

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

NOVEMBER 7, 2024

PREPARED BY:

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

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ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

October 31, 2024

Board of Supervisors

Artisan Lakes East Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Artisan Lakes East Community Development District will be held on **Thursday, November 7, 2024, at 3:30 P.M.** at the **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

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

<https://districts.webex.com/districts/j.php?MTID=m344c0aa703837e4c86699bfcc6a4feeb>

Access Code: **2341 888 7619** Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2341 888 7619**, password: **Jpward (579274** from phones) to join the meeting.

The Public is provided 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 and individuals are permitted to speak on items not included in the agenda.

Agenda

1. Call to order & roll call.
2. Notice of Advertisement of Landowner's and Regular meeting.
3. Administration of Oath of Office for the Board of Supervisors of the Artisan Lakes East Community Development District.
 - a) Oath of Office.
 - b) Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - c) Form 1 (e-filing sample) – Statement of Financial Interests.
4. Consideration of **Resolution 2025-1**, a Resolution of the Board of Supervisors of the Artisan Lakes East Community Development District canvassing and certifying the results of the Landowners' election of Supervisors held pursuant to Section 190.006(2), *Florida Statutes*.

5. Consideration of **Resolution 2025-2**, a Resolution of the Board of Supervisors re-designating certain officers of the Artisan Lakes East Community Development District following the Landowners' Election
6. Consideration of Minutes:
 - I. September 5, 2024 – Regular Meeting Minutes.
7. Consideration of **Resolution 2025-3**, a Resolution of the Board of Supervisors of the Artisan Lakes East Community Development District Addressing Real Estate Conveyances and Permits; Accepting a Certificate of the District Engineer and Declaring the 2018 Project Complete; Addressing Contribution Requirements; Providing Direction to the Trustee; Finalizing the 2018 Assessments; Finalizing the 2018 Assessments; Authorizing Conveyances; Authorizing a Mutual Release; Providing for a Supplement to the Improvement Lien Book; Providing for Severability, Conflicts, and an Effective Date.
8. Consideration of **Resolution 2025-4**, a Resolution of the Board of Supervisors of the Artisan Lakes East Community Development District Addressing Real Estate Conveyances and Permits; Accepting a Certificate of the District Engineer and Declaring the 2021 Project Complete; Addressing Contribution Requirements; Providing Direction to the Trustee; Finalizing the 2021 Assessments; Finalizing the 2021 Assessments; Authorizing Conveyances; Authorizing a Mutual Release; Providing for a Supplement to the Improvement Lien Book; Providing for Severability, Conflicts, and an Effective Date.
9. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Manager.
 - a) **Important Board Meeting Dates for Balance of Fiscal Year 2025:**
 1. Last Landowners Election – November 7, 2024 (Seat 1).
 - b) Financial Statement for period ending September 30, 2024 (unaudited).
10. Supervisor's Requests.
11. Public Comments - The public comment period is for items not listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.
12. Adjournment.

Staff Review

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

The second order of business is the Notice of Advertisement of the Landowners' and Regular meeting.

The third order of business is administrative in nature and is the administration of the oath of office, where I will take the opportunity to swear the Board of Supervisors into office.

Where applicable, each newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the State Commission on Ethics within thirty (30) days of being seated on this Board.

Additionally, if any newly appointed Board Member currently sits as a member of any other Community Development District Board(s), he/she must amend their current Form 1 – Statement of Financial Interests to now include the Artisan Lakes East Community Development District. The amended form must be filed with the State Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors.

The fourth order of business is the consideration of **Resolution 2025-1**, a resolution of the Board of Supervisors canvassing and certifying the results of the Landowners' election of Supervisors held pursuant to Section 190.006(2), *Florida Statutes*.

The fifth order of business is the consideration of **Resolution 2025-2**, a Resolution of the Board of Supervisors which designates the officers of the Artisan Lakes East Community Development District after the outcome of the Landowners' Election which was held on November 7, 2024. Below are the existing officers for the District.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	TINA GOLUB
VICE-CHAIRPERSON	MARC FERLITA
ASSISTANT SECRETARY	MICHAEL PIENDEL
ASSISTANT SECRETARY	MATT SAWYER
ASSISTANT SECRETARY	VACANT
SECRETARY & TREASURER	JAMES P. WARD

The sixth order of business is consideration of Minutes from the Artisan Lakes East Board of Supervisors Regular Meeting held on September 5, 2024.

The seventh order of business is the consideration of **Resolution 2025-3**, a Resolution of the Board of Supervisors of the Artisan Lakes East Community Development District Addressing Real Estate Conveyances and Permits; Accepting a Certificate of the District Engineer and declaring the 2018 Project Complete; Addressing Contribution Requirements; Providing Direction to the Trustee; Finalizing the 2018 Assessments; Finalizing the 2018 Assessments; Authorizing Conveyances; Authorizing a Mutual Release; Providing for a Supplement to the Improvement Lien Book; Providing for Severability, Conflicts, and an Effective Date.

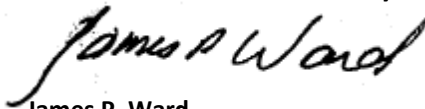
The eighth order of business is the consideration of **Resolution 2025-4**, a Resolution of the Board of Supervisors of the Artisan Lakes East Community Development District Addressing Real Estate Conveyances and Permits; Accepting a Certificate of the District Engineer and Declaring the 2021 Project Complete; Addressing Contribution Requirements; Providing Direction to the Trustee; Finalizing the 2021 Assessments; Finalizing the 2021 Assessments; Authorizing Conveyances; Authorizing a Mutual Release; Providing for a Supplement to the Improvement Lien Book; Providing for Severability, Conflicts, and an Effective Date.

The ninth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on the Fiscal Year 2025 meeting schedule, in addition to the Financial Statements (unaudited) for the period(s) ending September 30, 2024.

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

Yours sincerely,

Artisan Lakes East Community Development District



James P. Ward
District Manager

The Fiscal Year 2025 meeting schedule is as follows:

October 3, 2024	November 7, 2024: Landowner's Election
December 5, 2024	February 6, 2025
March 6, 2025	April 3, 2025
May 1, 2025	June 5, 2025
August 7, 2025	September 4, 2025



The Beaufort Gazette
 The Belleville News-Democrat
 Bellingham Herald
 Centre Daily Times
 Sun Herald
 Idaho Statesman
 Bradenton Herald
 The Charlotte Observer
 The State
 Ledger-Enquirer

Durham | The Herald-Sun
 Fort Worth Star-Telegram
 The Fresno Bee
 The Island Packet
 The Kansas City Star
 Lexington Herald-Leader
 The Telegraph - Macon
 Merced Sun-Star
 Miami Herald
 El Nuevo Herald

The Modesto Bee
 The Sun News - Myrtle Beach
 Raleigh News & Observer
 Rock Hill | The Herald
 The Sacramento Bee
 San Luis Obispo Tribune
 Tacoma | The News Tribune
 Tri-City Herald
 The Wichita Eagle
 The Olympian

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
13292	595761	Print Legal Ad-IPL01957840 - IPL0195784		\$272.73	2	62 L

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

coridissinger@jpwwardassociates.com

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

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

DATE: November 7, 2024
 TIME: 3:30 PM
 PLACE: Artisan Lakes Clubhouse
 4725 Las Robles Court
 Palmetto, FL, 34221.

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

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

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

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

Artisan Lakes Community Development District
 James P. Ward
 District Manager
 IPL0195784
 Oct 13,20 2024

THE STATE OF TEXAS COUNTY OF DALLAS

Before the undersigned authority personally appeared Crystal Trunick, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of Public Notice, was published in said newspaper in the issue(s) of:
 2 insertion(s) published on:
 10/13/24, 10/20/24

THE STATE OF FLORIDA COUNTY OF MANATEE

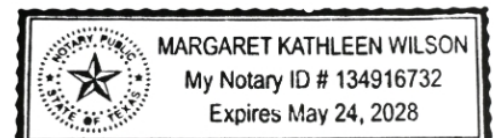
Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The McClatchy Company complies with all legal requirements for publication in chapter 50, Florida Statutes.

Crystal Trunick

Sworn to and subscribed before me this 21th day of October in the year of 2024

Margaret K. Wilson

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



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

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 _____, 20__, 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: _____

FLORIDA COMMISSION ON ETHICS



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

2024

State of Florida
COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

William P. Cervone
Gainesville

Tina Descovich
Indialantic

Freddie Figgers
Fort Lauderdale

Luis M. Fusté
Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

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

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

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

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

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

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly

were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

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

2. *Unauthorized Compensation*

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

3. *Misuse of Public Position*

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

4. *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.]

5. *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.]

6. *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. 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) 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.]

E. VOTING CONFLICTS OF INTEREST

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

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

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

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

F. DISCLOSURES

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

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

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

1. *FORM 1 - Limited Financial Disclosure*

Who Must File:

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

STATE OFFICERS include:

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

for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

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

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 4) Persons holding any of these positions in local government: 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 who do not currently hold a position requiring the filing of a Form 1 or Form 6 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.]

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.]

