9	\$ 140.84
610939859	52'	1	PINTO, STEPHANIE FARKAS	LOT 327, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3985/9	\$ 140.84
610939909	52'	1	WILSON, MELISSA CHLOE	LOT 328, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3990/9	\$ 140.84
610939959	52'	1	GROVES, STEVEN HARRISON	LOT 329, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.3995/9	\$ 140.84
610940009	52'	1	COCOS, SABINO EMIL III	LOT 330, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4000/9	\$ 140.84
610940059	52'	1	MERCEDES DE LEON, ELIZABETH	LOT 331, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4005/9	\$ 140.84
610940109	52'	1	CIOBANU, CRISTIAN ANTON	LOT 332, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4010/9	\$ 140.84
610940159	52'	1	ALSHEFSKI, BARBARA A	LOT 333, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4015/9	\$ 140.84
610940209	52'	1	ROSSMAN, KATHLEEN DENISE	LOT 334, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4020/9	\$ 140.84
610940259	52'	1	SMITH, KYLE CHRISTOPHER	LOT 335, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4025/9	\$ 140.84
610940309	52'	1	OTTNEY, RONALD	LOT 336, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4030/9	\$ 140.84
610940359	52'	1	TOBIN, MELISSA LAUREN	LOT 337, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4035/9	\$ 140.84
610940409	52'	1	SANDERS-ALLAMON, RHONDA LYNN	LOT 338, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4040/9	\$ 140.84
610940459	52'	1	BOLDUC, CHRISTOPHER JOHN	LOT 339, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4045/9	\$ 140.84
610940509	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 340, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4050/9	\$ 140.84
610940559	52'	1	EAVES BEND LLC	LOT 341, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4055/9	\$ 140.84
610940609	52'	1	RMHSLB OWNER 1 LLC	LOT 342, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4060/9	\$ 140.84
610940659	52'	1	RMHSLB OWNER 1 LLC	LOT 343, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4065/9	\$ 140.84
610940709	52'	1	RMHSLB OWNER 1 LLC	LOT 344, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4070/9	\$ 140.84
610940759	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 345, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4075/9	\$ 140.84
610940809	52'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 346, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4080/9	\$ 140.84
610940859	52'	1	RODRIGUEZ, LUIS A GARCIA	LOT 347, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4085/9	\$ 140.84
610940909	52'	1	DYE, KOREY ROBERT	LOT 348, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4090/9	\$ 140.84
610940959	52'	1	KVENBERG, MICHAEL J	LOT 349, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4095/9	\$ 140.84
610941009	52'	1	DIPASQUALE, ANGELO JOSEPH	LOT 350, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4100/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610941059	52'	1	VEGAS, SHARI KAY	LOT 351, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4105/9	\$ 140.84
610941109	52'	1	SMITH, DAVID D	LOT 352, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4110/9	\$ 140.84
610941159	52'	1	TURNER, ALISSA	LOT 353, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4115/9	\$ 140.84
610941209	52'	1	CUSSON, CRAIG RICHARD	LOT 354, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4120/9	\$ 140.84
610941259	52'	1	BLAND, HARRIS LAMMOT	LOT 355, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4125/9	\$ 140.84
610941309	52'	1	BANJARA, BIMAL	LOT 356, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4130/9	\$ 140.84
610941359	52'	1	CARTER, DERINDA CAMILLE	LOT 357, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4135/9	\$ 140.84
610941409	52'	1	SZOSTAK, KAMIL STEFAN	LOT 358, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4140/9	\$ 140.84
610941459	52'	1	PRUITT, SAMUEL TYRONE	LOT 359, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4145/9	\$ 140.84
610941509	52'	1	HILL, ANTHONY MAURICE	LOT 360, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4150/9	\$ 140.84
610941559	52'	1	DURAN, FERNANDO A	LOT 361, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4155/9	\$ 140.84
610941609	52'	1	JONES, GEORGI	LOT 362, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4160/9	\$ 140.84
610941659	52'	1	GARCIA, STEVEN MICHAEL	LOT 363, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4165/9	\$ 140.84
610941709	52'	1	CULVER, SHAUN D	LOT 364, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4170/9	\$ 140.84
610941759	52'	1	MADISON, ALBERT JOSEPH JR	LOT 365, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4175/9	\$ 140.84
610941809	52'	1	BEYER, MONA G	LOT 366, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4180/9	\$ 140.84
610941859	52'	1	LONG, HARRY ROBERT JR	LOT 367, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4185/9	\$ 140.84
610941909	52'	1	PALMER, KEVIN A	LOT 368, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4190/9	\$ 140.84
610941959	52'	1	JACOBS, AUBREY S	LOT 369, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4195/9	\$ 140.84
610942009	52'	1	CHIN, BUNN ESMOND	LOT 370, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4200/9	\$ 140.84
610942059	52'	1	VO, ANN QUYNH	LOT 371, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4205/9	\$ 140.84
610942109	52'	1	DEBENEDICTIS, FRANK G	LOT 372, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4210/9	\$ 140.84
610942159	52'	1	SMITH, ELWOOD LINCOLN JR	LOT 373, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4215/9	\$ 140.84
610942209	52'	1	ZELAYA-RIVERA, CHRISTY LEIGH	LOT 374, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4220/9	\$ 140.84
610942259	52'	1	DASPIT, STEPHEN CHRISTOPHER	LOT 375, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4225/9	\$ 140.84
610942309	52'	1	REARDON, JAMES EDWARD	LOT 376, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4230/9	\$ 140.84
610942359	52'	1	WHITE, JOSHUA STEVEN	LOT 377, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4235/9	\$ 140.84
610942409	52'	1	HEAD, MIRIAM ASHLEY	LOT 378, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4240/9	\$ 140.84
610942459	52'	1	WAHBA LABIB BESHARA, FADY	LOT 379, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4245/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610942509	52'	1	HOWARD, ASHLEY NICOLE	LOT 380, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4250/9	\$ 140.84
610942559	52'	1	BEAN, CASEY JANE	LOT 381, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4255/9	\$ 140.84
610942609	52'	1	BASTER, LILIANA	LOT 382, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4260/9	\$ 140.84
610942659	52'	1	KALAIYARASU, KARTHIK	LOT 383, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4265/9	\$ 140.84
610942709	52'	1	VARGAS, JORGE ANDRES RINCON	LOT 384, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4270/9	\$ 140.84
610942759	52'	1	MOBLEY, CARL ANDREW JR	LOT 385, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4275/9	\$ 140.84
610942809	52'	1	EVANS, KYLE	LOT 386, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4280/9	\$ 140.84
610942859	52'	1	HEFFERNAN, PATRICK C	LOT 387, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4285/9	\$ 140.84
610942909	52'	1	DAILEY, STEVEN RAY	LOT 388, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4290/9	\$ 140.84
610942959	52'	1	BRUNNER, ROGER DALE	LOT 389, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4295/9	\$ 140.84
610943009	52'	1	KNIPPERS, MEGAN NICOLE	LOT 390, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4300/9	\$ 140.84
610943059	52'	1	YODER, KENDALL JOE	LOT 391, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4305/9	\$ 140.84
610943109	52'	1	WASHINGTON, JULIUS CARLOUS	LOT 392, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4310/9	\$ 140.84
610943159	52'	1	MINNIEAR, LAURA	LOT 393, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4315/9	\$ 140.84
610943209	52'	1	MCMARTIN, KATHLEEN S	LOT 394, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4320/9	\$ 140.84
610943259	52'	1	GORDER, CHRISTIAN WILLIAM JR	LOT 395, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4325/9	\$ 140.84
610943309	52'	1	MCKENZIE, ANTHONY LENARD	LOT 396, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4330/9	\$ 140.84
610943359	52'	1	DESULME, JOUBERT	LOT 397, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4335/9	\$ 140.84
610943409	52'	1	RIDGWAY, SANDRA M	LOT 398, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4340/9	\$ 140.84
610943459	52'	1	MASELLI, JENNIFER M	LOT 399, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4345/9	\$ 140.84
610943509	52'	1	OLIVER, JONATHAN LOPEZ	LOT 400, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4350/9	\$ 140.84
610943559	52'	1	DIGIOIA, THOMAS NICHOLAS	LOT 401, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4355/9	\$ 140.84
610943609	52'	1	DUFFY, COLLEEN	LOT 402, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4360/9	\$ 140.84
610943659	52'	1	MITCHELL, JOSEPH REAM	LOT 403, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4365/9	\$ 140.84
610943709	52'	1	SERGIO, JOSEPH RALPH	LOT 404, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4370/9	\$ 140.84
610943759	52'	1	SALDIVAR, JUAN MANUEL JR	LOT 405, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4375/9	\$ 140.84
610943809	52'	1	MCDANIEL, JACIE L	LOT 406, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4380/9	\$ 140.84
610943859	52'	1	NATELLI, ROBERT	LOT 407, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4385/9	\$ 140.84
610943909	52'	1	SHEELAN, LOUISE M	LOT 408, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4390/9	\$ 140.84

**Artisan Lakes East Community Development District  
Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610943959	52'	1	HYDE, GREGORY SCOTT	LOT 409, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4395/9	\$ 140.84
610944009	52'	1	WOLLET, ROBERT O	LOT 410, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4400/9	\$ 140.84
610944059	52'	1	BYRNES, WILLIAM J	LOT 411, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4405/9	\$ 140.84
610944109	52'	1	IRWIN, ALVIN ERMAN III	LOT 412, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4410/9	\$ 140.84
610944159	52'	1	BOWLING, MATTHEW G	LOT 413, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4415/9	\$ 140.84
610944209	52'	1	WILLIAMS, DAVID	LOT 414, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4420/9	\$ 140.84
610944259	52'	1	ROSA, JESSE EDWARD	LOT 415, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4425/9	\$ 140.84
610944309	52'	1	SEWELL, WILLIAM JOHN	LOT 416, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4430/9	\$ 140.84
610944359	52'	1	VELAZQUEZ, JORDAN ANDREW	LOT 417, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4435/9	\$ 140.84
610944409	52'	1	MARTINEZ, WELLINGTON ALI	LOT 418, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4440/9	\$ 140.84
610944459	52'	1	WICKS, JESSICA REVAY	LOT 419, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4445/9	\$ 140.84
610944509	52'	1	CAVALIER, LAURENT BRUNO	LOT 420, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4450/9	\$ 140.84
610944559	52'	1	SCHMIDT, JAMES FRANKLIN	LOT 421, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4455/9	\$ 140.84
610944609	52'	1	ONDREY, JAMES ROSS	LOT 422, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4460/9	\$ 140.84
610944659	52'	1	HAUG, KENNETH CLAYTON III	LOT 423, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4465/9	\$ 140.84
610944709	52'	1	ARCHER, TIERRA NIKITA	LOT 424, ARTISAN LAKES EAVES BEND PH I SUBPH A-K PI#6109.4470/9	\$ 140.84
612129129	62'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 183, ARTISAN LAKES PARCEL J PH I & II PI #6121.2912/9	\$ 140.84
612129159	62'	1	RMHSLB OWNER 1 LLC	LOT 184, ARTISAN LAKES PARCEL J PH I & II PI# 6121.2915/9	\$ 140.84
<b>TOTAL</b>					<b>\$ 148,586.20</b>

**RESOLUTION 2024-12**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

**RECITALS**

**WHEREAS**, the Artisan Lakes East Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

**WHEREAS**, in accordance with the provisions of Chapter 189.417, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

**WHEREAS**, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements.

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

**SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS.**

- a) **Date:** The first Thursday of each month for Fiscal Year 2025, which covers the period October 1, 2024 through September 30, 2025.

October 3, 2024	November 7, 2024
December 5, 2024	January 2, 2025 – No Meeting
February 6, 2025	March 6, 2025
April 3, 2025	May 1, 2025
June 5, 2025	July 3, 2025 – No Meeting
August 7, 2025	September 4, 2025

- b) **Time:** 3:30 P.M. (Eastern Standard Time)
- c) **Location:** Artisan Lakes Clubhouse  
4725 Los Robles Court  
Palmetto, Florida 34221



**RESOLUTION 2024-12**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

**SECTION 2. SUNSHINE LAW AND MEETING CANCELATIONS AND CONTINUATIONS.** The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

**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.

**SECTION 4. 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.

**SECTION 5. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Artisan Lakes East Community Development District.

**PASSED AND ADOPTED** by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 2nd day of May 2024.

**ATTEST:**

**ARTISAN LAKES EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Tina Golub, Chairperson

**RESOLUTION 2024-13**

**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**, the District's Board of Supervisors (the "**Board**") is statutorily authorized to exercise the powers granted to the District; and

**WHEREAS**, all meetings of the Board shall be open to the public and governed by provisions of Chapter 286, *Florida Statutes*; 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*.

**WHEREAS**, Seat 1, currently held by Marc Ferlita, is subject to election by the landowners in November 2024.

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

1. **RECITALS.** The foregoing recitals are true and correct and incorporated herein by reference.
2. **LANDOWNERS' 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 7th day of November 2024, at 3:30 p.m. and located at **Eaves Bend at Artisan Lakes, 5967 Maidenstone Way, Palmetto, FL 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 2024-13**

**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 May 2, 2024, 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 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: [JimWard@JPWardAssociates.com](mailto: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** by the Board of Supervisors of the Artisan Lakes East Community Development District this 2nd day of May 2024.

**ATTEST:**

**ARTISAN LAKES EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James Ward, Secretary

\_\_\_\_\_  
Tina Golub, Chairperson

## 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 7, 2024  
TIME: 3:30 PM  
PLACE: Eaves Bend at Artisan Lakes  
5967 Maidenstone Way  
Palmetto, FL 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 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: [JimWard@JPWardAssociates.com](mailto: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 13, 2024 & October 20, 2024

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 7, 2024**

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

LOCATION: **Eaves Bend at Artisan Lakes, 5967 Maidenstone Way, Palmetto, FL 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.

One (1) seat on the Board will be up for election by landowners. The candidate receiving the highest number of votes shall be elected for a term of four (4) 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 7, 2024**

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 **Eaves Bend at Artisan Lakes, 5967 Maidenstone Way, Palmetto, FL 34221**, on November 7, 2024, 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 7, 2024**

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**For Election (1 Supervisor):** The candidate receiving the highest number of votes will receive a four (4)-year term, with the term of office for the successful candidate 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
1		

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Printed

**RESOLUTION 2024-14**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), FLORIDA STATUTES, AND REQUESTING THAT THE MANATEE COUNTY SUPERVISOR OF ELECTIONS BEGIN CONDUCTING THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, Artisan Lakes East Community Development District (the "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**, the District was established in Manatee County, Florida by Ordinance 2018-31, effective August 21, 2018; and

**WHEREAS**, the District's Board of Supervisors (the "Board") consists of five (5) members; and

**WHEREAS**, Chapter 190, Section 190.006(3)(a), Florida Statutes provides that following the sixth year after establishment and once a District reaches 250 qualified electors, the positions of two (2) members of the Board Supervisors whose terms are expiring shall be filled by qualified electors of the District, elected by the qualified electors of the District, for four-year terms; and

**WHEREAS**, because the District is now qualified to have the members of the Board elected by the qualified electors of the District, the Board seeks to implement section 190.006(3), Florida Statutes, and to instruct the Manatee County Supervisor of Elections (the "Supervisor") to conduct the District's general election (the "General Election").

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

1. **RECITALS.** The foregoing recitals are true and correct and incorporated herein by reference.

2. **GENERAL ELECTION SEATS.** Seat 2, currently held by Michael Piendel and Seat 3, currently held by Craig Fischer, are scheduled for the General Election in November 2024. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year, and for each subsequent election year.

3. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who



**RESOLUTION 2024-14**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), FLORIDA STATUTES, AND REQUESTING THAT THE MANATEE COUNTY SUPERVISOR OF ELECTIONS BEGIN CONDUCTING THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

is registered to vote with the Manatee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

4. **COMPENSATION.** Pursuant to Section 190.006(8), Florida Statutes, each member of the Board shall be entitled to receive for his or her service an amount not to exceed \$200 per meeting of the Board, not to exceed \$4,800 per year per member.

5. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four (4) years. The newly elected Board members shall assume office on the second Tuesday following the election.

6. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November, 2024, and for each subsequent General Election unless otherwise directed by the District's Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

7. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

8. **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.

