

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## AGENDA

NOVEMBER 4, 2021

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PREPARED BY:

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

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

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

October 28, 2021

Board of Supervisors

Artisan Lakes East Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Artisan Lakes East Community Development District will be held on **Thursday, November 4, 2021, at 3:30 P.M.** at the **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

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

<https://districts.webex.com/districts/onstage/g.php?MTID=e1be39d3692291a756f081429b5c3abcc>

Access Code: **179 114 9937**, Event password: **Jpward**

## *Agenda*

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1. Call to Order & Roll Call.
2. Consideration of Minutes:
  - I. July 1, 2021 - Regular Meeting Minutes
3. Consideration of **Resolution 2022-1**, a Resolution of the Board of Supervisors of the Artisan Lakes Community Development District Appointing legal counsel for the District, authorizing compensation and providing for an effective date.
4. Consideration of the amendment to the Professional Services Auditing Agreement between the District and Grau and Associates, dated September 5, 2019.
5. Staff Reports
  - I. District Attorney.
    - a) Memorandum regarding Stormwater Reporting Requirements
  - II. District Engineer.
  - III. District Manager.
    - a) Financial Statement for period ending June 30, 2021 (unaudited).
    - b) Financial Statement for period ending July 31, 2021 (unaudited).

- c) Financial Statement for period ending August 31, 2021 (unaudited).
- d) Financial Statement for period ending September 30, 2021 (unaudited).

6. Supervisor's Requests and Audience Comments.

7. Adjournment.

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

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The second order of business is the consideration of the Minutes from the Artisan Lakes Board of Supervisors Regular Meeting, held on July 1, 2021.

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The third order of business is the consideration of a change of the law firm currently engaged by the District, to the firm of KE Law PLLC. The attorney with this firm is Jere Earlywine, who was also the District Attorney with the prior firm. **Resolution 2022-1** authorizes this change.

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The sixth order of business is the consideration of the amendment to the Auditing Agreement between the District and Grau and Associates, dated September 5, 2019. The amendment to the Auditing Agreement is for an annual fee increase of \$2000, from \$3,200 to \$5,200 for year ending September 30, 2021 and increasing by \$100 per year till the current agreement ends in 2023. This increase is being considered to account for the increased complexity of auditing services provided.

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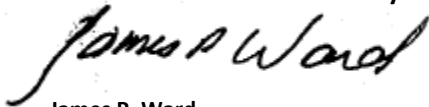
The seventh order of business is the consideration of Staff Reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on Financial Statements (unaudited) for the periods ending June 30, 2021, July 31, 2021, August 31, 2021, and September 30, 2021.

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

Yours sincerely,

Artisan Lakes East Community Development District



James P. Ward  
District Manager

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

10 The Regular Meeting of the Board of Supervisors of the Artisan Lakes East Community Development  
11 District was held on Thursday, July 3, 2021, at 4:00 P.M., at the Artisan Lakes Clubhouse, 4725 Los  
12 Robles Court, Palmetto, Florida 34221.  
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15 **Present and constituting a quorum:**

16 Travis Stagnita Chairperson  
17 Robert Lee Vice Chairperson  
18 Jason Ford Assistant Secretary

19 **Absent:**

20 Gabriella Pelleova Assistant Secretary  
21 JD Humpherys Assistant Secretary

22 **Also present were:**

23 James P. Ward District Manager  
24 Wes Haber District Counsel  
25 Victor Barbosa District Engineer

26 **Audience:**

27 All resident's names were not included with the minutes. If a resident did not identify  
28 themselves or the audio file did not pick up the name, the name was not recorded in these  
29 minutes.  
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31 **PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE**  
32 **TRANSCRIBED IN *ITALICS*.**  
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35 **FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

36 District Manager James P. Ward called the meeting to order at approximately 4:00 p.m. He called roll  
37 and all Members of the Board were present, with the exception of Supervisor Pelleova and Supervisor JD  
38 Humpherys, constituting a quorum.  
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41 **SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

42 **June 3, 2021 – Regular Meeting Minutes**

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44 Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes. Hearing none, he  
45 called for a motion.  
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**On MOTION made by Mr. Robert Lee, seconded by Mr. Travis Stagnita, and with all in favor, the June 3, 2021, Regular Meeting Minutes were approved.**

**THIRD ORDER OF BUSINESS**

**Consideration of Resolution 2021-13**

**Consideration of Resolution 2021-13, a Resolution: (i) setting forth the specific terms of the District’s Capital Improvement Revenue Bonds, Series 2021; (ii) making certain additional findings and confirming and/or adopting a supplemental engineer’s report and a supplemental assessment report; (iii) confirming the maximum assessment lien securing the Series 2021 Bonds; (iv) addressing the allocation and collection of the assessments securing the Series 2021 Bonds; (v) addressing impact fee credits; (vi) addressing prepayments; (vii) addressing true-up payments; (viii) providing for the supplementation of the improvement lien book**

*Mr. Ward: This is the final assessment resolution which approves basically all of the bond terms with respect to our Series 2021 bonds and the final special assessments that we will have for this.*

*Mr. Wes Haber: This is the final assessment resolution. It is substantially similar to the supplemental assessment resolution that you did for your 2018 bonds. Essentially the way this works is you adopted a master assessment resolution where you noticed the landowners and set maximum assessment amounts. This Resolution now identifies the particular improvements to be paid for with the 2021 bonds. It includes as an exhibit an Engineer’s Report that identifies those specific improvements and also includes as an exhibit an assessment methodology that identifies the manner in which the assessments securing these bonds will be allocated. The Resolution makes the findings that you’ve see in prior resolutions with respect to the improvements being in the best interest of the District, the issuance of the bonds being in the best interest of the District and the various way the assessments securing the bonds will be paid for. The final exhibit, which is a composite exhibit C, are the documents which show the specific terms of the bonds; mainly the term of the bonds, the interest rate and the debt service tables for each series of bonds.*

Mr. Ward asked if there were any questions; hearing none, he called for a motion.

**On MOTION made by Mr. Travis Stagnita, seconded by Mr. Robert Lee, and with all in favor, Resolution 2021-13 was adopted, and the Chair was authorized to sign.**

**FOURTH ORDER OF BUSINESS**

**Staff Reports**

**I. District Attorney**

*Mr. Haber: Jim and I had a conversation with your Engineer, and we are working on the petition for the boundary amendment. So, that has not yet been filed, but we are getting there.*

**II. District Engineer**

96 No report.

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98 **III. District Manager**

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100 **a. Financial Statement for period ending May 31, 2021 (unaudited)**

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102 No report.

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105 **FIFTH ORDER OF BUSINESS**

**Audience Comments and Supervisor’s Requests**

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

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112 **SIXTH ORDER OF BUSINESS**

**Adjournment**

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114 Mr. Ward adjourned the Meeting at approximately 4:04 p.m.

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**On MOTION made by Mr. JD Humpherys, seconded by Mr. Robert Lee,  
and with all in favor, the meeting was adjourned.**

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120 **ATTEST:**

**Artisan Lakes East Community Development District**

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**James P. Ward, Secretary**

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

**RESOLUTION 2022-1**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT APPOINTING LEGAL COUNSEL FOR THE DISTRICT, AUTHORIZING COMPENSATION AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Artisan Lakes East Community Development District (“**District**”) is a local unit of special-purpose government created pursuant to an ordinance adopted by the Board of County Commissioners of Manatee County, Florida, and is located entirely within Manatee County, Florida; and

**WHEREAS**, the District’s Board of Supervisors (“**Board**”) may contract for the services of consultants to perform planning, engineering, legal or other appropriate services of a professional nature; and

**WHEREAS**, the Board desires to appoint a District Counsel and to provide compensation for their services.

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

**Section 1. APPROVAL OF AGREEMENT.** KE Law PLLC is appointed as District Counsel and shall be compensated for their services in such capacity in the manner prescribed in **Exhibit A**.

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

**Section 3. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements or actions in conflict are hereby repealed to the extent of such conflict, including but not limited to Resolution 2018-4 of the Board of Supervisors.

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

**Section 5. EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 7<sup>th</sup> day of October 2021.

Attest:

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Travis Stagnitta, Chairperson

**Exhibit A:** Attorney Retainer Agreement



P.O. Box 6386, Tallahassee, Florida 32314

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**KE LAW GROUP, PLLC  
FEE AGREEMENT  
ARTISAN LAKES EAST CDD**

**I. PARTIES**

THIS AGREEMENT (“Agreement”) is made and entered into by and between the following parties:

A. Artisan Lakes East Community Development District (“Client”)  
c/o JPWard & Associates, LLC  
2301 NW 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308

and

B. KE Law Group, PLLC (“KE Law”)  
P.O. Box 6386  
Tallahassee, Florida 32314

**II. SCOPE OF SERVICES**

In consideration of the mutual agreements contained herein, the parties agree as follows:

- A. The Client agrees to employ and retain KE Law as its general legal counsel.
- B. KE Law accepts such employment and agrees to serve as attorney for and provide legal representation to the Client regarding those matters referenced above.

**III. FEES**

The Client agrees to compensate KE Law for services rendered regarding any matters covered by this Agreement according to the hourly billing rates for individual KE Law lawyers set forth herein, plus actual expenses incurred by KE Law in accordance with the attached standard Expense Reimbursement Policy (**Attachment A**, incorporated herein by reference). For Calendar Year 2021, the hourly rates will be \$325 per hour for partners, \$265 per hour for associates, \$225 per hour for part-time contract attorneys, and \$185 per hour for paralegals. All hourly rates will be increased each calendar year by \$15 per hour.

**IV. CLIENT FILES**

The files and work product materials (“Client File”) of the Client generated or received by KE Law will be maintained by KE Law in its regular offices. At the conclusion of the representation, the Client



File will be stored by KE Law for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that KE Law may confidentially destroy or shred the Client File, unless KE Law is provided a written request from the Client requesting return of the Client File, to which KE Law will return the Client File at Client's expense.

## **V. DEFAULT**

In the event of a dispute arising under this Agreement, whether or not a lawsuit or other proceeding is filed, the prevailing party shall be entitled to recover its reasonable attorneys' fees and costs, including attorneys' fees and costs incurred in litigating entitlement to attorneys' fees and costs, as well as in determining or quantifying the amount of recoverable attorneys' fees and costs. The reasonable costs to which the prevailing party is entitled shall include costs that are taxable under any applicable statute, rule, or guideline, as well as non-taxable costs, including, but not limited to, costs of investigation, telephone charges, mailing and delivery charges, information technology support charges, consultant and expert witness fees, travel expenses, court reporter fees, and mediator fees, regardless of whether such costs are otherwise taxable. Venue of any such action shall be exclusive in the state courts of the Second Judicial Circuit in and for Leon County, Florida.

## **VI. CONFLICTS**

It is important to disclose that KE Law represents a number of special districts, builders, developers, and other entities throughout Florida relating to community development districts and other special districts. By accepting this Agreement, Client agrees that (1) Client was provided with an explanation of the implications of the common representation(s) and the advantages and risks involved; (2) KE Law will be able to provide competent and diligent representation of Client, regardless of KE Law's other representations, and (3) there is not a substantial risk that KE Law's representation of Client would be materially limited by KE Law's responsibilities to another client, a former client or a third person or by a personal interest. Acceptance of this fee proposal will constitute your waiver of any "conflict" with KE Law's representation of various special districts, builders, developers, and other entities relating to community development districts and other special districts in Florida.

## **VII. TERMINATION**

Either party may terminate this Agreement upon providing prior written notice to the other party at its regular place of business. All fees due and payable in accordance with this Agreement shall accrue and become payable pursuant to the terms of this Agreement through the date of termination.

## **VIII. EXECUTION OF AGREEMENT**

This Agreement shall be deemed fully executed upon its signing by KE Law and the Client. The contract formed between KE Law and the Client shall be the operational contract between the parties.

## **IX. ENTIRE CONTRACT**

This Agreement constitutes the entire agreement between the parties.

Accepted and agreed to by:

**ARTISAN LAKES EAST CDD**

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

Its: \_\_\_\_\_

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

**KE LAW GROUP, PLLC**



By: Jere Earlywine

Its: Authorized Member

Date: August 23, 2021

## ATTACHMENT A

### KE LAW GROUP, PLLC EXPENSE REIMBURSEMENT POLICY

The following is the expense reimbursement policy for the Agreement. All expenses are billed monthly. Billings ordinarily reflect expenses for the most recent month, except where there are delays in receiving bills from third party vendors.

Telephone. All telephone charges are billed at an amount approximating actual cost.

Facsimile. There are no charges for faxes.

Postage. Postage is billed at actual cost.

Overnight Delivery. Overnight delivery is billed at actual cost.

Travel. Travel (including air fare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost. Where air travel is required, coach class is used wherever feasible. Out-of-town mileage is billed at the State of Florida approved reimbursement rate (i.e., pursuant to Chapter 112, Florida Statutes).

Other Expenses. Other outside expenses, such as court reporters, agency copies, large print projects, etc. are billed at actual cost.

Word Processing and Secretarial Overtime. No charge is made for word processing. No charge is made for secretarial overtime except in major litigation matters where unusual overtime demands are imposed.

**AMENDMENT TO  
AGREEMENT FOR AUDITING SERVICES**

**THIS AMENDMENT TO AGREEMENT FOR AUDITING SERVICES ("Amendment")** is made and entered into as of October 1, 2021, and is by and between:

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located at c/o JP Ward & Associates, LLC 2301 NE 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308 ("**District**"); and

**GRAU & ASSOCIATES, INC.**, a Florida Corporation, whose mailing address is 951 Yamato Road, Suite 280, Boca Raton, Florida 33431 ("**Auditor**").

**RECITALS**

**WHEREAS**, the District is a special purpose unit of local government established pursuant to and governed by Chapter 190, *Florida Statutes*; and

**WHEREAS**, because the District had a need to retain the services of the Auditor, on or around September 5th, 2019, the District and Auditor entered into the *Agreement for Auditor Services ("Agreement")*; and

**WHEREAS**, Section 7.18 of the Agreement provides that the Agreement may be amended by an instrument in writing executed by both the District and the Auditor; and

**WHEREAS**, the parties desire to amend **Exhibit A** of the Agreement to reflect an increase in compensation to the Auditor due to the complexity of the services rendered; and

**WHEREAS**, each of the parties has the authority to execute this Amendment and to perform its obligations and duties hereunder, and each of the parties has satisfied all conditions precedent to the execution of this Amendment so that this Amendment constitutes a legal and binding obligation of each of the parties hereto.

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

**SECTION 1.** The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this Amendment.

**SECTION 2.** **Exhibit A** of the Agreement is hereby amended to adjust the compensation on a going forward basis:

<b>Year Ending September 30</b>	<b>Fee</b>
2021	\$5,200
2022	\$5,300
2023	\$5,400

**SECTION 3.** Except as specifically amended above, the Agreement shall remain in full force and effect, unaltered by this Amendment.

**IN WITNESS WHEREOF**, the parties execute this Amendment the day and year first written above.

**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Chairman, Board of Supervisors

**GRAU & ASSOCIATES, INC.**

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

Agreement for Auditing Services

**AGREEMENT  
BETWEEN THE  
ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT  
AND  
GRAU AND ASSOCIATES  
FOR  
PROFESSIONAL AUDITING SERVICES**

This Agreement, is made and entered into the 5th day of September, 2019 by and between the ARTISAN LAKES EAST Community Development District , a Florida municipal corporation, (“DISTRICT”), and Grau and Associates (“AUDITOR”) for the audit of the DISTRICT’S financial statements for the fiscal year ending September 30, 2019 and for each fiscal year thereafter through September 30, 2023.

WITNESSETH:

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

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

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

WHEREAS, the District has selected the AUDITOR upon the recommendation of the Auditor Selection Committee to audit the DISTRICT’S financial statements for the Fiscal Year ending September 2019 and for each fiscal year thereafter through September 30, 2023, provided that the District Manager renews this Agreement for each subsequent fiscal year; and

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

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

**SECTION 1. SCOPE OF AUDIT**

1.1 The audit must meet the requirements identified in the Request for Proposals for Professional Auditing Services dated July 3, 2019, ("RFP") is attached hereto and made a part hereof, as Exhibit "A," and the AUDITOR'S Technical Proposal and the Sealed Dollar Cost Proposal are attached hereto and made a part hereof as Exhibit "B." AUDITOR shall perform the scope of work, issue reports, comply with the Special Considerations and follow the auditing standards, as described in Exhibit "A," Section II, Nature of Services Required.

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

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

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

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

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

**SECTION 2. TERM**

2.1 The term of this Agreement shall begin on the date it is fully executed by both parties and shall extend to the completion and delivery to the DISTRICT of the audited financial statements for the Fiscal Year ending September 30, 2023, subject to the termination provisions contained herein.

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

### SECTION 3. COMPENSATION

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

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

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

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

3.5 Payment shall be made to AUDITOR at:

Grau and Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431



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

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

#### SECTION 4. TERMINATION

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

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

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

#### SECTION 5. INDEMNIFICATION

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

#### SECTION 6. INSURANCE

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

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

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

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

## SECTION 7. MISCELLANEOUS

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

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

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

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

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

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

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

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

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

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

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

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

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

7.8 Notices. Whenever either party desires to give notice to the other, such notice must be in writing, sent by certified United States Mail postage prepaid return receipt requested or by hand delivery with a request for a written receipt of acknowledgment of delivery, addressed to the party for

whom it is intended at the place last specified. The place for giving notice shall remain the same as set forth herein until changed in writing in the manner provided in this section for the present, the parties designate the following:

**As to District:**

ARTISAN LAKES EAST Community Development District  
2900 Northeast 12<sup>th</sup> Terrace, Suite 1  
Oakland Park, Florida 33334  
Attention: James P. Ward, District Manager

**With a Copy to:**

Hopping, Green and Sams  
119 South Monroe Street, Suite 300  
Tallahassee, Florida 32301  
Attention: Mr. Jere Earlywine, District Attorney

**As to Auditor:**

Grau and Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
Attention: Mr. Antonio J. Grau, Partner

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

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

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

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

AUDITOR agrees that none of its officers or employees shall, during the term of this Agreement, serve as an expert witness against DISTRICT in any legal or administrative proceeding in which he or she is not a party, unless compelled by court process. Further, AUDITOR agrees that such persons shall not give sworn testimony or issue a report or writing, as an expression of his or her expert opinion, which is adverse or

prejudicial to the interests of DISTRICT in connection with any such pending or threatened legal or administrative proceeding. The limitations of this section shall not preclude AUDITOR or any other persons from representing themselves in any action or in any administrative or legal proceeding.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AGREEMENT BETWEEN THE DISTRICT AND GRAU AND ASSOCIATES FOR PROFESSIONAL AUDITING SERVICES.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: the District signing by and through its Chairman, authorized to execute same by action on the 5th day of September, 2019; and Grau and Associates authorized to execute same, through its Partner (Antonio J. Grau).