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

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

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

3. *FORM 2 - Quarterly Client Disclosure*

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

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

issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

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

Where To File:

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 will be published and searchable 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 a city council and candidates for these offices; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

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

When and Where To File:

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 by name and organization on the Commission's website.

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 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 on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other

than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

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

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

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

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

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

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

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

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

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

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

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

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

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

IV. AVAILABILITY OF FORMS

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). 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.

V. PENALTIES

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

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

B. *Penalties for Candidates*

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

C. *Penalties for Former Officers and Employees*

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

*Conduct occurring after May 11, 2023, will be subject to a recommended civil penalty of up to \$20,000. [Ch. 2023-49, Laws of Florida.]

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. *Who Can Request an Opinion*

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

B. *How to Request an Opinion*

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

C. *How to Obtain Published Opinions*

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

VII. COMPLAINTS

A. *Citizen Involvement*

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

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

You can download a complaint form (FORM 50) from the Commission's website: 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. A vote of six of the Commission's nine members is required to proceed on such a referral.

C. *Confidentiality*

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

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

D. How the Complaint Process Works

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

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

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

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

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

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report

with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

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

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

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

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

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), and commissioners of community development districts 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.

2023 Form 1 - Statement of Financial Interests

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, 2023 .

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

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

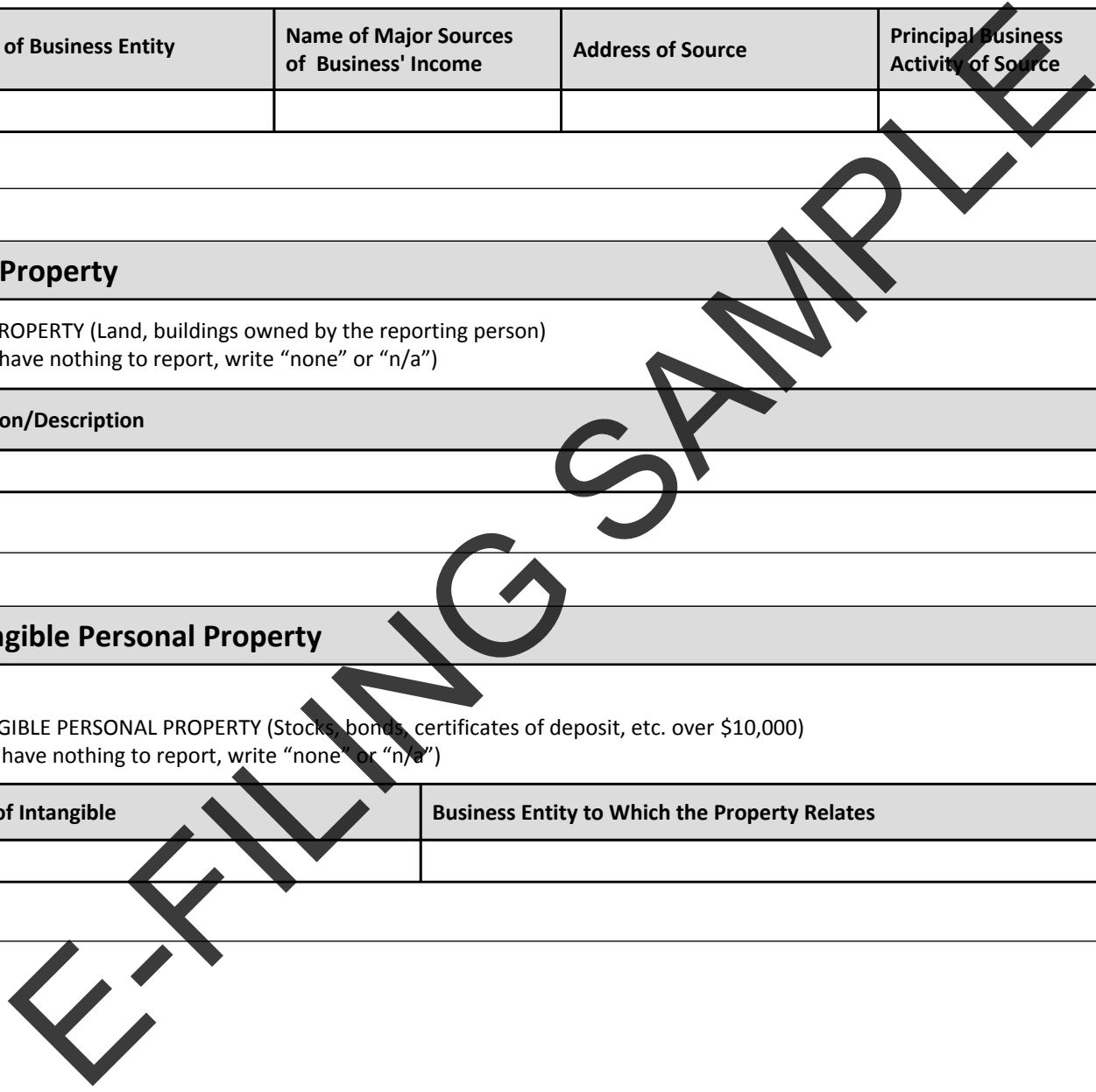
REAL PROPERTY (Land, buildings owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

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



2023 Form 1 - Statement of Financial Interests

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-FILED SAMPLE

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions

Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

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

When To File:

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

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

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

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2023.

Who Must File Form 1

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk;

appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
9. Members of governing boards of charter schools operated by a city or other public entity.
10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request.*

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

Instructions for Completing Form 1

Primary Sources of Income

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

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

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

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

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

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

Secondary Sources of Income

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

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

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); *and*,
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

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

Examples:

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

Real Property

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

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

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

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

Intangible Personal Property

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

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership

interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

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

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

Interests in Specified Businesses

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

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

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

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

Training Certification

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

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

MEMO

To: Board of Supervisors

From: James P. Ward

Date: September 3, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, Required Ethics Training, and Legislative Updates from 2024 Session

Form 1 Reporting Requirements:

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

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

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

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Ethics Training Requirements:

Beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

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

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2024 FOR THE FORM 1 THAT IS FILED IN 2025.

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

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

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

Florida Law Changes from the 2024 Legislative Session:

Chapter 2024-136 – Performance Measures and Standards

The legislation mandates special districts to establish goals, objectives, performance measures, and standards for each program and activity they undertake by October 1, 2024 and to report annually on their achievements and performance. Further, by December 1st of each year, the District must produce an annual report detailing the goals and objectives it has accomplished, the performance measures and standards used for evaluation, and any goals or objectives there were not met. The annual report must be posted on the District’s web site.

The District Manager will prepare and these goals and objectives for the Board to review and approve in September, 2024.

Chapter 2024-184 – Non Coercion Certificate

This legislation, among other things, amends Section 787.06, F.S. to require non governmental entities, when a contract is executed, renewed, or extended, with a governmental entity, to provide an affidavit, signed by an officer or a representative of the non-governmental entity under penalty of perjury, attesting that the non-governmental entity does not use coercion for labor or services.

RESOLUTION 2025-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS’ ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, 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 Section 190.006(2), *Florida Statutes*, a landowners meeting is required to be held within 90 days of the District’s creation and every two years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners’ meeting was held on November 7, 2024, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desire to canvas the votes and declare and certify the results of said election.

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

SECTION 1. ELECTION RESULTS. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown:

NAME OF INDIVIDUAL ELECTED	SEAT NUMBER	NUMBER OF VOTES
	1	

SECTION 2. TERMS. In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisors, the above-named persons are declared to have been elected for the following terms of office:

NAME OF INDIVIDUAL ELECTED	TERM OF OFFICE	TERM UP FOR ELCTION
	FOUR (4)	November, 2028

RESOLUTION 2025-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

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

PASSED AND ADOPTED this 7th day of November.

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

James P. Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

RESOLUTION 2025-2

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

RECITALS

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

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

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

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

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

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	
VICE-CHAIRPERSON	
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	
SECRETARY & TREASURER	JAMES P. WARD

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

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

RESOLUTION 2025-2

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

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

PASSED AND ADOPTED this 7th day of November 2024.

