Artisan Lakes East

Community Development District

Meeting Agenda
September 11, 2026

PFM Management Services LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

ARTISAN LAKES EAST
Community Development District

LOCATION: **_Esplanade at Artisan Lakes Amenity Center_**
10730 Inglenook Terrace
Palmetto, Florida 34221

DATE: **_September 11, 2026_**

TIME: **_11:00 A.M._**

MEETING AGENDA

Board of Supervisors
Tina Golub, Chairperson
Michael Piendel, Vice-Chairperson
Jim Schmidt, Assistant Secretary
Eric L. Singer, Assistant Secretary
Matt Sawyer, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
wardj@pfm.com
Phone: 954.658.4900

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: https://pfmcdd.webex.com/pfmcdd/j.php?MTID=mee6b44aaccb1a91997eb44fccd90c048
- ✓ Phone: (844) 621-3956 Code: 2534 896 0382; Event Password: Jpward

SEPTEMBER, 2026

M	T	W	T	F	S	S
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7	8	9	10	**11**	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

AGENDA

1. Call to Order & Roll Call.

2. Notice of Advertisement of Public Hearings and Regular Meeting.

   Pages 7-14

3. Minutes:
   I. July 13, 2026 – Regular Meeting.

   Pages 15-22

4. Consideration of **Resolution 2026-12,** a Resolution of the Artisan Lakes East Community Development District ratifying actions of the District Manager in amending the location of the Public Hearing on the Fiscal Year 2027 Proposed Budget; providing for severability and invalid provisions; providing for conflict and providing for an effective date.

   Pages 23-24

5. Consideration of **Resolution 2026-13,** a Resolution of the Artisan Lakes East Community Development District ratifying actions of the District Manager in amending the location of the Public Hearing for the purpose of Adopting Rules Relating to Parking Enforcement; providing for severability and invalid provisions; providing for conflict and providing for an effective date.

   Pages 25-26

6. **PUBLIC HEARINGS.**
   I. **FISCAL YEAR 2027 BUDGET.**
      a) Public Comment and Testimony.
      b) Resident Email – Roger and Mary Brunner.
      c) Board Comment.
      d) Consideration of **Resolution 2026-14,** a Resolution of the Board of Supervisors adopting the annual appropriation and Budget for Fiscal Year 2027.

   II. **FISCAL YEAR 2027 IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; ADOPTING A CAP RATE FOR NOTICE PURPOSES ONLY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**
      a) Public Comment and Testimony.
      b) Board Comment.
      c) Consideration of **Resolution 2026-15**, a Resolution of the Board of Supervisors Imposing Special Assessments, Certifying an Assessment Roll.
      d) Consideration of **Resolution 2026-16**, a Resolution of the Board of Supervisors Establishing an Operation and Maintenance Assessment Cap for Notice Purposes Only.

   III. **RULE DEVELOPMENT FOR OVERNIGHT PARKING AND PARKING ENFORCEMENT.**
      a) Public Comment and Testimony.
      b) Board Comment.
      c) Consideration of **Resolution 2026-17**, a Resolution of the Board of Supervisors adopting Rule 2027-1, Policies relating to overnight Parking and Parking Enforcement; and providing for severability and an effective date.

AGENDA

Pages 27-68

8. Staff Reports.
   I. District Attorney
   II. District Engineer
   III. District Manager
      a) Goals and Objectives Requirements for CDDs for 2026.
      b) ***Important Meeting Dates for Fiscal Year 2026:***
         - NEXT MEETING: **Friday, September 11, 2026**, Fiscal Year 2027 Budget Public Hearing.
      c) Commission on Ethics Required Annual Ethics Training Memorandum.
      d) Financial Statements for the period ending August 31, 2026 (unaudited).

Pages 69-82

9. Supervisors' Requests.

10. Public Comments.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

11. Adjournment.

Meeting Schedule – FY 2027

Thursday, October 1, 2026	**Thursday, November 5, 2026**
Thursday, December 3, 2026	**Thursday, January 7, 2027**
Thursday, February 4, 2027	**Thursday, March 4, 2027**
Thursday, April 1, 2027	**Thursday, May 6, 2027**
Thursday, June 3, 2027	**Thursday, July 1, 2027**
Thursday, August 5, 2027	**Thursday, September 2, 2027**

AGENDA

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 3: Minutes – July 13, 2026 – Regular Meeting.

Item 4: **Resolution 2026-12,** a Resolution of the Artisan Lakes East Community Development District ratifying actions of the District Manager in amending the location of the Public Hearing on the Fiscal Year 2027 Proposed Budget.

Item 5: **Resolution 2026-13,** a Resolution of the Artisan Lakes East Community Development District ratifying actions of the District Manager in amending the location of the Public Hearing for the purpose of Adopting Rules Relating to Parking Enforcement.

Item 6: Overview of Tax bill to the Notices Received for FY2027 Assessments.

Item 7: Are the two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2027 Budget, Assessments, General Fund Special Assessment Methodology, as well as a third Public Hearing to adopt Policies relating to overnight Parking and Parking Enforcement.

7(I): The first Public Hearing deals with the adoption of the Fiscal Year 2027 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2024 Bonds. At the conclusion of the hearing, will be the consideration of **Resolution 2026-14**, which adopts the Fiscal Year 2027 Budget.

7(II): 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 2027 Budget. **Resolution 2026-15** does essentially two (2) things. 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 and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2026-15**.

The final Budget resolution, **Resolution 2026-16**, is a Resolution of the Board which establishes a cap rate for the general fund operations of the District. This resolution permits the District to establish an assessment rate which cannot be exceeded, without first sending mailed notice to the affected property owners in the District. modified as limited by law subsequent to the adoption date of **Resolution 2026-16**.

7(III): The final Public Hearing is to adopt Policies relating to overnight Parking and Parking Enforcement. The Board will consider **Resolution 2026-17**, which adopts Policies relating to overnight Parking and Parking Enforcement. This Resolution addresses parking on CDD streets and other property, as well as considers the towing and removal rules and procedures.

Item 8: Staff Reports: Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

McClatchy

The Beaufort Gazette
The Belleville News-Democrat
Bellingham Herald
Centre Daily Times
Sun Herald
Idaho Statesman
Bradenton Herald
The Charlotte Observer
The State
Ledger-Enquirer
Durham | The Herald-Sun
Fort Worth Star-Telegram
The Fresno Bee
The Island Packet
The Kansas City Star
Lexington Herald-Leader
The Telegraph - Macon
Merced Sun-Star
Miami Herald
El Nuevo Herald
The Modesto Bee
The Sun News - Myrtle Beach
Raleigh News & Observer
Rock Hill | The Herald
The Sacramento Bee
San Luis Obispo Tribune
Tacoma | The News Tribune
Tri-City Herald
The Wichita Eagle
The Olympian

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
33683	143108	Legal Ad - IPL0358836		3.0	222.0L

ATTENTION: ARTISAN LAKES EAST CDD IP
2301 NE 37th Street
FORT LAUDERDALE, FL 33308
dissingerc@pfm.com;selchank@pfm.com

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026/2027 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors (**"Board"**) for the Artisan Lakes East Community Development District (**"District"**) will hold the following two public hearings and a regular meeting on **Friday, September 11, 2026 at 11:00 a.m., at the Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221.**

the first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget (**"Proposed Budget"**) for the fiscal year beginning October 1, 2026 and ending September 30, 2027 (**"Fiscal Year 2026/2027"**). The second public hearing is being held pursuant to Chapters 190, 197, and/or 170, Florida Statutes, to consider the imposition of operations and maintenance special assessments (**"O&M Assessments"**) upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2026/2027; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Fiscal Year 2027 Proposed Schedule of Assessments	
FY 2027 Rate	$366.43
CAP Rate	$439.71

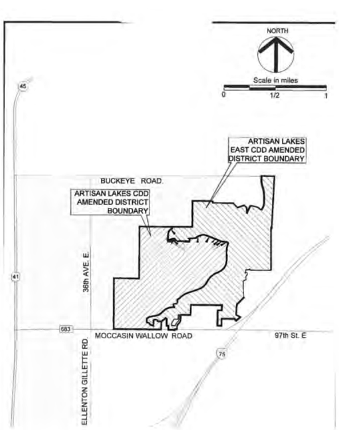
The O&M Assessments may be collected on the County tax roll or by direct bill from the District's Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2026/2027. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.**

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting **PFM Management Services LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308 ("District Manager's Office")**. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodation because of a disability or physical impairment should contact the District Manager's Office 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 Manager's Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. 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. If you have any questions, please do not hesitate to contact the District Manager's Office.

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



THE STATE OF FLORIDA
COUNTY OF MANATEE

Before the undersigned authority personally appeared the undersigned, who on oath says that he/she is Legal Advertising Representative of the The Bradenton Herald, a newspaper published in Manatee County, Florida, that the attached was published on the publicly accessible website of The Bradenton Herald or by print in the issues and dates listed below.

THE STATE OF FLORIDA
COUNTY OF MANATEE
Affiant further says that The Bradenton Herald website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

1.0 insertion(s) published on:
08/19/26 Print

Print Tearsheet Link

Marketplace Link

Mary Castro

Sworn to and subscribed before me on

Aug 19, 2026, 10:39 AM ED

NOTARY PUBLIC STATE OF TEXAS
SHERRY J CHASTEEN
ELECTRONIC NOTARY PUBLIC
STATE OF TEXAS
COMMISSION # 125328493
MY COMMISSION EXPIRES 4/16/2029

Online Notary Public. This notarial act involved the use of online audio/video communication technology. Notarization facilitated by SIGNiX®

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026/2027 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

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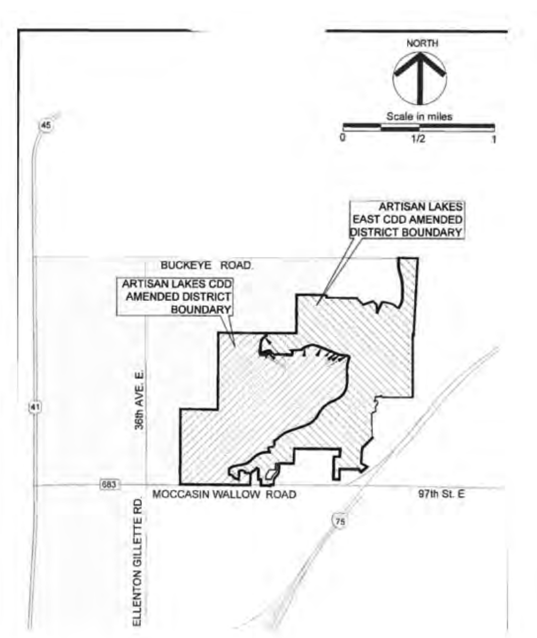
Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the 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. If you have any questions, please do not hesitate to contact the District Manager's Office.

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



McClatchy

The Beaufort Gazette
The Belleville News-Democrat
Bellingham Herald
Centre Daily Times
Sun Herald
Idaho Statesman
Bradenton Herald
The Charlotte Observer
The State
Ledger-Enquirer
Durham | The Herald-Sun
Fort Worth Star-Telegram
The Fresno Bee
The Island Packet
The Kansas City Star
Lexington Herald-Leader
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Tri-City Herald
The Wichita Eagle
The Olympian

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
33683	IPL0362872	Legal Ad - IPL0362872		2.0	90.0L

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ARTISAN LAKES EAST
Community Development District
NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026/2027 BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

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The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodation at this meeting because of a disability or physical impairment should contact the District Manager's Office 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 Manager's Office.

