

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## PUBLIC HEARING AGENDA

MAY 6, 2021

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PREPARED BY:

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# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

April 29, 2021

Board of Supervisors

Artisan Lakes Community Development District

Dear Board Members:

This Public Hearing of the Board of Supervisors of the Artisan Lakes Community Development District will be held on **Thursday, May 6, 2021 at 3:30 P.M.** at the **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

The venue for this meeting is the Artisan Lakes Clubhouse and was specifically chosen such that the District will be able to meet the social distance guidelines for this meeting for Board Members/Staff, while accommodating an additional five (5) audience members.

**Please ensure that all in attendance bring and wear masks during the meeting.**

With the limitation for people in the meeting room, the District is requesting that audience members please use the WebEx link and telephone number below to join the Board Meeting.

The venue is requiring the District to enforce the limitation on attendance for audience members.

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

**Weblink:**

<https://districts.webex.com/districts/onstage/g.php?MTID=eec27faffa003845cb18741310d41d5b3>

**Access Code: 129 923 1215**

**Event password: Jpward**

**Call in information if you choose not to use the web link:**

Phone: **408-418-9388** and enter the access code **129 923 1215** to join the meeting.

The link to the meeting will also be posted on the District's web site: [www.Artisanlakescdd.org](http://www.Artisanlakescdd.org).

**The Agenda is as Follows:**

1. Call to Order & Roll Call.
2. Consideration of Minutes:
  - I. March 4, 2021 – Regular Meeting Minutes
3. **PUBLIC HEARINGS**
  - a. **FISCAL YEAR 2022 BUDGET**
    - I. Public Comment and Testimony
    - II. Board Comment
    - III. Consideration of **Resolution 2021-10** adopting the annual appropriation and Budget for Fiscal Year 2022.
  - b. **FISCAL YEAR 2022 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY.**
    - I. Public Comment and Testimony
    - II. Board Comment
    - III. Consideration of **Resolution 2021-11** imposing special assessments, adopting an assessment roll and approving the general fund special assessment methodology.
4. Consideration of **Resolution 2021-12** designating dates, time, and location for regular meeting of the Board of Supervisor’s for Fiscal Year 2022.
5. Consideration of **Resolution 2021-13**, A Resolution of the Board of Supervisors of the Artisan Lakes Community Development District directing the Chairman and District Staff to file a Petition with Manatee County, Florida, requesting the passage of an Ordinance amending the District’s Boundaries, and authorizing such other actions as are necessary in furtherance of the Boundary Amendment process, authorizing a Funding Agreement.
6. Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2020.
7. Staff Reports
  - I. District Attorney
  - II. District Engineer
  - III. District Manager
    - a) Reported Number of Registered Voters as of April 15, 2021
    - b) Financial Statement for period ending February 28, 2021 (unaudited)
    - c) Financial Statement for period ending March 31. 2021 (unaudited)
8. Supervisor’s Requests and Audience Comments
9. Adjournment

The Second Order of Business is the consideration of the Minutes from the Artisan Lakes Board of Supervisors March 4, 2021 Regular Meeting.

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The Third Order of Business deals with two (2) required Public Hearings to consider the adoption of the District’s Fiscal Year 2022 Budget, Assessments, General Fund Special Assessment Methodology.

The first Public Hearing deals with the adoption of the Fiscal Year 2022 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2013 & 2018 Bonds. At the conclusion of the hearing, will be consideration of Resolution 2021-10 which adopts the Fiscal Year 2022 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 2022 Budget. Resolution 2021-11 does essentially three (3) 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 2021-11 and finally it approves the General Fund Special Assessment Methodology.

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The Fourth Order of Business is the Consideration of **Resolution 2021-12** setting the proposed meeting schedule for Fiscal Year 2022. 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 at **3:00 P.M. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

***The Fiscal Year 2022 schedule is as follows:***

<u>October 7, 2021</u>	<u>November 4, 2021</u>
<u>December 2, 2021</u>	<u>January 6, 2022</u>
<u>February 3, 2022</u>	<u>March 3, 2022</u>
<u>April 7, 2022</u>	<u>May 5, 2022</u>
<u>June 2, 2022</u>	<u>July 7, 2022</u>
<u>August 4, 2022</u>	<u>September 1, 2022</u>

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The Fifth Order of Business is the Consideration of Resolution 2021-13, A Resolution of the Board of Supervisors of the Artisan Lakes Community Development District directing the Chairman and District Staff to file a Petition with Manatee County, Florida, requesting the passage of an Ordinance amending the District’s Boundaries, and authorizing such other actions as are necessary in furtherance of the Boundary Amendment process, authorizing a Funding Agreement.

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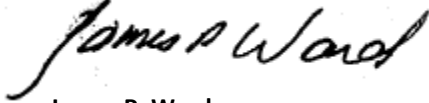
The Sixth Order of Business is the Acceptance of the Audited Financial Statements for Fiscal Year 2020, covering the period October 1, 2019 through September 30, 2020. A representative of the Audit Firm Grau & Associates will join the meeting to fully review the audit with the Board.

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

Yours sincerely,

**Artisan Lakes Community Development District**



**James P. Ward**  
District Manager

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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 Development District  
11 was held on Thursday, March 4, 2021 at 3:30 P.M., at the Artisan Lakes Clubhouse, 4725 Los Robles  
12 Court, Palmetto, Florida 34221.  
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**Present and constituting a quorum:**

Travis Stagnita	Chairperson
Vincent Sciarrabba	Vice Chairperson
Dee Zaenglein	Assistant Secretary
Peter Latessa	Assistant Secretary
Carol Couse	Assistant Secretary

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23  
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**Also present were:**

James P. Ward	District Manager
Wes Haber	District Counsel
Victor Barbosa	Waldrop Engineering

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31  
32  
33  
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**Audience:**

Drew Miller	Taylor Morrison
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40 All resident's names were not included with the minutes. If a resident did not identify  
41 themselves or the audio file did not pick up the name, the name was not recorded in these  
42 minutes.  
43  
44  
45  
46  
47  
48

**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE  
TRANSCRIBED IN *ITALICS*.**

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

District Manager James P. 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**

**Consideration of Resolution 2021-6**

**Consideration of Resolution 2021-6 appointing a qualified elector to fill the vacancy in Seat (3) on the Board of Supervisors pursuant to Section 190.004 (4) Florida Statutes. If the Board appoints an individual to fill the seat, the following items will also be considered for the newly appointed members:**

**I. Administration of the Oath of Office**

**II. Administration Guide to the Sunshine Amendment and Code of Ethics for Public Employees**

49 **III. Form 1 – Statement of Financial Interests**

50

51 *Mr. Ward: As you recall, no one qualified for Seat 3 during the regular election period. The way the*  
52 *statute works is, the Board, when they find someone to fill that Seat, may simply, by motion and second*  
53 *and affirmative vote by the majority of the Board, fill that Seat. I know there is someone with us today*  
54 *who Mr. Sciarrabba would like for the Board to consider.*

55

56 *Mr. Sciarrabba: I would like to move to appoint Carol Couse to the vacant Seat.*

57

58 Mr. Ward asked if there were any questions or a second to the motion. Dee Zaenglein seconded the  
59 motion.

60

61

**On MOTION made by Mr. Vincent Sciarrabba, seconded by Ms. Dee Zaenglein, and with all in favor, Ms. Carol Couse was appointed to fill Seat 3.**

62

63

64

65 Mr. Ward, as a notary public, after ensuring Ms. Couse was not a felon, was a registered voter, and was  
66 a citizen of the United States, administered Ms. Couse the Oath of Office. He asked Ms. Couse to sign  
67 the Oath of Office and return the signed Oath to himself for notarization and to be made part of the  
68 public record. He discussed the Form 1 – Statement of Financial Interests and noted Ms. Couse should  
69 call himself (Mr. Ward) with any questions regarding Form 1. He encouraged Ms. Couse not to forget to  
70 file Form 1 or risk incurring fees for late filing. He asked Mr. Wes Haber to review the Sunshine Law and  
71 Code of Ethics.

72

73 Mr. Wes Haber reviewed public record law explaining CDD records were public records. He  
74 recommended Ms. Couse set up a separate email for CDD business as communications with the CDD  
75 would be public record. He reviewed the Sunshine Law explaining Board Members were prohibited  
76 from communicating about CDD business outside of a publicly noticed meeting. He explained  
77 “communicating” included email, text, social media, phone calls, etc., and Board Members needed to be  
78 particularly careful about commenting on social media posts regarding CDD business. He indicated if  
79 there were any questions about communications, he and Mr. Ward would be happy to answer any  
80 questions. He reviewed Chapter 112, Code of Ethics, explaining what constituted a conflict of interest,  
81 including personal financial gain. He asked if there were any questions.

82

83 Ms. Couse asked if her being on the Board of the Performing Arts Center would be a conflict of interest.  
84 Mr. Ward responded in the negative.

85

86 Discussion ensued regarding the Form 1.

87

88 Mr. Ward explained discussion of anything that might appear before the CDD Board was also considered  
89 a violation of the Sunshine Law. He recommended any CDD business be discussed with himself or Mr.  
90 Haber outside of meetings, or Board Members could discuss any potential CDD business during Board  
91 Meetings.

92

93

94 **THIRD ORDER OF BUSINESS****Consideration of Resolution 2021-7**

95

96 **Consideration of Resolution 2021-7, a Resolution Re-Designating the Officers of the Artisan Lakes**  
97 **Community Development District**

98  
99 Mr. Ward indicated, currently, Mr. Stagnita served as Chair, the Vice Chair position was vacant, and the  
100 remaining Board Members served as Assistant Secretaries while he served as Secretary and Treasurer.  
101 He explained the Board was welcome to reorganize the officer positions as it deemed appropriate.

102  
103 Discussion ensued regarding re-designating the officers of the Board. The Board decided Mr. Stagnita  
104 would continue as Chair, Vincent Sciarrabba would serve as Vice Chair, and the remaining Board  
105 Members would serve as Assistant Secretaries with Mr. Ward as Secretary and Treasurer.

106  
107 **On MOTION made by Ms. Dee Zaenglein, seconded by Mr. Vincent**  
108 **Sciarrabba, and with all in favor, Resolution 2021-7 was adopted, and**  
109 **the Chair was authorized to sign.**

110  
111  
112

113 **FOURTH ORDER OF BUSINESS**

113 **Consideration of Resolution 2021-8**

114  
115 **Consideration of Resolution 2021-8 Approving the Proposed Fiscal Year 2022 Budget and setting the**  
116 **Public Hearing on Thursday, May 6, 2021 at 3:30 P.M. at the Artisan Lakes Clubhouse, 4725 Los Robles**  
117 **Court, Palmetto, Florida 34221**

118  
119 Mr. Ward explained Florida Statute required him to present a proposed budget to the CDD for  
120 consideration and approval for the purpose of setting the public hearing date. He explained approval at  
121 this stage did not bind the CDD to anything within the Budget.

122  
123 *Mr. Ward: The General Fund accumulates the expenses associated with your basic operation of the*  
124 *District which were the administrative costs. This particular portion of the Budget has not changed from*  
125 *the prior year. It is all exactly the same as you have previously seen. The total expenditures or*  
126 *appropriations were \$82,805 dollars for the Fiscal Year. That equates to a special assessment for Fiscal*  
127 *Year 2022 of \$97.30 per unit that will go onto tax bills in November of this year. The current rate that is*  
128 *on your tax bill is \$98.26, so it is basically a \$0.90 cent decrease in the overall assessment rate. They*  
129 *cover things such as Board fees, my management fees, other fees for the trustee (the trustee is the bank*  
130 *that we use to administer your bond funds), dissemination agent, which is certain SEC recording*  
131 *requirements, insurance for the district, legal services, and a small operational reserve of \$10,000 dollars*  
132 *per year. Also, we have two series of different bonds. The first is on pages 1 and 2. Those are your 2013*  
133 *bonds. As the name suggests these were issued in 2013. Within the 2013 bonds there are two, for lack*  
134 *of a better term, we call them two tranches of bonds. One is an A1 bond, and one is an A2 bond. They*  
135 *are both in the same series. The only difference happens to be that the series 2013 A2 bonds are subject*  
136 *to early prepayment primarily by any property owner, but generally by the developer if they so choose to*  
137 *do so. The 2013 A1 and A3 bonds only account for the principal and interest due on each of those two*  
138 *series of bonds that you have during each year. All of the 2013 A1 bonds cover all of the property within*  
139 *the Artisan Lakes Community Development District. The 2013 A3 bonds only cover what is currently*  
140 *called Phase V which is an unplatted parcel of land. If you currently reside within Artisan Lakes CDD you*  
141 *are only subject to the A1 bond. The A3 bonds will be as new residents come on in what Taylor Morrison*  
142 *calls the Phase V unplatted area at this point in time.*



143  
144 Mr. Sciarrabba: *I'm a little confused. Phase V is the part that we are building right now. Are we*  
145 *referring to a new one?*

146  
147 Mr. Ward: *No, the Phase V you are talking about is correct. It is just not platted land at the moment.*  
148 *We will see that this year, as the new tax rolls come out, we will see the new plats come in online.*

149  
150 Mr. Sciarrabba: *But we are building in it already.*

151  
152 Mr. Ward: *I understand that. My point is that the plat was recorded after last year, so it was not platted*  
153 *property then. To me it's unplatted, and I haven't seen those new rolls, although I am aware the plat*  
154 *does exist. I just haven't seen that at this point. The rates that you see on page 2 for the different*  
155 *product types, they do not change from year to year. They are what we call max annual debt service.*  
156 *They remain the same over the life of the issue. There is no change in those rates. Property owners may*  
157 *prepay assessments at any time. All they need to do is call my office or visit the website and the*  
158 *information about prepayments are there if they choose to do so. Page 5, 6, 7 and 8 are really nothing*  
159 *more than the amortization schedules for those bonds. Sometimes I get questions about refinancing*  
160 *bonds. The 2013 A1 bonds are at 6.75 and 7 percent. They are first callable 10 years after the day of*  
161 *issuance, so 2023 will be the first opportunity for this District to refinance those bonds and obviously at*  
162 *rates of 6.75 and 7, they clearly will be easily "refinanceable" at that time. Then on page 9 are your 2018*  
163 *bonds. Everything I said on the 2013 bonds are exactly the same for the 2018 bonds, they just cover a*  
164 *different portion of the community than others due. Those rates will also stay exactly the same as they*  
165 *have for 2022 as they were in 2021. You may prepay those bonds; those residents may do that. They*  
166 *also may go to the District website and find out any of the specific information for their particular parcel*  
167 *of land. He asked if there were any questions.*

168  
169 Ms. Zaenglein: *What is the difference between "on roll" and "off roll?"*

170  
171 Mr. Ward: *On roll means that those assessments are put directly on your tax bills that you receive from*  
172 *the tax collector. Off roll means I bill the property owner for those particular assessment.*

173  
174 Mr. Sciarrabba: *These assessment rates, are these the amounts that homeowners are paying based on*  
175 *their lot sizes right now?*

176  
177 Mr. Ward: *Yes. He asked if there were any questions; hearing none, he called for a motion.*

178  
179 **On MOTION made by Mr. Travis Stagnita, seconded by Mr. Peter**  
180 **Latessa, and with all in favor, Resolution 2021-8 was adopted, and the**  
181 **Chair was authorized to sign.**

182  
183 Mr. Latessa: *Will the public meeting be here?*

184  
185 Mr. Ward: *This sets it at this place, so what I would suggest is we have the public hearing at this location*  
186 *and at that meeting I will have another resolution on the agenda to schedule your entire next year and*  
187 *we can change the location at that point.*

188  
189

190 **FIFTH ORDER OF BUSINESS****Consideration of Resolution 2021-9**

191

192 **Consideration of Resolution 2021-9 a Resolution of the Board of Supervisors of the Artisan Lakes**  
193 **Community Development District ratifying the Plat for Artisan Lakes Esplanade Phase V, Subphases**  
194 **A1, A2, A3, A4, & A5; Approving in substantial form the Plat for Artisan Lakes Esplanade Phase V,**  
195 **Subphases B & C; Authorizing the Chairperson to execute the Plat; Approving the conveyance of the**  
196 **CDD tracts**

