

Artisan Lakes

Community Development District

Meeting Agenda

April 2, 2026

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

MEETING AGENDA

Board of Supervisors

Peter Latessa, Vice-Chairman
Deborah Reynolds, Assistant Secretary
Tom Carpenter, Assistant Secretary
Jaynie Kristine Guillou, Assistant Secretary
Matthew "Matt" Moore

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

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

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

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=m669cee30d894e9bc21dca6757e9753be>
✓ Phone: (408) 418-9388 Code: 2346 095 9915; Event Password: Jpward

APRIL, 2026

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AGENDA

1. Call to Order & Roll Call
2. Notice of Advertisement of Public Hearings and Regular Meeting.

Pages 7-8
3. Consideration of **Resolution 2026-4**, a Resolution of the Board of Supervisors re-designating the officers of the Artisan Lakes Community Development District.
 - I. Guide to the Sunshine Law and Code of Ethics for Public Employees
 - II. Annual Ethics Training Memorandum (required before December 31, 2026).

Pages 9-49
4. Minutes:
 - I. February 5, 2026- Regular Meeting.

Pages 50-55
5. **PUBLIC HEARINGS.**
 - a. **FISCAL YEAR 2027 BUDGET.**
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2026-5**, a Resolution of the Board of Supervisors adopting the annual appropriation and Budget for Fiscal Year 2027.
 - b. **FISCAL YEAR 2027 IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2026-6**, a Resolution of the Board of Supervisors Imposing Special Assessments, Certifying an Assessment Roll.

Pages 56-87
6. Consideration of **Resolution 2026-7**, a Resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisor's for Fiscal Year 2027.

Pages 88-89
7. Staff Reports.
 - I. District Attorney
 - II. District Engineer
 - a) District Operations & Maintenance Map
 - III. District Manager
 - a) **Important Meeting Dates for Fiscal Year 2026:**
 - NEXT MEETING: Thursday, May 7, 2026
 - General Election Qualifying Period: June 8 - June 12, 2026 (Seats 1, 4, & 5).
 - b) Financial Report for the period ending January 31, 2026 (unaudited).
 - c) Financial Report for the period ending February 28, 2026 (unaudited).

Pages 90-107

AGENDA

8. Supervisors Requests.
9. Public Comments.
These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.
10. Adjournment.

Meeting Schedule - FY 2026

Thursday, October 2, 2025	Thursday, November 6, 2025
Thursday, December 4, 2025	Thursday, January 1, 2026 NO MEETING
Thursday, February 5, 2026	Thursday, March 5, 2026
<u>Thursday, April 2, 2026</u>	Thursday, May 7, 2026
Thursday, June 4, 2026	Thursday, July 2, 2026 NO MEETING
Thursday, August 6, 2026	Thursday, September 3, 2026

AGENDA

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

Item 3: **Resolution 2026-4** is a Resolution re-designating the officers of the Artisan Lakes Community Development District.

The current Officers of the District are as follows:

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	
VICE-CHAIRPERSON	PETER R. LATESSA
ASSISTANT SECRETARY	DEBORAH REYNOLDS
ASSISTANT SECRETARY	THOMAS CARPENTER
ASSISTANT SECRETARY	JAYNIE KRISTINE GUILLOU
SECRETARY & TREASURER	JAMES P. WARD

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

Item 5: Are the two (2) required Public Hearings to consider the adoption of the District’s Fiscal Year 2027 Budget, Assessments, General Fund Special Assessment Methodology.

The first Public Hearing deals with the adoption of the Fiscal Year 2027 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2013 and Series 2018 Bonds. At the conclusion of the hearing, will be the consideration of **Resolution 2026-5**, which adopts the Fiscal Year 2027 Budget.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2027 Budget. **Resolution 2026-6** does essentially two (2) things. First, it imposes the special assessments for the general fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Manatee County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2026-6**.

Item 6: **Resolution 2026-7**, a Resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisor’s for Fiscal Year 2027. As you may re-call, to the extent that the District has a regular meeting schedule, the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year. The proposed meeting schedule is for the first Thursday of each month at **3:30 P.M.** at the **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

AGENDA

The Fiscal Year 2027 schedule is as follows:

Meeting Schedule - FY 2027

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

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

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
55139		Legal Ad - IPL0315052		3.0	222.0L

ATTENTION: Artisan Lakes CDD IP
 2301 NE 37th Street
 Fort Lauderdale, FL 33308
 KatherineSelchan@jpwwardassociates.com

THE STATE OF FLORIDA
 COUNTY OF MANATEE

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

THE STATE OF FLORIDA
 COUNTY OF MANATEE

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

2.0 insertion(s) published on:
 03/15/26 Print, 03/22/26 Print

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ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2027 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors ("Board") of the Artisan Lakes Community Development District ("District") will hold a public hearing on **Thursday, April 2, 2026 at 3:30 p.m. at Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.** The meeting is being held for the necessary public purpose of considering such business as are more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.artisanlakescdd.org.

The purpose of this meeting is for the Board to consider the adoption of the Proposed Budget(s) ("Proposed Budget") of the District for the fiscal year ending September 30, 2027 ("Fiscal Year 2027"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, c/o JPWard and Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900 ("District Manager's Office"), during normal business hours.

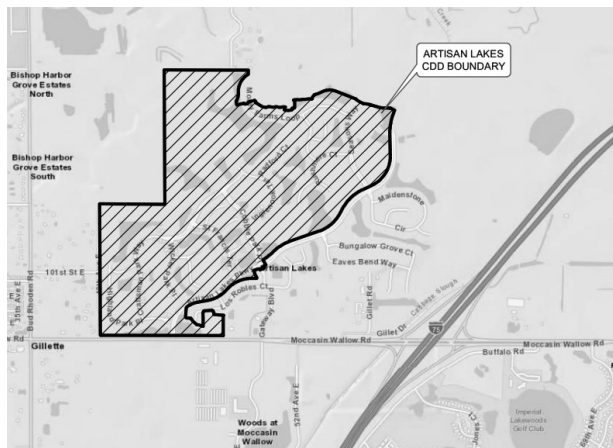
The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District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

Any person requiring special accommodation at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for assistance in contacting the District Manager's Office.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at this meeting should contact the District Manager by telephone at (954) 658-4900 at least seven (7) days prior to the date of the particular meeting. Toward that end, anyone wishing to listen and participate in the meeting can do so by connecting to a link that will be posted on the District's web site: www.artisanlakescdd.org.

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

Artisan Lakes Community Development District
James P. Ward
 District Manager



Sworn to and subscribed before
 me on

ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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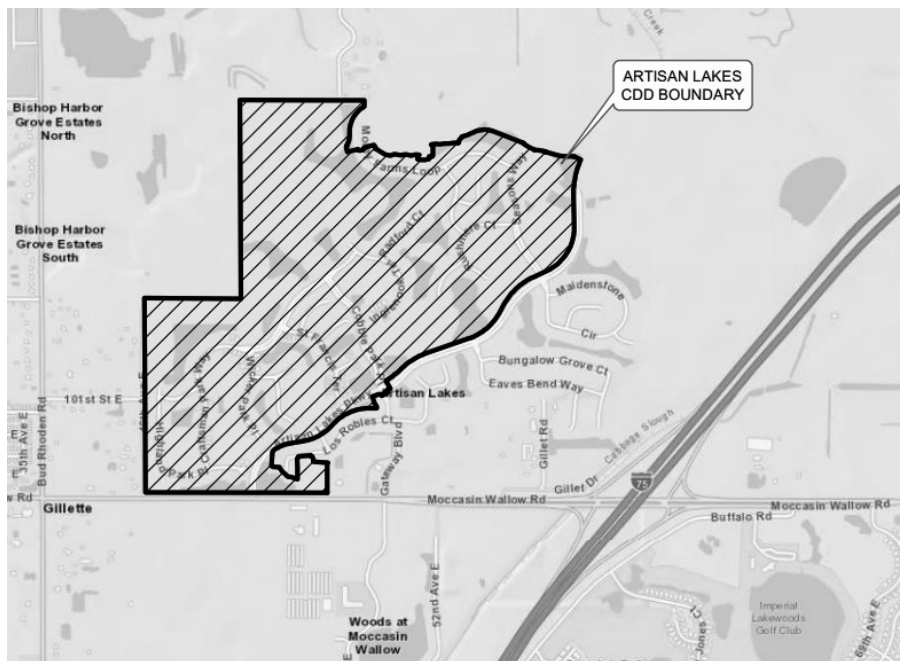
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Artisan Lakes Community Development District
James P. Ward
District Manager



RESOLUTION 2026-4

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

RECITALS

WHEREAS, the Artisan Lakes 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 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 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	PETER R. LATESSA
ASSISTANT SECRETARY	JAYNIE KRISTINE GUILLOU
ASSISTANT SECRETARY	THOMAS CARPENTER
ASSISTANT SECRETARY	DEBORAH REYNOLDS
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.

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

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes Community Development District, Manatee County, Florida, this 2nd day of April 2026.

ATTEST:

**ARTISAN LAKES COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson

FLORIDA COMMISSION ON ETHICS



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

2025

State of Florida
COMMISSION ON ETHICS

Luis M. Fusté, *Chair*
Coral Gables

Tina Descovich, *Vice Chair*
Indialantic

Paul D. Bain
Tampa

Dr. James Bush, III
Miami

Freddie Figgers
Fort Lauderdale

Laird A. Lile
Naples

Ashley Lukis
Tallahassee

Linda Stewart
Orlando

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

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

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

III. THE ETHICS LAWS

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

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

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission

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

A. PROHIBITED ACTIONS OR CONDUCT

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

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

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 offices²; 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.

² During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

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 no later than the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more

than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

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

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

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

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 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. 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 Mayors³, 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.

³ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 (“Statement of Financial Interest”).

V. PENALTIES

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

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$20,000⁴, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. *Penalties for Candidates*

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

C. *Penalties for Former Officers and Employees*

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

⁴ Conduct occurring prior to May 11, 2023, is subject to a recommended civil penalty of up to \$10,000. [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.]

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

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.

As of June 21, 2024, the Commission on Ethics may only investigate complaints that are "based upon personal knowledge or information other than hearsay."⁵ In compliance with the new law, ethics complaints that are not "based upon personal knowledge or information other than hearsay" cannot be investigated and will be dismissed.

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.

⁵ Ch. 24-253, § 6, Laws of Fla. (codified at § 112.324(1)(a), Fla. Stat. (2024)).

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), commissioners of community development districts, and elected local officers of independent special districts are required to receive a total of four hours training, per calendar year, in the areas 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.

To: Board of Supervisors
From: James P. Ward
Date: January 6, 2026
Re: Commission on Ethics required Annual Ethics Training

Ethics Training Requirements:

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

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

Supervisors will report their 2025 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2026 by checking a box confirming that they have completed the annual Ethics Training.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2025 FOR THE FORM 1 THAT IS FILED IN 2026.

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

- 1. General Resource: Florida Commission on Ethics - [Training - Ethics \(state.fl.us\)](https://www.state.fl.us/COE/Training-Ethics)**

2. Free Training Programs:

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

- a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**
Note: Google Chrome web browser will not open – use another web browser.
[Video Tutorial](#)
- b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation – no audio):**
[23-page presentation – no audio](#)
- c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**
[Audio presentation – no video](#)
- d. Ethics law, Sunshine law, and Public Records law – The Florida League of Cities offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.
[FLC Mandated Ethics Workshop](#)

3. Other Training Programs

- a. **Florida State University’s Florida Institute of Government** offers a “4-Hour Ethics Course” which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is \$79.00.
 - [4-Hour Ethics Course](#)
- b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class satisfies the state’s annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida’s ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is \$75.00.
 - www.floridaethics.org/courses/florida-ethics-law-4-hour-course

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

10 The Regular Meeting of the Board of Supervisors of the Artisan Lakes Community
11 Development District was held on Thursday, February 5, 2026, at the Artisan Lakes Clubhouse,
12 4725 Los Robles Court, Palmetto, Florida 34221. It began at 3:30 p.m. and was presided over
13 by Mr. Vincent Sciarabba, Chairperson, and James P. Ward as Secretary.
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Present and constituting a quorum:

Vincent Sciarabba	Chairperson
Peter Latessa	Vice Chairperson
Tom Carpenter	Assistant Secretary
Deborah Reynolds	Assistant Secretary
Jaynie Kristine Guillou	Assistant Secretary

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Also present were:

James P. Ward	District Manager
Jere Earlywine	District Counsel
Ben Steets	Grau and Associates

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40

Audience:

Matt Moore

41 All residents' names were not included with the minutes. If a resident did not identify
42 themselves or the audio file did not pick up the name, the name was not recorded in
43 these minutes. Portions of these minutes may be transcribed in verbatim.
44
45

46
47
48

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Ward called the meeting to order at approximately 3:30 p.m. He conducted roll call; all
Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Appointments

**Appointment of Individual to fill Seat 5, whose term will expire November 2026 which
will become vacant effective February 28, 2026**

- I. Appointment of individuals to fill Seat 5
- II. Oath of Office
- III. Guide to the Sunshine Law and Code of Ethics for Public Employees
- IV. Sample of E-filed Form 1 - Statement of Financial Interests; (Changes to the Law and filing requirements as of January 1, 2025)

Mr. Ward asked if Mr. Vincent Sciarabba had a recommendation to fill Seat 5.