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Artisan Lakes East Community Development District
James P. Ward, District Manager
IPL0362872
Aug 26 2026

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COUNTY OF MANATEE

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1.0 insertion(s) published on:
08/26/26 Print

Print Tearsheet Link

Marketplace Link

Mary Castro

Sworn to and subscribed before me on Aug 19, 2026, 10:39 AM ED

NOTARY PUBLIC STATE OF TEXAS
ELECTRONIC NOTARY PUBLIC
STATE OF TEXAS
COMMISSION # 135511392

Online Notary Public. This notarial act involved the use of online audio/video communication technology. Notarization facilitated by SIGNiX®

ARTISAN LAKES EAST
Community Development District
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Artisan Lakes East Community Development District
James P. Ward, District Manager
IPL0362872
Aug 26 2026

Serial Number
26-01480M

Business Observer

Published Weekly
Manatee, Manatee County, Florida

COUNTY OF MANATEE

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Manatee, Manatee County, Florida; that the attached copy of advertisement,

being a Notice of Rule Development

in the matter of Artisan Lakes East CDD

in the Court, was published in said newspaper by print in the

issues of 8/7/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

NOTICE OF RULE DEVELOPMENT BY THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

In accordance with Chapters 120 and 190, Florida Statutes, the Artisan Lakes East Community Development District ("District") hereby gives notice of its intention to develop Parking Rules to govern the operations of the District.

The Parking Rules will address such areas as parking and towing of vehicles on District property, notice regarding the same, and other District penalties related to the same. The purpose and effect of the Parking Rules is to provide for efficient and effective District operations for the benefit of District residents and the public. The specific grant of rulemaking authority for the adoption of the Parking Rules includes Sections 120.54 and 190.011, Florida Statutes. The specific laws implemented in the proposed rule include, but are not limited to, Sections 120.69, 190.012, 190.035 and 190.041, Florida Statutes. Public hearings will be conducted by the District on **Friday, September 11, 2026 at the Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221 at 11:00 a.m.**

A copy of the proposed Parking Rules and the related incorporated documents, if any, may be obtained by contacting the District Manager, c/o PFM Management Services LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817, (954) 658-4900. Additional information regarding these public hearings may be obtained from the District's website, www.artisanlakeseastcdd.org or by contacting the District Manager.

Jim Ward, District Manager
Artisan Lakes East Community Development District
August 7, 2026 — 26-01480M

Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

7th day of August, 2026 A.D.

by Holly Botkin who is personally known to me.

Notary Public, State of Florida
(SEAL)

Artisan Lakes East CDD PFM
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817

FILE COPY

Serial Number
26-01480M

Business Observer

Published Weekly
Manatee, Manatee County, Florida

COUNTY OF MANATEE

STATE OF FLORIDA

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7th day of August, 2026 A.D.

by Holly Botkin who is personally known to me.

Notary Public, State of Florida
(SEAL)

NOTARY PUBLIC STATE OF FLORIDA
Donna Condon
Comm.: HH 534210
Expires: Jun. 29, 2028
Notary Public - State of Florida

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In accordance with Chapters 120 and 190, Florida Statutes, the Artisan Lakes East Community Development District ("**District**") hereby gives notice of its intention to develop Parking Rules to govern the operations of the District.

The Parking Rules will address such areas as parking and towing of vehicles on District property, notice regarding the same, and other District penalties related to the same. The purpose and effect of the Parking Rules is to provide for efficient and effective District operations for the benefit of District residents and the public. The specific grant of rulemaking authority for the adoption of the Parking Rules includes Sections 120.54 and 190.011, Florida Statutes. The specific laws implemented in the proposed rule include, but are not limited to, Sections 120.69, 190.012, 190.035 and 190.041, Florida Statutes. Public hearings will be conducted by the District on **Friday, September 11, 2026 at the Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221 at 11:00 a.m.**

A copy of the proposed Parking Rules and the related incorporated documents, if any, may be obtained by contacting the District Manager, c/o PFM Management Services LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817, (954) 658-4900. Additional information regarding these public hearings may be obtained from the District's website, www.artisanlakeseastcdd.org or by contacting the District Manager.

Jim Ward, District Manager
Artisan Lakes East Community Development District
August 7, 2026 26-01480M

Serial Number
26-01492M

Business Observer

Published Weekly
Manatee, Manatee County, Florida

COUNTY OF MANATEE

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Manatee, Manatee County, Florida; that the attached copy of advertisement,

being a Notice of Rulemaking

in the matter of Meeting on September 11, 2026 at 11:00am

in the Court, was published in said newspaper by print in the

issues of 8/14/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

14th day of August, 2026 A.D.

by Holly Botkin who is personally known to me.

Notary Public, State of Florida
(SEAL)

**NOTICE OF RULEMAKING
REGARDING THE PARKING RULES OF THE
ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**

In accordance with Chapters 120 and 190, Florida Statutes, the Artisan Lakes East Community Development District ("**District**") hereby gives the public notice of its intent to adopt its proposed Parking Rules ("**Proposed Rule**"). Prior notice of rule development relative to the Proposed Rule was published in the Manatee County edition of the Business Observer on Friday, August 7, 2026.

A public hearing will be conducted by the Board of Supervisors ("**Board**") of the District on **Friday, September 11, 2026, at 11:00 a.m. at the Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221**, relative to the adoption of the Proposed Rule. Pursuant to Sections 190.011(5) and 190.012(3), Florida Statutes, the Proposed Rule will not require legislative ratification.

The proposed Parking Rules may be adjusted at the public hearing pursuant to discussion by the Board of Supervisors and public comment. The purpose and effect of the Parking Rules is to provide for efficient and effective District operations of the District's amenities and other properties by setting policies and regulations to implement the provisions of Section 190.035, Florida Statutes. Specific legal authority for the rule includes Sections 190.035(2), 190.011(5) and 120.54, Florida Statutes.

A statement of estimated regulatory costs, as defined in Section 120.541(2), Florida Statutes, has not been prepared relative to the Proposed Rule. Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty-one (21) days after publication of this notice to the District Manager's Office (defined below).

For more information regarding the public hearing, the Proposed Rule, or for a copy of the Proposed Rule and the related incorporated documents, if any, please contact the District Manager c/o PFM Management Services LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817, (954) 658-4900 ("**District Manager's Office**").

This public hearing may be continued to a date, time, and place to be specified on the record at the hearing without additional notice. If anyone chooses to appeal any decision of the Board with respect to any matter considered at the public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the public hearing, staff or Supervisors may participate in the public hearing by speaker telephone.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this public hearing because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 or 1-800-955-8770 for aid in contacting the District Manager's Office.

**Jim Ward, District Manager
Artisan Lakes East Community Development District**
August 14, 2026 26-01492M

Artisan Lakes East CDD PFM
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817

FILE COPY

Serial Number
26-01492M

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Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

14th day of August, 2026 A.D.

by Holly Botkin who is personally known to me.

Notary Public, State of Florida
(SEAL)

Donna Condon
Comm.: HH 534210
Expires: Jun. 29, 2028
Notary Public - State of Florida

NOTICE OF RULEMAKING
REGARDING THE PARKING RULES OF THE
ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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A public hearing will be conducted by the Board of Supervisors ("**Board**") of the District on **Friday, September 11, 2026, at 11:00 a.m. at the Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221**, relative to the adoption of the Proposed Rule. Pursuant to Sections 190.011(5) and 190.012(3), Florida Statutes, the Proposed Rule will not require legislative ratification.

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For more information regarding the public hearing, the Proposed Rule, or for a copy of the Proposed Rule and the related incorporated documents, if any, please contact the District Manager c/o PFM Management Services LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817, (954) 658-4900 ("**District Manager's Office**").

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Jim Ward, District Manager
Artisan Lakes East Community Development District
August 14, 2026 26-01492M

MINUTES OF MEETING
ARTISAN LAKES EAST
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Artisan Lakes East Community Development District was held on Monday, July 13, 2026, at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221. It began at 11:00 a.m. and was presided over by Ms. Tina Golub, Chairperson, and James P. Ward as Secretary.

Present and constituting a quorum:

Tina Golub	Chairperson
Matthew Sawyer	Assistant Secretary
Eric Singer	Assistant Secretary

Absent:

Mike Piendel	Vice Chairperson
Jim Schmidt	Assistant Secretary

Also present were:

James P. Ward	District Manager
Jere Earlywine	District Counsel
Susan Singer	Senior District Accountant w/PFM
Racheal Meade	District Manager w/PFM
Vivian Carvalho	Senior District Manager w/PFM

Audience:

Mark Weber
James Wilkes

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes. Portions of these minutes may be transcribed in verbatim.

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Ward called the meeting to order at approximately 11:06 a.m. He called roll and all Members of the Board were present, with the exception of Supervisor Piendel and Supervisor Schmidt, constituting a quorum.

SECOND ORDER OF BUSINESS **Consideration of Minutes**

May 7, 2026 – Regular Meeting Minutes

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

On MOTION made by Matt Sawyer, seconded by Tina Golub, and with all in favor, the May 7, 2026, Regular Meeting Minutes were approved as presented.

THIRD ORDER OF BUSINESS Consideration of Resolution 2026-9

Consideration of Resolution 2026-9, a Resolution Rescinding Resolution 2026-1, Which Approved the Proposed Fiscal Year 2027 Budget; Rescinding Resolution 2026-3, Which Adopted the Fiscal Year 2027 Budget; Approving A Revised Proposed Budget for Fiscal Year 20 27 and Setting a Public Hearing for Friday, September 11, 2026, at 11:00 A.M. at Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221

Mr. Ward stated item 3 and item 4 were related to the merger of the two CDDs, Artisan Lakes CDD and Artisan Lakes East CDD, into one CDD. He asked Jere Earlywine to discuss the procedure for merging the two CDDs.

Mr. Jere Earlywine stated Artisan Lakes was meant to be a single district, but when the recession hit the project slowed and the developer split the district into two districts with the idea of merging the two districts into one after the project was completed. He stated there was a merger process in the Florida Statutes, Chapter 190, which was pretty straightforward: each district would meet, adopt a resolution announcing the intent to merge, a merger agreement would be put into place, and a petition would be filed with the County to affect the merger. He noted the County took about six months to approve and file the petition and merge the CDDs, but otherwise it was a simple process. He stated once merged, there would only be one CDD, the other CDD would dissolve and there would be one remaining board, Artisan Lakes, with five members. He said with Artisan Lakes East CDD ready to move from the developer to the residents the two CDDs could now merge. He stated the merger could be completed by late first quarter next year or early second quarter. He discussed the advantages of merging the Districts including some cost savings administratively. He noted the project was supposed to be a single district project and having two CDDs to maintain the single water management system was not optimal, especially with the multiple HOAs.

Mr. Eric Singer asked what the board breakdown would look like after the merger.

Mr. Earlywine indicated the Artisan Lakes East Board would go away and there would only be Artisan Lakes CDD Board members. He stated as the Artisan Lakes seats cycled through the election process residents in the Artisan Lakes East area would be eligible to run for a seat on the Artisan Lakes Board.

Discussion ensued regarding who would be eligible to run for a seat on the Artisan Lakes Board once the seats came up for election; and statute only allowing five board members at any time.

Mr. Eric Singer asked if two members of the Artisan Lakes East Board could move onto the Artisan Lakes Board with the merger of the CDDs noting two Artisan Lakes Board Members would need to resign. He asked if this could be included in the merger documents.

Mr. Ward responded in the affirmative. He believed this could be included in the merger documents.

Mr. Earlywine agreed. He said this felt fair and reasonable.

Mr. Ward agreed. He stated the next step was to speak with Artisan Lakes CDD about the merger. He noted Artisan Lakes CDD would have to agree with the merger as well. *Part 2 was to merge operations of the CDDs into one operation. There are two ways to do that. We can do that effective October 1 of this year, or we can do it a year later, whatever both boards want to do. After discussion with the Artisan Lakes Board, we have mixed ideas as to whether they want to do it now, later or at all. What I have done is prepare draft budgets for you that will transition all of our operations which are now with various HOAs into the Artisan Lakes/Artisan Lakes East CDDs and manage them from one operational perspective.*

Discussion ensued regarding the budget and the assessment rate.