197

198 Mr. Ward asked Mr. Victor Barbosa to discuss the plat and subphases.

199

200 *Mr. Victor Barbosa: Any time a parcel plan is divided into three or more individual parcels, the plat*  
201 *creates the portfolio numbers and allows for conveyance to the County, CDD, and future homeowners. It*  
202 *also identifies ownership and maintenance responsibilities for the road tracts, drainage tracts, etc. So,*  
203 *the V-A plat was previously reviewed by District Counsel and authorized for the Chair to sign. That plat*  
204 *has been recorded and is before the Board for ratification today. V-E and V-C plat has also been*  
205 *reviewed by District Counsel and District Manager and is brought before the Board to (indecipherable*  
206 *26:22).*

207

208 Mr. Sciarabba: *Is there a map which shows (indecipherable)? Oh, never mind, I've got it.*

209

210 *Mr. Barbosa: Basically, (indecipherable 26:50).*

211

212 *Ms. Couse: What is the number allocated to Heritage Park?*

213

214 *Mr. Barbosa: That is (indecipherable 27:10). It's not going to have Esplanade in the name. It's not going*  
215 *to be Esplanade Phase. It is a part of Esplanade, but it is in the Artisan Lakes East CDD. We won't be*  
216 *responsible for it. Phase V is the last phase of Esplanade (indecipherable 27:35).*

217

218 A Board Member asked a question which was indecipherable. Mr. Barbosa responded: *(indecipherable*  
219 *27:47). There will be two road connections. Heritage Park will be a part of Esplanade, but it's not part of*  
220 *the Artisan Lakes CDD. The plat won't say Artisan Lakes (indecipherable).*

221

222 *Ms. Couse: If they are not part of the CDD they don't have a fee?*

223

224 *Mr. Barbosa: They will be part of the HOA, the Esplanade HOA, but they will have a different CDD.*

225

226 *Mr. Ward: Mr. Drew Miller is on the phone with us and wants to chime in.*

227

228 *Mr. Drew Miller: I was just going to add to that a little. Originally, that property was going to be part of*  
229 *the Artisan overall and is part of the other CDD. We will be putting CDD debt on that property just as*  
230 *every other one. They will be part of the Esplanade HOA, but because that property was already part of*  
231 *the Artisan Lakes East CDD we just maintained that as Artisan Lakes East CDD and their fee structure will*  
232 *be very similar to Phase V.*

233

234 Mr. Ward asked Mr. Haber to discuss the Resolution.

235

236 *Mr. Haber: The Resolution does a few things. There are two plats that Victor went over. The first plat is*  
237 *called the Phase V-A plat. That plat has already been signed, approved and has been recorded. This*

238 *resolution ratifies that plat because the CDD is included on the plat as largely taking the stormwater*  
 239 *improvements on the plat. There is a resolution in place that gives authority for the Chair to do that, so*  
 240 *we are essentially ratifying that action on the part of the Chair. The resolution also approves the plat for*  
 241 *Phases V-B and V-C. That resolution has been prepared. It has been reviewed by my office and your*  
 242 *engineer’s office. It has not yet been finally approved by the County and recorded. This resolution*  
 243 *approves that plat and authorizes the Chair to ultimately execute that plat when it is finalized and ready*  
 244 *to be recorded. Lastly, this resolution authorizes the conveyance of certain CDD tracts. In particular, for*  
 245 *the V-A plat, there are number of tracts that are identified on those plats that are purported to be owned*  
 246 *by the CDD. And once again those are largely the stormwater tracts and conservation tracts. Included in*  
 247 *your Agenda Package, behind the plats, is a special warranty deed, and that deed is from the developer*  
 248 *to the CDD for tracts B74, B75, and B76, as well as tract C22 and C23, on the plat V-A. This resolution*  
 249 *authorizes the District to accept this deed, essentially conveying those tracts in fee simple to the CDD for*  
 250 *ownership. These are the three main things this resolution does: ratifies the V-A plat, authorizes, and*  
 251 *accepts the V-C plat and accepts the deed for the parcels on the V-A plat. He asked if there were any*  
 252 *questions.*

253

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

255

**On MOTION made by Mr. Vincent Sciarrabba, seconded by Mr. Travis Stagnita, and with all in favor, Resolution 2021-9 was adopted as above, and the Chair was authorized to sign.**

256

257

258

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260

**SIXTH ORDER OF BUSINESS**

**Consideration of Minutes**

261

262

263

**December 3, 2020 – Regular Meeting Minutes**

264

265

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

266

267

**On MOTION made by Mr. Vincent Sciarrabba, seconded by Mr. Peter Latessa, and with all in favor, the December 3, 2020 Regular Meeting Minutes were approved.**

268

269

270

271

272

**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

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275

**I. District Attorney**

276

No report.

277

278

279

**II. District Engineer**

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No report.

281

282

283

**III. District Manager**

284

- 285 a) **Financial Statement for period ending November 30, 2020 (unaudited)**
- 286 b) **Financial Statement for period ending December 31, 2020 (unaudited)**
- 287 c) **Financial Statement for period ending January 31, 2021 (unaudited)**

288  
 289 No report.

290  
 291  
 292 **EIGHTH ORDER OF BUSINESS**

**Audience Comments and Supervisor’s Requests**

293  
 294 Mr. Ward asked if there were any audience comments; there were none. He asked if there were any  
 295 Supervisor’s requests.

296  
 297 *Mr. Latessa: What is the retention of these documents that you have given us?*

298  
 299 *Mr. Ward: I maintain them electronically in perpetuity. They are not required by State law to be*  
 300 *maintained. As Wes has indicated, anything that I transmit to you, or Wes transmits to you, or Victor*  
 301 *transmits to you, you do not have to keep. We have those in the public record.*

302  
 303 *Mr. Latessa: Should they be shredded?*

304  
 305 *Mr. Ward: They are public record. You can put them in the garbage can. Nobody cares. If they want to*  
 306 *read them, more power to them. As Wes was telling you before, if you create an email yourself that*  
 307 *doesn’t come to Wes or me or Victor, if it goes somewhere else, you have to keep that, or you can*  
 308 *transmit it to me, and I will keep it for you. But if you create a document or do something outside of the*  
 309 *context of your professional team, then that becomes your public record and you either have to keep it,*  
 310 *or you have to send it to me.*

311  
 312 *Mr. Latessa: It’s important to note that if it’s related to CDD business, it cannot be to other Board*  
 313 *Members, that email cannot go to other Board Members.*

314  
 315 *Mr. Ward: Right.*

316  
 317  
 318 **NINTH ORDER OF BUSINESS**

**Adjournment**

319  
 320 Mr. Ward adjourned the meeting at approximately 4:07 p.m.

321  
 322 **On MOTION made by Mr. Peter Latessa, seconded by Mr. Travis**  
 323 **Stagnita, and with all in favor, the meeting was adjourned.**

324  
 325 Artisan Lakes Community Development District

326  
 327  
 328 \_\_\_\_\_  
 329 James P. Ward, Secretary

\_\_\_\_\_

Travis Stagnita, Chairperson

## RESOLUTION 2021-10

### THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.

**WHEREAS**, the District Manager has, submitted to the Board of Supervisors (the "Board") a proposed budget for the 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 May 6, 2021, 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 1<sup>st</sup> of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

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

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF ARTIAN 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 Proposed Budget, attached hereto as Exhibit "A," as amended by the Board pursuant to the adoption of this 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.

**RESOLUTION 2021-10**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.**

- 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 Ending September 30, 2022", as adopted by the Board of Supervisors on May 6, 2021

**SECTION 2. Appropriations**

There is hereby appropriated out of the revenues of the Artisan Lakes Community Development District, for the fiscal year beginning October 1, 2020 and ending September 30, 2021, the sum of **\$1,048,032.00** 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	<b>\$ 82,805.00</b>
DEBT SERVICE FUND – SERIES 2013	<b>\$465,206.00</b>
DEBT SERVICE FUND – SERIES 2018	<b><u>\$500,021.00</u></b>
TOTAL ALL FUNDS	<b>\$1,048,032.00</b>

**SECTION 3. Supplemental Appropriations**

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget(s) for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000.00.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

**RESOLUTION 2021-10**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.**

Any budget amendments shall be in compliance with this Section 3 and Section 189.016 of the Florida Statutes, among other applicable laws. Among other things, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption.

**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. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

**SECTION 6. 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** this 6<sup>th</sup> day of May, 2021.

**ATTEST:**

**ARTISAN LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Travis Stagnitta, Chairman

**Artisan Lakes Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2022**

Description	Fiscal Year 2021 Budget	Actual at 12/31/2020	Anticipated Year End 09/30/2021	Fiscal Year 2022 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income - General Account</b>	\$ -	\$ -	\$ -	\$ -
<b>Assessment Revenue</b>				
Assessments - On-Roll	\$ 83,618	\$ 42,185	\$ 83,618	\$ 82,805
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -
<b>Contributions - Private Sources</b>				
Taylor Morrison	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 83,618</b>	<b>\$ 42,185</b>	<b>\$ 83,618</b>	<b>\$ 82,805</b>
<b>Appropriations</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	\$ -	\$ -	\$ 1,800	\$ 1,800
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -
<b>Executive</b>				
Professional - Management	\$ 20,000	\$ 5,000	\$ 20,000	\$ 20,000
<b>Financial and Administrative</b>				
Audit Services	\$ 4,100	\$ -	\$ 4,100	\$ 4,200
Accounting Services	\$ -	\$ -	\$ -	\$ -
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ -
Arbitrage Rebate Fees	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
<b>Other Contractual Services</b>				
Recording and Transcription	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 5,000	\$ 123	\$ 2,500	\$ 2,500
Trustee Services	\$ 9,725	\$ 5,886	\$ 9,725	\$ 9,725
Dissemination Agent Services	\$ 6,000	\$ -	\$ 6,000	\$ 6,000
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -
Bank Service Fees	\$ 360	\$ 31	\$ 125	\$ 250
<b>Travel and Per Diem</b>	\$ -	\$ -	\$ -	\$ -
<b>Communications and Freight Services</b>				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 750	\$ 50	\$ 150	\$ 200
<b>Rentals and Leases</b>				
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -
Computer Services (Web Site)	\$ 2,488	\$ 100	\$ 2,488	\$ 2,488
<b>Insurance</b>	\$ 5,000	\$ 4,864	\$ 4,864	\$ 5,500
<b>Subscriptions and Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175
<b>Printing and Binding</b>	\$ 750	\$ 285	\$ 750	\$ 750
<b>Office Supplies</b>	\$ -	\$ -	\$ -	\$ -
<b>Legal Services</b>				
General Counsel	\$ 12,800	\$ 3,138	\$ 12,550	\$ 12,800
<b>Other General Government Services</b>				
Engineering Services	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -



**Artisan Lakes Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2022**

Description	Fiscal Year 2021 Budget	Actual at 12/31/2020	Anticipated Year End 09/30/2021	Fiscal Year 2022 Budget
<b>Reserves</b>				
Operational Reserve (Future Years)	\$ 10,000	\$ -	\$ -	\$ 10,000
<b>Other Fees and Charges</b>				
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 5,470	\$ -	\$ -	\$ 5,417
<b>Total Appropriations</b>	<b>\$ 83,618</b>	<b>\$ 19,651</b>	<b>\$ 66,227</b>	<b>\$ 82,805</b>
<b>Fund Balances:</b>				
<b>Change from Current Year Operations</b>	\$ -	\$ 22,533	\$ 17,391	\$ -
<b>Fund Balance - Beginning</b>				
Restricted for Future Operations	\$ 60,000	\$ 60,000	\$ 60,000	\$ 70,000
Unassigned	\$ 75,303	\$ 75,303	\$ 92,694	\$ 92,694
<b>Total Fund Balance</b>	<b>\$ 135,303</b>	<b>\$ 157,837</b>	<b>\$ 152,694</b>	<b>\$ 162,694</b>
<b>Assessment Rate</b>	<b>\$ 98.26</b>			<b>\$ 97.30</b>
<b>Total Number Of Units</b>	<b>851</b>			<b>851</b>
<b>Type of Unit</b>		<b>Number of Units</b>		
Single Family 30' - 39'	92			92
Single Family 40' - 49'	286			286
Single Family 50' - 59'	255			255
Single Family 50' - 69'	190			190
Single Family 70' and up	28			28
<b>Total Units</b>	<b>851</b>			<b>851</b>

**Artisan Lakes Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2022**

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**Revenues and Other Sources**

<b>Carryforward</b>	\$	-
<b>Interest Income - General Account</b>	\$	-

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**Appropriations**

**Legislative**

Board of Supervisor's Fees	\$	1,800
<p>The Board's fees are statutorily set at \$200 for each meeting of the Board of Supervisor's not to exceed \$4,800 for each Fiscal Year. The Budgeted amount reflects that the anticipated meetings for the District. The current Board has waived the statutory authorized fees.</p>		

**Executive**

Professional - Management	\$	20,000
<p>The District retains the services of a professional management company - <b>JPWard and Associates, LLC</b> - which specializes in Community Development Districts. The firm brings a wealth of knowledge and expertise to the District.</p>		

**Financial and Administrative**

Audit Services	\$	4,200
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures, if it's Revenues or Expenditures reach a certain threshold.</p>		

Accounting Services	\$	-
<p>For the Maintenance of the District's books and records on a daily basis.</p>		

Assessment Roll Preparation	\$	-
<p>For the preparation by the Financial Advisor of the Methodology for the General Fund and the Assessment Rolls including transmittal to the Collier County Property Appraiser.</p>		

Arbitrage Rebate Fees	\$	1,000
<p>For required Federal Compliance - this fee is paid for an in-depth analysis of the District's earnings on all of the funds in trust for the benefit of the Bondholder's to insure that the earnings rate does not exceed the interest rate on the Bond's.</p>		

**Other Contractual Services**

Recording and Transcription	\$	-
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Legal Advertising	\$	2,500
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Trustee Services	\$	9,725
<p>With the issuance of the District's Bonds, the District is required to maintain the accounts established for the Bond Issue with a bank that holds trust powers in the State of Florida. The primary purpose of the trustee is to safeguard the assets of the Bondholder's, to insure the timely payment of the principal and interest due on the Bonds, and to insure the investment of the funds in the trust are made pursuant to the requirements of the trust.</p>		

Dissemination Agent Services	\$	6,000
<p>With the issuance of the District's Bonds, the District is required to report on a periodic basis the same information that is contained in the Official Statement that was issued for the Bonds. These requirements are pursuant to requirements of the Securities and Exchange Commission and sent to national repositories.</p>		

Property Appraiser Fees	\$	-
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Bank Service Fees	\$	250
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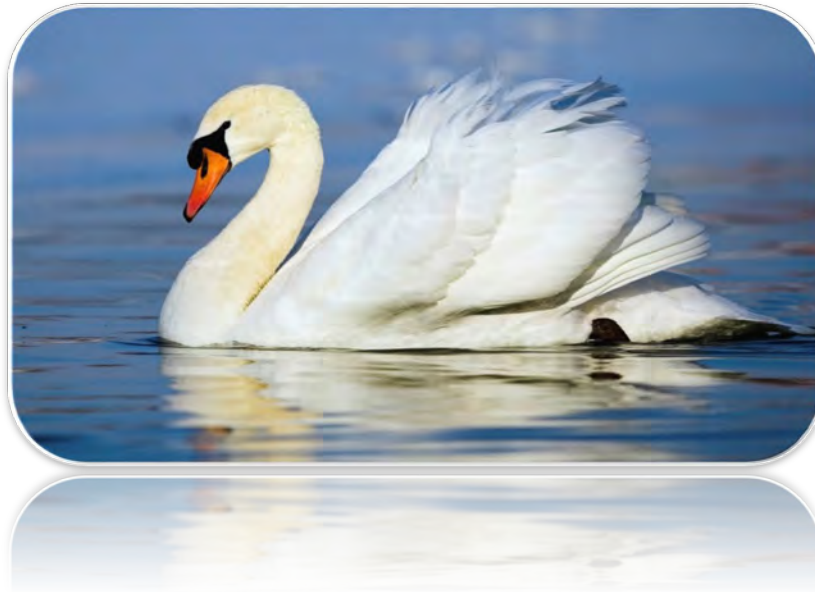
**Artisan Lakes Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2022**