49 Mr. Vincent Sciarrabba recommended Mr. Matt Moore to fill Seat 5.

50

51 Mr. Matt Moore introduced himself: he lived in the community since 2016; realtor since
52 2020; active in community; and worked from home.

53

54 Mr. Ward explained Seat 5's term ended in November 2026, so Mr. Matt Moore would need
55 to run for election this year to retain his Seat.

56

57 The Board agreed to appoint Mr. Moore to the Board.

58

59 **On MOTION made by Peter Latessa, seconded by Tom**
60 **Carpenter, and with all in favor, Matt Moore was appointed**
61 **to fill Seat 5 effective March 1, 2026.**

62

63 Mr. Ward indicated he would swear Mr. Moore into office in March.

64

65

66 **THIRD ORDER OF BUSINESS**

Consideration of Resolution 2026-1

67

68 **Consideration of Resolution 2026-1, a Resolution of the Board of Supervisors re-**
69 **designating the officers of the Artisan Lakes Community Development District**

70

71 Mr. Ward stated Ms. Jaynie Kristine Guillou should be added as an Assistant Secretary at this
72 time and after Mr. Moore was sworn in, the officers of the Board could be reappointed.

73

74 The Board agreed.

75

76 **On MOTION made by Deborah Reynolds, seconded by**
77 **Vincent Sciarrabba, and with all in favor, Resolution 2026-1**
78 **was adopted, and the Chair was authorized to sign.**

79

80

81 **FOURTH ORDER OF BUSINESS**

Consideration of Audited Financial Statements

82

83 **Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year**
84 **2025**

85

86 Mr. Ward introduced Ben Steets with Grau and Associates who would discuss the audited
87 financial statements for Fiscal Year 2025 ending September 30, 2025.

88

89 Mr. Ben Steets with Grau and Associates declared the auditor's opinion was clean, which meant
90 Grau and Associates believed the financial statements were fairly presented in accordance with
91 generally accepted accounting principles (GAP). He indicated the Opinion Letter was on pages
92 1 and 2. He stated pages 3-6 were the Management's Discussion and Analysis providing a
93 summary overview of the year's financial activity. He reported pages 7-12 were basic financial
94 statements including government wide financial statements, fund level financial statements,
95 the fund level balance sheet, and the fund level income statement. He stated pages 13-20 were

96 the notes to the financial statements. He reported notes 1 through 4 were standard for
 97 government entities in Florida; note 5 was capital assets (infrastructure improvements); note 6
 98 was long term liabilities (bonds outstanding); the remaining notes were fairly standard. He
 99 indicated page 21 was the comparison of the general fund activity for the year to the budget;
 100 page 23 contained data elements required by the State of Florida; pages 24-25 contained the
 101 auditor’s report on internal controls; page 26 was the Florida Statute dealing with investments;
 102 and pages 27-28 contained the Management Letter. He stated there were no instances of
 103 noncompliance with Florida Statutes and there were no findings. He concluded the District was
 104 in compliance and Grau issued a clean opinion.

106 Mr. Latessa asked about Note 7 on page 20 which was related to land owned by Taylor
 107 Morrison. He asked what land was still owned by Taylor Morrison and how long Taylor Morrison
 108 would own said land.

110 Mr. Ward explained this was the fiscal year 2025 time period and, at that time, Taylor Morrison
 111 still had Members on the Board. He explained note 7 would drop off on the fiscal year 2026
 112 audit.

114 **On MOTION made by Vincent Sciarabba, seconded by Peter**
 115 **Latessa, and with all in favor, the Audited Financial**
 116 **Statements for Fiscal Year ending September 30, 2025, were**
 117 **accepted.**

118
 119
 120 **FIFTH ORDER OF BUSINESS** **Consideration of Minutes**

121
 122 **November 6, 2025 - Regular Meeting Minutes**

123
 124 Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes; hearing
 125 none, he called for a motion.

127 **On MOTION made by Deborah Reynolds, seconded by Peter**
 128 **Latessa, and with all in favor, the November 6, 2025, Regular**
 129 **Meeting Minutes were approved.**

130
 131
 132 **SIXTH ORDER OF BUSINESS** **Consideration of Resolution 2026-2**

133
 134 **Consideration of Resolution 2026-2, a Resolution of the Board of Supervisors of the**
 135 **Artisan Lakes Community Development District Approving a Proposed Budget for Fiscal**
 136 **Year 2027 and Setting a Public Hearing for Thursday, April 2, 2026, at 3:30 P.M. at**
 137 **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221**

138
 139 Mr. Ward stated Resolution 2026-2 began the Fiscal Year 2027 budget process. He indicated
 140 the public hearing was scheduled for April 2, 2026 at 3:30 p.m. He noted the Resolution did
 141 not bind the Board to the budget but set the maximum assessment rate for fiscal year 2027 at
 142 \$177.51 dollars; the current assessment rate was \$177.38 dollars. He noted the budget

143 included the debt service funds. He stated the number of units in the District was 844 units; all
 144 units were assessed for the operating budget (assessment rate of \$177 dollars). He indicated
 145 there were multiple bond issues for the District with different unit counts for each issue. He
 146 asked if there were any questions; hearing none, he called for a motion.

147
 148 **On MOTION made by Peter Latessa, seconded by Deborah**
 149 **Reynolds, and with all in favor, Resolution 2026-2 was**
 150 **adopted, and the Chair was authorized to sign.**

151
 152
 153 **SEVENTH ORDER OF BUSINESS** **Consideration of Resolution 2026-3**

154
 155 **Consideration of Resolution 2026-3, a Resolution of the Board of Supervisors of the**
 156 **Artisan Lakes Community Development District Authorizing the Adoption of the**
 157 **Statewide Mutual Aid Agreement and Providing for an Effective Date**

158
 159 Mr. Ward noted Resolution 2026-3 authorized adoption of the Statewide Mutual Aid
 160 Agreement and provided for the effective date. He explained the State of Florida had a
 161 program in effect by the Division of Emergency Management which allowed CDDs to request
 162 additional funding in the event of a hurricane or other natural disaster. He noted the program
 163 was not really useful unless you had hundreds of thousands of dollars' worth of damage, but it
 164 was a good idea to put the agreement in place just in case. He asked if there were any
 165 questions; hearing none, he called for a motion.

166
 167 **On MOTION made by Vincent Sciarrabba, seconded by Tom**
 168 **Carpenter, and with all in favor, Resolution 2026-3 was**
 169 **adopted, and the Chair was authorized to sign.**

170
 171
 172 **EIGHTH ORDER OF BUSINESS** **Staff Reports**

173
 174 **I. District Attorney**

175
 176 Mr. Jere Earlywine asked if Ms. Jaynie Kristine Guillou was briefed on Sunshine Law, Ethics,
 177 etc.

178
 179 Mr. Ward responded in the affirmative.

180
 181 Mr. Earlywine stated he felt everything was in good order in terms of the project.

182
 183 **II. District Engineer**

184
 185 No report.

186
 187

188 **III. District Manager**

189

190

a) Important Meeting Dates for Fiscal Year 2026

191

– **Thursday, April 2, 2026 - Public Hearing: Proposed Budget for FY 2027**

192

b) Financial Statement for period ending November 30, 2025 (unaudited)

193

c) Financial Statement for period ending December 31, 2025 (unaudited)

194

d) Financial Statement for period ending January 31, 2026 (unaudited)

195

196

Mr. Ward reminded the Board to be present for the public hearing on April 2, 2026; the date could not be changed.

197

198

199

200

NINTH ORDER OF BUSINESS

Supervisor's Requests

201

202

Mr. Ward asked if there were any Supervisor's requests.

203

204

Mr. Latessa asked if the Board was allowed to see contracts between the CDD and HOA.

205

206

Mr. Ward responded in the affirmative; all contracts were public record. He asked Cori to send out the contract to all Board Members. He noted the contract between the CDD and HOA was without an end date but could be terminated by either the CDD or HOA at any time.

207

208

209

Discussion ensued regarding contracts between the CDD and the HOA.

210

211

Mr. Earlywine noted the contract between the CDD and HOA was actually between the CDD and the Master HOA which included both Artisan Lakes and Artisan Lakes East.

213

214

Mr. Ward: Most of what we own is the water management system and the preserves system. That system is really one system. By permit it is specific to each CDD, but in essence it operates as one water management system and the preserves are one community. In order to try to keep it cohesive we did the agreement between the two CDDs and the Master HOA. It is one agreement. The Master takes on responsibility for all of the maintenance; however, they levy that assessment, whether it is over the entire community, is their issue.

221

Discussion ensued regarding whether Esplanade HOA paid for part of this assessment; and what the Artisan Lakes East residents paid for CDD assessments.

222

223

Mr. Earlywine: We split these CDDs up because of the way the real estate market went and they had that recession and everything, but I think the idea is to put the CDDs back together at some point in the future and you could have the CDDs take back responsibility for the stormwater system at that point or you can leave it the way it is. That's fine too. But there are a lot of options.

229

Mr. Ward: The Artisan Lakes East operating assessment is \$148 dollars, and they pay debt assessments between \$850 dollars and \$1,300 dollars a year.

231

232

Mr. Latessa: Right now, our two CDDs have a contract with the Master. What happens if a stormwater scenario happens in the East Lakes, are we responsible or vice versa?

233

234

235

236 *Mr. Earlywine: The short answer is yes; the Master HOA would take care of it. I don't know how*
237 *they would bill it, but I suspect they would bill everybody equally no matter where it happened.*
238 *I'm not saying you have to leave it that way. There are options. If you want to explore options we*
239 *can talk about it, but right now, that's the way it is set up.*

240
241 Discussion ensued regarding what would happen if there were any damage to the stormwater
242 system.

243
244 *Mr. Ward: At some point, the residents between Artisan Lakes and Artisan Lakes East CDD can*
245 *combine the two CDDs. Then it makes it much easier to operate.*

246
247 Mr. Earlywine noted combining CDDs would also save a little bit of money as the administration
248 costs would be reduced once combined.

249
250 Mr. Ward noted Artisan Lakes East was not fully transitioned to qualified electors, there were
251 still developer representatives on the Board, but when it was fully transitioned the CDDs could
252 merge.

253
254 Discussion continued regarding merging the two CDDs; the Master HOA maintaining the
255 CDD's assets; the HOA not fully transitioned to homeowners yet either; how the permits
256 affected the Master HOA, Taylor Morrison, and the CDDs; and when the HOA would transition
257 to all homeowners.

258
259

260 **TENTH ORDER OF BUSINESS** **Public Comments**

261
262 Mr. Ward asked if there were any public comments; there were none.

263
264

265 **ELEVENTH ORDER OF BUSINESS** **Adjournment**

266
267 Mr. Ward adjourned the meeting at approximately 4:01 p.m.

268

On MOTION made by Vincent Sciarrabba, seconded by Peter Latessa, and with all in favor, the meeting was adjourned.

271
272

Artisan Lakes Community Development District

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274
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278 _____
James P. Ward, Secretary

Vincent Sciarrabba, Chairperson

RESOLUTION 2026-5

THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATION AND ADOPTING THE BUDGET FOR FISCAL YEAR 2027 BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 20, 2027.

RECITALS

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

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

WHEREAS, the Board set April 2, 2026, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to [Section 190.008\(2\)\(a\), Florida Statutes](#); and

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

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

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

SECTION 1. BUDGET.

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

- b. That the District Manager’s Adopted Budget, attached hereto as Exhibit “A,” as amended by the Board pursuant to the adoption of this Annual Appropriation Resolution (and as amended by the District Manager, as permitted), is hereby adopted in accordance with the provisions of [Section 190.008\(2\)\(a\), Florida Statutes](#), and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for Artisan Lakes Community Development District for the Fiscal Year 2027 ending September 30, 2027”, as adopted by the Board of Supervisors on April 2, 2026.

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the Artisan Lakes Community Development District, for the Fiscal Year 2027 beginning October 1, 2026, and ending September 30, 2027, the sum of **\$ 1,081,314.00** to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND 2027	\$ 149,819.00
DEBT SERVICE FUND - SERIES 2013	\$ 416,135.00
<u>DEBT SERVICE FUND - SERIES 2018</u>	\$ 515,360.00
TOTAL ALL FUNDS	\$ 1,081,314.00

SECTION 3. SUPPLEMENTAL APPROPRIATIONS. Pursuant to [Section 189.016, Florida Statutes](#), the District at any time within Fiscal Year 2026 /2027 or within 60 days following the end of the Fiscal Year 2026 /2027 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by the Board approving the expenditure.