Mr. Ward: Obviously the assessment rate does go up on Artisan Lakes East and Artisan Lakes. Essentially all you have is the operation of a water management system, preserves, and the landscaping on Artisan Lakes Parkway. Since Artisan Lakes Parkway benefits both CDDs, they are included proportionately in both CDDs' budget based on the number of units. Obviously, I've been able to separate the water management systems apart for purposes of operations and maintenance. Artisan Lakes East assessment goes to $510.29 per year. It is $148 dollars in the current year. Artisan Lakes would change proportionately in terms of their budget. Artisan Lakes East has more units than Artisan Lakes, but the budget is split proportionately based on the number of units.

Mr. Singer: We have a third neighborhood that's part of Artisan Lakes, but not part of the CDD, that currently pays for landscaping. Are they out of this equation? They pay in the Master HOA their portion of the landscaping on Artisan Lakes Parkway, so if the CDD picks it up then they would be out of the paying pool correct? And everyone else's costs would go up because of the loss of 456 units. We are negotiating with multiple landscaping companies now for a new contract and we are in our budget development process. This would throw a grenade into the process we are just starting. My inclination is to not disrupt the apple cart.

Mr. Ward: The problem with the agreement you have with the Master HOA is they are not maintaining the District's facilities which they agreed to maintain pursuant to the agreement. That has been transitioned over to the Eaves Bend and the Esplanade Associations. The Master Association has said they do not want to maintain the District's facilities that they have under contract.

Mr. Earlywine: We were just talking to the HOA Manager, James.

Mr. Sawyer: He is here.

Mr. James Wilkes: The Master Association is still willing to maintain all of the common areas.

Mr. Earlywine: The issue was the Master was doing the main road, but they really weren't doing the other stuff. Eaves Bend was doing half of it, Esplanade HOA was doing the other *half, and they were just doing the parkway, so when we got all three HOAs on the phone they were like, we're not set up to manage all that stuff through a single pipeline. Then, the CDD has to chase all three entities to make sure it's all getting done correctly. It became a little bit of an issue. One of the things you can see happening on the stormwater ponds is the agreements get lost, the reporting doesn't get done, and it becomes a real nightmare for Jim and the CDD staff to make sure it's getting done correctly and getting tracked.*

Mr. Ward: From a bigger perspective, we can do a contract with an HOA, that's not a big deal, we do it all the time. And if the Master HOA wants to maintain all of the District's facilities, I certainly don't have a problem with keeping that agreement in place as long as they do that, but if they sub the work out to the other Associations that's a problem because we have no accountability with respect to operations and maintenance of permitted water management facilities that are a significant operation for this community. That's a problem.

Discussion continued regarding whether or not the Master HOA should continue to maintain the CDD facilities; the Master HOA contracting the work out to the other sub-HOAs being a problem for the CDD; each of the HOAs having separate contract with the various vendors; the CDD not having contracts with the sub-HOAs to maintain the CDD assets; whether the CDD could have contracts with each of the sub-HOAs; the idea of merging the CDDs being to simplify the maintenance of CDD assets; removing the responsibility of maintenance of CDD assets from the various HOAs; the single CDD taking on the responsibility of maintaining CDD assets; and Eaves Bend maintaining roads in Eaves Bend.

Mr. Ward: Consolidation of millions of dollars of District facilities is a good idea. You want to make it under the Master solely, or under the combined CDDs solely. It has to be one of the two. Doing this any other way is not a good idea.

Discussion continued about whether the Master HOA or the CDD should maintain CDD assets; and leaving the landscaping maintenance with the Master HOA.

Mr. Ward agreed it would be okay to leave landscaping maintenance with the Master HOA and the CDDs could take over water management system maintenance. He noted this would also reduce the budget.

Discussion continued regarding leaving landscaping with the Master HOA and the CDD taking over the stormwater system maintenance.

Mr. Ward: Let's make the agreement between the Master and the CDDs for the landscaping on Artisan Lakes Parkway, but the operations and maintenance of the water management system will come back to the CDDs. That would include all of the ponds and preserve areas and pipework.

Mr. Earlywine: James, is your concern just the timing of the transition or the money? How much is that parkway contract?

Mr. Ward: About half a million dollars. If the Master wants to do it I don't have a problem with it. But they don't want to do the water management system. So, if we just do the agreement *with the Master for purposes of the landscaping, that solves the landscaping problem and that's probably easier on all of us from a CDD perspective.*

Mr. Earlywine: That makes sense.

Mr. Ward: Then we just do the water management system within the CDDs and merge the two CDDs together.

The Board agreed.

Mr. Ward stated the CDD had a plan; the CDDs would merge and take over the water management system while the Master HOA would keep the landscaping of Artisan Lakes Blvd.

Mr. Singer asked if the CDD would own the roads after the merger.

Mr. Ward: The merger doesn't affect a private roadway or anything being transferred to the government. That doesn't happen.

Mr. Singer: For the sake of continuity would the new merged CDD consider deeding the roads in Eaves Bend over to Eaves Bend?

Mr. Earlywine: The problem is we paid for them with bond money. I'm not sure we would even be able to.

Mr. Ward: I don't think so. You still have the same issue. They are public roads, whether they are in the name of Artisan Lakes East or Artisan Lakes. It's the same thing. It's like having Manatee County own your roadways. It's not any different. We can still manage them separately.

An unidentified female audience member stated she had two questions (indecipherable)…just eliminate those from the maintenance part, but how can the CDD pay for the roads over here but not pay for the roads over there once they are merged?

Mr. Ward: We can still do the same formula.

Mr. Singer: I want all CDD residents to pay for maintenance of CDD roads.

Mr. Ward: I don't disagree. They are CDD public roadways. I see it all the time in CDDs where some of the roads are private and some of the roads are public. You always have that issue.

An unidentified female audience member continued to ask (indecipherable)…I think there's something a little risky there, but you could still make an exception there that you continue to take care of the roadways just like they are now, even though some may belong to the CDD and some may belong to the HOA?

Mr. Ward: The answer is yes, but it is a discussion for what happens when the Boards merge, how they want to operate and maintain them.

Discussion continued regarding the roads and who would maintain the roads after merger of the CDDs; which roads were owned by the CDD; which roads were owned by the HOAs; who the new road would be dedicated to, the HOA or the CDD; and the two ponds in Edge Stone. Much of this discussion was (indecipherable).

Mr. Ward: Okay, in order to move forward, Jere will work on the merger agreement itself. We have to redo the public hearing for the budget itself, and for adoption of the budget. I did a quick calculation of what the assessment rate would be excluding landscaping. I'm going to say $255 or about based on the number of units. The number is based on me having an engineering firm go out and take a look at all your facilities and come up with numbers for management of these facilities. So, we know the acreage of the lakes, the feed of the pipes, the acreage of the preserves. We have reasonable cost estimates. Remember, this is a budget. As long as we don't go over it we are in good shape. We can always spend less. The goal is to go under.

Mr. Singer: That number seems high to me. $100 dollars per household per year seems like a pretty big increase for lake and preserve management.

Mr. Sawyer: There is also should be a reduction on the club side.

Mr. Ward: We came up with about $200 dollars for your lake maintenance program. That's what it's in. If it comes in less than that, then good.

Discussion ensued regarding what the HOAs were paying for lake maintenance currently; and the possibility of quotes coming in for less.

Mr. Ward called for a motion. He stated Resolution 2029-9 set the public hearing for September 11, 2026. He noted because the assessment rate went above the cap rate, mailed notice would be sent to the residents.

On MOTION made by Matt Sawyer, seconded by Eric Singer, and with all in favor, Resolution 2026-9 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS Consideration of Resolution 2026-10

Consideration of Resolution 2026-10, a Resolution Designating Date, Time and Place of Public Hearing: Friday, September 11, 2026, at 11:00 A.M. at Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221, and Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules on Parking Restrictions; and Providing an Effective Date

Mr. Ward stated Resolution 2026-10 was regarding parking enforcement. *Jere has prepared a resolution for you which also set a public hearing date for adopting the rules on parking restrictions. It does not bind you to the rule itself at this point. On September 11 we will adopt the rule. This is the way in which the CDD will enforce the rules. Basically, we allow the HOA to do that.* He asked if there were any questions.

Mr. Singer: It seems extremely complicated regurgitating County and State laws and stuff. In my mind it is a much easier half-page agreement.

Mr. Earlywine: There is some stuff that's regurgitated in there, so people are aware of it. We used to have it without this, but we kept getting questions like, "what if we're parked in front of the sign" but that's in the statute, so I finally just started putting the excerpts in there. The applicable portions are in Section 3 that give you towing authority. And we can make some adjustments.

On MOTION made by Eric Singer, seconded by Matt Sawyer, and with all in favor, Resolution 2026-10 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS Staff Reports

I. District Attorney

a) Agreements with the School Boards/FPL for use of Conservation Area Easement agreement between Artisan Lakes East and Eaves Bend HOA

Mr. Earlywine: There is a road being put in for FDOT and there is some access that's needed on a temporary basis to get into tracts B66 and B67, which I think are some drainage areas. They want to get in there and access it on a temporary basis in order to do their construction project. We checked in with Victor, and he didn't see any concerns with it. It's not being built on wetlands, and any permitting would be required to be taken care of by the entity seeking the permit.

Mr. Ward: Is this a temporary access easement?

Mr. Earlywine: I believe it is. My understanding is that the HOA is involved somehow.

Mr. Mark Weber: B66 and B67 are two narrow tracts along Field Stone Drive that are nowhere near any new construction going on. I'm questioning whether the tract numbers are correct on that.

Mr. Earlywine: It may be off. Let's do this, if you are comfortable with the concept, we can approve it in substantial form, or we can bring it back at the next meeting.

Discussion ensued regarding the tracts and what the easement would be used for.

Mr. Weber: I think the agreement last week was that there does not need to be an easement agreed to because they have an existing easement. I think that was the result of that meeting. We just got the minutes last week from that meeting and they didn't need anything else from the HOA or the CDD or Taylor Morrison. Their conclusion was they already had a permanent easement they could work within.

Mr. Ward: I think we should defer this item. If you guys are correct, which I don't doubt you are, then the school board and FPL has what they need in terms of an easement and this is not needed. Let's defer it.

Mr. Earlywine: Agreed.

II. District Engineer

No report.

III. District Manager

a) Important Board Meeting Dates for Fiscal Year 2026
- **Friday, September 11, 2026 at 11:00 A.M. Fiscal Year 2027 Budget Public Hearing**
- **Friday, September 11, 2026, at 11:00 A.M., Rules on Parking Public Hearing**

b) Financial Statement for period ending May 31, 2026 (unaudited)

No report.

SIXTH ORDER OF BUSINESS **Supervisor's Requests**

Mr. Ward asked if there were any Supervisor's requests; there were none.

SEVENTH ORDER OF BUSINESS **Public Comments**

Mr. Ward asked if there were any public comments; there were none.

EIGHTH ORDER OF BUSINESS **Adjournment**

Mr. Ward adjourned the Meeting at approximately 12:00 p.m.

On MOTION made by Eric Singer, seconded by Tina Golub, and with all in favor, the meeting was adjourned.

Artisan Lakes East Community Development District

James P. Ward, Secretary

Tina Golub, Chairperson

RESOLUTION 2026-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT RATIFYING ACTIONS OF THE DISTRICT MANAGER IN AMENDING THE LOCATION OF THE PUBLIC HEARING ON THE FISCAL YEAR 2027 PROPOSED BUDGET; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board has previously set the date of the Public Hearing on the Proposed Budget for Fiscal Year 2027 for Friday, September 11, 2026, at 11:00 a.m.; and

WHEREAS, the Board desires to ratify the actions of the District Manager in amending the location of the Public Hearing of the adoption of the District's Fiscal Year 2027 Proposed Budget from Friday, September 11, 2026, at 11:00 a.m., at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221 to Friday, September 11, 2026, at 11:00 a.m., at the Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221, in order to accommodate members of the public; and

WHEREAS, the Board desires to ratify all the actions taken by the District Manager and District staff in setting the location of the Public Hearing on the Proposed Budget for Fiscal Year 2027 to be held at the Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221, Friday, September 11, 2026, at 11:00 a.m., and caused notice thereof to be provided pursuant to Florida law; and

WHEREAS, the Board desires to ratify all of the actions taken by the District Manager and District staff in setting the Public Hearings, in accordance with Section 190.006(2)(A), *Florida Statutes*, for Friday, September 11, 2026, at 11:00 a.m., at the Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221; and

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

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

SECTION 2. AMENDED PUBLIC HEARING DATE, TIME, AND LOCATION. Resolution 2026-9 is hereby amended to reflect that the public hearing on the Fiscal Year 2027 budget is hereby declared and re-set for the following date, hour, and location:

DATE:	**Friday, September 11, 2026**
HOUR:	**11:00 a.m.**
LOCATION:	**Esplanade at Artisan Lakes Amenity Center** **10730 Inglenook Terrace** **Palmetto, Florida 34221**

SECTION 3. NOTICE OF PUBLIC HEARING. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary. Further, in accordance with Section 189.016, Florida Statutes the proposed budget will be posted on the District's website at least two (2) days prior to budget public hearing.