**ARTISAN LAKES EAST COMMUNITY  
DEVELOPMENT DISTRICT**

ATTEST:

By: Scott Himelhoch  
Scott Himelhoch, Chairman

James P. Ward  
James P. Ward, Secretary

5th day of September, 2019

WITNESS:

Beth  
Elizabeth Strong  
Print Name

[Signature]  
[Signature]  
Print Name

**AUDITOR**

Grau and Associates

By: [Signature]  
Print Name: Antonio J. Grau  
Title: Partner  
5th day of September, 2019

# EXHIBIT A



**ARTISAN LAKES EAST  
COMMUNITY DEVELOPMENT DISTRICT**

**REQUEST FOR PROPOSALS FOR  
PROFESSIONAL AUDITING SERVICES**

**July 3, 2019**

**Prepared by:**

***JPWard & Associates, LLC  
2900 Northeast 12<sup>th</sup> Terrace, Suite 1  
Oakland Park, Florida 33334***

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

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

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

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

I. PROPOSAL REQUIREMENTS

A. Legal Notice

The ARTISAN LAKES EAST Community Development District is requesting proposals from qualified firms of certified public accountants, licensed to practice in the State of Florida, to audit its financial statements for the fiscal year ending **September 30, 2019** and in the sole and absolute discretion of the District for each fiscal year thereafter through **September 30, 2023**.

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

Sealed technical and dollar cost proposals will be received by the District Manager's office until **11:00 a.m., on July 31, 2019, located at 2900 Northeast 12<sup>th</sup> Terrace, Suite 1, Oakland Park, Florida 33334**. Proposals received after this time will be returned unopened.

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

The Technical and Dollar Cost Proposal will be opened in the Office of the District Manager at **11:00 a.m., on Wednesday, July 31, 2019**.

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

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

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

B. General Information

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

It is anticipated the selection of a firm will be completed no later than September 2019. Following the notification of the selected firm, it is expected a contract will be executed by the end of September 2019.

C. Subcontracting

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

D. Insurance Requirements

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

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

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

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

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

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

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

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

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

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

B. Auditing Standards to be followed

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

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

C. Reports to be Issued

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

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards.
3. A Management Letter Report.

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

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

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

D. Special Considerations

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

E. Working Paper Retention and Access to Working Papers

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

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

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

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

III. DESCRIPTION OF THE GOVERNMENT

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

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

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

C. Budgetary Basis of Accounting

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

D. Pension Plans - NONE

E. Blended Component Units - NONE

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

F. Joint Ventures - NONE



IV. TIME REQUIREMENTS

A. Date Audit May Commence

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

B. Schedule for each Fiscal Year Audit

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

1. Fieldwork

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

2. Draft Reports

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

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

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

The final report should be delivered to the **District Manager at 2900 Northeast 12<sup>th</sup> Terrace, Suite 1, Oakland Park, Florida 33334.**

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

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

B. Information Solutions (IS) Assistance

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

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

Statement or Schedule

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

D. Auditor Work Location

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

E. Report Preparation

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

VI. PROPOSAL REQUIREMENTS

A. Technical and Dollar Cost Proposal

1. General Requirements

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

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

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

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

2. Independence

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

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

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

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

3. License to Practice in Florida

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

4. Firm Qualifications and Experience

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

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

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

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

5. Partner, Supervisory and Staff Qualifications and Experience

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

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

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

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

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

6. Prior Engagements with the District

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

7. Similar Engagements With Other Government Entities

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

8. Specific Audit Approach

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

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

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

9. Identification of Anticipated Potential Audit Problems

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

10. Report Format

The proposal should include sample formats for required reports.

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

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

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

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

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

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

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

5. Manner of Payment

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

## VII. EVALUATION PROCEDURES

### A. Review of Proposals

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

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

### B. Evaluation Criteria

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

#### 1. Mandatory Elements

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

#### 2. Technical Qualifications:

##### a. Expertise and Experience

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

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

b. Audit Approach

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

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

3. Price:

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

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

C. Oral Presentations

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

D. Right to Reject Proposals

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



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

**APPENDIX A**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

**AUDITED FINANCIAL STATEMENTS**

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

<b>Fiscal Year 2019</b>	_____
<b>Fiscal Year 2020</b>	_____
<b>Fiscal Year 2021</b>	_____
<b>Fiscal Year 2022</b>	_____
<b>Fiscal Year 2023</b>	_____
<b>TOTAL ALL YEARS</b>	_____

**APPENDIX B**

**AUDITOR RANKING FORM**

**INCLUDED AT END OF RFP**

**APPENDIX C**

**Agreement for Auditing Services**

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

This Agreement, is made and entered into the \_\_\_ day of \_\_\_\_\_, 2019 by and between the ARTISAN LAKES EAST Community Development District , a Florida municipal corporation, (“DISTRICT”), and \_\_\_\_\_ (“AUDITOR”) for the audit of the DISTRICT’S financial statements for the fiscal year ending September 30, 2019 and for each fiscal year thereafter through September 30, 2023.

**WITNESSETH:**

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

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

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

WHEREAS, the District has selected the AUDITOR upon the recommendation of the Auditor Selection Committee to audit the DISTRICT’S financial statements for the Fiscal Year ending September 2019 and for each fiscal year thereafter through September 30, 2023, provided that the District Manager renews this Agreement for each subsequent fiscal year; and

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

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

**SECTION 1. SCOPE OF AUDIT**

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

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

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

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

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

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

**SECTION 2. TERM**

2.1 The term of this Agreement shall begin on the date it is fully executed by both parties and shall extend to the completion and delivery to the DISTRICT of the audited financial statements for the Fiscal Year ending September 30, 2023, subject to the termination provisions contained herein.

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

SECTION 3. COMPENSATION

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

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

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

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

3.5 Payment shall be made to AUDITOR at:

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

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

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

#### SECTION 4. TERMINATION

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

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

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

#### SECTION 5. INDEMNIFICATION

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

#### SECTION 6. INSURANCE

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

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

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

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

## SECTION 7. MISCELLANEOUS

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

**As to District:**

ARTISAN LAKES EAST Community Development District  
2900 Northeast 12<sup>th</sup> Terrace, Suite 1  
Oakland Park, Florida 33334  
Attention: James P. Ward, District Manager

**With a Copy to:**

Hopping, Green and Sams  
119 South Monroe Street, Suite 300  
Tallahassee, Florida 32301  
Attention: Mr. Jere Earlywine, District Attorney

**As to Auditor:**

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

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

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

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

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

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

from representing themselves in any action or in any administrative or legal proceeding.

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

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

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

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

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

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

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

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

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

hereunder shall be submitted to the jurisdiction of the courts in Manatee County, Florida.

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

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

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

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

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

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

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

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

AGREEMENT BETWEEN THE DISTRICT AND \_\_\_\_\_ FOR PROFESSIONAL AUDITING SERVICES.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: the District signing by and through its Chairman, authorized to execute same by action on the \_\_\_\_ day of \_\_\_\_\_, 2019; and \_\_\_\_\_ authorized to execute same, through its \_\_\_\_\_.

**ARTISAN LAKES EAST COMMUNITY  
DEVELOPMENT DISTRICT**

ATTEST:

By: \_\_\_\_\_  
Scott Himelhoch, Chairman

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

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

WITNESS:

**AUDITOR**

\_\_\_\_\_

\_\_\_\_\_

Print Name

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

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

\_\_\_\_\_

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

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

Print Name

# Artisan Lakes East Community Development District

## Analysis of Auditor Proposals

**Firm Names:**

**Berger**

**Grau**

**McDermitt**

---

**1. Mandatory Elements**

a. The audit firm is independent and licensed to practice in Florida.

---

b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.

---

c. The firm adheres to the instructions in the Request for Proposal on preparing and submitting the proposal.

---

d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.

---

e. The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

---

Legend for Mandatory Elements:

Y = Meets Criteria

N = Does Not Meet Criteria

---

**2. Technical Qualifications:**

**Point  
Range**

**a. Expertise and Experience**

(1)The firm's past experience and performance on comparable government engagements.

1-5

---

(2)The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

1-5

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(3)The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

1-5

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**b. Audit Approach**

(1) Adequacy of proposed staffing plan for various segments of the engagement

1-5

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(2) Adequacy of sampling techniques

1-5

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(3) Adequacy of analytical procedures

1-5

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**Sub-Total: Technical**

**Total Points: Technical**

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**3. Price:**

1-5

**Total Points: Price**

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**Total Points: Technical/Price:**

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# EXHIBIT B



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services

**ARTISAN LAKES EAST**  
COMMUNITY DEVELOPMENT DISTRICT

**Proposal Due: July 31, 2019 - 11:00AM**

**Submitted to:**

Artisan Lakes East Community Development District  
c/o District Manager  
2900 Northeast 12th Terrace, Suite 1  
Oakland Park, Florida 33334

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
Tel (561) 994-9299 / (800) 229-4728  
Fax (561) 994-5823  
[Tgrau@graucpa.com](mailto:Tgrau@graucpa.com) / [www.graucpa.com](http://www.graucpa.com)



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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823

July 31, 2019

Artisan Lakes East Community Development District  
c/o District Manager  
2900 Northeast 12th Terrace, Suite 1  
Oakland Park, Florida 33334

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2019, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) is pleased to respond to the Artisan Lakes East Community Development District's (the "District") Request for Proposal (RFP), and look forward to working with you on your audit. We are a team of knowledgeable professionals with extensive experience in audits for organizations just like yours, and we know how to work with you to complete an effective and efficient audit.

**Since our focus is on government, we fully understand the professional services and work products required to meet your RFP requirements.** Our team provided services in excess of 19,000 hours for our public sector clients last year, and we currently audit over 300 governmental entities. Our practice is unique as 98% of work is either audit or work related to government and non-profit entities.

**In addition to our firm's focus, Grau & Associates is a great fit for your audit for a variety of other reasons, including:**

- **Experience**

Grau is proud of the fact that the personnel we assign to your audit are some of the most experienced auditors in the field. Unlike many other firms, our auditors work almost exclusively with governmental entities, which mean they are more knowledgeable and efficient on audits like yours. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you. Also, due to Grau's very low turnover rate for our industry, you won't have to worry about retraining your auditors from year to year.

- **Service**

Our clients are pleased with the level of personalized service they receive from our talented professionals. Because of our extensive experience, we are adept at making the transition to a new firm as smooth as possible. We work with you to resolve any issues and keep in regular contact so there are no surprises when the final report delivers. In fact, your engagement team will report any potential audit adjustments to you on a regular basis so you will have adequate time to research and respond. Additionally, we have a disaster recovery plan that includes daily data back-ups and offsite file storage, so in the case of an emergency, your records would be safe.

- **Responsiveness**

We pride ourselves on our high level of responsiveness. We answer emails and telephone calls within 24 hours, and usually right away. We are always accessible to clients during business hours, and make every effort to answer any questions as they arise. Additionally, we don't just complete your audit and disappear. We understand the "big picture" and think beyond the traditional auditor's perspective. We remain in touch for the entire year, suggesting ways you can improve your District's performance, procedures and controls. We will update, advise and educate you on new or revised reporting requirements so you are sure to always remain compliant.

- **Reputation**

Our reputation in our field is impeccable. **We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort.** We have the professional staff available to perform the engagement and resources required to complete the work. We are financially stable and have never been involved in any bankruptcy proceedings.

- **Standards**

Grau & Associates is a professional association / licensed certified public accounting firm serving clients through the state of Florida. We are a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). Additionally, individuals are members of both the (GFOA) and (FGFOA). Grau is also a member of the Governmental Audit Quality Center (GAQC). Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

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

We would be happy to answer any questions or provide additional information as needed. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience, and look forward to serving you.

Very truly yours,

Grau & Associates



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Antonio J. Grau

## Independence

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

Grau & Associates has not had professional relationships involving the District for the past five (5) years.

## License to Practice in Florida

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

## Firm Qualifications and Experience

Grau & Associates is a medium-sized accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services and we are properly registered and licensed by the State of Florida. The Partners, Consultant and Managers of Grau are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

## Grau's Focus and Experience

- We are dedicated to serving **Special Districts**.
- We currently audit over **300 Special Districts**.
- Last year, Grau performed in excess of 19,000 **hours** of services for our Public Sector Clients under *Governmental Auditing Standards*.
- Grau currently **only** provides **audit and attestation** services principally for governmental and non-profit entities under government auditing standards. The firm and staff are 100% dedicated to the audit practice.

*During Grau's history we have consistently focused on providing service to the public sector. By focusing our resources on this industry, we provide the highest level of services to our Public Sector Clients.*

Grau & Associates has a total of 16 employees, 14 professional staff, including 2 *Partners* and 12 *professionals who specialize in providing auditing, accounting, consulting, and monitoring services to the Public Sector and 2 administrative professionals*. The number of professional staff by employee classification is as follows:

Team Member	Total Professional Staff	Total CPAs	Government Staff
Partners	2	2	2
Managers	4	4	4
*Advisory Consultant	1	1	1
Supervisor / Seniors	3	1	3
Staff Accountants	4	1	4
<b>Total</b>	<b>14</b>	<b>9</b>	<b>14</b>

\*Part-time Employee

## **Compliance with Government Education Requirements**

In order to maintain our high level of technical competence, we provide continuing professional education programs for all partners and professional staff members, which exceed national and state standards. **All of the audit professionals of Grau & Associates exceed the education requirements as set forth in Government Auditing Standards, published by the Comptroller General of the United States, and our continuing professional education programs ensure that all audit professionals meet the requirements to participate in audits of government agencies.**

### **Professional Staff Training**

**Partners** - All of our Partners are CPA's and have diversified public accounting experience. They are responsible for overall engagement performance, policy, direction and quality control and have **far exceeded minimum CPE requirements.**

**Managers** - All of our Audit Managers are CPA's who have demonstrated the ability to plan audit engagements, supervise personnel and maintain frequent contact with clients. They continually upgrade their skills through the firm's continuing education programs and courses sponsored by the AICPA, FICPA and GFOA. They have **far exceeded minimum CPE Requirements.**

**Seniors** - All of our Seniors have a minimum of 3 years of diversified public accounting experience. They perform audits, evaluate staff, review findings and prepare audit reports. They possess the potential for upward mobility and have **far exceeded minimum CPE requirements.**

### **Memberships**

All of the firm's CPA's are properly licensed as CPA's and members in good standing of both the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. In addition, certain firm professionals are members or have been members of the following professional groups:

- FICPA Committee on State and Local Government
- Florida Government Finance Officers Association (FGOA)
- Special Review Committee of the Government Finance Officers Association
- Florida Institute of CPA Non-Profit Conference Committee
- Florida Association of Special Districts (FASD)
- FGFOA Annual Conference Program Committee
- FASD Finance Committee
- FICPA Young CPAs Committee
- FICPA Accounting Careers Committee

In addition, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the senior and manager level, we select CPA's with proven governmental accounting and auditing experience.

### **Quality Control and Confidentiality**

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received an unqualified opinion on the quality of our audit practice. During our firm's last external quality control review, six audits were reviewed, including five government audits. *A copy of the report on the firm's most recent quality review can be found on the following page.*

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

## Results of State and Federal Reviews

All state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.



FICPA Peer Review Program  
Administered in Florida by the  
Florida Institute of CPAs



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

March 2, 2017

Antonio Jose Grau Jr, CPA  
Grau & Associates  
2700 N Military Trl Ste 350  
Boca Raton, FL 33431

Dear Mr. Grau:

It is my pleasure to notify you that on March 2, 2017 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Sincerely,

Paul N. Brown, CPA, CGMA  
Director of Technical Services

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

325 W. College Ave. | P.O. Box 5437 | Tallahassee, FL 32314 | (850) 224-2727 | (800) 342-3197 | Fax: (850) 222-8190 | [www.ficpa.org](http://www.ficpa.org)



### PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

## Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Anita Ford, Chair  
AICPA Peer Review Board  
2016

# Partial List of Clients

The following is a partial list of clients served and related experience:

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Aberdeen Community Development District	✓			9/30
Allen Plantation Community Development District	✓			9/30
Amelia Concourse Community Development District	✓			9/30
Amelia National Community Development District	✓			9/30
Amelia Walk Community Development District	✓			9/30
Anthem Park Community Development District	✓			9/30
Antigua at St. Augustine Community District	✓			9/30
Aqua One Community Development District	✓			9/30
Arbor Green Community Development District	✓		✓	9/30
Arbor Green Community Development District	✓		✓	9/30
Arlington Ridge Community Development District	✓			9/30
Armstrong Community Development District	✓		✓	9/30
Artisan Lakes Community Development District	✓			9/30
Asturia Community Development District	✓		✓	9/30
Ave Maria Stewardship Community Development District	✓		✓	9/30
Aventura Isles Community Development District	✓		✓	9/30
Bahia Lakes Community Development District	✓		✓	9/30
Ballantrae Community Development District	✓		✓	9/30
Ballantrae Hillsborough Community Development District	✓		✓	9/30
Coconut Cay Community Development District	✓		✓	9/30
Bartram Springs Community Development District	✓		✓	9/30
Bay Creek Community Development District	✓		✓	9/30
Bay Laurel Community Development District	✓	✓	✓	9/30
Bay Tree Community Development District	✓		✓	9/30
Bayside Improvement Development District	✓		✓	9/30
Baywinds Community Development District	✓			9/30
Beach Community Development District	✓			9/30
Beacon Tradeport Community Development District	✓			9/30
Beeline Community Development District	✓		✓	9/30
Bella Verda East Community Development District	✓			9/30
Bella Verda Lake Community Development District	✓			9/30
Bella Vida Community Development District	✓		✓	9/30
Bellagio Community Development District	✓		✓	9/30
Belmont Community Development District	✓			9/30
Belmont Lakes Community Development District	✓		✓	9/30
Bexley Community Development District	✓		✓	9/30
Blackburn Creek Community Development District	✓			9/30
Bluewaters Community Development District	✓		✓	9/30



<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Bobcat Trail Community Development District	✓		✓	9/30
Boggy Creek Community Development District	✓			9/30
Bonita Landing Community Development District	✓		✓	9/30
Bonita Village Community Development District	✓		✓	9/30
Bonnett Creek Resort Community Development District	✓		✓	9/30
Bonterra Community Development District	✓		✓	9/30
Brandy Creek Community Development District	✓		✓	9/30
Bridgewater Community Development District	✓		✓	9/30
Bridgewater of Wesley Chapel Community Development District	✓			9/30
Briger Community Development District	✓		✓	9/30
Brighton Lakes Community Development District	✓		✓	9/30
Brooks of Bonita Springs I Community Development District	✓		✓	9/30
Brooks of Bonita Springs II Community Development District	✓		✓	9/30
Bull Frog Creek Community Development District	✓		✓	9/30
Candler Hills East Community Development District	✓			9/30
Capital Region Community Development District	✓			9/30
Captain's Key Dependent District	✓		✓	9/30
Caribe Palm Community Development District	✓		✓	9/30
Carlton Lakes Community Development District	✓		✓	9/30
Cascades at Groveland Community Development District	✓			9/30
Catalina at Winkler Preserve Community Development District	✓		✓	9/30
CBL/BM Port Orange West Community Development District	✓			9/30
Cedar Pointe Community Development District	✓			9/30
Celebration Point Community Development District	✓		✓	9/30
Central Lake Community Development District	✓		✓	9/30
Century Gardens Community Development District	✓		✓	9/30
Century Gardens at Tamiami Community Development District	✓		✓	9/30
Century Gardens Village Community Development District	✓		✓	9/30
Century Parc Community Development District	✓		✓	9/30
CFM (Coolidge Fort Myers) Community Development District	✓			9/30
Chapel Creek Community Development District	✓			9/30
Champions Gate Community Development District	✓		✓	9/30
Champion's Reserve Community Development District	✓		✓	9/30
Channing Park Community Development District	✓			9/30
City Center Community Development District	✓			9/30
City Place Community Development District	✓		✓	9/30
Clearwater Cay Community Development District	✓			9/30
Coastal Lake Community Development District	✓			9/30
Coconut Palms Community Development District	✓		✓	9/30
Coconut Cay Community Development District	✓		✓	9/30
Concorde Estates Community Development District	✓			9/30
Concorde Station Community Development District	✓		✓	9/30