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<b>Travel and Per Diem</b>	\$	-
<b>Communications and Freight Services</b>		
Telephone	\$	-
Postage, Freight & Messenger	\$	200
<b>Rentals and Leases</b>		
Miscellaneous Equipment	\$	-
Computer Services (Web Site Maintenance)	\$	2,488
<b>Insurance</b>	\$	5,500
<b>Subscriptions and Memberships</b>	\$	175
<b>Printing and Binding</b>	\$	750
<b>Office Supplies</b>	\$	-
<b>Legal Services</b>		
General Counsel	\$	12,800
The District's general council provides on-going legal representation relating to issues such as public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide services as "local government lawyers".		
<b>Other General Government Services</b>		
Engineering Services	\$	-
The District's engineering firm provides a broad array of engineering, consulting and construction services, which assists the District in crafting solutions with sustainability for the long term interests of the Community while recognizing the needs of government, the environment and maintenance of the District's facilities.		
Contingencies	\$	-
<b>Reserves</b>		
Operational Reserve (Future Years)	\$	10,000
The District has established an operational reserve to cover expenses that occur before assessment monies are received, and/or other expenses that may arise that are not anticipated in the Budget.		
<b>Other Fees and Charges</b>		
Discounts and Tax Collector Fees	\$	5,417
4% Discount permitted by Law for early payment and 3% Tax Collector Fee and Property Appraiser Fee		
<b>Total Appropriations:</b>	<b>\$</b>	<b><u>82,805</u></b>

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## PROPOSED BUDGET

FISCAL YEAR 2022

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PREPARED BY:

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

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

**Artisan Lakes Community Development District  
Debt Service Fund - Series 2013 Bonds - Budget  
Fiscal Year 2022**

Description	Fiscal Year 2021 Budget	Actual at 12/31/2020	Anticipated Year End 09/30/2021	Fiscal Year 2022 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 4	\$ 10	\$ -
Reserve Account	\$ -	\$ 6	\$ 12	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ 7	\$ 15	\$ -
<b>Special Assessment Revenue</b>	-	-	-	-
Special Assessment - On-Roll				
Series 2013 A-1	\$ 288,954	\$ 145,780	\$ 288,954	\$ 284,981
Series 2013 A-3	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll				
Series 2013 A-1	\$ -	\$ -	\$ -	\$ -
Series 2013 A-3	\$ 197,763	\$ 78,639	\$ 197,763	\$ 180,225
Special Assessment - Prepayment				
Series 2013 A-1	\$ -	\$ -	\$ -	\$ -
Series 2013 A-3	\$ -	\$ (94,750)	\$ (94,750)	\$ -
<b>Debt Proceeds</b>				
Series 2013 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 486,717</b>	<b>\$ 129,687</b>	<b>\$ 392,004</b>	<b>\$ 465,206</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2013 A-1	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Series 2013 A-3	\$ 35,000	\$ -	\$ 35,000	\$ 20,000
<b>Principal Debt Service - Early Redemptions</b>				
Series 2013 A-1	\$ -	\$ 45,000	\$ 45,000	\$ -
Series 2013 A-3	\$ -	\$ 1,040,000	\$ 1,040,000	\$ -
<b>Interest Expense</b>				
Series 2013 A-1	\$ 215,050	\$ 107,350	\$ 215,050	\$ 211,338
Series 2013 A-3	\$ 162,763	\$ 79,569	\$ 162,763	\$ 160,225
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 18,904	\$ -	\$ 18,904	\$ 18,644
<b>Total Expenditures and Other Uses</b>	<b>\$ 486,717</b>	<b>\$ 1,271,919</b>	<b>\$ 1,571,717</b>	<b>\$ 465,206</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ (1,142,232)	\$ (1,179,713)	\$ -
<b>Fund Balance - Beginning</b>	\$ 1,840,215	\$ 1,840,215	\$ 1,840,215	\$ 660,502
<b>Fund Balance - Ending</b>	<b>\$ 984,675</b>	<b>\$ 697,983</b>	<b>\$ 660,502</b>	<b>\$ 660,502</b>

**Artisan Lakes Community Development District  
Debt Service Fund - Series 2013 Bonds - Budget  
Fiscal Year 2022**

Description	Fiscal Year 2021 Budget	Actual at 12/31/2020	Anticipated Year End 09/30/2021	Fiscal Year 2022 Budget
<b>Restricted Fund Balance:</b>				
<b>Reserve Account Requirement</b>				
Series 2013 A-1			\$ 272,481	
Series 2013 A-3			\$ 206,981	
		<b>Total - Reserve Accounts</b>	<b>\$ 479,463</b>	
<b>Restricted for November 1, 2022 Interest Payment</b>				
Series 2013 A-1			\$ 103,813	
Series 2013 A-3			\$ 78,663	
		<b>Total - Reserved for Interest</b>	<b>\$ 103,813</b>	
			<b>\$ 583,275</b>	

Assessment Rates	FY 2021	FY 2022
<b>Series 2013 A-1</b>		
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
<b>Series 2013 A-3</b>		
Twin Villas (30')	\$ 307.48	\$ 307.48
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
<b>Par Amount Issued:</b>		<b>\$ 3,430,000</b>	<b>6.75%</b>			
11/1/2014				\$ 118,200.00		
5/1/2015		\$ 35,000	6.75%	\$ 118,200.00	\$ 271,400	\$ 3,395,000
11/1/2015				\$ 117,018.75		\$ 3,395,000
5/1/2016		\$ 40,000	6.75%	\$ 117,018.75	\$ 269,038	\$ 3,355,000
11/1/2016				\$ 115,668.75		\$ 3,395,000
5/1/2017	\$ 10,000.00	\$ 40,000	6.75%	\$ 115,668.75	\$ 271,338	\$ 3,305,000
11/1/2017				\$ 113,975.00		\$ 3,395,000
5/1/2018		\$ 45,000	6.75%	\$ 113,975.00	\$ 267,950	\$ 3,260,000
11/1/2018				\$ 112,456.25		\$ 3,260,000
5/1/2019	\$ 5,000.00	\$ 50,000	6.75%	\$ 112,456.25	\$ 269,913	\$ 3,205,000
11/1/2019	\$ 40,000.00			\$ 110,593.75		\$ 3,165,000
5/1/2020		\$ 50,000	6.75%	\$ 109,212.50	\$ 269,806	\$ 3,115,000
11/1/2020				\$ 107,525.00		\$ 3,115,000
5/1/2021		\$ 55,000	6.75%	\$ 107,525.00	\$ 265,050	\$ 3,060,000
11/1/2021				\$ 105,668.75		\$ 3,060,000
5/1/2022		\$ 55,000	6.75%	\$ 105,668.75	\$ 266,338	\$ 3,005,000
11/1/2022				\$ 103,812.50		\$ 3,005,000
5/1/2023		\$ 60,000	6.75%	\$ 103,812.50	\$ 262,625	\$ 2,945,000
11/1/2023				\$ 101,787.50		\$ 2,945,000
5/1/2024		\$ 65,000	6.75%	\$ 101,787.50	\$ 263,575	\$ 2,880,000
11/1/2024				\$ 99,593.75		\$ 2,880,000
5/1/2025		\$ 70,000	6.75%	\$ 99,593.75	\$ 264,188	\$ 2,810,000
11/1/2025				\$ 97,231.25		\$ 2,810,000
5/1/2026		\$ 75,000	6.75%	\$ 97,231.25	\$ 264,463	\$ 2,735,000
11/1/2026				\$ 94,700.00		\$ 2,735,000
5/1/2027		\$ 80,000	6.75%	\$ 94,700.00	\$ 264,400	\$ 2,655,000
11/1/2027				\$ 92,000.00		\$ 2,655,000
5/1/2028		\$ 85,000	6.75%	\$ 92,000.00	\$ 264,000	\$ 2,570,000
11/1/2028				\$ 89,131.25		\$ 2,570,000
5/1/2029		\$ 90,000	6.75%	\$ 89,131.25	\$ 263,263	\$ 2,480,000
11/1/2029				\$ 86,093.75		\$ 2,480,000
5/1/2030		\$ 100,000	6.75%	\$ 86,093.75	\$ 262,188	\$ 2,380,000
11/1/2030				\$ 82,718.75		\$ 2,380,000
5/1/2031		\$ 105,000	6.75%	\$ 82,718.75	\$ 265,438	\$ 2,275,000
11/1/2031				\$ 79,175.00		\$ 2,275,000
5/1/2032		\$ 110,000	6.75%	\$ 79,175.00	\$ 263,350	\$ 2,165,000
11/1/2032				\$ 75,462.50		\$ 2,165,000
5/1/2033		\$ 120,000	6.75%	\$ 75,462.50	\$ 260,925	\$ 2,045,000
11/1/2033				\$ 71,412.50		\$ 2,045,000
5/1/2034		\$ 130,000	6.75%	\$ 71,412.50	\$ 262,825	\$ 1,915,000
11/1/2034				\$ 67,025.00		\$ 1,915,000
5/1/2035		\$ 135,000	7.00%	\$ 67,025.00	\$ 264,050	\$ 1,780,000
11/1/2035				\$ 62,300.00		\$ 1,780,000
5/1/2036		\$ 145,000	7.00%	\$ 62,300.00	\$ 259,600	\$ 1,635,000
11/1/2036				\$ 57,225.00		\$ 1,635,000
5/1/2037		\$ 160,000	7.00%	\$ 57,225.00	\$ 259,450	\$ 1,475,000
11/1/2037				\$ 51,625.00		\$ 1,475,000
5/1/2038		\$ 170,000	7.00%	\$ 51,625.00	\$ 263,250	\$ 1,305,000

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

<b>Description</b>	<b>Principal Prepayments</b>	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>	<b>Bond Balance</b>
<b>11/1/2038</b>				\$ 45,675.00		\$ 1,305,000
<b>5/1/2039</b>		\$ 180,000	7.00%	\$ 45,675.00	\$ 261,350	\$ 1,125,000
<b>11/1/2039</b>				\$ 39,375.00		\$ 1,125,000
<b>5/1/2040</b>		\$ 195,000	7.00%	\$ 39,375.00	\$ 258,750	\$ 930,000
<b>11/1/2040</b>				\$ 32,550.00		\$ 930,000
<b>5/1/2041</b>		\$ 210,000	7.00%	\$ 32,550.00	\$ 260,100	\$ 720,000
<b>11/1/2041</b>				\$ 25,200.00		\$ 720,000
<b>5/1/2042</b>		\$ 225,000	7.00%	\$ 25,200.00	\$ 260,400	\$ 495,000
<b>11/1/2042</b>				\$ 17,325.00		\$ 495,000
<b>5/1/2043</b>		\$ 240,000	7.00%	\$ 17,325.00	\$ 259,650	\$ 255,000
<b>11/1/2043</b>				\$ 8,925.00		\$ 255,000
<b>5/1/2044</b>		\$ 255,000		\$ 8,925.00	\$ 257,850	\$ -



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

Description	Principal Prepayments	Principal Mandatory	Coupon Rate	Interest	Annual Debt Service
Par Amount Issued:		\$ 2,500,000	7.25%		
11/1/2014				\$ 90,625.00	
5/1/2015		\$ 25,000	7.25%	\$ 90,625.00	\$ 206,250
11/1/2015				\$ 89,718.75	
5/1/2016		\$ 25,000	7.25%	\$ 89,718.75	\$ 204,438
11/1/2016				\$ 88,812.50	
5/1/2017		\$ 30,000	7.25%	\$ 88,812.50	\$ 202,625
11/1/2017				\$ 87,725.00	
5/1/2018		\$ 30,000	7.25%	\$ 87,725.00	\$ 205,450
11/1/2018				\$ 86,637.50	
5/1/2019	\$ 20,000.00	\$ 30,000	7.25%	\$ 86,637.50	\$ 203,275
11/1/2019	\$ 60,000.00			\$ 84,825.00	
5/1/2020	\$ 50,000.00	\$ 35,000	7.25%	\$ 82,650.00	\$ 197,475
11/1/2020	\$ 1,040,000.00			\$ 79,568.75	
5/1/2021		\$ 20,000	7.25%	\$ 79,568.75	\$ 194,138
11/1/2021				\$ 80,112.50	
5/1/2022		\$ 20,000	7.25%	\$ 80,112.50	\$ 180,225
11/1/2022				\$ 78,662.50	
5/1/2023		\$ 20,000	7.25%	\$ 78,662.50	\$ 177,325
11/1/2023				\$ 77,212.50	
5/1/2024		\$ 25,000	7.25%	\$ 77,212.50	\$ 174,425
11/1/2024				\$ 75,581.25	
5/1/2025		\$ 25,000	7.25%	\$ 75,581.25	\$ 176,163
11/1/2025				\$ 73,768.75	
5/1/2026		\$ 25,000	7.25%	\$ 73,768.75	\$ 172,538
11/1/2026				\$ 71,956.25	
5/1/2027		\$ 30,000	7.25%	\$ 71,956.25	\$ 168,913
11/1/2027				\$ 69,962.50	
5/1/2028		\$ 30,000	7.25%	\$ 69,962.50	\$ 169,925
11/1/2028				\$ 67,787.50	
5/1/2029		\$ 30,000	7.25%	\$ 67,787.50	\$ 165,575
11/1/2029				\$ 65,431.25	
5/1/2030		\$ 35,000	7.25%	\$ 65,431.25	\$ 160,863
11/1/2030				\$ 62,893.75	
5/1/2031		\$ 40,000	7.25%	\$ 62,893.75	\$ 160,788
11/1/2031				\$ 60,175.00	
5/1/2032		\$ 40,000	7.25%	\$ 60,175.00	\$ 160,350
11/1/2032				\$ 57,275.00	
5/1/2033		\$ 45,000	7.25%	\$ 57,275.00	\$ 154,550
11/1/2033				\$ 54,193.75	
5/1/2034		\$ 45,000	7.25%	\$ 54,193.75	\$ 153,388
11/1/2034				\$ 50,931.25	
5/1/2035		\$ 50,000	7.25%	\$ 50,931.25	\$ 146,863
11/1/2035				\$ 47,306.25	
5/1/2036		\$ 55,000	7.25%	\$ 47,306.25	\$ 144,613
11/1/2036				\$ 43,500.00	
5/1/2037		\$ 60,000	7.25%	\$ 43,500.00	\$ 142,000

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

<b>Description</b>	<b>Principal Prepayments</b>	<b>Principal Mandatory</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
<b>11/1/2037</b>				\$ 39,331.25	
<b>5/1/2038</b>		\$ 65,000	7.25%	\$ 39,331.25	\$ 138,663
<b>11/1/2038</b>				\$ 34,800.00	
<b>5/1/2039</b>		\$ 65,000	7.25%	\$ 34,800.00	\$ 134,600
<b>11/1/2039</b>				\$ 29,906.25	
<b>5/1/2040</b>		\$ 75,000	7.25%	\$ 29,906.25	\$ 124,813
<b>11/1/2040</b>				\$ 24,831.25	
<b>5/1/2041</b>		\$ 80,000	7.25%	\$ 24,831.25	\$ 124,663
<b>11/1/2041</b>				\$ 19,212.50	
<b>5/1/2042</b>		\$ 85,000	7.25%	\$ 19,212.50	\$ 118,425
<b>11/1/2042</b>				\$ 13,231.25	
<b>5/1/2043</b>		\$ 90,000	7.25%	\$ 13,231.25	\$ 111,463
<b>11/1/2043</b>				\$ 6,887.50	
<b>5/1/2044</b>		\$ 100,000	7.25%	\$ 6,887.50	\$ 103,775

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2018 Bonds - Budget**  
**Fiscal Year 2022**

Description	Fiscal Year 2021 Budget	Actual at 12/31/2020	Anticipated Year End 09/30/2021	Fiscal Year 2022 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ 200	\$ 2	\$ 5	\$ 5
Reserve Account	\$ -	\$ 2	\$ 5	\$ 5
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ 200	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 500,011	\$ 251,000	\$ 500,011	\$ 500,011
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2018 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 500,411</b>	<b>\$ 251,004</b>	<b>\$ 500,021</b>	<b>\$ 500,021</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>	\$ 100,000	\$ -	\$ 100,000	\$ 110,000
<b>Principal Debt Service - Early</b>	\$ -	\$ -	\$ -	\$ -
<b>Redemptions</b>				
<b>Interest Expense</b>	\$ 343,844	\$ 177,209	\$ 343,844	\$ 352,122
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 35,001	\$ -	\$ -	\$ 35,001
<b>Transfers Out</b>	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 478,845</b>	<b>\$ 177,209</b>	<b>\$ 443,844</b>	<b>\$ 497,123</b>
<b>Net Increase/(Decrease) in Fund</b>	\$ -	\$ 73,794	\$ 56,177	\$ 2,898
<b>Fund Balance - Beginning</b>	\$ 351,279	\$ 351,279	\$ 351,279	\$ 407,456
<b>Fund Balance - Ending</b>	<b>\$ 351,279</b>	<b>\$ 425,073</b>	<b>\$ 407,456</b>	<b>\$ 410,354</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 137,283
Restricted for November 1, 2022 Interest Payment	\$ 174,913
<b>Total - Restricted Fund Balance:</b>	<b>\$ 312,196</b>