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

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida Law.

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

Section 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Annual Appropriation Resolution shall not affect the validity or enforceability of the remaining portions of this Annual Appropriation Resolution, or any part thereof.

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 Annual Appropriation Resolution shall take effect upon the passage and adoption of this Annual Appropriation Resolution by the Board of Supervisors of the Artisan Lakes Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes Community Development District, Manatee County, Florida, this 2nd day of April 2026.

ATTEST:

**ARTISAN LAKES COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Chairperson

Exhibit A: Fiscal Year 2027 Adopted Budget

Exhibit A

Fiscal Year 2027 Adopted Budget



Artisan Lakes

Community Development District

Proposed Budget Fiscal Year 2027

Prepared By:

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: JimWard@JPWardAssociates.com

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

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 149,708	\$ 46,059	\$ 149,708	\$ 149,819	Assessments from Property Owners
Assessments - Off-Roll	\$ -		\$ -	\$ -	
Total Revenue & Other Sources	\$ 149,708	\$ 46,059	\$ 149,708	\$ 149,819	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ 4,000	\$ 2,000	\$ 4,000	\$ 4,000	Statutory Required Fees
Executive					
Professional - Management	\$ 31,500	\$ 7,875	\$ 31,500	\$ 32,000	District Manager
Financial and Administrative					
Audit Services	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,600	Statutory required audit Yearly
Accounting Services	\$ 5,000	\$ 1,250	\$ 5,000	\$ 10,000	All Funds
Assessment Roll Preparation	\$ 5,000	\$ 1,250	\$ 5,000	\$ 10,000	All Funds
Arbitrage Rebate Fees	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Legal Advertising	\$ 1,000	\$ -	\$ 2,070	\$ 2,100	Statutory Required Legal Advertising
Trustee Services	\$ 10,200	\$ 4,246	\$ 10,132	\$ 10,200	Trust Fees for Bonds
Dissemination Agent Services	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	Required Reporting for Bonds
Amortization Schedules	\$ -	\$ 100	\$ 600	\$ 600	Fees to reamortize bond payable
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Accounts
Communications and Freight Services					
Postage, Freight & Messenger	\$ 200	\$ 159	\$ 300	\$ 300	Agenda Mailings and other Misc Mailings
Computer Services (Web Site)	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web site

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

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget	Notes
Insurance	\$ 6,539	\$ 6,893	\$ 6,893	\$ 7,193	General Liability and D&O Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding	\$ 650	\$ -	\$ 500	\$ 700	Agenda books and copies
Legal Services					
General Counsel	\$ 6,500	\$ 72	\$ 6,500	\$ 7,000	District Attorney
Other General Government Services					
Engineering Services	\$ 4,000	\$ 240	\$ 3,000	\$ 3,500	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Reserves					
Extraordinary Capital/Operations	\$ 50,000	\$ 12,500	\$ 50,000	\$ 37,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 9,794	\$ -	\$ -	\$ 9,801	Discounts/Fees to place assessments on Tax Rolls
Total Appropriations	\$ 149,708	\$ 42,760	\$ 140,820	\$ 149,819	
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 3,299	\$ 8,888	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	\$ 240,269		\$ 240,269	\$ 299,157	
Current Year Reserve Allocation	\$ 50,000		\$ 50,000	\$ 37,000	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	\$ 290,269		\$ 299,157	\$ 336,157	
Fund Balance - Use of Funds					
Extraordinary Capital/Operations Reserve	\$ 252,842		\$ 263,952	\$ 298,703	Long Term Capital Planning - Balance of Funds
1st 3 Months Operations Reserve	\$ 37,427		\$ 35,205	\$ 37,455	Required to meet Cash Needs until Assessment Rec'd.
	\$ 290,269		\$ 299,157	\$ 336,157	

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

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget	Notes
Assessment Rate	\$ 177.38			\$ 177.51	Year over Year Assessment Rate
Total Number Of Units	844			844	FINAL Number of Units
Cap Rate Adopted In Fiscal Year 2026	Not Req'd			Not Req'd	Mailed Notice Req'd if Assessment Rate Exceeded
Adopted Cap Rate	\$ 177.91			\$ 177.91	Adopted Cap Rate

FINAL NUMBER AND TYPES OF UNITS - FY 2027 BUDGET

Type of Unit	2013	2018	Total	ORIGINAL
Single Family 30' - 39'	0	92	92	92
Single Family 40' - 49'	128	131	259	286
Single Family 50' - 59'	110	182	292	255
Single Family 60' - 69'	81	102	183	190
Single Family 70' and up	16	2	18	28
Total Units	335	509	844	851

Chart provides the final unit counts after all platting for Artisan Lakes CDD, in comparison to original plan.

**Artisan Lakes Community Development District
Debt Service Fund - Series 2013 Bonds - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 15,402	\$ 3,394	\$ 13,575	\$ 12,217
Revenue Account	\$ 16,773	\$ 4,114	\$ 16,454	\$ 14,809
Prepayment Account	\$ -	\$ 3	\$ 14	\$ 12
Special Assessment Revenue				
Special Assessment - On-Roll				
Series 2013 A-1	\$ 259,288	\$ 78,577	\$ 259,288	\$ 280,840
Series 2013 A-3	\$ 108,257	\$ 32,797	\$ 108,257	\$ 108,257
Total Revenue and Other Sources	\$ 399,720	\$ 118,885	\$ 397,588	\$ 416,135
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2013 A-1	\$ 70,000	\$ -	\$ 70,000	\$ 75,000
Series 2013 A-3	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Interest Expense				
Series 2013 A-1	\$ 189,288	\$ 94,644	\$ 189,288	\$ 184,563
Series 2013 A-3	\$ 75,763	\$ 36,613	\$ 73,225	\$ 71,413
Other Fees and Charges				
Discounts for Early Payment	\$ 25,728	\$ -	\$ 25,728	\$ 27,237
Total Expenditures and Other Uses	\$ 385,778	\$ 131,256	\$ 383,241	\$ 383,212
Net Increase/(Decrease) in Fund Balance	\$ 13,942	\$ (12,371)	\$ 14,347	\$ 32,923
Fund Balance - Beginning	\$ 844,822	\$ 844,822	\$ 844,822	\$ 859,169
Fund Balance - Ending	\$ 858,763	\$ 832,451	\$ 859,169	\$ 892,092

**Artisan Lakes Community Development District
Debt Service Fund - Series 2013 Bonds - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget
Restricted Fund Balance:				
Reserve Account Requirement				
Series 2013 A-1			\$ 261,631	
Series 2013 A-3			\$ 103,625	
		Total - Reserve Accounts	\$ 365,256	
Restricted for November 1, 2027 Interest Payment				
Series 2013 A-1			\$ 89,750	
Series 2013 A-3			\$ 34,800	
		Total - Reserved for Interest	\$ 89,750	
			\$ 455,006	

Assessment Rates	FY 2026	FY 2027
Series 2013 A-1		
Single Family 40'	\$ 708.80	\$ 708.80
Single Family 50'	\$ 855.99	\$ 855.99
Single Family 60'	\$ 1,063.19	\$ 1,063.19
Single Family 70'	\$ 1,240.39	\$ 1,240.39
Series 2013 A-3 (Phase 5 Only)		
Single Family 40'	\$ 365.73	\$ 365.73
Single Family 50'	\$ 457.17	\$ 457.17
Single Family 60'	\$ 548.60	\$ 548.60
Single Family 70'	\$ 640.03	\$ 640.03

**Artisan Lakes Community Development District
Debt Service Fund - Series 2013 A-1**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 3,430,000	6.75%			
11/1/2023				\$ 99,200.00		\$ 2,870,000
5/1/2024	\$ 65,000		6.75%	\$ 99,200.00	\$ 258,400	\$ 2,805,000
11/1/2024				\$ 97,006.25		\$ 2,805,000
5/1/2025	\$ 70,000		6.75%	\$ 97,006.25	\$ 259,013	\$ 2,735,000
11/1/2025				\$ 94,643.75		\$ 2,735,000
5/1/2026	\$ 70,000		6.75%	\$ 94,643.75	\$ 259,288	\$ 2,665,000
11/1/2026				\$ 92,281.25		\$ 2,665,000
5/1/2027	\$ 75,000		6.75%	\$ 92,281.25	\$ 254,563	\$ 2,590,000
11/1/2027				\$ 89,750.00		\$ 2,590,000
5/1/2028	\$ 85,000		6.75%	\$ 89,750.00	\$ 254,500	\$ 2,505,000
11/1/2028				\$ 86,881.25		\$ 2,505,000
5/1/2029	\$ 90,000		6.75%	\$ 86,881.25	\$ 258,763	\$ 2,415,000
11/1/2029				\$ 83,843.75		\$ 2,415,000
5/1/2030	\$ 95,000		6.75%	\$ 83,843.75	\$ 257,688	\$ 2,320,000
11/1/2030				\$ 80,637.50		\$ 2,320,000
5/1/2031	\$ 100,000		6.75%	\$ 80,637.50	\$ 256,275	\$ 2,220,000
11/1/2031				\$ 77,262.50		\$ 2,220,000
5/1/2032	\$ 110,000		6.75%	\$ 77,262.50	\$ 254,525	\$ 2,110,000
11/1/2032				\$ 73,550.00		\$ 2,110,000
5/1/2033	\$ 115,000		6.75%	\$ 73,550.00	\$ 257,100	\$ 1,995,000
11/1/2033				\$ 69,668.75		\$ 1,995,000
5/1/2034	\$ 125,000		6.75%	\$ 69,668.75	\$ 254,338	\$ 1,870,000
11/1/2034				\$ 65,450.00		\$ 1,870,000
5/1/2035	\$ 135,000		7.00%	\$ 65,450.00	\$ 255,900	\$ 1,735,000
11/1/2035				\$ 60,725.00		\$ 1,735,000
5/1/2036	\$ 145,000		7.00%	\$ 60,725.00	\$ 256,450	\$ 1,590,000
11/1/2036				\$ 55,650.00		\$ 1,590,000
5/1/2037	\$ 155,000		7.00%	\$ 55,650.00	\$ 256,300	\$ 1,435,000
11/1/2037				\$ 50,225.00		\$ 1,435,000
5/1/2038	\$ 165,000		7.00%	\$ 50,225.00	\$ 255,450	\$ 1,270,000
11/1/2038				\$ 44,450.00		\$ 1,270,000
5/1/2039	\$ 175,000		7.00%	\$ 44,450.00	\$ 253,900	\$ 1,095,000
11/1/2039				\$ 38,325.00		\$ 1,095,000
5/1/2040	\$ 190,000		7.00%	\$ 38,325.00	\$ 251,650	\$ 905,000
11/1/2040				\$ 31,675.00		\$ 905,000
5/1/2041	\$ 205,000		7.00%	\$ 31,675.00	\$ 253,350	\$ 700,000
11/1/2041				\$ 24,500.00		\$ 700,000
5/1/2042	\$ 215,000		7.00%	\$ 24,500.00	\$ 254,000	\$ 485,000
11/1/2042				\$ 16,975.00		\$ 485,000
5/1/2043	\$ 235,000		7.00%	\$ 16,975.00	\$ 248,950	\$ 250,000
11/1/2043				\$ 8,750.00		\$ 250,000
5/1/2044	\$ 250,000			\$ 8,750.00	\$ 252,500	\$ -