SECTION 4. SEVERABILITY. Should any sentence, section, clause, part or provision of this Resolution be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of this Resolution as a whole, or any part thereof, other than the part declared invalid.

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 immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, on this 11th day of September 2026.

ATTEST:	**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
James P. Ward, Secretary	Tina Golub, Chairperson

RESOLUTION 2026-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT RATIFYING ACTIONS OF THE DISTRICT MANAGER IN AMENDING THE LOCATION OF THE PUBLIC HEARING FOR THE PURPOSE OF ADOPTING RULE RELATING TO PARKING ENFORCEMENT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board has previously set the date of the Public Hearing for the purpose of Adopting Rules Relating to Parking Enforcement for Friday, September 11, 2026, at 11:00 a.m.; and

WHEREAS, the Board desires to ratify the actions of the District Manager in amending the location of the Public Hearing for the purpose of Adopting Rule Relating to Parking Enforcement from Friday, September 11, 2026, at 11:00 a.m., at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221 to Friday, September 11, 2026, at 11:00 a.m., at the Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221, in order to accommodate members of the public; and

WHEREAS, the Board desires to ratify all the actions taken by the District Manager and District staff in setting the location of the Public Hearing for the purpose of Adopting Rule Relating to Parking Enforcement to be held at the Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221, Friday, September 11, 2026, at 11:00 a.m., and caused notice thereof to be provided pursuant to Florida law; and

WHEREAS, the Board desires to ratify all of the actions taken by the District Manager and District staff in setting the Public Hearings, in accordance with Section 190.006(2)(A), *Florida Statutes*, for Friday, September 11, 2026, at 11:00 a.m., at the Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221.

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

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

SECTION 2. AMENDED PUBLIC HEARING DATE, TIME, AND LOCATION. Resolution 2026-10 is hereby amended to reflect that the public hearing for the purpose of Adopting Rule Relating to Parking Enforcement is hereby declared and re-set for the following date, hour, and location:

DATE:	**Friday, September 11, 2026**
HOUR:	**11:00 a.m.**
LOCATION:	**Esplanade at Artisan Lakes Amenity Center** **10730 Inglenook Terrace** **Palmetto, Florida 34221**

SECTION 3. NOTICE OF PUBLIC HEARING. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, Florida Statutes.

SECTION 4. SEVERABILITY. Should any sentence, section, clause, part or provision of this Resolution be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of this Resolution as a whole, or any part thereof, other than the part declared invalid.

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 immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes Community Development District, Manatee County, Florida, on this 11th day of September 2026.

ATTEST:	**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
James P. Ward, Secretary	Tina Golub, Chairperson

RESOLUTION 2026-14

THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2026, submitted to the Board of Supervisors ("**Board**") of the Artisan Lakes East Community Development District (**"District"**) proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2026 and ending September 30, 2027 ("**Fiscal Year 2026/2027**") along with an explanatory and complete financial plan for each fund of the 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 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 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, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the 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 time 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 THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section

190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; 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.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Artisan Lakes East Community Development District for the Fiscal Year Ending September 30, 2027."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the Artisan Lakes East Community Development District, for the Fiscal Year 2027 beginning October 1, 2026, and ending September 30, 2027, the sum of **$1,562,450.00** 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:

TOTAL GENERAL FUND 2027	**$ 386,581.00**
DEBT SERVICE FUND SERIES 2018	**$ 425,033.00**
DEBT SERVICE FUND SERIES 2021	**$ 750,836.00**
TOTAL ALL FUNDS	**$ 1,562,450.00**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026/2027 or within 60 days following the end of the Fiscal Year 2026/2027 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 motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

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.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 11th day of September 2026.

ATTEST:	**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
James P. Ward, Secretary	Tina Golub, Chairperson

Exhibit A: Fiscal Year 2026/2027 Budget(s)

Artisan Lakes East

Community Development District

Proposed Budget
Fiscal Year 2027

Revised July 13, 2026

Prepared By:

PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900
Email: wardj@pfm.com

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget	Notes
Revenues and Other Sources					
Carryforward	$ -	$ -	$ -	$ -	
Assessment Revenue					
Assessments - On-Roll	$ 155,792	$ 145,895	$ 155,792	$ 386,581	Assessments from Property Owners
Total Revenue & Other Sources	**$ 155,792**	**$ 145,895**	**$ 155,792**	**$ 386,581**	
Appropriations					
Legislative					
Board of Supervisor's Fees	$ -	$ 800	$ 1,200	$ 3,000	Statutory Required Fees (Waived by TM Board)
Executive					
Professional - Management	$ 31,500	$ 23,625	$ 31,500	$ 32,000	District Manager
Financial and Administrative					
Audit Services	$ 4,900	$ 4,900	$ 4,900	$ 5,000	Statutory required audit - Yearly
Accounting Services	$ 6,500	$ 4,875	$ 6,500	$ 10,000	
Assessment Roll Preparation	$ 6,500	$ 4,875	$ 6,500	$ 10,000	
Arbitrage Rebate Fees	$ 1,000	$ 500	$ 1,000	$ 1,000	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Legal Advertising	$ 1,000	$ 2,043	$ 2,800	$ 1,000	Statutory Required Legal Advertising
Trustee Services	$ 8,385	$ 4,246	$ 8,495	$ 8,500	Trust Fees for Bonds
Dissemination Agent Services	$ 6,000	$ 6,000	$ 6,000	$ 6,000	Required Reporting for Bonds
Bank Service Fees	$ 250	$ 0	$ 250	$ 250	Bank Fee - Governmental Accounts
Communications and Freight Services					
Postage, Freight & Messenger	$ 100	$ -	$ 750	$ 100	Agenda Mailings and other Misc Mailings
Computer Services (Web Site)	$ 2,400	$ 2,400	$ 2,400	$ 2,400	Statutory Maintenance of District Web Site
Insurance	$ 7,177	$ 7,366	$ 7,366	$ 8,066	General Liability and D&O Liability Insurance
Subscriptions and Memberships	$ 175	$ 175	$ 175	$ 175	Department of Economic Opportunity Fee
Printing and Binding	$ 1,000	$ -	$ 750	$ 1,000	Agenda books and copies

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget	Notes
Legal Services					
General Counsel	$ 11,000	$ 9,515	$ 11,000	$ 10,000	District Attorney
Other General Government Services					
Engineering Services	$ 7,000	$ 2,333	$ 5,700	$ 7,000	District Engineer
Contingencies	$ -	$ -	$ -	$ -	
Subtotal	**$ 94,887**	**$ 73,653**	**$ 97,286**	**$ 105,491**	
Other Physical Environment					
Lake, Lake Bank and Littoral Shelf Maintenance					
Professional - Management	$ -	$ -	$ -	$ 21,500	Aquatic Maintemance, oversight and coordination
Repairs and Maintenance					
Aquatic Weed Control	$ -	$ -	$ -	$ 36,000	Periodic Maint. Approx. 45 Ac., 41 Lakes (40,000 LF of lake Bank)
Lake Bank Mainenance	$ -	$ -	$ -	$ 40,000	Repairs/Maint of erosion areas, bank stabalization
Littoral Shelf Plantngs	$ -	$ -	$ -	$ 32,000	Installation, enhancement of Littorals
Water Quatlity Testing	$ -	$ -	$ -	$ -	
Midge Fly Control	$ -	$ -	$ -	$ 8,000	As Needed
Mulch	$ -	$ -	$ -	$ -	N/A
Drainage Inspections/Cleaning	$ -	$ -	$ -	$ 27,000	$10k/Inspection + $17k for any emergency cleanings
Contingencies				$ 14,300	10% of Repairs and Maintenance
Preserve Services					
Professional - Management	$ -	$ -	$ -	$ 2,000	Preserve maintenance oversight and coordination
Repairs and Maintenance					
Wetland/Preserve Maintenance	$ -	$ -	$ -	$ 25,000	Quarterly Maint. 14 preserve buffer areas
Subtotal	**$ -**	**$ -**	**$ -**	**$ 205,800**	

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget	Notes
Reserves					
Extraordinary Capital/Operations	$ 50,000	$ 37,500	$ 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.
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	$ 10,905	$ -	$ 10,905	$ 25,290	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
Total Appropriations	**$ 155,792**	**$ 111,153**	**$ 158,191**	**$ 386,581**	
Fund Balances:					
Change from Current Year Operations	**$ -**	**$ 34,742**	**$ (2,399)**	$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	**$ 142,241**		**$ 142,241**	**$ 189,842**	
Current Year Reserve Allocation	$ 50,000		$ 50,000	$ 50,000	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	**$ 192,241**		**$ 189,842**	**$ 239,842**	Total Cash Position
Fund Balance - Allocations/Use of Funds					
Extraordinary Capital/Operations	$ 153,293		$ 150,294	$ 143,196	Long Term Capital Planning - Balance of Funds
1st 3 Months Operations Reserve	$ 38,948		$ 39,548	$ 96,645	Required to meet Cash Needs until Assessment Rec'd.
	$ 192,241		**$ 189,842**	**$ 239,842**	
Assessment Rate	**$ 147.67**			**$ 366.43**	Year of Year Assessment Rate
Units Subject to Assessment	**1055**			**1055**	FINAL Number of Units
Adopted Cap Rate	**$ 148.47**				Adopted Cap Rate
FY 2027 Cap Rate				**$ 439.71**	Mailed Notice Req'd if Cap Rate Exceeded

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget	Notes

TOTAL UNITS AND TYPES OF UNITS - FY 2027 BUDGET

Type of Unit	2018	2021 - Eaves Bend	2021 - Heritage Park	Total
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
Total Units	**422**	**351**	**282**	**1055**

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 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget
Revenues and Other Sources				
Carryforward	$ -	$ -	$ -	$ -
Interest Income				
Reserve Account	$ 8,852	$ 5,440	$ 21,759	$ 7,046
Revenue Account	$ 5,470	$ 7,300	$ 29,200	$ 5,804
Special Assessment Revenue	-			-
Special Assessment - On-Roll	$ 425,762	$ 401,118	$ 425,762	$ 425,762
Total Revenue and Other Sources	**$ 440,084**	**$ 413,858**	**$ 476,721**	**$ 438,612**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	$ 120,000	$ 120,000	$ 120,000	$ 125,000
Principal Debt Service - Early Redemptions				
Interest Expense	$ 277,688	$ 277,688	$ 277,688	$ 272,228
Other Fees and Charges				
Discounts for Early Payment	$ 27,838	$ -	$ 27,838	$ 27,806
Total Expenditures and Other Uses	**$ 425,526**	**$ 397,688**	**$ 425,526**	**$ 425,033**
Net Increase/(Decrease) in Fund Balance	$ 14,559	$ 16,170	$ 51,195	$ 13,579
Fund Balance - Beginning	$ 402,069	$ 402,069	$ 402,069	$ 453,264
Fund Balance - Ending	**$ 416,628**	**$ 418,240**	**$ 453,264**	**$ 466,843**

