Artisan Lakes East Community Development District

Manatee County, FL

Meeting Agenda December 3, 2026



PFM Management Services LLC
James P. Ward | Vivian Carvalho
District Manager
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817
Phone: 954.658.4900 | 407.723.5945

3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
407.723.5900 | pfmmanagement.com

Artisan Lakes East Community Development District

http://www.ArtisanLakesEastcdd.org

Board of Supervisors

Michael Piendel, Vice Chairman
Jim Schmidt, Assistant Secretary
Eric L. Singer, Assistant Secretary
Mark Alan Weber
Kelly Winger

James P. Ward, District Manager
Vivian Carvalho, District Manager
wardj@pfm.com | carvalhov@pfm.com
Phone: (954) 658-4900 | (407) 723-5945
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817

Meeting Link: https://pfmcdd.webex.com/pfmcdd/j.php?MTID=me80b5059275b4105b33d9d4e807be786
Phone: (844) 621-3956; Code: **2531 806 1602**; Event Password**: Jpward**

DECEMBER 2026

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

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

The following is the agenda for the upcoming Meeting of the Board of Supervisors for the Artisan Lakes East Community Development District ("District"), scheduled to be held at **3:00 p.m.** on Thursday, December 3, 2026, at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.

AGENDA

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1. Call to Order & Roll Call.

2. Administration of the oath of office for Seat 4: Mr. Mark Alan Weber, and Seat 5: Ms. Kelly Winger who were elected at the November 3, 2026, general election.
   I. Oath of Office.
   II. Board Compensation – W-9 Form.
   III. Guide to the Sunshine Amendment and Code of Ethics.
   IV. Sample of E-filed Form 1 – Statement of Financial Interests.

   Pages 7-48

3. Consideration of **Resolution 2027-2**, a Resolution of the Board of Supervisors re-designating the Officers of the District; providing for severability and invalid provisions; providing for conflict and providing for an effective date.

   Pages 49-51

4. Minutes:
   I. November 5, 2026 – Regular Meeting.

   Pages 52-59

5. Consideration of **Resolution 2027-3**, a Resolution of the Board of Supervisors Designating the Registered Agent; Designating the Office and Location of the Registered Office; and Providing for Conflicts and Invalid Provisions and Providing for an Effective Date.

   Pages 60-62

6. Consideration of **Resolution 2027-4**, a Resolution of the Board of Supervisors Adopting Goals, Objectives, and Performance Measures and Standards for Fiscal Year 2027; Providing a Severability Clause; and Providing an Effective Date.

   Pages 63-69

7. Staff Reports.
   I. District Attorney
   II. District Engineer
   III. District Manager
      a) ***Meeting Dates for Fiscal Year 2027:***
         - NEXT MEETING: **Thursday, January 7, 2027,** Regular Meeting.
      b) Commission on Ethics Required Annual Ethics Training Memorandum.
      c) Financial Statements for the period ending October 31, 2026 (unaudited).

      Pages 70-82

8. Supervisors' Requests.

9. Public Comments for Non-Agenda items.
   These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

10. Adjournment.

Meeting Schedule – FY 2027

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

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

Item 2: Is the administration of the oath of office for Seat 4: Mr. Mark Alan Weber, and Seat 5: Ms. Kelly Winger who were elected at the November 3, 2026, election.

Each take their seat as a matter of law fourteen (14) days after the election and have already taken the Oath from the State. This is the form of oath for Community Development Districts and I will administer this Oath to Mr. Weber, and Ms. Winger. You will also be asked to sign an Oath that you receive directly from either the Supervisor of Elections OR from the State – if you do receive, please sign that Oath also, and pay the required fee.

Item 3: **Resolution 2027-2**, a Resolution of the Board of Supervisors re-designating the Officers of the District; providing for severability and invalid provisions; providing for conflict and providing for an effective date.

The below are the current officers of the District:

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	
VICE-CHAIRPERSON	MICHAEL PIENDEL
ASSISTANT SECRETARY	JIM SCHIMDT
ASSISTANT SECRETARY	ERIC L. SINGER
ASSISTANT SECRETARY	
SECRETARY & TREASURER	VIVIAN CARVALHO
ASSISTANT SECRETARY & ASSISTANT TREASURER	JAMES P. WARD
ASSISTANT TREASURER	JENNIFER GLASGOW
ASSISTANT SECRETARY	CORI DISSINGER

Included in this Resolution the District staff will be included as follows; Ms. Vivian Carvalho will be added as Secretary/Treasurer, Mr. James P. Ward, Assistant Treasurer/Assistant Secretary, Ms. Jennifer Glasgow as Assistant Treasurer, and Cori Dissinger as Assistant Secretary.

The Board may by motion re-elect all officers to their current positions or take up each seat individually by motion and vote on each individual position.

Once completed, then the Board will take up **Resolution 2027-2** to include the names of each member selected for the officer position.

Item 4: Minutes – November 5, 2026 – Regular Meeting.

Item 5: **Resolution 2027-3**, a Resolution of the Board of Supervisors Designating the Registered Agent; Designating the Office and Location of the Registered Office; and Providing for Conflicts and Invalid Provisions and Providing for an Effective Date.

Item 6: **Resolution 2027-4**, a Resolution of the Board of Supervisors Adopting Goals, Objectives, and Performance Measures and Standards for Fiscal Year 2027; Providing a Severability Clause; and Providing an Effective Date.