Par Balance Outstanding at 9/30/27 \$ 2,665,000

**Artisan Lakes Community Development District
Debt Service Fund - Series 2013 A-3**

Description	Principal Prepayments	Principal Mandatory	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 2,500,000	7.25%			
11/1/2023				\$ 39,693.75		\$ 1,095,000
5/1/2024		\$ 25,000	7.25%	\$ 39,693.75	\$ 99,388	\$ 1,070,000
11/1/2024				\$ 38,787.50		\$ 1,070,000
5/1/2025	\$ 35,000	\$ 25,000	7.25%	\$ 38,787.50	\$ 102,575	\$ 1,010,000
11/1/2025				\$ 36,612.50		\$ 1,010,000
5/1/2026		\$ 25,000	7.25%	\$ 36,612.50	\$ 98,225	\$ 985,000
11/1/2026				\$ 35,706.25		\$ 985,000
5/1/2027		\$ 25,000	7.25%	\$ 35,706.25	\$ 96,413	\$ 960,000
11/1/2027				\$ 34,800.00		\$ 960,000
5/1/2028		\$ 30,000	7.25%	\$ 34,800.00	\$ 94,600	\$ 930,000
11/1/2028				\$ 33,712.50		\$ 930,000
5/1/2029		\$ 30,000	7.25%	\$ 33,712.50	\$ 97,425	\$ 900,000
11/1/2029				\$ 32,625.00		\$ 900,000
5/1/2030		\$ 30,000	7.25%	\$ 32,625.00	\$ 95,250	\$ 870,000
11/1/2030				\$ 31,537.50		\$ 870,000
5/1/2031		\$ 40,000	7.25%	\$ 31,537.50	\$ 93,075	\$ 830,000
11/1/2031				\$ 30,087.50		\$ 830,000
5/1/2032		\$ 35,000	7.25%	\$ 30,087.50	\$ 100,175	\$ 795,000
11/1/2032				\$ 28,818.75		\$ 795,000
5/1/2033		\$ 40,000	7.25%	\$ 28,818.75	\$ 92,638	\$ 755,000
11/1/2033				\$ 27,368.75		\$ 755,000
5/1/2034		\$ 45,000	7.25%	\$ 27,368.75	\$ 94,738	\$ 710,000
11/1/2034				\$ 25,737.50		\$ 710,000
5/1/2035		\$ 45,000	7.25%	\$ 25,737.50	\$ 96,475	\$ 665,000
11/1/2035				\$ 24,106.25		\$ 665,000
5/1/2036		\$ 50,000	7.25%	\$ 24,106.25	\$ 93,213	\$ 615,000
11/1/2036				\$ 22,293.75		\$ 615,000
5/1/2037		\$ 60,000	7.25%	\$ 22,293.75	\$ 94,588	\$ 555,000
11/1/2037				\$ 20,118.75		\$ 555,000
5/1/2038		\$ 65,000	7.25%	\$ 20,118.75	\$ 100,238	\$ 490,000
11/1/2038				\$ 17,762.50		\$ 490,000
5/1/2039		\$ 65,000	7.25%	\$ 17,762.50	\$ 100,525	\$ 425,000
11/1/2039				\$ 15,406.25		\$ 425,000
5/1/2040		\$ 75,000	7.25%	\$ 15,406.25	\$ 95,813	\$ 350,000
11/1/2040				\$ 12,687.50		\$ 350,000
5/1/2041		\$ 80,000	7.25%	\$ 12,687.50	\$ 100,375	\$ 270,000
11/1/2041				\$ 9,787.50		\$ 270,000
5/1/2042		\$ 85,000	7.25%	\$ 9,787.50	\$ 99,575	\$ 185,000

**Artisan Lakes Community Development District
Debt Service Fund - Series 2013 A-3**

Description	Principal Prepayments	Principal Mandatory	Coupon Rate	Interest	Annual Debt Service	Bond Balance
11/1/2042				\$ 6,706.25		\$ 185,000
5/1/2043		\$ 85,000	7.25%	\$ 6,706.25	\$ 98,413	\$ 100,000
11/1/2043				\$ 3,625.00		\$ 100,000
5/1/2044		\$ 100,000	7.25%	\$ 3,625.00	\$ 92,250	\$ -
Par Balance Outstanding at 9/30/27		\$ 960,000				

**Artisan Lakes Community Development District
Debt Service Fund - Series 2018 Bonds - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 6,092	\$ 1,330	\$ 5,319	\$ 4,787
Revenue Account	\$ 11,068	\$ 2,873	\$ 11,492	\$ 10,343
Prepayment Account	\$ 2,131	\$ 61	\$ 243	\$ 219
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 500,011	\$ 153,148	\$ 500,011	\$ 500,011
Total Revenue and Other Sources	\$ 519,303	\$ 157,412	\$ 517,065	\$ 515,360
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 130,000	\$ -	\$ 125,000	\$ 135,000
Principal Debt Service - Early Redemptions	\$ -	\$ 10,000	\$ 10,000	\$ -
Interest Expense	\$ 327,825	\$ 161,363	\$ 322,456	\$ 325,006
Other Fees and Charges				
Discounts for Early Payment	\$ 35,001	\$ -	\$ 35,001	\$ 35,001
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 492,826	\$ 171,363	\$ 492,457	\$ 495,007
Net Increase/(Decrease) in Fund	\$ 26,477	\$ (13,951)	\$ 24,608	\$ 20,353
Fund Balance - Beginning	\$ 483,369	\$ 483,369	\$ 483,369	\$ 507,977
Fund Balance - Ending	\$ 509,846	\$ 469,418	\$ 507,977	\$ 528,329

Restricted Fund Balance:

Reserve Account Requirement	\$ 134,776
Restricted for November 1, 2027 Interest Payment	\$ 154,756
Total - Restricted Fund Balance:	\$ 289,532

Assessment Rates	Rate	Rate
Single Family 30'	\$724.05	\$724.05
Single Family 40'	\$827.49	\$827.49
Single Family 50'	\$1,034.36	\$1,034.36
Single Family 60'	\$1,241.24	\$1,241.24
Single Family 70'	\$1,448.11	\$1,448.11

**Artisan Lakes Community Development District
Debt Service Fund - Series 2018 Bonds**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 6,760,000	Varies			
5/1/2019				\$ 164,447.14		
11/1/2019				\$ 179,396.88	\$ 343,844	\$ 6,760,000
5/1/2020		\$ 100,000	4.375%	\$ 179,396.88		\$ 6,660,000
11/1/2020				\$ 177,209.38	\$ 458,794	\$ 6,660,000
5/1/2021		\$ 105,000	4.375%	\$ 177,209.38		\$ 6,555,000
11/1/2021				\$ 174,912.50	\$ 459,419	\$ 6,555,000
5/1/2022		\$ 110,000	4.375%	\$ 174,912.50		\$ 6,445,000
11/1/2022				\$ 172,506.25	\$ 459,825	\$ 6,445,000
5/1/2023	\$ 5,000	\$ 115,000	4.375%	\$ 172,506.25		\$ 6,325,000
11/1/2023	\$ 10,000			\$ 169,584.38	\$ 460,013	\$ 6,315,000
5/1/2024		\$ 120,000	4.375%	\$ 169,584.38		\$ 6,195,000
11/1/2024				\$ 166,959.38	\$ 459,169	\$ 6,195,000
5/1/2025	\$ 95,000	\$ 125,000	4.875%	\$ 166,959.38		\$ 5,975,000
11/1/2025	\$ 10,000			\$ 163,912.50	\$ 458,919	\$ 5,965,000
5/1/2026		\$ 125,000	4.875%	\$ 161,093.75		\$ 5,840,000
11/1/2026				\$ 158,046.88	\$ 450,006	\$ 5,840,000
5/1/2027		\$ 135,000	4.875%	\$ 158,046.88		\$ 5,705,000
11/1/2027				\$ 154,756.25	\$ 451,094	\$ 5,705,000
5/1/2028		\$ 140,000	4.875%	\$ 154,756.25		\$ 5,565,000
11/1/2028				\$ 151,343.75	\$ 449,513	\$ 5,565,000
5/1/2029		\$ 145,000	4.875%	\$ 151,343.75		\$ 5,420,000
11/1/2029				\$ 147,809.38	\$ 447,688	\$ 5,420,000
5/1/2030		\$ 155,000	5.375%	\$ 147,809.38		\$ 5,265,000
11/1/2030				\$ 143,643.75	\$ 450,619	\$ 5,265,000
5/1/2031		\$ 165,000	5.375%	\$ 143,643.75		\$ 5,100,000
11/1/2031				\$ 139,209.38	\$ 452,288	\$ 5,100,000
5/1/2032		\$ 170,000	5.375%	\$ 139,209.38		\$ 4,930,000
11/1/2032				\$ 134,640.63	\$ 448,419	\$ 4,930,000
5/1/2033		\$ 180,000	5.375%	\$ 134,640.63		\$ 4,750,000
11/1/2033				\$ 129,803.13	\$ 449,281	\$ 4,750,000
5/1/2034		\$ 190,000	5.375%	\$ 129,803.13		\$ 4,560,000
11/1/2034				\$ 124,696.88	\$ 449,606	\$ 4,560,000
5/1/2035		\$ 200,000	5.375%	\$ 124,696.88		\$ 4,360,000
11/1/2035				\$ 119,321.88	\$ 449,394	\$ 4,360,000
5/1/2036		\$ 215,000	5.375%	\$ 119,321.88		\$ 4,145,000
11/1/2036				\$ 113,543.75	\$ 453,644	\$ 4,145,000
5/1/2037		\$ 225,000	5.375%	\$ 113,543.75		\$ 3,920,000
11/1/2037				\$ 107,496.88	\$ 452,088	\$ 3,920,000
5/1/2038		\$ 235,000	5.375%	\$ 107,496.88		\$ 3,685,000
11/1/2038				\$ 101,181.25	\$ 449,994	\$ 3,685,000
5/1/2039		\$ 250,000	5.375%	\$ 101,181.25		\$ 3,435,000
11/1/2039				\$ 94,462.50	\$ 452,363	\$ 3,435,000

**Artisan Lakes Community Development District
Debt Service Fund - Series 2018 Bonds**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
5/1/2040		\$ 265,000	5.500%	\$ 94,462.50		\$ 3,170,000
11/1/2040				\$ 87,175.00	\$ 453,925	\$ 3,170,000
5/1/2041		\$ 280,000	5.500%	\$ 87,175.00		\$ 2,890,000
11/1/2041				\$ 79,475.00	\$ 454,350	\$ 2,890,000
5/1/2042		\$ 295,000	5.500%	\$ 79,475.00		\$ 2,595,000
11/1/2042				\$ 71,362.50	\$ 150,838	\$ 2,595,000
5/1/2043		\$ 310,000	5.500%	\$ 71,362.50		\$ 2,285,000
11/1/2043				\$ 62,837.50	\$ 452,725	\$ 2,285,000
5/1/2044		\$ 330,000	5.500%	\$ 62,837.50		\$ 1,955,000
11/1/2044				\$ 53,762.50	\$ 455,675	\$ 1,955,000
5/1/2045		\$ 350,000	5.500%	\$ 53,762.50		\$ 1,605,000
11/1/2045				\$ 44,137.50	\$ 457,525	\$ 1,605,000
5/1/2046		\$ 370,000	5.500%	\$ 44,137.50		\$ 1,235,000
11/1/2046				\$ 33,962.50	\$ 458,275	\$ 1,235,000
5/1/2047		\$ 390,000	5.500%	\$ 33,962.50		\$ 845,000
11/1/2047				\$ 23,237.50	\$ 457,925	\$ 845,000
5/1/2048		\$ 410,000	5.500%	\$ 23,237.50		\$ 435,000
11/1/2048				\$ 11,962.50	\$ 456,475	\$ 435,000
5/1/2049		\$ 435,000	5.500%	\$ 11,962.50		\$ -

Par Balance Outstanding at 9/30/27 \$ 5,705,000

RESOLUTION 2026-6

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

RECITALS

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

WHEREAS, the District is located in Manatee County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted Improvement Plan and [Chapter 190, Florida Statutes](#); and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2027 ("Operations and Maintenance Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2027; and

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

WHEREAS, [Chapter 190, Florida Statutes](#), provides that the District may impose special assessments on benefitted lands within the District; and

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit "A" the Budget; and

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

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

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

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

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" the Budget confers a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in the Assessment Roll as certified to the Tax Collector, as may be amended from time to time is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in [Chapter 190, Florida Statutes](#), is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "A" the Budget. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

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

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

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

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

Direct Bill Assessments. Any operations and maintenance assessments, and debt service assessments, not being collected on the Tax Roll, if any, shall be collected directly by

the District. Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to a schedule to be established by the District Manager and set forth in the direct collection invoice. In the event that an assessment payment is not timely made, the whole assessment - including any remaining partial, deferred payments for Fiscal Year 2026/2027, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

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

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, as authorized to be prepared by the District Manager is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Artisan Lakes Community Development District.

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

SECTION 6. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes Community Development District, Manatee County, Florida, this 2nd day of April 2026.