Assessment Rates	FY 2021	FY 2022
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		\$ 115,000	4.375%	\$ 172,506.25		\$ 6,330,000
11/1/2023				\$ 169,990.63	\$ 460,013	\$ 6,330,000
5/1/2024		\$ 120,000	4.375%	\$ 169,990.63		\$ 6,210,000
11/1/2024				\$ 167,365.63	\$ 459,981	\$ 6,210,000
5/1/2025		\$ 125,000	4.875%	\$ 167,365.63		\$ 6,085,000
11/1/2025				\$ 164,318.75	\$ 459,731	\$ 6,085,000
5/1/2026		\$ 130,000	4.875%	\$ 164,318.75		\$ 5,955,000
11/1/2026				\$ 161,150.00	\$ 458,638	\$ 5,955,000
5/1/2027		\$ 135,000	4.875%	\$ 161,150.00		\$ 5,820,000
11/1/2027				\$ 157,859.38	\$ 457,300	\$ 5,820,000
5/1/2028		\$ 145,000	4.875%	\$ 157,859.38		\$ 5,675,000
11/1/2028				\$ 154,325.00	\$ 460,719	\$ 5,675,000
5/1/2029		\$ 150,000	4.875%	\$ 154,325.00		\$ 5,525,000
11/1/2029				\$ 150,668.75	\$ 458,650	\$ 5,525,000
5/1/2030		\$ 160,000	5.375%	\$ 150,668.75		\$ 5,365,000
11/1/2030				\$ 146,368.75	\$ 461,338	\$ 5,365,000
5/1/2031		\$ 165,000	5.375%	\$ 146,368.75		\$ 5,200,000
11/1/2031				\$ 141,934.38	\$ 457,738	\$ 5,200,000
5/1/2032		\$ 175,000	5.375%	\$ 141,934.38		\$ 5,025,000
11/1/2032				\$ 137,231.25	\$ 458,869	\$ 5,025,000
5/1/2033		\$ 185,000	5.375%	\$ 137,231.25		\$ 4,840,000
11/1/2033				\$ 132,259.38	\$ 459,463	\$ 4,840,000
5/1/2034		\$ 195,000	5.375%	\$ 132,259.38		\$ 4,645,000
11/1/2034				\$ 127,018.75	\$ 459,519	\$ 4,645,000
5/1/2035		\$ 205,000	5.375%	\$ 127,018.75		\$ 4,440,000
11/1/2035				\$ 121,509.38	\$ 459,038	\$ 4,440,000
5/1/2036		\$ 220,000	5.375%	\$ 121,509.38		\$ 4,220,000
11/1/2036				\$ 115,596.88	\$ 463,019	\$ 4,220,000
5/1/2037		\$ 230,000	5.375%	\$ 115,596.88		\$ 3,990,000
11/1/2037				\$ 109,415.63	\$ 461,194	\$ 3,990,000
5/1/2038		\$ 240,000	5.375%	\$ 109,415.63		\$ 3,750,000
11/1/2038				\$ 102,965.63	\$ 458,831	\$ 3,750,000
5/1/2039		\$ 255,000	5.375%	\$ 102,965.63		\$ 3,495,000
11/1/2039				\$ 96,112.50	\$ 460,931	\$ 3,495,000
5/1/2040		\$ 270,000	5.500%	\$ 96,112.50		\$ 3,225,000
11/1/2040				\$ 88,687.50	\$ 462,225	\$ 3,225,000
5/1/2041		\$ 285,000	5.500%	\$ 88,687.50		\$ 2,940,000
11/1/2041				\$ 80,850.00	\$ 462,375	\$ 2,940,000
5/1/2042		\$ 300,000	5.500%	\$ 80,850.00		\$ 2,640,000

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

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
11/1/2042				\$ 72,600.00	\$ 153,450	\$ 2,640,000
5/1/2043		\$ 320,000	5.500%	\$ 72,600.00		\$ 2,320,000
11/1/2043				\$ 63,800.00	\$ 465,200	\$ 2,320,000
5/1/2044		\$ 335,000	5.500%	\$ 63,800.00		\$ 1,985,000
11/1/2044				\$ 54,587.50	\$ 462,600	\$ 1,985,000
5/1/2045		\$ 355,000	5.500%	\$ 54,587.50		\$ 1,630,000
11/1/2045				\$ 44,825.00	\$ 464,175	\$ 1,630,000
5/1/2046		\$ 375,000	5.500%	\$ 44,825.00		\$ 1,255,000
11/1/2046				\$ 34,512.50	\$ 464,650	\$ 1,255,000
5/1/2047		\$ 395,000	5.500%	\$ 34,512.50		\$ 860,000
11/1/2047				\$ 23,650.00	\$ 464,025	\$ 860,000
5/1/2048		\$ 420,000	5.500%	\$ 23,650.00		\$ 440,000
11/1/2048				\$ 12,100.00	\$ 467,300	\$ 440,000
5/1/2049		\$ 440,000	5.500%	\$ 12,100.00		\$ -

**RESOLUTION 2021-11**

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

**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 2022 (“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 2022; 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**, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A” and “B” the Budget and Methodology respectively; 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

**WHEREAS**, the District has previously evidenced its intention to utilize this Uniform Method; 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

**RESOLUTION 2021-11**

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

**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**, it is in the best interests of the District to adopt the General Fund Special Assessment Methodology of the Artisan Lakes Community Development District (the "Methodology") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference: and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Artisan Lakes Community Development District (the "Assessment Roll") attached to this Resolution as Table 1 contained in Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on those properties noted on Table 1 contained in Exhibit "B" to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

**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" and "B" the Budget and Methodology respectively confer 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 Exhibit "B" and 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 "B" the Methodology. 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 on lands noted as on-roll in Table 1 of Exhibit "B" shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. The previously levied debt service assessments and operations and maintenance assessments lands noted as off-roll will be collected directly by the District in accordance with Florida law.

**RESOLUTION 2021-11**

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

Assessments directly collected by the District are as provided below; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule:

<b>Fund</b>	<b>Billing Date</b>	<b>Due Date</b>	<b>Amount Due</b>
Debt Service Fund – Series 2013 A-3	March 15, 2021 or such other date as determined by the District Manager	April 1, 2021 or such other date as determined by the District Manager	As 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.

In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial assessments, as well as any future installments of special assessments securing debt service – 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 applicable rate of any bonds or other debt instruments secured by the special assessments, or, in the case of operations and maintenance assessments, at the applicable statutory prejudgment interest rate. 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 of the Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

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, attached to this Resolution as Table 1 to Exhibit “B,” 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.



**RESOLUTION 2021-11**

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

**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 Supervisor's 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** this 6<sup>th</sup> day of May, 2021.

ATTEST:

**ARTISAN LAKES COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

EXHIBIT B

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology  
Fiscal Year 2022 – General Fund

Prepared by:

04/15/2021

*JPWard & Associates LLC*

**JAMES P. WARD**

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2301 NE 37 STREET  
FORT LAUDERDALE, FLORIDA 33308

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**SPECIAL ASSESSMENT METHODOLOGY**

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**1.0 PURPOSE**

This report is intended to introduce to the Artisan Lakes Community Development District an operations methodology to fund the annual operations and maintenance requirements for the District. The methodology will outline the properties within the District that are subject to the Assessment and the benefit conferred on each property by the services and projects provided by the Districts' operational and maintenance activities. This report covers the District Fiscal Year 2022, which begins on October 1, 2021 and ends on September 30, 2022.

The Methodology will have two (2) primary objectives: (1) to determine the special and peculiar benefits that flow to the assessable properties in the District; and (2) apportioning the proportionate benefits on a basis that is fair and reasonable. The Methodology herein is intended to set forth a framework to apportion the costs associated with the operations and maintenance expenditures benefiting properties on a fair and equitable apportionment. The report is designed to conform to the requirements of Chapter's 189, 190 and 197, Florida Statutes and is consistent with the District's

**2.0 BACKGROUND** understanding of the case law on this subject.

The Artisan Lakes Community Development District ("District") is an independent local unit of, special-purpose government, created pursuant to and existing under the provisions of Chapter 190, Florida Statutes, and established by Ordinance 07-64, adopted of the Board of County Commissioners of Manatee County, Florida which became effective on August 16th, 2007.

The District currently encompasses approximately eight hundred fifty-four (854.285) acres of land located entirely within Manatee County, Florida. As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating and maintaining various public improvements and community facilities within its jurisdiction.

A District provides the "solution" to Florida's need to provide valuable community infrastructure generated by growth, ultimately without overburdening other governments and their taxpaying residents. Community Development Districts represent a major advancement in Florida's effort to manage its growth effectively and efficiently. This allows a community to establish higher construction standards, meanwhile providing a long-term solution to the operation and maintenance of the community's facilities.

### **3.0 REQUIREMENTS FOR A VALID ASSESSMENT METHODOLOGY**

Valid assessments under Florida Law have two (2) requirements. First, the properties assessed must receive a special and peculiar benefit as a logical connection from the systems and services constituting improvements. The courts recognize the special benefits that flow as a logical connection peculiar to the property which in turn may result in decreased insurance premiums, increased value and marketability. Second, the assessments must be fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed.

If these two tests for lienability are determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special assessments may be levied, imposed and collected as a first lien on the property. Florida courts have found that it is not necessary to calculate benefit with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious or unfair.

### **4.0 ASSESSMENT ALLOCATION STRUCTURE**

Special and peculiar benefits flow as a logical connection to the property from the operation and maintenance related services provided as a logical consequence to the property within the boundary of the District. These special benefits are peculiar to the acreage and later down to the actual platted units or parcels. The special benefits that justify imposing the assessment on the acreage include enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums when levied on the various platted units or parcels of property.

### **5.0 ASSIGNMENT OF ASSESSMENTS**

The apportionment of benefit in such a methodology report is based on accepted practices for the fair and equitable apportionment of special benefits in accordance with applicable laws and the procedure for the imposition, levy and collection of non ad valorem special assessments as set forth in the District Act and in conformity with State Laws applicable to such assessments.

The standard assessment analysis utilizes an allocation based upon the benefit that a property receives from each separate component of the District's O&M activities. The Fiscal Year 2021 General Fund Budget is financial and administrative in nature so the assessments should be based equally and ratably on an equivalent number of residential units assigned to the

property. As such, each benefitted, residential unit (as identified in the assessment roll) is assigned one Equivalent Residential Unit (ERU).

## **6.0 ASSESSMENT ROLL**

As described above, the allocation associated with the District's General Fund Activities are distributed across all assessable, benefitted units within the boundaries of the District. Table 1 provides the assessment roll based on updated parcel account information provided by the Manatee County Property Appraiser's office assigning the appropriate parcel identification numbers for the lands currently platted within the boundaries of the District. A portion of the developable land is platted and the appropriate parcel identification numbers assigned by the Property Appraiser are known, the following table will only be updated to reflect any changes in ownership within the boundaries of the Development.





**Artisan Lakes Community Development District  
Assessment Roll - Fiscal Year 2022**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604500159	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	ARTISAN LAKES-PH 1C: A PARCEL OF LAND LYING WITHIN SEC 9 & 16, TWN 33S, RNG 18E, & BEING MORE PARTICULARLY DESC AS FOLLOWS: COM AT A RR SPIKE MARKING THE E < COR OF SEC 9, TWN	\$ -
604500459	TBD	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TAKEDOWN PARCEL #5; A PARCEL OF LAND LYING WITHIN SEC 9, 16 & 17 TWN 33S RNG 18E & BEING MORE PART DESC AS FOLLOWS: COM AT THE SW COR OF SEC 16, TWN 33S, RNG 18E & RUN TH N 00 DEG	\$ -
610900559	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	ARTISAN LAKES - PH I: A PARCEL OF LAND LYING WITHIN SECS 16 & 17, TWN 33, RNG 18, AND BEING MORE PARTICULARLY DESC AS FOLLOWS: COM AT THE SW COR OF SEC 16, TWN 33, RNG 18 AND	\$ -
610901059	70'	1	PREMINGER, REBECCA B	LOT 1 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0105/9	\$ 97.30
610901109	70'	1	HUFF, KEVIN DEAN	LOT 2 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0110/9	\$ 97.30
610901159	70'	1	STEPHENSON, RONALD L	LOT 3 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0115/9	\$ 97.30
610901209	70'	1	GLEIM, HOLGER D	LOT 4 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0120/9	\$ 97.30
610901259	70'	1	WILLIAMS, FREDERICK II	LOT 5 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0125/9	\$ 97.30
610901309	70'	1	IBBOTT, JEFFREY CHRISTOPHER	LOT 6 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0130/9	\$ 97.30
610901359	60'	1	CREEL, KENNETH L	LOT 7 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0135/9	\$ 97.30
610901409	50'	1	GEISLER, KEVIN W	LOT 8 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0140/9	\$ 97.30
610901459	70'	1	KINTER, MICHAEL	LOT 9 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0145/9	\$ 97.30
610901509	70'	1	WEIMER, GREGORY J	LOT 10 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0150/9	\$ 97.30
610901559	70'	1	GROOMS, GARY P	LOT 11 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0155/9	\$ 97.30
610901609	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 12 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0160/9	\$ 97.30
610901659	50'	1	RISSER, MICHAEL WILLIAM	LOT 13 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0165/9	\$ 97.30
610901709	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 14 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0170/9	\$ 97.30
610901759	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 15 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0175/9	\$ 97.30
610901809	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 16 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0180/9	\$ 97.30
610901859	70'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 17 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0185/9	\$ 97.30
610901909	40'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 18 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0190/9	\$ 97.30
610901959	40'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 19 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0195/9	\$ 97.30
610902009	40'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 20 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0200/9	\$ 97.30
610902059	40'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 21 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0205/9	\$ 97.30
610902109	40'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 22 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0210/9	\$ 97.30
610902159	40'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 23 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0215/9	\$ 97.30
610902209	40'	1	PHILIPPE, WAYNE JOSEPH	LOT 24 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0220/9	\$ 97.30
610902259	40'	1	VAYDA, TERENCE EDWARD	LOT 25 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0225/9	\$ 97.30
610902309	70'	1	ALFRENO, JESSE LEE	LOT 26 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0230/9	\$ 97.30
610902359	70'	1	LOPEZ, DENNIS ENRIQUE JR	LOT 27 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0235/9	\$ 97.30

**Artisan Lakes Community Development District  
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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610902409	70'	1	BUNDY, DENNIS	LOT 28 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0240/9	\$ 97.30
610902459	70'	1	SIMS, HENRY III	LOT 29 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0245/9	\$ 97.30
610902509	70'	1	MORANT, EARL J	LOT 30 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0250/9	\$ 97.30
610902559	70'	1	TURGEON, DAVID A	LOT 31 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0255/9	\$ 97.30
610902609	40'	1	MARTIN, JOSEPH J	LOT 32 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0260/9	\$ 97.30
610902659	40'	1	MCDONALD, LEE T	LOT 33 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0265/9	\$ 97.30
610902709	40'	1	CONGDON, JAMES R	LOT 34 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0270/9	\$ 97.30
610902759	40'	1	CROCE, STEVEN A	LOT 35 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0275/9	\$ 97.30
610902809	40'	1	MATTAN, CATHY JO	LOT 36 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0280/9	\$ 97.30
610902859	40'	1	KIRKHAM, NORMAN E	LOT 37 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0285/9	\$ 97.30
610902909	40'	1	MULHERIN, DONNA MARIE	LOT 38 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0290/9	\$ 97.30
610902959	40'	1	UTLEY, JUDITH	LOT 39 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0295/9	\$ 97.30
610903009	40'	1	STEINER, CHARLES E	LOT 40 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0300/9	\$ 97.30
610903059	40'	1	COGAN, HELEN NOEY	LOT 41 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0305/9	\$ 97.30
610903109	40'	1	HINTON, GARY	LOT 42 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0310/9	\$ 97.30
610903159	40'	1	LACZYNSKI, MARTHA	LOT 43 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0315/9	\$ 97.30
610903209	40'	1	SPICUZZI, JEFFREY A	LOT 44 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0320/9	\$ 97.30
610903259	40'	1	BOUNDS, H DEAN	LOT 45 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0325/9	\$ 97.30
610903309	40'	1	TROYER, VERLIN R	LOT 46 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0330/9	\$ 97.30
610903359	40'	1	TALAGA, SUZANNE J	LOT 47 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0335/9	\$ 97.30
610903409	40'	1	ORTIZ, STEVEN	LOT 48 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0340/9	\$ 97.30
610903459	40'	1	RODRIGUEZ, EDWIN RODRIQUEZ	LOT 49 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0345/9	\$ 97.30
610903509	40'	1	MAGUIRE, LORETTA M	LOT 50 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0350/9	\$ 97.30
610903559	40'	1	MAGUIRE, LORETTA M	LOT 51 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0355/9	\$ 97.30
610903609	40'	1	STONER, TRUDY L	LOT 52 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0360/9	\$ 97.30
610903659	40'	1	MCAFEE, GERARD	LOT 53 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0365/9	\$ 97.30
610903709	40'	1	BRAULT, ELIZABETH L	LOT 54 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0370/9	\$ 97.30
610903759	40'	1	GIOVINCO, JOSEPH S	LOT 55 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0375/9	\$ 97.30
610903809	40'	1	SIKES, KENNETH D	LOT 56 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0380/9	\$ 97.30
610903859	40'	1	KRAKOWSKI, GERALD T	LOT 57 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0385/9	\$ 97.30
610903909	40'	1	BOCCUZZI, JOHN S JR	LOT 58 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0390/9	\$ 97.30
610903959	40'	1	CROOK, TIMOTHY S	LOT 59 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0395/9	\$ 97.30
610904009	40'	1	SMITH, HOWARD P	LOT 60 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0400/9	\$ 97.30