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

**PASSED AND ADOPTED** by the Board of Supervisors of the Artisan Lakes East Community Development District this 2nd day of May 2024.

Attest:

**ARTISAN LAKES EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Tina Golub, Chairperson

**Exhibit A**

**NOTICE OF QUALIFYING PERIOD FOR CANDIDATES  
FOR THE BOARD OF SUPERVISORS OF THE  
ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of Artisan Lakes East Community Development District will commence at noon on June 10, 2024, and close at noon on June 14, 2024. Candidates must qualify for the office of Supervisor with the Manatee County Supervisor of Elections located at 600 301 Blvd. W., Suite 108, Bradenton FL 34205 (941) 741-3823. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be a qualified elector of the District, as defined in Section 190.003, Florida Statutes. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Manatee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

Artisan Lakes East Community Development District has two (2) seats up for election, specifically seats 2 and 3. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 5, 2024, in the manner prescribed by law for general elections.

For additional information, please contact the Manatee County Supervisor of Elections.

**District Manager**  
**Artisan Lakes East Community Development District**

Publish on or before May 25, 2024

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

April 25, 2024

To: Board of Supervisors

From: James P. Ward  
District Manager

Subject: Audit Proposals

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Attached is a set of the following for the selection of the auditor for Item 8 on the Agenda.

1. Analysis of Auditor Form
2. Fee Structure for Auditors
3. Bidder's List
4. Request for Proposal Master Form
5. Grau and Associates Proposal
6. Berger Toombs Proposal

Be sure to fill out the audit analysis form before the meeting that will be used for the selection of the auditor.

Thank you and if you have any questions, please let me know.



**Artisan Lakes East Community Development District  
Audit Fee Proposals**

<b>Firm</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
<b>Grau and Associates</b>	\$ 4,800.00	\$ 4,900.00	\$ 5,000.00	\$ 5,100.00	\$ 5,200.00	<b>\$ 25,000.00</b>
<b>Berger Toombs</b>	\$ 4,075.00	\$ 4,075.00	\$ 4,250.00	\$ 4,390.00	\$ 4,390.00	<b>\$ 21,180.00</b>

**ARTISAN LAKES EAST  
COMMUNITY DEVELOPMENT DISTRICT**

**REQUEST FOR PROPOSALS FOR  
PROFESSIONAL AUDITING SERVICES**

**February 18, 2024**

**Prepared by:**

***JPWard & Associates, LLC  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308***

***James P. Ward  
District Manager***

***E-mail: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)***

***Phone: (954) 658-4900***

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**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT  
(Hereinafter called "District")  
REQUEST FOR PROPOSALS**

I. PROPOSAL REQUIREMENTS

A. Legal Notice

The ARTISAN LAKES EAST Community Development District is requesting proposals from qualified firms of certified public accountants, licensed to practice in the State of Florida, to audit its financial statements for the fiscal year ending **September 30, 2024** and in the sole and absolute discretion of the District for each fiscal year thereafter through **September 30, 2028**.

There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Sealed technical and dollar cost proposals will be received by the District Manager's office until **12:00 p.m., on Monday March 18, 2024, located at 2301 Northeast 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308**. Proposals received after this time will be returned unopened.

The Proposer shall submit a sealed and clearly marked envelope that includes both a pdf file along with seven (7) printed Technical and Dollar Cost Proposals to be marked as follows: **"ARTISAN LAKES EAST Community Development District, Professional Auditing Services Proposal."**

The Technical and Dollar Cost Proposal will be opened in the Office of the District Manager at **12:00 p.m., on Monday, March 18, 2024**.

Proposals submitted will be evaluated by a five (5) member Auditor Selection Committee, ("Selection Committee"). The Audit Selection Committee consists of the five (5) members' of the Board of Supervisor's, who will review submissions.

The District reserves the right to retain all proposals submitted and to use, without compensation, any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District of and the firm selected.

The District reserves the right to reject any or all proposals submitted or to retain all proposals submitted and to use without compensation any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of all of the conditions contained this Request for Proposal.

B. General Information

During the evaluation process, the Selection Committee and the District reserve the right, where it may serve the District best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the District or the Selection Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

It is anticipated the selection of a firm will be completed no later than September 2024. Following the notification of the selected firm, it is expected a contract will be executed by the end of September 2024.

C. Subcontracting

No subcontracting will be permitted. Any firm who submits a proposal, which contains any subcontracting work, shall be considered non-responsive and the District will not give any further consideration to the proposal.

D. Insurance Requirements

**Worker's Compensation** – Statutory Limits of Florida Statutes.

**Commercial General Liability** – Occurrence Form patterned after the current I.S.O. form with no limiting endorsements. Bodily Injury & Property Damage at \$1,000,000 single limit per occurrence

**Automobile Liability** - \$500,000 each Occurrence Owned/Non-owned/Hired Automobile Included.

The District, its agents and employee's must be named as "ADDITIONAL INSURED" on the insurance Certificate for Commercial General Liability.

**Errors and Omissions** - \$5,000,000 single limit per occurrence.

Proposer warrants that it is willing and able to obtain insurance coverage, throughout the entire term of the contract and any renewals thereof.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

The District desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles.

The District also desires the auditor to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

B. Auditing Standards to be followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with the following standards:

- 1) Generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants.
- 2) The standards for financial audits set forth in the most current applicable U.S. General Accounting Office's (GAO) Government Auditing Standards.
- 3) The most current applicable provisions of the Federal Single Audit Act of 1984 (as amended).
- 4) The most current applicable provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments.
- 5) The most current applicable Codification of Governmental Accounting and Financial Reporting Standards as promulgated by the Governmental Accounting Standards Board The most current applicable Statements on Auditing Standards issued by the American Institute of Certified Public Accountants.
- 6) The most current applicable Government Auditing Standards published by the Comptroller General of the United States.
- 7) The most current applicable Audit and Accounting Guide-Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.
- 8) The most current applicable Statements and interpretations issued by the Financial Accounting Standards Board.
- 9) Applicable Florida Statutes.
- 10) Regulations of the State of Florida Department of Financial Services
- 11) Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits)
- 12) Any other applicable federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

C. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and 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.
3. A Management Letter Report.

In the required report(s) on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. No reportable conditions discovered by the auditors shall be reported to management.

The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

**Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the Board of Supervisor's, the District Manager and a copy to the District Attorney.**

D. Special Considerations

1. The District currently, may prepare one or more official statements in connection with the sale of debt securities, which will contain the general-purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the financial advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
2. The District retains the right to use any audited financials statements in any Official Statement issued by the District without the express consent of the Auditor.

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the District of the need to extend the retention period.

**THE AUDITOR SHALL PROVIDE A COMPLETE ELECTRONIC COPY OF THE WORKING PAPERS TO THE DISTRICT MANAGER AT THE COMPLETION OF THE AUDIT, PRIOR TO THE FINAL PAYMENT OF THE AUDITING FEES, BY THE DISTRICT.**

**The electronic copy shall be in Microsoft Word or Excel.**

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Telephone Number of Contact Persons/Location of Offices

The auditor's principal contact with the District will be James P. Ward, District Manager or a designated representative, who will coordinate the assistance to be provided by the District to the auditor.

B. A copy of the District's Budget for the audit period and the Audited Financial Statements for the prior Fiscal Year is available by contacting the District Manager.

C. Budgetary Basis of Accounting

The District prepares its budgets on a basis consistent with generally accepted accounting principles.

D. Pension Plans - NONE

E. Blended Component Units - NONE

The District is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100. Using these criteria, there are no blended component units included in the District financial statements.

F. Joint Ventures - NONE

IV. TIME REQUIREMENTS

A. Date Audit May Commence

The District will have all records ready for audit for by October 15<sup>th</sup> of each Fiscal Year.

B. Schedule for each Fiscal Year Audit

Each of the following should be completed by the auditor, no later than the dates indicated.

1. Fieldwork

The auditor shall complete all fieldwork by November 30<sup>th</sup> of each year.

2. Draft Reports

The auditor shall have drafts of the audit report[s] and recommendations to management available for review by December of each year.

C. Date Final Report is Due - 1 business day from Management Approval

The Auditor shall prepare draft financial statements, notes and all required supplementary information.

The final report should be delivered to the **District Manager at 2301 Northeast 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308.**

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. The District staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of District and provided to the auditor to transmit. In addition any required hours of clerical support will be made available to the auditor for the preparation of routine letters and memoranda.

B. Information Solutions (IS) Assistance

The District Manager also be available to provide systems documentation and explanations. The auditor will be provided computer time and limited read only access to the use of the District computer hardware and software.

C. Statements and Schedules to be Prepared by the District.

Statement or Schedule

Bank Confirmations  
Construction in Progress  
GFA Roll Forward  
Contract/Retainage Payable  
Accounts Payable  
Accounts Receivable  
Investments/Accrued Interest Receivable  
Operating Transfers  
Equity Accounts Detail  
Bond Reserve Requirements  
Amortization/Depreciation Schedules  
Interest Expense  
Debt Amortization Schedules

D. Auditor Work Location

All work must be handled at the office of the Auditor and the District will provide all files to the Auditor electronically and the Auditor will be provided limited read only access to the District's electronic system.

E. Report Preparation

Report preparation and editing shall be the responsibility of the auditor and the Auditor shall deliver 1 printed original of the Audited Financial Statements and one (1) electronic file in word and one (1) electronic file in pdf format.

VI. PROPOSAL REQUIREMENTS

A. Technical and Dollar Cost Proposal

1. General Requirements

The purpose of the Technical and Dollar Cost Proposal is to demonstrate the qualifications, competence and capability of the firms seeking to undertake an independent audit of the District in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical and Dollar Cost Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical and Dollar Cost Proposal should address all the points outlined in the request for proposal The Proposal should be prepared simply and

economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.

While additional data may be presented, the following subjects, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that is independent of the District as defined by generally accepted auditing standards/the most current applicable U.S. General Accounting Office's *Government Auditing Standards*.

The firm also should provide an affirmative statement that it is independent of all of the component units of the District as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving the District for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the District written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in Florida

An affirmative statement should be included that the firm and all assigned key professional staff are properly registered/licensed to practice in the State of Florida.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as, an



explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm shall also provide information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the District, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the District

List separately all engagements within the last five years, ranked on the basis of total staff hours, by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements With Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as District's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the District's internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance

9. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District .

10. Report Format

The proposal should include sample formats for required reports.

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be proposal is to contain all direct and indirect costs including all out-of-pocket expenses.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost proposal. Such costs should not be included in the proposal.

The first page of the dollar cost proposal should include the following information:

- a. Name of Firm
- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District .
- c. A Total All-Inclusive Maximum Price for the Audited Financial Statements for each Fiscal Year.

3. Out-of-pocket Expenses must be included in the Total All-inclusive Maximum Price and Reimbursement Rates

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates in Florida Statutes.

5. Manner of Payment

Progress payments will be made in accordance with the Florida Prompt Payment Act.

## VII. EVALUATION PROCEDURES

### A. Review of Proposals

The SELECTION COMMITTEE will evaluate and rank the proposals. Each member of the SELECTION COMMITTEE will evaluate and rank each technical proposal by each of the criteria described in Section VII B below.

After the rankings for the firms have been established, the sealed dollar cost proposal will be opened and will be utilized for the ranking of the firms.

### B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals ranked for both technical qualifications. The following represent the principal selection criteria, which will be considered during the evaluation process.

#### 1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Florida
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the District
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work

#### 2. Technical Qualifications:

- a. Expertise and Experience
  - (1) The firm's past experience and performance on comparable government engagements.
  - (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
  - (3) The firm provides information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, with

state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm also provides information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

b. Audit Approach

- (1) Adequacy of proposed staffing plan for various segments of the engagement
- (2) Adequacy of sampling techniques
- (3) Adequacy of analytical procedures

Proposals shall be ranked on the basis of their Technical Qualifications by each member of the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the highest rated proposal and five (5) signifying the lowest rated proposal.

3. Price:

Proposals shall be ranked on the basis of their price by the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the lowest price and five (5) signifying the highest price.

Upon reconciliation of the weighted scores defined above, the proposal with the lowest average ranking score will be ranked one (1), the proposal with the second lowest average ranking score will be ranked two (2), and so on until all proposals are scored and ranked. The proposal ranked one (1), in the ranking form provided in the attachment (Appendix C), will be recommended by the SELECTION COMMITTEE to the District for award of the contract.

C. Oral Presentations

During the evaluation process, the SELECTION COMMITTEE may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the SELECTION COMMITTEE may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted

and confirmed in the contract between the District and the firm selected. The District reserves the right to reject any or all proposals.

**APPENDIX A**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

**AUDITED FINANCIAL STATEMENTS**

**Fee shall include all services, including but not limited to Out-of-Pocket expenses, meals and lodging, transportation, printing and binding, telephone, fax, copies.**

<b>Fiscal Year 2024</b>	_____
<b>Fiscal Year 2025</b>	_____
<b>Fiscal Year 2026</b>	_____
<b>Fiscal Year 2027</b>	_____
<b>Fiscal Year 2028</b>	_____
<b>TOTAL ALL YEARS</b>	_____

**APPENDIX B**

**AUDITOR RANKING FORM**

**INCLUDED AT END OF RFP**



**APPENDIX C**

**Agreement for Auditing Services**

**AGREEMENT  
BETWEEN THE  
ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT  
AND  
\_\_\_\_\_  
FOR  
PROFESSIONAL AUDITING SERVICES**

This Agreement, is made and entered into the \_\_\_ day of \_\_\_\_\_, 2024 by and between the ARTISAN LAKES EAST Community Development District , a Florida municipal corporation, (“DISTRICT”), and \_\_\_\_\_ (“AUDITOR”) for the audit of the DISTRICT’S financial statements for the fiscal year ending September 30, 2024 and for each fiscal year thereafter through September 30, 2028.

**WITNESSETH:**

WHEREAS, the DISTRICT and Section 218.39, Florida Statutes, require that the DISTRICT shall provide annually for an audit of the financial statements of the DISTRICT; and

WHEREAS, the DISTRICT, undertook a selection process in seeking a firm to perform the required financial audit; and

WHEREAS, proposals were evaluated and ranked by an Auditor Selection Committee; and

WHEREAS, the District has selected the AUDITOR upon the recommendation of the Auditor Selection Committee to audit the DISTRICT’S financial statements for the Fiscal Year ending September 2024 and for each fiscal year thereafter through September 30, 2028, provided that the District Manager renews this Agreement for each subsequent fiscal year; and

WHEREAS, DISTRICT and AUDITOR desire to enter into an Agreement whereby the duties and obligations each to the other are set forth.

**IN CONSIDERATION OF THE MUTUAL COVENANTS AND CONDITIONS HEREIN EXPRESSED AND THE FAITHFUL PERFORMANCE OF ALL SUCH COVENANTS AND CONDITIONS, THE PARTIES AGREE AS FOLLOWS:**

**SECTION 1. SCOPE OF AUDIT**

1.1 The audit must meet the requirements identified in the Request for Proposals for Professional Auditing Services dated \_\_\_\_\_, ("RFP") is attached hereto and made a part hereof, as Exhibit "A," and the AUDITOR'S Technical Proposal and the Sealed Dollar Cost Proposal are attached hereto and made a part hereof as Exhibit "B." AUDITOR shall perform the scope of work, issue reports, comply with the Special Considerations and follow the auditing standards, as described in Exhibit "A," Section II, Nature of Services Required.

1.2 AUDITOR shall be required to make an immediate written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the District Manager and the District Attorney.

1.3 AUDITOR agrees that certain books and records may be made available prior to the time when others may be made available, and certain funds may be audited and such audit for those funds completed prior to the time that other funds are so audited and completed. It is contemplated that those funds audited separately and reported separately will be completed and the audit report furnished as soon as possible. In any event, the final audit report shall be furnished to the DISTRICT no later than January 31st of each fiscal year. The DISTRICT agrees that all records, documentation, and information requested in connection with the audit will be made available, that all material information will be disclosed, and that the AUDITOR will have the full cooperation of the DISTRICT and the District's agents. As required by generally accepted auditing standards, the AUDITOR will make specific inquiries of the DISTRICT about the representations embodied in the financial statements, the effectiveness of the internal control structure, the DISTRICT'S compliance with certain laws and regulations, and obtain a representation letter from the DISTRICT about these matters. The responses to the AUDITOR'S inquiries, the written representations and the results of audit tests comprise the evidential matter that will be relied upon in forming an opinion on the financial statements.