ATTEST:

**ARTISAN LAKES COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Chairperson

Exhibit A: Fiscal Year 2027 Adopted Budget

Artisan Lakes

Community Development District

Proposed Budget Fiscal Year 2027

Prepared By:

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: JimWard@JPWardAssociates.com

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

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 149,708	\$ 46,059	\$ 149,708	\$ 149,819	Assessments from Property Owners
Assessments - Off-Roll	\$ -		\$ -	\$ -	
Total Revenue & Other Sources	\$ 149,708	\$ 46,059	\$ 149,708	\$ 149,819	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ 4,000	\$ 2,000	\$ 4,000	\$ 4,000	Statutory Required Fees
Executive					
Professional - Management	\$ 31,500	\$ 7,875	\$ 31,500	\$ 32,000	District Manager
Financial and Administrative					
Audit Services	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,600	Statutory required audit Yearly
Accounting Services	\$ 5,000	\$ 1,250	\$ 5,000	\$ 10,000	All Funds
Assessment Roll Preparation	\$ 5,000	\$ 1,250	\$ 5,000	\$ 10,000	All Funds
Arbitrage Rebate Fees	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Legal Advertising	\$ 1,000	\$ -	\$ 2,070	\$ 2,100	Statutory Required Legal Advertising
Trustee Services	\$ 10,200	\$ 4,246	\$ 10,132	\$ 10,200	Trust Fees for Bonds
Dissemination Agent Services	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	Required Reporting for Bonds
Amortization Schedules	\$ -	\$ 100	\$ 600	\$ 600	Fees to reamortize bond payable
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Accounts
Communications and Freight Services					
Postage, Freight & Messenger	\$ 200	\$ 159	\$ 300	\$ 300	Agenda Mailings and other Misc Mailings
Computer Services (Web Site)	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web site

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

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget	Notes
Insurance	\$ 6,539	\$ 6,893	\$ 6,893	\$ 7,193	General Liability and D&O Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding	\$ 650	\$ -	\$ 500	\$ 700	Agenda books and copies
Legal Services					
General Counsel	\$ 6,500	\$ 72	\$ 6,500	\$ 7,000	District Attorney
Other General Government Services					
Engineering Services	\$ 4,000	\$ 240	\$ 3,000	\$ 3,500	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Reserves					
Extraordinary Capital/Operations	\$ 50,000	\$ 12,500	\$ 50,000	\$ 37,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 9,794	\$ -	\$ -	\$ 9,801	Discounts/Fees to place assessments on Tax Rolls
Total Appropriations	\$ 149,708	\$ 42,760	\$ 140,820	\$ 149,819	
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 3,299	\$ 8,888	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	\$ 240,269		\$ 240,269	\$ 299,157	
Current Year Reserve Allocation	\$ 50,000		\$ 50,000	\$ 37,000	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	\$ 290,269		\$ 299,157	\$ 336,157	
Fund Balance - Use of Funds					
Extraordinary Capital/Operations Reserve	\$ 252,842		\$ 263,952	\$ 298,703	Long Term Capital Planning - Balance of Funds
1st 3 Months Operations Reserve	\$ 37,427		\$ 35,205	\$ 37,455	Required to meet Cash Needs until Assessment Rec'd.
	\$ 290,269		\$ 299,157	\$ 336,157	

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

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget	Notes
Assessment Rate	\$ 177.38			\$ 177.51	Year over Year Assessment Rate
Total Number Of Units	844			844	FINAL Number of Units
Cap Rate Adopted In Fiscal Year 2026	Not Req'd			Not Req'd	Mailed Notice Req'd if Assessment Rate Exceeded
Adopted Cap Rate	\$ 177.91			\$ 177.91	Adopted Cap Rate

FINAL NUMBER AND TYPES OF UNITS - FY 2027 BUDGET

Type of Unit	2013	2018	Total	ORIGINAL
Single Family 30' - 39'	0	92	92	92
Single Family 40' - 49'	128	131	259	286
Single Family 50' - 59'	110	182	292	255
Single Family 60' - 69'	81	102	183	190
Single Family 70' and up	16	2	18	28
Total Units	335	509	844	851

Chart provides the final unit counts after all platting for Artisan Lakes CDD, in comparison to original plan.

**Artisan Lakes Community Development District
Debt Service Fund - Series 2013 Bonds - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 15,402	\$ 3,394	\$ 13,575	\$ 12,217
Revenue Account	\$ 16,773	\$ 4,114	\$ 16,454	\$ 14,809
Prepayment Account	\$ -	\$ 3	\$ 14	\$ 12
Special Assessment Revenue				
Special Assessment - On-Roll				
Series 2013 A-1	\$ 259,288	\$ 78,577	\$ 259,288	\$ 280,840
Series 2013 A-3	\$ 108,257	\$ 32,797	\$ 108,257	\$ 108,257
Total Revenue and Other Sources	\$ 399,720	\$ 118,885	\$ 397,588	\$ 416,135
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2013 A-1	\$ 70,000	\$ -	\$ 70,000	\$ 75,000
Series 2013 A-3	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Interest Expense				
Series 2013 A-1	\$ 189,288	\$ 94,644	\$ 189,288	\$ 184,563
Series 2013 A-3	\$ 75,763	\$ 36,613	\$ 73,225	\$ 71,413
Other Fees and Charges				
Discounts for Early Payment	\$ 25,728	\$ -	\$ 25,728	\$ 27,237
Total Expenditures and Other Uses	\$ 385,778	\$ 131,256	\$ 383,241	\$ 383,212
Net Increase/(Decrease) in Fund Balance	\$ 13,942	\$ (12,371)	\$ 14,347	\$ 32,923
Fund Balance - Beginning	\$ 844,822	\$ 844,822	\$ 844,822	\$ 859,169
Fund Balance - Ending	\$ 858,763	\$ 832,451	\$ 859,169	\$ 892,092

**Artisan Lakes Community Development District
Debt Service Fund - Series 2013 Bonds - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget
Restricted Fund Balance:				
Reserve Account Requirement				
Series 2013 A-1			\$ 261,631	
Series 2013 A-3			\$ 103,625	
		Total - Reserve Accounts	\$ 365,256	
Restricted for November 1, 2027 Interest Payment				
Series 2013 A-1			\$ 89,750	
Series 2013 A-3			\$ 34,800	
		Total - Reserved for Interest	\$ 89,750	
			\$ 455,006	

Assessment Rates	FY 2026	FY 2027
Series 2013 A-1		
Single Family 40'	\$ 708.80	\$ 708.80
Single Family 50'	\$ 855.99	\$ 855.99
Single Family 60'	\$ 1,063.19	\$ 1,063.19
Single Family 70'	\$ 1,240.39	\$ 1,240.39
Series 2013 A-3 (Phase 5 Only)		
Single Family 40'	\$ 365.73	\$ 365.73
Single Family 50'	\$ 457.17	\$ 457.17
Single Family 60'	\$ 548.60	\$ 548.60
Single Family 70'	\$ 640.03	\$ 640.03

**Artisan Lakes Community Development District
Debt Service Fund - Series 2013 A-1**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 3,430,000	6.75%			
11/1/2023				\$ 99,200.00		\$ 2,870,000
5/1/2024	\$ 65,000		6.75%	\$ 99,200.00	\$ 258,400	\$ 2,805,000
11/1/2024				\$ 97,006.25		\$ 2,805,000
5/1/2025	\$ 70,000		6.75%	\$ 97,006.25	\$ 259,013	\$ 2,735,000
11/1/2025				\$ 94,643.75		\$ 2,735,000
5/1/2026	\$ 70,000		6.75%	\$ 94,643.75	\$ 259,288	\$ 2,665,000
11/1/2026				\$ 92,281.25		\$ 2,665,000
5/1/2027	\$ 75,000		6.75%	\$ 92,281.25	\$ 254,563	\$ 2,590,000
11/1/2027				\$ 89,750.00		\$ 2,590,000
5/1/2028	\$ 85,000		6.75%	\$ 89,750.00	\$ 254,500	\$ 2,505,000
11/1/2028				\$ 86,881.25		\$ 2,505,000
5/1/2029	\$ 90,000		6.75%	\$ 86,881.25	\$ 258,763	\$ 2,415,000
11/1/2029				\$ 83,843.75		\$ 2,415,000
5/1/2030	\$ 95,000		6.75%	\$ 83,843.75	\$ 257,688	\$ 2,320,000
11/1/2030				\$ 80,637.50		\$ 2,320,000
5/1/2031	\$ 100,000		6.75%	\$ 80,637.50	\$ 256,275	\$ 2,220,000
11/1/2031				\$ 77,262.50		\$ 2,220,000
5/1/2032	\$ 110,000		6.75%	\$ 77,262.50	\$ 254,525	\$ 2,110,000
11/1/2032				\$ 73,550.00		\$ 2,110,000
5/1/2033	\$ 115,000		6.75%	\$ 73,550.00	\$ 257,100	\$ 1,995,000
11/1/2033				\$ 69,668.75		\$ 1,995,000
5/1/2034	\$ 125,000		6.75%	\$ 69,668.75	\$ 254,338	\$ 1,870,000
11/1/2034				\$ 65,450.00		\$ 1,870,000
5/1/2035	\$ 135,000		7.00%	\$ 65,450.00	\$ 255,900	\$ 1,735,000
11/1/2035				\$ 60,725.00		\$ 1,735,000
5/1/2036	\$ 145,000		7.00%	\$ 60,725.00	\$ 256,450	\$ 1,590,000
11/1/2036				\$ 55,650.00		\$ 1,590,000
5/1/2037	\$ 155,000		7.00%	\$ 55,650.00	\$ 256,300	\$ 1,435,000
11/1/2037				\$ 50,225.00		\$ 1,435,000
5/1/2038	\$ 165,000		7.00%	\$ 50,225.00	\$ 255,450	\$ 1,270,000
11/1/2038				\$ 44,450.00		\$ 1,270,000
5/1/2039	\$ 175,000		7.00%	\$ 44,450.00	\$ 253,900	\$ 1,095,000
11/1/2039				\$ 38,325.00		\$ 1,095,000
5/1/2040	\$ 190,000		7.00%	\$ 38,325.00	\$ 251,650	\$ 905,000
11/1/2040				\$ 31,675.00		\$ 905,000
5/1/2041	\$ 205,000		7.00%	\$ 31,675.00	\$ 253,350	\$ 700,000
11/1/2041				\$ 24,500.00		\$ 700,000
5/1/2042	\$ 215,000		7.00%	\$ 24,500.00	\$ 254,000	\$ 485,000
11/1/2042				\$ 16,975.00		\$ 485,000
5/1/2043	\$ 235,000		7.00%	\$ 16,975.00	\$ 248,950	\$ 250,000
11/1/2043				\$ 8,750.00		\$ 250,000
5/1/2044	\$ 250,000			\$ 8,750.00	\$ 252,500	\$ -

Par Balance Outstanding at 9/30/27 \$ 2,665,000

**Artisan Lakes Community Development District
Debt Service Fund - Series 2013 A-3**

Description	Principal Prepayments	Principal Mandatory	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 2,500,000	7.25%			
11/1/2023				\$ 39,693.75		\$ 1,095,000
5/1/2024		\$ 25,000	7.25%	\$ 39,693.75	\$ 99,388	\$ 1,070,000
11/1/2024				\$ 38,787.50		\$ 1,070,000
5/1/2025	\$ 35,000	\$ 25,000	7.25%	\$ 38,787.50	\$ 102,575	\$ 1,010,000
11/1/2025				\$ 36,612.50		\$ 1,010,000
5/1/2026		\$ 25,000	7.25%	\$ 36,612.50	\$ 98,225	\$ 985,000
11/1/2026				\$ 35,706.25		\$ 985,000
5/1/2027		\$ 25,000	7.25%	\$ 35,706.25	\$ 96,413	\$ 960,000
11/1/2027				\$ 34,800.00		\$ 960,000
5/1/2028		\$ 30,000	7.25%	\$ 34,800.00	\$ 94,600	\$ 930,000
11/1/2028				\$ 33,712.50		\$ 930,000
5/1/2029		\$ 30,000	7.25%	\$ 33,712.50	\$ 97,425	\$ 900,000
11/1/2029				\$ 32,625.00		\$ 900,000
5/1/2030		\$ 30,000	7.25%	\$ 32,625.00	\$ 95,250	\$ 870,000
11/1/2030				\$ 31,537.50		\$ 870,000
5/1/2031		\$ 40,000	7.25%	\$ 31,537.50	\$ 93,075	\$ 830,000
11/1/2031				\$ 30,087.50		\$ 830,000
5/1/2032		\$ 35,000	7.25%	\$ 30,087.50	\$ 100,175	\$ 795,000
11/1/2032				\$ 28,818.75		\$ 795,000
5/1/2033		\$ 40,000	7.25%	\$ 28,818.75	\$ 92,638	\$ 755,000
11/1/2033				\$ 27,368.75		\$ 755,000
5/1/2034		\$ 45,000	7.25%	\$ 27,368.75	\$ 94,738	\$ 710,000
11/1/2034				\$ 25,737.50		\$ 710,000
5/1/2035		\$ 45,000	7.25%	\$ 25,737.50	\$ 96,475	\$ 665,000
11/1/2035				\$ 24,106.25		\$ 665,000
5/1/2036		\$ 50,000	7.25%	\$ 24,106.25	\$ 93,213	\$ 615,000
11/1/2036				\$ 22,293.75		\$ 615,000
5/1/2037		\$ 60,000	7.25%	\$ 22,293.75	\$ 94,588	\$ 555,000
11/1/2037				\$ 20,118.75		\$ 555,000
5/1/2038		\$ 65,000	7.25%	\$ 20,118.75	\$ 100,238	\$ 490,000
11/1/2038				\$ 17,762.50		\$ 490,000
5/1/2039		\$ 65,000	7.25%	\$ 17,762.50	\$ 100,525	\$ 425,000
11/1/2039				\$ 15,406.25		\$ 425,000
5/1/2040		\$ 75,000	7.25%	\$ 15,406.25	\$ 95,813	\$ 350,000
11/1/2040				\$ 12,687.50		\$ 350,000
5/1/2041		\$ 80,000	7.25%	\$ 12,687.50	\$ 100,375	\$ 270,000
11/1/2041				\$ 9,787.50		\$ 270,000
5/1/2042		\$ 85,000	7.25%	\$ 9,787.50	\$ 99,575	\$ 185,000