ATTEST:

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

1
2
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9

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

10 The Regular Meeting of the Board of Supervisors of the Artisan Lakes East Community Development
11 District was held on Thursday, September 5, 2024, at 3:30 P.M. at the Eaves Bend at Artisan Lakes, 5967
12 Maidenstone Way, Palmetto, FL 34221.
13
14

15 **Present and constituting a quorum:**

16 Tina Golub Chairperson
17 Marc Ferlita Vice Chairperson
18 Michael Piendel Assistant Secretary

19 **Absent:**

20 Matthew Sawyer Assistant Secretary

21 **Also present were:**

22 James P. Ward District Manager
23 Jere Earlywine District Counsel
24 Victor Barbosa District Engineer

25 **Audience:**

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

30 **PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE
31 TRANSCRIBED IN *ITALICS*.**
32
33

34 **FIRST ORDER OF BUSINESS**

Call to Order/Roll Call

35
36 Mr. James Ward called the meeting to order at approximately 3:30 p.m. He called roll and all Members
37 of the Board were present, with the exception of Supervisor Sawyer, constituting a quorum.
38

39 **SECOND ORDER OF BUSINESS**

Acceptance of Resignation

40
41 **Acceptance of the Resignation of Mr. Craig Fischer from Seat 3 effective May 2, 2024, whose term is
42 set to expire November 2024**

43 **a) Appointment of individual to fill Seat 3**

44 **b) Oath of Office**

45 **c) Guide to the Sunshine Law and Code of Ethics for Public Employees**

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

49 Mr. Ward stated Mr. Fischer’s resignation was effective May 2, 2024. He asked for a motion to
50 accept Mr. Fischer’s resignation into the record.
51

52 **On MOTION made by Mike Piendel, seconded by Marc Ferlita, and**
53 **with all in favor, the resignation of Craig Fischer from Seat 3 was**
54 **accepted into the record.**

55
56 Mr. Ward explained statute enabled the Board to fill the unexpired term of Seat 3 which expired
57 November 2024. He noted the Board could leave the seat vacant as there would not be another
58 meeting before November. He explained Seat 3 would turn over to a qualified elector seat in
59 November, the Board would declare the seat vacant again, and then could fill the vacancy with a
60 qualified elector. He stated there was no reason to fill the vacancy at this time.
61

62 **THIRD ORDER OF BUSINESS**

Consideration of Resolution 2024-15

63
64 **Consideration of Resolution 2024-15, a Resolution of the Board of Supervisors Re-designating the**
65 **officers of the Artisan Lakes East Community Development District**
66

67 Mr. Ward asked the Board to redesignate the Officers of the Board. He stated the Chairperson would be
68 Tina Golub, the Vice Chair would be Marc Ferlita, Mike Piendel and Matthew Sawyer would serve as
69 Assistant Secretaries and he would serve as Secretary and Treasurer. He asked if there were any
70 questions; hearing none, he called for a motion.
71

72 **On MOTION made by Mike Piendel, seconded by Marc Ferlita, and**
73 **with all in favor, Resolution 2024-15 was adopted, and the Chair was**
74 **authorized to sign.**

75
76 **FOURTH ORDER OF BUSINESS**

Consideration of Minutes

77
78 **May 2, 2024 – Regular Meeting**
79

80 Mr. Ward asked if there were any corrections or deletions to the Minutes; hearing none, he called for a
81 motion.
82

83 **On MOTION made by Mike Piendel, seconded by Tina Golub, and with**
84 **all in favor, the May 2, 2024 Regular Meeting Minutes were approved.**

85
86 **FIFTH ORDER OF BUSINESS**

Consideration of Resolution 2024-16

87
88 **Consideration of Resolution 2024-16, a resolution of the Board of Supervisors of the Artisan Lakes East**
89 **Community Development District Confirming and Approving the actions of the Chairman and District**
90 **staff regarding the Acquisition of Certain Eaves Bend Phase II Artisan Lakes Parkway, Esplanade North**
91 **Subphase IB and Artisan Lakes Parkway Phase Iii Improvements; and addressing severability and an**
92 **effective date**
93

94 Mr. Ward stated the next two items were resolutions which approved prior actions of District Staff
95 regarding the acquisition of certain facilities. He stated the first facility was Esplanade North subphase
96 1b and Artisan Lakes Parkway phase 3 improvements. He asked if there were any questions.

97
98 *Mr. Mike Piendel: Right now, we're going through the process, I don't know if you're aware, when we*
99 *construct things out here and we get credits from the County, but if we give them to the CDD, then the*
100 *CDD gets credits from the County even though we paid for them. So, I don't know –*

101
102 *Mr. Jere Earlywine: Mike on this particular resolution 2024-16 we're just basically ratifying purchasing*
103 *some improvements that are part of the plan. It doesn't have anything to do with the impact fee credits.*
104 *I know where your question is going, but I think it's on the next item, 2024-17, and if you want, we can*
105 *adopt this one and come back.*

106
107 *Mr. Piendel: Okay. Thanks.*
108

109 **On MOTION made by Tina Golub, seconded by Mike Piendel, and with**
110 **all in favor, Resolution 2024-16 was adopted, and the Chair was**
111 **authorized to sign.**

112
113 **SIXTH ORDER OF BUSINESS**

113 **Consideration of Resolution 2024-17**

114
115 **Consideration of Resolution 2024-17, a resolution of the Board of Supervisors of the Artisan Lakes East**
116 **Community Development District Ratifying, Confirming And Approving the execution of the Impact**
117 **Fee Credit Agreement For Transportation Improvements; and providing for an effective date**

118
119 *Mr. Ward: The impact fee agreement has already been signed by the District; the Chairperson already*
120 *signed this. Clearly we think that was an error that was done and those impact fees need to go to Taylor*
121 *Morrison, not the CDD, but in order to keeps the records straight, what we need to do is accept the*
122 *resolution for purposes of the impact fee agreement because that's already a done deal and then we're*
123 *going to have to go back with the County and try to undo the agreement that's signed by the CDD. It's*
124 *not a proper party to the agreement. It should have been Taylor Morrison only, not the Artisan Lakes*
125 *East CDD.*

126
127 *Mr. Earlywine: The only thing I would add for the benefit of the record is that this is essentially a road*
128 *right-of-way project that the County is doing. They are widening one of the roads and they need some*
129 *right-of-way and so, Taylor Morrison has given some right-of-way and the CDD is supposed to give some*
130 *right-of-way and the thing is, the CDD never paid for that right-of-way to begin with and were due to get*
131 *\$260,000 dollars of impact fee credits which isn't part of our original deal with Taylor Morrison, so we've*
132 *got to go back and unwind this. I think the Grimes Gobal Firm that put it together, we've got to go back*
133 *and talk to those guys. They didn't really coordinate with the District Staff at the time and I think that's*
134 *what the disconnect was, but we if you want to get it approved today, and then make a note that we are*
135 *going to revisit it, I understand what Jim's saying, and is strategy is spot on as usual.*

136
137 *Mr. Piendel: But you're okay with us approving this?*
138

139 *Mr. Ward: You are ratifying an action that’s already been taken. That’s all you’re really doing at this*
140 *point in time. We can’t undo something that’s already been done. We will have to ratify the action and*
141 *then we will have to go back and fix this problem.*

142
143 *Mr. Earlywine: We have had a couple of calls on this Mike. We are going to come back and talk about it*
144 *a little bit more and find a solution for us.*
145

On MOTION made by Mike Piendel, seconded by Tina Golub, and with all in favor, Resolution 2024-17 was adopted, and the Chair was authorized to sign.

149
150 **SEVENTH ORDER OF BUSINESS** **Consideration of Resolution 2024-18**
151
152 **Consideration of Resolution 2024-18, a resolution of the Board of Supervisors of Artisan Lakes East**
153 **Community Development District Declaring a vacancy in Seats 2 and 3 on the Board of Supervisors**
154 **pursuant to Section 190.006(3)(B), Florida Statutes; providing for severability, conflicts and an**
155 **effective date**
156

157 Mr. Ward explained Seats 2 and 3, Mr. Piendel’s and Mr. Fischer’s vacant Seat, were up for qualified
158 elector election this year. He noted no one qualified for the seats in July. *The way statute works is, you*
159 *declare the seat vacant effective as of November 19, 2024, two weeks after the general election date,*
160 *and then you have 90 days from that date to appoint two individuals to serve in those seats. They will be*
161 *four year terms. They will be qualified electors which means they need to be citizens of the U.S.,*
162 *residents of the State of Florida, and they need to live here in Eaves Bend within Artisan Lakes, and they*
163 *have to be registered voters here in Manatee County. We will deal with that in November or after that*
164 *you will appoint two individuals, but the statute does require us to declare the seat vacant. I am doing it*
165 *early so you have time to go through this process and figure out who you would like to put on this Board.*
166 He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mike Piendel, seconded by Tina Golub, and with all in favor, Resolution 2024-18 was adopted, and the Chair was authorized to sign.

171
172 **EIGHTH ORDER OF BUSINESS** **Staff Reports**
173

174 **I. District Attorney**

175 No report.
176

177 **II. District Engineer**

178 No report.
179

180 **III. District Manager**

- 181 **a) New performance reporting requirements for CDDs**
- 182 **b) Update on Fiscal Year 2024 Meeting Schedule**
 - 183 **1. General Election – November 5, 2024 (Seats 2&3)**
 - 184 **2. Last Landowners Election – November 7, 2024 (Seat 1)**
- 185 **c) Financial Statement for period ending May 31, 2024 (unaudited)**

- 186 **d) Financial Statement for period ending June 30, 2024 (unaudited)**
- 187 **e) Financial Statement for period ending July 31, 2024 (unaudited)**
- 188

189 Mr. Ward indicated the statute was changed this year requiring the CDD to establish performance
 190 measures and standards for measuring those performance standards. He stated these were
 191 required to be reported beginning September 30, 2024. *You report it just by filling out a form. We*
 192 *fill out the form for you, and it's filed on the District's website. There's no reporting to the state*
 193 *agencies. So, I included in your agenda a relatively simple process for us to go through to meet*
 194 *those standards and objectives. I will ask you to approve those standards and objectives for this*
 195 *fiscal year. You can change them at any time going forward in future years if need be. At the end*
 196 *of September, I will fill it out and then file the form and put it on the District's website. They are*
 197 *pretty simple: did you have regular meetings during the year, did you comply with the meeting*
 198 *notices, do you have access to your records. There's one in here for having the District Engineer do*
 199 *an annual inspection; you will have that done. Do we do the budgets on time? Those kinds of*
 200 *things.* He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mike Piendel, seconded by Tina Golub, and with all in favor, the performance measures were approved.