Item 7: Staff Reports: Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

Oath of Office

OATH OR AFFIRMATION OF OFFICE

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

_____
Signature

Printed Name:_____

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) before me by means of ☐ Physical presence or ☐ online notarization this ___ day of _____, 2026, by _____, whose signature appears hereinabove, ☐who is personally known to me or ☐who produced _____ as identification.

_____
NOTARY PUBLIC
STATE OF FLORIDA

Print Name:_____

My Commission Expires:_____

Board Compensation – W-9

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

		–							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	**Signature of U.S. person**	**Date**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

FLORIDA COMMISSION ON ETHICS



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

2026

State of Florida
COMMISSION ON ETHICS

Jon M. Philipson, Chair
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Joseph Oglesby, Vice Chair
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Tallahassee

Abbey L. Stewart
Tallahassee

Linda Stewart
Orlando

Kerrie Stillman
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;

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

III. THE ETHICS LAWS

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

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

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

A. Prohibited Actions or Conduct

1. Stolen Valor

A candidate, an elected public officer, an appointed public officer, or a public employee may not, for the **purpose of material gain**, knowingly misrepresent their military service or a decoration, medal title, honor, awarded qualification or military occupational specialty from the Armed Forces of the United States.

Candidates, elected public officers, appointed public officers, and public employees are also prohibited, for the purpose of material gain, from knowingly making false statements or misrepresenting active service in the Armed Forces of the United States during a wartime era, regardless of whether there was a declared war, or service in combat operations in a warzone, including misrepresentations or false statement of being a prisoner of war.

A candidate elected public officer, appointed public officer or a public employee may not, for the purpose of material gain, wear the uniform or any medal or insignia authorized for use by members or veterans of the Armed Forces of the United States that he or she is not authorized to wear.

2. Solicitation and Acceptance of Gifts

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

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

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

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

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

3. Unauthorized Compensation

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

4. Misuse of Public Position

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

5. Abuse of Public Position

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

6. Disclosure or Use of Certain Information

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

7. Solicitation or Acceptance of Honoraria

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

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

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

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

B. Prohibited Employment and Business Relationships

1. Doing Business With One's Agency

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

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

2. Conflicting Employment or Contractual Relationship

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4. Additional Exemptions

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way

in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. Legislators Lobbying State Agencies

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

6. Additional Lobbying Restrictions for Certain Public Officers and Employees

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. Employees Holding Office

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

8. Professional and Occupational Licensing Board Members

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

9. Contractual Services: Prohibited Employment

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

10. Local Government Attorneys

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

11. Dual Public Employment

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. Restrictions on Appointing, Employing and Contracting with Relatives

1. Anti-Nepotism Law

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

2. Additional Restrictions

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a

relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. Standards of Conduct for Officers and Employees of Entities Serving as Chief Administrative Officers of Political Subdivisions

The officers, directors, and chief executive officer of a business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any employee of that business entity who is acting as the chief administrative or executive officer or employee of the political subdivision, are public officers and employees subject to the following standards of conduct:

i. Section 112.313, and their "agency" is the political subdivision. However, the contract allowing the business entity to serve as the chief executive or administrative officer of the political subdivision is not deemed to violate the prohibitions against doing business with one's own agency [Sec. 112.313(3), Fla. Stat.] and conflicting employment and contractual relationships [Sec. 112.313(7)(a), Fla. Stat.];
ii. The Form 1 financial disclosure requirement for "local officers" [Sec. 112.3145, Fla. Stat.];
iii. And the Form 9 and the Form 10 gift disclosure requirements for "reporting individuals" [Secs. 112.3148 & 112.3149, Fla. Stat.]. [Sec. 112.3136, Fla. Stat.]

E. Post Office Holding and Employment (Revolving Door) Restrictions

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

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

2. Lobbying by Former State Employees

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions,

unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

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

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

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

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

3. 6-Year Lobbying Ban

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a

department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. Additional Restrictions on Former State Employees

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

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

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

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

5. Lobbying by Former Local Government Officers and Employees

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and

employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

F. Voting Conflicts of Interest

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

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

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

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

G. Disclosures

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

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

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

1. FORM 1 - Limited Financial Disclosure

Who Must File:

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

STATE OFFICERS include:

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

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

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

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

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

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

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

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

6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a

political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

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

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

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

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

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

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

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

What Must Be Disclosed:

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

When to File:

CANDIDATES for elected local office must file FORM 1 or a verification of filing in EFDMS together with and at the same time they file their qualifying papers. Candidates for City Council or Mayor must file a Form 6 or a verification of filing in EFDMS.[1]

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

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

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

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures are published and searchable by name or organization on the Commission's website.

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

3. FORM 2 - Quarterly Client Disclosure

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

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

[1] During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

When to File:

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

Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures are published and searchable by name or organization on the Commission's website.

4. FORM 6 - Full and Public Disclosure

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices;[1] the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over $1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth.

In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

[1] During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

CANDIDATES must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

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

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

6. FORM 9 - Quarterly Gift Disclosure

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

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

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

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than $100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The

officer or employee then must disclose this information by filing a statement by July 1 that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. The statements are filed with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

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

The disclosure must be filed by July 1, for expenses received during the previous calendar year. The statements are filed with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

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

8. FORM 30 - Donor's Quarterly Gift Disclosure

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than $100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between $25 and $100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to

any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

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

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

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

IV. AVAILABILITY OF FORMS

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS).[1] Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

[1] During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

V. PENALTIES

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

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed $20,000, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed $20,000, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed $20,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

The Commission must undertake an investigation of a public officer or employee who accrues the $1,500 maximum fine and currently holds their filing position to determine if the failure to file was willful. If the Commission finds a willful failure to file, the only penalty that can be recommended, by law, is removal.