<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Connerton West Community Development District	✓			9/30
Copper Creek Community Development District	✓		✓	9/30
Copper Oaks Community Development District	✓		✓	9/30
Copperstone Community Development District	✓		✓	9/30
Coral Bay Community Development District	✓		✓	9/30
Coral Keys Homes Community Development District	✓			9/30
Coral Town Park Community Development District	✓			9/30
Cordoba Ranch Community Development District	✓		✓	9/30
Corkscrew Farms Community Development District	✓		✓	9/30
Coronado Community Development District	✓		✓	9/30
Cory Lakes Community Development District	✓		✓	9/30
Country Club of Mount Dora Community Development District	✓			9/30
Country Greens Community Development District	✓		✓	9/30
Country Walk Community Development District	✓		✓	9/30
Covington Park Community Development District	✓		✓	9/30
Creekside Community Development District	✓		✓	9/30
Crestview II Community Development District	✓		✓	9/30
Crestview West Community Development District	✓		✓	9/30
Cross Country Home Services Community Development District	✓			9/30
Cross Creek Community Development District	✓			9/30
Cutler Cay Community Development District	✓			9/30
Cypress Cove Community Development District	✓		✓	9/30
Cypress Grove Community Development District	✓		✓	9/30
Cypress Lakes Community Development District	✓		✓	9/30
Cypress Shadows Community Development District	✓		✓	9/30
Deer Island Community Development District	✓			9/30
Deer Run Community Development District	✓			9/30
Diamond Hill Community Development District	✓			9/30
Double Branch Community Development District	✓		✓	9/30
Dove Pond Community Development District	✓			9/30
Downtown Doral Community Development District	✓		✓	9/30
Dunes Community Development District	✓	✓	✓	9/30
Dupree Lakes Community Development District	✓		✓	9/30
Eagle Point Community Development District	✓			9/30
East Bonita Bridge Road Community Development District	✓		✓	9/30
East Park Community Development District	✓		✓	9/30
Easton Park Community Development District	✓			9/30
Enclave at Black Point Marina Community Development District	✓		✓	9/30
Encore Community Development District	✓		✓	9/30
Enterprise Community Development District	✓	✓	✓	9/30
Epperson Ranch Community Development District	✓		✓	9/30
Estancia at Wiregrass Community Development District	✓			9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Estates at Cherry Lake Community Development District	✓		✓	9/30
Estuary Community Development District	✓			9/30
Falcon Trace Community Development District	✓		✓	9/30
Fallschase Community Development District	✓		✓	9/30
Fiddler's Creek Community Development District	✓			9/30
Fishhawk I Community Development District	✓		✓	9/30
Fishhawk II Community Development District	✓		✓	9/30
Fishhawk III Community Development District	✓			9/30
Fishhawk IV Community Development District	✓		✓	9/30
Fleming Island Plantation Community Development District	✓		✓	9/30
Florida Green Finance Authority	✓		✓	9/30
Founder's Ridge Community Development District	✓			9/30
Fountainbleau Lakes Community Development District	✓		✓	9/30
Forest Creek Community Development District	✓			9/30
Gardens at Millenia Community Development District	✓			9/30
Glen St. Johns Community Development District	✓			9/30
Gramercy Farms Community Development District	✓			9/30
Grand Bay at Doral Community Development District	✓		✓	9/30
Grand Hampton Community Development District	✓		✓	9/30
Grand Haven Community Development District	✓		✓	9/30
Greater Lakes/Sawgrass Community Development District	✓		✓	9/30
Green Corridor PACE District	✓		✓	9/30
Greyhawk Landing Community Development District	✓			9/30
Groves Community Development District	✓		✓	9/30
Habitat Community Development District	✓			9/30
Hacienda Lakes Community Development District	✓		✓	9/30
Hamal Community Development District	✓		✓	9/30
Hammocks Community Development District	✓		✓	9/30
Harbor Bay Community Development District	✓			9/30
Harbour Isles Community Development District	✓			9/30
Harbourage at Braden River Community Development District	✓		✓	9/30
Harmony Community Development District	✓			9/30
Harrison Ranch Community Development District	✓			9/30
Hawk's Point Community Development District	✓			9/30
Hemmingway Point Community Development District	✓		✓	9/30
Heritage Bay Community Development District	✓		✓	9/30
Heritage Greens Community Development District	✓		✓	9/30
Heritage Harbor Community Development District	✓			9/30
Heritage Harbor at Braden River Community Development District	✓			9/30
Heritage Harbour Market Place Community Development District	✓			9/30
Heritage Harbour South Community Development District	✓			9/30
Heritage Isles at Viera Community Development District	✓			9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Heritage Isles Community Development District	✓			9/30
Heritage Landing Community Development District	✓		✓	9/30
Heritage Oak Park Community Development District	✓		✓	9/30
Heritage Park Community Development District	✓		✓	9/30
Heritage Plantation Community Development District	✓		✓	9/30
Heritage Springs Community Development District	✓		✓	9/30
Heron Isles Community Development District	✓			9/30
Hickory Hammock Community Development District	✓			9/30
High Ridge/Quantum Community Development District	✓			9/30
Highlands Community Development District	✓		✓	9/30
Hollywood Beach Community Development District	✓		✓	9/30
Homestead 50 Community Development District	✓			9/30
Hypoluxo-Haverhill Community Development District	✓		✓	9/30
Independence Park Community Development District	✓			9/30
Indigo Community Development District	✓		✓	9/30
Indigo East Community Development District	✓		✓	9/30
Interlaken Community Development District	✓			9/30
Islands at Doral III Community Development District	✓		✓	9/30
Islands at Doral (NE) Community Development District	✓		✓	9/30
Islands at Doral (SW) Community Development District	✓		✓	9/30
Islands at Doral Townhomes Community Development District	✓		✓	9/30
Isles of Coconut Cay Community Development District	✓		✓	9/30
Journey's End Community Development District	✓		✓	9/30
Jurlington Creek Plantation Community Development District	✓			9/30
K-Bar Ranch Community Development District	✓		✓	9/30
Kendall Breeze Community Development District	✓		✓	9/30
Kendall Breeze West Community Development District	✓		✓	9/30
Key Marco Community Development District	✓		✓	9/30
Keys Cove Community Development District	✓		✓	9/30
Keys Cove II Community Development District	✓		✓	9/30
La Collina Community Development District	✓		✓	9/30
Laguna Estates Community Development District	✓			9/30
Laguna Lakes Community Development District	✓		✓	9/30
Lake Ashton Community Development District	✓		✓	9/30
Lake Ashton II Community Development District	✓		✓	9/30
Lake Francis Community Development District	✓		✓	9/30
Lake Padgett Estates Independent District	✓		✓	9/30
Lake Powell Residential Golf Community Development District	✓			9/30
Lakes by the Bay South Community Development District	✓		✓	9/30
Lakeshore Ranch Community Development District	✓			9/30
Lakeside Community Development District	✓			9/30
Lakeside Landings Community Development District	✓			9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Lakeside Plantation Community Development District	✓		✓	9/30
Lakewood Ranch 1 Community Development District	✓			9/30
Lakewood Ranch 2 Community Development District	✓			9/30
Lakewood Ranch 3 Community Development District	✓			9/30
Lakewood Ranch 4 Community Development District	✓			9/30
Lakewood Ranch 5 Community Development District	✓			9/30
Lakewood Ranch 6 Community Development District	✓			9/30
Legacy Springs Community Development District	✓			9/30
Legends Bay Community Development District	✓			9/30
Lexington Community Development District	✓		✓	9/30
Live Oak Lake Community Development District	✓		✓	9/30
Live Oak No. 1 Community Development District	✓		✓	9/30
Long Lake Ranch Community Development District	✓		✓	9/30
Longleaf Community Development District	✓			9/30
Lucaya Community Development District	✓		✓	9/30
Madeira Community Development District	✓			9/30
Magnolia Park Community Development District	✓			9/30
Magnolia West Community Development District	✓			9/30
Main Street Community Development District	✓			9/30
Mainstreet Community Development District	✓			9/30
Majorca Isles Community Development District	✓		✓	9/30
Maple Ridge Community Development District	✓		✓	9/30
Marsh Harbour Community Development District	✓			9/30
Marshall Creek Community Development District	✓			9/30
Mayfair Community Development District	✓			9/30
Meadow Pines Community Development District	✓		✓	9/30
Meadow Point I Community Development District	✓		✓	9/30
Meadow Point III Community Development District	✓			9/30
Meadow Point IV Community Development District	✓			9/30
Meadow Woods Community Development District	✓			9/30
Mediterra North Community Development District	✓		✓	9/30
Mediterra South Community Development District	✓		✓	9/30
Mediterranea Community Development District	✓		✓	9/30
Middle Village Community Development District	✓		✓	9/30
Mira Lago West Community Development District	✓			9/30
Mirada Community Development District	✓		✓	9/30
Miromar Lakes Community Development District	✓			9/30
Montecito Community Development District	✓		✓	9/30
Monterey/Congress Community Development District	✓		✓	9/30
Myakka Community Development District	✓		✓	9/30
Moody River Estates Community Development District	✓			9/30
Myakka Ranch Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Myrtle Creek Community Development District	✓			9/30
Naples Heritage Community Development District	✓		✓	9/30
Narcoossee Community Development District	✓			9/30
Newport Tampa Bay Community Development District	✓			9/30
North Dade Community Development District	✓		✓	9/30
Northern Riverwalk Community Development District	✓		✓	9/30
Northwood Community Development District	✓			9/30
Oak Creek Community Development District	✓		✓	9/30
Oakridge Community Development District	✓		✓	9/30
Oaks at Shady Creek, The Community Development District	✓		✓	9/30
Oakstead Community Development District	✓		✓	9/30
Old Palm Community Development District	✓		✓	9/30
Orchid Grove Community Development District	✓		✓	9/30
Osprey Oaks Community Development District	✓		✓	9/30
OTC Community Development District	✓		✓	9/30
Palm Bay Community Development District	✓		✓	9/30
Palm Beach Plantation Community Development District	✓			9/30
Palm Coast Park Community Development District	✓		✓	9/30
Palm Glades Community Development District	✓			9/30
Palma Sola Trace Community Development District	✓		✓	9/30
Palms of Terra Ceia Bay Community Development District	✓		✓	9/30
Pan American West Community Development District	✓			9/30
Panther Trace I Community Development District	✓		✓	9/30
Panther Trace II Community Development District	✓			9/30
Panther Trails Community Development District	✓		✓	9/30
Parker Road Community Development District	✓			9/30
Parklands Lee Community Development District	✓		✓	9/30
Parklands West Community Development District	✓		✓	9/30
Parkway Center Community Development District	✓			9/30
Paseo Community Development District	✓			9/30
PBR Community Development District	✓			9/30
Pebblewalk Village Community Development District	✓			9/30
Pelican Marsh Community Development District	✓			9/30
Pembroke Harbor Community Development District	✓		✓	9/30
Pentathlon Community Development District	✓		✓	9/30
Pine Air Lakes Community Development District	✓		✓	9/30
Pine Island Community Development District	✓			9/30
Pine Island South Community Development District	✓			9/30
Piney-Z Community Development District	✓			9/30
Pioneer Community Development District	✓			9/30
Poinciana Community Development District	✓			9/30
Poinciana West Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Portico Community Development District	✓		✓	9/30
Portofino Cove Community Development District	✓		✓	9/30
Portofino Isles Community Development District	✓		✓	9/30
Portofino Landings Community Development District	✓		✓	9/30
Portofino Shores Community Development District	✓		✓	9/30
Portofino Springs Community Development District	✓			9/30
Portofino Vineyards Community Development District	✓			9/30
Portofino Vista Community Development District	✓		✓	9/30
Preserve at Wilderness Lake Community Development District	✓			9/30
Principal One Community Development District	✓		✓	9/30
Quantum Community Development District	✓			9/30
Quantum Park Overlay Community Development District	✓		✓	9/30
Quarry Community Development District	✓		✓	9/30
Randal Park Community Development District	✓		✓	9/30
Remington Community Development District	✓			9/30
Renaissance Community Development District	✓		✓	9/30
Reserve Community Development District	✓			9/30
Reserve 2 Community Development District	✓		✓	9/30
Reunion East Community Development District	✓			9/30
Reunion West Community Development District	✓			9/30
River Bend Community Development District	✓			9/30
River Glen Community Development District	✓			9/30
River Hall Community Development District	✓			9/30
River Place on the St. Lucie Community Development District	✓			9/30
River Ridge Community Development District	✓		✓	9/30
Rivercrest Community Development District	✓			9/30
Rivers Edge Community Development District	✓			9/30
Sable Palm Community Development District	✓		✓	9/30
Sail Harbour Community Development District	✓		✓	9/30
Sampson Creek Community Development District	✓			9/30
Sandy Creek Community Development District	✓		✓	9/30
Sausalito Bay Community Development District	✓		✓	9/30
Seven Oaks I Community Development District	✓			9/30
Seven Oaks II Community Development District	✓			9/30
Silver Palms Community Development District	✓		✓	9/30
Silverado Community Development District	✓		✓	9/30
Six Mile Creek Community Development District	✓		✓	9/30
Somerset Community Development District	✓			9/30
Sonoma Bay Community Development District	✓		✓	9/30
South Bay Community Development District	✓			9/30
South Fork Community Development District	✓			9/30
South Fork East Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
South Fork III Community Development District	✓		✓	9/30
South Kendall Community Development District	✓			9/30
South Shore Corporate Park Industrial Community Development District	✓		✓	9/30
South-Dade Venture Development District	✓		✓	9/30
South Village Community Development District	✓			9/30
Southaven Community Development District	✓			9/30
Southern Hills Plantation I Community Development District	✓			9/30
Southern Hills Plantation II Community Development District	✓			9/30
Southern Hills Plantation III Community Development District	✓			9/30
Spicewood Community Development District	✓		✓	9/30
Split Pine Community Development District	✓			9/30
Springridge Community Development District (formerly Killarney)	✓		✓	9/30
St. John's Forest Community Development District	✓			9/30
Sterling Hill Community Development District	✓			9/30
Stevens Plantation Community Development District	✓		✓	9/30
Stonebrier Community Development District	✓			9/30
Stonegate Community Development District	✓		✓	9/30
Stoneybrook at Venice Community Development District	✓		✓	9/30
Stoneybrook Community Development District	✓		✓	9/30
Stoneybrook Oaks Community Development District	✓			9/30
Storey Park Community Development District	✓		✓	9/30
Summerville Community Development District	✓		✓	9/30
Summit at Fern Hill Community Development District	✓		✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			9/30
SWI Community Development District	✓			9/30
Talavera Community Development District	✓		✓	9/30
Tampa Palms Community Development District	✓		✓	9/30
Tampa Palms Open Space and Transport Community Development District	✓		✓	9/30
Tapestry Community Development District	✓		✓	9/30
Tara Community Development District	✓			9/30
Terra Bella Community Development District	✓			9/30
Tesoro Community Development District	✓		✓	9/30
Thousand Oaks Community Development District	✓		✓	9/30
Tison's Landing Community Development District	✓			9/30
Tolomato Community Development District	✓		✓	9/30
Tomoka Community Development District	✓		✓	9/30
Toscana Isles Community Development District	✓			9/30
Town Center at Palm Coast Community Development District	✓		✓	9/30
Tradition Community Development District	✓			9/30
Trails Community Development District	✓			9/30
Trails at Monterey Community Development District	✓		✓	9/30



<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Treaty Oaks Community Development District	✓			9/30
Tree Island Estates Community Development District	✓		✓	9/30
Treeline Preserve Community Development District	✓			9/30
Trevesta Community Development District	✓		✓	9/30
Triple Creek Community Development District	✓		✓	9/30
TSR Community Development District	✓		✓	9/30
Turnbull Creek Community Development District	✓		✓	9/30
Turtle Run Community Development District	✓			9/30
Tuscany Reserve Community Development District	✓			9/30
Twelve Oaks Community Development District	✓			9/30
Two Creeks Community Development District	✓		✓	9/30
University Place Community Development District	✓		✓	9/30
University Square Community Development District	✓			9/30
Urban Orlando Community Development District	✓		✓	9/30
Valencia Acres Community Development District	✓			9/30
Vasari Community Development District	✓		✓	9/30
Venetian Community Development District	✓			9/30
Venetian Isles Community Development District	✓		✓	9/30
Venetian Parc Community Development District	✓		✓	9/30
Verandah Community Development District	✓		✓	9/30
Verandah East Community Development District	✓		✓	9/30
Verandah West Community Development District	✓		✓	9/30
Verandahs Community Development District	✓		✓	9/30
Verano #1 Community Development District	✓		✓	9/30
Verano Center Community Development District	✓		✓	9/30
Verona Walk Community Development District	✓			9/30
Viera East Community Development District	✓		✓	9/30
Villa Portofino East Community Development District	✓		✓	9/30
Villa Portofino West Community Development District	✓		✓	9/30
Villa Vizcaya Community Development District	✓		✓	9/30
Village Walk of Bonita Springs Community Development District	✓			9/30
Villages at Bloomingdale Community Development District	✓			9/30
Village at Gulfstream Park Community Development District	✓		✓	9/30
Villages of Glen Creek Community Development District	✓		✓	9/30
Villages of Westport Community Development District	✓			9/30
Vista Community Development District	✓		✓	9/30
Vista Lakes Community Development District	✓		✓	9/30
Vizcaya in Kendall Community Development District	✓		✓	9/30
Walnut Creek Community Development District	✓		✓	9/30
Waterchase Community Development District	✓		✓	9/30
Waterford Estates Community Development District	✓		✓	9/30
Waterford Landing Community Development District	✓		✓	9/30