1.4 AUDITOR agrees and acknowledges that AUDITOR is prohibited from exempting provisions in the RFP or in this Agreement in any of AUDITOR'S reports prepared pursuant to this Agreement.

1.5 AUDITOR agrees and acknowledges that District Attorney shall review and approve of the litigation section of the Audited Financial Statements prior to its publication.

1.6 AUDITOR agrees and acknowledges that upon execution of this Agreement, AUDITOR shall provide in writing, to the District Manager, AUDITOR'S contact person, who shall be responsible for the DISTRICT'S audit.

**SECTION 2. TERM**

2.1 The term of this Agreement shall begin on the date it is fully executed by both parties and shall extend to the completion and delivery to the DISTRICT of the audited financial statements for the Fiscal Year ending September 30, 2028, subject to the termination provisions contained herein.

2.2 The DISTRICT'S fiscal year is from October 1 through September 30. The audit field work should be substantially completed no later than November 30th of each fiscal year and the financial statements and the final signed report delivered to the DISTRICT by January 15<sup>th</sup> of each fiscal year. Time shall be deemed to be of the essence in performing the duties obligations and responsibilities required by this Agreement, however these dates may be changed each year by the District and AUDITOR. AUDITOR shall comply with all dates as described in Exhibit "A" and with the time schedules for subsequent audit years.

SECTION 3. COMPENSATION

3.1 DISTRICT agrees to pay AUDITOR, the agreed to amount, as set forth in Exhibits "A", which amount shall be accepted by AUDITOR as full compensation for all such work, which shall include provisions for out-of-pocket expenses. It is acknowledged and agreed by AUDITOR that these amounts are the maximum payable and constitute a limitation upon DISTRICT'S obligation to compensate AUDITOR for its services related to this Agreement. This maximum amount, however, does not constitute a limitation of any sort, upon AUDITOR'S obligation to perform all items of work required by or which can be reasonably inferred from the Scope of Services.

3.2. AUDITOR may submit an invoice for compensation, developed and agreed upon by the District Manager and AUDITOR, no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed. An original invoice plus one copy are due within fifteen (15) days of the end of the month except the final invoice which must be received no later than sixty (60) days after this Agreement expires. Invoices shall designate the nature of the services performed and shall also show a summary of fees and expenses with accrual of the total and credits for portions paid previously, and shall allocate the billing costs to the appropriate fund or combination of funds. Each statement shall show the proportion of the guaranteed maximum payment that has been expended through previous billings.

3.3. DISTRICT shall pay AUDITOR within thirty (30) calendar days of receipt of AUDITOR'S proper statement. To be deemed proper, all invoices must comply with the requirements set forth in this Agreement and must be submitted on the form and pursuant to instructions prescribed by the District Manager. AUDITOR shall provide a complete copy of the working papers to DISTRICT at the completion of the audit, prior to the final payment of the auditing fees by the DISTRICT. DISTRICT shall withhold ten percent (10%) from each billing pending delivery of the AUDITOR'S final reports. Additionally, payment may be withheld by the District Manager, for failure of AUDITOR to comply with a term, condition or requirement of this Agreement.

3.4 Notwithstanding any provision of this Agreement to the contrary, District Manager, may withhold, in whole or in part, payment (in addition to the ten percent (10%) described above) to the extent necessary to protect itself from loss on account of inadequate or defective work which has not been remedied or resolved in a manner satisfactory to District Manager. The amount withheld shall not be subject to payment of interest by DISTRICT.

3.5 Payment shall be made to AUDITOR at:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3.6 AUDITOR agrees to keep such records and accounts as may be necessary in order to record complete and correct entries as to personnel hours charged and any expenses for which AUDITOR receives reimbursement for a period of at least three years after completion of the work provided for in this Agreement. Such books and records shall be available at all reasonable times for examination and audit by DISTRICT.

3.7 If it should become necessary for DISTRICT to request AUDITOR to render any additional services to either supplement the services described in the RFP or to perform additional work as a result of the specific recommendations included in any report issued pursuant to this Agreement, such additional work shall be performed only if set forth in an addendum to this Agreement. Any such additional work agreed to by both parties shall be performed at the same rate in the schedule of fees and expenses included in the sealed dollar cost bid, or if in subsequent fiscal years, at the agreed upon schedule.

#### SECTION 4. TERMINATION

4.1 This Agreement may be terminated by the District for any reason upon not less than ten (10) days written notice to Auditor in accordance with the Notices section of this Agreement.

4.4 In the event this Agreement is terminated, AUDITOR shall be paid for any services performed to the date the Agreement is terminated; however, upon being notified of DISTRICT'S election to terminate, AUDITOR shall refrain from performing further services or incurring additional expenses under the terms of this Agreement. AUDITOR acknowledges and agrees that Ten Dollars (\$10.00) of the compensation to be paid by DISTRICT, the adequacy of which is hereby acknowledged by AUDITOR, is given as specific consideration to AUDITOR for DISTRICT'S right to terminate this Agreement for convenience.

4.5 In the event this Agreement is terminated, any compensation payable by DISTRICT shall be withheld until all documents are provided to DISTRICT pursuant to Section 7.2 of this Agreement.

#### SECTION 5. INDEMNIFICATION

AUDITOR shall at all times hereafter indemnify, hold harmless and, at District's option, pay for an attorney selected by the District, after consultation with AUDITOR, to defend DISTRICT, its officers, agents servants, and employees against any and all claims, losses, liabilities, and expenditures of any kind, including attorney fees, court costs, and expenses, caused by negligent act or omission of AUDITOR, its employees, agents, servants, or officers, or accruing, resulting from, or related to the subject matter of this Agreement including, without limitation, any and all claims, demands or causes of action of any nature whatsoever resulting from injuries or damages sustained by any person or property. The provisions of this section shall survive the expiration or earlier termination of this Agreement. To the extent considered necessary by the District Manager and the District Attorney, any sums due AUDITOR under this Agreement may be retained by DISTRICT until all of DISTRICT'S claims for indemnification pursuant to this Agreement have been settled or otherwise resolved; and any amount withheld shall not be subject to payment of interest by DISTRICT.

#### SECTION 6. INSURANCE

6.1 In order to insure the indemnification obligation contained above, AUDITOR shall, as a minimum, provide, pay for, and maintain in force at all times during the term of this Agreement, the

insurance coverages and any renewals thereof, as required by the Request for Qualifications.

6.2 AUDITOR shall furnish to the District Manager, Certificates of Insurance or endorsements evidencing the insurance coverages specified by the DISTRICT, and DISTRICT shall approve such certificates prior to beginning performance of work under this Agreement.

6.3 Coverage is not to cease and is to remain in force (subject to cancellation notice) until all performance required of AUDITOR is completed. All policies must be endorsed to provide DISTRICT with at least thirty (30) days' notice of cancellation and/or material changes. If any of the insurance coverages will expire prior to the completion of the work, copies of renewal policies shall be furnished at least thirty (30) days prior to the date of their expiration.

## SECTION 7. MISCELLANEOUS

7.1 Copies of Report. AUDITOR agrees to furnish DISTRICT with copies of the Audited Financial Statements identified in the Request for Proposals.

7.2 Ownership Of Documents. Unless otherwise provided by law, any and all reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of DISTRICT. In the event of termination of this Agreement, any reports photographs surveys and other data and documents prepared by AUDITOR, whether finished or unfinished, shall become the property of DISTRICT and shall be delivered by AUDITOR to the District Manager within seven (7) days of termination of this Agreement by either party. Any compensation due to AUDITOR shall be withheld until all documents are received as provided herein.

7.3 Audit And Inspection Rights And Retention Of Records. DISTRICT shall have the right to audit the books, records and accounts of AUDITOR that are related to this Project. AUDITOR shall keep such books, records, and accounts as may be necessary in order to record complete and correct entries related to the Project.

AUDITOR shall preserve and make available, at reasonable times for examination and audit by DISTRICT, all financial records, supporting documents, statistical records, and any other documents pertinent to this Agreement for the required retention period of the Florida Public Records Act (Chapter 119, Fla. Stat.), if applicable, or, if the Florida Public Records Act is not applicable, for a minimum period of three (3) years after termination of this Agreement, unless AUDITOR is notified in writing by DISTRICT of the need to extend the retention period. Such retention of such records and documents shall be at AUDITOR'S expense. If any audit has been initiated and audit findings have not been resolved at the end of the retention period or three (3) years, whichever is longer, the books, records, and accounts shall be retained until resolution of the audit findings. If the Florida Public Records Act is determined by DISTRICT to be applicable to AUDITOR'S records, AUDITOR shall comply with all requirements thereof; however, no confidentiality or non-disclosure requirement of either federal or state law shall be violated by AUDITOR. Any incomplete or incorrect entry in such books, records, and accounts shall be a basis for DISTRICT'S disallowance and recovery of any payment upon such entry.

In addition, AUDITOR shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

In addition, AUDITOR shall provide a complete copy of all working papers to the DISTRICT, prior to final payment by the DISTRICT, in accordance with the RFP for AUDITOR services.

AUDITOR shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.

7.4 Policy Of Non-Discrimination. AUDITOR shall not discriminate against any person in its operations, activities or delivery of services under this Agreement.

AUDITOR shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws.

7.5 Public Entity Crime Act. AUDITOR represents that the execution of this Agreement will not violate the Public Entity Crime Act (Section 287.133, Florida Statutes), which essentially provides that a person or affiliate who is a contractor, consultant or other provider and who has been placed on the convicted vendor list following a conviction for a Public Entity Crime may not submit a bid on a contract to provide any goods or services to DISTRICT, may not submit a bid on a contract with DISTRICT for the construction or repair of a public building or public work, may not submit bids on leases of real property to DISTRICT, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with DISTRICT, and may not transact any business with DISTRICT in excess of the threshold amount provided in Section 287.017, Florida Statutes, for category two purchases for a period of thirty six (36) months from the date of being placed on the convicted vendor list. Violation of this section shall result in termination of this Agreement and recovery of all monies paid hereto, and may result in debarment from DISTRICT'S competitive procurement activities.

In addition to the foregoing. AUDITOR further represents that there has been no determination, based on an audit, that it committed an act defined by Section 287.133, Florida Statutes, as a "public entity crime" and that it has not been formally charged with committing an act defined as a "public entity crime" regardless of the amount of money involved or whether AUDITOR has been placed on the convicted vendor list.

7.6 Independent Contractor. AUDITOR is an independent contractor under this Agreement. Services provided by AUDITOR pursuant to this Agreement shall be subject to the supervision of AUDITOR. In providing such services, neither AUDITOR nor its agents shall act as officers, employees or agents of the DISTRICT. Personnel policies, tax responsibilities, social security and health insurance, employee benefits, purchasing policies and other similar administrative procedures applicable to services rendered under this Agreement shall be those of AUDITOR. This Agreement shall not constitute or make the parties a partnership or joint venture.

7.7 Third Party Beneficiaries. Neither AUDITOR nor DISTRICT intends to directly or substantially benefit a third party by this Agreement. Therefore, the parties agree that there are no third party beneficiaries to this Agreement and that no third party shall be entitled to assert a claim against either of them based upon this Agreement the parties expressly acknowledge that it is not their intent to create any rights or obligations in any third person or entity under this Agreement.

7.8 Notices. Whenever either party desires to give notice to the other, such notice must be in writing, sent by certified United States Mail postage prepaid return receipt requested or by hand delivery with a request for a written receipt of acknowledgment of delivery, addressed to the party for whom it is intended at the place last specified. The place for giving notice shall remain the same as set

forth herein until changed in writing in the manner provided in this section for the present, the parties designate the following:

**As to District:**

ARTISAN LAKES EAST Community Development District  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308  
Attention: James P. Ward, District Manager

**With a Copy to:**

Kutak Rock LLP  
107 West College Avenue Tallahassee, Florida 32301  
Attention: Mr. Jere Earlywine, District Attorney

**As to Auditor:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7.9 Assignment And Performance. Neither this Agreement nor any interest herein shall be assigned, transferred, or encumbered by either party. In addition, AUDITOR shall not subcontract any portion of the work required by this Agreement.

AUDITOR represents that all persons delivering the services required by this Agreement have the knowledge and skills, either by training, experience, education, or a combination thereof, to adequately and competently perform the duties, obligations, and services set forth in Exhibit "F" and to provide and perform such services to DISTRICT'S satisfaction for the agreed compensation.

AUDITOR shall perform its duties, obligations and services under this Agreement in a skillful and respectable manner. The quality of AUDITOR'S performance and all interim and final product(s) provided to or on behalf of DISTRICT shall be comparable to the best local and national standards.

7.10 Conflicts. Neither AUDITOR nor its employees shall have or hold any continuing or frequently recurring employment or contractual relationship that is substantially antagonistic or incompatible with AUDITOR'S loyal and conscientious exercise of judgment related to its performance under this Agreement.

AUDITOR agrees that none of its officers or employees shall, during the term of this Agreement, serve as an expert witness against DISTRICT in any legal or administrative proceeding in which he or she is not a party, unless compelled by court process. Further, AUDITOR agrees that such persons shall not give sworn testimony or issue a report or writing, as an expression of his or her expert opinion, which is adverse or prejudicial to the interests of DISTRICT in connection with any such pending or threatened legal or administrative proceeding. The limitations of this section shall not preclude AUDITOR or any other persons from representing themselves in any action or in any administrative or legal proceeding.

In the event AUDITOR is permitted to utilize subcontractors to perform any services required by this Agreement, AUDITOR agrees to prohibit such subcontractors, by written contract, from having any conflicts within the meaning of this section.

7.11 Contingency Fee. AUDITOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for AUDITOR, 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 AUDITOR, any fee, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For a breach or violation of this provision, DISTRICT shall have the right to terminate this Agreement without liability at its discretion or to deduct from the Agreement price or otherwise recover the full amount of such fee, percentage, gift or consideration.

7.12 Materiality And Waiver Of Breach. DISTRICT and AUDITOR agree that each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Agreement and, therefore, is a material term hereof.

DISTRICT'S failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach of a provision of this Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Agreement.

7.13 Compliance With Laws. AUDITOR shall comply with all federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Agreement.

7.14 Severance. In the event a portion of this Agreement is found by a court of competent jurisdiction to be invalid, the remaining provisions shall continue to be effective unless DISTRICT or AUDITOR elects to terminate this Agreement. An election to terminate this Agreement based upon this provision shall be made within seven (7) days after the finding by the court becomes final.

7.15 Joint Preparation. The parties acknowledge that they have sought and received whatever competent advice and counsel as was necessary for them to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement has been their joint effort. The language agreed to expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than the other.

7.16 Priority Of Provisions. If there is a conflict or inconsistency between any term, statement, requirement, or provision of any exhibit attached hereto, any document or events referred to herein, or any document incorporated into this Agreement by reference and a term, statement, requirement, or provision of this Agreement, the term, statement, requirement, or provision contained in Articles 1 through 7 of this Agreement shall prevail and be given effect.

7.17 Applicable Law And Venue. This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder shall be submitted to the jurisdiction of the courts in Manatee County, Florida.



7.18 Amendments. No modification, amendment or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement.

7.19 Drug-Free Workplace. AUDITOR shall maintain a Drug Free Workplace.

7.20 Prior Agreements. This Agreement and its attachments constitute the entire agreement between AUDITOR and DISTRICT, and this document incorporates and includes all prior negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, the parties agree that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written. It is further agreed that no modification, amendment or alteration in the terms or conditions contained herein shall be effective unless set forth in writing in accordance with Section 7.18 above.

7.21 Incorporation By Reference. The truth and accuracy of each "Whereas" clause set forth above is acknowledged by the parties. The attached Exhibits "A" and "B" are incorporated hereto and made a part of this Agreement.

7.22 Multiple Originals. This Agreement may be fully executed in FIVE (5) copies by all parties each of which, bearing original signatures, shall have the force and effect of an original document.

7.23 Headings. Headings are for convenience of reference only and shall not be considered in any interpretation of this Agreement.

7.24 Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

7.25 Survival Of Provisions. Any terms or conditions of this Agreement that require acts beyond the date of its termination shall survive the termination of this Agreement, shall remain in full force and effect unless and until the terms of conditions are completed, and shall be fully enforceable by either party.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: the District signing by and through its Chairman, authorized to execute same by action on the \_\_\_\_ day of \_\_\_\_\_, 2024; and \_\_\_\_\_ authorized to execute same, through its \_\_\_\_\_.