VI. ADVISORY OPINIONS

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

A. Who Can Request an Opinion

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

B. How to Request an Opinion

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

all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website:

www.ethics.state.fl.us.

VII. COMPLAINTS

A. Citizen Involvement

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

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

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

B. Referrals

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney.

C. Confidentiality

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

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

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt. Amendments to complaints must be received within 60 days of the original complaint.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. During the first stage, the Commission must also determine whether the allegation(s) in the complaint are based on personal knowledge or information other than hearsay. If the complaint is found not to be legally sufficient or the allegations are not based on personal knowledge or infomation other than hearsy, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

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

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

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

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

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

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

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

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

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

X. ADDITIONAL INFORMATION

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

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

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

information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), commissioners of community development districts, and local officer of an independent special district are required to receive a total of four hours training, per calendar year, in the area of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2025.

Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over $2,500) (Major sources of income to the reporting person)
(If you have nothing to report, write "none" or "n/a")

Name of Source of Income	Source's Address	Description of the Source's Principal Business Activity

E-FILING SAMPLE

Secondary Sources of Income

SECONDARY SOURCES OF INCOME (Major customers, clients, and other sources of income to businesses owned by the reporting person) (If you have nothing to report, write “none” or “n/a”)

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source

Real Property

REAL PROPERTY (Land, buildings owned by the reporting person)
(If you have nothing to report, write “none” or “n/a”)

Location/Description

Intangible Personal Property

INTANGIBLE PERSONAL PROPERTY (Stocks, bonds, certificates of deposit, etc. over $10,000)
(If you have nothing to report, write “none” or “n/a”)

Type of Intangible	Business Entity to Which the Property Relates

E-FILING SAMPLE

Liabilities

LIABILITIES (Major debts valued over $10,000):
(If you have nothing to report, write “none” or “n/a”)

Name of Creditor	Address of Creditor

Interests in Specified Businesses

INTERESTS IN SPECIFIED BUSINESSES (Ownership or positions in certain types of businesses)
(If you have nothing to report, write “none” or “n/a”)

Business Entity # 1

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

E-FILING SAMPLE

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
954.658.4900 | pfmmanagement.com
James P. Ward, District Manager

Community Development District Memo

To: **Board of Supervisors**
From: **James P. Ward**
Date: **October 19, 2026**
Re: **Commission on Ethics Electronic Financial Disclosure Management System (EFDMS), Financial Disclosure Forms and Required Ethics Training**

Filing A Form 1

To access the Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (https://disclosure.floridaethics.gov/Account/Login) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional E-filing assistance is available Monday - Friday from 8:00 a.m. until 5:00 p.m. EST by contacting the Commission directly (850) 488-7864.

Chrome, Edge, or Firefox are the recommended browsers to use in the EFDMS website. If you are not using one of these browsers, you will be able to access the site, but the pages may not display or function as designed. The use of a mobile device for completing a form in EFDMS is strongly discouraged.

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a Community Development District organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

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

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

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose**.

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

1. **Free Training Programs:**

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

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

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

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

   d. **The Florida League of Cities** offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.
      Florida League of Cities Website

FLC Future Ethics Workshop Dates:
12/16/2026: 10 am – 3:30 pm

2. Other Training Programs

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

- 4-Hour Ethics Course

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

- Home - Florida Ethics Institute

Resolution 2027-2

RESOLUTION 2027-2

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

RECITALS

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

WHEREAS, pursuant to Chapter 190.006, *Florida Statutes*, the Board of Supervisors ("**Board**") shall organize by election of its members as Chairperson and by directing a Secretary, and such other officers as the Board may deem necessary; and

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

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

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

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	
VICE-CHAIRPERSON	
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	
SECRETARY & TREASURER	VIVIAN CARVALHO
ASSISTANT SECRETARY & ASSISTANT TREASURER	JAMES P. WARD
ASSISTANT TREASURER	JENNIFER GLASGOW
ASSISTANT SECRETARY	CORI DISSINGER

SECTION 2. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions

shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

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

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

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 3rd day of December, 2026.

ATTEST:

_____
Vivian Carvalho, Secretary

DISTRICT NAME COMMUNITY DEVELOPMENT DISTRICT

_____
Name: _____, Chairperson

Minutes 11/5/2026

MINUTES OF MEETING
ARTISAN LAKES EAST
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Artisan Lakes East Community Development District was held on Thursday, November 5, 2026, at Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221. It began at 3:00 p.m. and was presided over by James P. Ward as Secretary.

Present and constituting a quorum:

Matthew Sawyer	Assistant Secretary
Eric Singer	Assistant Secretary
Jim Schmidt	Assistant Secretary

Absent:

Mike Piendel	Vice Chairperson

Also present were:

Jim Ward	District Manager w/PFM
Vivian Carvalho	Senior District Manager w/PFM
Kerstin Mood	District Counsel
John Simon	District Engineer w/Atwell

Audience:

Kelly Winger
Mark Weber

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

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

Mr. James Ward called the meeting to order at approximately 3:00 p.m. He called roll and all Members of the Board were present, with the exception of Supervisor Piendel, constituting a quorum.