<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Watergrass Community Development District	✓		✓	9/30
Waterlefe Community Development District	✓			9/30
Water's Edge Community Development District	✓		✓	9/30
Waterset North Community Development District	✓			9/30
Waterstone Community Development District	✓		✓	9/30
Wentworth Estates Community Development District	✓			9/30
West Lake Community Development District	✓		✓	9/30
West Villages Independent District	✓		✓	9/30
Westchase Community Development District	✓		✓	9/30
Westchester Community Development District	✓			9/30
Westridge Community Development District	✓			9/30
Willow Creek Community Development District	✓			9/30
Winding Cypress Community Development District	✓		✓	9/30
Windsor at Westside Community Development District	✓		✓	9/30
Winston Trails East Community Development District	✓			9/30
Winter Garden Village at Fowler Groves Community Development District	✓			9/30
Woodlands Community Development District	✓			9/30
World Commerce Community Development District	✓			9/30
Wyndam Park Community Development District	✓		✓	9/30
Wynfield Lakes Community Development District	✓			9/30
Wynmere West Community Development District	✓		✓	9/30
<b>TOTAL</b>	<b>437</b>	<b>3</b>	<b>255</b>	

<b>OTHER GOVERNMENTAL ENTITIES</b>	<b>Attestation Services</b>	<b>Consulting Services</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>CAFR</b>	<b>Current Client</b>	<b>Year End</b>
Broward County School District (Joint Venture) (Assessment of Maintenance Operations)		✓					N/A
Broward County School District (Joint Venture, 20%)			✓	✓	✓		6/30
Florida Community College at Jacksonville (Internal Audit)	✓						6/30
Florida Transit Association Finance Corporation		✓	✓			✓	6/30
Highland County School District (Internal Funds Audit)			✓				6/30
Palm Beach County School District (Assessment of maintenance for Facility and Property Management) (Internal Funds Audit)		✓	✓				6/30
Palm Beach County School District (Joint Venture, 20%)			✓	✓	✓		6/30
Migrant Health Services of Palm Beach County			✓	✓			N/A
South Florida Water Management District				✓			9/30
South Florida Water Management District CERP Program Management Services (Joint Venture)	✓						N/A
State of Florida Department of Management Services (Construction)			✓				N/A
State of Florida Department of Transportation (Overhead Audits - Various)			✓			✓	N/A
<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>8</b>	<b>4</b>	<b>2</b>	<b>2</b>	

<b>NON-PROFIT CLIENTS SERVED AND RELATED EXPERIENCE</b>	<b>Attestation Services</b>	<b>Financial Audit</b>	<b>Consulting Services</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Tax Services</b>	<b>Current Client</b>	<b>Year End</b>
Aid to Victims of Domestic Abuse, Inc.		✓		✓	✓	✓	✓	6/30
Alliance for Human Services, Inc.		✓				✓		6/30
Brevard Workforce Development Board, Inc.				✓	✓			6/30
Broward County Human Rights Board/Division (Joint Venture, 30%)	✓		✓					N/A
Broward Education Foundation		✓		✓	✓	✓		6/30
CareerSource Broward		✓					✓	9/30
Christian Manor	✓	✓	✓	✓	✓	✓		12/31
Delray Beach Community Land Trust				✓		✓		9/30
Family Promise	✓			✓				12/31
Florida Public Transportation Association, Inc.	✓	✓				✓		9/30
Florida Transit Association Finance Corporation		✓				✓		9/30
Hispanic Human Resources Council	✓	✓	✓	✓	✓	✓	✓	9/30
Mae Volen Senior Center	✓	✓		✓	✓	✓	✓	6/30
National Board for Registration of Registrars		✓				✓		3/31
National Cancer Registration Board		✓				✓		6/30
North Lauderdale Academy High School	✓			✓				6/30
Northwood Development Corporation	✓	✓	✓	✓	✓	✓		9/30
Palm Beach Community College Foundation			✓	✓		✓		6/30
Palm Beach County Workforce Development Board (Joint Venture, 25%)	✓							6/30
Pasco-Hernando Workforce Board		✓					✓	6/30
Southwest Florida Workforce Development Board				✓	✓		✓	6/30
Urban League of Palm Beach County				✓	✓			6/30
<b>TOTAL</b>	<b>9</b>	<b>13</b>	<b>5</b>	<b>13</b>	<b>9</b>	<b>13</b>	<b>6</b>	

<b>RETIREMENT PLANS</b>	<b>Financial Audit</b>	<b>ERISA/DOL</b>	<b>Current Client</b>	<b>Year End</b>
Campbell Property Management 401(k)	✓	✓	✓	12/31
City of Cooper City General Employee Retirement Plan	✓		✓	9/30
City of Lauderhill General Employee Retirement Plan	✓		✓	9/30
City of Parkland Police Pension Fund	✓		✓	9/30
City of Sunrise General Employees' Retirement System	✓		✓	9/30
Cross County Home Services and Affiliates 401(k) Plan	✓	✓	✓	9/30
Danmar Corporation 401(k) Plan	✓	✓		12/31
Florida Public Utilities 401(k) and Pension Plans	✓	✓		12/31
Jacksonville Police and Fire Pension Fund	✓			9/30
Pinetree Water Control District Defined Contribution Retirement Plan	✓			9/30
San Carlos Park Fire Protection and Rescue Service District	✓		✓	9/30
Town of Davie General Employees Retirement Plan	✓			9/30
Town of Hypoluxo Defined Contribution Retirement Plan	✓		✓	9/30
Town of Lauderdale By The Sea Volunteer Firefighters Pension Plan	✓		✓	9/30
<b>TOTAL</b>	<b>14</b>	<b>4</b>	<b>9</b>	

# SPECIAL DISTRICTS

	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Belle Fontaine Improvement District	✓				9/30
Boca Raton Airport Authority	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Central County Water Control District	✓				9/30
Citrus County Mosquito Control District	✓				9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓	✓	9/30
East Naples Fire Control and Rescue District	✓			✓	9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greenway Improvement District	✓				9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Homestead Educational Facilities Benefits District	✓				9/30
Horizons Improvement District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent Special District	✓				9/30
Lakewood Ranch Inter-District Authority	✓				9/30
Lost Rabbit Public Improvement District	✓				9/30
Loxahatchee Groves Water Control District	✓			✓	9/30
Myakka City Fire Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Palm Beach Soil and Water Conservation District	✓				9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓			✓	9/30
Ranger Drainage District	✓			✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓	✓		✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
St. Lucie West Services District	✓			✓	9/30
Sun 'N Lake of Sebring Improvement District	✓		✓		9/30
Sunshine Water Control District	✓			✓	9/30
Twelve Oaks Improvement District	✓				9/30
West Lakeland Water Control District	✓				9/30
West Villages Independent District	✓			✓	9/30
<b>TOTAL</b>	<b>38</b>	<b>3</b>	<b>3</b>	<b>24</b>	

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

**Quality And Experience of Firm’s Assigned Auditing Personnel**

You will have two partners available and our consultant for any technical assistance. In addition, a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise.

Name	Years performing government audits	CPE within last 2 years	Professional Memberships
<b>ANTONIO J. GRAU, CPA</b> (Partner)	Over 30	Government Accounting, Auditing: 66 hours  Accounting, Auditing and Other: 25 hours	AICPA FICPA FGFOA GFOA
<b>*ANTONIO S. GRAU, CPA</b> (Concurring Review Consultant)	Over 40	Government Accounting and Auditing: 32 hours  Accounting, Auditing and Other: 62 hours	AICPA FICPA ICPA
<b>RACQUEL MCINTOSH, CPA</b> (Partner)	Over 14	Government Accounting and Auditing hours:59  Accounting, Auditing and Other: 45 hours	AICPA FICPA FGFOA FASD

\*Part-time Employee

## **Position Descriptions**

### **Engagement Partner**

The engagement will be performed under the direct supervision of an Engagement Partner. The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel.

The Engagement Partner will also be involved in:

- ❖ coordinating all services;
- ❖ directing the development of the overall audit approach and plan;
- ❖ performing an overriding review of work papers;
- ❖ resolving technical accounting and reporting issues;
- ❖ reviewing, approving and signing reports, management letters, and other audit engagement products; and,
- ❖ ascertaining client satisfaction with all aspects of our engagement, such as services and the personnel assigned.



### **Concurring Review and Advisory Consultant**

A Concurring Review Consultant will be available as a sounding board to advise in those areas where problems are encountered. He will also perform a second review of all reports to be issued by Grau & Associates.

### **Audit Manager and Senior**

The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include:

- ❖ planning the audit;
- ❖ preparing or modifying audit programs, as needed;
- ❖ evaluating internal control and assessing risk;
- ❖ communicating with the client and the partners the progress of the audit; and
- ❖ determining that financial statements and all reports issued by the firm for accuracy, completeness and that they are prepared in accordance with professional standards and firm policy.

### **Information Technology Consultants and Personnel**

In addition to the assigned personnel above, Grau and Associates has staff with significant IT auditing experience that will assist in the evaluation and testing of internal controls. Because our staff has both a financial audit and IT background, they are able to communicate effectively all IT related concerns to management. In addition, Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

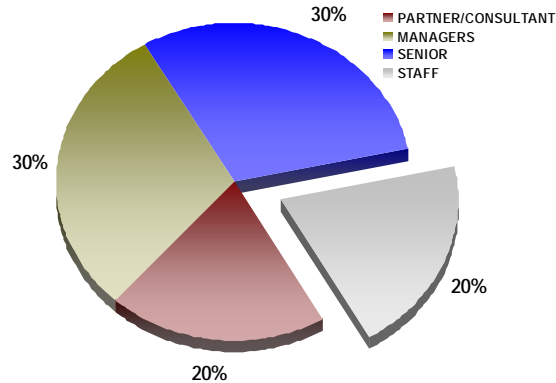
**CONTINUITY  
OF STAFF AND  
AUDIT TEAM**

Grau's engagement team's workload is organized in such a way that additional activities brought about by this engagement will not impact our current commitments to our clients. We have sufficient staff capacity to integrate these professional services into our present operations, while continuing to maintain the highest standards of quality and time lines for our clients.

## Composition of Engagement Team

*In contrast to the majority of both national and local firms, **Grau's proposed engagement team is comprised of an exceptionally large percentage of high-level audit professionals.** This gives us the ability to **quickly recognize problems** and **be more efficient** as a result of our Team's **DECADES** of governmental auditing experience.*

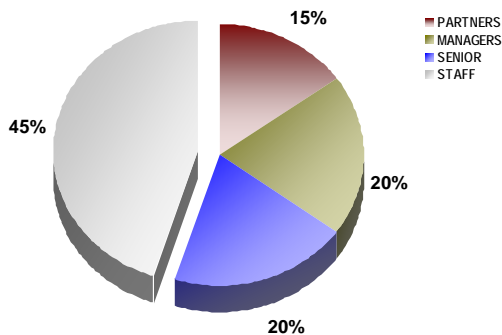
### Grau & Associates



**80 percent of engagement will be performed by Partners, Management and Senior Staff**

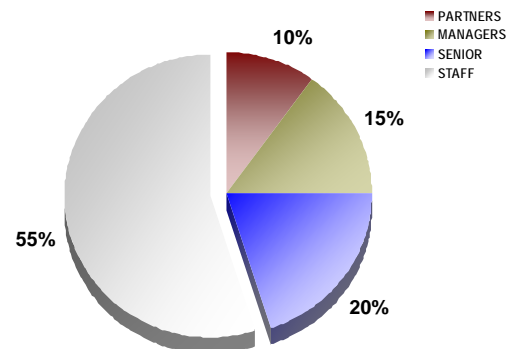
VS.

#### Typical Local CPA Firm:



**Fifty-five percent of engagement is performed by "Management"**

#### Typical National CPA Firm



**Forty-five percent of engagement is performed by "Management"**

# Antonio J. Grau, CPA, Partner

e-mail: [tgrau@graucpa.com](mailto:tgrau@graucpa.com)

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## Education

Bachelor of Arts, Business Administration, 1983 University of South Florida; Certificate of Educational Achievement from the AICPA in Governmental Single Audits, 2016

## Professional History

CPA, in Florida since February 28, 1985, Certificate No. 15330		
Grau & Associates	Partner	2005-Present
Grau & Company	Partner	1995-2005
Grau & Company	Audit Manager	1987-1995
International Firm	Auditor	1985-1986
Grau & Company	Staff Accountant	1983-1984

## Clients Served (partial list)

(>300) Various Special Districts	Key Largo Water Treatment District
Brevard Workforce Board	Mae Volen Senior Center, Inc.
Broward Education Foundation	North Lauderdale Academy High School
City of Cooper City	Orlando Housing Authority
City of Lauderdale Lakes	Palm Beach County Workforce Development Board
City of Lauderhill	Peninsula Housing Programs
City of Lauderhill General Pension	School Board of Broward County
City of North Lauderdale	School Board of Miami-Dade County
City of Oakland Park	School Board of Palm Beach County
City of Weston	South Florida Water Management District
Delray Beach Housing Authority	Southwest Florida Workforce Development Board
East Central Regional Wastewater Treatment Fac.	Town of Davie
Florida Community College at Jacksonville	Town of Highland Beach
Florida Department of Management Services	Town of Hypoluxo
Greater Boca Raton Park & Beach District	Village of Golf
Highland County School District	Village of Wellington
Hispanic Human Resource Council	West Palm Beach Housing Authority

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	66
Accounting, Auditing and Other	25
Total Hours	<u>91</u> (includes of 4 hours of Ethics CPE)

## Other Qualifications

As a member of the Government Finance Officers Association Special Review Committee, Mr. Grau participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Mr. Grau was the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County.

## Professional Associations/Memberships

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

# Antonio S. Grau, CPA, Concurring Review Consultant

e-mail: [asgrau@graucpa.com](mailto:asgrau@graucpa.com)

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## Education

Bachelor Degree, Business Administration, 1966, University of Miami, Certificate of Educational Achievement from the AICPA in Governmental and Not-For-Profit Accounting and Auditing, 1994/1995

## Professional History

CPA in Florida since April 29, 1970, Certificate No. 2623

Grau & Company	Partner	1977-2004
Public Company	Financial Officer	1972-1976
International Firm	Auditor	1966-1972

## Clients Served (partial list)

Mr. Grau was the head of the governmental audit department of Grau & Company, and performs the concurring review and advises on all the governmental audits of the firm.

Atlanta Housing Authority	Hispanic Human Resource Council
Broward County Housing Authority	Mae Volen Senior Center, Inc.
City of Dania Beach	Miami Beach Housing Authority
City of Lauderdale Lakes	North Lauderdale Academy High School
City of Lauderhill	Palm Beach County Workforce Development Board
City of Lauderhill General Pension	School Board of Miami-Dade County
City of Miami Springs	South Florida Water Management District
City of Oakland Park	Town of Hypoluxo
City of Sweetwater Pension	Town of Lauderdale-By-The-Sea
Florida Community College at Jacksonville	Town of Miami Lakes
Highland County School District	Town of Southwest Ranches
Downtown Development Authority of the City of Miami / Community Development Block Grants	Village of Biscayne Park
	West Palm Beach Housing Authority

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	62
Total Hours	94 (includes of 4 hours of Ethics CPE)

## Other Qualifications

Mr. Grau was the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County.

## Professional Associations/Memberships

Member, American Institute of Certified Public Accountants	Institute of Certified Public Accountants (1996-1997)
Member, Florida Institute of Certified Public Accountants	Institute of Certified Public Accountants (1991 - 1993)
Past member, State and Local Government Committee, Florida	
Past member, Quality Review Acceptance Committee, Florida	
Past member of BKR International Committee on Government and Non-Profit Accounting and Auditing	



# Racquel C. McIntosh, CPA, Partner

e-mail: [rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com) / 561-939-6669

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## Education

Master of Accounting, MACC; Florida Atlantic University, December 2004;  
Bachelor of Arts – Majors: Accounting and Finance; Florida Atlantic University, May 2003

## Professional History

Grau & Associates	Partner	2014-Present
Grau & Associates	Manager	2009-2014
Grau & Associates	Senior Auditor	2007-2009
Grau & Associates	Staff Auditor	2006-2007
Grau & Company	Staff Auditor	2005-2006

## Clients Served (partial list)

(>300) Various Special Districts	Pinetree Water Control District (Broward/Palm Beach)
Boca Raton Airport Authority	Ranger Drainage District
Brevard Workforce Development Board	San Carlos Park Fire Protection & Rescue District
Broward Education Foundation	South Central Reg. Wastewater Treatment & Disposal Bd.
Central Broward Water Control District	South Trail Fire Protection & Rescue
City of Cooper City	Southwest Florida Workforce Development Board
City of Pompano Beach (Joint Venture)	Sun N Lake of Sebring Improvement District
City of West Park	Town of Highland Beach
City of Weston	Town of Hypoluxo
East Central Reg. Wastewater Treatment Fac.	Town of Lantana
East Naples Fire Control & Rescue District	Town of Hillsboro Beach
Greater Boca Raton Beach & Park District	Village of Golf
Key Largo Wastewater Treatment District	Village of Wellington

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	59
Accounting, Auditing and Other	45
Total Hours	<u>104</u> (includes of 4 hours of Ethics CPE)

## Professional Associations/ Memberships

American Institute of Certified Public Accountants	FICPA State & Local Government Committee
Florida Institute of Certified Public Accountants	FICPA Atlantic Chapter Board Member
FICPA Young CPAs Committee	FGFOA Palm Beach Chapter

## **Similar Engagements with Other Government Entities**

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

### **Dunes Community Development District**

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

### **Two Creeks Community Development District**

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

### **Journey's End Community Development District**

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

## **Specific Audit Approach**

### **SCOPE / WORK PRODUCTS / RESULTS**

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

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

#### **Proposed segmentation of the engagement**

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

##### **Phase I - Preliminary Planning**

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

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

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

## **Phase II – Execution of Audit Plan**

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

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

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

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

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

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

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

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

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

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

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

- The recommendation must be cost effective;
- The recommendations are to be the simplest to effectuate in order to correct a problem;
- The recommendation must go to the heart of the problem and not just correct symptomatic matter; and
- The corrective action must take into account why the deficiency occurred.

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

### **Communications**

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

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

Grau & Associates does not anticipate any potential audit problems.