Restricted Fund Balance:	
Reserve Account Requirement	$ 198,954
Restricted for November 1, 2027 Interest Payment	$ 133,270
Total - Restricted Fund Balance:	**$ 332,224**

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
Total:	**422**		

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
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		$ 5,965,000
11/1/2020				$ 150,070.00	$ 397,135	
5/1/2021		$ 95,000	4.20%	$ 150,070.00		$ 5,870,000
11/1/2021				$ 148,075.00	$ 393,145	
5/1/2022		$ 100,000	4.20%	$ 148,075.00		$ 5,770,000
11/1/2022				$ 145,975.00	$ 394,050	
5/1/2023		$ 105,000	4.20%	$ 145,975.00		$ 5,665,000
11/1/2023				$ 143,770.00	$ 394,745	
5/1/2024		$ 110,000	4.20%	$ 143,770.00		$ 5,555,000
11/1/2024				$ 141,460.00	$ 395,230	
5/1/2025		$ 115,000	4.55%	$ 141,460.00		$ 5,440,000
11/1/2025				$ 138,843.75	$ 395,304	
5/1/2026		$ 120,000	4.55%	$ 138,843.75		$ 5,320,000
11/1/2026				$ 136,113.75	$ 394,958	
5/1/2027		$ 125,000	4.55%	$ 136,113.75		$ 5,195,000
11/1/2027				$ 133,270.00	$ 394,384	
5/1/2028		$ 130,000	4.55%	$ 133,270.00		$ 5,065,000
11/1/2028				$ 130,312.50	$ 393,583	
5/1/2029		$ 140,000	4.55%	$ 130,312.50		$ 4,925,000
11/1/2029				$ 127,127.50	$ 397,440	
5/1/2030		$ 145,000	5.10%	$ 127,127.50	.	$ 4,780,000
11/1/2030				$ 123,430.00	$ 395,558	
5/1/2031		$ 155,000	5.10%	$ 123,430.00		$ 4,625,000
11/1/2031				$ 119,477.50	$ 397,908	
5/1/2032		$ 160,000	5.10%	$ 119,477.50		$ 4,465,000
11/1/2032				$ 115,397.50	$ 394,875	
5/1/2033		$ 170,000	5.10%	$ 115,397.50		$ 4,295,000
11/1/2033				$ 111,062.50	$ 396,460	
5/1/2034		$ 180,000	5.10%	$ 111,062.50		$ 4,115,000
11/1/2034				$ 106,472.50	$ 397,535	
5/1/2035		$ 185,000	5.10%	$ 106,472.50		$ 3,930,000
11/1/2035				$ 101,755.00	$ 393,228	
5/1/2036		$ 195,000	5.10%	$ 101,755.00		$ 3,735,000
11/1/2036				$ 96,782.50	$ 393,538	
5/1/2037		$ 205,000	5.10%	$ 96,782.50		$ 3,530,000
11/1/2037				$ 91,555.00	$ 393,338	
5/1/2038		$ 220,000	5.10%	$ 91,555.00		$ 3,310,000
11/1/2038				$ 85,945.00	$ 397,500	
5/1/2039		$ 230,000	5.10%	$ 85,945.00		$ 3,080,000

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
11/1/2039				$ 80,080.00	$ 346,025	
5/1/2040		$ 240,000	5.20%	$ 80,080.00		$ 2,840,000
11/1/2040				$ 73,840.00	$ 393,920	
5/1/2041		$ 255,000	5.20%	$ 73,840.00		$ 2,585,000
11/1/2041				$ 67,210.00	$ 396,050	
5/1/2042		$ 270,000	5.20%	$ 67,210.00		$ 2,315,000
11/1/2042				$ 60,190.00	$ 127,400	
5/1/2043		$ 280,000	5.20%	$ 60,190.00		$ 2,035,000
11/1/2043				$ 52,910.00	$ 393,100	
5/1/2044		$ 295,000	5.20%	$ 52,910.00		$ 1,740,000
11/1/2044				$ 45,240.00	$ 393,150	
5/1/2045		$ 315,000	5.20%	$ 45,240.00		$ 1,425,000
11/1/2045				$ 37,050.00	$ 397,290	
5/1/2046		$ 330,000	5.20%	$ 37,050.00		$ 1,095,000
11/1/2046				$ 28,470.00	$ 395,520	
5/1/2047		$ 345,000	5.20%	$ 28,470.00		$ 750,000
11/1/2047				$ 19,500.00	$ 392,970	
5/1/2048		$ 365,000	5.20%	$ 19,500.00		$ 385,000
11/1/2048				$ 10,010.00	$ 394,510	
5/1/2049		$ 385,000	5.20%	$ 10,010.00		$ -

Par Balance Outstanding at 9/30/2027 $ 5,195,000

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021 Bonds - Budget
Fiscal Year 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget
Revenues and Other Sources				
Carryforward	$ -	$ -	$ -	$ -
Interest Income				
Reserve Account	$ 15,640	$ 9,611	$ 38,444	$ 12,449
Revenue Account	$ 7,361	$ 11,697	$ 46,789	$ 8,228
Special Assessment Revenue				
Special Assessment - On-Roll	$ 753,176	$ 709,622	$ 753,176	$753,176
Total Revenue and Other Sources	**$ 776,177**	**$ 730,931**	**$ 838,408**	**$ 773,853**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021-1 Eaves Bend	$ 140,000	$ 140,000	$ 140,000	$ 140,000
Series 2021-2 Heritage Park	$ 150,000	$ 150,000	$ 150,000	$ 155,000
Interest Expense				
Series 2021-1 Eaves Bend	$ 191,308	$ 191,308	$ 191,308	$ 188,088
Series 2021-2 Heritage Park	$ 221,925	$ 221,925	$ 221,925	$ 218,475
Other Fees and Charges				
Discounts for Early Payment	$ 49,273	$ -	$ 49,273	$ 49,273
Total Expenditures and Other Uses	**$ 752,506**	**$ 703,233**	**$ 752,506**	**$ 750,836**
Net Increase/(Decrease) in Fund Balance	$ 23,671	$ 27,698	$ 85,902	$ 23,017
Fund Balance - Beginning	$ 642,448	$ 642,448	$ 642,448	$ 728,351
Fund Balance - Ending	**$ 666,120**	**$ 670,146**	**$ 728,351**	**$ 751,368**
Restricted Fund Balance:				
Reserve Account Requirement			$ 351,951	
Restricted for November 1, 2027 Interest Payment				
Series 2021-1 Eaves Bend			$ 92,119	
Series 2021-2 Heritage Park			$ 107,106	
Total - Restricted Fund Balance:			**$ 551,176**	

	Eaves Bend		Heritage Park	
Assessment Rates	**FY 2026**	**FY 2027**	**FY 2026**	**FY 2027**
Single Family 40' - 49'	$850.26	$850.26	$1,064.12	$1,064.12
Single Family 50' - 59'	$1,062.82	$1,071.46	$ 1,330.14	$1,330.14
Single Family 60' - 69'	$1,275.39	$1,257.17	$ 1,596.17	$1,596.17

Prepared By:
PFM Management Services, LLC

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

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
11/1/2041				$ 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
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		$ -

Par Balance Outstanding at 9/30/2027 $ 5,210,000

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
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

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
11/1/2041				$ 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
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		$ -
11/1/2053						

Par Balance Outstanding at 9/30/2027 $ 6,010,000

RESOLUTION 2026-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; 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 2027 ("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 2027; 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 pursuant to the Uniform Method and which is also indicated on Exhibit "A" the Budget; and

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, the District Manager is authorized to prepare, certify and/or amend the Assessment Roll of the District to the County Tax Collector pursuant to the Uniform Method as authorized by Florida Law; and

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" the Budget confers 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 the Assessment Roll as certified to the Tax Collector, as may be amended from time to time 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 "A" the Budget. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the previously levied debt service assessments and operation and maintenance special assessments 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, if any, shall be collected directly by the District. Assessments directly collected by the District are due in full on December 1, 2026;

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 2026/2027, 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.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, as authorized to be prepared by the District Manager 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 11th day of September 2026.

ATTEST:	**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
James P. Ward, Secretary	Tina Golub, Chairperson

Exhibit A: Fiscal Year 2027 Adopted Budget

Artisan Lakes East

Community Development District

Proposed Budget
Fiscal Year 2027

Revised July 13, 2026

Prepared By:
PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900
Email: wardj@pfm.com

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget	Notes
Revenues and Other Sources					
Carryforward	$ -	$ -	$ -	$ -	
Assessment Revenue					
Assessments - On-Roll	$ 155,792	$ 145,895	$ 155,792	$ 386,581	Assessments from Property Owners
Total Revenue & Other Sources	**$ 155,792**	**$ 145,895**	**$ 155,792**	**$ 386,581**	
Appropriations					
Legislative					
Board of Supervisor's Fees	$ -	$ 800	$ 1,200	$ 3,000	Statutory Required Fees (Waived by TM Board)
Executive					
Professional - Management	$ 31,500	$ 23,625	$ 31,500	$ 32,000	District Manager
Financial and Administrative					
Audit Services	$ 4,900	$ 4,900	$ 4,900	$ 5,000	Statutory required audit - Yearly
Accounting Services	$ 6,500	$ 4,875	$ 6,500	$ 10,000	
Assessment Roll Preparation	$ 6,500	$ 4,875	$ 6,500	$ 10,000	
Arbitrage Rebate Fees	$ 1,000	$ 500	$ 1,000	$ 1,000	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Legal Advertising	$ 1,000	$ 2,043	$ 2,800	$ 1,000	Statutory Required Legal Advertising
Trustee Services	$ 8,385	$ 4,246	$ 8,495	$ 8,500	Trust Fees for Bonds
Dissemination Agent Services	$ 6,000	$ 6,000	$ 6,000	$ 6,000	Required Reporting for Bonds
Bank Service Fees	$ 250	$ 0	$ 250	$ 250	Bank Fee - Governmental Accounts
Communications and Freight Services					
Postage, Freight & Messenger	$ 100	$ -	$ 750	$ 100	Agenda Mailings and other Misc Mailings
Computer Services (Web Site)	$ 2,400	$ 2,400	$ 2,400	$ 2,400	Statutory Maintenance of District Web Site
Insurance	$ 7,177	$ 7,366	$ 7,366	$ 8,066	General Liability and D&O Liability Insurance
Subscriptions and Memberships	$ 175	$ 175	$ 175	$ 175	Department of Economic Opportunity Fee
Printing and Binding	$ 1,000	$ -	$ 750	$ 1,000	Agenda books and copies

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget	Notes
Legal Services					
General Counsel	$ 11,000	$ 9,515	$ 11,000	$ 10,000	District Attorney
Other General Government Services					
Engineering Services	$ 7,000	$ 2,333	$ 5,700	$ 7,000	District Engineer
Contingencies	$ -	$ -	$ -	$ -	
Subtotal	**$ 94,887**	**$ 73,653**	**$ 97,286**	**$ 105,491**	
Other Physical Environment					
Lake, Lake Bank and Littoral Shelf Maintenance					
Professional - Management	$ -	$ -	$ -	$ 21,500	Aquatic Maintemance, oversight and coordination
Repairs and Maintenance					
Aquatic Weed Control	$ -	$ -	$ -	$ 36,000	Periodic Maint. Approx. 45 Ac., 41 Lakes (40,000 LF of lake Bank)
Lake Bank Mainenance	$ -	$ -	$ -	$ 40,000	Repairs/Maint of erosion areas, bank stabalization
Littoral Shelf Plantngs	$ -	$ -	$ -	$ 32,000	Installation, enhancement of Littorals
Water Quatlity Testing	$ -	$ -	$ -	$ -	
Midge Fly Control	$ -	$ -	$ -	$ 8,000	As Needed
Mulch	$ -	$ -	$ -	$ -	N/A
Drainage Inspections/Cleaning	$ -	$ -	$ -	$ 27,000	$10k/Inspection + $17k for any emergency cleanings
Contingencies				$ 14,300	10% of Repairs and Maintenance
Preserve Services					
Professional - Management	$ -	$ -	$ -	$ 2,000	Preserve maintenance oversight and coordination
Repairs and Maintenance					
Wetland/Preserve Maintenance	$ -	$ -	$ -	$ 25,000	Quarterly Maint. 14 preserve buffer areas
Subtotal	**$ -**	**$ -**	**$ -**	**$ 205,800**	