**Artisan Lakes Community Development District
Debt Service Fund - Series 2013 A-3**

Description	Principal Prepayments	Principal Mandatory	Coupon Rate	Interest	Annual Debt Service	Bond Balance
11/1/2042				\$ 6,706.25		\$ 185,000
5/1/2043		\$ 85,000	7.25%	\$ 6,706.25	\$ 98,413	\$ 100,000
11/1/2043				\$ 3,625.00		\$ 100,000
5/1/2044		\$ 100,000	7.25%	\$ 3,625.00	\$ 92,250	\$ -
Par Balance Outstanding at 9/30/27		\$ 960,000				

**Artisan Lakes Community Development District
Debt Service Fund - Series 2018 Bonds - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 12/22/2025	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 6,092	\$ 1,330	\$ 5,319	\$ 4,787
Revenue Account	\$ 11,068	\$ 2,873	\$ 11,492	\$ 10,343
Prepayment Account	\$ 2,131	\$ 61	\$ 243	\$ 219
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 500,011	\$ 153,148	\$ 500,011	\$ 500,011
Total Revenue and Other Sources	\$ 519,303	\$ 157,412	\$ 517,065	\$ 515,360
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 130,000	\$ -	\$ 125,000	\$ 135,000
Principal Debt Service - Early Redemptions	\$ -	\$ 10,000	\$ 10,000	\$ -
Interest Expense	\$ 327,825	\$ 161,363	\$ 322,456	\$ 325,006
Other Fees and Charges				
Discounts for Early Payment	\$ 35,001	\$ -	\$ 35,001	\$ 35,001
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 492,826	\$ 171,363	\$ 492,457	\$ 495,007
Net Increase/(Decrease) in Fund	\$ 26,477	\$ (13,951)	\$ 24,608	\$ 20,353
Fund Balance - Beginning	\$ 483,369	\$ 483,369	\$ 483,369	\$ 507,977
Fund Balance - Ending	\$ 509,846	\$ 469,418	\$ 507,977	\$ 528,329

Restricted Fund Balance:

Reserve Account Requirement	\$ 134,776
Restricted for November 1, 2027 Interest Payment	\$ 154,756
Total - Restricted Fund Balance:	\$ 289,532

Assessment Rates	Rate	Rate
Single Family 30'	\$724.05	\$724.05
Single Family 40'	\$827.49	\$827.49
Single Family 50'	\$1,034.36	\$1,034.36
Single Family 60'	\$1,241.24	\$1,241.24
Single Family 70'	\$1,448.11	\$1,448.11

**Artisan Lakes Community Development District
Debt Service Fund - Series 2018 Bonds**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 6,760,000	Varies			
5/1/2019				\$ 164,447.14		
11/1/2019				\$ 179,396.88	\$ 343,844	\$ 6,760,000
5/1/2020		\$ 100,000	4.375%	\$ 179,396.88		\$ 6,660,000
11/1/2020				\$ 177,209.38	\$ 458,794	\$ 6,660,000
5/1/2021		\$ 105,000	4.375%	\$ 177,209.38		\$ 6,555,000
11/1/2021				\$ 174,912.50	\$ 459,419	\$ 6,555,000
5/1/2022		\$ 110,000	4.375%	\$ 174,912.50		\$ 6,445,000
11/1/2022				\$ 172,506.25	\$ 459,825	\$ 6,445,000
5/1/2023	\$ 5,000	\$ 115,000	4.375%	\$ 172,506.25		\$ 6,325,000
11/1/2023	\$ 10,000			\$ 169,584.38	\$ 460,013	\$ 6,315,000
5/1/2024		\$ 120,000	4.375%	\$ 169,584.38		\$ 6,195,000
11/1/2024				\$ 166,959.38	\$ 459,169	\$ 6,195,000
5/1/2025	\$ 95,000	\$ 125,000	4.875%	\$ 166,959.38		\$ 5,975,000
11/1/2025	\$ 10,000			\$ 163,912.50	\$ 458,919	\$ 5,965,000
5/1/2026		\$ 125,000	4.875%	\$ 161,093.75		\$ 5,840,000
11/1/2026				\$ 158,046.88	\$ 450,006	\$ 5,840,000
5/1/2027		\$ 135,000	4.875%	\$ 158,046.88		\$ 5,705,000
11/1/2027				\$ 154,756.25	\$ 451,094	\$ 5,705,000
5/1/2028		\$ 140,000	4.875%	\$ 154,756.25		\$ 5,565,000
11/1/2028				\$ 151,343.75	\$ 449,513	\$ 5,565,000
5/1/2029		\$ 145,000	4.875%	\$ 151,343.75		\$ 5,420,000
11/1/2029				\$ 147,809.38	\$ 447,688	\$ 5,420,000
5/1/2030		\$ 155,000	5.375%	\$ 147,809.38		\$ 5,265,000
11/1/2030				\$ 143,643.75	\$ 450,619	\$ 5,265,000
5/1/2031		\$ 165,000	5.375%	\$ 143,643.75		\$ 5,100,000
11/1/2031				\$ 139,209.38	\$ 452,288	\$ 5,100,000
5/1/2032		\$ 170,000	5.375%	\$ 139,209.38		\$ 4,930,000
11/1/2032				\$ 134,640.63	\$ 448,419	\$ 4,930,000
5/1/2033		\$ 180,000	5.375%	\$ 134,640.63		\$ 4,750,000
11/1/2033				\$ 129,803.13	\$ 449,281	\$ 4,750,000
5/1/2034		\$ 190,000	5.375%	\$ 129,803.13		\$ 4,560,000
11/1/2034				\$ 124,696.88	\$ 449,606	\$ 4,560,000
5/1/2035		\$ 200,000	5.375%	\$ 124,696.88		\$ 4,360,000
11/1/2035				\$ 119,321.88	\$ 449,394	\$ 4,360,000
5/1/2036		\$ 215,000	5.375%	\$ 119,321.88		\$ 4,145,000
11/1/2036				\$ 113,543.75	\$ 453,644	\$ 4,145,000
5/1/2037		\$ 225,000	5.375%	\$ 113,543.75		\$ 3,920,000
11/1/2037				\$ 107,496.88	\$ 452,088	\$ 3,920,000
5/1/2038		\$ 235,000	5.375%	\$ 107,496.88		\$ 3,685,000
11/1/2038				\$ 101,181.25	\$ 449,994	\$ 3,685,000
5/1/2039		\$ 250,000	5.375%	\$ 101,181.25		\$ 3,435,000
11/1/2039				\$ 94,462.50	\$ 452,363	\$ 3,435,000

**Artisan Lakes Community Development District
Debt Service Fund - Series 2018 Bonds**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
5/1/2040		\$ 265,000	5.500%	\$ 94,462.50		\$ 3,170,000
11/1/2040				\$ 87,175.00	\$ 453,925	\$ 3,170,000
5/1/2041		\$ 280,000	5.500%	\$ 87,175.00		\$ 2,890,000
11/1/2041				\$ 79,475.00	\$ 454,350	\$ 2,890,000
5/1/2042		\$ 295,000	5.500%	\$ 79,475.00		\$ 2,595,000
11/1/2042				\$ 71,362.50	\$ 150,838	\$ 2,595,000
5/1/2043		\$ 310,000	5.500%	\$ 71,362.50		\$ 2,285,000
11/1/2043				\$ 62,837.50	\$ 452,725	\$ 2,285,000
5/1/2044		\$ 330,000	5.500%	\$ 62,837.50		\$ 1,955,000
11/1/2044				\$ 53,762.50	\$ 455,675	\$ 1,955,000
5/1/2045		\$ 350,000	5.500%	\$ 53,762.50		\$ 1,605,000
11/1/2045				\$ 44,137.50	\$ 457,525	\$ 1,605,000
5/1/2046		\$ 370,000	5.500%	\$ 44,137.50		\$ 1,235,000
11/1/2046				\$ 33,962.50	\$ 458,275	\$ 1,235,000
5/1/2047		\$ 390,000	5.500%	\$ 33,962.50		\$ 845,000
11/1/2047				\$ 23,237.50	\$ 457,925	\$ 845,000
5/1/2048		\$ 410,000	5.500%	\$ 23,237.50		\$ 435,000
11/1/2048				\$ 11,962.50	\$ 456,475	\$ 435,000
5/1/2049		\$ 435,000	5.500%	\$ 11,962.50		\$ -

Par Balance Outstanding at 9/30/27 \$ 5,705,000

RESOLUTION 2026-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2027; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

RECITALS

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

WHEREAS, in accordance with the provisions of Chapter 189.415, *Florida Statutes*, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

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

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

SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS FOR FISCAL YEAR 2027.

- a) **Date:** The first Thursday of each month for Fiscal Year 2027, which covers the period October 1, 2026 through September 30, 2027.

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

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT
RESOLUTION 2026-8**

April 2, 2026

- b) **Time:** 3:30 P.M. (Eastern Standard Time)

- c) **Location:** Artisan Lakes Clubhouse
4725 Los Robles Court
Palmetto, Florida 34221

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

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

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes Community Development District, Manatee County, Florida, this 2nd day of April 2026.

ATTEST:

**ARTISAN LAKES
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

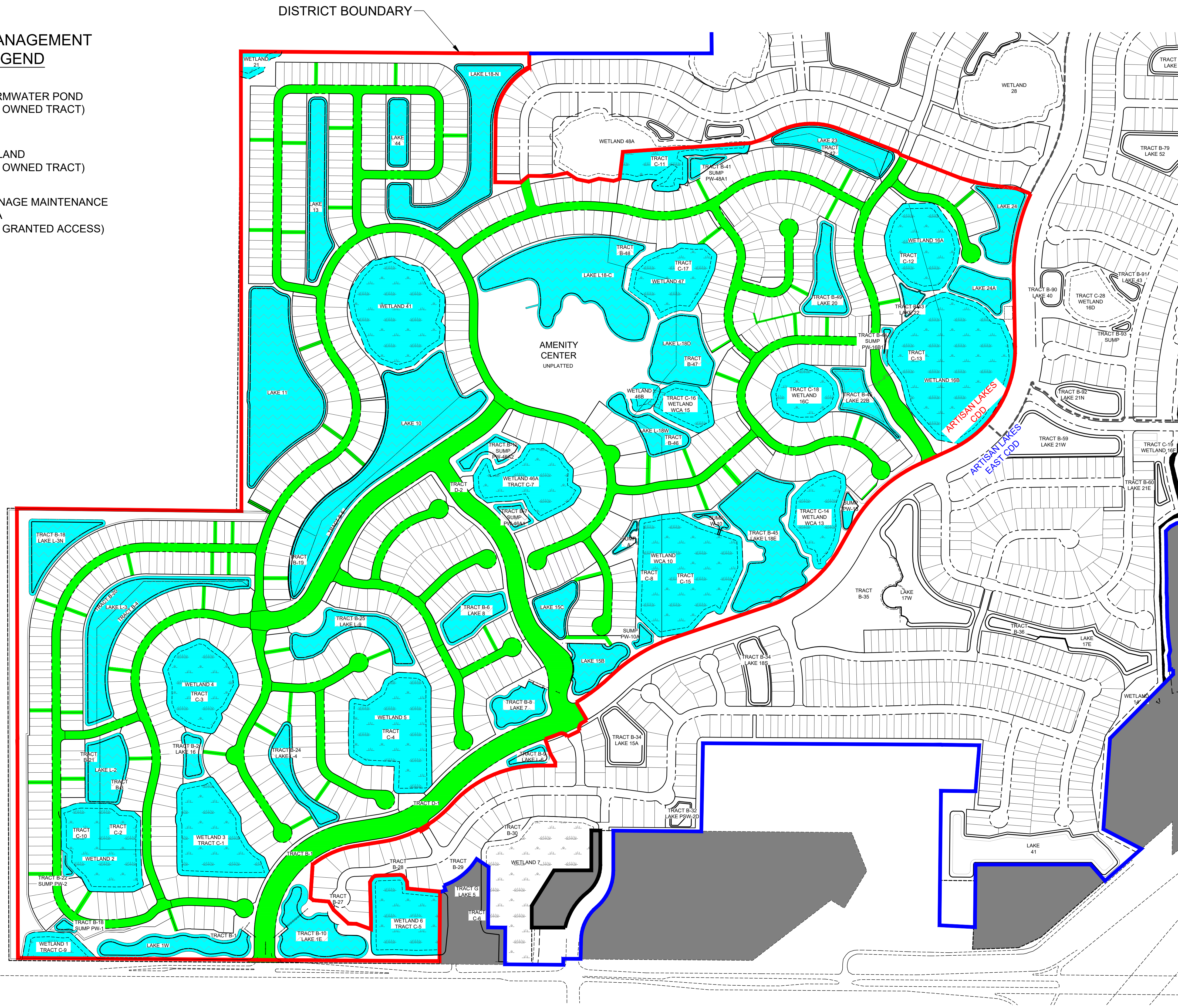
Name: _____
Chairperson

STORMWATER MANAGEMENT SYSTEM LEGEND

- STORMWATER POND (CDD OWNED TRACT)
- WETLAND (CDD OWNED TRACT)
- DRAINAGE MAINTENANCE AREA (CDD GRANTED ACCESS)