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **Cost of Services**

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2019-2023 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2019	\$3,000
2020	\$3,100
2021	\$3,200
2022	\$3,300
2023	<u>\$3,400</u>
<b>TOTAL (2019-2023)</b>	<b><u>\$16,000</u></b>

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



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **Supplemental Information**



# Additional Services

## **CONSULTING / MANAGEMENT ADVISORY SERVICES**

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

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

## **ARBITRAGE**

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

***GRAU HAS PROVIDED ARBITRAGE SERVICES FOR  
GOVERNMENTAL CLIENTS INCLUDING:***

- Aberdeen Community Development District
- Amelia Walk Community Development District
- Arlington Ridge Community Development District
- Coconut Cay Community Development District
- Bartram Springs Community Development District
- Bayside Improvement District
- Baywinds Community Development District
- Beacon Lakes Community Development District
- Beacon Tradeport Community Development District
- Bobcat Trail Community Development District
- Boynton Village Community Development District
- Brandy Creek Community Development District
- Briger Community Development District
- Brighton Lakes Community Development District
- Brooks of Bonita Springs Community Development District
- Candler Hills East Community Development District
- Capital Region Community Development District
- Cedar Pointe Community Development District
- Championsgate Community Development District
- Chevel West Community Development District
- City Place Community Development District
- Coconut Cay Community Development District
- Colonial Country Club Community Development District
- Cory Lakes Community Development District
- Country Greens Community Development District
- Creekside Community Development District
- Double Branch Community Development District
- Dunes Community Development District
- Durbin Crossing Community Development District
- East Bonita Beach Road Plantation Comm. Development District
- East Homestead Community Development District
- East Park Community Development District
- Enclave at Black Point Marina Community Development District
- Falcon Trace Community Development District
- Fiddler's Creek Community Development District I
- Fiddler's Creek Community Development District II
- Fleming Island Plantation Comm. Dev. District
- Grand Haven Community Development District
- Griffin Lakes Community Development District
- Habitat Community Development District
- Hamal Community Development District
- Hammocks Community Development District
- Harbour Lakes Estates Comm. Development District
- Harmony Community Development District
- Heritage Bay Community Development District
- Heritage Palms Community Development District
- Heritage Pines Community Development District
- Heritage Springs Community Development District
- Huntington Community Development District
- Indigo East Community Development District
- Islands of Doral III Community Development District
- Julington Creek Plantation Comm. Dev. District
- Laguna Lakes Community Development District
- Lake Ashton Community Development District
- Lake Ashton II Community Development District
- Lake Powell Residential Golf Community Dev. District
- Lakes By The Bay South Community Dev. District
- Lakewood Ranch 1 Community Development District
- Landmark at Doral Community Development District
- Jurlington Creek Plantation Community Dev. District
- Lakewood Ranch 2 Community Development District
- Lakewood Ranch 3 Community Development District
- Lakewood Ranch 4 Community Development District
- Lakewood Ranch 5 Community Development District
- Lakewood Ranch 6 Community Development District
- Legacy Springs Improvement District No. 1
- Live Oak Community Development District
- Main Street Community Development District
- Marshall Creek Community Development District
- Meadow Pointe II Community Development District
- Mediterra North Community Development District
- Mediterra South Community Development District
- Mediterranea Community Development District
- Midtown Miami Community Development District
- Moody River Community Development District
- Monterra Community Development District
- Narcossee Community Development District
- North Springs Improvement District
- Oakstead Community Development District
- Old Palm Community Development District
- Orchid Grove Community Development District
- OTC Community Development District
- Overoaks Community Development District
- Palm Glades Community Development District
- Parklands Lee Community Development District
- Parklands West Community Development District
- Parkway Center Community Development District
- Pine Air Lakes Community Development District
- Pine Island Community Development District
- Pine Ridge Plantation Community Development District

## **ARBITRAGE SERVICES (Continued)**

- Portofino Cove Community Development District
- Portofino Isles Community Development District
- Portofino Landings Community Development District
- Portofino Shores Community Development District
- Portofino Vista Community Development District
- Reunion East Community Development District
- Reunion West Community Development District
- Ridgewood Trails Community Development District
- River Place on the St. Lucie Community Dev. District
- Rolling Hills Community Development District
- Sampson Creek Community Development District
- South Dade Venture Community Development District
- South Village Community Development District
- Spicewood Community Development District
- Split Pine Community Development District
- Stonegate Community Development District
- Stoneybrook Community Development District
- Stoneybrook West Community Development District
- The Crossings at Fleming Island Comm. Dev. District
- Tison's Landing Community Development District
- Treeline Preserve Community Development District
- Turnbull Creek Community Development District
- Tuscany Reserve Community Development District
- University Place Community Development District
- Urban Orlando Community Development District
- Vasari Community Development District
- Verandah East Community Development District
- Verandah West Community Development District
- Verano Center Community Development District
- Villa Portofino East Community Development District
- Villa Vizcaya Community Development District
- Villages of Westport Comm. Development District
- Villasol Community Development District
- Vista Lakes Community Development District
- Vizcaya Community Development District
- Vizcaya in Kendall Community Development District
- Walnut Creek Community Development District
- Waterchase Community Development District
- Waterford Estates Community Development District
- Waterstone Community Development District
- Wentworth Estates Community Development District
- Westchester Community Development District #1
- Woodlands Community Development District
- Wynnfield Lakes Community Development District

**Grau provides value and services  
above and beyond  
the traditional auditor's "product"**

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

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



## MEMORANDUM

**To:** District Manager  
District Engineer

**From:** District Counsel

**Date:** October 12, 2021

**Subject:** Stormwater Management Needs Analysis  
(Chapter 2021-194, Laws of Florida/HB53)

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We are writing with an update regarding the new law requiring special districts that either own or operate stormwater management systems, stormwater management programs or wastewater services to create a 20-year needs analysis of such system(s).

The Office of Economic and Demographic Research (“OEDR”) recently promulgated additional details and an excel template for reporting the stormwater needs analyses (attached hereto for reference). Similar documents for the wastewater needs analyses will be available soon at which time we will again supplement this memorandum.

A brief summary of the new law and its requirements were set forth in our previous memorandum, attached to this memorandum for your reference in **Exhibit A**. Please feel free to contact us with any questions.

### ***When is the deadline?***

For both wastewater and stormwater, the first analysis must be submitted by **June 30, 2022** and updated every five (5) years thereafter. The needs analysis, along with the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the service area or stormwater system is located.

### ***What steps should the District take?***

- District engineers should review the stormwater needs analysis excel workbook and submit a work authorization for approval by the District’s Board prior to commencing work. We recommend presenting the work authorization to the Board as soon as is practical, but no later than the first quarter of 2022.
- District managers should review the stormwater needs analysis excel workbook and start entering information that is readily available. The district manager may be able to complete the “background information” section and provide data on stormwater O&M expenditures, among other assistance.
- Once the work authorization is approved, the district manager should work with the district engineer to complete the remainder of the stormwater needs analyses with the final version submitted to the District no later than May 15, 2022.



- In some cases, districts may require outside consulting or evaluation to complete the needs analyses. Since the necessity of this additional step may not be immediately apparent, we recommend that district managers begin coordinating with their engineers as soon as possible.

***Stormwater Needs Analysis Resources from OEDR***

- OEDR website <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>
- Excel Workbook (stormwater needs analysis reporting template)  
[http://edr.state.fl.us/Content/natural-resources/Stormwater\\_Needs\\_Analysis.xlsx](http://edr.state.fl.us/Content/natural-resources/Stormwater_Needs_Analysis.xlsx)  
(last updated October 8, 2021)
- PDF Version for (essentially the same as the Excel workbook)  
[http://edr.state.fl.us/Content/natural-resources/Stormwater\\_Needs\\_Analysis.pdf](http://edr.state.fl.us/Content/natural-resources/Stormwater_Needs_Analysis.pdf)  
(last updated October 8, 2021)

***Wastewater Needs Analysis Resources from OEDR***

- Forthcoming.

## **Exhibit A**



## MEMORANDUM

**To:** District Manager, District Engineer  
**From:** District Counsel  
**Date:** September 7, 2021  
**Subject:** Wastewater Services and Stormwater Management Needs Analysis  
(Chapter 2021-194, Laws of Florida/HB53)

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We are writing to inform you of a new law requiring special districts that either own or operate stormwater management systems, stormwater management programs or wastewater services to create a 20-year needs analysis of such system(s). The requirements relating to wastewater services are found in Section 4 of Chapter 2021-194, Laws of Florida, creating Section 403.9301, Florida Statutes, and the requirements relating to stormwater management programs and systems are found in Section 5 of Chapter 2021-194, Laws of Florida, creating Section 403.9302, Florida Statutes (attached hereto for reference).

A brief summary of the new law and its requirements is set forth below. Please feel free to contact us with any questions.

### ***What is required?***

The Office of Economic and Demographic Research (“OEDR”) is expected to promulgate additional details about the requirements of the needs analyses. However, certain general requirements are set forth in the new law.

For wastewater services, the needs analysis must include:

- a) A detailed description of the facilities used to provide wastewater services.
- b) The number of current and projected connections and residents served calculated in 5-year increments.
- c) The current and projected service area for wastewater services.
- d) The current and projected cost of providing wastewater services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

For stormwater management programs and stormwater management systems, the needs analysis must include:

- a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- b) The number of current and projected residents served calculated in 5-year increments.



- c) The current and projected service area for the stormwater management program or stormwater management system.
- d) The current and projected cost of providing services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

***When is the deadline?***

For both wastewater and stormwater, the first analysis must be created by **June 30, 2022**, and the analysis must be updated every five (5) years thereafter. The needs analysis, along with the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the service area or stormwater system is located.

***What steps should districts take?***

District engineers and district managers should begin by evaluating what information is already available to the district, and what new information may need to be gathered. Each district should approve a work authorization for their district engineer to create the needs analysis report and should consider proposals for any outside consulting or evaluation that may be necessary, though in most cases we expect this will not be required. In order to provide ample time for completion of the necessary needs analysis reports, we recommend presenting these items for board consideration no later than the first quarter of 2022, or as soon thereafter as is practical. OEDR is anticipated to provide further guidelines for the reporting requirements, none of which we expect to be particularly burdensome, and which will likely include information readily available to districts' engineering and/or environmental professionals. Once we receive further guidance, we will supplement this informational memorandum.



## CHAPTER 2021-194

### Committee Substitute for Committee Substitute for Committee Substitute for House Bill No. 53

An act relating to public works; amending s. 255.0991, F.S.; revising a prohibition relating to any solicitation for construction services paid for with state appropriated funds; amending s. 255.0992, F.S.; revising the definition of the term “public works project”; prohibiting the state or any political subdivision that contracts for a public works project from taking specified action against certain persons that are engaged in a public works project or have submitted a bid for such a project; providing applicability; amending s. 403.928, F.S.; requiring the Office of Economic and Demographic Research to include an analysis of certain expenditures in its annual assessment; creating s. 403.9301, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide wastewater services to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; creating s. 403.9302, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide stormwater management to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; providing a determination and declaration of important state interest; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (2) of section 255.0991, Florida Statutes, is amended to read:

255.0991 Contracts for construction services; prohibited local government preferences.—

(2) For any a competitive solicitation for construction services paid for with any in which 50 percent or more of the cost will be paid from state-appropriated funds which have been appropriated at the time of the competitive solicitation, a state college, county, municipality, school district, or other political subdivision of the state may not use a local ordinance or regulation to prevent a certified, licensed, or registered contractor,

subcontractor, or material supplier or carrier, from participating in the bidding process that provides a preference based upon:

- (a) ~~The contractor's~~ Maintaining an office or place of business within a particular local jurisdiction;
- (b) ~~The contractor's~~ Hiring employees or subcontractors from within a particular local jurisdiction; or
- (c) ~~The contractor's~~ Prior payment of local taxes, assessments, or duties within a particular local jurisdiction.

Section 2. Paragraph (b) of subsection (1) and subsections (2) and (3) of section 255.0992, Florida Statutes, are amended to read:

255.0992 Public works projects; prohibited governmental actions.—

(1) As used in this section, the term:

(b) “Public works project” means an activity exceeding \$1 million in value that is of which 50 percent or more of the cost will be paid for with any from state-appropriated funds that were appropriated at the time of the competitive solicitation and which consists of the construction, maintenance, repair, renovation, remodeling, or improvement of a building, road, street, sewer, storm drain, water system, site development, irrigation system, reclamation project, gas or electrical distribution system, gas or electrical substation, or other facility, project, or portion thereof that is owned in whole or in part by any political subdivision.

(2)(a) Except as required by federal or state law, the state or any political subdivision that contracts for a public works project may not take the following actions:

(a) Prevent a certified, licensed, or registered contractor, subcontractor, or material supplier or carrier, from participating in the bidding process based on the geographic location of the company headquarters or offices of the contractor, subcontractor, or material supplier or carrier submitting a bid on a public works project or the residences of employees of such contractor, subcontractor, or material supplier or carrier.

(b) Require that a contractor, subcontractor, or material supplier or carrier engaged in a public works such project:

1. Pay employees a predetermined amount of wages or prescribe any wage rate;
2. Provide employees a specified type, amount, or rate of employee benefits;
3. Control, limit, or expand staffing; or

4. Recruit, train, or hire employees from a designated, restricted, or single source.

~~(c)(b) The state or any political subdivision that contracts for a public works project may not~~ Prohibit any contractor, subcontractor, or material supplier or carrier able to perform such work that who is qualified, licensed, or certified as required by state or local law to perform such work from receiving information about public works opportunities or from submitting a bid on the public works project. This paragraph does not apply to vendors listed under ss. 287.133 and 287.134.

(3) This section does not apply to the following:

(a) Contracts executed under chapter 337.

(b) A use authorized by s. 212.055(1) which is approved by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.

Section 3. Paragraph (e) is added to subsection (1) of section 403.928, Florida Statutes, to read:

403.928 Assessment of water resources and conservation lands.—The Office of Economic and Demographic Research shall conduct an annual assessment of Florida’s water resources and conservation lands.

(1) WATER RESOURCES.—The assessment must include all of the following:

(e) Beginning with the assessment due January 1, 2022, an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure. As part of this analysis, the office shall periodically survey public and private utilities.

Section 4. Section 403.9301, Florida Statutes, is created to read:

403.9301 Wastewater services projections.—

(1) The Legislature intends for each county, municipality, or special district providing wastewater services to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) “Domestic wastewater” has the same meaning as provided in s. 367.021.

(b) “Facility” means any equipment, structure, or other property, including sewerage systems and treatment works, used to provide wastewater services.

(c) “Treatment works” has the same meaning as provided in s. 403.031(11).

(d) “Wastewater services” means service to a sewerage system, as defined in s. 403.031(9), or service to domestic wastewater treatment works.

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing wastewater services shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the facilities used to provide wastewater services.

(b) The number of current and projected connections and residents served calculated in 5-year increments.

(c) The current and projected service area for wastewater services.

(d) The current and projected cost of providing wastewater services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its service area is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 5. Section 403.9302, Florida Statutes, is created to read:

403.9302 Stormwater management projections.—

(1) The Legislature intends for each county, municipality, or special district providing a stormwater management program or stormwater management system to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) “Facility” means any equipment, structure, or other property, including conveyance systems, used or useful in connection with providing a stormwater management program or stormwater management system.

(b) “Stormwater management program” has the same meaning as provided in s. 403.031(15).

(c) “Stormwater management system” has the same meaning as provided in s. 403.031(16).

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing a stormwater management program or stormwater management system shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.

(b) The number of current and projected residents served calculated in 5-year increments.

(c) The current and projected service area for the stormwater management program or stormwater management system.

(d) The current and projected cost of providing services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the

methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its stormwater management program or stormwater management system is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 6. The Legislature determines and declares that this act fulfills an important state interest.

Section 7. This act shall take effect July 1, 2021.

Approved by the Governor June 29, 2021.

Filed in Office Secretary of State June 29, 2021.

**TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES**

**INTRODUCTION**

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document. Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, etc.) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
  - o Private entities or citizens
  - o Federal government
  - o State government, including the Florida Department of Transportation (FDOT)
  - o Water Management Districts
  - o School districts
  - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR's website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction's response unless the project's expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (*e.g.*, five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (*i.e.*, FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction's budget. While necessary to comply with the statute, the concept of "future expenditures" should be viewed as an expression of identified needs.

**These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.**

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (*e.g.*, Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type from the dropdown lists in columns B and C.

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)



## Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:

Name of stormwater utility, if applicable:

Contact Person

Name:

Position/Title:

Email Address:

Phone Number:

Indicate the Water Management District(s) in which your service area is located.

- Northwest Florida Water Management District (NFWFMD)
- Suwannee River Water Management District (SRWMD)
- St. Johns River Water Management District (SJRWMD)
- Southwest Florida Water Management District (SWFWMD)
- South Florida Water Management District (SFWMD)

Indicate the type of local government:

- Municipality
- County
- Independent Special District

**Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)**

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

**Part 1.1 Narrative Description:**

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
						Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**Part 1.2 Current Stormwater Program Activities:**

Please provide answers to the following questions regarding your stormwater management program.

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?   
If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:
- Does your jurisdiction have a dedicated stormwater utility?   
If no, do you have another funding mechanism?   
If yes, please describe your funding mechanism.
- Does your jurisdiction have a Stormwater Master Plan or Plans?   
If Yes:  
How many years does the plan(s) cover?   
Are there any unique features or limitations that are necessary to understand what the plan does or does not address?  
  
Please provide a link to the most recently adopted version of the document (if it is published online):
- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?   
If Yes, does it include 100% of your facilities?   
If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

- Does your stormwater management program implement the following (answer Yes/No):

A construction sediment and erosion control program for new construction (plans review and/or inspection)?	
An illicit discharge inspection and elimination program?	
A public education program?	
A program to involve the public regarding stormwater issues?	
A "housekeeping" program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc. ?	
A stormwater ordinance compliance program ( <i>i.e.</i> , for low phosphorus fertilizer)?	
Water quality or stream gage monitoring?	
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, etc. )?	
A system for managing stormwater complaints?	
Other specific activities?	

Notes or Comments on any of the above:

**Part 1.3 Current Stormwater Program Operation and Maintenance Activities**

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

- Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (*i.e.*, systems that are dedicated to public ownership and/or operation upon completion)?

Notes or Comments on the above:

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No)

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc. ?	
Debris and trash removal from pond skimmers, inlet grates, ditches, etc. ?	
Invasive plant management associated with stormwater infrastructure?	
Ditch cleaning?	
Sediment removal from the stormwater system (vacator trucks, other)?	
Muck removal (dredging legacy pollutants from water bodies, canal, etc. )?	
Street sweeping?	
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc. ?	
Non-structural programs like public outreach and education?	
Other specific routine activities?	

**Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)**

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:		
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:		
Estimated number of storage or treatment basins ( <i>i.e.</i> , wet or dry ponds):		
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :		
Number of chemical treatment systems ( <i>e.g.</i> , alum or polymer injection):		
Number of stormwater pump stations:		
Number of dynamic water level control structures ( <i>e.g.</i> , operable gates and weirs that control canal water levels):		
Number of stormwater treatment wetland systems:		
Other:		

Notes or Comments on any of the above:

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes		
Rain gardens		
Green roofs		
Pervious pavement/pavers		
Littoral zone plantings		
Living shorelines		
Other Best Management Practices:		

Please indicate which resources or documents you used when answering these questions (check all that apply).

- Asset management system
- GIS program
- MS4 permit application
- Aerial photos
- Past or ongoing budget investments
- Water quality projects

Other(s):

**Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)**

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government’s population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district’s boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

**Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)**

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (e.g., the expiration of an interlocal agreement, introduction of an independent special district, etc. ).