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget	Notes
Reserves					
Extraordinary Capital/Operations	$ 50,000	$ 37,500	$ 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.
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	$ 10,905	$ -	$ 10,905	$ 25,290	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
Total Appropriations	**$ 155,792**	**$ 111,153**	**$ 158,191**	**$ 386,581**	
Fund Balances:					
Change from Current Year Operations	**$ -**	**$ 34,742**	**$ (2,399)**	$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	**$ 142,241**		**$ 142,241**	**$ 189,842**	
Current Year Reserve Allocation	$ 50,000		$ 50,000	$ 50,000	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	**$ 192,241**		**$ 189,842**	**$ 239,842**	Total Cash Position
Fund Balance - Allocations/Use of Funds					
Extraordinary Capital/Operations	$ 153,293		$ 150,294	$ 143,196	Long Term Capital Planning - Balance of Funds
1st 3 Months Operations Reserve	$ 38,948		$ 39,548	$ 96,645	Required to meet Cash Needs until Assessment Rec'd.
	$ 192,241		**$ 189,842**	**$ 239,842**	
Assessment Rate	**$ 147.67**			**$ 366.43**	Year of Year Assessment Rate
Units Subject to Assessment	**1055**			**1055**	FINAL Number of Units
Adopted Cap Rate	**$ 148.47**				Adopted Cap Rate
FY 2027 Cap Rate				**$ 439.71**	Mailed Notice Req'd if Cap Rate Exceeded

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget	Notes

TOTAL UNITS AND TYPES OF UNITS - FY 2027 BUDGET

Type of Unit	2018	2021 - Eaves Bend	2021 - Heritage Park	Total
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
Total Units	**422**	**351**	**282**	**1055**

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 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget
Revenues and Other Sources				
Carryforward	$ -	$ -	$ -	$ -
Interest Income				
Reserve Account	$ 8,852	$ 5,440	$ 21,759	$ 7,046
Revenue Account	$ 5,470	$ 7,300	$ 29,200	$ 5,804
Special Assessment Revenue	-			-
Special Assessment - On-Roll	$ 425,762	$ 401,118	$ 425,762	$ 425,762
Total Revenue and Other Sources	**$ 440,084**	**$ 413,858**	**$ 476,721**	**$ 438,612**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	$ 120,000	$ 120,000	$ 120,000	$ 125,000
Principal Debt Service - Early Redemptions				
Interest Expense	$ 277,688	$ 277,688	$ 277,688	$ 272,228
Other Fees and Charges				
Discounts for Early Payment	$ 27,838	$ -	$ 27,838	$ 27,806
Total Expenditures and Other Uses	**$ 425,526**	**$ 397,688**	**$ 425,526**	**$ 425,033**
Net Increase/(Decrease) in Fund Balance	$ 14,559	$ 16,170	$ 51,195	$ 13,579
Fund Balance - Beginning	$ 402,069	$ 402,069	$ 402,069	$ 453,264
Fund Balance - Ending	**$ 416,628**	**$ 418,240**	**$ 453,264**	**$ 466,843**

Restricted Fund Balance:	
Reserve Account Requirement	$ 198,954
Restricted for November 1, 2027 Interest Payment	$ 133,270
Total - Restricted Fund Balance:	**$ 332,224**

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
Total:	**422**		

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
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		$ 5,965,000
11/1/2020				$ 150,070.00	$ 397,135	
5/1/2021		$ 95,000	4.20%	$ 150,070.00		$ 5,870,000
11/1/2021				$ 148,075.00	$ 393,145	
5/1/2022		$ 100,000	4.20%	$ 148,075.00		$ 5,770,000
11/1/2022				$ 145,975.00	$ 394,050	
5/1/2023		$ 105,000	4.20%	$ 145,975.00		$ 5,665,000
11/1/2023				$ 143,770.00	$ 394,745	
5/1/2024		$ 110,000	4.20%	$ 143,770.00		$ 5,555,000
11/1/2024				$ 141,460.00	$ 395,230	
5/1/2025		$ 115,000	4.55%	$ 141,460.00		$ 5,440,000
11/1/2025				$ 138,843.75	$ 395,304	
5/1/2026		$ 120,000	4.55%	$ 138,843.75		$ 5,320,000
11/1/2026				$ 136,113.75	$ 394,958	
5/1/2027		$ 125,000	4.55%	$ 136,113.75		$ 5,195,000
11/1/2027				$ 133,270.00	$ 394,384	
5/1/2028		$ 130,000	4.55%	$ 133,270.00		$ 5,065,000
11/1/2028				$ 130,312.50	$ 393,583	
5/1/2029		$ 140,000	4.55%	$ 130,312.50		$ 4,925,000
11/1/2029				$ 127,127.50	$ 397,440	
5/1/2030		$ 145,000	5.10%	$ 127,127.50	.	$ 4,780,000
11/1/2030				$ 123,430.00	$ 395,558	
5/1/2031		$ 155,000	5.10%	$ 123,430.00		$ 4,625,000
11/1/2031				$ 119,477.50	$ 397,908	
5/1/2032		$ 160,000	5.10%	$ 119,477.50		$ 4,465,000
11/1/2032				$ 115,397.50	$ 394,875	
5/1/2033		$ 170,000	5.10%	$ 115,397.50		$ 4,295,000
11/1/2033				$ 111,062.50	$ 396,460	
5/1/2034		$ 180,000	5.10%	$ 111,062.50		$ 4,115,000
11/1/2034				$ 106,472.50	$ 397,535	
5/1/2035		$ 185,000	5.10%	$ 106,472.50		$ 3,930,000
11/1/2035				$ 101,755.00	$ 393,228	
5/1/2036		$ 195,000	5.10%	$ 101,755.00		$ 3,735,000
11/1/2036				$ 96,782.50	$ 393,538	
5/1/2037		$ 205,000	5.10%	$ 96,782.50		$ 3,530,000
11/1/2037				$ 91,555.00	$ 393,338	
5/1/2038		$ 220,000	5.10%	$ 91,555.00		$ 3,310,000
11/1/2038				$ 85,945.00	$ 397,500	
5/1/2039		$ 230,000	5.10%	$ 85,945.00		$ 3,080,000

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
11/1/2039				$ 80,080.00	$ 346,025	
5/1/2040		$ 240,000	5.20%	$ 80,080.00		$ 2,840,000
11/1/2040				$ 73,840.00	$ 393,920	
5/1/2041		$ 255,000	5.20%	$ 73,840.00		$ 2,585,000
11/1/2041				$ 67,210.00	$ 396,050	
5/1/2042		$ 270,000	5.20%	$ 67,210.00		$ 2,315,000
11/1/2042				$ 60,190.00	$ 127,400	
5/1/2043		$ 280,000	5.20%	$ 60,190.00		$ 2,035,000
11/1/2043				$ 52,910.00	$ 393,100	
5/1/2044		$ 295,000	5.20%	$ 52,910.00		$ 1,740,000
11/1/2044				$ 45,240.00	$ 393,150	
5/1/2045		$ 315,000	5.20%	$ 45,240.00		$ 1,425,000
11/1/2045				$ 37,050.00	$ 397,290	
5/1/2046		$ 330,000	5.20%	$ 37,050.00		$ 1,095,000
11/1/2046				$ 28,470.00	$ 395,520	
5/1/2047		$ 345,000	5.20%	$ 28,470.00		$ 750,000
11/1/2047				$ 19,500.00	$ 392,970	
5/1/2048		$ 365,000	5.20%	$ 19,500.00		$ 385,000
11/1/2048				$ 10,010.00	$ 394,510	
5/1/2049		$ 385,000	5.20%	$ 10,010.00		$ -

Par Balance Outstanding at 9/30/2027 $ 5,195,000

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021 Bonds - Budget
Fiscal Year 2027

Description	FYE 9/30/2026 Budget	Actual at 6/30/2026	Anticipated FYE 9/30/2026	FYE 9/30/2027 Budget
Revenues and Other Sources				
Carryforward	$ -	$ -	$ -	$ -
Interest Income				
Reserve Account	$ 15,640	$ 9,611	$ 38,444	$ 12,449
Revenue Account	$ 7,361	$ 11,697	$ 46,789	$ 8,228
Special Assessment Revenue				
Special Assessment - On-Roll	$ 753,176	$ 709,622	$ 753,176	$753,176
Total Revenue and Other Sources	**$ 776,177**	**$ 730,931**	**$ 838,408**	**$ 773,853**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021-1 Eaves Bend	$ 140,000	$ 140,000	$ 140,000	$ 140,000
Series 2021-2 Heritage Park	$ 150,000	$ 150,000	$ 150,000	$ 155,000
Interest Expense				
Series 2021-1 Eaves Bend	$ 191,308	$ 191,308	$ 191,308	$ 188,088
Series 2021-2 Heritage Park	$ 221,925	$ 221,925	$ 221,925	$ 218,475
Other Fees and Charges				
Discounts for Early Payment	$ 49,273	$ -	$ 49,273	$ 49,273
Total Expenditures and Other Uses	**$ 752,506**	**$ 703,233**	**$ 752,506**	**$ 750,836**
Net Increase/(Decrease) in Fund Balance	$ 23,671	$ 27,698	$ 85,902	$ 23,017
Fund Balance - Beginning	$ 642,448	$ 642,448	$ 642,448	$ 728,351
Fund Balance - Ending	**$ 666,120**	**$ 670,146**	**$ 728,351**	**$ 751,368**

Restricted Fund Balance:	
Reserve Account Requirement	$ 351,951
Restricted for November 1, 2027 Interest Payment	
Series 2021-1 Eaves Bend	$ 92,119
Series 2021-2 Heritage Park	$ 107,106
Total - Restricted Fund Balance:	**$ 551,176**

	Eaves Bend		Heritage Park	
Assessment Rates	**FY 2026**	**FY 2027**	**FY 2026**	**FY 2027**
Single Family 40' - 49'	$850.26	$850.26	$1,064.12	$1,064.12
Single Family 50' - 59'	$1,062.82	$1,071.46	$ 1,330.14	$1,330.14
Single Family 60' - 69'	$1,275.39	$1,257.17	$ 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

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
11/1/2041				$ 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
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		$ -

Par Balance Outstanding at 9/30/2027 $ 5,210,000

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
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

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
11/1/2041				$ 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
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		$ -
11/1/2053						

Par Balance Outstanding at 9/30/2027 $ 6,010,000

RESOLUTION 2026-16

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

RECITALS

WHEREAS, the Artisan Lakes East Community Development District (the "District") is a local unit of special and single 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 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 District must obtain sufficient funds to provide for the annual operation and maintenance of the services and facilities provided by the District, as well as its annual administrative expenses, on an ongoing basis; 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, notices of the District's Fiscal Year 2027 annual budget hearing and related assessment hearing were provided in accordance with law ("Notices"); and

WHEREAS, said Notices provided that the assessment the District contemplated levying for annual operations and maintenance was $366.43 per unit; and

WHEREAS, on September 11, 2026, the Board of Supervisors conducted the public hearings referenced in the Notices; and

WHEREAS, on September 11, 2026, the Board of Supervisors determined that the Fiscal Year 2027 operations and maintenance assessment would be levied in the amount of $366.43 per unit for residential property and directed the District Manager to certify that assessment, as well as the existing debt assessment, to the tax collector for collection; and

WHEREAS, on September 11, 2026, the Board of Supervisors also determined that the expenses associated with providing notices of a future operations and maintenance assessment intended to be levied above $366.43 per unit but less than $439.71 per unit for residential property would diminish the revenue the District would receive by virtue of the slightly increased assessments; and

WHEREAS, on September 11, 2026, the District's Board of Supervisors also determined that it would be financially advantageous for the District, and consequently the landowners paying assessments, if the District adopted an operation and maintenance assessment cap of $439.71 per unit for residential property for notice purposes only; and

WHEREAS, this adoption of an operations and maintenance assessment cap for notice purposes only will eliminate the expenses associated with publishing notice and mailing individual notices of future years' annual operation and maintenance assessments which are levied in an amount less than $439.71 per unit; and

WHEREAS, if the future, anticipated, annual operations and maintenance assessments are projected to exceed $439.71 per unit for residential property, the District Manager shall provide all notices required by law in the absence of this resolution; and

WHEREAS, it is in the best interests of the District and its landowners to approve an operations and maintenance assessment cap of $439.71 per unit for residential property for notices purposes only.