SECOND ORDER OF BUSINESS **Notice of Advertisement**

Notice of Advertisement of Regular Meeting

THIRD ORDER OF BUSINESS **Consideration of Minutes**

September 11, 2026 – Public Hearing and Regular Meeting Minutes

DRAFT

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

On MOTION made by Matthew Sawyer, seconded by Jim Schmidt, and with all in favor, the September 11, 2026 Public Hearing and Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS Consideration of Resolution 2027-1

Consideration of Resolution 2027-1, a Resolution of the Board of Supervisors Authorizing the Acceptance of Certain Wetland Tracts; And Addressing Conflicts, Severability, and An Effective Date

Mr. Ward: This Resolution is just a clean-up resolution. This is happening on this district and on the Artisan Lakes District also. There are some parcels of land that are still in the name of Taylor Morrison, but after some research by the attorneys, etc., they needed to go to the particular districts that they went to. There is attached to this an exhibit that shows you the location of those three pieces of property that will be transferred to the to the CDD by this Resolution. These are wetland tracts.

Mr. Singer: What are the other options other than transferring to the CDD?

Mr. Ward: There are no other options really.

Mr. Singer: If we don't adopt this, and Taylor Morrison keeps the land, what happens?

Mr. Ward: The permits are in the name of the CDD already.

Mr. Matt Sawyer: We need to get them transferred over. They're not intended for Taylor Morrison. They're intended for Artisan Lakes CDD.

Mr. Ward: The permits are in the name of the CDD. So, there's still an obligation. The regulatory permits, like the South Florida Water Management District permit, that kind of thing. So those permits are in the name of the CDD, which require the CDD to provide the compliance requirements.

Mr. Singer: So, we're already on the hook for any issues or improvements.

Mr. Ward: Right. This is one of these parcels of land you have in the CDD. As I said, they're tiny pieces of land that were not transferred for whatever reason.

Mr. Sawyer: I mean, I've done turnovers, and we have these little parcels that -- even from eight years ago, we just did one two weeks ago, transferring it over. It's just part of it, and sometimes we don't catch them all.

Mr. Singer: It's not something the HOA could own or use?

Mr. Ward: No. You look at the legal description on the parcel and you can see it's conservation areas.

Mr. Schmidt: Did Taylor Morrison have any intention to use this land initially?

Mr. Sawyer: No, we couldn't do anything with that. If so, we would have developed it. I think there was a discussion very briefly, but it was one of those areas that we had to designate to the CDD.

Mr. Ward: As you can tell from looking at it, even the surrounding areas are already in the name of the CDD. It's just there were pieces of a conservation area that weren't included in whatever the prior transfers were.

Mr. Singer: I just know from driving by there every day, it's a crappy area in this standing water.

Mr. Ward: As it's supposed to be, more or less.

Mr. Schmidt: By the way, some of the standing water is in the road and coming up one water drain and down the other. That just needs to be looked at. That's right adjacent to the parcel on the corner that's being taken. That parcel on the corner, once it gets deeded, once that changes, is the tax bill liability going to change?

Mr. Sawyer: Yeah, because if it's in Taylor Morrison's name, and we're a taxable entity.

Discussion ensued regarding the parcel being transferred to the CDD; who would be responsible for any taxes on this parcel; and whether the parcel would be taxed.

Mr. Schmidt: So, the tax liability will go away for that. There's a maintenance issue on that right now. Taylor Morris and Taylor Woodrow was cited on September 10th by the County for not maintaining the property along -- it was throwing off the curb or whatever. I only became aware of this because somebody on Facebook said, "Look, that's us. We're doing it." It's like, "Well, no, it's not. It's vacant land, and it was taken care of." Now, Matt, do you know who's maintaining that wall there?

Mr. Sawyer: Artisan Lakes Master was maintaining everything.

Discussion ensued regarding who was maintaining this parcel; who was responsible to fix any issues with the parcel; Taylor Morrison being cited by the County for lack of maintenance of the parcel; the Artisan Lakes Master Association being the responsible entity for maintenance at this time; who would be responsible for maintenance once the parcel was deeded to the CDD; and the CDD taking over maintenance of the parcel which was just 8 to 10 feet of curbside property.

Mr. Schmidt: The fourth tract is one of the three that are pictured at that little wedge track. It is on the Master but it's the one that's between the entry to Edge Stone North, and Buckeye. It runs all the way up, and it's kind of a strange tract. There's kind of two of them. Back on May 7 this was addressed for, that's where the stormwater, where the ponds -- Something was done with the ponds, and there was an easement thing, but I don't know the ownership of those. It's still in your name; it hasn't come over. Correct?

Mr. Sawyer: Yeah, because there's a right of way in there that we're working through the BOCC with.

Mr. Schmidt: So, the thing about that, and because it's in your name, it's got a $10,791 dollar tax liability. So once again, I'm just concerned about that. There's more complication up in that area because that also includes part of 114th.

Mr. Sawyer: Correct because there's commercial property going up there that Colter is waiting for us to get deeded over, but we have to wait for the County to approve the right of way, so that way we can take this parcel and separate it.

Mr. Schmidt: I don't know what the future is going to be. Between the two parcels that we talked about on May 7th, there's this access road, 114th, that runs from the Parkway into Stonegate Preserve. Both of those are in parcels that you own in two different segments, but it's going from one county road into Stonegate Preserve, which is owned by the County. It also covers this extension that goes towards the new elementary school as part of that, which is weird that it got disconnected, a disjoint piece.