204
 205 *Mr. Ward: We do have one last landowner's seat in November of this year. That will be the last*
 206 *four year term. That's actually your seat Marc. It doesn't mean you won't get reelected because*
 207 *it's a landowner's seat, but we have to put one landowner in the last seat and then the rest of the*
 208 *Board turns over every two years from this point forward.*

209
 210 **NINTH ORDER OF BUSINESS** **Audience Comments and Supervisor's Requests**

211
 212 Mr. Ward asked if there were any Supervisor's requests; there were none. He asked if there were any
 213 audience comments.

214
 215 *Mr. Eric Singer, a member of the HOA Board for Eaves Bend: We would like to bring in Frontier fiberoptic*
 216 *cable to do a survey of the neighborhood at no obligation to us and no cost to us. We wondered if that*
 217 *interfered with or overlapped with any CDD regulations or requirements.*

218
 219 *Mr. Ward: The CDD has no authority in fiberoptics, so you may do what you please.*

220
 221 **TENTH ORDER OF BUSINESS** **Adjournment**

222
 223 Mr. Ward adjourned the Meeting at approximately 3:45 p.m.

On MOTION made by Mike Piendel, seconded by Marc Ferlita, and with all in favor, the meeting was adjourned.

224
 225
 226
 227
 228 Artisan Lakes East Community Development District

229
 230
 231 _____
 232 James P. Ward, Secretary

Tina Golub, Chairperson

RESOLUTION 2025-3

**[PROJECT COMPLETION RESOLUTION
FOR 2018 PROJECT]**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT ADDRESSING REAL ESTATE CONVEYANCES AND PERMITS; ACCEPTING A CERTIFICATE OF THE DISTRICT ENGINEER AND DECLARING THE 2018 PROJECT COMPLETE; ADDRESSING CONTRIBUTION REQUIREMENTS; PROVIDING DIRECTION TO THE TRUSTEE; FINALIZING THE 2018 ASSESSMENTS; FINALIZING THE 2018 ASSESSMENTS; AUTHORIZING CONVEYANCES; AUTHORIZING A MUTUAL RELEASE; PROVIDING FOR A SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

Background

WHEREAS, the Artisan Lakes East Community Development District ("**District**") was established for the purpose of providing infrastructure improvements, facilities, and services to the lands within the District as provided in Chapter 190, *Florida Statutes*; and

WHEREAS, on December 20, 2018, the District issued its \$6,060,000 Capital Improvement Revenue Bonds, Series 2018 ("**2018 Bonds**"), to finance a portion of its "**2018 Project**"; and

WHEREAS, the 2018 Bonds were issued pursuant to that certain *Master Trust Indenture*, as supplemented by the *First Supplemental Trust Indenture*, each between the District and U.S. Bank National Association ("**Trustee**") both dated December 1, 2018 ("**Indenture**"); and

WHEREAS, the 2018 Project originally was estimated to cost approximately \$24,893,535.00 and is described in the *Master Engineer's Report*, dated September 6, 2018, as supplemented by the *Supplemental Report of District Engineer*, dated November 9, 2018 ("**Engineer's Report**"); and

WHEREAS, the 2018 Project includes, among other things, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure; and

WHEREAS, in order to secure repayment of the 2018 Bonds, and pursuant to Resolutions 2018-18, 2019-01, and 2019-8 (together, and among other assessment resolutions, "**2018 Assessment Resolution**"), the District levied and imposed special assessment lien(s) (together, "**2018 Assessments**"), which are levied and imposed on certain benefitted lands (i.e., the "**2018 Assessment Area**") within the District; and

WHEREAS, the 2018 Assessments are further described in the *Special Assessment Methodology*, dated December 12, 2018 ("**2018 Assessment Report**"); and

WHEREAS, generally stated, the 2018 Project specially benefits the assessable lands in the 2018 Assessment Area, as set forth in the 2018 Assessment Resolution, and it is reasonable, proper, just and

right to assess the costs of the 2018 Project financed with the 2018 Bonds to the specially benefited properties within the District as set forth in the 2018 Assessment Resolution and this Resolution; and

Completion of Project

WHEREAS, the 2018 Project, and all components thereof, have been completed; and

WHEREAS, pursuant to Chapter 170, *Florida Statutes*, and the Indenture, the District Engineer has executed and delivered an Engineer's Certificate ("**Engineer's Certificate**"), attached hereto as **Exhibit A**, wherein the District Engineer certifies the 2018 Project complete; and

WHEREAS, the District also hereby makes the following determinations in connection with the completion of the 2018 Project:

- a. The District has spent all monies from the applicable construction account for the 2018 Project, with the exception of certain nominal amounts;
- b. The Developer has satisfied any and all requirements, if any, to make contributions of infrastructure in connection with the reduction of 2018 Assessments to meet target levels, and/or to account for impact fee credits (together, "**Contribution Requirements**");
- c. As of the date hereof, no rebate amount is due and owing to the federal government with respect to the 2018 Bonds;
- d. The benefit to the lands subject to the 2018 Assessments from the completed 2018 Project respectively is sufficient to support the 2018 Assessments, and the 2018 Assessments are fairly and reasonably allocated consistent with the 2018 Assessment Report;
- e. Further, the 2018 Assessments are sufficient to pay the remaining debt service on the 2018 Bonds; and
- f. Based on a review of the applicable plats for all lands within the District, no true-up is presently due and owing at this time under the 2018 Assessment Resolution; and

WHEREAS, upon receipt of and in reliance upon the Engineer's Certificate, the District's Board desires to certify the 2018 Project complete in accordance with the Indenture and pursuant to Chapter 170, *Florida Statutes*; and

WHEREAS, based on the Engineer's Certificate, the Board desires to declare the 2018 Project complete for purposes of the Indenture and Chapter 170, *Florida Statutes*;

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

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

2. AUTHORITY. This Resolution is adopted pursuant the Indenture and provisions of Florida law, including Chapters 170 and 190, *Florida Statutes*.

3. ACCEPTANCE OF ENGINEER'S CERTIFICATE. The Board hereby accepts the Engineer's Certificate, attached hereto as **Exhibit A**, and certifies the 2018 Project complete in accordance with the 2018 Assessment Resolution, the Indenture and Chapter 170 of the *Florida Statutes*. The Completion Date, as that term is defined in the Master Trust Indenture, shall be the date of this Resolution.

4. SATISFACTION OF CONTRIBUTION REQUIREMENTS. As noted herein, the Developer has satisfied any and all Contribution Requirements, and the District hereby formally recognizes the satisfaction of all Contribution Requirements relating to the 2018 Assessments.

5. DIRECTION TO TRUSTEE. District Staff is directed to notify the Trustee for the 2018 Bonds of the completion of the 2018 Project, effect any final transfers of funds from the Series 2018 Acquisition and Construction Account, and close the accounts.

6. FINALIZATION OF 2018 ASSESSMENTS. Pursuant to Section 170.08, *Florida Statutes*, and the 2018 Assessment Resolution, and because the 2018 Project is complete, the 2018 Assessments are to be credited the difference in the assessment as originally made, approved, and confirmed and a proportionate part of the actual project costs of the 2018 Project. Because all of the original construction proceeds from the 2018 Bonds were used to construct the 2018 Project, and all Contribution Requirements were satisfied, no such credit is due. Accordingly, and pursuant to Section 170.08, *Florida Statutes*, and the 2018 Assessment Resolution, the 2018 Assessments are hereby finalized in the amount of the outstanding debt due on the 2018 Bonds, and are hereby apportioned in accordance with the 2018 Assessment Report and the Final Assessment Lien Roll on file with the District Manager.

7. REAL ESTATE CONVEYANCES; PERMITS. In connection with the District's 2018 Project, the District: (i) has accepted permits, approvals, right-of-way agreements and other similar documents from governmental entities for the construction and/or operation of the 2018 Project, and (ii) has accepted, conveyed and/or dedicated certain interests in real and personal property (e.g., roads, utilities, stormwater improvements, and other systems), and, for those purposes, has executed plats, deeds, easements, bills of sale, permit transfer documents, agreements, and other documents necessary for the conveyance and/or operation of 2018 Project ((i) and (ii) together, the "**Conveyances**"). All such Conveyances are hereby ratified, if not previously approved, and any remaining Conveyances are expressly authorized.

8. MUTUAL RELEASE. Because the 2018 Project are complete, the District hereby authorizes execution of the Mutual Release of Obligations, attached hereto as **Exhibit B**.