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

SECTION 1. OPERATIONS AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

a. The District hereby adopts an operations and maintenance assessment cap in the amount of $439.71 per unit for residential property for notice purposes only.

b. If the future, anticipated, annual operations and maintenance assessments are projected to exceed $439.71 per unit for residential property, the District Manager shall publish and mail all notices required by law.

c. Nothing contained in this Resolution shall prevent or prohibit the District from adopting an annual operation and maintenance assessment that exceeds $439.71 per unit for residential property, nor shall it be construed as a waiver of the District's right to do so.

d. Nothing contained in this Resolution shall relieve the District Manager of the responsibility of publishing the notice of the annual budget hearing, as required by section 190.008, Florida Statutes.

SECTION 2. 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 3. 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 this 11th day of September 2026.

ATTEST:

ARTISAN LAKES EAST
COMMUNITY DEVELOPMENT DISTRICT

____
James P. Ward, Secretary

____
Tina Golub, Chairperson

RESOLUTION 2026-17

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT ADOPTING RULE 2027-1, POLICIES RELATING TO OVERNIGHT PARKING AND PARKING ENFORCEMENT; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Artisan Lakes East Community Development District ("District") is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to adopt resolutions as may be necessary for the conduct of district business; and

WHEREAS, the Board of Supervisors of the District ("Board") is authorized by Section 190.012(2), *Florida Statutes*, to provide for the operation of roadways, parks and recreational facilities and security for the same, which authorization includes contracting with a towing operator provided that the District follows the authorization and notice and procedural requirements in Section 715.07, *Florida Statutes*; and

WHEREAS, the District desires to adopt its *Rule Relating to Parking Enforcement* ("Rule"), pursuant to the provisions of Sections 190.012, *Florida Statutes*; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt by resolution the Rule for immediate use and application.

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

SECTION 1. The District hereby adopts the Rule, attached hereto as "**Exhibit A".**

SECTION 2. If any provision of this Resolution or the Rule is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District this 11th day of September 2026.

ATTEST:

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

____
James P. Ward, Secretary

____
Tina Golub, Chairperson

Exhibit A

EXHIBIT A

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
RULE RELATING TO PARKING ENFORCEMENT

In accordance with Chapter 190, Florida Statutes, and on September 11, 2026, at a duly noticed public meeting, and after a public hearing, the Board of Supervisors of the Artisan Lakes East Community Development District ("District") adopted the following rule to govern parking enforcement on certain District property.

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1. **INTRODUCTION.** The District finds that parked vehicles can cause hazards and danger to the health, safety and welfare of District residents and the public. This rule is intended to provide the District with the ability to remove such vehicles and fine such owners consistent with this rule and as indicated herein.

2. **PARKING RULES.**

State and Local Parking Rules

The parking prohibitions set forth in applicable state and local ordinances, including but not limited to, Chapter 316, Florida Statutes (and Article IV of Chapter 2-22 and Section 2-9-108 of the Manatee County Code of Ordinances, if applicable) are applicable to District-owned property, including but not limited to District-owned rights-of-way, and are incorporated herein by this reference ("**State & Local Parking Rules**").

Parking on CDD Streets and Other Property

The District hereby adopts the State & Local Parking Rules for CDD streets and other common property. Without intending to limit the foregoing, a summary of certain of such prohibitions is listed here (taken from Sections 316.1945 and 316.195, Florida Statutes), and certain additional provisions are also hereby created below:

a. **Direction:** Vehicles must park in the direction of authorized traffic movement.
b. **Distance from Curb:** Right-hand wheels must be within 12 inches of the right-hand curb or edge of the roadway.
c. **Prohibited Areas (No Stopping, Standing, or Parking):**
(1) Except when necessary to avoid conflict with other traffic, or in compliance with law or the directions of a police officer or official traffic control device, no person shall:
(a) Stop, stand, or park a vehicle:
1. On the roadway side of any vehicle stopped or parked at the edge or curb of a street.
2. On a sidewalk.
3. Within an intersection.

4. On a crosswalk.
5. Between a safety zone and the adjacent curb or within 30 feet of points on the curb immediately opposite the ends of a safety zone, unless the Department of Transportation indicates a different length by signs or markings.
6. Alongside or opposite any street excavation or obstruction when stopping, standing, or parking would obstruct traffic.
7. Upon any bridge or other elevated structure upon a highway or within a highway tunnel.
8. On any railroad tracks.
9. On a bicycle path.
10. At any place where official traffic control devices prohibit stopping.

(b) Stand or park a vehicle, whether occupied or not, except momentarily to pick up or discharge a passenger or passengers:

1. In front of a public or private driveway.
2. Within 15 feet of a fire hydrant.
3. Within 20 feet of a crosswalk at an intersection.
4. Within 30 feet upon the approach to any flashing signal, stop sign, or traffic control signal located at the side of a roadway.
5. Within 20 feet of the driveway entrance to any fire station and on the side of a street opposite the entrance to any fire station within 75 feet of such entrance (when property signposted).
6. On an exclusive bicycle lane.
7. At any place where official traffic control devices prohibit standing.

d. Disabled Parking:

i. It is illegal to park in marked disabled spaces without a proper permit.
ii. It is illegal to obstruct the path of travel to an accessible parking space or curb cut.

e. Parking and Emergency Access:

i. No person may park a vehicle directly across from another vehicle, regardless of permitting status.
ii. No vehicle shall be parked in a manner that would block access by sanitation trucks, emergency vehicles, or other governmental service providers.

f. Parking on Common Areas Prohibited:

i. Except as outlined in this rule, parking on grassy areas or other common areas owned by the District or in which the District owns an easement is strictly prohibited except for authorized District vehicles and/or District contractors.

g. Parking by Commercial Vehicles/Trailers/Semi-Trucks:

i. Parking of commercial vehicles, trailers, semi-trucks, tractor-trailers, recreational vehicles, boats, or any vehicle exceeding a gross vehicle weight rating of 10,000 pounds on District-owned streets, rights-of-way, or common areas is strictly prohibited, except for (i) vehicles actively engaged in making deliveries or providing services to residents, and (ii) authorized District contractors performing work on behalf of the District.

3. TOWING/REMOVAL PROCEDURES.

a. **SIGNAGE AND LANGUAGE REQUIREMENTS.** Notice of these rules, and the parking prohibitions stated herein, shall be approved by the District's Board of Supervisors and shall be posted on District property in the manner set forth in section 715.07, *Florida Statutes*, as may be amended from time to time. Such signage is to be placed in conspicuous locations, in accordance with section 715.07, *Florida Statutes*, and shall comply with the following requirements:

   i. **Sign Placement.** Signs shall be prominently placed at each driveway access or curb cut allowing vehicular access to District property, as well as at other conspicuous locations throughout the District as determined by the Board of Supervisors or District Manager. Signs shall be posted not higher than six (6) feet above ground level and shall be continuously maintained on the property.

   ii. **Sign Dimensions.** Each sign shall be not less than twenty-four (24) inches tall and eighteen (18) inches wide, with sufficient size and contrast to be readable during daylight hours.

   iii. **Sign Content.** Each sign shall contain the following information:

   (i) The word "TOW AWAY ZONE" in letters not less than four (4) inches tall, prominently displayed at the top of the sign;

   (ii) A notice that unauthorized vehicles will be towed at the owner's expense;

   (iii) The name, address, and current telephone number of the Towing Operator authorized to tow vehicles from the property;

   (iv) The hours during which vehicles are subject to being towed;

   (v) The name and current telephone number of the District or its authorized representative, including the District Manager; and

   (vi) A statement that the vehicle owner may contact the District Manager to request a hearing to contest the towing.

   (vii) **Lettering Requirements.** All letters on each sign shall be not less than one (1) inch in height and shall be of sufficient contrast to the background to be clearly legible.

   iv. **Compliance with Statutory Amendments.** The signage requirements set forth in this section shall be interpreted and applied consistent with section 715.07, *Florida Statutes*, as may be amended from time to time, and to the extent any provision of this section conflicts with the requirements of section 715.07, *Florida Statutes*, as amended, the statutory requirements shall control.

b. **AGREEMENT WITH AUTHORIZED TOWING SERVICE.** The District's Board of Supervisors is hereby authorized to enter into and maintain an agreement with a firm authorized by Florida law to tow/remove unauthorized vehicles in accordance with Florida law and with the rules set forth herein ("**Towing Operator**").

c. **TOWING/REMOVAL AUTHORITY.**

The District's Manager or his/her authorized representative is authorized to contact the Towing Operator for removal of a vehicle parked on the District's streets or common areas in violation of this Rule. The Towing Operator shall render its services in accordance with this Rule, the Towing Agreement and Florida law, specifically the provisions set forth in section 715.07, Florida Statutes. Alternatively, the District's staff may elect to contact local law enforcement and notify such authority of any vehicle parked in violation of these rules.

4. **OTHER DISTRICT PENALTIES.** If any person is found to have violated any of the provisions of this rule, and pursuant to Sections 120.69(2) and (7), Florida Statutes and other applicable law, the District shall have the right to impose a fine of up to the amount of $250 and collect such fine and attorney's fees as a contractual lien or as otherwise provided by Florida law.

5. **PARKING AT YOUR OWN RISK.** Vehicles may be parked on District property pursuant to this rule, provided, however, that the District assumes no liability for any theft, vandalism and/ or damage that might occur to personal property and/or to such vehicles.

Effective date: **_______________, 2026**

ARTISAN LAKES EAST
Community Development District

District Manager: James P. Ward
2301 NE 37th Street
Fort Lauderdale, Florida 33308
954.658.4900

To: Board of Supervisors

From: District Manager

RE: 2024 Florida Statutes (including 2025C)
Section 189.0694 Special Districts; Performance Measures and Standards

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Beginning October 1, 2024, or by the end of the first full fiscal year after its creation, whichever is later, each special district must establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved. Additionally, by December 1 of each year thereafter, each special district must publish an annual report on the district's website describing: (a) The goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination; and (b) Any goals or objectives the district failed to achieve.

District Management had identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached hereto as **Exhibit A** to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance and further enhance their commitment to the accountability and transparency of the District.

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes ☒ No ☐

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☒ No ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes, and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☒ No ☐

2. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 2.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☒ No ☐

Goal 2.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☒ No ☐

Goal 2.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☒ No ☐

James P. Ward, District Manager

Tina Golub, Chairperson

Date

Date

District Manager: James P. Ward
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Phone: 954.658.4900
Email: Wardj@pfm.com

Community Development District

MEMO

To: **Board of Supervisors**
From: **James P. Ward**
Date: **August 5, 2026**
Re: **Commission on Ethics Electronic Financial Disclosure Management System (EFDMS), Financial Disclosure Forms and Required Ethics Training**

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a Community Development District organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are 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

Supervisors will report their 2026 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2027 by checking a box confirming that they have completed the annual Ethics Training.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. *ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2026 FOR THE FORM 1 THAT IS FILED IN 2027*.

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 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 training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose**.