Mr. Sawyer: That's fine. It's going to the county on November 18th. They have the conveyance documents and the legal and sketches are on their final form for review and acceptance.

Discussion continued regarding exactly what land was going to the County and where it was located.

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

On MOTION made by Matt Sawyer, seconded by Jim Schmidt, and with all in favor, Resolution 2027-1 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS Consideration of Agreement

Consideration of an Asset Management Agreement between the Artisan Lakes East Community Development District and Calvin, Giordano & Associates, Inc. to provide for an hourly rate basis for services

Mr. Ward: We've already adopted this agreement in the Artisan Lake CDD. This is the asset manager who has been doing the work with respect to as we have transitioned the facilities that are being operated and maintained by the District now, from the HOA over to the CDD. All we're doing now is just putting the exact same agreement in place that we have for Artisan Lakes with Artisan Lake East. And I actually had to issue them a purchase order to start essentially on or about October 1 for maintenance purposes.

Mr. Schmidt: What's the additional cost?

Mr. Ward: The cost is included in your budget. It's an hourly rate. There is an hourly rate. They charge based upon the hours provided. I'm the one who directs them.

Mr. Singer: I mean, they might vary depending on whether it's an engineer or whatever. These are not outlandish hourly rates. I've been a project manager for the last 20 years. That's kind of a standard fee. I mean, also my point is we increased the budget significantly to get a lot of things done that haven't been getting done. Let's say in East probably dozens of different

projects, and we know from the Association the projects don't get done. Somebody has to manage these projects on a day-to-day basis. It's obviously not going to be Jim or Vivian because they're doing multiple CDDs. So, in my opinion, a project manager or asset manager has to be hired. This is what they cost. I'm in favor of the expense, or the projects don't get done. If nobody is managing a project, and you just cut a check to a contractor, you've kind of just absolved yourself of responsibility, which you can't do. I mean, I'm okay with the costs, and I'm okay with having an asset manager manage these projects.

Mr. Singer: Any idea what the needs are going to be for next year? Any idea what how much we're going to need somebody for next year?

Mr. Ward: Probably around $20,000 something is what I would normally put in the budget. It was $21,500 dollars.

Mr. Singer: It's $20,000 dollars for somebody to make sure all these projects get done right. I mean, I'm not doing it. You're not doing it.

Mr. Ward: It's in the budget. We talked about it before. It's in the budget. As I indicated, we do have that with Artisan Lakes, and as Eric noted, if you're going to operate and maintain assets, you need a project manager in order to do that. CDDs are not set up in a way to permit or allow Board Members to do that.

Mr. Singer: It's not a lot. Not comparatively.

Mr. Ward: No, and they're a good firm, and they do good work. So, we urge you to adopt it.

Mr. Schmidt: Okay, that's fine. Who's been doing all this? Who's been doing this in the past?

Mr. Ward: Well, the HOA, I assume. When we took over, I issued a purchase order to tell Giordano to cover the cost of them doing the work until I could get this agreement in front of you.

Mr. Singer: I would also say, I don't think I said this in the budget meeting. I mean, I look at all this as a one-year trial. You know, I mean, we've done something different in this year's budget, starting a month ago, with a lot of trust involved with CPA and PFM management company, like, and we're going to see how it goes. I mean, if it doesn't turn out positively, or we don't like the way it's turned out, then the budget discussion next year will be different. You know, that's my opinion.

Ms. Kris Guillou: It wasn't announced, but the asset manager did hire the same contractor that we have had. He spent 12 years on the ponds, and he has spent two years on wetlands. And he keeps a map. It's an interactive map of all the places that need repairs, and he always wanted to do it, but as we mentioned nobody wanted to put the money up. So, our asset manager is actually learning from him because this is a really complex situation. One of the things I'm digging into a lot is the requirements from Manatee County are different from other counties, so when people come in and think it looks like crap, for instance, the wetlands, they're not allowed to clear what they cut down. So, the asset manager has to learn the best practices and the mandates required by Manatee County.

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

On MOTION made by Eric Singer, seconded by Jim Schmidt, and with all in favor, the Asset Management Agreement was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS Staff Reports

I. District Attorney

No report.

II. District Engineer

No report.

III. District Manager

a) Board Meeting Dates for Fiscal Year 2027
- **NEXT MEETING: Thursday, December 3, 2026, Regular Meeting. (Swear in Seats 4 & 5)**

b) Commission on Ethics Required Annual Ethics Training Memorandum
c) Financial Statement for period ending September 30, 2026 (unaudited)

Mr. Ward: Your next meeting is scheduled for December 3. If the agenda says the 10th, ignore that. We may or may not need that meeting. The two qualified electors, who I know are here, they take their seats as a matter of law the third Tuesday of the month, as a matter of law. So, we do not need a board meeting to swear them in. They will already be sworn in, and they will be considered Board Members at that time. When you have the next meeting, I will use a different oath, just because the statute for Chapter 190 is slightly different than the state oath, so I'll swear you in with a different oath. But you, as a as a matter of law, the third Tuesday of this month, you are a sitting Board Member at that point. He reminded the Board to do the ethics training before December 31st. He noted no certificate of completion was needed; the ethics training was a self-reporting requirement for the Form 1 filing next year.

Discussion ensued regarding the ethics training and a certificate not being needed for the ethics training.