**ARTISAN LAKES EAST COMMUNITY  
DEVELOPMENT DISTRICT**

ATTEST:

By: \_\_\_\_\_  
Travis Stagnitta, Chairman

\_\_\_\_ day of \_\_\_\_\_, 2019

\_\_\_\_\_  
James P. Ward, Secretary

WITNESS:

**AUDITOR**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Print Name

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_ day of \_\_\_\_\_, 2024

\_\_\_\_\_  
Print Name



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**ARTISAN LAKES EAST**  
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: March 18, 2024  
12:00PM

**Submitted to:**

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

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

March 18, 2024

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

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Artisan Lakes East Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

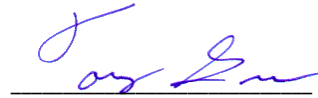
### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



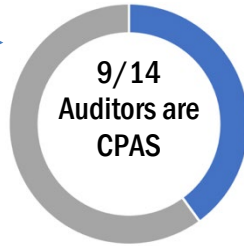
Antonio J. Grau

# Grau's Focus and Experience

## Our Team



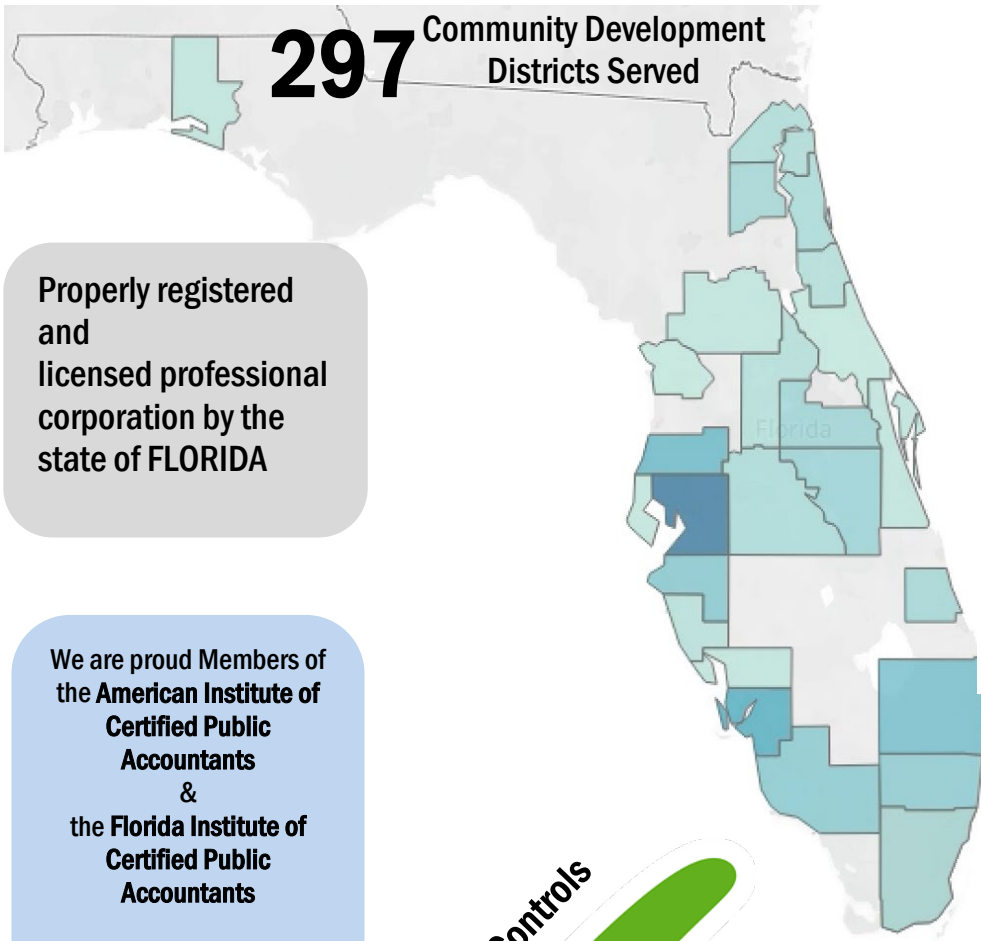
**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



# 2005

Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

## **Independence**

Grau & Associates affirms we meet the independence requirements of the Standards for Audit of Governmental Organization Programs, Activities and Functions published by the U.S. General Accounting Office, Governmental Auditing Standards (GAS) issued by the Comptroller General of the United States and the Laws and Rules of Florida Board of Accountancy or any subsequent amendments or superseding revisions. As defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards, Grau & Associates, their partners and employees are independent of the District.

Grau & Associates has not had professional relationships involving the District since its inception; furthermore, we shall give the District written notice of any professional relationships entered into during the period of this agreement, which could pose a potential conflict of interest.

## **License to Practice in Florida**

Grau & Associates is a properly registered/licensed State of Florida professional corporation. All assigned supervisory professional staff are properly registered/licensed to practice in the State of Florida.

## **Firm Qualifications and Experience**

Grau & Associates is a professionally licensed local corporation in Florida certified by the State of Florida as a Minority Business Enterprise (MBE). We are a Certified Public Accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services.

## **Office Location & Staff**

Your audit will be performed out of our headquarters located at 951 Yamato Road, Suite 280, Boca Raton, Florida 33431. We have a total of 16 employees, including 3 Partners, 11 professionals and 2 administrative professionals. The numbers of professional staff by employee classification are as follows:

<b>Employee Classification</b>	<b>Government Auditors</b>	<b>No. of C.P.A.s</b>
<b>Partners</b>	3	3
<b>Managers</b>	1	1
<b>Advisory Consultant</b>	1	1
<b>Supervisor / Seniors</b>	4	3
<b>Staff Accountants</b>	5	1
<b>Total</b>	<b>14</b>	<b>9</b>

## **Results of State and Federal Reviews**

During the last three (3) years, all state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.

## **Disciplinary Action**

During the last three (3) years, Grau & Associates has not been involved in any disciplinary action from any state or federal regulatory body or professional organizations.

## **Litigation Status**

There is no current or pending litigation or proceeding. Additionally, during the last three (3) years, Grau & Associates has not been involved in any litigation or proceeding where a court or administrative agency has ruled against the firm in any manner related to its professional activities.



## Most Recent External Peer Review

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received a pass rating on the quality of our audit practice. Our peer review included **mostly government engagements**. A copy of the report on the firm's most recent quality review can be found below.



**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

**March 17, 2023**

**Antonio Grau**  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

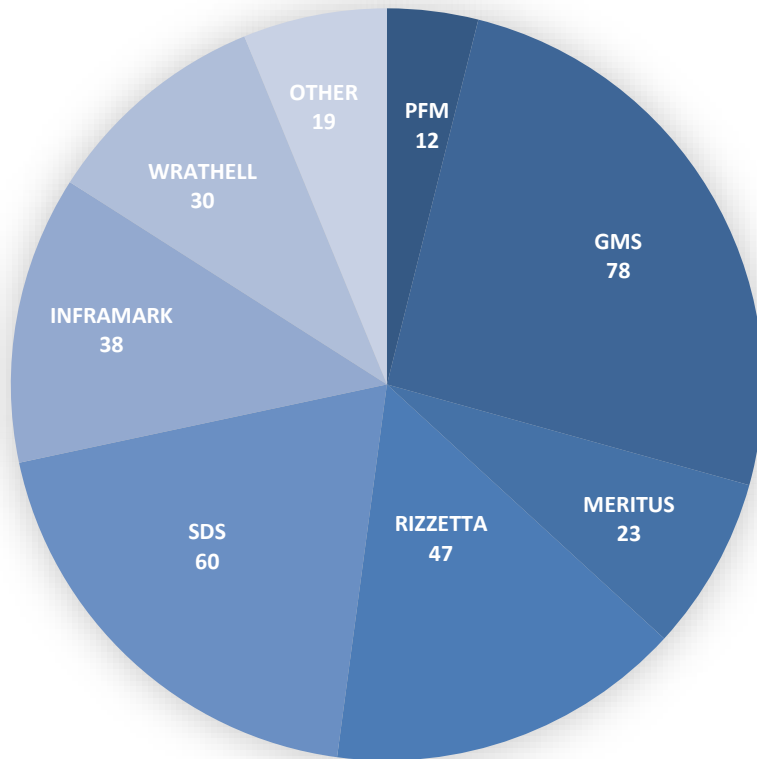
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119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | [www.ficpa.org](http://www.ficpa.org)

In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. An Audit Partner is responsible for monitoring quality control of all appropriate engagements.

**Partner, Supervisory and Staff Qualifications and Experience**

**GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY**



***Profile Briefs:***

**Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 30+  
CPE (last 3 years): Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 54 hours  
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**David Caplivski, CPA (Partner)**

*Years Performing Audits: 14+  
CPE (last 3 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours  
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

- David Caplivski



# Antonio 'Tony' J. Grau, CPA Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

## Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

## Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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## Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I, II, IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

Boca Raton Airport Authority  
Greater Naples Fire Rescue District  
Key Largo Wastewater Treatment District  
Lake Worth Drainage District  
South Indian River Water Control

## Professional Associations/Memberships

American Institute of Certified Public Accountants    Florida Government Finance Officers Association  
Florida Institute of Certified Public Accountants    Government Finance Officers Association Member  
City of Boca Raton Financial Advisory Board Member

## Professional Education (over the last three years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	54
Total Hours	<u>94</u> (includes of 8 hours of Ethics CPE)



**David Caplivski, CPA/CITP, Partner**  
 Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

**Experience**

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

**Education**

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

**Certifications and Certificates**

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

**Clients Served (partial list)**

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

**Professional Education** (over the last three years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

**Professional Associations**

Member, American Institute of Certified Public Accountants  
 Member, Florida Institute of Certified Public Accountants  
 Member, Florida Government Finance Officers Association  
 Member, Florida Association of Special Districts

### Prior Engagements with the District

Grau & Associates has not had prior engagements with the District since its inception.

### Similar Engagements with other Government Entities

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

#### Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Total Hours</b>	56
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

#### Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Total Hours</b>	36
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

#### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Total Hours</b>	20
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922



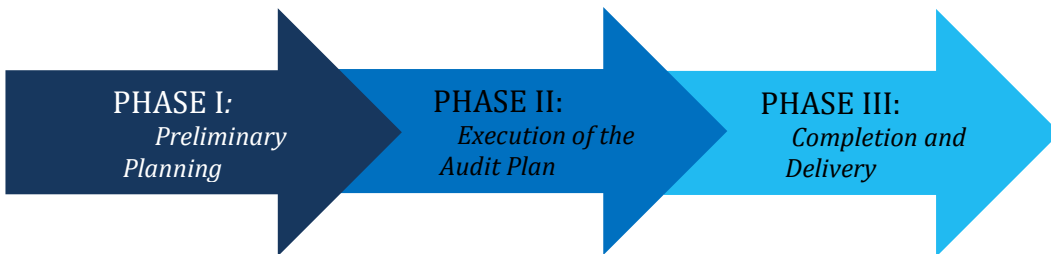
## Specific Audit Approach

### Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

#### **A. Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



#### Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

#### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

#### Phase II - Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

### **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

- Is the recommendation cost effective?
- Is the recommendation the simplest to effectuate in order to correct a problem?
- Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?
- Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We typically begin our audit process with an entrance conference before the onsite fieldwork begins. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis. Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.

**B. Level of staff and number of hours to be assigned to each proposed segment of the engagement**

	Partners	Seniors	Total
Preliminary Planning	2	4	6
Perform Audit Plan	-	20	20
Completion and Delivery	4	4	8
Total	6	28	34

**C. Sample size and the extent to which statistical sampling is to be used in the engagement**

Our sampling procedures performed during the audit engagement will be identified during the planning stage of the audit and will be coordinated with other audit procedures to ensure a timely and efficient audit.

*Audit Sampling:* Grau uses a nonstatistical approach to sampling and follows the guidance of the AICPA on the use of sampling in governmental audit engagements. In applying these AICPA pronouncements, we would first consider the effectiveness of alternative approaches before concluding that sampling is necessary. Our professional judgment will be used to determine what areas sampling is deemed appropriate and includes assessing inherent risk, control risk, and combined audit risk.

**D. Extent of use of EDP software in the engagement**

*Automated Workpapers*

Our firm utilizes ProSystem fx Engagement electronic software, which allows us to conduct a true paperless audit.

*Communications*

Our clients are able to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability.

This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

*Accounting Research*

We utilize Accounting Research Manager by Wolters Kluwers, which is a comprehensive online database providing leading industry guidance on analytical accounting and auditing. It includes full publications from the Governmental Accounting Standards Board, the Financial Accounting Standards Board, Emerging Issues Task Force, GAO, AICPA and International Accounting Standards Board. In addition, Accounting Research Manager provides intelligent links to the original source documents.

**E. Type and extent of Analytical Procedures to be used in the engagement**

Understanding financial relationships is crucial to planning and evaluating the results of analytical procedures and requires knowledge of the District. The full extent to which analytical procedures are utilized is based upon the auditor’s professional judgment and the overall risk assessment results. Analytical procedures are required in the planning and overall review stages of the audit, and will be used in the following areas:

*Audit Planning*

Analytical procedures provide great insight in our planning. These analyses can enhance our understanding of transactions and events that have occurred during the year under audit. Analytical procedures in the planning phase are also performed to identify any unusual and unexpected relationship that may warrant further investigation. For example, rate changes have a direct relationship with revenue. As such, if assessment rates increase, we would expect that revenues would also increase.

*Fieldwork*

Analytical procedures are used as effective substantive tests in certain circumstances. For example, using the millage adopted by Commission to recalculate taxes levied or comparing actual current year results to the adopted budget and prior year amounts. During the course of our year end fieldwork we utilize analytical procedures to support the results of our other audit procedures.



### *Overall Review*

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation. For example, we will review the financial statements and compare the numbers to prior year and see if variances make sense based upon the work performed. We would determine if sufficient work was done in a particular area. Any variances would need to be substantiated.

#### **F. Approach to be taken to gain and document an understanding of the District's internal control structure**

Control activities are procedures and policies that help ensure that management's directives are being carried out and the District's objectives are being met.

We want to ensure that controls are appropriately designed before we perform any tests of controls for reliance in the audit. Our steps in Phase I will determine how well the controls are designed and which ones we may be able to place reliance on for the audit. After making that determination, those controls are tested for operating effectiveness. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures.

This approach ensures that we achieve maximum efficiency and provides valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year. See Phase I for details.

We will document our understanding using memos, checklists, flowcharts, District manuals, etc., and store all information electronically.

#### **G. Approach to be taken in determining laws and regulations that will be subject to audit test work**

Due to the special nature of governments, the traditional audit scope has been broadened to encompass determination of what laws and regulations have a direct and material impact on the financial statements. Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge from various sources including:

- Review of federal and state laws
- Review of contracts
- Inquires of management and staff
- Review of resolutions and policies
- Review of grant agreements
- Review of debt covenants
- Review of prior financial statements
- Review of internal controls over compliance

#### **H. Approach to be taken in drawing audit samples for purposes of tests of compliance**

Once significant laws and regulations that affect the District are identified, we will design compliance procedures to provide reasonable assurance that your financial statements are free of material misstatements resulting from violations of these laws and regulations. In addition, tests will be performed to attain a low level of risk as required by the Uniform Guidance.

Tests of compliance with laws and regulations will be incorporated with samples selected for tests of transactions and controls, when practical. Additional samples are sometimes necessary to test specific laws and regulations as well as for testing federal and state awards. We will work with District staff, as well as our analysis of the District's internal control structure, to ensure completeness of our population.

#### **Identification of Anticipated Potential Audit Problems**

Grau & Associates is aware of the uniqueness of the District and will address issues in their early stages. We do not anticipate any potential audit problems. We want to help you solve problems before they become critical and this is why we will be involved throughout the entire year, at no extra cost, providing assistance in current and new issues.

## **Report Format**

### **INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
XXX Community Development District  
XXX County, Florida

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund, of XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, 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, 20xx, 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 xxx, 20xx, 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.

XXXX, 20xx

**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  
XXX Community Development District  
XXX 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 XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXX, 20xx.

**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.

XXXX, 20xx

**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  
XXX Community Development District  
XXX County, Florida

We have examined XXX Community Development District, XXX 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, 20xx. 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, 20xx.