[Proceed to Part 5](#)



**Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)**

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

**If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.**

**Part 5.1 Routine Operation and Maintenance**

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR’s website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs					
Brief description of growth greater than 15% over any 5-year period:					

**Part 5.2 Future Expansion (Committed Funding Source)**

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project's remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

**5.2.1 Flood Protection (Committed Funding Source):** Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, etc. Also include major hardware purchases such as vactor/jet trucks.

**5.2.2 Water Quality Projects (Committed Funding Source):** Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, etc., that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

**Expansion Projects with a Committed Funding Source**

**5.2.1 Flood Protection**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**5.2.2 Water Quality**

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**Part 5.3 Future Expansion with No Identified Funding Source**

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

**5.3.1 Future Flood Protection with No Identified Funding Source:** Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

**5.3.2 Future Water Quality Projects with no Identified Funding Source:** Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

**Expansion Projects with No Identified Funding Source**

**5.3.1 Flood Protection**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**5.3.2 Water Quality**

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

<input type="checkbox"/>	Stormwater Master Plan
<input type="checkbox"/>	Basin Studies or Engineering Reports
<input type="checkbox"/>	Adopted BMAP
<input type="checkbox"/>	Adopted Total Maximum Daily Load
<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
	Specify:
<input type="checkbox"/>	Other(s):

**Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change**

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

Resiliency Projects with a Committed Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Resiliency Projects with No Identified Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

- Has a vulnerability assessment been completed for your jurisdiction’s storm water system?
- If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
- If yes, please provide a link if available:
- If no, is a planning effort currently underway?

**Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)**

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

**If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.**

**End of Useful Life Replacement Projects with a Committed Funding Source**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**End of Useful Life Replacement Projects with No Identified Funding Source**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)**

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

**Routine O&M**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

**Expansion**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

**Resiliency**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

**Replacement of Aging Infrastructure**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

**Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)**

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

<b>Committed Funding Source</b>	<b>2022-23 to 2026-27</b>	<b>2027-28 to 2031-32</b>	<b>2032-33 to 2036-37</b>	<b>2037-38 to 2041-42</b>
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
<b>Total Committed Revenues (=Total Committed Projects)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>No Identified Funding Source</b>	<b>2022-23 to 2026-27</b>	<b>2027-28 to 2031-32</b>	<b>2032-33 to 2036-37</b>	<b>2037-38 to 2041-42</b>
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
<b>Projected Funding Gap (=Total Non-Committed Needs)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

<b>Strategies for New Funding Sources</b>	<b>2022-23 to 2026-27</b>	<b>2027-28 to 2031-32</b>	<b>2032-33 to 2036-37</b>	<b>2037-38 to 2041-42</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Remaining Unfunded Needs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>











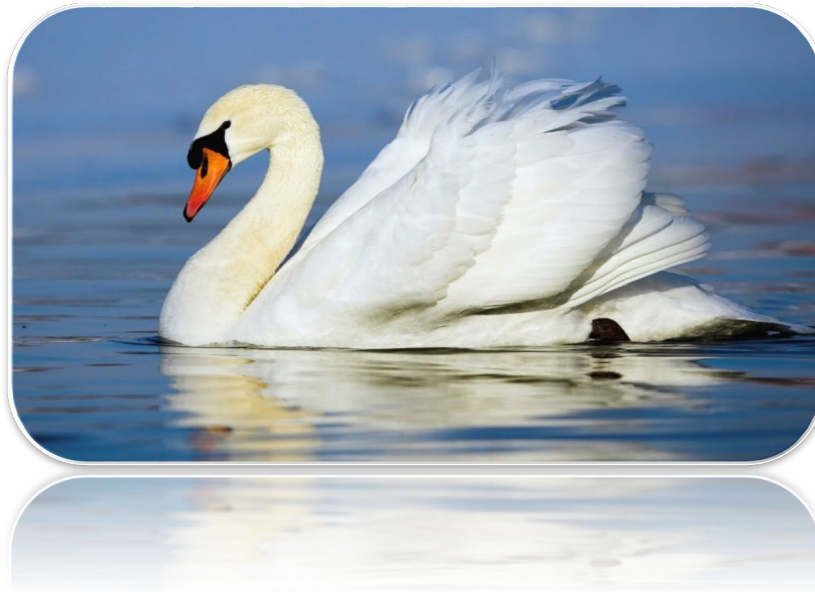


Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
<b>Total of Projects without Project Type and/or Funding Source Type</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - JUNE 2021

FISCAL YEAR 2021

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

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*Artisan Lakes East Community Development District*

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*JPWard & Associates LLC*

*2301 Northeast 37th Street*

*Fort Lauderdale, Florida 33308*

*Phone: (954) 658-4900*



**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending June 30, 2021**

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2018	Capital Project Fund Series 2018	Account Groups General Long Term Debt	
<b>Assets</b>					
<b>Cash and Investments</b>					
General Fund - Invested Cash	\$ 35,361	\$ -	\$ -	\$ -	\$ 35,361
Debt Service Fund					
Interest Account					
Series 2018	-	0	-	-	0
Sinking Account					
Series 2018	-	0	-	-	0
Reserve Account					
Series 2018		198,954	-	-	198,954
Revenue					
Series 2018	-	155,608	-	-	155,608
Prepayment Account					
Series 2018	-	-	-	-	-
Capitalized Interest Account					
Construction Account			148,653		148,653
Cost of Issuance Account					
<b>Due from Other Funds</b>					
General Fund	-	2,977	-	-	2,977
Debt Service Fund(s)	-	-	-	-	-
<b>Accounts Receivable</b>					
<b>Assessments Receivable</b>					
<b>Amount Available in Debt Service Funds</b>					
	-	-	-	357,539	357,539
<b>Amount to be Provided by Debt Service Funds</b>					
	-	-	-	5,512,461	5,512,461
<b>Total Assets</b>	<b>\$ 35,361</b>	<b>\$ 357,539</b>	<b>\$ 148,653</b>	<b>\$ 5,870,000</b>	<b>\$ 6,411,553</b>

**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending June 30, 2021**

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Funds	Capital Project Fund	Account Groups	
		Series 2018	Series 2018	General Long Term Debt	
<b>Liabilities</b>					
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-				-
General Fund	-	-	-	-	-
Debt Service Fund(s)	2,977	-	-	-	2,977
<b>Due to Developer</b>	-	-			-
<b>Bonds Payable</b>					
Current Portion					
Series 2018				\$0	-
Long Term					
Series 2018				\$5,870,000	5,870,000
<b>Total Liabilities</b>	<b>\$ 2,977</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,870,000</b>	<b>\$ 5,872,977</b>
<b>Fund Equity and Other Credits</b>					
<b>Investment in General Fixed Assets</b>	-	-	-	-	-
<b>Fund Balance</b>					
<b>Restricted</b>					
Beginning: October 1, 2020 (Audited)	-	343,356	148,648	-	492,003
Results from Current Operations	-	14,183	6	-	14,189
<b>Unassigned</b>					
Beginning: October 1, 2020 (Audited)	33,165	-	-	-	33,165
Results from Current Operations	(781)	-	-	-	(781)
<b>Total Fund Equity and Other Credits</b>	<b>\$ 32,383</b>	<b>\$ 357,539</b>	<b>\$ 148,653</b>	<b>\$ -</b>	<b>\$ 538,576</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 35,361</b>	<b>\$ 357,539</b>	<b>\$ 148,653</b>	<b>\$ 5,870,000</b>	<b>\$ 6,411,553</b>

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2021**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest</b>												
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>												
Special Assessments - On-Roll	258	1,644	36,477	1,547	787	14,434	260	147	587	56,140	55,335	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Developer Contribution</b>												
	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>												
	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 258</b>	<b>\$ 1,644</b>	<b>\$ 36,477</b>	<b>\$ 1,547</b>	<b>\$ 787</b>	<b>\$ 14,434</b>	<b>\$ 260</b>	<b>\$ 147</b>	<b>\$ 587</b>	<b>56,140</b>	<b>\$ 55,335</b>	<b>101%</b>
<b>Expenditures and Other Uses</b>												
<b>Executive</b>												
Professional Management	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	16,250	20,000	81%
<b>Financial and Administrative</b>												
Audit Services	-	-	-	-	-	-	-	3,100	-	3,100	4,300	72%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>												
Legal Advertising	324	-	-	-	-	-	-	700	-	1,024	3,000	34%
Trustee Services	-	-	-	-	4,031	-	-	-	-	4,031	5,800	70%
Dissemination Agent Services	-	-	-	-	-	-	5,000	-	-	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	21	24	24	7	-	-	-	18	20	115	360	32%
<b>Communications &amp; Freight Services</b>												
Postage, Freight & Messenger	-	-	-	34	44	-	-	-	14	91	750	12%
<b>Computer Services - Website Development</b>												
	50	50	-	-	-	-	-	-	-	100	2,000	5%
<b>Insurance</b>												
	5,381	-	-	-	-	-	-	-	-	5,381	5,200	103%
<b>Printing &amp; Binding</b>												
	-	-	191	-	117	-	-	-	-	308	750	41%
<b>Subscription &amp; Memberships</b>												
	175	-	-	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>												
Legal - General Counsel	-	221	634	330	268	-	1,797	-	415	3,664	7,500	49%

Prepared by:

**JPWARD and Associates, LLC**

Unaudited

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2021**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>												
Engineering Services	-	-	-	-	-	4,174	5,548	7,030	930	17,681.25	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Reserves</b>												
Operational Reserves (Future Years)											-	N/A
<b>Other Fees and Charges</b>											-	N/A
Discounts/Collection Fees											-	
<b>Sub-Total:</b>	<b>7,757</b>	<b>2,100</b>	<b>2,655</b>	<b>2,176</b>	<b>6,265</b>	<b>5,979</b>	<b>14,150</b>	<b>12,654</b>	<b>3,185</b>	<b>56,921</b>	<b>55,335</b>	<b>103%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 7,757</b>	<b>\$ 2,100</b>	<b>\$ 2,655</b>	<b>\$ 2,176</b>	<b>\$ 6,265</b>	<b>\$ 5,979</b>	<b>\$ 14,150</b>	<b>\$ 12,654</b>	<b>\$ 3,185</b>	<b>\$ 56,921</b>	<b>\$ 55,335</b>	<b>103%</b>
Net Increase/ (Decrease) in Fund Balance	(7,499)	(456)	33,822	(630)	(5,478)	8,455	(13,890)	(12,507)	(2,598)	(781)	-	
Fund Balance - Beginning	33,165	25,666	25,210	59,032	58,402	52,924	61,379	47,489	34,982	33,165	-	
<b>Fund Balance - Ending</b>	<b>\$ 25,666</b>	<b>\$ 25,210</b>	<b>\$ 59,032</b>	<b>\$ 58,402</b>	<b>\$ 52,924</b>	<b>\$ 61,379</b>	<b>\$ 47,489</b>	<b>\$ 34,982</b>	<b>\$ 32,383</b>	<b>32,383</b>	<b>\$ -</b>	

**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2021**

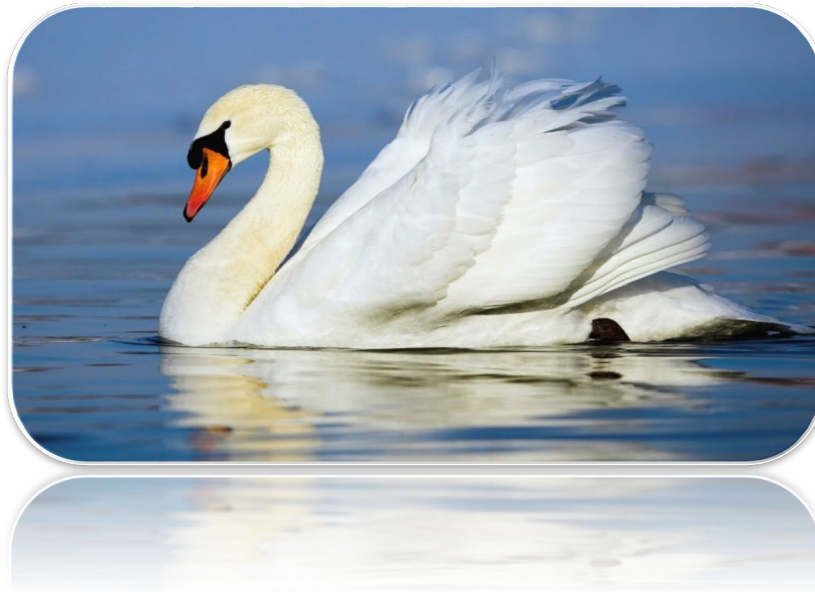
Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>												
Interest Account	-	0	0	-	-	-	-	0	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	0	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	1	7	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	0	0	1	2	1	4	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>												
Special Assessments - On Roll	1,855	11,822	262,269	11,122	5,657	103,779	1,867	1,054	4,218	403,644	397,823	101%
Special Assessments - Off Roll	5,668	-	-	-	-	-	-	-	-	5,668	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>												
-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>												
-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 7,524</b>	<b>\$ 11,824</b>	<b>\$ 262,270</b>	<b>\$ 11,123</b>	<b>\$ 5,658</b>	<b>\$ 103,780</b>	<b>\$ 1,868</b>	<b>\$ 1,057</b>	<b>\$ 4,219</b>	<b>\$ 409,323</b>	<b>\$ 397,823</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>												
<b>Debt Service</b>												
<b>Principal Debt Service - Mandatory</b>												
Series 2018	-	-	-	-	-	-	-	95,000	-	95,000	95,000	N/A
<b>Principal Debt Service - Early Redemptions</b>												
Series 2018	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>												
Series 2018	-	150,070	-	-	-	-	-	150,070	-	300,140	304,130	N/A
<b>Due to Developer</b>												
-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>												
-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 150,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 245,070</b>	<b>\$ -</b>	<b>\$ 395,140</b>	<b>\$ 399,130</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	7,524	(138,246)	262,270	11,123	5,658	103,780	1,868	(244,013)	4,219	14,183	(1,307)	
Fund Balance - Beginning	343,356	350,880	212,633	474,904	486,026	491,684	595,465	597,333	353,320	343,356	-	
<b>Fund Balance - Ending</b>	<b>\$ 350,880</b>	<b>\$ 212,633</b>	<b>\$ 474,904</b>	<b>\$ 486,026</b>	<b>\$ 491,684</b>	<b>\$ 595,465</b>	<b>\$ 597,333</b>	<b>\$ 353,320</b>	<b>\$ 357,539</b>	<b>\$ 357,539</b>	<b>\$ (1,307)</b>	

**Artisan Lakes East Community Development District  
Capital Projects Fund - Series 2018  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through June 30, 2021**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>												
Carryforward	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Interest Income</b>												
Construction Account	1	1	1	1	1	1	1	1	1	6	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>												
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>												
<b>Executive</b>												
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other Contractual Services</b>												
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Printing &amp; Binding</b>												
Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other General Government Services</b>												
Stormwater Mgmt-Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Capital Outlay</b>												
Construction - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Cost of Issuance</b>												
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 6	-	
Fund Balance - Beginning	\$ 148,648	\$ 148,648	\$ 148,649	\$ 148,649	\$ 148,650	\$ 148,651	\$ 148,651	\$ 148,652	\$ 148,652	\$ 148,648	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ 148,648</b>	<b>\$ 148,649</b>	<b>\$ 148,649</b>	<b>\$ 148,650</b>	<b>\$ 148,651</b>	<b>\$ 148,651</b>	<b>\$ 148,652</b>	<b>\$ 148,652</b>	<b>\$ 148,653</b>	<b>\$ 148,653</b>	<b>\$ -</b>	

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - JULY 2021

FISCAL YEAR 2021

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

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*Artisan Lakes East Community Development District*

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*JPWard & Associates LLC*

*2301 Northeast 37th Street*

*Fort Lauderdale, Florida 33308*

*Phone: (954) 658-4900*



**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending July 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
<b>Assets</b>								
<b>Cash and Investments</b>								
General Fund - Invested Cash	\$ 32,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,330
Debt Service Fund								
Interest Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Sinking Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Reserve Account								
Series 2018	-	198,954	-	-	-	-	-	198,954
Series 2021-1	-	-	165,483	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	186,469
Revenue								
Series 2018	-	155,610	-	-	-	-	-	155,610
Series 2021-1	-	-	-	-	-	-	-	-
Prepayment Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Capitalized Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	64,404	-	-	-	-	64,404
Series 2021-2	-	-	305,223	-	-	-	-	305,223
Construction Account								
Cost of Issuance Account	-	-	-	148,654	11,888,402	-	-	12,037,055
Cost of Issuance Account	-	-	-	-	2,550	-	-	2,550
<b>Due from Other Funds</b>								
General Fund	-	2,977	-	-	-	-	-	2,977
Debt Service Fund(s)	-	-	-	-	-	-	-	-

**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending July 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Accounts Receivable	-	-	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	357,541	357,541	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	18,272,459	18,272,459	
Total Assets	<u>\$ 32,330</u>	<u>\$ 357,541</u>	<u>\$ 721,579</u>	<u>\$ 148,654</u>	<u>\$ 11,890,952</u>	<u>\$ 18,630,000</u>	<u>\$ 31,781,055</u>	

**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending July 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
<b>Liabilities</b>								
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-							-
General Fund	-							-
Debt Service Fund(s)	2,977							2,977
<b>Due to Developer</b>	-							-
<b>Unamortized Prem/Discount on Bonds</b>	-					339,530		339,530
<b>Bonds Payable</b>								
Current Portion								
Series 2018							\$0	-
Series 2021							\$0	-
Long Term								
Series 2018							\$5,870,000	5,870,000
Series 2021							\$12,760,000	12,760,000
<b>Total Liabilities</b>	<u>\$ 2,977</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>	<u>\$ 18,630,000</u>	<u>\$ 18,972,508</u>
<b>Fund Equity and Other Credits</b>								
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	-	-	-
<b>Fund Balance</b>								
<b>Restricted</b>								
Beginning: October 1, 2020 (Audited)	-	343,356	-	148,648	-	-	-	492,003
Results from Current Operations	-	14,185	721,579	6	11,551,421	-	-	12,287,191
<b>Unassigned</b>								
Beginning: October 1, 2020 (Audited)	33,165	-	-	-	-	-	-	33,165
Results from Current Operations	(3,812)	-	-	-	-	-	-	(3,812)
<b>Total Fund Equity and Other Credits</b>	<u>\$ 29,353</u>	<u>\$ 357,541</u>	<u>\$ 721,579</u>	<u>\$ 148,654</u>	<u>\$ 11,551,421</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,808,547</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 32,330</u>	<u>\$ 357,541</u>	<u>\$ 721,579</u>	<u>\$ 148,654</u>	<u>\$ 11,890,952</u>	<u>\$ 18,630,000</u>	<u>\$ -</u>	<u>\$ 31,781,055</u>