SEVENTH ORDER OF BUSINESS Supervisor's Requests

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

EIGHTH ORDER OF BUSINESS Public Comments

Mr. Ward asked if there were any public comments.

Ms. Gillou: Going back to those properties, I guess that you've made a revision for us that we have properties, but I haven't seen that.

Mr. Ward: I'm going to give it to you. Yes.

Ms. Guillou: I was surprised though because I remember you were having a conversation that you said that the Master was not allowed to do anything with any properties. Maybe this whole thing is coming from Taylor Morrison?

Mr. Ward: Yes, they're coming from Taylor Morrison. Apparently, the lawyers all figured out that they could do that.

Mr. Singer requested to be informed whenever a new project was begun or money was being spent to fix something including how much it would cost.

Mr. Ward stated the monthly report would contain such information. He indicated he would clearly keep the Board Members informed when something big changed.

Ms. Vivian Carvalho: In addition to the asset manager providing a report, what the Board will start seeing once the financials are fully in our accounts payable and in our accounting software, there will be payment authorizations that will be ratified at subsequent meetings, so that'll enable Board Members to see some of these general fund type of assets that we're talking about in terms of maintenance or invoices that you're going to be ratifying at a future meeting. Obviously we don't want to slow down any process, but definitely there will be additional information that you start seeing in your packet going forward.

NINTH ORDER OF BUSINESS Adjournment

Mr. Ward adjourned the meeting at approximately 3:26 p.m.

On MOTION made by Matt Sawyer, seconded by Jim Schmidt, and with all in favor, the meeting was adjourned.

Artisan Lakes East Community Development District

_____ _____

James P. Ward, Secretary Name: _____Chairperson

DRAFT

Resolution 2027-3

RESOLUTION 2027-3

A RESOLUTION DESIGNATING THE REGISTERED AGENT; DESIGNATING THE OFFICE AND LOCATION OF THE REGISTERED OFFICE; AND PROVIDING FOR CONFLICTS AND INVALID PROVISIONS AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

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

WHEREAS, the District is statutorily required to designate a registered agent and a registered office location for the purposes of accepting any process, notice, or demand required or permitting by law to be served upon the District in accordance with Section 189.014(1), *Florida Statutes*; and

WHEREAS, the Board of Supervisors of the Artisan Lakes East Community Development District desire to appoint Vivian Carvalho as the Registered Agent and designate the offices of PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817, as the Registered Office.

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

SECTION 1. DESIGNATION OF REGISTERED AGENT: Vivian Carvalho is hereby appointed as the Registered Agent.

SECTION 2. DESIGNATION OF REGISTERED OFFICE. The offices of PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817, is hereby designated as the Registered Office.

SECTION 3. 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 4. CONFLICT: That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 5. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 3rd day of December, 2026.

ATTEST:	**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**
Vivian Carvalho, Secretary	, Chairperson

Resolution 2027-4

RESOLUTION 2027 - __

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS FOR FISCAL YEAR 2027; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2025, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

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

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A.** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare and publish on the District's website, on or before December 1 of each year, an annual report describing (a) the goals and objectives achieved by the District and the performance measures and standards used to make that determination, and (b) any goals or objectives the District failed to achieve, for consideration by the Board of the District.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 5th day of November, 2026.

ATTEST:	**ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT**
James P. Ward, Secretary	Peter Latessa, Chairman

Exhibit A: Performance Measures/Standards and Annual Reporting

3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
407.723.5900 | pfmmanagement.com

Artisan Lakes East Community Development District

James P. Ward, District Manager
wardj@pfm.com
Phone: (954) 658-4900

Vivian Carvalho, District Manager
carvalhov@pfm.com
Phone: (407) 723-5945

To: Board of Supervisors

From: District Manager

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

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

District Management has identified the following key categories to focus on for Fiscal Year 2027 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Financial Transparency and Accountability

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

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

Exhibit A

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2026 – September 30, 2027

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2 Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.3 Access to Records Compliance

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

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

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

Achieved: Yes ☐ No ☐

2. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 2.1 Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2 Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.3 Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

James P. Ward, District Manager	_____, Chairman
Date	Date

Commission on Ethics Required Annual Ethics Training Memorandum

3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
954.658.4900 | pfmmanagement.com
James P. Ward, District Manager

Community Development District Memo

To: **Board of Supervisors**
From: **James P. Ward**
Date: **October 19, 2026**
Re: **Commission on Ethics Electronic Financial Disclosure Management System (EFDMS), Financial Disclosure Forms and Required Ethics Training**

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a Community Development District organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

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

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

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose**.

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

1. **Free Training Programs:**

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

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

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

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

d. **The Florida League of Cities** offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.
Florida League of Cities Website

FLC Future Ethics Workshop Dates:
12/16/2026: 10 am – 3:30 pm

2. Other Training Programs

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

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

- Home - Florida Ethics Institute

District Financials

Artisan Lakes East Community Development District

October 2026 Financial Package

October 31, 2026

PFM Management Services LLC
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817-8329
(407) 723-5900