9. IMPROVEMENT LIEN BOOK. Immediately following the adoption of this Resolution, the special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District's "Improvement Lien Book." The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

10. TRUE-UP PAYMENTS. Pursuant to the 2018 Assessment Resolution, among other documents, there may be required from time to time certain true-up payments. Nothing herein shall be deemed to amend or alter the requirement to make true-up payments as and when due.

11. GENERAL AUTHORIZATION. The Chairman, members of the Board of Supervisors and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof.

12. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed. This Resolution is intended to supplement the 2018 Assessment Resolution which remains in full force and effect. This Resolution and the 2018 Assessment Resolution shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

13. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

14. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED this 7th day of November 2024.

ATTEST:

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: District Engineer's Certificate
Exhibit B: Mutual Release of Obligations

EXHIBIT A

ENGINEER'S CERTIFICATE
COMPLETION OF 2018 PROJECT

Board of Supervisors
Artisan Lakes East Community Development District

U.S. Bank National Association, as Trustee

RE: Certificate of Completion for 2018 Project

This Certificate is furnished in accordance Chapter 170, *Florida Statutes*, and regarding the District's "**2018 Project**" as described in the *Master Engineer's Report*, dated September 6, 2018, as supplemented by the *Supplemental Report of District Engineer*, dated November 9, 2018. It is also furnished pursuant to the *First Supplemental Trust Indenture*, dated September 6, 2018 and relating to the \$6,060,000 Capital Improvement Revenue Bonds, Series 2018 ("**2018 Bonds**"). This Certificate is intended to evidence the completion of the 2018 Project undertaken by the District. The undersigned, as an authorized representative of District Engineer, hereby makes the following certifications:

1. I have reviewed certain available documentation, including, but not limited to, agreements, invoices, plans, plats, deeds, bills of sale, and other documentation relating to the District's 2018 Project and have had an opportunity to inspect the improvements and work product comprising the 2018 Project.
2. It is my professional opinion that:
 - a. The 2018 Project, and all components thereof, have been acquired, constructed and installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
 - b. To the best of my knowledge and belief, and after reasonable inquiry, all labor, services, materials, and supplies used in the 2018 Project have been paid for and, where practicable, acknowledgment of such payments has been obtained from all contractors and suppliers.
 - c. The purchase price paid by the District for the 2018 Project was no more than the lesser of: (1) the fair market value of such improvements and work product at the time of construction, and (2) the actual cost of construction of such improvements and creation of the work product.
 - d. The 2018 Project cost at least the amount of the acquisition and construction proceeds available from the 2018 Bonds respectively.
 - e. The 2018 Project, as completed, continues to provide sufficient benefit to support the 2018 Assessments on the 2018 Assessment Area.
3. As part of the 2018 Project, the District did not fund any improvements that generated impact fee credits or similar credits, or, if it did, any such costs were offset by a corresponding amount of value provided to the District and its landowners.

4. All plans, permits and specifications necessary for the operation and maintenance of the improvements made for the 2018 Project are complete, in good standing, and on file with the District Engineer, or are reasonably expected to be transferred to the District in the ordinary course.

WHEREFORE, the undersigned authorized representative of the District Engineer executes this Engineer's Certificate.

ATWELL, LLC

_____, P.E.
Florida Registration No. _____
District Engineer

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024, by _____, P.E., District Engineer of the Artisan Lakes East Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of _____

Print Name: _____

Commission No.: _____

My Commission Expires: _____

EXHIBIT B

MUTUAL RELEASE

This Mutual Release ("**Release**") is made and entered into by and between:

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Manatee County, Florida ("**District**"), and

TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES, LLC, a Florida limited liability company, with a mailing address of 4900 North Scottsdale Road, Suite 200, Scottsdale, Arizona 85251 ("**Developer**").

RECITALS

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

WHEREAS, the Act authorizes the District to issue bonds for the purpose, among others, of planning, financing, constructing, operating and/or maintaining certain infrastructure, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure within or without the boundaries of the District; and

WHEREAS, the Developer is the primary developer of certain lands within the boundaries of the District; and

WHEREAS, on December 20, 2018, the District issued its \$6,060,000 Capital Improvement Revenue Bonds, Series 2018 ("**2018 Bonds**"), to finance a portion of its "**2018 Project**"; and

WHEREAS, the 2018 Project is described in the *Master Engineer's Report*, dated September 6, 2018, as supplemented by the *Supplemental Report of District Engineer*, dated November 9, 2018 ("**Engineer's Report**"); and

WHEREAS, in connection with the 2018 Bonds, the District entered into certain agreements with the Developer, including the *Completion Agreement (2018 Bonds)*, dated December 20, 2018 ("**Completion Agreement**"), and the *Acquisition Agreement*, dated September 6, 2018 ("**Acquisition Agreement**"); and

WHEREAS, with respect to any impact fee creditable improvements, any such credits have been offset by additional infrastructure provided to the District at no cost ("**Contribution Requirements**"); and

WHEREAS, the Developer has satisfied the Contribution Requirements, and the District desires to formally recognize the satisfaction of such Contribution Requirements; and

WHEREAS, the District is in the process of declaring the 2018 Project complete, and the parties desire to provide mutual releases relating thereto.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, the District and the Developer agree as follows:

1. RECITALS. The recitals so stated above are true and correct and by this reference are incorporated as a material part of this Release.

2. MUTUAL RELEASES.

- a. The Developer and District hereby agree that the Developer has been paid in full for any amounts owed in connection with the 2018 Project, and that there are no amounts of any kind due now or in the future, whether as construction proceeds, deferred costs, or otherwise, and whether pursuant to the Completion Agreement, the Acquisition Agreement, applicable Trust Indentures or any other agreement, to the Developer and relating in any way to the 2018 Project or the 2018 Bonds. Accordingly, the Developer hereby acknowledges receipt of all payments due and owing for work product, infrastructure, or land conveyance, or any other amount owed relating in any way to the 2018 Project or 2018 Bonds; certifies that there are no outstanding requests for payment and that there is no disagreement as to the appropriateness of any such payments; and further waives and releases any claim, entitlement, or right it presently has or may have in the future to any additional payment of amounts due and owing related to the 2018 Project or 2018 Bonds.
- b. In consideration therefor, and with the exception that the Developer shall reasonably cooperate to transfer to the District any remaining permits necessary for the operation of the 2018 Project, the District does hereby release, release, remit, acquit, and forever discharge from any and all claims, demands, damages, attorney's fees (including appellate attorney's fees), costs, debts, actions, causes of action, and suits of any kind or nature whatsoever all claims it presently has or may have in the future against the Developer and its assigns, successors, predecessor and successor corporations, parent corporations, subsidiaries, affiliates, officers (past and present), employees (past and present), independent agents (past and present), agents (past and present, attorneys (past and present, partners (past and present), members (past and present), insurers (past and present), and any and all sureties and other insurers, on account of all damages, including compensatory, economic, non-economic, punitive, and all other damages, known and unknown, foreseen and unforeseen, and any and all rights, claims and demands of whatsoever kind or nature, in law or in equity, which it ever had, now have or may hereafter acquire against such parties arising out of or with respect to the construction, implementation, equipping, ownership and operation of the 2018 Project, or any portions thereof, and the Completion Agreement and/or the Acquisition Agreement. The District further agrees that the Developer has satisfied any and all Contribution Requirements.

3. ASSESSMENTS AND TRUE-UP PAYMENTS. Nothing in this Mutual Release shall be construed to waive or otherwise apply to the Developer's obligation to pay assessments owed to the District and levied on lands owned by the Developer, or to waive or otherwise apply to any true-up obligations.

4. EFFECTIVE DATE. The releases contained herein shall take effect upon execution of this Release.

[THIS SPACE INTENTIONALLY LEFT BLANK]

WHEREFORE, the parties below execute this Release to be effective as of the __ day of _____, 2024.