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 XXX Community Development District, XXX County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

XXXX, 20xx

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

To the Board of Supervisors  
XXX Community Development District  
XXX County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, and have issued our report thereon dated XXXX, 20xx.

**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 XXXX, 20xx, 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 XXX Community Development District, XXX County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank XXX Community Development District, XXX 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.

XXXX, 20xx

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Not applicable

### 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.

Not applicable. First year Audit.

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, 20xx.

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, 20xx.

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 as of September 30, 20xx. 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 xx.

**Cost of Services**

**Grau & Associates - Total All-Inclusive Maximum Price**

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$4,800
2025	\$4,900
2026	\$5,000
2027	\$5,100
2028	<u>\$5,200</u>
<b>TOTAL (2024-2028)</b>	<b><u>\$25,000</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

We certify that Antonio J. Grau is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District.



**Supplemental Information**

**PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓	✓	9/30
Captain's Key Dependent District	✓		✓	9/30
Central Broward Water Control District	✓		✓	9/30
Collier Mosquito Control District	✓		✓	9/30
Coquina Water Control District	✓		✓	9/30
East Central Regional Wastewater Treatment Facility	✓			9/30
Florida Green Finance Authority	✓			9/30
Greater Boca Raton Beach and Park District	✓		✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓	✓	9/30
Green Corridor P.A.C.E. District	✓		✓	9/30
Hobe-St. Lucie Conservancy District	✓		✓	9/30
Indian River Mosquito Control District	✓			9/30
Indian Trail Improvement District	✓		✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓		✓	9/30
Lake Worth Drainage District	✓		✓	9/30
Lealman Special Fire Control District	✓		✓	9/30
Loxahatchee Groves Water Control District	✓			9/30
Old Plantation Control District	✓		✓	9/30
Pal Mar Water Control District	✓		✓	9/30
Pinellas Park Water Management District	✓		✓	9/30
Pine Tree Water Control District (Broward)	✓		✓	9/30
Pinetree Water Control District (Wellington)	✓			9/30
Ranger Drainage District	✓	✓	✓	9/30
Renaissance Improvement District	✓		✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓		✓	9/30
Sanibel Fire and Rescue District	✓		✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓		✓	9/30
South-Dade Venture Development District	✓		✓	9/30
South Indian River Water Control District	✓	✓	✓	9/30
South Trail Fire Protection & Rescue District	✓		✓	9/30
Spring Lake Improvement District	✓		✓	9/30
St. Lucie West Services District	✓		✓	9/30
Sunshine Water Control District	✓		✓	9/30
West Villages Improvement District	✓		✓	9/30
Various Community Development Districts (297)	✓		✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>328</b>	

## ADDITIONAL SERVICES

### CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73** Current  
Arbitrage  
Calculations

**We look forward to providing [Artisan Lakes East Community Development District](#) with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

**ARTISAN LAKES EAST  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

March 18, 2024

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

March 18, 2024

Artisan Lakes East Community Development District  
JP Ward & Associates, LLC  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, FL 33308

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Artisan Lakes East Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Artisan Lakes East Community Development District. We will provide you with top quality, responsive service.

## **Experience**

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Fort Pierce / Stuart

Member AICPA

- 1 -  
Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA

Artisan Lakes East Community Development District  
March 18, 2024

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Artisan Lakes East Community Development District.

Very truly yours,



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

## **PROFILE OF THE PROPOSER**

### **Description and History of Audit Firm**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Principal** – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.



## **Professional Staff Resources (Continued)**

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Artisan Lakes East Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

### **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

## **GOVERNMENTAL AUDITING EXPERIENCE**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

### **Continuing Professional Education**

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### **Quality Control Program**

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### References

Terracina Community Development  
District  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Community Development  
District  
Stephen Bloom, Severn Trent Management  
(954) 753-5841

The Reserve Community Development District  
  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Clearwater Cay Community Development  
District  
Cal Teague, Premier District Management  
  
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District



## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Triple Creek Community  
Development District

Vizcaya in Kendall  
Development District

TSR Community Development  
District

Waterset North Community  
Development District

Turnbull Creek Community  
Development District

Westside Community Development  
District

Twin Creeks North Community  
Development District

WildBlue Community Development  
District

Urban Orlando Community  
Development District

Willow Creek Community  
Development District

Verano #2 Community  
Development District

Willow Hammock Community  
Development District

Viera East Community  
Development District

Winston Trails Community  
Development District

VillaMar Community  
Development District

Zephyr Ridge Community  
Development District

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

### Current or Recent Single Audits.

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Gateway Services Community Development District.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

### Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

City of Port St. Lucie  
City of Vero Beach  
Town of Orchid

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

Bannon Lakes Community Development District  
Boggy Creek Community Development District  
Capron Trail Community Development District  
Celebration Pointe Community Development District  
Coquina Water Control District  
Diamond Hill Community Development District  
Dovera Community Development District  
Durbin Crossing Community Development District  
Golden Lakes Community Development District  
Lakewood Ranch Community Development District  
Martin Soil and Water Conservation District  
Meadow Pointe III Community Development District  
Myrtle Creek Community Development District  
St. Lucie County – Fort Pierce Fire District  
The Crossings at Fleming Island  
St. Lucie West Services District  
Indian River County Mosquito Control District  
St. John's Water Control District  
Westchase and Westchase East Community Development Districts  
Pier Park Community Development District  
Verandahs Community Development District  
Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
Indian River Community College  
Okeechobee County District School Board  
St. Lucie County District School Board

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)  
Florida School for Boys at Okeechobee  
Indian River Community College Crime Laboratory  
Indian River Correctional Institution

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$4,075 for the years ended September 30, 2024 and 2025, \$4,250 for the year ended September 30, 2026, and \$4,390 for the years ended September 30, 2027 and 2028. The fee is contingent upon the financial records and accounting systems of Artisan Lakes East Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Artisan Lakes East Community Development District as of September 30, 2023, 2024, 2025, 2026, 2027, and 2028. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP**

Director – 44 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

#### **Professional Experience**

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**J. W. Gaines, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP**

Director – 36 years experience

#### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharoes (2019-2021)

#### **Professional Experience**

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**David S. McGuire, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Director – 13 years total experience

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 33 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

# ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
------------------------------------------------

**David F. Haughton, CPA (Continued)**  
Accounting and Audit Manager

**Professional Experience (Continued)**

**Special Districts:**

- Bluewaters Community Development District
- Country Club of Mount Dora Community Development District
- Fiddler’s Creek Community Development District #1 and #2
- Indigo Community Development District
- North Springs Improvement District
- Renaissance Commons Community Development District
- St. Lucie West Services District
- Stoneybrook Community Development District
- Summerville Community Development District
- Terracina Community Development District
- Thousand Oaks Community Development District
- Tree Island Estates Community Development District
- Valencia Acres Community Development District

**Non-Profits:**

- The Dunbar Center, Inc.
- Hibiscus Children’s Foundation, Inc.
- Hope Rural School, Inc.
- Maritime and Yachting Museum of Florida, Inc.
- Tykes and Teens, Inc.
- United Way of Martin County, Inc.
- Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General’s Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

**Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 11 years

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin, CPA**

Senior Staff Accountant – 9 years

#### **Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 8 years

#### **Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**Maritza Stonebraker, CPA**  
Senior Accountant – 7 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Senior Staff Accountant – 9 years

#### **Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

#### **Professional Experience**

- ◆ Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Sean Stanton, CPA**

Staff Accountant – 5 years

#### **Education**

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

#### **Continuing Professional Education**

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
------------------------------------------------

**Tifanee Terrell**

Staff Accountant – 3 years

**Education**

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

**Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Terrell is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Dylan Dixon**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Brennen Moore**

Staff Accountant

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jordan Wood**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, A.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Katie Gifford**

Staff Accountant

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Rayna Zicari**

Staff Accountant

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Zicari is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.





6815 Dairy Road  
Zephyrhills, FL 33542

813.788.2155  
[BodinePerry.com](http://BodinePerry.com)

### Report on the Firm's System of Quality Control

To the Partners of  
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

*Bodine Perry*

Bodine Perry

(BERGER\_REPORT22)



**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT  
(Hereinafter called "District")  
REQUEST FOR PROPOSALS**

**I. PROPOSAL REQUIREMENTS**

**A. Legal Notice**

The ARTISAN LAKES EAST Community Development District is requesting proposals from qualified firms of certified public accountants, licensed to practice in the State of Florida, to audit its financial statements for the fiscal year ending **September 30, 2024** and in the sole and absolute discretion of the District for each fiscal year thereafter through **September 30, 2028**.

There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Sealed technical and dollar cost proposals will be received by the District Manager's office until **12:00 p.m., on Monday March 18, 2024, located at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308**. Proposals received after this time will be returned unopened.

The Proposer shall submit a sealed and clearly marked envelope that includes both a pdf file along with seven (7) printed Technical and Dollar Cost Proposals to be marked as follows: **"ARTISAN LAKES EAST Community Development District, Professional Auditing Services Proposal."**

The Technical and Dollar Cost Proposal will be opened in the Office of the District Manager at **12:00 p.m., on Monday, March 18, 2024**.

Proposals submitted will be evaluated by a five (5) member Auditor Selection Committee, ("Selection Committee"). The Audit Selection Committee consists of the five (5) members of the Board of Supervisor's, who will review submissions.

The District reserves the right to retain all proposals submitted and to use, without compensation, any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District of and the firm selected.

The District reserves the right to reject any or all proposals submitted or to retain all proposals submitted and to use without compensation any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of all of the conditions contained this Request for Proposal.

B. General Information

During the evaluation process, the Selection Committee and the District reserve the right, where it may serve the District best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the District or the Selection Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

It is anticipated the selection of a firm will be completed no later than September 2023. Following the notification of the selected firm, it is expected a contract will be executed by the end of September 2023.

C. Subcontracting

No subcontracting will be permitted. Any firm who submits a proposal, which contains any subcontracting work, shall be considered non-responsive and the District will not give any further consideration to the proposal.

D. Insurance Requirements

**Worker's Compensation** – Statutory Limits of Florida Statutes.

**Commercial General Liability** – Occurrence Form patterned after the current I.S.O. form with no limiting endorsements.

Bodily Injury & Property Damage at \$1,000,000 single limit per occurrence

**Automobile Liability** - \$500,000 each Occurrence Owned/Non-owned/Hired Automobile Included.

The District, its agents and employee's must be named as "ADDITIONAL INSURED" on the insurance Certificate for Commercial General Liability.

**Errors and Omissions** - \$5,000,000 single limit per occurrence.

Proposer warrants that it is willing and able to obtain insurance coverage, throughout the entire term of the contract and any renewals thereof.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

The District desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles.

The District also desires the auditor to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

B. Auditing Standards to be followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with the following standards:

- 1) Generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants.
- 2) The standards for financial audits set forth in the most current applicable U.S. General Accounting Office's (GAO) Government Auditing Standards.
- 3) The most current applicable provisions of the Federal Single Audit Act of 1984 (as amended).
- 4) The most current applicable provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments.
- 5) The most current applicable Codification of Governmental Accounting and Financial Reporting Standards as promulgated by the Governmental Accounting Standards Board The most current applicable Statements on Auditing Standards issued by the American Institute of Certified Public Accountants.
- 6) The most current applicable Government Auditing Standards published by the Comptroller General of the United States.
- 7) The most current applicable Audit and Accounting Guide-Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.
- 8) The most current applicable Statements and interpretations issued by the Financial Accounting Standards Board.
- 9) Applicable Florida Statutes.
- 10) Regulations of the State of Florida Department of Financial Services
- 11) Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits)
- 12) Any other applicable federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

C. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and 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.

3. A Management Letter Report.

In the required report(s) on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. No reportable conditions discovered by the auditors shall be reported to management.

The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

**Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the Board of Supervisor's, the District Manager and a copy to the District Attorney.**

D. Special Considerations

1. The District currently, may prepare one or more official statements in connection with the sale of debt securities, which will contain the general-purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the financial advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
2. The District retains the right to use any audited financial statements in any Official Statement issued by the District without the express consent of the Auditor.

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the District of the need to extend the retention period.

**THE AUDITOR SHALL PROVIDE A COMPLETE ELECTRONIC COPY OF THE WORKING PAPERS TO THE DISTRICT MANAGER AT THE COMPLETION OF THE AUDIT, PRIOR TO THE FINAL PAYMENT OF THE AUDITING FEES, BY THE DISTRICT.**

**The electronic copy shall be in Microsoft Word or Excel.**

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

### III. DESCRIPTION OF THE GOVERNMENT

#### A. Name and Telephone Number of Contact Persons/Location of Offices

The auditor's principal contact with the District will be James P. Ward, District Manager or a designated representative, who will coordinate the assistance to be provided by the District to the auditor.

#### B. A copy of the District's Budget for the audit period and the Audited Financial Statements for the prior Fiscal Year is available by contacting the District Manager.

#### C. Budgetary Basis of Accounting The District prepares its budgets on a basis consistent with generally accepted accounting principles.

#### D. Pension Plans - NONE.

#### E. Blended Component Units - NONE

The District is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100. Using these criteria, there are no blended component units included in the District financial statements.

#### F. Joint Ventures - NONE

### IV. TIME REQUIREMENTS

#### A. Date Audit May Commence

The District will have all records ready for audit for by October 15th of each Fiscal Year.

#### B. Schedule for each Fiscal Year Audit

Each of the following should be completed by the auditor, no later than the dates indicated.

##### 1. Fieldwork

The auditor shall complete all fieldwork by November 30th of each year.

##### 2. Draft Reports

The auditor shall have drafts of the audit report[s] and recommendations to management available for review by December of each year.

C. Date Final Report is Due - 1 business day from Management Approval

The Auditor shall prepare draft financial statements, notes and all required supplementary information.

The final report should be delivered to the District Manager at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. The District staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of District and provided to the auditor to transmit. In addition any required hours of clerical support will be made available to the auditor for the preparation of routine letters and memoranda.

B. Information Solutions (IS) Assistance

The District Manager also be available to provide systems documentation and explanations. The auditor will be provided computer time and limited read only access to the use of the District computer hardware and software.

C. Statements and Schedules to be Prepared by the District.

Statement or Schedule

Bank Confirmations  
Construction in Progress  
GFA Roll Forward  
Contract/Retainage Payable  
Accounts Payable  
Accounts Receivable  
Investments/Accrued Interest Receivable  
Operating Transfers  
Equity Accounts Detail  
Bond Reserve Requirements  
Amortization/Depreciation Schedules  
Interest Expense  
Debt Amortization Schedules

D. Auditor Work Location

All work must be handled at the office of the Auditor and the District will provide all files to the Auditor electronically and the Auditor will be provided limited read only access to the District's electronic system.

- E. Report Preparation Report preparation and editing shall be the responsibility of the auditor and the Auditor shall deliver 1 printed original of the Audited Financial Statements and one (1) electronic file in word and one (1) electronic file in pdf format.

## VI. PROPOSAL REQUIREMENTS

### A. Technical and Dollar Cost Proposal

#### 1. General Requirements

The purpose of the Technical and Dollar Cost Proposal is to demonstrate the qualifications, competence and capability of the firms seeking to undertake an independent audit of the District in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical and Dollar Cost Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical and Dollar Cost Proposal should address all the points outlined in the request for proposal. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.

While additional data may be presented, the following subjects, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

#### 2. Independence

The firm should provide an affirmative statement that is independent of the District as defined by generally accepted auditing standards/the most current applicable U.S. General Accounting Office's Government Auditing Standards.

The firm also should provide an affirmative statement that it is independent of all of the component units of the District as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving the District for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the District written notice of any professional relationships entered into during the period of this agreement.



3. License to Practice in Florida

An affirmative statement should be included that the firm and all assigned key professional staff are properly registered/licensed to practice in the State of Florida.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm shall also provide information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the District, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the District

List separately all engagements within the last five years, ranked on the basis of total staff hours, by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements With Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as District's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement

- c. Sample size and the extent to which statistical sampling is to be used in the engagement
  - d. Extent of use of EDP software in the engagement
  - e. Type and extent of analytical procedures to be used in the engagement
  - f. Approach to be taken to gain and document an understanding of the District's internal control structure
  - g. Approach to be taken in determining laws and regulations that will be subject to audit test work
  - h. Approach to be taken in drawing audit samples for purposes of tests of compliance
9. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District.