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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610904059	40'	1	KELLY, MARTIN J III	LOT 61 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0405/9	\$ 97.30
610904109	40'	1	ACHMOODY, DOROTHY	LOT 62 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0410/9	\$ 97.30
610904159	40'	1	BUN, SOKHENG	LOT 63 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0415/9	\$ 97.30
610904209	40'	1	MAJOR, RONALD L	LOT 64 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0420/9	\$ 97.30
610904259	40'	1	FISHER, DALE A	LOT 65 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0425/9	\$ 97.30
610904309	40'	1	SCHNEIDER, EUGENE PETER JR	LOT 66 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0430/9	\$ 97.30
610904359	40'	1	BAUCK, STEVEN C	LOT 67 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0435/9	\$ 97.30
610904409	40'	1	LAWSON, ROBERT A	LOT 68 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0440/9	\$ 97.30
610904459	40'	1	GLICKENHAUS, PETER	LOT 69 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0445/9	\$ 97.30
610904509	40'	1	PECK, ASA J JR	LOT 70 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0450/9	\$ 97.30
610904559	40'	1	RENTFRO, RANDALL W	LOT 71 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0455/9	\$ 97.30
610904609	40'	1	TAYLOR, ANNE M	LOT 72 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0460/9	\$ 97.30
610904659	40'	1	HART, JAMES S	LOT 73 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0465/9	\$ 97.30
610904709	40'	1	UHEN, THOMAS R	LOT 74 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0470/9	\$ 97.30
610904759	40'	1	SANDWALL, ERIC A	LOT 75 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0475/9	\$ 97.30
610904809	40'	1	BAILEY, KATHRYN	LOT 76 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0480/9	\$ 97.30
610904859	60'	1	COUSE, CAROL B	LOT 77 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0485/9	\$ 97.30
610904909	60'	1	SCHAFFMAN, RONALD	LOT 78 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0490/9	\$ 97.30
610904959	60'	1	LATTWEIN, WERNER	LOT 79 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0495/9	\$ 97.30
610905009	60'	1	DURANN, SCOTT D	LOT 80 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0500/9	\$ 97.30
610905059	60'	1	PAULSON, DAVE	LOT 81 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0505/9	\$ 97.30
610905109	60'	1	SMOGOWICZ, ADAM A	LOT 82 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0510/9	\$ 97.30
610905159	60'	1	SUBLETT, STEVE C	LOT 83 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0515/9	\$ 97.30
610905209	60'	1	GELINEAU, RICHARD G	LOT 84 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0520/9	\$ 97.30
610905259	60'	1	CREE, WAYNE M	LOT 85 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0525/9	\$ 97.30
610905309	60'	1	STAGNER, RICHARD T	LOT 86 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0530/9	\$ 97.30
610905359	60'	1	CAROLAN, JOHN V	LOT 87 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0535/9	\$ 97.30
610905409	60'	1	LONGNECKER, CHARLES M	LOT 88 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0540/9	\$ 97.30
610905459	60'	1	BOWLES, BRANDON W	LOT 89 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0545/9	\$ 97.30
610905509	60'	1	WILSON, DAVID J	LOT 90 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0550/9	\$ 97.30
610905559	60'	1	PIECZONKA, JULIE C	LOT 91 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0555/9	\$ 97.30
610905609	60'	1	LIZARDI, LUIS	LOT 92 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0560/9	\$ 97.30
610905659	60'	1	STEELE, CHERYL G	LOT 93 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0565/9	\$ 97.30

**Artisan Lakes Community Development District  
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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610905709	60'	1	CAMPANARO, ANTHONY J	LOT 94 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0570/9	\$ 97.30
610905759	60'	1	SCOTT-SAVAGE, GARRY	LOT 95 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0575/9	\$ 97.30
610905809	60'	1	SCHINDEL, TIMOTHY E	LOT 96 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0580/9	\$ 97.30
610905859	60'	1	EVERETT-PODIS, DONNA T	LOT 97 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0585/9	\$ 97.30
610905909	60'	1	BOHM, RICHARD ALAN	LOT 98 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0590/9	\$ 97.30
610905959	60'	1	PARKER, ROBERT	LOT 99 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0595/9	\$ 97.30
610906009	60'	1	MAURER, SCOTT ALAN	LOT 100 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0600/9	\$ 97.30
610906059	60'	1	MOORE, MATTHEW	LOT 101 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0605/9	\$ 97.30
610906109	60'	1	KERKORIAN, HAROLD	LOT 102 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0610/9	\$ 97.30
610906159	60'	1	HOFFMAN, RICARDO R	LOT 103 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0615/9	\$ 97.30
610906209	60'	1	ISAACS, MICHELLE	LOT 104 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0620/9	\$ 97.30
610906259	60'	1	WOODWORTH, DAVID M	LOT 105 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0625/9	\$ 97.30
610906309	60'	1	SAWYER, MICHAEL LYNN	LOT 106 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0630/9	\$ 97.30
610906359	60'	1	ZAENGLEIN, NORMAN D	LOT 107 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0635/9	\$ 97.30
610906409	60'	1	VAUGHAN, JEFFREY	LOT 108 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0640/9	\$ 97.30
610906459	60'	1	CARPENTER, THOMAS R	LOT 109 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0645/9	\$ 97.30
610906509	60'	1	KOERFER, RAIMUND	LOT 110 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0650/9	\$ 97.30
610906559	50'	1	BSEIRANI, AIMEE	LOT 111 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0655/9	\$ 97.30
610906609	50'	1	PALMER, KIM	LOT 112 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0660/9	\$ 97.30
610906659	50'	1	PHELAN, JANE	LOT 113 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0665/9	\$ 97.30
610906709	50'	1	NESSELHAUF, JAMES D	LOT 114 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0670/9	\$ 97.30
610906759	50'	1	WILSON, PATRICIA JONES	LOT 115 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0675/9	\$ 97.30
610906809	50'	1	POWELL, RICHARD	LOT 116 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0680/9	\$ 97.30
610906859	50'	1	CELANO, DENNIS P	LOT 117 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0685/9	\$ 97.30
610906909	50'	1	DIPAOLA, RICHARD	LOT 118 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0690/9	\$ 97.30
610906959	50'	1	BITLEY, CHARLES W	LOT 119 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0695/9	\$ 97.30
610907009	50'	1	MALLARD, ALFRED	LOT 120 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0700/9	\$ 97.30
610907059	50'	1	GELLER, RICHARD	LOT 121 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0705/9	\$ 97.30
610907109	50'	1	LEDDY, JAMES M	LOT 122 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0710/9	\$ 97.30
610907159	50'	1	MEYER, ROBERT P	LOT 123 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0715/9	\$ 97.30
610907209	50'	1	LATESSA, PETER R	LOT 124 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0720/9	\$ 97.30
610907259	50'	1	DARR, MICHAEL E	LOT 125 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0725/9	\$ 97.30
610907309	50'	1	CICCARELLO, VINCENT E	LOT 126 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0730/9	\$ 97.30

**Artisan Lakes Community Development District  
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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610907359	50'	1	CUNDY, DONALD JAMES JR	LOT 127 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0735/9	\$ 97.30
610907409	50'	1	YANDLE, THOMAS P	LOT 128 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0740/9	\$ 97.30
610907459	50'	1	BLACKWELL, MICHAEL D	LOT 129 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0745/9	\$ 97.30
610907509	50'	1	HUBBARD, BRENT P	LOT 130 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0750/9	\$ 97.30
610907559	50'	1	REYNOLDS, JANET S	LOT 131 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0755/9	\$ 97.30
610907609	50'	1	DELLACCIO, ANTONIO	LOT 132 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0760/9	\$ 97.30
610907659	50'	1	BOYDSTON, GARY W	LOT 133 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0765/9	\$ 97.30
610907709	50'	1	DIPIETRANTONIO, CHARLES J	LOT 134 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0770/9	\$ 97.30
610907759	50'	1	KNIGHT, RONALD A	LOT 135 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0775/9	\$ 97.30
610907809	50'	1	FLOORE, TYLER E	LOT 136 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0780/9	\$ 97.30
610907859	50'	1	FARMER, J CLARK	LOT 137 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0785/9	\$ 97.30
610907909	50'	1	ANDREWS, MICHAEL TROY	LOT 138 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0790/9	\$ 97.30
610907959	50'	1	WRIGHT, JOHN HARVEY II	LOT 139 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0795/9	\$ 97.30
610908009	50'	1	HELLER, EARL	LOT 140 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0800/9	\$ 97.30
610908059	50'	1	WEEKS, JEAN A	LOT 141 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0805/9	\$ 97.30
610908109	50'	1	DEFALCO, MARCELLA M	LOT 142 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0810/9	\$ 97.30
610908159	50'	1	KITTERMAN, CHRIS K	LOT 143 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0815/9	\$ 97.30
610908209	50'	1	MCCOURT, CYNTHIA L	LOT 144 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0820/9	\$ 97.30
610908259	50'	1	ZORN, HARVEY C	LOT 145 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0825/9	\$ 97.30
610908309	50'	1	CRESCENTI, GENNARO H	LOT 146 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0830/9	\$ 97.30
610908359	50'	1	VENTO, ANTHONY	LOT 147 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0835/9	\$ 97.30
610908409	50'	1	MANNA, THEODORE G	LOT 148 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0840/9	\$ 97.30
610908459	50'	1	IARRUSSO, HENRY J	LOT 149 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0845/9	\$ 97.30
610908509	50'	1	WILLIAMS, JEANETTE	LOT 150 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0850/9	\$ 97.30
610908559	50'	1	WHITNER, ANNETTE B	LOT 151 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0855/9	\$ 97.30
610908609	50'	1	BROCCOLO, DAVID	LOT 152 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0860/9	\$ 97.30
610908659	50'	1	ELLIS, MARY E	LOT 153 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0865/9	\$ 97.30
610908709	50'	1	EMORY, JEFFERY D	LOT 154 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0870/9	\$ 97.30
610908759	50'	1	PRYOR, GARY	LOT 155 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0875/9	\$ 97.30
610908809	50'	1	DANDY LION LLC	LOT 156 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0880/9	\$ 97.30
610908859	50'	1	ROPER, JACK	LOT 157 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0885/9	\$ 97.30
610908909	50'	1	CARR, JAMES M	LOT 158 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0890/9	\$ 97.30
610908959	50'	1	DIXON, RICHARD N	LOT 159 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0895/9	\$ 97.30

**Artisan Lakes Community Development District  
Assessment Roll - Fiscal Year 2022**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610909009 50'		1	HAIG, KEITH RUSSELL PAUL	LOT 160 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0900/9	\$ 97.30
610909059 50'		1	BURNARD, KEITH A	LOT 161 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0905/9	\$ 97.30
610909109 50'		1	VONWERNE, RICHARD L SR	LOT 162 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0910/9	\$ 97.30
610909159 50'		1	CONNOLLY, CARL	LOT 163 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0915/9	\$ 97.30
610909209 50'		1	PROSMAN, RICHARD J	LOT 164 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0920/9	\$ 97.30
610909259 50'		1	MCDONALD, JOHN M	LOT 165 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0925/9	\$ 97.30
610909309 50'		1	SPESE, SCOTT	LOT 166 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0930/9	\$ 97.30
610909359 50'		1	JOHNSON, JOAN A	LOT 167 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0935/9	\$ 97.30
610909409 50'		1	CUMMERSON, NORMAN	LOT 168 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0940/9	\$ 97.30
610909459 50'		1	MIKER, PATRICIA M	LOT 169 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0945/9	\$ 97.30
610909509 50'		1	WALKER, CYNTHIA J	LOT 170 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0950/9	\$ 97.30
610909559 50'		1	PENNETTA, DAVID	LOT 171 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0955/9	\$ 97.30
610909609 50'		1	DOWNS, PAUL E	LOT 172 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0960/9	\$ 97.30
610909659 50'		1	CABRERA, DOUGLAS	LOT 173 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0965/9	\$ 97.30
610909709 50'		1	TARTER, KENNETH	LOT 174 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0970/9	\$ 97.30
610909759 50'		1	MCCLAIN, JOE ALAN	LOT 175 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0975/9	\$ 97.30
610909809 50'		1	DIXEY, JAMES JR	LOT 176 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0980/9	\$ 97.30
610909859 50'		1	BREWER, ROBERT W	LOT 177 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0985/9	\$ 97.30
610909909 50'		1	HINTON, MELVIN	LOT 178 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0990/9	\$ 97.30
610909959 50'		1	BORNSTEIN, MARK C	LOT 179 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0995/9	\$ 97.30
610910009 50'		1	BEER, LESLIE D	LOT 180 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1000/9	\$ 97.30
610910059 50'		1	CERVEN, STEPHEN G	LOT 181 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1005/9	\$ 97.30
610910109 50'		1	JONES, ANTHONY E	LOT 182 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1010/9	\$ 97.30
610910159 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT A-1 (PRIVATE RD) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1015/9	\$ -
610910259 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-1 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1025/9	\$ -
610910309 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-2 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1030/9	\$ -
610910359 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-3 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1035/9	\$ -
610910409 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-4 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1040/9	\$ -
610910459 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-5 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1045/9	\$ -
610910509 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-6 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1050/9	\$ -
610910559 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-7 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1055/9	\$ -
610910609 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-8 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1060/9	\$ -

**Artisan Lakes Community Development District  
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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610910669 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-9 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D; LESS THAT PART INCLUDED IN ARTISAN LAKES EAVES BEND, PH I, SUBPH A-K PER PB 62/58 DESC AS FOLLOWS: PART OF	\$ -
610910719 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-10 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D; LESS THAT PART INCLUDED IN ARTISAN LAKES EAVES BEND PH I, SUBPH A-K PER PB 62/58 DESC AS FOLLOWS: PART OF	\$ -
610910759 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-11 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1075/9	\$ -
610910809 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-12 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1080/9	\$ -
610910859 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-13 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1085/9	\$ -
610910909 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-14 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1090/9	\$ -
610910959 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-15 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1095/9	\$ -
610911009 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-16 (DRAINAGE) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1100/9	\$ -
610911059 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-1 (CONSERVATION EASEMENT) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1105/9	\$ -
610911109 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-2 (CONSERVATION EASEMENT) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1110/9	\$ -
610911159 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-3 (CONSERVATION EASEMENT) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1115/9	\$ -
610911209 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-4 (CONSERVATION EASMT) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1120/9	\$ -
610911259 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-5 (CONSERVATION EASMT) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1125/9	\$ -
610911359 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-7 (CONSERVATION EASMT) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1135/9	\$ -
610911409 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-8 (CONSERVATION EASMT) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1140/9	\$ -
610911459 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT D-1 (LIFT STATION) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1145/9	\$ -
610911509 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT D-2 (LIFT STATION) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.1150/9	\$ -
610911719	Remaining Unplatted Units	252	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT F-4 (FUTURE DEVELOPMENT) ARTISAN LAKES ESPLANADE PH I SP A,B,C&D; LESS THAT PART INCLUDED IN ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C & D PER PB 65 PGS 111-127 DESC	\$ 24,520.45
610912059 40'		1	HARRIS, WILLIAM H JR	LOT 183 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1205/9	\$ 97.30
610912109 40'		1	SQUIRES, ANDREW	LOT 184 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1210/9	\$ 97.30
610912159 40'		1	FARIA, JASON	LOT 185 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1215/9	\$ 97.30
610912209 40'		1	LOPES, KYLE A	LOT 186 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1220/9	\$ 97.30
610912259 40'		1	MONTIMORE, ANTHONY M	LOT 187 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1225/9	\$ 97.30
610912309 40'		1	WILSON, VAN C	LOT 188 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1230/9	\$ 97.30
610912359 40'		1	FAULKNER, ROY T	LOT 189 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1235/9	\$ 97.30
610912409 40'		1	GEMMING, DOUGLAS	LOT 190 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1240/9	\$ 97.30
610912459 40'		1	CONVERSE, BARRY T	LOT 191 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1245/9	\$ 97.30
610912509 40'		1	THOMAS, KENNETH F JR	LOT 192 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1250/9	\$ 97.30
610912559 40'		1	LINDER, CHARLES G	LOT 193 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1255/9	\$ 97.30
610912609 40'		1	KELLER, GERALD D	LOT 194 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1260/9	\$ 97.30