General Resource: Florida Commission on Ethics – [Training – Ethics (state.fl.us)]

1. Free Training Programs:

Ethics law – The COE provides several free training videos (audio/visual or audio only) covering specific ethics law topics. Please note that two (hours" in the category of ethics law are required annually. Pursuant to CEO 13-15, "hours" may be measured in fifty (50) minute increments so you should ensure you satisfactorily complete sufficient programs to satisfy the two-hour ethics requirement if choosing a combination of training videos listed below.

a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**
Note: Google Chrome web browser will not open – use another web browser.
Video Tutorial

b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation – no audio):**
23-page presentation – no audio

c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**
Audio presentation – no video

d. **The Florida League of Cities** offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.
Florida League of Cities Website
FLC Future Ethics Workshop Dates:
10/14/2026: 10 am – 3:30 pm
12/16/2026: 10 am – 3:30 pm

2. Other Training Programs

a. **Florida State University's Florida Institute of Government** offers a "4-Hour Ethics Course" which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is $79.00.

- 4-Hour Ethics Course

b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class which satisfies the state's annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida's ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is $75.00.

- Home - Florida Ethics Institute

Artisan Lakes East

Community Development District

Financial Statements
August 31, 2026

PFM Management Services LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

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Artisan Lakes East Community Development District

Monthly Financial Statements

Artisan Lakes East Community Development District
Balance Sheet
Through August 31, 2026

	Governmental Funds			Account Groups		Totals
	General Fund	Debt Service Funds		General Long Term Debt	General Fixed Assets	(Memorandum Only)
		Series 2018	Series 2021			
Assets						
Cash and Investments						
General Fund						
Checking Account - Truist Bank	$ 75,245	$ -	$ -	$ -	$ -	$ 75,245
Investment Account - FMIT	125,000	-	-	-	-	125,000
Debt Service Fund						
Reserve Account						
Series 2018	-	198,954	-	-	-	198,954
Series 2021-1	-	-	165,050	-	-	165,050
Series 2021-2	-	-	186,469	-	-	186,469
Revenue						
Series 2018	-	221,715	-	-	-	221,715
Series 2021-1	-	-	322,082	-	-	322,082
Prepayment Account						
Series 2018	-	1	-	-	-	1
Series 2021-1	-	-	433	-	-	433
Accounts Receivable	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	104	185	-	-	289
Debt Service Fund(s)	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,094,991	-	1,094,991
Amount to be Provided by Debt Service Funds	-	-	-	15,740,009	-	15,740,009
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,163,649	2,163,649
Total Assets	**$ 200,245**	**$ 420,774**	**$ 674,218**	**$ 16,835,000**	**$ 2,163,649**	**$ 20,293,885**

Artisan Lakes East Community Development District
Balance Sheet
Through August 31, 2026

	Governmental Funds			Account Groups		Totals
	General Fund	Debt Service Funds				
		Series 2018	Series 2021	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Liabilities						
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	289	-	-	-	-	289
Unamortized Prem/Discount on Bonds	-	-	-	-	-	339,530
Bonds Payable						
Current Portion (Due within 12 months)						
Series 2018	-	-	-	$125,000	-	125,000
Series 2021	-	-	-	$295,000	-	295,000
Long Term						
Series 2018	-	-	-	$5,195,000	-	5,195,000
Series 2021	-	-	-	$11,220,000	-	11,220,000
Total Liabilities	**$ 289**	**$ -**	**$ -**	**$ 16,835,000**	**$ -**	**$ 17,174,819**
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	2,163,649	2,163,649
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	402,069	642,448	-	-	704,988
Results from Current Operations	-	18,704	31,769	-	-	50,474
Unassigned						
Beginning: October 1, 2025 (Unaudited)	142,241	-	-	-	-	142,241
Additions to Extraordinary Cap/Oper Reserve	45,834	-	-	-	-	45,834
Results from Current Operations	11,881	-	-	-	-	11,881
Total Fund Equity and Other Credits	**$ 199,955**	**$ 420,774**	**$ 674,218**	**$ -**	**$ 2,163,649**	**$ 3,119,066**
Total Liabilities, Fund Equity and Other Credits	**$ 200,245**	**$ 420,774**	**$ 674,218**	**$ 16,835,000**	**$ 2,163,649**	**$ 20,293,885**

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	145,933	155,792	94%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(10,905)	0%
Total Revenue and Other Sources:	**$ -**	**$ 145,933**	**$ 144,887**	**101%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	1,200	-	0%
Executive				
Professional Management	2,625	28,875	31,500	92%
Financial and Administrative				
Audit Services	-	4,900	4,900	100%
Accounting Services	542	5,958	6,500	92%
Assessment Roll Services	542	5,958	6,500	92%
Arbitrage Rebate Services	-	500	1,000	50%
Other Contractual Services				
Legal Advertising	301	2,471	1,000	247%
Trustee Services	4,246	8,493	8,385	101%
Dissemination Agent Services	-	6,000	6,000	100%
Bank Service Fees	-	0	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	100	0%
Computer Services - Website Development	-	2,400	2,400	100%
Insurance	-	7,366	7,177	103%
Printing & Binding	-	-	1,000	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	1,230	11,207	11,000	102%
Other General Government Services				
Engineering Services	128	2,715	7,000	39%
Reserves				
Extraordinary Capital/Operations Reserve	4,167	45,834	50,000	92%
Total Expenditures and Other Uses:	**$ 13,779**	**$ 134,052**	**$ 144,887**	**93%**
Net Increase/ (Decrease) in Fund Balance	(13,779)	11,881	-	
Fund Balance - Beginning	209,568	142,241	142,241	
Extraordinary Capital/Operations Reserve	4,167	45,834	50,000	
Fund Balance - Ending	**$ 199,955**	**$ 199,955**	**$ 192,241**	

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

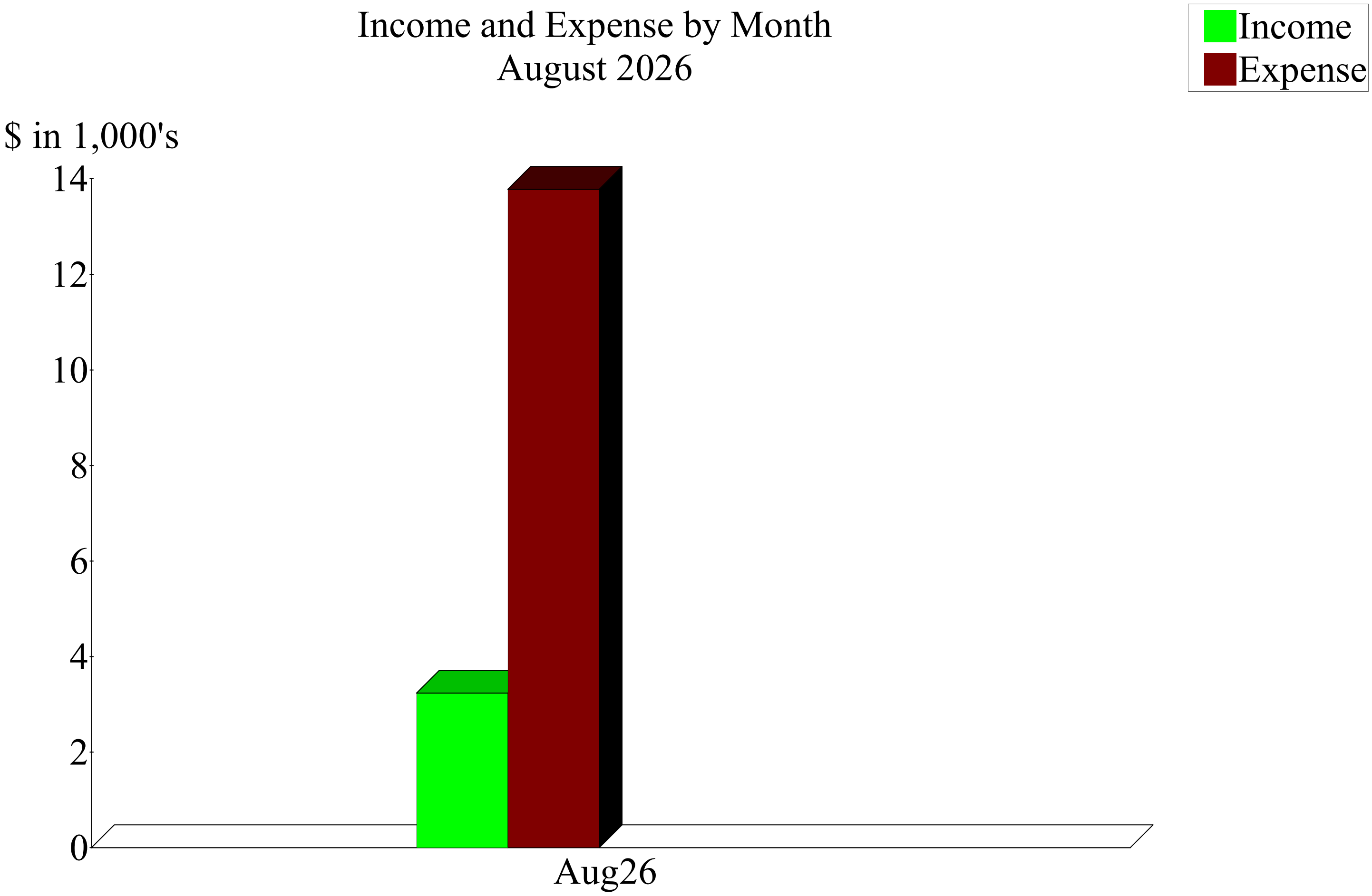
Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	591	6,602	8,852	75%
Revenue Account	655	8,567	5,470	157%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	401,223	425,762	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(27,837)	0%
Intragovernmental Transfer In	-	1	-	0%
Total Revenue and Other Sources:	**$ 1,245**	**$ 416,392**	**$ 412,247**	**101%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2018	-	120,000	120,000	100%
Interest Expense				
Series 2018	-	277,688	277,688	100%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 397,688**	**$ 397,688**	**100%**
Net Increase/ (Decrease) in Fund Balance	1,245	18,704	14,559	
Fund Balance - Beginning	419,528	402,069	402,069	
Fund Balance - Ending	**$ 420,774**	**$ 420,774**	**$ 416,628**	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account - Series 2021-1	490	5,477	7,820	70%
Reserve Account - Series 2021-2	554	6,188	7,820	79%
Revenue Account	950	13,530	7,361	184%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	709,807	753,176	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(49,273)	0%
Total Revenue and Other Sources:	**$ 1,994**	**$ 735,002**	**$ 726,904**	**101%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021-1 - Eaves Bend	-	140,000	140,000	100%
Series 2021-2 - Heritage Park	-	150,000	150,000	100%
Interest Expense				
Series 2021-1 - Eaves Bend	-	191,308	191,308	100%
Series 2021-2 - Heritage Park	-	221,925	221,925	100%
Total Expenditures and Other Uses:	**$ -**	**$ 703,233**	**$ 703,233**	**100%**
Net Increase/ (Decrease) in Fund Balance	1,994	31,769	23,671	
Fund Balance - Beginning	672,224	642,448	642,448	
Fund Balance - Ending	**$ 674,218**	**$ 674,218**	**$ 666,119**	

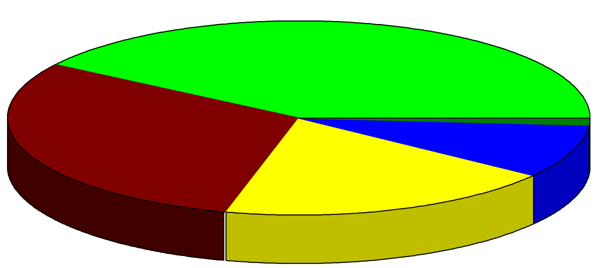
Artisan Lakes East Community Development District

Income and Expense by Month
August 2026



Expense Summary
August 2026

5130000 · Financial and Admi	40.86%
9099000 · Reserve Allocations	30.24
5120000 · Executive	19.05
5140000 · Legal Services	8.92
5190000 · Other General Governn	0.93
Total	$13,778.81



By Account