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Its: _____

**TAYLOR WOODROW COMMUNITIES AT ARTISAN
LAKES, LLC**

By: _____
Its: _____

RESOLUTION 2025-4

**[PROJECT COMPLETION RESOLUTION
FOR 2021 PROJECT]**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT ADDRESSING REAL ESTATE CONVEYANCES AND PERMITS; ACCEPTING A CERTIFICATE OF THE DISTRICT ENGINEER AND DECLARING THE 2021 PROJECT COMPLETE; ADDRESSING CONTRIBUTION REQUIREMENTS; PROVIDING DIRECTION TO THE TRUSTEE; FINALIZING THE 2021 ASSESSMENTS; FINALIZING THE 2021 ASSESSMENTS; AUTHORIZING CONVEYANCES; AUTHORIZING A MUTUAL RELEASE; PROVIDING FOR A SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

Background

WHEREAS, the Artisan Lakes East Community Development District ("**District**") was established for the purpose of providing infrastructure improvements, facilities, and services to the lands within the District as provided in Chapter 190, *Florida Statutes*; and

WHEREAS, on July 7, 2021, the District issued its \$6,015,000 Capital Improvement Revenue Bonds, Series 2021-1 and its \$6,745,000 Capital Improvement Revenue Bonds, Series 2021-2 (collectively the "**2021 Bonds**"), to finance a portion of its "**2021 Project**;" and

WHEREAS, the 2021 Bonds were issued pursuant to that certain *Master Trust Indenture*, dated December 1, 2019, as supplemented by the *Second Supplemental Trust Indenture*, each between the District and U.S. Bank National Association ("**Trustee**") dated July 1, 2021 (the **Indenture**); and

WHEREAS, the 2021 Project originally was estimated to cost approximately \$24,893,535.00 and is described in the *Master Engineer's Report*, dated September 6, 2018, as supplemented by the *Supplemental Report of District Engineer*, dated May 6, 2021 (together, "**Engineer's Report**"); and

WHEREAS, the 2021 Project includes, among other things, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure; and

WHEREAS, in order to secure repayment of the 2021 Bonds, and pursuant to Resolutions 2018-18, 2019-01, and 2021-9 (together, and among other assessment resolutions, "**2021 Assessment Resolution**"), the District levied and imposed special assessment lien(s) (together, "**2021 Assessments**"), which are levied and imposed on certain benefitted lands (i.e., the "**2021 Assessment Areas**") within Phase 1 of the District; and

WHEREAS, the 2021 Assessments are further described in the *Master Assessment Methodology Report*, dated September 6, 2018 (together, "**2021 Assessment Report**"); and

WHEREAS, generally stated, the 2021 Project specially benefits the assessable lands in the 2021 Assessment Areas, as set forth in the 2021 Assessment Resolution, and it is reasonable, proper, just and

right to assess the costs of the 2021 Project financed with the 2021 Bonds to the specially benefited properties within the District as set forth in the 2021 Assessment Resolution and this Resolution; and

Completion of Project

WHEREAS, the 2021 Project, and all components thereof, have been completed; and

WHEREAS, pursuant to Chapter 170, *Florida Statutes*, and the Indenture, the District Engineer has executed and delivered an Engineer's Certificate ("**Engineer's Certificate**"), attached hereto as **Exhibit A**, wherein the District Engineer certifies the 2021 Project complete; and

WHEREAS, the District also hereby makes the following determinations in connection with the completion of the 2021 Project:

- a. The District has spent all monies from the applicable construction account for the 2021 Project, with the exception of certain nominal amounts;
- b. The Developer has satisfied any and all requirements, if any, to make contributions of infrastructure in connection with the reduction of 2021 Assessments to meet target levels, and/or to account for impact fee credits (together, "**Contribution Requirements**");
- c. As of the date hereof, no rebate amount is due and owing to the federal government with respect to the 2021 Bonds;
- d. The benefit to the lands subject to the 2021 Assessments from the completed 2021 Project respectively is sufficient to support the 2021 Assessments, and the 2021 Assessments are fairly and reasonably allocated consistent with the 2021 Assessment Report;
- e. Further, the 2021 Assessments are sufficient to pay the remaining debt service on the 2021 Bonds; and
- f. Based on a review of the applicable plats for all lands within the District, no true-up is presently due and owing at this time under the 2021 Assessment Resolution; and

WHEREAS, upon receipt of and in reliance upon the Engineer's Certificate, the District's Board desires to certify the 2021 Project complete in accordance with the Indenture and pursuant to Chapter 170, *Florida Statutes*; and

WHEREAS, based on the Engineer's Certificate, the Board desires to declare the 2021 Project complete for purposes of the Indenture and Chapter 170, *Florida Statutes*;

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

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

2. AUTHORITY. This Resolution is adopted pursuant the Indenture and provisions of Florida law, including Chapters 170 and 190, *Florida Statutes*.

3. ACCEPTANCE OF ENGINEER'S CERTIFICATE. The Board hereby accepts the Engineer's Certificate, attached hereto as **Exhibit A**, and certifies the 2021 Project complete in accordance with the Assessment Resolution, the Indenture and Chapter 170 of the *Florida Statutes*. The Completion Date, as that term is defined in the Master Trust Indenture, shall be the date of this Resolution.

4. SATISFACTION OF CONTRIBUTION REQUIREMENTS. As noted herein, the Developer has satisfied any and all Contribution Requirements, and the District hereby formally recognizes the satisfaction of all Contribution Requirements relating to the 2021 Assessments.

5. DIRECTION TO TRUSTEE. District Staff is directed to notify the Trustee for the 2021 Bonds of the completion of the 2021 Project, effect any final transfers of funds from the Series 2021 Acquisition and Construction Account and Series 2021 Acquisition and Construction Account, and close the accounts.

6. FINALIZATION OF 2021 ASSESSMENTS. Pursuant to Section 170.08, *Florida Statutes*, and the 2021 Assessment Resolution, and because the 2021 Project is complete, the 2021 Assessments are to be credited the difference in the assessment as originally made, approved, and confirmed and a proportionate part of the actual project costs of the 2021 Project. Because all of the original construction proceeds from the 2021 Bonds were used to construct the 2021 Project, and all Contribution Requirements were satisfied, no such credit is due. Accordingly, and pursuant to Section 170.08, *Florida Statutes*, and the 2021 Assessment Resolution, the 2021 Assessments are hereby finalized in the amount of the outstanding debt due on the 2021 Bonds, and are hereby apportioned in accordance with the 2021 Assessment Report and the Final Assessment Lien Roll on file with the District Manager.

7. REAL ESTATE CONVEYANCES; PERMITS. In connection with the District's 2021 Project, the District: (i) has accepted permits, approvals, right-of-way agreements and other similar documents from governmental entities for the construction and/or operation of the 2021 Project, and (ii) has accepted, conveyed and/or dedicated certain interests in real and personal property (e.g., roads, utilities, stormwater improvements, and other systems), and, for those purposes, has executed plats, deeds, easements, bills of sale, permit transfer documents, agreements, and other documents necessary for the conveyance and/or operation of the 2021 Project ((i) and (ii) together, the "**Conveyances**"). All such Conveyances are hereby ratified, if not previously approved, and any remaining Conveyances, as identified in **Exhibit A**, are expressly authorized.

8. MUTUAL RELEASE. Because the 2021 Project are complete, the District hereby authorizes execution of the Mutual Release of Obligations, attached hereto as **Exhibit B**.

9. IMPROVEMENT LIEN BOOK. Immediately following the adoption of this Resolution, the special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District's "Improvement Lien Book." The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

10. TRUE-UP PAYMENTS. Pursuant to the 2021 Assessment Resolutions, among other documents, there may be required from time to time certain true-up payments. Nothing herein shall be deemed to amend or alter the requirement to make true-up payments as and when due.

11. GENERAL AUTHORIZATION. The Chairman, members of the Board of Supervisors and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof.

12. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed. This Resolution is intended to supplement the 2021 Assessment Resolutions which remains in full force and effect. This Resolution and the 2021 Assessment Resolutions shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

13. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

14. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

[THIS SPACE INTENTIONALLY LEFT BLANK]

PASSED AND ADOPTED this 7th day of November 2024.

ATTEST:

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: District Engineer's Certificate
Exhibit B: Mutual Release of Obligations

EXHIBIT A

ENGINEER'S CERTIFICATE
COMPLETION OF 2021 PROJECT

Board of Supervisors
Artisan Lakes East Community Development District

U.S. Bank National Association, as Trustee

RE: Certificate of Completion for 2021 Project

This Certificate is furnished in accordance Chapter 170, *Florida Statutes*, and regarding the District's "**2021 Project**" as described in the *Master Engineer's Report*, dated September 6, 2018, as supplemented by the *Supplemental Report of District Engineer*, dated May 6, 2021 (together, "**Engineer's Report**"). It is also furnished pursuant to the *Second Supplemental Trust Indenture*, dated July 1, 2021 and relating to the \$6,015,000 Capital Improvement Revenue Bonds, Series 2021-1 and its \$6,745,000 Capital Improvement Revenue Bonds, Series 2021-2 (collectively the "**2021 Bonds**"). This Certificate is intended to evidence the completion of the 2021 Project undertaken by the District. The undersigned, as an authorized representative of District Engineer, hereby makes the following certifications:

1. I have reviewed certain available documentation, including, but not limited to, agreements, invoices, plans, plats, deeds, bills of sale, and other documentation relating to the District's 2021 Project and have had an opportunity to inspect the improvements and work product comprising the 2021 Project.
2. It is my professional opinion that:
 - a. The 2021 Project, and all components thereof, have been acquired, constructed and installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
 - b. To the best of my knowledge and belief, and after reasonable inquiry, all labor, services, materials, and supplies used in the 2021 Project have been paid for and, where practicable, acknowledgment of such payments has been obtained from all contractors and suppliers.
 - c. The purchase price paid by the District for the 2021 Project are no more than the lesser of: (1) the fair market value of such improvements and work product at the time of construction, and (2) the actual cost of construction of such improvements and creation of the work product.
 - d. The 2021 Project cost at least the amount of (i) the acquisition and construction proceeds available from the 2021 Bonds respectively, plus (ii) applicable assessment contributions as set forth in the District's assessment methodologies.
 - e. The 2021 Project, as completed, continue to provide sufficient benefit to support the 2021 Assessments on the 2021 Assessment Areas.
3. As part of the 2021 Project, the District did not fund any improvements that generated impact fee credits or similar credits, or, if it did, any such costs were offset by a corresponding amount of value provided to the District and its landowners.