**Artisan Lakes Community Development District  
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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610912659	40'	1	WACKERLA, PAUL A	LOT 195 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1265/9	\$ 97.30
610912709	40'	1	SHELLHAMMER, DWAYNE B	LOT 196 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1270/9	\$ 97.30
610912759	40'	1	RODRIGUEZ, DENISE G	LOT 197 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1275/9	\$ 97.30
610912809	40'	1	SULLO, RICHARD	LOT 198 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1280/9	\$ 97.30
610912859	40'	1	CREEL, KENNETH JR	LOT 199 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1285/9	\$ 97.30
610912909	40'	1	GRATTA, RAYMOND	LOT 200 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1290/9	\$ 97.30
610912959	40'	1	FURIATO, ANTHONY	LOT 201 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1295/9	\$ 97.30
610913009	40'	1	BERNHARD, JOHN A	LOT 202 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1300/9	\$ 97.30
610913059	40'	1	JESTILA, AYSUN	LOT 203 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1305/9	\$ 97.30
610913109	40'	1	SCHNEBERGER, THOMAS	LOT 204 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1310/9	\$ 97.30
610913159	40'	1	TAGGART, ROBERT E JR	LOT 205 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1315/9	\$ 97.30
610913209	40'	1	MORAN, JAMES	LOT 206 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1320/9	\$ 97.30
610913259	40'	1	GERACI, CATERINA	LOT 207 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1325/9	\$ 97.30
610913309	40'	1	HOUDEK, BRIAN D	LOT 208 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1330/9	\$ 97.30
610913359	40'	1	PAC, KENNETH A	LOT 209 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1335/9	\$ 97.30
610913409	40'	1	CREE, HANNA	LOT 210 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1340/9	\$ 97.30
610913459	40'	1	COUGHLIN, ROBERT D	LOT 211 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1345/9	\$ 97.30
610913509	40'	1	FARINELLI, CHARLES	LOT 212 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1350/9	\$ 97.30
610913559	40'	1	BURNS, JOANN	LOT 213 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1355/9	\$ 97.30
610913609	40'	1	DRISCOLL, CAROL M	LOT 214 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1360/9	\$ 97.30
610913659	40'	1	VENTO, JOHN S	LOT 215 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1365/9	\$ 97.30
610913709	40'	1	VANCE, STEVEN E	LOT 216 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1370/9	\$ 97.30
610913759	40'	1	MCCARTHY, RICHARD	LOT 217 OF ARTISAN LAKES ESPLANADE PH II, PI#6109.1375/9	\$ 97.30
610913809	40'	1	BRADEN, JEAN ALICE	LOT 218 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1380/9	\$ 97.30
610913859	40'	1	PARIGI, VINCENZO P	LOT 219 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1385/9	\$ 97.30
610913909	40'	1	BARBER, BRUCE J	LOT 220 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1390/9	\$ 97.30
610913959	40'	1	ENGMAN, RICK	LOT 221 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1395/9	\$ 97.30
610914009	40'	1	PUTMAN, DAWN M GERARDOT	LOT 222 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1400/9	\$ 97.30
610914059	40'	1	NICOTRA, MARY	LOT 223 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1405/9	\$ 97.30
610914109	40'	1	PAXTON, BARRY F	LOT 224 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1410/9	\$ 97.30
610914159	40'	1	BRETT, SUSAN	LOT 225 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1415/9	\$ 97.30
610914209	40'	1	KNAPP, BONNIE L	LOT 226 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1420/9	\$ 97.30
610914259	40'	1	GLEBOCKA INC	LOT 227 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1425/9	\$ 97.30

**Artisan Lakes Community Development District  
Assessment Roll - Fiscal Year 2022**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610914309	40'	1	GLEBOCKA INC	LOT 228 OF ARTISAN LAKES ESPLANADE PH II PI#6109.1430/9	\$ 97.30
610914359	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT A-5 (PRIVATE ROAD) ARTISAN LAKES ESPLANADE PH II PI#6109.1435/9	\$ -
610914409	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT A-6 (PRIVATE ROAD) OF ARTISAN LAKES ESPLANADE PH II PI#6109.1440/9	\$ -
610914459	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-17 (DRAINAGE EASEMENT) OF ARTISAN LAKES ESPLANADE PH II PI#6109.1445/9	\$ -
610914559	60'	1	SUNBERG, DENNIS	LOT 229 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1455/9	\$ 97.30
610914609	60'	1	KENT, JOHN E JR	LOT 230 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1460/9	\$ 97.30
610914659	60'	1	LINDSEY, STACY A	LOT 231 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1465/9	\$ 97.30
610914709	60'	1	BARNES, DANIEL RAY	LOT 232 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1470/9	\$ 97.30
610914759	60'	1	BAILEY, RANDALL LEE	LOT 233 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1475/9	\$ 97.30
610914809	60'	1	REAGAN, JAMES HAROLD	LOT 234 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1480/9	\$ 97.30
610914859	60'	1	SNOW, DWAIN R	LOT 235 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1485/9	\$ 97.30
610914909	60'	1	WONG, WILLIAM	LOT 236 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1490/9	\$ 97.30
610914959	60'	1	BUCHTER, JACK R	LOT 237 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1495/9	\$ 97.30
610915009	60'	1	TRULL, MICHAEL S	LOT 238 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1500/9	\$ 97.30
610915059	60'	1	LOPIAN, THOMAS	LOT 239 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1505/9	\$ 97.30
610915109	60'	1	SHEARS, TERRY S	LOT 240 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1510/9	\$ 97.30
610915159	60'	1	TOBY, JEFFREY R	LOT 241 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1515/9	\$ 97.30
610915209	60'	1	FIELD, DANIEL J	LOT 242 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1520/9	\$ 97.30
610915259	60'	1	FETKENHER, DAVID	LOT 243 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1525/9	\$ 97.30
610915309	60'	1	LEDGERWOOD, WILLIAM SCOTT	LOT 244 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1530/9	\$ 97.30
610915359	60'	1	HESS, DUANE	LOT 245 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1535/9	\$ 97.30
610915409	60'	1	WRIGHT, JAN M	LOT 246 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1540/9	\$ 97.30
610915459	60'	1	BORATYNSKI, FRED D	LOT 247 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1545/9	\$ 97.30
610915509	60'	1	CARR, PEYTON HENRY	LOT 248 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1550/9	\$ 97.30
610915559	60'	1	BRUBAKER, ROY R	LOT 249 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1555/9	\$ 97.30
610915609	60'	1	SMART-HOMER, EDGAR L	LOT 250 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1560/9	\$ 97.30
610915659	60'	1	PALUMBO, RICHARD A	LOT 251 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1565/9	\$ 97.30
610915709	60'	1	JOHNSON, CURTIS DEAN	LOT 252 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1570/9	\$ 97.30
610915759	60'	1	GARCIA, ROBERT E	LOT 253 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1575/9	\$ 97.30
610915809	60'	1	NAYLOR, KEVIN R	LOT 254 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1580/9	\$ 97.30
610915859	60'	1	LUTTRELL, LARRY F	LOT 255 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1585/9	\$ 97.30
610915909	60'	1	UHOUSE, JOHN S	LOT 256 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1590/9	\$ 97.30
610915959	60'	1	TARTAGLIA, REMO	LOT 257 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1595/9	\$ 97.30



**Artisan Lakes Community Development District  
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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610916009	60'	1	SIEGEL, JOSEPH W	LOT 258 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1600/9	\$ 97.30
610916059	60'	1	HART, GREGORY W	LOT 259 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1605/9	\$ 97.30
610916109	60'	1	HALLIWELL, JANET MAE	LOT 260 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1610/9	\$ 97.30
610916159	60'	1	EQUERME, MIGNON K	LOT 261 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1615/9	\$ 97.30
610916209	60'	1	SCIARRABBA, VINCENT J	LOT 262 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1620/9	\$ 97.30
610916259	60'	1	BRANSCOMBE, ROBERT E	LOT 263 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1625/9	\$ 97.30
610916309	60'	1	KOSKELA, EARL J JR	LOT 264 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1630/9	\$ 97.30
610916359	40'	1	MELZER, GERALD L	LOT 265 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1635/9	\$ 97.30
610916409	40'	1	O'DELL, EDITH ELLERY	LOT 266 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1640/9	\$ 97.30
610916459	40'	1	LOMBARDO, JOSEPH C	LOT 267 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1645/9	\$ 97.30
610916509	40'	1	BIROCHIK, LINDA M	LOT 268 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1650/9	\$ 97.30
610916559	40'	1	SPITZMILLER, THEODORE HAROLD III	LOT 269 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1655/9	\$ 97.30
610916609	40'	1	COLLINS, TIMOTHY J	LOT 270 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1660/9	\$ 97.30
610916659	40'	1	NAGLE, JEFFREY J	LOT 271 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1665/9	\$ 97.30
610916709	40'	1	AZZOPARDI, ANDREA L	LOT 272 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1670/9	\$ 97.30
610916759	40'	1	COVINS, PAULA A	LOT 273 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1675/9	\$ 97.30
610916809	40'	1	MERIC, MELISSA S	LOT 274 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1680/9	\$ 97.30
610916859	40'	1	MURPHY, TERRY W	LOT 275 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1685/9	\$ 97.30
610916909	40'	1	BICKEL, JESSICA R	LOT 276 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1690/9	\$ 97.30
610916959	40'	1	CASTELLANO, MICHAEL	LOT 277 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1695/9	\$ 97.30
610917009	40'	1	DELANEY, HENRY A	LOT 278 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1700/9	\$ 97.30
610917059	40'	1	MANTER, DONALD R	LOT 279 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1705/9	\$ 97.30
610917109	40'	1	KING, JOHN	LOT 280 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1710/9	\$ 97.30
610917159	40'	1	MORETTO, ANTHONY HENRY JR	LOT 281 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1715/9	\$ 97.30
610917209	40'	1	MAGUIRE, LORETTA MARY	LOT 282 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1720/9	\$ 97.30
610917259	40'	1	RAAD, BONNIE LYNN	LOT 283 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1725/9	\$ 97.30
610917309	40'	1	THORNTON, ROGER W	LOT 284 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1730/9	\$ 97.30
610917359	40'	1	VAN DER LAAG, ELISABETH H	LOT 285 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1735/9	\$ 97.30
610917409	40'	1	LERCH, PAUL T	LOT 286 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1740/9	\$ 97.30
610917459	40'	1	BOEHM, ATHAN J	LOT 287 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1745/9	\$ 97.30
610917509	40'	1	MCCLENDON, WADE LEON	LOT 288 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1750/9	\$ 97.30
610917559	40'	1	PIAZZA, MICHAEL A	LOT 289 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1755/9	\$ 97.30
610917609	40'	1	SLEE, CAROL J	LOT 290 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1760/9	\$ 97.30



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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610917659	40'	1	LANOUE, ANDREW JOSEPH	LOT 291 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1765/9	\$ 97.30
610917709	40'	1	DAVIS, MICHAEL R	LOT 292 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1770/9	\$ 97.30
610917759	40'	1	RODRIGUEZ, EDWIN	LOT 293 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1775/9	\$ 97.30
610917809	40'	1	STEINHAUER, CATHERINE V	LOT 294 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1780/9	\$ 97.30
610917859	40'	1	DEPEW, DONALD D	LOT 295 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1785/9	\$ 97.30
610917909	40'	1	PERSHING, GERALDINE E	LOT 296 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1790/9	\$ 97.30
610917959	40'	1	CORSON, SHAWN M	LOT 297 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1795/9	\$ 97.30
610918009	40'	1	GRASSO, FRANK JR	LOT 298 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1800/9	\$ 97.30
610918059	40'	1	OLDENSKI, EDMUND J JR	LOT 299 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1805/9	\$ 97.30
610918109	40'	1	JIACOMA, LYNNE M	LOT 300 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1810/9	\$ 97.30
610918159	40'	1	DEWALD, ROBERT	LOT 301 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1815/9	\$ 97.30
610918209	40'	1	PRESHA, WARNETTA	LOT 302 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1820/9	\$ 97.30
610918259	40'	1	MURPHY, PATRICK M	LOT 303 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1825/9	\$ 97.30
610918309	40'	1	PETTIT, GERALD G	LOT 304 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1830/9	\$ 97.30
610918359	40'	1	REYNOLDS, JANET S	LOT 305 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1835/9	\$ 97.30
610918409	40'	1	GREEN, DIANE M	LOT 306 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1840/9	\$ 97.30
610918459	40'	1	SINGLETON, BRUCE J	LOT 307 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1845/9	\$ 97.30
610918509	40'	1	MOLBY, ALFRED	LOT 308 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1850/9	\$ 97.30
610918559	40'	1	O'BRIEN, DANIEL	LOT 309 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1855/9	\$ 97.30
610918609	40'	1	OCCHIPINTI, MICHAEL N	LOT 310 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1860/9	\$ 97.30
610918659	40'	1	AKSU, TANSU	LOT 311 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1865/9	\$ 97.30
610918709	40'	1	BENNETT, CHARLES H	LOT 312 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1870/9	\$ 97.30
610918759	40'	1	VRABEL, JOHN S JR	LOT 313 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1875/9	\$ 97.30
610918809	40'	1	LOGE, AARON R	LOT 314 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1880/9	\$ 97.30
610918859	40'	1	BAIN, CHARLES W	LOT 315 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1885/9	\$ 97.30
610918909	40'	1	GRENON, ANDREW JOHN	LOT 316 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1890/9	\$ 97.30
610918959	40'	1	LOCKE, JANIE R	LOT 317 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1895/9	\$ 97.30
610919009	40'	1	CAULSON, RYAN BURKE	LOT 318 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1900/9	\$ 97.30
610919059	40'	1	SAMUELSEN, CLIFFORD	LOT 319 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1905/9	\$ 97.30
610919109	40'	1	MARTIN, CHARLES W	LOT 320 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1910/9	\$ 97.30
610919159	40'	1	CEFALO, STEPHEN T	LOT 321 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1915/9	\$ 97.30
610919209	40'	1	MORIARITY, CHARLES E III	LOT 322 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1920/9	\$ 97.30
610919259	40'	1	KENT, CHARLES DAVID	LOT 323 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D & E PI#6109.1925/9	\$ 97.30