10. Report Format

The proposal should include sample formats for required reports.

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be proposal is to contain all direct and indirect costs including all out-of-pocket expenses.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost proposal. Such costs should not be included in the proposal.

The first page of the dollar cost proposal should include the following information:

- a. Name of Firm
- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District.
- c. A Total All-Inclusive Maximum Price for the Audited Financial Statements for each Fiscal Year.

2. Out-of-pocket Expenses must be included in the Total All-inclusive Maximum Price and Reimbursement Rates.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates in Florida Statutes.

3. Manner of Payment

Progress payments will be made in accordance with the Florida Prompt Payment Act.

## VII. EVALUATION PROCEDURES

### A. Review of Proposals

The SELECTION COMMITTEE will evaluate and rank the proposals. Each member of the SELECTION COMMITTEE will evaluate and rank each technical proposal by each of the criteria described in Section VII B below.

After the rankings for the firms have been established, the sealed dollar cost proposal will be opened and will be utilized for the ranking of the firms.

### B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals ranked for both technical qualifications. The following represent the principal selection criteria, which will be considered during the evaluation process.

#### 1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Florida
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the District
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work

#### 2. Technical Qualifications:

##### a. Expertise and Experience

- (1) The firm's past experience and performance on comparable government engagements.

- (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- (3) The firm provides information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, with state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm also provides information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

b. Audit Approach

- (1) Adequacy of proposed staffing plan for various segments of the engagement
- (2) Adequacy of sampling techniques
- (3) Adequacy of analytical procedures

Proposals shall be ranked on the basis of their Technical Qualifications by each member of the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the highest rated proposal and five (5) signifying the lowest rated proposal.

3. Price:

Proposals shall be ranked on the basis of their price by the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the lowest price and five (5) signifying the highest price.

Upon reconciliation of the weighted scores defined above, the proposal with the lowest average ranking score will be ranked one (1), the proposal with the second lowest average ranking score will be ranked two (2), and so on until all proposals are scored and ranked. The proposal ranked one (1), in the ranking form provided in the attachment (Appendix C), will be recommended by the SELECTION COMMITTEE to the District for award of the contract.

C. Oral Presentations

During the evaluation process, the SELECTION COMMITTEE may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the SELECTION COMMITTEE may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Right to Reject

Proposals Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected. The District reserves the right to reject any or all proposals.

**APPENDIX A**  
**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**  
**AUDITED FINANCIAL STATEMENTS**

**Fee shall include all services, including but not limited to Out-of-Pocket expenses, meals and lodging, transportation, printing and binding, telephone, fax, copies.**

Fiscal Year 2024	<u>\$4,075</u>
Fiscal Year 2025	<u>\$4,075</u>
Fiscal Year 2026	<u>\$4,250</u>
Fiscal Year 2027	<u>\$4,390</u>
Fiscal Year 2028	<u>\$4,390</u>
TOTAL ALL YEARS	<u>\$21,180</u>

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1  
 2 An act relating to special districts; repealing s.  
 3 163.3756, F.S., relating to inactive community  
 4 redevelopment agencies; amending s. 163.504, F.S.;  
 5 prohibiting the creation of new neighborhood  
 6 improvement districts after a date certain; repealing  
 7 s. 165.0615 F.S., relating to municipal conversion of  
 8 independent special districts upon elector-initiated  
 9 and approved referendum; creating s. 189.0312, F.S.;  
 10 providing term limits for members of governing bodies  
 11 of independent special districts elected by the  
 12 qualified electors of the district; providing an  
 13 exception; providing construction; creating s.  
 14 189.0313, F.S.; providing the method for changing  
 15 boundaries of an independent special district;  
 16 providing an exception; amending s. 189.062, F.S.;  
 17 providing additional criteria for declaring a special  
 18 district inactive; requiring certain special districts  
 19 to provide notice of a proposed declaration of  
 20 inactive status in the county or municipality under  
 21 certain circumstances; revising the time period for  
 22 filing an objection to a proposed declaration;  
 23 authorizing a specific objection; providing that a  
 24 district declared inactive may only expend funds as  
 25 necessary to service outstanding debt and to comply



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26 with existing bond covenants and contractual  
 27 obligations; creating s. 189.0694, F.S.; requiring  
 28 special districts to establish performance measures to  
 29 assess performance; requiring special districts to  
 30 publish an annual report concerning performance  
 31 measures; amending s. 189.0695, F.S.; requiring the  
 32 Office of Program Policy Analysis and Governmental  
 33 Accountability to conduct performance reviews;  
 34 repealing s. 190.047, F.S., relating to incorporation  
 35 or annexation of a district; amending s. 191.013,  
 36 F.S.; requiring independent special fire control  
 37 districts to annually report training and  
 38 certification information regarding volunteer  
 39 firefighters to the Division of State Fire Marshal;  
 40 amending s. 388.211, F.S.; providing the boundaries of  
 41 a mosquito control district may only be changed by  
 42 special act; amending s. 388.221, F.S.; reducing the  
 43 maximum millage rate for mosquito control districts;  
 44 providing an exception; amending s. 388.271, F.S.;

45 requiring, instead of authorizing, special districts  
 46 to file tentative work plans and work plan budgets at  
 47 specified intervals; requiring the Department of  
 48 Agriculture and Consumer Services to report to the  
 49 Department of Commerce if certain special districts  
 50 fail to submit specified information; providing an

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51 effective date.

52

53 Be It Enacted by the Legislature of the State of Florida:

54

55 Section 1. Section 163.3756, Florida Statutes, is  
 56 repealed.

57 Section 2. Section 163.504, Florida Statutes, is amended  
 58 to read:

59 163.504 Safe neighborhood improvement districts; formation  
 60 authorized by ordinance; jurisdictional boundaries; prohibition  
 61 on future creation.—

62 (1) The governing body of any municipality or county may  
 63 authorize the formation of safe neighborhood improvement  
 64 districts through the adoption of a planning ordinance which  
 65 specifies that such districts may be created by one or more of  
 66 the methods established in ss. 163.506, 163.508, 163.511, and  
 67 163.512. No district may overlap the jurisdictional boundaries  
 68 of a municipality and the unincorporated area of a county,  
 69 except by interlocal agreement.

70 (2) A safe neighborhood improvement district may not be  
 71 created on or after July 1, 2024. A safe neighborhood  
 72 improvement district in existence before July 1, 2024, may  
 73 continue to operate as provided in this part.

74 Section 3. Section 165.0615, Florida Statutes, is  
 75 repealed.

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76 Section 4. Section 189.0312, Florida Statutes, is created  
77 to read:

78 189.0312 Independent special districts; term of office.-

79 (1) A member elected by the qualified electors of the  
80 district to the governing body of an independent special  
81 district may not serve for more than 12 consecutive years,  
82 unless the district's charter provides for more restrictive  
83 terms of office. Service of a term of office that commenced  
84 before November 5, 2024, does not count toward the limitation  
85 imposed by this subsection.

86 (2) This section does not apply to a community development  
87 district established under chapter 190, or an independent  
88 special district created pursuant to a special act that provides  
89 that any amendment to chapter 190 to grant additional powers  
90 constitutes a power of the district.

91 (3) This section does not require an independent special  
92 district governed by an appointed governing body to convert to  
93 an elected governing body.

94 Section 5. Section 189.0313, Florida Statutes, is created  
95 to read:

96 189.0313 Independent special districts; boundaries;  
97 exception.-Notwithstanding any special law or general law of  
98 local application to the contrary, the boundaries of an  
99 independent special district shall only be changed by general  
100 law or special act. This section does not apply to a community

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101 development district established pursuant to chapter 190.  
 102 Section 6. Subsections (1) and (2) of section 189.062,  
 103 Florida Statutes, are amended to read:  
 104 189.062 Special procedures for inactive districts.—  
 105 (1) The department shall declare inactive any special  
 106 district in this state by documenting that:  
 107 (a) The special district meets one of the following  
 108 criteria:  
 109 1. The registered agent of the district, the chair of the  
 110 governing body of the district, or the governing body of the  
 111 appropriate local general-purpose government notifies the  
 112 department in writing that the district has taken no action for  
 113 2 or more years;  
 114 2. The registered agent of the district, the chair of the  
 115 governing body of the district, or the governing body of the  
 116 appropriate local general-purpose government notifies the  
 117 department in writing that the district has not had a governing  
 118 body or a sufficient number of governing body members to  
 119 constitute a quorum for 2 or more years;  
 120 3. The registered agent of the district, the chair of the  
 121 governing body of the district, or the governing body of the  
 122 appropriate local general-purpose government fails to respond to  
 123 an inquiry by the department within 21 days;  
 124 4. The department determines, pursuant to s. 189.067, that  
 125 the district has failed to file any of the reports listed in s.

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126 | 189.066;

127 |       5. The district has not had a registered office and agent  
128 | on file with the department for 1 or more years; ~~or~~

129 |       6. The governing body of a special district provides  
130 | documentation to the department that it has unanimously adopted  
131 | a resolution declaring the special district inactive. The  
132 | special district is responsible for payment of any expenses  
133 | associated with its dissolution;;

134 |       7. The district is an independent special district or a  
135 | community redevelopment district created under part III of  
136 | chapter 163 that has reported no revenue, no expenditures, and  
137 | no debt under s. 189.016(9) or s. 218.32 for at least 5  
138 | consecutive fiscal years beginning no earlier than October 1,  
139 | 2018. This subparagraph does not apply to a community  
140 | development district established under chapter 190 or to any  
141 | independent special district operating pursuant to a special act  
142 | that provides that any amendment to chapter 190 to grant  
143 | additional powers constitutes a power of that district; or

144 |       8. For a mosquito control district created pursuant to  
145 | chapter 388, the department has received notice from the  
146 | Department of Agriculture and Consumer Services that the  
147 | district has failed to file a tentative work plan and tentative  
148 | detailed work plan budget as required by s. 388.271.

149 |       (b) The department, special district, or local general-  
150 | purpose government has published a notice of proposed

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151 declaration of inactive status in a newspaper of general  
152 circulation in the county or municipality in which the territory  
153 of the special district is located and has sent a copy of such  
154 notice by certified mail to the registered agent or chair of the  
155 governing body, if any. If the special district is a dependent  
156 special district with a governing body that is not identical to  
157 the governing body of a single county or a single municipality,  
158 a copy of such notice must also be sent by certified mail to the  
159 governing body of the county or municipality on which the  
160 district is dependent. Such notice must include the name of the  
161 special district, the law under which it was organized and  
162 operating, a general description of the territory included in  
163 the special district, and a statement that any objections must  
164 be filed pursuant to chapter 120 within 30 ~~21~~ days after the  
165 publication date. The objections may include that the special  
166 district has outstanding debt obligations that are not included  
167 in reports required under s. 189.016(9) or s. 218.32.

168 (c) Thirty ~~Twenty-one~~ days have elapsed from the  
169 publication date of the notice of proposed declaration of  
170 inactive status and no administrative appeals were filed.

171 (2) If any special district is declared inactive pursuant  
172 to this section, the district may only expend funds as necessary  
173 to service outstanding debt and to comply with existing bond  
174 covenants and other contractual obligations. The property or  
175 assets of the special district are subject to legal process for

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176 payment of any debts of the district. After the payment of all  
177 the debts of said inactive special district, the remainder of  
178 its property or assets shall escheat to the county or  
179 municipality wherein located. If, however, it shall be  
180 necessary, in order to pay any such debt, to levy any tax or  
181 taxes on the property in the territory or limits of the inactive  
182 special district, the same may be assessed and levied by order  
183 of the local general-purpose government wherein the same is  
184 situated and shall be assessed by the county property appraiser  
185 and collected by the county tax collector.

186 Section 7. Section 189.0694, Florida Statutes, is created  
187 to read:

188 189.0694 Special districts; performance measures and  
189 standards.-

190 (1) Beginning October 1, 2024, or by the end of the first  
191 full fiscal year after its creation, whichever is later, each  
192 special district must establish goals and objectives for each  
193 program and activity undertaken by the district, as well as  
194 performance measures and standards to determine if the  
195 district's goals and objectives are being achieved.

196 (2) By December 1 of each year thereafter, each special  
197 district must publish an annual report on the district's website  
198 describing:

199 (a) The goals and objectives achieved by the district, as  
200 well as the performance measures and standards used by the

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201 district to make this determination.

202 (b) Any goals or objectives the district failed to  
 203 achieve.

204 Section 8. Paragraph (c) is added to subsection (3) of  
 205 section 189.0695, Florida Statutes, to read:

206 189.0695 Independent special districts; performance  
 207 reviews.—

208 (3) The Office of Program Policy Analysis and Government  
 209 Accountability must conduct a performance review of all  
 210 independent special districts within the classifications  
 211 described in paragraphs (a), ~~and~~ (b), and (c) and may contract  
 212 as needed to complete the requirements of this subsection. The  
 213 Office of Program Policy Analysis and Government Accountability  
 214 shall submit the final report of the performance review to the  
 215 President of the Senate and the Speaker of the House of  
 216 Representatives as follows:

217 (c) For all safe neighborhood improvement districts as  
 218 defined in s. 163.503(1), no later than September 30, 2025.

219 Section 9. Section 190.047, Florida Statutes, is repealed.

220 Section 10. Subsection (3) is added to section 191.013,  
 221 Florida Statutes, to read:

222 191.013 Intergovernmental coordination.—

223 (3) By October 1 of each year, each independent special  
 224 fire control district shall report to the Division of State Fire  
 225 Marshal regarding whether each of the district's volunteer



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226 firefighters has completed the required trainings and received  
 227 the required certifications established by the division pursuant  
 228 to s. 633.408.

229 Section 11. Section 388.211, Florida Statutes, is amended  
 230 to read:

231 388.211 Change in district boundaries.—

232 ~~(1) The boundaries of each district may only be changed by~~  
 233 ~~a special act of the Legislature The board of commissioners of~~  
 234 ~~any district formed prior to July 1, 1980, may, for and on~~  
 235 ~~behalf of the district or the qualified electors within or~~  
 236 ~~without the district, request that the board of county~~  
 237 ~~commissioners in each county having land within the district~~  
 238 ~~approve a change in the boundaries of the district.~~

239 ~~(2) If the board of county commissioners approves such~~  
 240 ~~change, an amendment shall be made to the order creating the~~  
 241 ~~district to conform with the boundary change.~~

242 Section 12. Subsection (1) of section 388.221, Florida  
 243 Statutes, is amended to read:

244 388.221 Tax levy.—

245 (1) The board of commissioners of such district may levy  
 246 upon all of the real and personal taxable property in said  
 247 district a special tax not exceeding 1 mill ~~10 mills~~ on the  
 248 dollar during each year as maintenance tax to be used solely for  
 249 the purposes authorized and prescribed by this chapter. The  
 250 board of commissioners of a district may increase such special

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251 tax to no more than 2 mills on the dollar if the increase is  
252 approved by a referendum of the qualified electors of the  
253 district held at a general election. Said board shall by  
254 resolution certify to the property appraiser of the county in  
255 which the property is situate, timely for the preparation of the  
256 tax roll, the tax rate to be applied in determining the amount  
257 of the district's annual maintenance tax. Certified copies of  
258 such resolution executed in the name of said board by its chair  
259 and secretary and under its corporate seal shall be made and  
260 delivered to the property appraiser and the board of county  
261 commissioners of the county in which such district is located,  
262 and to the Department of Revenue not later than September 30 of  
263 such year. The property appraiser of said county shall assess  
264 and the tax collector of said county shall collect the amount of  
265 taxes so assessed and levied by said board of commissioners of  
266 said district upon all of the taxable real and personal property  
267 in said district at the rate of taxation adopted by said board  
268 for said year and included in said resolution, and said levy  
269 shall be included in the warrants of the property appraiser and  
270 attached to the assessment roll of taxes for said county each  
271 year. The tax collector shall collect such taxes so levied by  
272 said board in the same manner as other taxes are collected and  
273 shall pay the same within the time and in the manner prescribed  
274 by law to the treasurer of said board. The Department of Revenue  
275 shall assess and levy on all the railroad lines and railroad

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276 | property and telegraph and telephone lines and telegraph and  
 277 | telephone property situated in said district in the amount of  
 278 | each such levy as in case of other state and county taxes and  
 279 | shall collect said taxes thereon in the same manner as it is  
 280 | required by law to assess and collect taxes for state and county  
 281 | purposes and remit the same to the treasurer of said board. All  
 282 | such taxes shall be held by said treasurer for the credit of  
 283 | said board and paid out by him or her as ordered by said board.