4. All plans, permits and specifications necessary for the operation and maintenance of the improvements made for the 2018 Project are complete, in good standing, and on file with the District Engineer, or are reasonably expected to be transferred to the District in the ordinary course.

WHEREFORE, the undersigned authorized representative of the District Engineer executes this Engineer's Certificate.

ATWELL, LLC

_____, P.E.
Florida Registration No. _____
District Engineer

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024, by _____, P.E., District Engineer of the Artisan Lakes East Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of _____
Print Name: _____
Commission No.: _____
My Commission Expires: _____

EXHIBIT B

MUTUAL RELEASE

This Mutual Release (“**Release**”) is made and entered into by and between:

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Manatee County, Florida (“**District**”), and

TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES, LLC, a Florida limited liability company, with a mailing address of 4900 North Scottsdale Road, Suite 200, Scottsdale, Arizona 85251 (“**Developer**”).

RECITALS

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

WHEREAS, the Act authorizes the District to issue bonds for the purpose, among others, of planning, financing, constructing, operating and/or maintaining certain infrastructure, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure within or without the boundaries of the District; and

WHEREAS, the Developer is the primary developer of certain lands within the boundaries of the District; and

WHEREAS, on July 7, 2021, the District issued \$6,015,000 Capital Improvement Revenue Bonds, Series 2021-1 and its \$6,745,000 Capital Improvement Revenue Bonds, Series 2021-2 (together, “**2021 Bonds**”), to finance a portion of its “**2021 Project**,” and

WHEREAS, the 2021 Project is described in the *Master Engineer’s Report*, dated September 6, 2018, as supplemented by the *Supplemental Report of District Engineer*, dated May 6, 2021 (together, “**Engineer’s Report**”); and

WHEREAS, in connection with the 2021 Bonds, the District entered into certain agreements with the Developer, including the *Completion Agreement (2021 Bonds)*, dated July 7, 2021 (“**2020 Completion Agreement**”), the and the *Acquisition Agreement*, dated September 6, 2018 (“**Acquisition Agreement**”); and

WHEREAS, with respect to any impact fee creditable improvements, any such credits have been offset by additional infrastructure provided to the District at no cost (“**Contribution Requirements**”); and

WHEREAS, the Developer has satisfied the Contribution Requirements, and the District desires to formally recognize the satisfaction of such Contribution Requirements; and

WHEREAS, the District is in the process of declaring the 2021 Project complete, and the parties desire to provide mutual releases relating thereto.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, the District and the Developer agree as follows:

1. RECITALS. The recitals so stated above are true and correct and by this reference are incorporated as a material part of this Release.

2. MUTUAL RELEASES.

- a. The Developer and District hereby agree that the Developer has been paid in full for any amounts owed in connection with the 2021 Project, and that there are no amounts of any kind due now or in the future, whether as construction proceeds, deferred costs, or otherwise, and whether pursuant to the Completion Agreement, the Acquisition Agreement, applicable Trust Indentures or any other agreement, to the Developer and relating in any way to the 2021 Project or the 2021 Bonds. Accordingly, the Developer hereby acknowledges receipt of all payments due and owing for work product, infrastructure, or land conveyance, or any other amount owed relating in any way to the 2021 Project or 2021 Bonds; certifies that there are no outstanding requests for payment and that there is no disagreement as to the appropriateness of any such payments; and further waives and releases any claim, entitlement, or right it presently has or may have in the future to any additional payment of amounts due and owing related to the 2021 Project or 2021 Bonds.
- b. In consideration therefor, and with the exception that the Developer shall reasonably cooperate to transfer to the District any remaining permits necessary for the operation of the 2021 Project, the District does hereby release, release, remit, acquit, and forever discharge from any and all claims, demands, damages, attorney's fees (including appellate attorney's fees), costs, debts, actions, causes of action, and suits of any kind or nature whatsoever all claims it presently has or may have in the future against the Developer and its assigns, successors, predecessor and successor corporations, parent corporations, subsidiaries, affiliates, officers (past and present), employees (past and present), independent agents (past and present), agents (past and present, attorneys (past and present, partners (past and present), members (past and present), insurers (past and present), and any and all sureties and other insurers, on account of all damages, including compensatory, economic, non-economic, punitive, and all other damages, known and unknown, foreseen and unforeseen, and any and all rights, claims and demands of whatsoever kind or nature, in law or in equity, which it ever had, now have or may hereafter acquire against such parties arising out of or with respect to the construction, implementation, equipping, ownership and operation of the 2021 Project, or any portions thereof, and the Completion Agreement and/or the Acquisition Agreement. The District further agrees that the Developer has satisfied any and all Contribution Requirements.

3. ASSESSMENTS AND TRUE-UP PAYMENTS. Nothing in this Mutual Release shall be construed to waive or otherwise apply to the Developer's obligation to pay assessments owed to the District and levied on lands owned by the Developer, or to waive or otherwise apply to any true-up obligations.

4. EFFECTIVE DATE. The releases contained herein shall take effect upon execution of this Release.

[THIS SPACE INTENTIONALLY LEFT BLANK]

WHEREFORE, the parties below execute this Release to be effective as of the __ day of _____, 2024.

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Its: _____

**TAYLOR WOODROW COMMUNITIES AT ARTISAN
LAKES, LLC**

By: _____
Its: _____

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

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

Artisan Lakes East Community Development District

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***The September 30, 2024 Financial Statements
are Subject to Audit.***

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending September 30, 2024**

	Governmental Funds								Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund		Account Groups			
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021	General Long Term Debt	General Fixed Assets		
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 86,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,614
Debt Service Fund									
Interest Account									
Series 2018	-	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-	-
Sinking Account									
Series 2018	-	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-	-
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	-	182,418	-	-	-	-	-	-	182,418
Series 2021-1	-	-	251,721	-	-	-	-	-	251,721
Prepayment Account									
Series 2018	-	-	-	-	-	-	-	-	-
Series 2021-1	-	-	433	-	-	-	-	-	433
Series 2021-2	-	-	-	-	-	-	-	-	-
Capitalized Interest Account									
Series 2018	-	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-	-
Construction Account									
Cost of Issuance Account	-	-	-	1	-	-	-	-	1
Due from Other Funds									
General Fund									
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Accounts Receivable									
Assessments Receivable									
Prepaid Expenses									
Amount Available in Debt Service Funds									
	-	-	-	-	-	985,043	-	-	985,043
Amount to be Provided by Debt Service Funds									
	-	-	-	-	-	16,654,957	-	-	16,654,957
Investment in General Fixed Assets (net of depreciation)									
	-	-	-	-	-	-	2,486,335	-	2,486,335
Total Assets	\$ 86,614	\$ 381,371	\$ 603,672	\$ 1	\$ -	\$ 17,640,000	\$ 2,486,335	\$ -	\$ 21,197,993

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending September 30, 2024

	Governmental Funds											
	Debt Service Funds			Capital Project Fund			Account Groups		Totals (Memorandum Only)			
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021	General Long Term Debt	General Fixed Assets					
Liabilities												
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vendors Payable	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Due to Developer	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds	-	-	-	-	339,530	-	-	-	-	-	-	339,530
Bonds Payable												
Current Portion (Due within 12 months)												
Series 2018	-	-	-	-	-	115,000	-	-	-	-	-	115,000
Series 2021	-	-	-	-	-	280,000	-	-	-	-	-	280,000
Long Term												
Series 2018	-	-	-	-	-	5,440,000	-	-	-	-	-	5,440,000
Series 2021	-	-	-	-	-	11,805,000	-	-	-	-	-	11,805,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>	<u>\$ 17,640,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,979,530</u>
Fund Equity and Other Credits												
Investment in General Fixed Assets	-	-	-	-	-	-	-	2,486,335	-	-	-	2,486,335
Fund Balance												
Restricted												
Beginning: October 1, 2023 (Audited)	-	356,588	565,008	1	2,113,375	-	-	-	-	-	-	3,034,972
Results from Current Operations	-	24,783	38,664	-	(2,452,906)	-	-	-	-	-	-	(2,389,458)
Unassigned												
Beginning: October 1, 2023 (Audited)	32,009	-	-	-	-	-	-	-	-	-	-	32,009
Results from Current Operations	54,605	-	-	-	-	-	-	-	-	-	-	54,605
Total Fund Equity and Other Credits	<u>\$ 86,614</u>	<u>\$ 381,371</u>	<u>\$ 603,672</u>	<u>\$ 1</u>	<u>\$ (339,530)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,486,335</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,218,463</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 86,614</u>	<u>\$ 381,371</u>	<u>\$ 603,672</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 17,640,000</u>	<u>\$ -</u>	<u>\$ 2,486,335</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,197,993</u>