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Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610919309 40'		1	SOTTILE, JAMES M	LOT 324 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1930/9	\$ 97.30
610919359 40'		1	MEISSNER, TIMOTHY JOHN	LOT 325 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1935/9	\$ 97.30
610919409 40'		1	SHOWALTER, MICHAEL J	LOT 326 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1940/9	\$ 97.30
610919459 40'		1	CONAHAN, JOSEPH JOHN	LOT 327 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1945/9	\$ 97.30
610919509 40'		1	WATERS, RONALD J	LOT 328 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1950/9	\$ 97.30
610919559 40'		1	PATEL, DINESH S	LOT 329 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1955/9	\$ 97.30
610919609 40'		1	BARNES, JOHN	LOT 330 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1960/9	\$ 97.30
610919659 40'		1	HEZLEP, ALVIN J	LOT 331 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1965/9	\$ 97.30
610919709 40'		1	CORDOVA, JAVIER A	LOT 332 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1970/9	\$ 97.30
610919759 40'		1	HARKER, BARBARA J	LOT 333 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1975/9	\$ 97.30
610919809 40'		1	WEEKS, JEAN A	LOT 334 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1980/9	\$ 97.30
610919859 40'		1	BALDAUF, JEFFREY J	LOT 335 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1985/9	\$ 97.30
610919909 40'		1	BARNES, WILLIAM T	LOT 336 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1990/9	\$ 97.30
610919959 40'		1	KRULL, MICHAEL D	LOT 337 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.1995/9	\$ 97.30
610920009 40'		1	MORAND, KRISTIE A	LOT 338 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2000/9	\$ 97.30
610920059 40'		1	ALLEN, MICHAEL JOHN	LOT 339 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2005/9	\$ 97.30
610920109 40'		1	JONES, MARK A	LOT 340 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2010/9	\$ 97.30
610920159 40'		1	ENGEL, ELIZABETH ANN	LOT 341 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2015/9	\$ 97.30
610920209 40'		1	BOWEN, MARI S	LOT 342 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2020/9	\$ 97.30
610920259 40'		1	TIETJEN, MARY JOAN	LOT 343 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2025/9	\$ 97.30
610920309 40'		1	DARR, MARILYN S	LOT 344 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2030/9	\$ 97.30
610920359 40'		1	ALLER, JOHN D	LOT 345 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2035/9	\$ 97.30
610920409 40'		1	BARRY, JENNIFER H	LOT 346 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2040/9	\$ 97.30
610920459 50'		1	LACY, AUSTIN	LOT 347 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2045/9	\$ 97.30
610920509 50'		1	STEFANIC, MICHAEL	LOT 348 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2050/9	\$ 97.30
610920559 50'		1	BEAL, DUANE R	LOT 349 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2055/9	\$ 97.30
610920609 50'		1	ALCORN, JEFFREY L	LOT 350 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2060/9	\$ 97.30
610920659 50'		1	STINGO, JANET L	LOT 351 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2065/9	\$ 97.30
610920709 50'		1	JOYCE, HAROLD G	LOT 352 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2070/9	\$ 97.30
610920759 50'		1	MCCRACKEN, JAMES L	LOT 353 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2075/9	\$ 97.30
610920809 50'		1	DUFORT, ARNOLD C	LOT 354 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2080/9	\$ 97.30
610920859 50'		1	FERNANDEZ, JOHN P	LOT 355 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2085/9	\$ 97.30
610920909 50'		1	COPPE, TIMOTHY	LOT 356 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2090/9	\$ 97.30

**Artisan Lakes Community Development District  
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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610920959	50'	1	KAPLUNSKY, POLINA	LOT 357 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2095/9	\$ 97.30
610921009	50'	1	KRONK, MARTHA ELIZABETH	LOT 358 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2100/9	\$ 97.30
610921059	50'	1	HAUBRICH, BARRY	LOT 359 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2105/9	\$ 97.30
610921109	50'	1	STIMER, RICHARD ROY JR	LOT 360 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2110/9	\$ 97.30
610921159	50'	1	HOLLISTER, ALLAN S	LOT 361 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2115/9	\$ 97.30
610921209	50'	1	STEWART-JOHNSON, LORI	LOT 362 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2120/9	\$ 97.30
610921259	50'	1	FERGUSON, KATIE	LOT 363 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2125/9	\$ 97.30
610921309	50'	1	GROVER, DAVID T	LOT 364 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2130/9	\$ 97.30
610921359	50'	1	WALKER, TRAVIS	LOT 365 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2135/9	\$ 97.30
610921409	50'	1	ANGELOV, GEORGE	LOT 366 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2140/9	\$ 97.30
610921459	50'	1	COSTELLO, ROCHELLE L	LOT 367 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2145/9	\$ 97.30
610921509	50'	1	PELLETIER, TIMOTHY M	LOT 368 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2150/9	\$ 97.30
610921559	50'	1	SULLIVAN, MICHAEL K	LOT 369 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2155/9	\$ 97.30
610921609	50'	1	BOEHM, MICHAEL	LOT 370 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2160/9	\$ 97.30
610921659	50'	1	HAMM, JOHN L	LOT 371 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2165/9	\$ 97.30
610921709	50'	1	KILZER, MARY ANN	LOT 372 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2170/9	\$ 97.30
610921759	50'	1	PRADEEP, ASHA	LOT 373 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2175/9	\$ 97.30
610921809	50'	1	RAMOS, SANDRA	LOT 374 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2180/9	\$ 97.30
610921859	50'	1	CAYO, DONALD F SR	LOT 375 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2185/9	\$ 97.30
610921909	50'	1	BURTCH, JEFFREY J	LOT 376 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2190/9	\$ 97.30
610921959	50'	1	VRIGIAN, GREGORY A	LOT 377 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2195/9	\$ 97.30
610922009	50'	1	DEMSKI, FRANK J JR	LOT 378 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2200/9	\$ 97.30
610922059	50'	1	FROLOV, ANDREY	LOT 379 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2205/9	\$ 97.30
610922109	50'	1	JONES, SHIRLEY ANN	LOT 380 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2210/9	\$ 97.30
610922159	50'	1	WEISS, JIM L	LOT 381 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2215/9	\$ 97.30
610922209	60'	1	NEWTON, JAMES G JR	LOT 382 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2220/9	\$ 97.30
610922259	60'	1	ZIMMERMAN, MARVIN NED	LOT 383 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2225/9	\$ 97.30
610922309	60'	1	WILLIAMS JOHN C	LOT 384 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2230/9	\$ 97.30
610922359	60'	1	SUPOLA, NEIL	LOT 385 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2235/9	\$ 97.30
610922409	60'	1	TOSI, PETER M	LOT 386 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2240/9	\$ 97.30
610922459	60'	1	EICHER, JOSEPH R	LOT 387 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2245/9	\$ 97.30
610922509	60'	1	SHADDIX, MICHAEL RAY	LOT 388 ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,& E PI#6109.2250/9	\$ 97.30
610922559	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT A-7 (PRIVATE ROAD) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2255/9	\$ -

**Artisan Lakes Community Development District  
Assessment Roll - Fiscal Year 2022**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610922609	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT A-8 (PRIVATE ROAD) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2260/9	\$ -
610922659	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-18 (DRAINAGE) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2265/9	\$ -
610922709	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-19 (DRAINAGE) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2270/9	\$ -
610922759	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-20 (DRAINAGE) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D&E PI#6109.2275/9	\$ -
610922809	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-21 (DRAINAGE) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2280/9	\$ -
610922859	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-22 (DRAINAGE) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2285/9	\$ -
610922909	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-23 (DRAINAGE) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2290/9	\$ -
610922959	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-24 (DRAINAGE) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2295/9	\$ -
610923009	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-25 (DRAINAGE) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2300/9	\$ -
610923059	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-26 (DRAINAGE) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2305/9	\$ -
610923109	Z - No Assessment	0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-9 (CONSERVATION EASEMENT) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2310/9	\$ -
610923159	Z - No Assessment	0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-10 (CONSERVATION EASEMENT) ARTISAN LAKES ESPLANADE PH III SUBPHASES A,B,C,D,&E PI#6109.2315/9	\$ -
610950059	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 1, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5005/9	\$ 97.30
610950109	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 2, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5010/9	\$ 97.30
610950159	50'	1	FEARS, JOHN ALLEN	LOT 3, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5015/9	\$ 97.30
610950209	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 4, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5020/9	\$ 97.30
610950259	50'	1	CRAYCRAFT, JOSEPH M	LOT 5, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5025/9	\$ 97.30
610950309	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 6, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5030/9	\$ 97.30
610950359	50'	1	WALKER, ROBERT C	LOT 7, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5035/9	\$ 97.30
610950409	50'	1	DAME, AMY NICOLE	LOT 8, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5040/9	\$ 97.30
610950459	50'	1	DISKIN, MARK DAVID	LOT 9, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5045/9	\$ 97.30
610950509	50'	1	MIKLOS, KENNETH RUDOLPH	LOT 10, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5050/9	\$ 97.30
610950559	50'	1	DAVIS, GEORGINE MARIA	LOT 11, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5055/9	\$ 97.30
610950609	50'	1	MICELI, JEFFREY ANTHONY	LOT 12, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5060/9	\$ 97.30
610950659	50'	1	HOWE, ROBERT FELTON III	LOT 13, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5065/9	\$ 97.30
610950709	50'	1	MOSS, VALENCIA	LOT 14, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5070/9	\$ 97.30
610950759	50'	1	HURST, DOUGLAS ALBERT	LOT 15, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5075/9	\$ 97.30
610950809	50'	1	DAVEY, PATRICK ROBERT	LOT 16, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5080/9	\$ 97.30
610950859	50'	1	FINC, KENNETH THOMAS	LOT 17, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5085/9	\$ 97.30
610950909	50'	1	HICKS, CONLEY ANTHONY	LOT 18, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5090/9	\$ 97.30
610950959	50'	1	HAPNER, DANA CRAIG	LOT 19, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5095/9	\$ 97.30
610951009	50'	1	HUGHES, MICHAEL E	LOT 20, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5100/9	\$ 97.30
610951059	50'	1	GERACI, JOSEPH	LOT 21, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5105/9	\$ 97.30

**Artisan Lakes Community Development District  
Assessment Roll - Fiscal Year 2022**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610951109	50'	1	LADINO, GEORGE CARLE	LOT 22, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5110/9	\$ 97.30
610951159	50'	1	SCHIRF, TAMMY K	LOT 23, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5115/9	\$ 97.30
610951209	50'	1	GIDDINGS, JOHN CHARLES	LOT 24, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5120/9	\$ 97.30
610951259	50'	1	BOARI, RICHARD J	LOT 25, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5125/9	\$ 97.30
610951309	50'	1	AMARAL, SIMON P	LOT 26, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5130/9	\$ 97.30
610951359	50'	1	REYNOLDS, LAWRENCE JAMES JR	LOT 27, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5135/9	\$ 97.30
610951409	50'	1	GAUD-MENDEZ, WILFREDO	LOT 28, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5140/9	\$ 97.30
610951459	60'	1	JONES, MATTHEW ALBERT	LOT 29, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5145/9	\$ 97.30
610951509	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 30, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5150/9	\$ 97.30
610951559	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 31, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5155/9	\$ 97.30
610951609	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 32, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5160/9	\$ 97.30
610951659	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 33, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5165/9	\$ 97.30
610951709	60'	1	FREED, JAMES L JR	LOT 34, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5170/9	\$ 97.30
610951759	60'	1	STRAMELLA, CATHLEEN ANNE	LOT 35, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5175/9	\$ 97.30
610951809	60'	1	FERNANDEZ, JOHN	LOT 36, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5180/9	\$ 97.30
610951859	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 37, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5185/9	\$ 97.30
610951909	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 38, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5190/9	\$ 97.30
610951959	60'	1	BACA, ARTURO R	LOT 39, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5195/9	\$ 97.30
610952009	60'	1	NEUGREEN, WALTER FRANKLIN	LOT 40, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5200/9	\$ 97.30
610952059	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 41, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5205/9	\$ 97.30
610952109	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 42, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5210/9	\$ 97.30
610952159	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 43, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5215/9	\$ 97.30
610952209	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 44, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5220/9	\$ 97.30
610952259	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 45, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5225/9	\$ 97.30
610952309	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 46, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5230/9	\$ 97.30
610952359	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 47, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5235/9	\$ 97.30
610952409	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 48, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5240/9	\$ 97.30
610952459	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 49, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5245/9	\$ 97.30
610952509	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 50, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5250/9	\$ 97.30
610952559	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 51, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5255/9	\$ 97.30
610952609	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 52, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5260/9	\$ 97.30
610952659	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 53, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5265/9	\$ 97.30
610952709	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 54, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5270/9	\$ 97.30

**Artisan Lakes Community Development District  
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**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610952759	60'	1	KAMADA, VENKATA S	LOT 55, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5275/9	\$ 97.30
610952809	60'	1	MERCADO, PAMELA MERISSA	LOT 56, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5280/9	\$ 97.30
610952859	60'	1	MILLER, TINA M	LOT 57, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5285/9	\$ 97.30
610952909	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 58, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5290/9	\$ 97.30
610952959	60'	1	KELLEY, TOBY L	LOT 59, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5295/9	\$ 97.30
610953009	60'	1	HOOTMAN, JEFFREY ALAN	LOT 60, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5300/9	\$ 97.30
610953059	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 61, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5305/9	\$ 97.30
610953109	60'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 62, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5310/9	\$ 97.30
610953159	60'	1	GALESKI, JAMES S	LOT 63, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5315/9	\$ 97.30
610953209	60'	1	SCHULTZ, GREGORY JOHN	LOT 64, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5320/9	\$ 97.30
610953259	60'	1	JUBAY, FELIPE LAWAS	LOT 65, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5325/9	\$ 97.30
610953309	60'	1	DELOSA, CAROLE	LOT 66, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5330/9	\$ 97.30
610953359	60'	1	ROBERTS, RICHARD STOKLEY JR	LOT 67, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5335/9	\$ 97.30
610953409	60'	1	KRAS, LORRAINE BERNADETTE	LOT 68, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5340/9	\$ 97.30
610953459	60'	1	EMBERTON, KEVIN MATTHEW	LOT 69, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5345/9	\$ 97.30
610953509	60'	1	KAHANE, STEVEN	LOT 70, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5350/9	\$ 97.30
610953559	60'	1	BIXLER, THOMAS PAUL	LOT 71, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5355/9	\$ 97.30
610953609	60'	1	ANTONY, TERENCE LEE	LOT 72, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5360/9	\$ 97.30
610953659	60'	1	SANDERS, THOMAS L	LOT 73, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5365/9	\$ 97.30
610953709	60'	1	BORREGO, ROLANDO M	LOT 74, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5370/9	\$ 97.30
610953759	60'	1	FERRANTE, GREGORY	LOT 75, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5375/9	\$ 97.30
610953809	60'	1	ZAFFE, BRUCE MICHAEL	LOT 76, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5380/9	\$ 97.30
610953859	60'	1	SPANGLO, KELLEY M	LOT 77, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5385/9	\$ 97.30
610953909	60'	1	KAIM, JOSEPH F	LOT 78, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5390/9	\$ 97.30
610953959	60'	1	LEWIS, ELAINE V	LOT 79, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5395/9	\$ 97.30
610954009	60'	1	BALL, JANET SUE STEWART	LOT 80, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5400/9	\$ 97.30
610954059	60'	1	FENTON, KELLY LYNN	LOT 81, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5405/9	\$ 97.30
610954109	60'	1	ANTHONY, WILLIAM J	LOT 82, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5410/9	\$ 97.30
610954159	60'	1	BREADING, GUY NIGEL	LOT 83, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5415/9	\$ 97.30
610954209	60'	1	GOODRICH, MALCOLM J	LOT 84, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5420/9	\$ 97.30
610954259	60'	1	LUYCX, RONALD A	LOT 85, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5425/9	\$ 97.30
610954309	60'	1	LEVIN, ROBERT A	LOT 86, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5430/9	\$ 97.30
610954359	60'	1	VERDERBER, ROBERT ANDREW	LOT 87, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5435/9	\$ 97.30



**Artisan Lakes Community Development District  
Assessment Roll - Fiscal Year 2022**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610954409	60'	1	JORDISON, NATHAN JONAS	LOT 88, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5440/9	\$ 97.30
610954459	60'	1	MACK, TIM	LOT 89, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5445/9	\$ 97.30
610954509	60'	1	KEEN, ALTON DALE	LOT 90, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5450/9	\$ 97.30
610954559	60'	1	WILSON, SYNTIRA MASCHALL	LOT 91, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5455/9	\$ 97.30
610954609	60'	1	TUCKER, STEVEN M	LOT 92, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5460/9	\$ 97.30
610954659	70'	1	OSWALD, DAVID H	LOT 93, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5465/9	\$ 97.30
610954709	70'	1	HEATH, TYNA I	LOT 94, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5470/9	\$ 97.30
610954759	60'	1	COLLINS, EUGENE JR	LOT 95, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5475/9	\$ 97.30
610954809	60'	1	MCCAHERILL, MICHAEL J	LOT 96, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5480/9	\$ 97.30
610954859	60'	1	GUALTIERI, KATHLEEN	LOT 97, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5485/9	\$ 97.30
610954909	60'	1	JOHNSTON, BEN N	LOT 98, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5490/9	\$ 97.30
610954959	60'	1	DURAN, FRANCISCO LEONEL	LOT 99, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5495/9	\$ 97.30
610955009	60'	1	RAYLE, MATTHEW WAYNE	LOT 100, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5500/9	\$ 97.30
610955059	60'	1	SASSO, MICHAEL P	LOT 101, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5505/9	\$ 97.30
610955109	60'	1	GAUTIER, JEFFREY	LOT 102, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5510/9	\$ 97.30
610955159	60'	1	VOGEL, NORMAN DAVID	LOT 103, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5515/9	\$ 97.30
610955209	60'	1	GROSSMAN, CHARLES J	LOT 104, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5520/9	\$ 97.30
610955259	60'	1	CRAMER, CYNTHIA L	LOT 105, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5525/9	\$ 97.30
610955309	60'	1	PANETTA, MICHAEL JOSEPH	LOT 106, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5530/9	\$ 97.30
610955359	60'	1	ROYO, JOSE V	LOT 107, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5535/9	\$ 97.30
610955409	60'	1	KOWALEWSKI, EDWIN F	LOT 108, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5540/9	\$ 97.30
610955459	Twin Villa	1	HARRIS, MICHAEL LOYD	LOT 109, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5545/9	\$ 97.30
610955509	Twin Villa	1	CORRAO, RALPH	LOT 110, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5550/9	\$ 97.30
610955559	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 111, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5555/9	\$ 97.30
610955609	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 112, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5560/9	\$ 97.30
610955659	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 113, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5565/9	\$ 97.30
610955709	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 114, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5570/9	\$ 97.30
610955759	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 115, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5575/9	\$ 97.30
610955809	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 116, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5580/9	\$ 97.30
610955859	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 117, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5585/9	\$ 97.30
610955909	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 118, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5590/9	\$ 97.30
610955959	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 119, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5595/9	\$ 97.30
610956009	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 120, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5600/9	\$ 97.30