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

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds		General Long Term Debt	General Fixed Assets	
		Series 2018	Series 2021			
Assets						
Cash and Investments						
General Fund						
Checking Account - Truist Bank	$ 57,674	$ -	$ -	$ -	$ -	$ 57,674
Investment Account - FMIT	125,761	-	-	-	-	125,761
Debt Service Fund						
Reserve Account						
Series 2018	-	198,954	-	-	-	198,954
Series 2021-1	-	-	165,050	-	-	165,050
Series 2021-2	-	-	186,469	-	-	186,469
Revenue						
Series 2018	-	224,280	-	-	-	224,280
Series 2021-1	-	-	326,208	-	-	326,208
Prepayment Account						
Series 2018	-	1	-	-	-	1
Series 2021-1	-	-	433	-	-	433
Accounts Receivable	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	1,749	3,094	-	-	4,843
Debt Service Fund(s)	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,106,236	-	1,106,236
Amount to be Provided by Debt Service Funds	-	-	-	15,728,764	-	15,728,764
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,002,307	2,002,307
Total Assets	**$ 183,434**	**$ 424,984**	**$ 681,253**	**$ 16,835,000**	**$ 2,002,307**	**$ 20,126,978**

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

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds		General Long Term Debt	General Fixed Assets	
		Series 2018	Series 2021			
Liabilities						
Accounts Payable	$ 1,432	$ -	$ -	$ -	$ -	$ 1,432
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	4,843	-	-	-	-	4,843
Unamortized Prem/Discount on Bonds	-	-	-	-	-	339,530
Bonds Payable						
Current Portion (Due within 12 months)						
Series 2018	-	-	-	$125,000	-	125,000
Series 2021	-	-	-	$295,000	-	295,000
Long Term						
Series 2018	-	-	-	$5,195,000	-	5,195,000
Series 2021	-	-	-	$11,220,000	-	11,220,000
Total Liabilities	**$ 6,275**	**$ -**	**$ -**	**$ 16,835,000**	**$ -**	**$ 17,180,805**
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	2,002,307	2,002,307
Fund Balance						
Restricted						
Beginning: October 1, 2026 (Unaudited)	-	422,022	676,217	-	-	758,710
Results from Current Operations	-	2,961	5,035	-	-	7,996
Unassigned						
Beginning: October 1, 2026 (Unaudited)	187,123	-	-	-	-	187,123
Additions to Extraordinary Cap/Oper Reserve	4,167	-	-	-	-	4,167
Results from Current Operations	(14,130)	-	-	-	-	(14,130)
Total Fund Equity and Other Credits	**$ 177,160**	**$ 424,984**	**$ 681,253**	**$ -**	**$ 2,002,307**	**$ 2,946,173**
Total Liabilities, Fund Equity and Other Credits	**$ 183,434**	**$ 424,984**	**$ 681,253**	**$ 16,835,000**	**$ 2,002,307**	**$ 20,126,978**

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest				
Interest - FMIT	664	664	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	1,587	1,587	386,581	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(25,290)	0%
Total Revenue and Other Sources:	**$ 2,251**	**$ 2,251**	**$ 361,291**	**1%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	-	3,000	0%
Executive				
Professional Management	2,667	2,667	32,000	8%
Financial and Administrative				
Audit Services		-	5,000	0%
Accounting Services	833	833	10,000	8%
Assessment Roll Services	833	833	10,000	8%
Arbitrage Rebate Services	-	-	1,000	0%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	8,500	0%
Dissemination Agent Services	-	-	6,000	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	100	0%
Computer Services - Website Development	-	-	2,400	0%
Insurance	7,881	7,881	8,066	98%
Printing & Binding	-	-	1,000	0%
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	10,000	0%
Other General Government Services				
Engineering Services	-	-	7,000	0%
Contingencies				

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Lake, Lake Bank and Littoral Shelf Maintenance				
Professional Management	-	-	21,500	0%
Repairs and Maintenance				
Aquatic Weed Control	-	-	36,000	0%
Lake Bank Maintenance	-	-	40,000	0%
Littoral Shelf Plantings	-	-	32,000	0%
Midge Fly Control	-	-	8,000	0%
Drainage Inspections/Cleaning	-	-	27,000	0%
Contingencies	-	-	14,300	0%
Preserve Services				
Professional Management	-	-	2,000	0%
Repairs and Maintenance				
Wetland/Preserve Maintenance	-	-	25,000	0%
Reserves				
Extraordinary Capital/Operations Reserve	4,167	4,167	50,000	8%
Total Expenditures and Other Uses:	**$ 16,381**	**$ 16,381**	**$ 361,291**	**5%**
Net Increase/ (Decrease) in Fund Balance	(14,130)	(14,130)	-	
Fund Balance - Beginning	187,123	187,123	187,123	
Extraordinary Capital/Operations Reserve	4,167	4,167	50,000	
Fund Balance - Ending	**$ 177,160**	**$ 177,160**	**$ 237,123**	