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest															
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	-	886	71,479	51,074	1,695	665	533	157	833	-	30	-	127,352	136,204	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue															
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution															
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In															
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 886	\$ 71,479	\$ 51,074	\$ 1,695	\$ 665	\$ 533	\$ 157	\$ 833	\$ -	\$ 30	\$ -	\$ 127,352	\$ 136,204	94%
Expenditures and Other Uses															
Executive															
Professional Management	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000	27,000	100%
Financial and Administrative															
Audit Services	-	-	-	5,400	-	-	-	-	-	-	-	-	5,400	4,400	123%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	-	-	500	-	1,000	1,000	100%
Other Contractual Services															
Legal Advertising	-	-	-	-	77	-	168	350	63	-	-	96	755	2,000	38%
Trustee Services	-	-	-	4,246	-	-	-	-	-	-	4,139	-	8,385	8,170	103%
Dissemination Agent Services	-	-	-	-	-	-	-	-	6,000	-	-	-	6,000	6,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	100	129	68	69	134	-	-	-	-	-	-	-	499	250	200%
Communications & Freight Services															
Postage, Freight & Messenger	-	-	-	-	-	-	-	-	-	-	-	-	-	25	0%
Computer Services - Website Development															
Computer Services - Website Development	-	-	-	-	-	300	-	-	-	-	-	300	600	1,200	50%
Insurance															
Insurance	6,228	-	-	-	-	-	-	-	-	-	-	-	6,228	6,100	102%
Printing & Binding															
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	50	0%
Subscription & Memberships															
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	2,880	-	156	2,819	872	299	-	308	2,362	-	529	10,224	12,800	80%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Other General Government Services															
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Engineering Services	-	2,189	-	210	1,528	965	113	-	1,251	113	113	-	6,482	7,500	86%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserves															
Operational Reserves (Future Years)	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Extraordinary Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges															
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	9,534	0%
Sub-Total:	8,578	7,623	2,318	12,331	6,808	4,886	2,830	2,600	9,872	4,725	7,002	3,175	72,747	136,204	53%
Total Expenditures and Other Uses:	\$ 8,578	\$ 7,623	\$ 2,318	\$ 12,331	\$ 6,808	\$ 4,886	\$ 2,830	\$ 2,600	\$ 9,872	\$ 4,725	\$ 7,002	\$ 3,175	\$ 72,747	\$ 136,204	53%
Net Increase/ (Decrease) in Fund Balance	(8,578)	(6,737)	69,160	38,743	(5,113)	(4,221)	(2,297)	(2,443)	(9,039)	(4,725)	(6,972)	(3,175)	54,605	-	
Fund Balance - Beginning	32,009	23,432	16,695	85,855	124,598	119,485	115,264	112,968	110,525	101,486	96,761	89,789	32,009	-	
Fund Balance - Ending	\$ 23,432	\$ 16,695	\$ 85,855	\$ 124,598	\$ 119,485	\$ 115,264	\$ 112,968	\$ 110,525	\$ 101,486	\$ 96,761	\$ 89,789	\$ 86,614	\$ 86,614	\$ -	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	875	904	869	893	885	828	885	856	885	856	884	884	10,504	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	586	645	73	557	1,097	1,593	1,858	1,816	767	752	793	803	11,342	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments															
Special Assessments - On Roll	-	2,785	224,776	160,610	5,329	2,092	1,677	495	2,621	-	93	-	400,478	425,762	94%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds															
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,461	\$ 4,334	\$ 225,718	\$ 162,060	\$ 7,311	\$ 4,513	\$ 4,420	\$ 3,167	\$ 4,273	\$ 1,608	\$ 1,771	\$ 1,687	\$ 422,323	\$ 425,762	N/A
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2018	-	-	-	-	-	-	-	110,000	-	-	-	-	110,000	110,000	100%
Principal Debt Service - Early Redemptions															
Series 2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense															
Series 2018	-	143,770	-	-	-	-	-	143,770	-	-	-	-	287,540	287,540	100%
Due to Developer															
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges															
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	27,828	0%
Total Expenditures and Other Uses:	\$ -	\$ 143,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253,770	\$ -	\$ -	\$ -	\$ -	\$ 397,540	\$ 425,368	N/A
Net Increase/ (Decrease) in Fund Balance	1,461	(139,436)	225,718	162,060	7,311	4,513	4,420	(250,603)	4,273	1,608	1,771	1,687	24,783	394	
Fund Balance - Beginning	356,588	358,049	218,614	444,331	606,392	613,702	618,216	622,635	372,033	376,306	377,914	379,685	356,588	-	
Fund Balance - Ending	\$ 358,049	\$ 218,614	\$ 444,331	\$ 606,392	\$ 613,702	\$ 618,216	\$ 622,635	\$ 372,033	\$ 376,306	\$ 377,914	\$ 379,685	\$ 381,371	\$ 381,371	\$ 394	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account - Series 2021-1	728	752	722	742	736	688	736	712	736	711	734	733	8,732	-	N/A
Reserve Account - Series 2021-2	820	847	814	837	829	776	830	803	829	803	829	829	9,844	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	716	871	45	881	1,829	2,714	3,173	3,103	1,047	1,029	1,091	1,106	17,606	-	N/A
Capitalized Interest Account - Series 2021-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments															
Special Assessments - On Roll	-	4,928	397,712	284,180	9,429	3,702	2,968	875	4,637	-	164	-	708,595	753,176	94%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contributions - Taylor Morrison															
Developer Contributions - Taylor Morrison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds															
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In															
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,264	\$ 7,399	\$ 399,294	\$ 286,640	\$ 12,822	\$ 7,880	\$ 7,707	\$ 5,494	\$ 7,250	\$ 2,543	\$ 2,818	\$ 2,668	\$ 744,777	\$ 753,176	N/A
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	-	135,000	-	-	-	-	135,000	135,000	100%
Series 2021-2 - Heritage Park	-	-	-	-	-	-	-	145,000	-	-	-	-	145,000	145,000	100%
Principal Debt Service - Early Redemptions															
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2021-2 - Heritage Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense															
Series 2021-1 - Eaves Bend	-	98,759	-	-	-	-	-	98,759	-	-	-	-	197,518	197,518	100%
Series 2021-2 - Heritage Park	-	114,298	-	-	-	-	-	114,298	-	-	-	-	228,595	228,595	100%
Due to Developer															
Due to Developer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)															
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges															
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	49,273	0%
Total Expenditures and Other Uses:	\$ -	\$ 213,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493,056	\$ -	\$ -	\$ -	\$ -	\$ 706,113	\$ 755,386	N/A
Net Increase/ (Decrease) in Fund Balance	2,264	(205,657)	399,294	286,640	12,822	7,880	7,707	(487,563)	7,250	2,543	2,818	2,668	38,664	(2,210)	
Fund Balance - Beginning	565,008	567,271	361,614	760,908	1,047,548	1,060,370	1,068,250	1,075,956	588,394	595,643	598,186	601,004	565,008	-	
Fund Balance - Ending	\$ 567,271	\$ 361,614	\$ 760,908	\$ 1,047,548	\$ 1,060,370	\$ 1,068,250	\$ 1,075,956	\$ 588,394	\$ 595,643	\$ 598,186	\$ 601,004	\$ 603,672	\$ 603,672	\$ (2,210)	

Artisan Lakes East Community Development District
 Capital Projects Fund - Series 2018
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2024

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

Artisan Lakes East Community Development District
 Capital Projects Fund - Series 2021
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income															
Construction Account	10,780	11,193	10,803	11,148	11,100	10,433	11,198	17,415	-	-	-	-	94,070	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Capitilized - Series 2021-2	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 10,780	\$ 11,193	\$ 10,803	\$ 11,148	\$ 11,100	\$ 10,433	\$ 11,198	\$ 17,415	\$ -	\$ -	\$ -	\$ -	\$ 94,070	\$ -	N/A
Expenditures and Other Uses															
Executive															
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Other Contractual Services															
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Legal Services															
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Other General Government Services															
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Capital Outlay															
Construction - Capital Outlay															
Water-Sewer Combination	-	-	-	-	-	-	-	2,546,975	-	-	-	-	2,546,975	\$ -	N/A
Cost of Issuance															
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,546,975	\$ -	\$ -	\$ -	\$ -	\$ 2,546,975	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	10,780	11,193	10,803	11,148	11,100	10,433	11,198	(2,529,560)	-	-	-	-	(2,452,906)	-	
Fund Balance - Beginning	2,113,375	2,124,155	2,135,348	2,146,151	2,157,299	2,168,399	2,178,831	2,190,030	(339,530)	(339,530)	(339,530)	(339,530)	2,113,375	-	
Fund Balance - Ending	\$ 2,124,155	\$ 2,135,348	\$ 2,146,151	\$ 2,157,299	\$ 2,168,399	\$ 2,178,831	\$ 2,190,030	\$ (339,530)	\$ (339,530)	\$ (339,530)	\$ (339,530)	\$ (339,530)	\$ (339,530)	\$ -	