284 |       Section 13. Subsection (1) of section 388.271, Florida  
 285 | Statutes, is amended, and subsection (3) is added to that  
 286 | section, to read:

287 |       388.271 Prerequisites to participation.—

288 |       (1) When state funds are involved, it is the duty of the  
 289 | department to guide, review, approve, and coordinate the  
 290 | activities of all county governments and special districts  
 291 | receiving state funds in furtherance of the goal of integrated  
 292 | arthropod control. Each county ~~or district~~ eligible to  
 293 | participate ~~hereunder~~ may, and each district must, begin  
 294 | participation on October 1 of any year by filing with the  
 295 | department not later than July 15 a tentative work plan and  
 296 | tentative detailed work plan budget providing for the control of  
 297 | arthropods. Following approval of the plan and budget by the  
 298 | department, two copies of the county's or district's certified  
 299 | budget based on the approved work plan and detailed work plan  
 300 | budget shall be submitted to the department by September 30

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301 following. State funds, supplies, and services shall be made  
302 available to such county or district by and through the  
303 department immediately upon release of funds by the Executive  
304 Office of the Governor.

305 (3) If a special district fails to submit a tentative work  
306 plan and tentative detailed work plan budget as required by  
307 subsection (1), the department shall send notice of such failure  
308 to the Department of Commerce within 30 days.

309 Section 14. This act shall take effect July 1, 2024.



**JAMES SATCHER**  
**MANATEE COUNTY SUPERVISOR OF ELECTIONS**

600 301 Boulevard West, Suite 108, Bradenton, FL 34205-7946  
PO Box 1000, Bradenton, FL 34206-1000

Phone 941-741-3823 • Fax 941-741-3820  
Info@VoteManatee.gov • VoteManatee.gov

April 19, 2024

Artisan Lakes East Community Development District  
Attn: Cori A. Dissinger  
J.P. Ward & Associates, LLC  
2301 NE 37<sup>th</sup> St  
Fort Lauderdale FL 33308

Dear Cori Dissinger:

We are in receipt of your request for the number of registered voters in the Artisan Lakes East Community Development District as of April 15, 2024. According to our records, there were 1309 persons registered in the Artisan Lakes East Community Development District as of that date.

I hope this information is helpful to you. If I can be of any further assistance to you, please do not hesitate to contact my office at your earliest convenience.

Sincerely,

James Satcher  
Supervisor of Elections

JS/sas

# MEMO

**To:** Board of Supervisors

**From:** James P. Ward

**Date:** March 13, 2024

**Re:** Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Required Ethics Training

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Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Financial disclosure forms are due on or before July 1, 2024 for the preceding calendar year. A grace period is in effect until September 1. If the disclosure is not filed or postmarked by September 1, an automatic fine of \$25 per day will begin to accrue and will continue to build until the disclosure is filed, or the fine reaches \$1,500.

If you have an annual filing requirement AND will be running for office as a qualified elector in November, then you will need to complete your disclosure in EFDMS and submit your filing electronically to the Commission, then print a verification/receipt for e-filing your form or print a copy of your disclosure to file with your Qualifying Officer packet.

It is imperative that each filer take the time to confirm their registration on the EFDMS site, in order to ensure that the Florida Commission on Ethics has updated and correct contact information. All communication about filing requirements and due dates for filers will be provided via email only. Filers MUST maintain a current email address in EFDMS. By law, failure to maintain a current email address will not qualify as an "unusual circumstance" during an appeal of an automatic fine for failure to timely file a Form.

***If the annual form is not submitted via the electronic filing system created and maintained by the Florida Commission on Ethics by September 3, 2024, 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 [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 a civil penalty not exceeding \$10,000. [s. 112.317, F.S.].

Also beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics (“COE”) advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

**State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):**

<https://youtu.be/U8JktIMKzyl>

**Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):**

<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

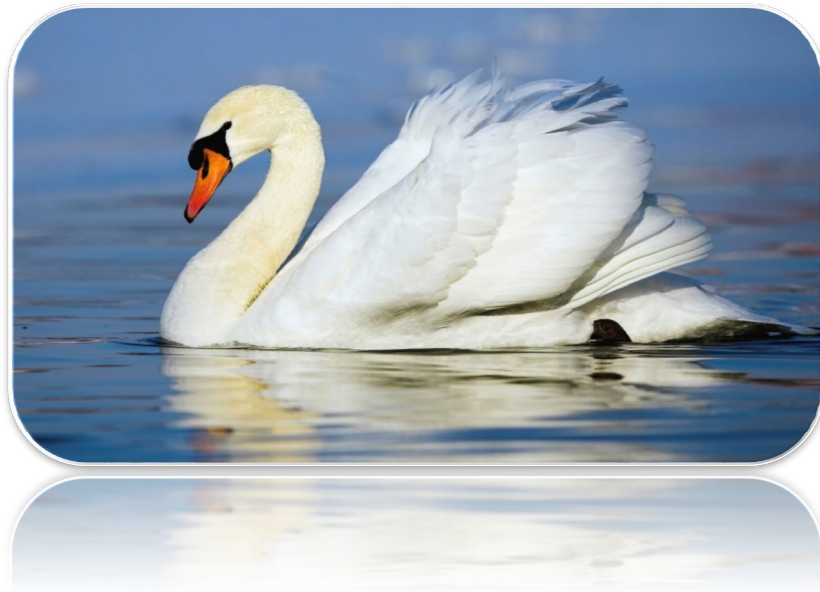
**Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:**

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

As always, if you have any questions regarding this information, please feel free to contact me directly at 954-658-4900.

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - FEBRUARY 2024

FISCAL YEAR 2024

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto: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 29, 2024**

	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			
<b>Assets</b>								
<b>Cash and Investments</b>								
General Fund - Invested Cash	\$ 119,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,485
<b>Debt Service Fund</b>								
<b>Interest Account</b>								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	0	-	-	-	-	0
<b>Sinking Account</b>								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
<b>Reserve Account</b>								
Series 2018	-	198,954	-	-	-	-	-	198,954
Series 2021-1	-	-	165,483	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	186,469
<b>Revenue</b>								
Series 2018	-	414,748	-	-	-	-	-	414,748
Series 2021-1	-	-	708,419	-	-	-	-	708,419
<b>Prepayment Account</b>								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
<b>Capitalized Interest Account</b>								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	0	-	-	0
Construction Account	-	-	-	1	2,507,929	-	-	2,507,929
Cost of Issuance Account	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
<b>Accounts Receivable</b>								
Assessments Receivable	-	-	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>								
Amount Available in Debt Service Funds	-	-	-	-	-	613,702	-	613,702
<b>Amount to be Provided by Debt Service Funds</b>								
Amount to be Provided by Debt Service Funds	-	-	-	-	-	17,416,298	-	17,416,298
<b>Total Assets</b>	<b>\$ 119,485</b>	<b>\$ 613,702</b>	<b>\$ 1,060,370</b>	<b>\$ 1</b>	<b>\$ 2,507,929</b>	<b>\$ 18,030,000</b>	<b>\$ -</b>	<b>\$ 22,331,487</b>

**Artisan Lakes East Community Development District**  
**Balance Sheet**  
**for the Period Ending February 29, 2024**

	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			
<b>Liabilities</b>								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vendors Payable	-	-	-	-	-	-	-	-
<b>Due to Other Funds</b>								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Due to Developer	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds	-	-	-	-	339,530	-	-	339,530
<b>Bonds Payable</b>								
Current Portion								
Series 2018	-	-	-	-	-	-	\$0	-
Series 2021	-	-	-	-	-	-	\$0	-
Long Term								
Series 2018	-	-	-	-	-	-	\$5,665,000	5,665,000
Series 2021	-	-	-	-	-	-	\$12,365,000	12,365,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 339,530</b>	<b>\$ 18,030,000</b>	<b>\$ -</b>	<b>\$ 18,369,530</b>
<b>Fund Equity and Other Credits</b>								
Investment in General Fixed Assets	-	-	-	-	-	-	-	-
<b>Fund Balance</b>								
<b>Restricted</b>								
Beginning: October 1, 2023 (Audited)	-	356,588	565,008	1	2,113,375	-	-	3,034,972
Results from Current Operations	-	257,114	495,362	-	55,023	-	-	807,500
<b>Unassigned</b>								
Beginning: October 1, 2023 (Audited)	32,009	-	-	-	-	-	-	32,009
Results from Current Operations	87,476	-	-	-	-	-	-	87,476
<b>Total Fund Equity and Other Credits</b>	<b>\$ 119,485</b>	<b>\$ 613,702</b>	<b>\$ 1,060,370</b>	<b>\$ 1</b>	<b>\$ 2,168,399</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,961,956</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 119,485</b>	<b>\$ 613,702</b>	<b>\$ 1,060,370</b>	<b>\$ 1</b>	<b>\$ 2,507,929</b>	<b>\$ 18,030,000</b>	<b>\$ -</b>	<b>\$ 22,331,487</b>

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>								
Interest - General Checking	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>								
Special Assessments - On-Roll	-	886	71,479	51,074	1,695	125,133	136,204	92%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
<b>Miscellaneous Revenue</b>								
Miscellaneous Revenue	-	-	-	-	-	-	-	N/A
<b>Developer Contribution</b>								
Developer Contribution	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>								
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ 886</b>	<b>\$ 71,479</b>	<b>\$ 51,074</b>	<b>\$ 1,695</b>	<b>\$ 125,133</b>	<b>\$ 136,204</b>	<b>92%</b>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	2,250	2,250	2,250	2,250	2,250	11,250	27,000	42%
<b>Financial and Administrative</b>								
Audit Services	-	-	-	5,400	-	5,400	4,400	123%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	1,000	0%
<b>Other Contractual Services</b>								
Legal Advertising	-	-	-	-	77	77	2,000	4%
Trustee Services	-	-	-	4,246	-	4,246	8,170	52%
Dissemination Agent Services	-	-	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Service Fees	100	129	68	69	134	499	250	200%
<b>Communications &amp; Freight Services</b>								
Postage, Freight & Messenger	-	-	-	-	-	-	25	0%
<b>Computer Services - Website Development</b>								
Computer Services - Website Development	-	-	-	-	-	-	1,200	0%
<b>Insurance</b>								
Insurance	6,228	-	-	-	-	6,228	6,100	102%
<b>Printing &amp; Binding</b>								
Printing & Binding	-	-	-	-	-	-	50	0%
<b>Subscription &amp; Memberships</b>								
Subscription & Memberships	-	175	-	-	-	175	175	100%
<b>Legal Services</b>								
Legal - General Counsel	-	2,880	-	156	2,819	5,855	12,800	46%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>								
Stormwater Needs Analysis	-	-	-	-	-	-	-	N/A
Engineering Services	-	2,189	-	210	1,528	3,927	7,500	52%
Contingencies	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	N/A
<b>Reserves</b>								
Operational Reserves (Future Years)	-	-	-	-	-	-	50,000	0%
<b>Extraordinary Items</b>								
Extraordinary Items	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>								

**Artisan Lakes East Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Discounts/Collection Fees	-	-	-	-	-	-	9,534	0%
<b>Sub-Total:</b>	<b>8,578</b>	<b>7,623</b>	<b>2,318</b>	<b>12,331</b>	<b>6,808</b>	<b>37,657</b>	<b>136,204</b>	<b>28%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 8,578</b>	<b>\$ 7,623</b>	<b>\$ 2,318</b>	<b>\$ 12,331</b>	<b>\$ 6,808</b>	<b>\$ 37,657</b>	<b>\$ 136,204</b>	<b>28%</b>
Net Increase/ (Decrease) in Fund Balance	(8,578)	(6,737)	69,160	38,743	(5,113)	87,476	-	
Fund Balance - Beginning	32,009	23,432	16,695	85,855	124,598	32,009	-	
<b>Fund Balance - Ending</b>	<b>\$ 23,432</b>	<b>\$ 16,695</b>	<b>\$ 85,855</b>	<b>\$ 124,598</b>	<b>\$ 119,485</b>	<b>119,485</b>	<b>\$ -</b>	

**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>								
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Reserve Account	875	904	869	893	885	4,425	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	586	645	73	557	1,097	2,959	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>								
Special Assessments - On Roll	-	2,785	224,776	160,610	5,329	393,500	\$ 425,762	92%
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>								
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,461</b>	<b>\$ 4,334</b>	<b>\$ 225,718</b>	<b>\$ 162,060</b>	<b>\$ 7,311</b>	<b>\$ 400,884</b>	<b>\$ 425,762</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2018	-	-	-	-	-	-	\$ 110,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2018	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>								
Series 2018	-	143,770	-	-	-	143,770	\$ 287,540	50%
<b>Due to Developer</b>								
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>								
Discounts for Early Payment	-	-	-	-	-	-	27,828	0%
<b>Total Expenditures and Other Uses:</b>	<b>-</b>	<b>143,770</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,770</b>	<b>\$ 425,368</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	1,461	(139,436)	225,718	162,060	7,311	257,114	394	
Fund Balance - Beginning	356,588	358,049	218,614	444,331	606,392	356,588	-	
<b>Fund Balance - Ending</b>	<b>\$ 358,049</b>	<b>\$ 218,614</b>	<b>\$ 444,331</b>	<b>\$ 606,392</b>	<b>\$ 613,702</b>	<b>613,702</b>	<b>\$ 394</b>	

**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2021**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>								
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Reserve Account - Series 2021-1	728	752	722	742	736	3,681	-	N/A
Reserve Account - Series 2021-2	820	847	814	837	829	4,147	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	716	871	45	881	1,829	4,342	-	N/A
Capitalized Interest Account - Series 2021-1	-	-	-	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-2	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>								
Special Assessments - On Roll	-	4,928	397,712	284,180	9,429	696,249	\$ 753,176	92%
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
<b>Developer Contributions - Taylor Morrison</b>								
Developer Contributions - Taylor Morrison	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>								
Debt Proceeds	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>								
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,264</b>	<b>\$ 7,399</b>	<b>\$ 399,294</b>	<b>\$ 286,640</b>	<b>\$ 12,822</b>	<b>\$ 708,419</b>	<b>\$ 753,176</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	\$ 135,000	0%
Series 2021-2 - Heritage Park	-	-	-	-	-	-	\$ 145,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	-	N/A
Series 2021-2 - Heritage Park	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>								
Series 2021-1 - Eaves Bend	-	98,759	-	-	-	98,759	\$ 197,518	50%
Series 2021-2 - Heritage Park	-	114,298	-	-	-	114,298	\$ 228,595	50%
<b>Due to Developer</b>								
Due to Developer	-	-	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>								
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>								
Discounts for Early Payment	-	-	-	-	-	-	49,273	0%
<b>Total Expenditures and Other Uses:</b>	<b>-</b>	<b>213,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>213,056</b>	<b>\$ 755,386</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	2,264	(205,657)	399,294	286,640	12,822	495,362	(2,210)	
Fund Balance - Beginning	565,008	567,271	361,614	760,908	1,047,548	565,008	-	
<b>Fund Balance - Ending</b>	<b>\$ 567,271</b>	<b>\$ 361,614</b>	<b>\$ 760,908</b>	<b>\$ 1,047,548</b>	<b>\$ 1,060,370</b>	<b>1,060,370</b>	<b>\$ (2,210)</b>	

**Artisan Lakes East Community Development District**  
**Capital Projects Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>								
Construction Account	-	-	-	-	-	-	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other Contractual Services</b>								
Trustee Services	-	-	-	-	-	\$ -	\$ -	N/A
<b>Printing &amp; Binding</b>	-	-	-	-	-	\$ -	\$ -	N/A
<b>Legal Services</b>								
Legal - Series 2018 Bonds	-	-	-	-	-	\$ -	\$ -	N/A
<b>Other General Government Services</b>								
Stormwater Mgmt-Construction	-	-	-	-	-	\$ -	\$ -	N/A
<b>Capital Outlay</b>								
<b>Construction - Capital Outlay</b>	-	-	-	-	-	\$ -	\$ -	N/A
<b>Cost of Issuance</b>								
Legal - Series 2018 Bonds	-	-	-	-	-	\$ -	\$ -	N/A
Underwriter's Discount	-	-	-	-	-	\$ -	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	\$ -	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Fund Balance - Beginning	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	-
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>-</u>