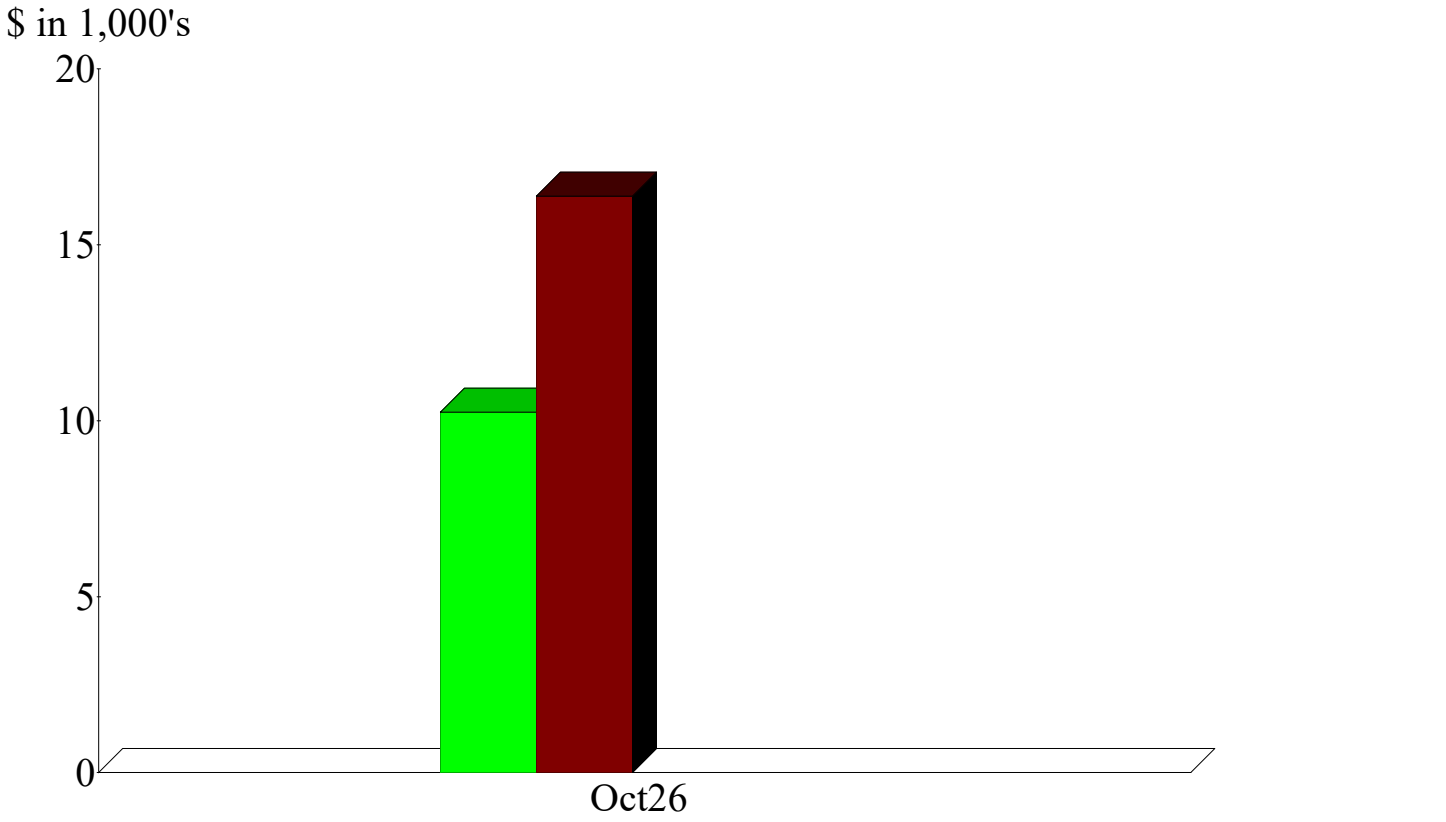
Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2026

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	572	572	7,046	8%
Revenue Account	641	641	5,804	11%
Special Assessments - Prepayments				
Special Assessments - On Roll	1,749	1,749	425,762	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(27,806)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	**$ 2,961**	**$ 2,961**	**$ 410,806**	**1%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2018	-	-	125,000	0%
Interest Expense				
Series 2018	-	-	272,228	0%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ 397,228**	**0%**
Net Increase/ (Decrease) in Fund Balance	2,961	2,961	13,578	
Fund Balance - Beginning	422,022	422,022	422,022	
Fund Balance - Ending	**$ 424,984**	**$ 424,984**	**$ 435,600**	

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

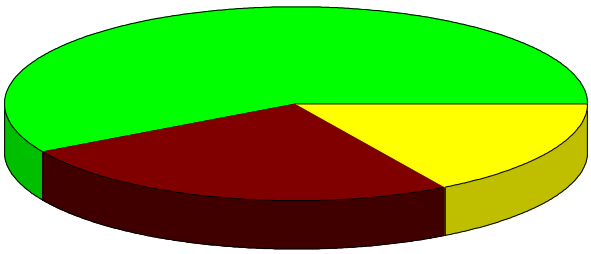
Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account - Series 2021-1	474	474	6,225	8%
Reserve Account - Series 2021-2	536	536	6,224	9%
Revenue Account	931	931	8,228	11%
Special Assessments - Prepayments				
Special Assessments - On Roll	3,094	3,094	753,176	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(49,273)	0%
Total Revenue and Other Sources:	**$ 5,035**	**$ 5,035**	**$ 724,580**	**1%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021-1 - Eaves Bend	-	-	140,000	0%
Series 2021-2 - Heritage Park	-	-	155,000	0%
Interest Expense				
Series 2021-1 - Eaves Bend	-	-	188,088	0%
Series 2021-2 - Heritage Park	-	-	218,475	0%
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ 701,563**	**0%**
Net Increase/ (Decrease) in Fund Balance	5,035	5,035	23,017	
Fund Balance - Beginning	676,217	676,217	676,217	
Fund Balance - Ending	**$ 681,253**	**$ 681,253**	**$ 699,234**	

Artisan Lakes East Community Development District
Income and Expense by Month
October 2026



Expense Summary
October 2026

5130000 · Financial and Admi	58.28%
9099000 · Reserve Allocations	25.44
5120000 · Executive	16.28
Total	$16,381.00



By Account