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2021**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest</b>													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>													
Special Assessments - On-Roll	258	1,644	36,477	1,547	787	14,434	260	147	587	-	56,140	55,335	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Developer Contribution</b>													
	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>													
	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 258</b>	<b>\$ 1,644</b>	<b>\$ 36,477</b>	<b>\$ 1,547</b>	<b>\$ 787</b>	<b>\$ 14,434</b>	<b>\$ 260</b>	<b>\$ 147</b>	<b>\$ 587</b>	<b>\$ -</b>	<b>56,140</b>	<b>\$ 55,335</b>	<b>101%</b>
<b>Expenditures and Other Uses</b>													
<b>Executive</b>													
Professional Management	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	18,056	20,000	90%
<b>Financial and Administrative</b>													
Audit Services	-	-	-	-	-	-	-	3,100	-	-	3,100	4,300	72%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>													
Legal Advertising	324	-	-	-	-	-	-	700	-	-	1,024	3,000	34%
Trustee Services	-	-	-	-	4,031	-	-	-	-	-	4,031	5,800	70%
Dissemination Agent Services	-	-	-	-	-	-	5,000	-	-	-	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	21	24	24	7	-	-	-	18	20	23	137	360	38%
<b>Communications &amp; Freight Services</b>													
Postage, Freight & Messenger	-	-	-	34	44	-	-	-	14	-	91	750	12%
<b>Computer Services - Website Development</b>													
	50	50	-	-	-	-	-	-	-	-	100	2,000	5%
<b>Insurance</b>													
	5,381	-	-	-	-	-	-	-	-	-	5,381	5,200	103%
<b>Printing &amp; Binding</b>													
	-	-	191	-	117	-	-	-	-	-	308	750	41%
<b>Subscription &amp; Memberships</b>													
	175	-	-	-	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>													
Legal - General Counsel	-	221	634	330	268	-	1,797	-	415	438	4,101	7,500	55%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	765	765	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	-	N/A

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2021**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Other General Government Services</b>													
Engineering Services	-	-	-	-	-	4,174	5,548	7,030	930	-	17,681.25	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Reserves</b>													
Operational Reserves (Future Years)													N/A
<b>Other Fees and Charges</b>													
Discounts/Collection Fees													N/A
<b>Sub-Total:</b>	<b>7,757</b>	<b>2,100</b>	<b>2,655</b>	<b>2,176</b>	<b>6,265</b>	<b>5,979</b>	<b>14,150</b>	<b>12,654</b>	<b>3,185</b>	<b>3,030</b>	<b>59,951</b>	<b>55,335</b>	<b>108%</b>
<hr/>													
<b>Total Expenditures and Other Uses:</b>	<b>\$ 7,757</b>	<b>\$ 2,100</b>	<b>\$ 2,655</b>	<b>\$ 2,176</b>	<b>\$ 6,265</b>	<b>\$ 5,979</b>	<b>\$ 14,150</b>	<b>\$ 12,654</b>	<b>\$ 3,185</b>	<b>\$ 3,030</b>	<b>\$ 59,951</b>	<b>\$ 55,335</b>	<b>108%</b>
<hr/>													
Net Increase/ (Decrease) in Fund Balance	(7,499)	(456)	33,822	(630)	(5,478)	8,455	(13,890)	(12,507)	(2,598)	(3,030)	(3,812)	-	
Fund Balance - Beginning	33,165	25,666	25,210	59,032	58,402	52,924	61,379	47,489	34,982	32,383	33,165	-	
<b>Fund Balance - Ending</b>	<b>\$ 25,666</b>	<b>\$ 25,210</b>	<b>\$ 59,032</b>	<b>\$ 58,402</b>	<b>\$ 52,924</b>	<b>\$ 61,379</b>	<b>\$ 47,489</b>	<b>\$ 34,982</b>	<b>\$ 32,383</b>	<b>\$ 29,353</b>	<b>29,353</b>	<b>\$ -</b>	

**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2021**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>													
Interest Account	-	0	0	-	-	-	-	0	0	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	0	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	1	1	8	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	0	0	1	2	1	1	5	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>													
Special Assessments - On Roll	1,855	11,822	262,269	11,122	5,657	103,779	1,867	1,054	4,218	-	403,644	397,823	101%
Special Assessments - Off Roll	5,668	-	-	-	-	-	-	-	-	-	5,668	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 7,524</b>	<b>\$ 11,824</b>	<b>\$ 262,270</b>	<b>\$ 11,123</b>	<b>\$ 5,658</b>	<b>\$ 103,780</b>	<b>\$ 1,868</b>	<b>\$ 1,057</b>	<b>\$ 4,219</b>	<b>\$ 1</b>	<b>\$ 409,325</b>	<b>\$ 397,823</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>													
<b>Debt Service</b>													
<b>Principal Debt Service - Mandatory</b>													
Series 2018	-	-	-	-	-	-	-	95,000	-	-	95,000	95,000	N/A
<b>Principal Debt Service - Early Redemptions</b>													
Series 2018	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>													
Series 2018	-	150,070	-	-	-	-	-	150,070	-	-	300,140	304,130	N/A
<b>Due to Developer</b>	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 150,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 245,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 395,140</b>	<b>\$ 399,130</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	7,524	(138,246)	262,270	11,123	5,658	103,780	1,868	(244,013)	4,219	1	14,185	(1,307)	
Fund Balance - Beginning	343,356	350,880	212,633	474,904	486,026	491,684	595,465	597,333	353,320	357,539	343,356	-	
<b>Fund Balance - Ending</b>	<b>\$ 350,880</b>	<b>\$ 212,633</b>	<b>\$ 474,904</b>	<b>\$ 486,026</b>	<b>\$ 491,684</b>	<b>\$ 595,465</b>	<b>\$ 597,333</b>	<b>\$ 353,320</b>	<b>\$ 357,539</b>	<b>\$ 357,541</b>	<b>\$ 357,541</b>	<b>\$ (1,307)</b>	

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

Description	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	-	-	N/A
<b>Interest Income</b>	-			
Interest Account		-	-	N/A
Sinking Fund Account	-	-	-	N/A
Reserve Account	-	-	-	N/A
Prepayment Account	-	-	-	N/A
Revenue Account	-	-	-	N/A
Capitalized Interest Account	-	-	-	N/A
<b>Special Assessments - Prepayments</b>	-			
Special Assessments - On Roll	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
<b>Debt Proceeds</b>	721,579	721,579	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 721,579</b>	<b>\$ 721,579</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2021	-	-	-	N/A
<b>Principal Debt Service - Early Redemptions</b>				
Series 2021	-	-	-	N/A
<b>Interest Expense</b>				
Series 2021	-	-	-	N/A
<b>Due to Developer</b>		-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	721,579	721,579	-	
Fund Balance - Beginning	-	-	-	
<b>Fund Balance - Ending</b>	<b>\$ 721,579</b>	<b>721,579</b>	<b>\$ -</b>	

Prepared by:

**JPWARD and Associates, LLC**

Artisan Lakes East Community Development District  
 Capital Projects Fund - Series 2018  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Through July 31, 2021

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
Carryforward	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Interest Income</b>													
Construction Account	1	1	1	1	1	1	1	1	1	1	6	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>													
-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>													
-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>													
<b>Executive</b>													
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other Contractual Services</b>													
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Printing &amp; Binding</b>													
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Legal Services</b>													
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other General Government Services</b>													
Stormwater Mgmt-Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Capital Outlay</b>													
<b>Construction - Capital Outlay</b>													
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Cost of Issuance</b>													
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Underwriter's Discount</b>													
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>													
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 6	\$ -	
Fund Balance - Beginning	\$ 148,648	\$ 148,648	\$ 148,649	\$ 148,649	\$ 148,650	\$ 148,651	\$ 148,651	\$ 148,652	\$ 148,652	\$ 148,653	\$ 148,648	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ 148,648</b>	<b>\$ 148,649</b>	<b>\$ 148,649</b>	<b>\$ 148,650</b>	<b>\$ 148,651</b>	<b>\$ 148,651</b>	<b>\$ 148,652</b>	<b>\$ 148,652</b>	<b>\$ 148,653</b>	<b>\$ 148,654</b>	<b>\$ 148,654</b>	<b>\$ -</b>	



**Artisan Lakes East Community Development District  
Capital Projects Fund - Series 2021  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through July 31, 2021**

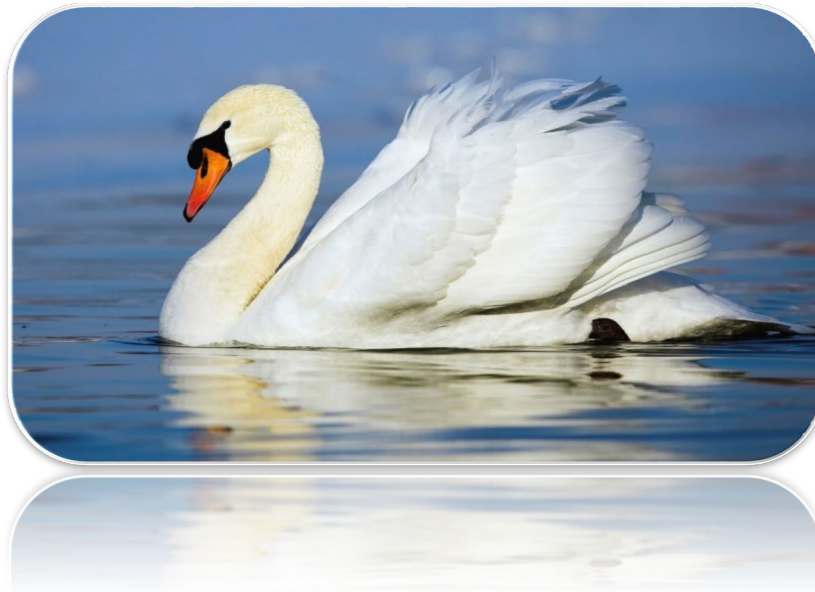
Description	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	-	-	\$ -	N/A
<b>Interest Income</b>				
Construction Account	-	-	\$ -	N/A
Cost of Issuance	-	-	\$ -	N/A
<b>Debt Proceeds</b>	12,038,421	12,038,421	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	\$ 12,038,421	\$ 12,038,421	\$ -	N/A
<b>Expenditures and Other Uses</b>				
<b>Executive</b>				
Professional Management	\$ 50,000	\$ 50,000	\$ -	N/A
<b>Other Contractual Services</b>				
Trustee Services	\$ 6,050	\$ 6,050	\$ -	N/A
<b>Printing &amp; Binding</b>	\$ 1,750	\$ 1,750	\$ -	N/A
<b>Legal Services</b>				
Legal - Series 2021 Bonds	\$ 159,000	\$ 159,000	\$ -	N/A
<b>Other General Government Services</b>				
Engineering Services	\$ 15,000	\$ 15,000	\$ -	N/A
<b>Capital Outlay</b>				
<b>Construction - Capital Outlay</b>	\$ -	\$ -	\$ -	N/A
<b>Cost of Issuance</b>				
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	N/A
<b>Underwriter's Discount</b>	\$ 255,200	\$ 255,200	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>	\$ -	\$ -	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	\$ 487,000	\$ 487,000	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 11,551,421	\$ 11,551,421	-	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
<b>Fund Balance - Ending</b>	\$ 11,551,421	\$ 11,551,421	\$ -	

Prepared by:

**JPWARD and Associates, LLC**

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - AUGUST 2021

FISCAL YEAR 2021

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

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*Artisan Lakes East Community Development District*

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*JPWard & Associates LLC*

*2301 Northeast 37th Street*

*Fort Lauderdale, Florida 33308*

*Phone: (954) 658-4900*

**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending August 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
<b>Assets</b>								
<b>Cash and Investments</b>								
General Fund - Invested Cash	\$ 19,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,951
Debt Service Fund								
Interest Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Sinking Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Reserve Account								
Series 2018	-	198,954	-	-	-	-	-	198,954
Series 2021-1	-	-	165,483	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	186,469
Revenue								
Series 2018	-	158,588	-	-	-	-	-	158,588
Series 2021-1	-	-	-	-	-	-	-	-
Prepayment Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Capitalized Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	64,405	-	-	-	-	64,405
Series 2021-2	-	-	305,225	-	-	-	-	305,225
Construction Account								
				148,654	11,888,442			12,037,097
Cost of Issuance Account								
				-	2,550			2,550
<b>Due from Other Funds</b>								
General Fund								
Debt Service Fund(s)								

**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending August 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Accounts Receivable	-	-	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	357,542	357,542	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	18,272,458	18,272,458	
Total Assets	<u>\$ 19,951</u>	<u>\$ 357,542</u>	<u>\$ 721,581</u>	<u>\$ 148,654</u>	<u>\$ 11,890,992</u>	<u>\$ 18,630,000</u>	<u>\$ 31,768,721</u>	

**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending August 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
<b>Liabilities</b>								
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-							-
General Fund	-							-
Debt Service Fund(s)	-							-
<b>Due to Developer</b>	-							-
<b>Unamortized Prem/Discount on Bonds</b>	-				339,530			339,530
<b>Bonds Payable</b>								
Current Portion								
Series 2018							\$0	-
Series 2021							\$0	-
Long Term								
Series 2018							\$5,870,000	5,870,000
Series 2021							\$12,760,000	12,760,000
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>		<u>\$ 18,630,000</u>	<u>\$ 18,969,530</u>
<b>Fund Equity and Other Credits</b>								
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	-	-	-
<b>Fund Balance</b>								
<b>Restricted</b>								
Beginning: October 1, 2020 (Audited)	-	343,356	-	148,648	-	-	-	492,003
Results from Current Operations	-	14,186	721,581	7	11,551,462	-	-	12,287,236
<b>Unassigned</b>								
Beginning: October 1, 2020 (Audited)	33,165	-	-	-	-	-	-	33,165
Results from Current Operations	(13,213)	-	-	-	-	-	-	(13,213)
<b>Total Fund Equity and Other Credits</b>	<u>\$ 19,951</u>	<u>\$ 357,542</u>	<u>\$ 721,581</u>	<u>\$ 148,654</u>	<u>\$ 11,551,462</u>		<u>\$ -</u>	<u>\$ 12,799,191</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 19,951</u>	<u>\$ 357,542</u>	<u>\$ 721,581</u>	<u>\$ 148,654</u>	<u>\$ 11,890,992</u>		<u>\$ 18,630,000</u>	<u>\$ 31,768,721</u>

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2021**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest</b>														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	258	1,644	36,477	1,547	787	14,434	260	147	587	-	-	56,140	55,335	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Developer Contribution</b>														
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>														
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 258</b>	<b>\$ 1,644</b>	<b>\$ 36,477</b>	<b>\$ 1,547</b>	<b>\$ 787</b>	<b>\$ 14,434</b>	<b>\$ 260</b>	<b>\$ 147</b>	<b>\$ 587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>56,140</b>	<b>\$ 55,335</b>	<b>101%</b>
<b>Expenditures and Other Uses</b>														
<b>Executive</b>														
Professional Management	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	19,861	20,000	99%
<b>Financial and Administrative</b>														
Audit Services	-	-	-	-	-	-	-	3,100	-	-	-	3,100	4,300	72%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>														
Legal Advertising	324	-	-	-	-	-	-	700	-	-	-	1,024	3,000	34%
Trustee Services	-	-	-	-	4,031	-	-	-	-	-	-	4,031	5,800	70%
Dissemination Agent Services	-	-	-	-	-	-	5,000	-	-	-	-	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	21	24	24	7	-	-	-	18	20	23	21	158	360	44%
<b>Communications &amp; Freight Services</b>														
Postage, Freight & Messenger	-	-	-	34	44	-	-	-	14	-	-	91	750	12%
<b>Computer Services - Website Development</b>														
Computer Services - Website Development	50	50	-	-	-	-	-	-	-	-	-	100	2,000	5%
<b>Insurance</b>														
Insurance	5,381	-	-	-	-	-	-	-	-	-	-	5,381	5,200	103%
<b>Printing &amp; Binding</b>														
Printing & Binding	-	-	191	-	117	-	-	-	-	-	-	308	750	41%
<b>Subscription &amp; Memberships</b>														
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>														
Legal - General Counsel	-	221	634	330	268	-	1,797	-	415	438	1,237	5,338	7,500	71%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	765	-	765	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	1,073	1,073	-	N/A
<b>Other General Government Services</b>														
Engineering Services	-	-	-	-	-	4,174	5,548	7,030	930	-	5,265	22,946.25	-	N/A

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2021**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Reserves</b>														
Operational Reserves (Future Years)														N/A
<b>Other Fees and Charges</b>														N/A
Discounts/Collection Fees														
<b>Sub-Total:</b>	<b>7,757</b>	<b>2,100</b>	<b>2,655</b>	<b>2,176</b>	<b>6,265</b>	<b>5,979</b>	<b>14,150</b>	<b>12,654</b>	<b>3,185</b>	<b>3,030</b>	<b>9,402</b>	<b>69,353</b>	<b>55,335</b>	<b>125%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 7,757</b>	<b>\$ 2,100</b>	<b>\$ 2,655</b>	<b>\$ 2,176</b>	<b>\$ 6,265</b>	<b>\$ 5,979</b>	<b>\$ 14,150</b>	<b>\$ 12,654</b>	<b>\$ 3,185</b>	<b>\$ 3,030</b>	<b>\$ 9,402</b>	<b>\$ 69,353</b>	<b>\$ 55,335</b>	<b>125%</b>
Net Increase/ (Decrease) in Fund Balance	(7,499)	(456)	33,822	(630)	(5,478)	8,455	(13,890)	(12,507)	(2,598)	(3,030)	(9,402)	(13,213)	-	
Fund Balance - Beginning	33,165	25,666	25,210	59,032	58,402	52,924	61,379	47,489	34,982	32,383	29,353	33,165	-	
<b>Fund Balance - Ending</b>	<b>\$ 25,666</b>	<b>\$ 25,210</b>	<b>\$ 59,032</b>	<b>\$ 58,402</b>	<b>\$ 52,924</b>	<b>\$ 61,379</b>	<b>\$ 47,489</b>	<b>\$ 34,982</b>	<b>\$ 32,383</b>	<b>\$ 29,353</b>	<b>\$ 19,951</b>	<b>19,951</b>	<b>\$ -</b>	



**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2021**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>														
Interest Account	-	0	0	-	-	-	-	0	0	-	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	-	0	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	1	1	1	9	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	0	0	1	2	1	1	1	5	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>														
Special Assessments - On Roll	1,855	11,822	262,269	11,122	5,657	103,779	1,867	1,054	4,218	-	-	403,644	397,823	101%
Special Assessments - Off Roll	5,668	-	-	-	-	-	-	-	-	-	-	5,668	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 7,524</b>	<b>\$ 11,824</b>	<b>\$ 262,270</b>	<b>\$ 11,123</b>	<b>\$ 5,658</b>	<b>\$ 103,780</b>	<b>\$ 1,868</b>	<b>\$ 1,057</b>	<b>\$ 4,219</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ 409,326</b>	<b>\$ 397,823</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>														
<b>Debt Service</b>														
<b>Principal Debt Service - Mandatory</b>														
Series 2018	-	-	-	-	-	-	-	95,000	-	-	-	95,000	95,000	N/A
<b>Principal Debt Service - Early Redemptions</b>														
Series 2018	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>														
Series 2018	-	150,070	-	-	-	-	-	150,070	-	-	-	300,140	304,130	N/A
<b>Due to Developer</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 150,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 245,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 395,140</b>	<b>\$ 399,130</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	7,524	(138,246)	262,270	11,123	5,658	103,780	1,868	(244,013)	4,219	1	2	14,186	(1,307)	
Fund Balance - Beginning	343,356	350,880	212,633	474,904	486,026	491,684	595,465	597,333	353,320	357,539	357,541	343,356	-	
<b>Fund Balance - Ending</b>	<b>\$ 350,880</b>	<b>\$ 212,633</b>	<b>\$ 474,904</b>	<b>\$ 486,026</b>	<b>\$ 491,684</b>	<b>\$ 595,465</b>	<b>\$ 597,333</b>	<b>\$ 353,320</b>	<b>\$ 357,539</b>	<b>\$ 357,541</b>	<b>\$ 357,542</b>	<b>\$ 357,542</b>	<b>\$ (1,307)</b>	