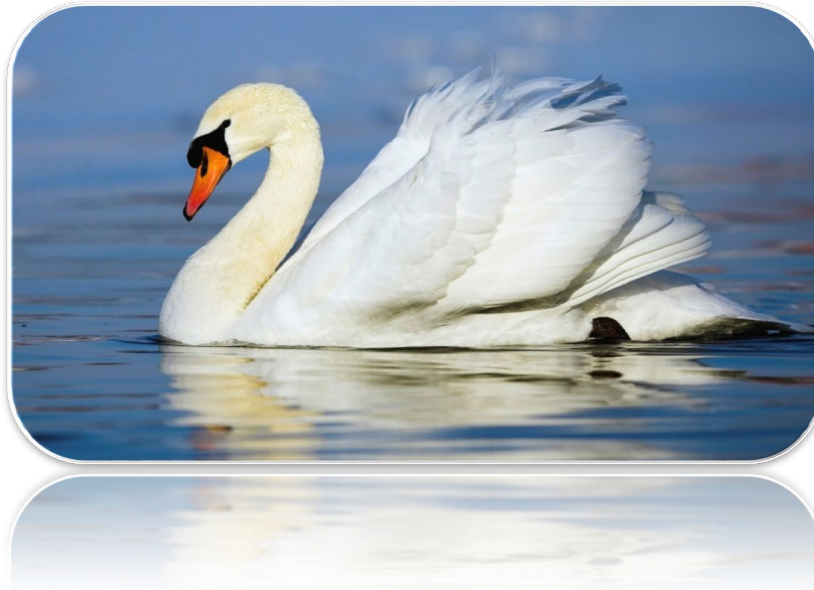


**Artisan Lakes East Community Development District**  
**Capital Projects Fund - Series 2021**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>								
Construction Account	10,780	11,193	10,803	11,148	11,100	55,023	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	\$ -	N/A
Capitalize - Series 2021-2	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 10,780</b>	<b>\$ 11,193</b>	<b>\$ 10,803</b>	<b>\$ 11,148</b>	<b>\$ 11,100</b>	<b>\$ 55,023</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other Contractual Services</b>								
Trustee Services	-	-	-	-	-	\$ -	\$ -	N/A
Printing & Binding	-	-	-	-	-	\$ -	\$ -	N/A
<b>Legal Services</b>								
Legal - Series 2021 Bonds	-	-	-	-	-	\$ -	\$ -	N/A
<b>Other General Government Services</b>								
Engineering Services	-	-	-	-	-	\$ -	\$ -	N/A
<b>Capital Outlay</b>								
Construction - Capital Outlay	-	-	-	-	-	\$ -	\$ -	N/A
Water-Sewer Combination	-	-	-	-	-	\$ -	\$ -	N/A
<b>Cost of Issuance</b>								
Legal - Series 2021 Bonds	-	-	-	-	-	\$ -	\$ -	N/A
Underwriter's Discount	-	-	-	-	-	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	\$ -	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	\$ 10,780	\$ 11,193	\$ 10,803	\$ 11,148	\$ 11,100	\$ 55,023	-	
Fund Balance - Beginning	\$ 2,113,375	\$ 2,124,155	\$ 2,135,348	\$ 2,146,151	\$ 2,157,299	\$ 2,113,375	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ 2,124,155</b>	<b>\$ 2,135,348</b>	<b>\$ 2,146,151</b>	<b>\$ 2,157,299</b>	<b>\$ 2,168,399</b>	<b>\$ 2,168,399</b>	<b>\$ -</b>	

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - MARCH 2024

FISCAL YEAR 2024

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto: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 March 31, 2024**

	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			
<b>Assets</b>								
<b>Cash and Investments</b>								
General Fund - Invested Cash	\$ 115,264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,264
<b>Debt Service Fund</b>								
<b>Interest Account</b>								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	0	-	-	-	-	0
<b>Sinking Account</b>								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
<b>Reserve Account</b>								
Series 2018	-	198,954	-	-	-	-	-	198,954
Series 2021-1	-	-	165,483	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	186,469
<b>Revenue</b>								
Series 2018	-	419,262	-	-	-	-	-	419,262
Series 2021-1	-	-	716,298	-	-	-	-	716,298
<b>Prepayment Account</b>								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
<b>Capitalized Interest Account</b>								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	0	-	-	0
Construction Account	-	-	-	1	2,518,362	-	-	2,518,362
Cost of Issuance Account	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
<b>Accounts Receivable</b>								
Assessments Receivable	-	-	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>								
Amount Available in Debt Service Funds	-	-	-	-	-	618,216	-	618,216
<b>Amount to be Provided by Debt Service Funds</b>								
Amount to be Provided by Debt Service Funds	-	-	-	-	-	17,411,785	-	17,411,785
<b>Total Assets</b>	<b>\$ 115,264</b>	<b>\$ 618,216</b>	<b>\$ 1,068,250</b>	<b>\$ 1</b>	<b>\$ 2,518,362</b>	<b>\$ 18,030,000</b>	<b>\$</b>	<b>\$ 22,350,091</b>

**Artisan Lakes East Community Development District**  
**Balance Sheet**  
**for the Period Ending March 31, 2024**

	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			
<b>Liabilities</b>								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vendors Payable	-	-	-	-	-	-	-	-
<b>Due to Other Funds</b>								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Due to Developer	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds	-	-	-	-	339,530	-	-	339,530
<b>Bonds Payable</b>								
Current Portion								
Series 2018	-	-	-	-	-	-	\$0	-
Series 2021	-	-	-	-	-	-	\$0	-
Long Term								
Series 2018	-	-	-	-	-	-	\$5,665,000	5,665,000
Series 2021	-	-	-	-	-	-	\$12,365,000	12,365,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 339,530</b>	<b>\$ 18,030,000</b>	<b>\$ -</b>	<b>\$ 18,369,530</b>
<b>Fund Equity and Other Credits</b>								
Investment in General Fixed Assets	-	-	-	-	-	-	-	-
<b>Fund Balance</b>								
<b>Restricted</b>								
Beginning: October 1, 2023 (Audited)	-	356,588	565,008	1	2,113,375	-	-	3,034,972
Results from Current Operations	-	261,627	503,242	-	65,456	-	-	830,325
<b>Unassigned</b>								
Beginning: October 1, 2023 (Audited)	32,009	-	-	-	-	-	-	32,009
Results from Current Operations	83,255	-	-	-	-	-	-	83,255
<b>Total Fund Equity and Other Credits</b>	<b>\$ 115,264</b>	<b>\$ 618,216</b>	<b>\$ 1,068,250</b>	<b>\$ 1</b>	<b>\$ 2,178,831</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,980,561</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 115,264</b>	<b>\$ 618,216</b>	<b>\$ 1,068,250</b>	<b>\$ 1</b>	<b>\$ 2,518,362</b>	<b>\$ 18,030,000</b>	<b>\$ -</b>	<b>\$ 22,350,091</b>

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>									
Interest - General Checking	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll	-	886	71,479	51,074	1,695	665	125,798	136,204	92%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
<b>Miscellaneous Revenue</b>									
Developer Contribution	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ 886</b>	<b>\$ 71,479</b>	<b>\$ 51,074</b>	<b>\$ 1,695</b>	<b>\$ 665</b>	<b>\$ 125,798</b>	<b>\$ 136,204</b>	<b>92%</b>
<b>Expenditures and Other Uses</b>									
<b>Executive</b>									
Professional Management	2,250	2,250	2,250	2,250	2,250	2,250	13,500	27,000	50%
<b>Financial and Administrative</b>									
Audit Services	-	-	-	5,400	-	-	5,400	4,400	123%
Accounting Services	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	500	500	1,000	50%
<b>Other Contractual Services</b>									
Legal Advertising	-	-	-	-	77	-	77	2,000	4%
Trustee Services	-	-	-	4,246	-	-	4,246	8,170	52%
Dissemination Agent Services	-	-	-	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	100	129	68	69	134	-	499	250	200%
<b>Communications &amp; Freight Services</b>									
Postage, Freight & Messenger	-	-	-	-	-	-	-	25	0%
<b>Computer Services - Website Development</b>									
	-	-	-	-	-	300	300	1,200	25%
<b>Insurance</b>									
	6,228	-	-	-	-	-	6,228	6,100	102%
<b>Printing &amp; Binding</b>									
	-	-	-	-	-	-	-	50	0%
<b>Subscription &amp; Memberships</b>									
	-	175	-	-	-	-	175	175	100%
<b>Legal Services</b>									
Legal - General Counsel	-	2,880	-	156	2,819	872	6,727	12,800	53%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>									
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	N/A
Engineering Services	-	2,189	-	210	1,528	965	4,891	7,500	65%
Contingencies	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	N/A
<b>Reserves</b>									
Operational Reserves (Future Years)	-	-	-	-	-	-	-	50,000	0%
<b>Extraordinary Items</b>									
	-	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>									
Discounts/Collection Fees	-	-	-	-	-	-	-	9,534	0%
<b>Sub-Total:</b>	<b>8,578</b>	<b>7,623</b>	<b>2,318</b>	<b>12,331</b>	<b>6,808</b>	<b>4,886</b>	<b>42,543</b>	<b>136,204</b>	<b>31%</b>

**Artisan Lakes East Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Total Expenditures and Other Uses:</b>	<b>\$ 8,578</b>	<b>\$ 7,623</b>	<b>\$ 2,318</b>	<b>\$ 12,331</b>	<b>\$ 6,808</b>	<b>\$ 4,886</b>	<b>\$ 42,543</b>	<b>\$ 136,204</b>	<b>31%</b>
Net Increase/ (Decrease) in Fund Balance	(8,578)	(6,737)	69,160	38,743	(5,113)	(4,221)	83,255	-	
Fund Balance - Beginning	32,009	23,432	16,695	85,855	124,598	119,485	32,009	-	
<b>Fund Balance - Ending</b>	<b>\$ 23,432</b>	<b>\$ 16,695</b>	<b>\$ 85,855</b>	<b>\$ 124,598</b>	<b>\$ 119,485</b>	<b>\$ 115,264</b>	<b>115,264</b>	<b>\$ -</b>	

**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>									
Interest Account	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	N/A
Reserve Account	875	904	869	893	885	828	5,253	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	586	645	73	557	1,097	1,593	4,552	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>									
Special Assessments - On Roll	-	2,785	224,776	160,610	5,329	2,092	395,592	\$ 425,762	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>									
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,461</b>	<b>\$ 4,334</b>	<b>\$ 225,718</b>	<b>\$ 162,060</b>	<b>\$ 7,311</b>	<b>\$ 4,513</b>	<b>\$ 405,397</b>	<b>\$ 425,762</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>									
<b>Debt Service</b>									
<b>Principal Debt Service - Mandatory</b>									
Series 2018	-	-	-	-	-	-	-	\$ 110,000	0%
<b>Principal Debt Service - Early Redemptions</b>									
Series 2018	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>									
Series 2018	-	143,770	-	-	-	-	143,770	\$ 287,540	50%
<b>Due to Developer</b>									
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>									
Discounts for Early Payment	-	-	-	-	-	-	-	27,828	0%
<b>Total Expenditures and Other Uses:</b>	<b>-</b>	<b>143,770</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,770</b>	<b>\$ 425,368</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	1,461	(139,436)	225,718	162,060	7,311	4,513	261,627	394	
Fund Balance - Beginning	356,588	358,049	218,614	444,331	606,392	613,702	356,588	-	
<b>Fund Balance - Ending</b>	<b>\$ 358,049</b>	<b>\$ 218,614</b>	<b>\$ 444,331</b>	<b>\$ 606,392</b>	<b>\$ 613,702</b>	<b>\$ 618,216</b>	<b>618,216</b>	<b>\$ 394</b>	



**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2021**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>									
Interest Account	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	N/A
Reserve Account - Series 2021-1	728	752	722	742	736	688	4,369	-	N/A
Reserve Account - Series 2021-2	820	847	814	837	829	776	4,923	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	716	871	45	881	1,829	2,714	7,056	-	N/A
Capitalized Interest Account - Series 2021-1	-	-	-	-	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-2	-	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>									
Special Assessments - On Roll	-	4,928	397,712	284,180	9,429	3,702	699,950	\$ 753,176	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
<b>Developer Contributions - Taylor Morrison</b>									
Debt Proceeds	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,264</b>	<b>\$ 7,399</b>	<b>\$ 399,294</b>	<b>\$ 286,640</b>	<b>\$ 12,822</b>	<b>\$ 7,880</b>	<b>\$ 716,298</b>	<b>\$ 753,176</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>									
<b>Debt Service</b>									
<b>Principal Debt Service - Mandatory</b>									
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	-	\$ 135,000	0%
Series 2021-2 - Heritage Park	-	-	-	-	-	-	-	\$ 145,000	0%
<b>Principal Debt Service - Early Redemptions</b>									
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	-	-	N/A
Series 2021-2 - Heritage Park	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>									
Series 2021-1 - Eaves Bend	-	98,759	-	-	-	-	98,759	\$ 197,518	50%
Series 2021-2 - Heritage Park	-	114,298	-	-	-	-	114,298	\$ 228,595	50%
<b>Due to Developer</b>									
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>									
Discounts for Early Payment	-	-	-	-	-	-	-	49,273	0%
<b>Total Expenditures and Other Uses:</b>	<b>-</b>	<b>213,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>213,056</b>	<b>\$ 755,386</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	2,264	(205,657)	399,294	286,640	12,822	7,880	503,242	(2,210)	
Fund Balance - Beginning	565,008	567,271	361,614	760,908	1,047,548	1,060,370	565,008	-	
<b>Fund Balance - Ending</b>	<b>\$ 567,271</b>	<b>\$ 361,614</b>	<b>\$ 760,908</b>	<b>\$ 1,047,548</b>	<b>\$ 1,060,370</b>	<b>\$ 1,068,250</b>	<b>1,068,250</b>	<b>\$ (2,210)</b>	

**Artisan Lakes East Community Development District**  
**Capital Projects Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>									
Construction Account	-	-	-	-	-	-	-	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>									
<b>Executive</b>									
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other Contractual Services</b>									
Trustee Services	-	-	-	-	-	-	\$ -	\$ -	N/A
Printing & Binding	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Legal Services</b>									
Legal - Series 2018 Bonds	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Other General Government Services</b>									
Stormwater Mgmt-Construction	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Capital Outlay</b>									
Construction - Capital Outlay	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Cost of Issuance</b>									
Legal - Series 2018 Bonds	-	-	-	-	-	-	\$ -	\$ -	N/A
Underwriter's Discount	-	-	-	-	-	-	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Fund Balance - Beginning	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	-
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>-</b>

**Artisan Lakes East Community Development District**  
**Capital Projects Fund - Series 2021**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>									
Construction Account	10,780	11,193	10,803	11,148	11,100	10,433	65,456	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	\$ -	N/A
Capitized - Series 2021-2	-	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>									
	-	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>									
	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 10,780</b>	<b>\$ 11,193</b>	<b>\$ 10,803</b>	<b>\$ 11,148</b>	<b>\$ 11,100</b>	<b>\$ 10,433</b>	<b>\$ 65,456</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>									
<b>Executive</b>									
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other Contractual Services</b>									
Trustee Services	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Printing &amp; Binding</b>	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Legal Services</b>									
Legal - Series 2021 Bonds	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Other General Government Services</b>									
Engineering Services	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Capital Outlay</b>									
<b>Construction - Capital Outlay</b>									
Water-Sewer Combination	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Cost of Issuance</b>									
Legal - Series 2021 Bonds	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Underwriter's Discount</b>	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>									
	-	-	-	-	-	-	\$ -	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	\$ 10,780	\$ 11,193	\$ 10,803	\$ 11,148	\$ 11,100	\$ 10,433	\$ 65,456	-	
Fund Balance - Beginning	\$ 2,113,375	\$ 2,124,155	\$ 2,135,348	\$ 2,146,151	\$ 2,157,299	\$ 2,168,399	\$ 2,113,375	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ 2,124,155</b>	<b>\$ 2,135,348</b>	<b>\$ 2,146,151</b>	<b>\$ 2,157,299</b>	<b>\$ 2,168,399</b>	<b>\$ 2,178,831</b>	<b>\$ 2,178,831</b>	<b>\$ -</b>	