Wetland Name	Area (SF)	Area (AC)
Wetland 1	52052.7	1.2
Wetland 2	210337.6	4.8
Wetland 3	216324.9	5.0
Wetland 4	174185.3	4.0
Wetland 5	257043.7	5.9
Wetland 6	167374.5	3.8
Wetland 10	345315.3	7.9
Wetland 13	127391.9	2.9
Wetland 16A	172841.3	4.0
Wetland 16B	453963.6	10.4
Wetland 16C	102451.6	2.4
Wetland 21	23582.9	0.5
Wetland 41	271730.9	6.2
Wetland 46A	171080.6	3.9
Wetland 46B	92305.4	2.1
Wetland 47	153891.2	3.5
Wetland 48A	93719.4	2.2
Total	3085592.7	70.8

Lake Name	Area (SF)	Area (AC)
Sump PW-1	7531.8	0.2
Lake 1W	97685.6	2.2
Lake 1E	121080.4	2.8
Sump PW-2	5034.7	0.1
Lake L-2	88211.0	2.0
Lake 16	29259.8	0.7
Lake L-4	66647.3	1.5
Lake L-6	19276.2	0.4
Lake 7	60908.9	1.4
Lake L-3	200949.3	4.6
Lake L-3N	88020.5	2.0
Lake L-9	104122.0	2.4
Lake 8	68424.3	1.6
Lake 15B	69500.2	1.6
Lake 15C	51317.8	1.2
Sump PW-10A	11325.3	0.3
Sump A	10882.5	0.2
Sump W-10	12057.1	0.3
Lake L18E	236214.8	5.4
Sump PW-13	11055.7	0.3
Sump PW-46A1	22330.0	0.5
Sump PW-46A2	37140.7	0.9
Lake 22B	60036.5	1.4
Sump PW-16B1	7751.2	0.2
Lake 20	77080.6	1.8
Lake 22	15798.1	0.4
Lake 24A	63178.0	1.5
Lake 24	78785.6	1.8
Lake 23	102141.9	2.3
Sump PW-48A1	18630.6	0.4
Lake L-18D	126262.2	2.9
Lake L-18W	67930.2	1.6
Lake L-18C	328363.2	7.5
Lake L18-N	212214.3	4.9
Lake 44	48286.3	1.1
Lake 13	118114.1	2.7
Lake 11	332706.6	7.6
Lake 10	374817.5	8.6
Total	3451072.8	79.2



NOTE:

THE OPERATION AND MAINTENANCE ENTITY SHALL PROVIDE FOR THE INSPECTION OF THE PERMITTED PROJECT AFTER CONVERSION OF THE PERMIT TO THE OPERATION AND MAINTENANCE PHASE. FOR SYSTEMS UTILIZING RETENTION OR WET DETENTION, THE INSPECTIONS SHALL BE PERFORMED FIVE (5) YEARS AFTER OPERATION IS AUTHORIZED AND EVERY FIVE (5) YEARS THEREAFTER.

THE OPERATION AND MAINTENANCE ENTITY MUST MAINTAIN A RECORD OF EACH INSPECTION, INCLUDING THE DATE OF INSPECTION, THE NAME AND CONTACT INFORMATION OF THE INSPECTOR, WHETHER THE SYSTEM WAS FUNCTIONING AS DESIGNED AND PERMITTED, AND MAKE SUCH RECORD AVAILABLE UPON REQUEST OF THE DISTRICT.

WITHIN 30 DAYS OF ANY FAILURE OF A STORMWATER MANAGEMENT SYSTEM OR DEVIATION FROM THE PERMIT, AN INSPECTION REPORT SHALL BE SUBMITTED USING FORM 62-330.311(1), "OPERATION AND MAINTENANCE INSPECTION CERTIFICATION" DESCRIBING THE REMEDIAL ACTIONS TAKEN TO RESOLVE THE FAILURE OR DEVIATION.

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**Manatee County
Supervisor of Elections**
Scott Farrington

Special District candidates must file their qualifying paperwork with the **Manatee County Supervisor of Elections office** any time between **Noon on Monday, June 8, 2026 and Noon on Friday, June 12, 2026**. All qualifying fees and paperwork must be completed and received by the Supervisor of Elections office before the end of qualifying period, **Noon on Friday, June 12, 2026**, at the following address:

**Manatee County Supervisor of Elections
600 301 Blvd. W., Suite 108
Bradenton, FL 34205-7946
Phone: 941-741-3823**

The optional pre-qualifying period begins on **Tuesday, May 26, 2026, and ends on Friday, June 5, 2026** and is an opportunity for candidates to avoid the rush of the one-week actual qualifying period by completing all of the steps early.

Candidates may submit qualifying paperwork by hand-delivery or mail. The Supervisor of Elections Office does not accept qualifying papers via facsimile or email. Candidates should provide a telephone number and email address on the Candidate Oath where they can be reached for questions about their qualifying paperwork.

As part of the qualifying process, candidates are also required to file a financial disclosure form with the Florida Commission on Ethics through the [Electronic Financial Disclosure Management System \(EFDMS\)](#) and click on the **I am a Candidate** box.

These forms must be completed and received by the Supervisor of Elections office no later than **noon on Friday - June 12, 2026**.

Artisan Lakes

Community Development District

*Financial Statements
January 31, 2026*

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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Artisan Lakes Community Development District

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**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending January 31, 2026**

	Governmental Funds		Debt Service Funds		Account Groups		Totals (Memorandum Only)
	General Fund		Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 345,161		\$ -	\$ -	\$ -	\$ -	\$ 345,161
Debt Service Fund							
Reserve Account							
Series 2013 A-1	-		261,631	-	-	-	261,631
Series 2013 A-3	-		103,625	-	-	-	103,625
Series 2018	-		-	134,776	-	-	134,776
Revenue							
Series 2013 A-1	-		569,039	-	-	-	569,039
Series 2013 A-3	-		117,482	-	-	-	117,482
Series 2018	-		-	633,776	-	-	633,776
Prepayment Account							
Series 2013 A-1	-		369	-	-	-	369
Series 2013 A-3	-		-	-	-	-	-
Series 2018	-		-	1,055	-	-	1,055
Accounts Receivable	-		-	-	-	-	-
Due from Other Funds							
General Fund	-		716	985	-	-	1,701
Debt Service Fund(s)	-		-	-	-	-	-
Amount Available in Debt Service Funds	-		-	-	1,823,454	-	1,823,454
Amount to be Provided by Debt Service Funds	-		-	-	7,886,546	-	7,886,546
Investment in General Fixed Assets (net of depreciation)	-		-	-	-	2,914,867	2,914,867
Total Assets	\$ 345,161		\$ 1,052,863	\$ 770,591	\$ 9,710,000	\$ 2,914,867	\$ 14,793,482

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending January 31, 2026**

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		Account Groups		
		Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	1,701	-	-	-	-	1,701
Bonds Payable						
Current Portion (Due Within 12 Months)						
Series 2013 A-1	-	-	-	125,000	-	125,000
Series 2013 A-3	-	-	-	25,000	-	25,000
Series 2018	-	-	-	125,000	-	125,000
Long Term						
Series 2013 A-1	-	-	-	2,610,000	-	2,610,000
Series 2013 A-3	-	-	-	985,000	-	985,000
Series 2018	-	-	-	5,840,000	-	5,840,000
Total Liabilities	\$ 1,701	\$ -	\$ -	\$ 9,710,000	\$ -	\$ 9,711,701
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	2,914,867	2,914,867
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	844,822	483,369	-	-	1,328,190
Results from Current Operations	-	208,041	287,223	-	-	495,264
Unassigned						
Beginning: October 1, 2025 (Unaudited)	240,269	-	-	-	-	240,269
Changes to Extraordinary Capital/Ops Reserve	17,267	-	-	-	-	17,267
Results from Current Operations	85,925	-	-	-	-	85,925
Total Fund Equity and Other Credits	\$ 343,461	\$ 1,052,863	\$ 770,591	\$ -	\$ 2,914,867	\$ 5,081,782
Total Liabilities, Fund Equity and Other Credits	\$ 345,161	\$ 1,052,863	\$ 770,591	\$ 9,710,000	\$ 2,914,867	\$ 14,793,482

Prepared by:

JPWARD and Associates, LLC

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

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Special Assessment Revenue				
Special Assessments - On-Roll	5,027	136,310	149,708	91%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(9,794)	7%
Total Revenue and Other Sources:	\$ 5,027	\$ 136,310	\$ 139,914	97%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	2,000	4,000	50%
Executive				
Professional Management	2,625	10,500	31,500	33%
Financial and Administrative				
Audit Services	-	5,500	5,500	100%
Accounting Services	417	1,667	5,000	33%
Assessment Roll Services	417	1,667	5,000	33%
Arbitrage Rebate Services	-	500	1,000	50%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	4,246	10,200	42%
Dissemination Agent Services	-	100	6,000	2%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	159	200	80%
Computer Services - Website Development	-	-	2,400	0%
Insurance				
	-	6,893	6,539	105%
Printing & Binding				
	-	-	650	0%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
General Counsel	-	72	6,500	1%
Other General Government Services				
Engineering Services	-	240	4,000	6%
Reserves				
Extraordinary Capital/Operation	4,167	16,667	50,000	33%
Total Expenditures and Other Uses:	\$ 7,625	\$ 50,385	\$ 139,914	36%
Net Increase/ (Decrease) in Fund Balance	(2,598)	85,925	-	
Fund Balance - Beginning	341,292	240,269	240,269	
Extraordinary Capital Operations Reserve	4,167	16,667	50,000	
Fund Balance - Ending	\$ 342,861	\$ 342,861	\$ 290,269	

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income	2,179	9,690	32,175	30%
Special Assessment Revenue				
Special Assessments - On-Roll				
Series 2013 Bonds A-1	8,576	232,545	259,288	90%
Series 2013 Bonds A-3	3,580	97,062	108,257	90%
Other Fees and Charges				
Discounts for Early Payment	-	-	(7,495)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 14,335	\$ 339,297	\$ 392,225	87%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2013 Bonds A-1	-	-	70,000	0%
Series 2013 Bonds A-3	-	-	25,000	0%
Interest Expense				
Series 2013 Bonds A-1	-	94,644	189,288	50%
Series 2013 Bonds A-3	-	36,613	75,762	48%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 131,256	\$ 360,050	36%
Net Increase/ (Decrease) in Fund Balance	14,335	208,041	32,175	
Fund Balance - Beginning	1,038,527	844,822	844,822	
Fund Balance - Ending	\$ 1,052,863	\$ 1,052,863	\$ 876,997	

Prepared by:

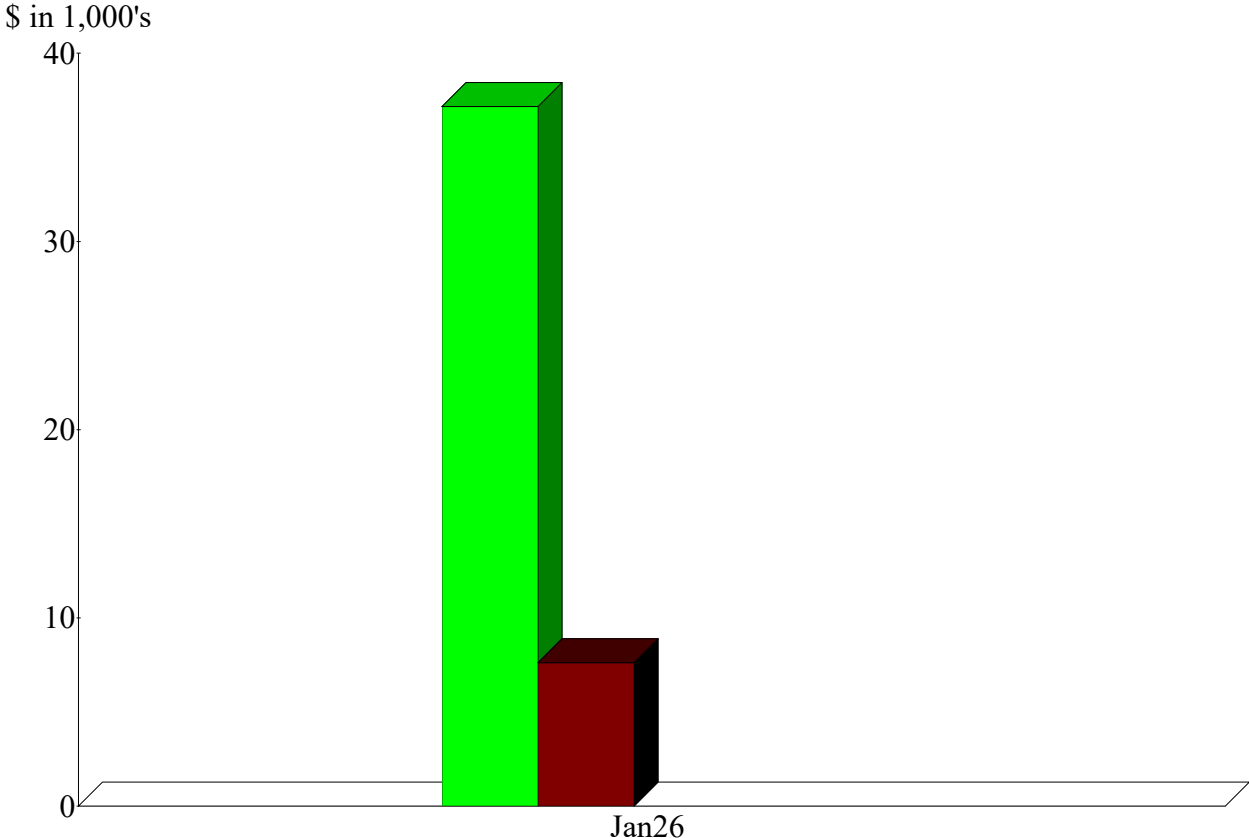
JPWARD and Associates, LLC

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

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	409	1,739	6,092	29%
Prepayment Account	3	64	2,131	3%
Revenue Account	676	3,549	11,068	32%
Special Assessments - Prepayments				
Special Assessments - On Roll	16,715	453,233	500,011	91%
Other Fees and Charges				
Discounts for Early Payment	-	-	(35,000)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 17,804	\$ 458,585	\$ 484,302	95%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2018	-	-	130,000	0%
Principal Debt Service - Early Redemptions				
Series 2018	-	10,000	-	0%
Interest Expense				
Series 2018	-	161,363	327,825	49%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	171,363	\$ 457,825	37%
Net Increase/ (Decrease) in Fund Balance	17,804	287,223	26,477	
Fund Balance - Beginning	752,788	483,369	483,369	
Fund Balance - Ending	\$ 770,591	770,591	\$ 509,846	

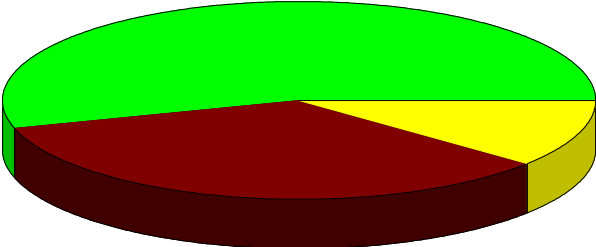
Artisan Lakes Community Development District

Income and Expense by Month January 2026



Expense Summary January 2026

9099000 · Reserve Allocations	54.64%
5120000 · Executive	34.43
5130000 · Financial and Administrative	10.93
Total	\$7,625.01



By Account

Artisan Lakes

Community Development District

*Financial Statements
February 28, 2026*

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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Artisan Lakes Community Development District

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**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		Account Groups		
		Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 352,768	\$ -	\$ -	\$ -	\$ -	\$ 352,768
Debt Service Fund						
Reserve Account						
Series 2013 A-1	-	261,631	-	-	-	261,631
Series 2013 A-3	-	103,625	-	-	-	103,625
Series 2018	-	-	134,776	-	-	134,776
Revenue						
Series 2013 A-1	-	572,005	-	-	-	572,005
Series 2013 A-3	-	117,952	-	-	-	117,952
Series 2018	-	-	636,691	-	-	636,691
Prepayment Account						
Series 2013 A-1	-	369	-	-	-	369
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	1,055	-	-	1,055
Accounts Receivable	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	5,508	7,575	-	-	13,083
Debt Service Fund(s)	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,841,187	-	1,841,187
Amount to be Provided by Debt Service Funds	-	-	-	7,868,813	-	7,868,813
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,914,867	2,914,867
Total Assets	\$ 352,768	\$ 1,061,091	\$ 780,097	\$ 9,710,000	\$ 2,914,867	\$ 14,818,822

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		Account Groups		
		Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	13,083	-	-	-	-	13,083
Bonds Payable						
Current Portion (Due Within 12 Months)						
Series 2013 A-1	-	-	-	125,000	-	125,000
Series 2013 A-3	-	-	-	25,000	-	25,000
Series 2018	-	-	-	125,000	-	125,000
Long Term						
Series 2013 A-1	-	-	-	2,610,000	-	2,610,000
Series 2013 A-3	-	-	-	985,000	-	985,000
Series 2018	-	-	-	5,840,000	-	5,840,000
Total Liabilities	\$ 13,083	\$ -	\$ -	\$ 9,710,000	\$ -	\$ 9,723,083
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	2,914,867	2,914,867
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	844,822	483,369	-	-	1,328,190
Results from Current Operations	-	216,269	296,728	-	-	512,997
Unassigned						
Beginning: October 1, 2025 (Unaudited)	240,269	-	-	-	-	240,269
Changes to Extraordinary Capital/Ops Reserve	21,433	-	-	-	-	21,433
Results from Current Operations	77,983	-	-	-	-	77,983
Total Fund Equity and Other Credits	\$ 339,685	\$ 1,061,091	\$ 780,097	\$ -	\$ 2,914,867	\$ 5,095,740
Total Liabilities, Fund Equity and Other Credits	\$ 352,768	\$ 1,061,091	\$ 780,097	\$ 9,710,000	\$ 2,914,867	\$ 14,818,822

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Special Assessment Revenue				
Special Assessments - On-Roll	2,278	138,588	149,708	93%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(9,794)	7%
Total Revenue and Other Sources:	\$ 2,278	\$ 138,588	\$ 139,914	99%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	3,000	4,000	75%
Executive				
Professional Management	2,625	13,125	31,500	42%
Financial and Administrative				
Audit Services	-	5,500	5,500	100%
Accounting Services	417	2,083	5,000	42%
Assessment Roll Services	417	2,083	5,000	42%
Arbitrage Rebate Services	-	500	1,000	50%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	4,246	10,200	42%
Dissemination Agent Services	-	100	6,000	2%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	159	200	80%
Computer Services - Website Development	1,200	1,200	2,400	50%
Insurance				
	-	6,893	6,539	105%
Printing & Binding				
	-	-	650	0%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
General Counsel	395	467	6,500	7%
Other General Government Services				
Engineering Services	-	240	4,000	6%
Reserves				
Extraordinary Capital/Operation	4,167	20,833	50,000	42%
Total Expenditures and Other Uses:	\$ 10,220	\$ 60,606	\$ 139,914	43%
Net Increase/ (Decrease) in Fund Balance	(7,942)	77,983	-	
Fund Balance - Beginning	343,461	240,269	240,269	
Extraordinary Capital Operations Reserve	4,167	20,833	50,000	
Fund Additions/(Expenditures)	-	600	-	
Fund Balance - Ending	\$ 339,685	\$ 339,685	\$ 290,269	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income	2,720	12,409	32,175	39%
Special Assessment Revenue				
Special Assessments - On-Roll				
Series 2013 Bonds A-1	3,886	236,432	259,288	91%
Series 2013 Bonds A-3	1,622	98,684	108,257	91%
Other Fees and Charges				
Discounts for Early Payment	-	-	(7,495)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 8,228	\$ 347,526	\$ 392,225	89%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2013 Bonds A-1	-	-	70,000	0%
Series 2013 Bonds A-3	-	-	25,000	0%
Interest Expense				
Series 2013 Bonds A-1	-	94,644	189,288	50%
Series 2013 Bonds A-3	-	36,613	75,762	48%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 131,256	\$ 360,050	36%
Net Increase/ (Decrease) in Fund Balance	8,228	216,269	32,175	
Fund Balance - Beginning	1,052,863	844,822	844,822	
Fund Balance - Ending	\$ 1,061,091	\$ 1,061,091	\$ 876,997	

Prepared by:

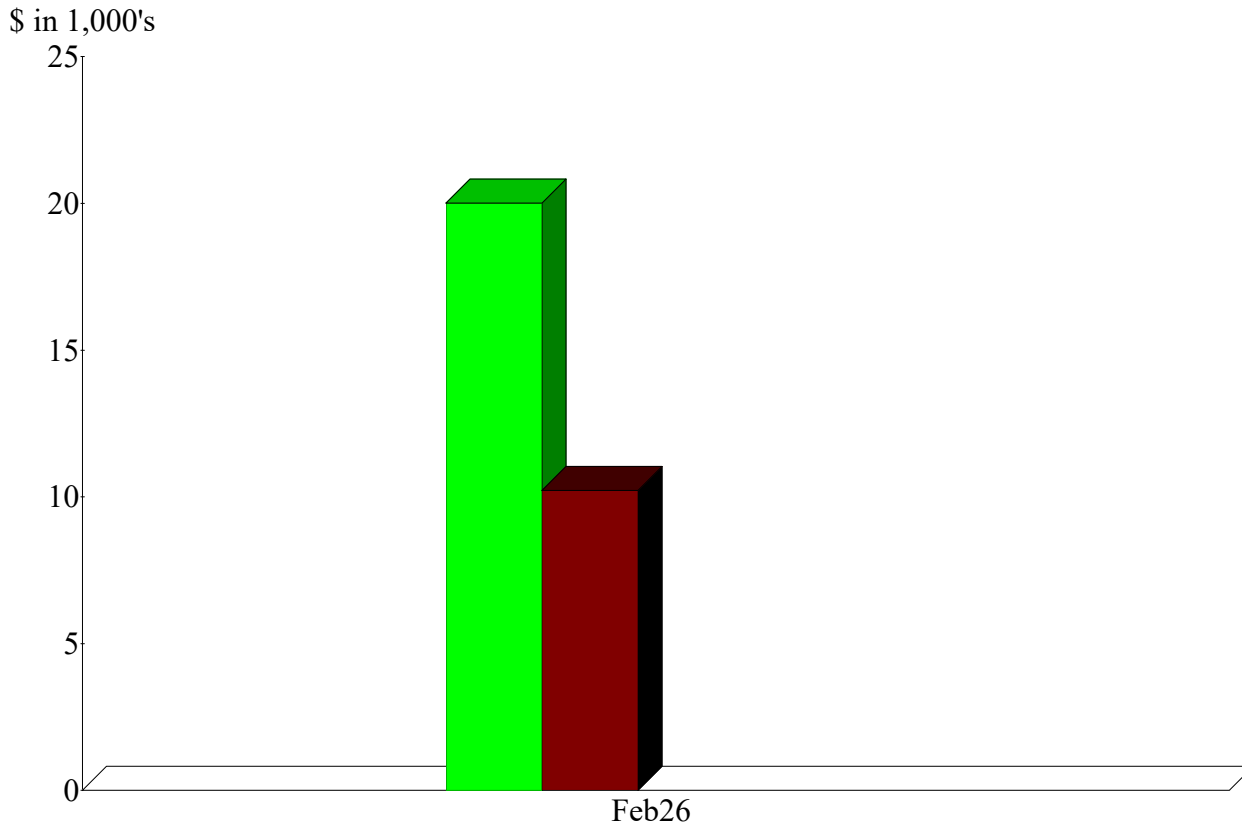
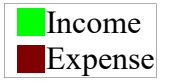
JPWARD and Associates, LLC

Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	400	2,140	6,092	35%
Prepayment Account	3	67	2,131	3%
Revenue Account	1,527	5,076	11,068	46%
Special Assessments - Prepayments				
Special Assessments - On Roll	7,575	460,808	500,011	92%
Other Fees and Charges				
Discounts for Early Payment	-	-	(35,000)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 9,505	\$ 468,090	\$ 484,302	97%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2018	-	-	130,000	0%
Principal Debt Service - Early Redemptions				
Series 2018	-	10,000	-	0%
Interest Expense				
Series 2018	-	161,363	327,825	49%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	171,363	\$ 457,825	37%
Net Increase/ (Decrease) in Fund Balance	9,505	296,728	26,477	
Fund Balance - Beginning	770,591	483,369	483,369	
Fund Balance - Ending	\$ 780,097	780,097	\$ 509,846	

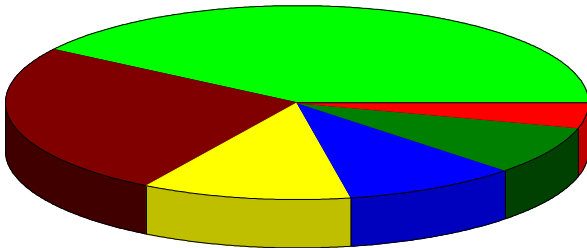
Artisan Lakes Community Development District

Income and Expense by Month February 2026



Expense Summary February 2026

9099000 · Reserve Allocations	40.77%
5120000 · Executive	25.68
5134100 · Communicatons & Freight Serv.	11.74
5110000 · Legislative	9.78
5130000 · Financial and Administrative	8.15
5140000 · Legal Services	3.86
Total	\$10,220.01



By Account