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

Description	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
<b>Carryforward</b>	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>	-	-	-	-	-
Interest Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Reserve Account - Series 2021-1	-	1	1	-	N/A
Reserve Account - Series 2021-2	-	1	1	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-1	-	0	0	-	N/A
Capitalized Interest Account - Series 2021-2	-	1	1	-	N/A
<b>Special Assessments - Prepayments</b>	-	-	-	-	-
Special Assessments - On Roll	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
<b>Debt Proceeds</b>	721,579	-	721,579	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 721,579</b>	<b>\$ 2</b>	<b>\$ 721,581</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>					
<b>Debt Service</b>					
<b>Principal Debt Service - Mandatory</b>					
Series 2021	-	-	-	-	N/A
<b>Principal Debt Service - Early Redemptions</b>					
Series 2021	-	-	-	-	N/A
<b>Interest Expense</b>					
Series 2021	-	-	-	-	N/A
<b>Due to Developer</b>	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	721,579	2	721,581	-	
Fund Balance - Beginning	-	721,579	-	-	
<b>Fund Balance - Ending</b>	<b>\$ 721,579</b>	<b>\$ 721,581</b>	<b>721,581</b>	<b>\$ -</b>	

Prepared by:

**JPWARD and Associates, LLC**

**Artisan Lakes East Community Development District**  
**Capital Projects Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2021**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Carryforward	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Interest Income</b>														
Construction Account	1	1	1	1	1	1	1	1	1	1	1	7	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 7	\$ -	N/A
<b>Expenditures and Other Uses</b>														
<b>Executive</b>														
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other Contractual Services</b>														
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Printing &amp; Binding</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Legal Services</b>														
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other General Government Services</b>														
Stormwater Mgmt-Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Capital Outlay</b>														
Construction - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Cost of Issuance</b>														
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 7	\$ -	
Fund Balance - Beginning	\$ 148,648	\$ 148,648	\$ 148,649	\$ 148,649	\$ 148,650	\$ 148,651	\$ 148,651	\$ 148,652	\$ 148,652	\$ 148,653	\$ 148,654	\$ 148,648	\$ -	
<b>Fund Balance - Ending</b>	\$ 148,648	\$ 148,649	\$ 148,649	\$ 148,650	\$ 148,651	\$ 148,651	\$ 148,652	\$ 148,652	\$ 148,653	\$ 148,654	\$ 148,654	\$ 148,654	\$ -	

**Artisan Lakes East Community Development District**  
**Capital Projects Fund - Series 2021**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2021**

Description	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
<b>Carryforward</b>	-	-	-	\$ -	N/A
<b>Interest Income</b>					
Construction Account	-	41	41	\$ -	N/A
Cost of Issuance	-	0	0	\$ -	N/A
<b>Debt Proceeds</b>	12,038,421	-	12,038,421	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<u>\$ 12,038,421</u>	<u>\$ 41</u>	<u>\$ 12,038,462</u>	<u>\$ -</u>	<u>N/A</u>
<b>Expenditures and Other Uses</b>					
<b>Executive</b>					
Professional Management	\$ 50,000	\$ -	\$ 50,000	\$ -	N/A
<b>Other Contractual Services</b>					
Trustee Services	\$ 6,050	\$ -	\$ 6,050	\$ -	N/A
<b>Printing &amp; Binding</b>	\$ 1,750	\$ -	\$ 1,750	\$ -	N/A
<b>Legal Services</b>					
Legal - Series 2021 Bonds	\$ 159,000	\$ -	\$ 159,000	\$ -	N/A
<b>Other General Government Services</b>					
Engineering Services	\$ 15,000	\$ -	\$ 15,000	\$ -	N/A
<b>Capital Outlay</b>					
<b>Construction - Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	N/A
<b>Cost of Issuance</b>					
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	N/A
<b>Underwriter's Discount</b>	\$ 255,200	\$ -	\$ 255,200	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<u>\$ 487,000</u>	<u>\$ -</u>	<u>\$ 487,000</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 11,551,421	\$ 41	\$ 11,551,462	-	
Fund Balance - Beginning	\$ -	\$ 11,551,421	\$ -	\$ -	
<b>Fund Balance - Ending</b>	<u>\$ 11,551,421</u>	<u>\$ 11,551,462</u>	<u>\$ 11,551,462</u>	<u>\$ -</u>	

Prepared by:

**JPWARD and Associates, LLC**

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - SEPTEMBER 2021

FISCAL YEAR 2021

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

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*Artisan Lakes East Community Development District*

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*JPWard & Associates LLC*

*2301 Northeast 37th Street*

*Fort Lauderdale, Florida 33308*

*Phone: (954) 658-4900*

**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending September 30, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
<b>Assets</b>								
<b>Cash and Investments</b>								
General Fund - Invested Cash	\$ 39,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,340
Debt Service Fund								
Interest Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Sinking Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Reserve Account								
Series 2018	-	198,954	-	-	-	-	-	198,954
Series 2021-1	-	-	165,483	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	186,469
Revenue								
Series 2018	-	158,590	-	-	-	-	-	158,590
Series 2021-1	-	-	-	-	-	-	-	-
Prepayment Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Capitalized Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	64,406	-	-	-	-	64,406
Series 2021-2	-	-	305,227	-	-	-	-	305,227
Construction Account	-	-	-	148,655	11,867,558	-	-	12,016,213
Cost of Issuance Account	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-

**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending September 30, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Accounts Receivable	-	-	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	357,544	357,544	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	18,272,456	18,272,456	
Total Assets	<u>\$ 39,340</u>	<u>\$ 357,544</u>	<u>\$ 721,584</u>	<u>\$ 148,655</u>	<u>\$ 11,867,558</u>	<u>\$ 18,630,000</u>	<u>\$ 31,764,681</u>	



**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending September 30, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
<b>Liabilities</b>								
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-							-
General Fund	-							-
Debt Service Fund(s)	-							-
<b>Due to Developer</b>	-							-
<b>Unamortized Prem/Discount on Bonds</b>	-				339,530			339,530
<b>Bonds Payable</b>								
Current Portion								
Series 2018							\$0	-
Series 2021							\$0	-
Long Term								
Series 2018							\$5,870,000	5,870,000
Series 2021							\$12,760,000	12,760,000
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>		<u>\$ 18,630,000</u>	<u>\$ 18,969,530</u>
<b>Fund Equity and Other Credits</b>								
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	-	-	-
<b>Fund Balance</b>								
<b>Restricted</b>								
Beginning: October 1, 2020 (Audited)	-	343,356	-	148,648	-	-	-	492,003
Results from Current Operations	-	14,188	721,584	7	11,528,027	-	-	12,263,807
<b>Unassigned</b>								
Beginning: October 1, 2020 (Audited)	33,165	-	-	-	-	-	-	33,165
Results from Current Operations	6,175	-	-	-	-	-	-	6,175
<b>Total Fund Equity and Other Credits</b>	<u>\$ 39,340</u>	<u>\$ 357,544</u>	<u>\$ 721,584</u>	<u>\$ 148,655</u>	<u>\$ 11,528,027</u>		<u>\$ -</u>	<u>\$ 12,795,150</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 39,340</u>	<u>\$ 357,544</u>	<u>\$ 721,584</u>	<u>\$ 148,655</u>	<u>\$ 11,867,558</u>		<u>\$ 18,630,000</u>	<u>\$ 31,764,681</u>

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through September 30, 2021**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest</b>															
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>															
Special Assessments - On-Roll	258	1,644	36,477	1,547	787	14,434	260	147	587	-	-	-	56,140	55,335	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Miscellaneous Revenue</b>															
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	297	297	-	N/A
<b>Intragovernmental Transfer In</b>															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 258</b>	<b>\$ 1,644</b>	<b>\$ 36,477</b>	<b>\$ 1,547</b>	<b>\$ 787</b>	<b>\$ 14,434</b>	<b>\$ 260</b>	<b>\$ 147</b>	<b>\$ 587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 297</b>	<b>56,437</b>	<b>\$ 55,335</b>	<b>102%</b>
<b>Expenditures and Other Uses</b>															
<b>Executive</b>															
Professional Management	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	21,667	20,000	108%
<b>Financial and Administrative</b>															
Audit Services	-	-	-	-	-	-	-	3,100	-	-	-	-	3,100	4,300	72%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	500	200%
<b>Other Contractual Services</b>															
Legal Advertising	324	-	-	-	-	-	-	700	-	-	-	-	1,024	3,000	34%
Trustee Services	-	-	-	-	4,031	-	-	-	-	-	-	-	4,031	5,800	70%
Dissemination Agent Services	-	-	-	-	-	-	5,000	-	-	-	-	-	5,000	5,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	21	24	24	7	-	-	-	18	20	23	21	48	207	360	57%
<b>Communications &amp; Freight Services</b>															
Postage, Freight & Messenger	-	-	-	34	44	-	-	-	14	-	-	-	91	750	12%
<b>Computer Services - Website Development</b>															
	50	50	-	-	-	-	-	-	-	-	-	-	100	2,000	5%
<b>Insurance</b>															
	5,381	-	-	-	-	-	-	-	-	-	-	-	5,381	5,200	103%
<b>Printing &amp; Binding</b>															
	-	-	191	-	117	-	-	-	-	-	-	-	308	750	41%
<b>Subscription &amp; Memberships</b>															
	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>															
Legal - General Counsel	-	221	634	330	268	-	1,797	-	415	438	1,237	322	5,660	7,500	75%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	765	-	-	765	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	1,073	680	1,753	-	N/A
<b>Other General Government Services</b>															
Engineering Services	-	-	-	-	-	4,174	5,548	7,030	930	-	5,265	(22,946)	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through September 30, 2021**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Reserves</b>															
Operational Reserves (Future Years)							-	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>															
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>7,757</b>	<b>2,100</b>	<b>2,655</b>	<b>2,176</b>	<b>6,265</b>	<b>5,979</b>	<b>14,150</b>	<b>12,654</b>	<b>3,185</b>	<b>3,030</b>	<b>9,402</b>	<b>(19,091)</b>	<b>50,262</b>	<b>55,335</b>	<b>91%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 7,757</b>	<b>\$ 2,100</b>	<b>\$ 2,655</b>	<b>\$ 2,176</b>	<b>\$ 6,265</b>	<b>\$ 5,979</b>	<b>\$ 14,150</b>	<b>\$ 12,654</b>	<b>\$ 3,185</b>	<b>\$ 3,030</b>	<b>\$ 9,402</b>	<b>\$ (19,091)</b>	<b>\$ 50,262</b>	<b>\$ 55,335</b>	<b>91%</b>
Net Increase/ (Decrease) in Fund Balance	(7,499)	(456)	33,822	(630)	(5,478)	8,455	(13,890)	(12,507)	(2,598)	(3,030)	(9,402)	19,388	6,175	-	
Fund Balance - Beginning	33,165	25,666	25,210	59,032	58,402	52,924	61,379	47,489	34,982	32,383	29,353	19,951	33,165	-	
<b>Fund Balance - Ending</b>	<b>\$ 25,666</b>	<b>\$ 25,210</b>	<b>\$ 59,032</b>	<b>\$ 58,402</b>	<b>\$ 52,924</b>	<b>\$ 61,379</b>	<b>\$ 47,489</b>	<b>\$ 34,982</b>	<b>\$ 32,383</b>	<b>\$ 29,353</b>	<b>\$ 19,951</b>	<b>\$ 39,340</b>	<b>39,340</b>	<b>\$ -</b>	

**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through September 30, 2021**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>															
Interest Account	-	0	0	-	-	-	-	0	0	-	-	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	-	-	0	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	1	1	1	1	10	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	0	0	1	2	1	1	1	1	6	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>															
Special Assessments - On Roll	1,855	11,822	262,269	11,122	5,657	103,779	1,867	1,054	4,218	-	-	-	403,644	397,823	101%
Special Assessments - Off Roll	5,668	-	-	-	-	-	-	-	-	-	-	-	5,668	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>															
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 7,524</b>	<b>\$ 11,824</b>	<b>\$ 262,270</b>	<b>\$ 11,123</b>	<b>\$ 5,658</b>	<b>\$ 103,780</b>	<b>\$ 1,868</b>	<b>\$ 1,057</b>	<b>\$ 4,219</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 409,328</b>	<b>\$ 397,823</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>															
<b>Debt Service</b>															
<b>Principal Debt Service - Mandatory</b>															
Series 2018	-	-	-	-	-	-	-	95,000	-	-	-	-	95,000	95,000	N/A
<b>Principal Debt Service - Early Redemptions</b>															
Series 2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>															
Series 2018	-	150,070	-	-	-	-	-	150,070	-	-	-	-	300,140	304,130	N/A
<b>Due to Developer</b>															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 150,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 245,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 395,140</b>	<b>\$ 399,130</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	7,524	(138,246)	262,270	11,123	5,658	103,780	1,868	(244,013)	4,219	1	2	2	14,188	(1,307)	
Fund Balance - Beginning	343,356	350,880	212,633	474,904	486,026	491,684	595,465	597,333	353,320	357,539	357,541	357,542	343,356	-	
<b>Fund Balance - Ending</b>	<b>\$ 350,880</b>	<b>\$ 212,633</b>	<b>\$ 474,904</b>	<b>\$ 486,026</b>	<b>\$ 491,684</b>	<b>\$ 595,465</b>	<b>\$ 597,333</b>	<b>\$ 353,320</b>	<b>\$ 357,539</b>	<b>\$ 357,541</b>	<b>\$ 357,542</b>	<b>\$ 357,544</b>	<b>\$ 357,544</b>	<b>\$ (1,307)</b>	

**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2021**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through September 30, 2021**

Description	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>						
<b>Carryforward</b>	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>	-	-	-	-	-	-
Interest Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	N/A
Reserve Account - Series 2021-1	-	1	1	1	-	N/A
Reserve Account - Series 2021-2	-	1	1	1	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-1	-	0	0	0	-	N/A
Capitalized Interest Account - Series 2021-2	-	1	1	2	-	N/A
<b>Special Assessments - Prepayments</b>	-	-	-	-	-	-
Special Assessments - On Roll	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
<b>Debt Proceeds</b>	721,579	-	-	721,579	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 721,579</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 721,584</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>						
<b>Debt Service</b>						
<b>Principal Debt Service - Mandatory</b>						
Series 2021	-	-	-	-	-	N/A
<b>Principal Debt Service - Early Redemptions</b>						
Series 2021	-	-	-	-	-	N/A
<b>Interest Expense</b>						
Series 2021	-	-	-	-	-	N/A
<b>Due to Developer</b>	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	721,579	2	3	721,584	-	-
Fund Balance - Beginning	-	721,579	721,581	-	-	-
<b>Fund Balance - Ending</b>	<b>\$ 721,579</b>	<b>\$ 721,581</b>	<b>\$ 721,584</b>	<b>721,584</b>	<b>\$ -</b>	<b>-</b>

Prepared by:

**JPWARD and Associates, LLC**

Artisan Lakes East Community Development District  
 Capital Projects Fund - Series 2018  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Through September 30, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>															
Carryforward	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Interest Income</b>															
Construction Account	1	1	1	1	1	1	1	1	1	1	1	1	7	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>															
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>															
<b>Executive</b>															
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other Contractual Services</b>															
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Printing &amp; Binding</b>															
Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Legal Services</b>															
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other General Government Services</b>															
Stormwater Mgmt-Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Capital Outlay</b>															
Construction - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Cost of Issuance</b>															
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>															
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 7	\$ -	
Fund Balance - Beginning	\$ 148,648	\$ 148,648	\$ 148,649	\$ 148,649	\$ 148,650	\$ 148,651	\$ 148,651	\$ 148,652	\$ 148,652	\$ 148,653	\$ 148,654	\$ 148,654	\$ 148,648	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ 148,648</b>	<b>\$ 148,649</b>	<b>\$ 148,649</b>	<b>\$ 148,650</b>	<b>\$ 148,651</b>	<b>\$ 148,651</b>	<b>\$ 148,652</b>	<b>\$ 148,652</b>	<b>\$ 148,653</b>	<b>\$ 148,654</b>	<b>\$ 148,654</b>	<b>\$ 148,655</b>	<b>\$ 148,655</b>	<b>\$ -</b>	

**Artisan Lakes East Community Development District  
Capital Projects Fund - Series 2021  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through September 30, 2021**

Description	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>						
<b>Carryforward</b>	-	-	-	-	\$ -	N/A
<b>Interest Income</b>						
Construction Account	-	41	50	91	\$ -	N/A
Cost of Issuance	-	0	0	0	\$ -	N/A
<b>Debt Proceeds</b>	12,038,421	-	-	12,038,421	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	\$ 12,038,421	\$ 41	\$ 51	\$ 12,038,512	\$ -	N/A
<b>Expenditures and Other Uses</b>						
<b>Executive</b>						
Professional Management	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	N/A
<b>Other Contractual Services</b>						
Trustee Services	\$ 6,050	\$ -	\$ -	\$ 6,050	\$ -	N/A
<b>Printing &amp; Binding</b>	\$ 1,750	\$ -	\$ -	\$ 1,750	\$ -	N/A
<b>Legal Services</b>						
Legal - Series 2021 Bonds	\$ 159,000	\$ -	\$ 539	\$ 159,539	\$ -	N/A
<b>Other General Government Services</b>						
Engineering Services	\$ 15,000	\$ -	\$ 22,946	\$ 37,946	\$ -	N/A
<b>Capital Outlay</b>						
<b>Construction - Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Cost of Issuance</b>						
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Underwriter's Discount</b>	\$ 255,200	\$ -	\$ -	\$ 255,200	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	\$ 487,000	\$ -	\$ 23,485	\$ 510,485	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 11,551,421	\$ 41	\$ (23,434)	\$ 11,528,027	-	-
Fund Balance - Beginning	\$ -	\$ 11,551,421	\$ 11,551,462	\$ -	-	-
<b>Fund Balance - Ending</b>	\$ 11,551,421	\$ 11,551,462	\$ 11,528,027	\$ 11,528,027	\$ -	-

Prepared by:

**JPWARD and Associates, LLC**