**Artisan Lakes Community Development District  
Assessment Roll - Fiscal Year 2022**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610956059	Twin Villa	1	KEARNEY, THOMAS B	LOT 121, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5605/9	\$ 97.30
610956109	Twin Villa	1	JOYCE, GEORGIA BARBARA	LOT 122, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5610/9	\$ 97.30
610956159	50'	1	DEZZI, STEPHEN ROBERT	LOT 123, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5615/9	\$ 97.30
610956209	50'	1	REYNOLDS, STEPHEN GLEN SR	LOT 124, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5620/9	\$ 97.30
610956259	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 125, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5625/9	\$ 97.30
610956309	50'	1	MCDONOUGH, KEVIN MICHAEL	LOT 126, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5630/9	\$ 97.30
610956359	50'	1	LIOY, GERALD THOMAS	LOT 127, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5635/9	\$ 97.30
610956409	50'	1	KALINE, WILLIAM HERBERT JR	LOT 128, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5640/9	\$ 97.30
610956459	50'	1	CAMPBELL, SHARON KAY	LOT 129, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5645/9	\$ 97.30
610956509	50'	1	CHAMBLIN, RICHARD E	LOT 130, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5650/9	\$ 97.30
610956559	50'	1	WHITE, WENDY ANN	LOT 131, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5655/9	\$ 97.30
610956609	50'	1	MELENDEZ, FERNANDO	LOT 132, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5660/9	\$ 97.30
610956659	50'	1	BURLAK, DANIEL P	LOT 133, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5665/9	\$ 97.30
610956709	50'	1	SCHULTZ, GREGORY JOHN	LOT 134, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5670/9	\$ 97.30
610956759	50'	1	HUMPHRIES, DANIEL MICHAEL	LOT 135, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5675/9	\$ 97.30
610956809	50'	1	OLSEN, BLAKE DEAN	LOT 136, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5680/9	\$ 97.30
610956859	50'	1	WILLIAMSON, JOHN R	LOT 137, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5685/9	\$ 97.30
610956909	50'	1	BARKER, JAMES ROBERT	LOT 138, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5690/9	\$ 97.30
610956959	50'	1	ALTMAN, MATTHEW T	LOT 139, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5695/9	\$ 97.30
610957009	50'	1	DINESH, REKAN JR	LOT 140, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5700/9	\$ 97.30
610957059	50'	1	MARCUSE, BRIAN	LOT 141, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5705/9	\$ 97.30
610957109	50'	1	MARROCCO, MICHELLE LEE	LOT 142, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5710/9	\$ 97.30
610957159	50'	1	CLYNE, CAITLYN CONDON	LOT 143, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5715/9	\$ 97.30
610957209	50'	1	REID, MICHAEL F	LOT 144, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5720/9	\$ 97.30
610957259	50'	1	WALKER, CHRISTOPHER GLEN	LOT 145, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5725/9	\$ 97.30
610957309	50'	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 146, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5730/9	\$ 97.30
610957359	60'	1	SAX, ROBERT KENNETH	LOT 147, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5735/9	\$ 97.30
610957409	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 148, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5740/9	\$ 97.30
610957459	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 149, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5745/9	\$ 97.30
610957509	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 150, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5750/9	\$ 97.30
610957559	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 151, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5755/9	\$ 97.30
610957609	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 152, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5760/9	\$ 97.30
610957659	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 153, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5765/9	\$ 97.30



**Artisan Lakes Community Development District  
Assessment Roll - Fiscal Year 2022**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610957709	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 154, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5770/9	\$ 97.30
610957759	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 155, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5775/9	\$ 97.30
610957809	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 156, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5780/9	\$ 97.30
610957859	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 157, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5785/9	\$ 97.30
610957909	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 158, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5790/9	\$ 97.30
610957959	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 159, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5795/9	\$ 97.30
610958009	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 160, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5800/9	\$ 97.30
610958059	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 161, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5805/9	\$ 97.30
610958109	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 162, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5810/9	\$ 97.30
610958159	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 163, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5815/9	\$ 97.30
610958209	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 164, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5820/9	\$ 97.30
610958259	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 165, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5825/9	\$ 97.30
610958309	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 166, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5830/9	\$ 97.30
610958359	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 167, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5835/9	\$ 97.30
610958409	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 168, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5840/9	\$ 97.30
610958459	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 169, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5845/9	\$ 97.30
610958509	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 170, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5850/9	\$ 97.30
610958559	Twin Villa	1	WOODWARD, CAROLE R	LOT 171, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5855/9	\$ 97.30
610958609	Twin Villa	1	FELDMAN, DAN RAY	LOT 172, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5860/9	\$ 97.30
610958659	Twin Villa	1	DICK, JEFFREY STEVENSON	LOT 173, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5865/9	\$ 97.30
610958709	Twin Villa	1	SAWYER, REMI	LOT 174, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5870/9	\$ 97.30
610958759	Twin Villa	1	DOORN, JAMES J	LOT 175, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5875/9	\$ 97.30
610958809	Twin Villa	1	RENTAS-PINA, BRYAN	LOT 176, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5880/9	\$ 97.30
610958859	Twin Villa	1	KOEBCKE, KAY	LOT 177, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5885/9	\$ 97.30
610958909	Twin Villa	1	ABBOTT, KENNETH ALTON	LOT 178, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5890/9	\$ 97.30
610958959	Twin Villa	1	KENNY, DENNIS	LOT 179, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5895/9	\$ 97.30
610959009	Twin Villa	1	DEFRESCO, KATHLEEN FRANCES	LOT 180, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5900/9	\$ 97.30
610959059	Twin Villa	1	QUARANTA, PATRICIA A	LOT 181, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5905/9	\$ 97.30
610959109	Twin Villa	1	JONES, TOMMIE L	LOT 182, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5910/9	\$ 97.30
610959159	Twin Villa	1	PAPALAS, PATRICK LOUIS	LOT 183, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5915/9	\$ 97.30
610959209	Twin Villa	1	WENDT, JESSICA HARRIS	LOT 184, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5920/9	\$ 97.30
610959259	Twin Villa	1	ALVAREZ, JOSE M	LOT 185, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5925/9	\$ 97.30
610959309	Twin Villa	1	SWIFT, SHARON	LOT 186, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5930/9	\$ 97.30

**Artisan Lakes Community Development District  
Assessment Roll - Fiscal Year 2022**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610959359	Twin Villa	1	RUSSELL, JAMES E	LOT 187, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5935/9	\$ 97.30
610959409	Twin Villa	1	DOBRY, RICHARD FRANCIS	LOT 188, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5940/9	\$ 97.30
610959459	Twin Villa	1	KOZIMOR, TIMOTHY	LOT 189, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5945/9	\$ 97.30
610959509	Twin Villa	1	MOSELEY, KEVIN MICHAEL	LOT 190, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5950/9	\$ 97.30
610959559	Twin Villa	1	MCEACHERN, SANDRA TAYLOR	LOT 191, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5955/9	\$ 97.30
610959609	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 192, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5960/9	\$ 97.30
610959659	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 193, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5965/9	\$ 97.30
610959709	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 194, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5970/9	\$ 97.30
610959759	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 195, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5975/9	\$ 97.30
610959809	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 196, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5980/9	\$ 97.30
610959859	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 197, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5985/9	\$ 97.30
610959909	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 198, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5990/9	\$ 97.30
610959959	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 199, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.5995/9	\$ 97.30
610960009	Twin Villa	1	DECKER, MAUREEN TERRI	LOT 200, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6000/9	\$ 97.30
610960059	Twin Villa	1	DEFOREST, SHERRY A	LOT 201, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6005/9	\$ 97.30
610960109	Twin Villa	1	TAYLOR, KATHLEEN	LOT 202, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6010/9	\$ 97.30
610960159	Twin Villa	1	LEHRKE, ELIZABETH ANN	LOT 203, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6015/9	\$ 97.30
610960209	Twin Villa	1	CURLEY, CATHERINE F	LOT 204, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6020/9	\$ 97.30
610960259	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 205, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6025/9	\$ 97.30
610960309	Twin Villa	1	MAHER, JOSEPH FRANCIS	LOT 206, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6030/9	\$ 97.30
610960359	Twin Villa	1	CIMORELLI, FRANK T	LOT 207, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6035/9	\$ 97.30
610960409	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 208, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6040/9	\$ 97.30
610960459	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 209, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6045/9	\$ 97.30
610960509	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 210, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6050/9	\$ 97.30
610960559	Twin Villa	1	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	LOT 211, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6055/9	\$ 97.30
610960609	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT A-12 (PRIVATE ROAD), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6060/9	\$ -
610960659	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-41 (LAKE), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6065/9	\$ -
610960709	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-42 (LAKE), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6070/9	\$ -
610960759	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-43 (LAKE), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6075/9	\$ -
610960809	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-44 (LAKE), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6080/9	\$ -
610960859	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-45 (LAKE), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6085/9	\$ -
610960909	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-46 (LAKE), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6090/9	\$ -
610960959	Z - No Assessment	0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-47 (LAKE), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6095/9	\$ -

**Artisan Lakes Community Development District  
Assessment Roll - Fiscal Year 2022**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610961009 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-48 (LAKE), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6100/9	\$ -
610961059 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-49 (LAKE), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6105/9	\$ -
610961109 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-50 (LANDSCAPE & IRRIGATION), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6110/9	\$ -
610961159 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-51 (LANDSCAPE & IRRIGATION), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6115/9	\$ -
610961209 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-52 (LANDSCAPE & IRRIGATION), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6120/9	\$ -
610961259 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-53 (LANDSCAPE & IRRIGATION), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6125/9	\$ -
610961309 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-54 (LANDSCAPE & IRRIGATION), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6130/9	\$ -
610961359 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-55 (LANDSCAPE & IRRIGATION), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6135/9	\$ -
610961409 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-56 (LANDSCAPE & IRRIGATION), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6140/9	\$ -
610961459 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-57 (LANDSCAPE & IRRIGATION), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6145/9	\$ -
610961509 Z - No Assessment		0	TAYLOR WOODROW COMMUNITIES AT ARTISAN LAKES LLC	TRACT B-58 (LANDSCAPE & IRRIGATION), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6150/9	\$ -
610961609 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-12 (WETLAND), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6160/9	\$ -
610961659 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-13 (WETLAND), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6165/9	\$ -
610961709 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-14 (WETLAND), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6170/9	\$ -
610961759 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-15 (WETLAND), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6175/9	\$ -
610961809 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-16 (WETLAND), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6180/9	\$ -
610961859 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-17 (WETLAND), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6185/9	\$ -
610961909 Z - No Assessment		0	ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT	TRACT C-18 (WETLAND), ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6190/9	\$ -
<b>TOTAL</b>		<b>851</b>			<b>\$ 82,805.16</b>

**RESOLUTION 2021-12**

**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; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

**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**

- a) **Date:** The first Thursday of each month for Fiscal Year 2021, which covers the period October 1, 2021 through September 30, 2022.

<u>October 7, 2021</u>	<u>November 4, 2021</u>
<u>December 2, 2021</u>	<u>January 6, 2022</u>
<u>February 3, 2022</u>	<u>March 3, 2022</u>
<u>April 7, 2022</u>	<u>May 5, 2022</u>
<u>June 2, 2022</u>	<u>July 7, 2022</u>
<u>August 4, 2022</u>	<u>September 1, 2022</u>

- b) **Time:** 3:00 P.M. (Eastern Standard Time)
- c) **Location:** Artisan Lakes Clubhouse  
4725 Los Robles Court  
Palmetto, Florida 34221

**SECTION 2. Sunshine Law and Meeting Cancellations 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 2. Conflict.** That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

**SECTION 2. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**RESOLUTION 2021-12**

**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; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

**SECTION 3. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Artisan Lakes Community Development District.

**PASSED AND ADOPTED** this 6<sup>th</sup> day of May, 2021.

**ATTEST:**

**ARTISAN LAKES COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

## RESOLUTION 2021-13

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT DIRECTING DISTRICT STAFF TO FILE A PETITION WITH MANATEE COUNTY, FLORIDA, REQUESTING THE PASSAGE OF AN ORDINANCE AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THE BOUNDARY AMENDMENT PROCESS; AUTHORIZING A FUNDING AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Artisan Lakes Community Development District ("**District**") is a unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* ("**Uniform Act**"), and Manatee County Ordinance No. 07-64 ("**Ordinance**"); and

**WHEREAS**, pursuant to the Uniform Act, the District is authorized to construct, acquire, and maintain infrastructure improvements and services including, but not limited to, roadways, stormwater facilities, street lighting and conduit, water and sewer facilities, landscaping and hardscaping, and other infrastructure; and

**WHEREAS**, the District presently consists of 415.176 acres, more or less, as more fully described in the Ordinance; and

**WHEREAS**, Taylor Woodrow Communities at Artisan Lakes, L.L.C., a Florida limited liability company ("**Developer**"), has approached the District and requested the District petition to amend its boundaries to add the parcel identified as the Expansion Parcel and remove the parcel identified as the Contraction Parcel on the map attached hereto as **Exhibit A**; and

**WHEREAS**, the proposed boundary amendment is in the best interest of the District to account for changes in the District's development plan, and the area of land within the remaining amended boundaries of the District will continue to be of sufficient size, sufficiently compact, and sufficiently contiguous to be developable as one functionally related community; and

**WHEREAS**, the proposed boundary amendment of the District is the best alternative available for delivering community development services and facilities to the remaining amended boundaries; and

**WHEREAS**, the addition of the Expansion Parcel and removal of the Contraction Parcel is not inconsistent with either the State or local comprehensive plan and will not be incompatible with the capacity and uses of existing local and regional community development services and facilities; and

**WHEREAS**, the area of land that will lie in the amended boundaries of the District will continue to be amenable to separate special district government; and

**WHEREAS**, in order to seek a boundary amendment pursuant to Chapter 190, *Florida Statutes*, the District desires to authorize District staff, including but not limited to legal, engineering, and managerial staff, to provide such services as are necessary throughout the pendency of the boundary amendment process; and

**WHEREAS**, the retention of any necessary consultants and the work to be performed by District staff may require the expenditure of certain fees, costs, and other expenses by the District as authorized by the District's Board of Supervisors ("**Board**"); and

**WHEREAS**, the Developer has agreed to provide sufficient funds to the District to reimburse the District for any expenditures including, but not limited to, legal, engineering and other consultant fees, filing fees, administrative, and other expenses, if any; and

**WHEREAS**, the District hereby desires to petition to amend its boundaries in accordance with Chapter 190, *Florida Statutes*, by filing a petition with Manatee County, Florida, and taking such other actions as are necessary in furtherance of the boundary amendment.

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

- 1. RECITALS.** The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.
- 2. AUTHORIZATION FOR BOUNDARY AMENDMENT.** The Board hereby authorizes District Staff to proceed in an expeditious manner with the preparation and filing of a petition and related materials with Manatee County, Florida, to seek the amendment of the District's boundaries to add the Expansion Parcel and remove the Contraction Parcel as depicted in **Exhibit A**, pursuant to Chapter 190, *Florida Statutes*, and authorizes the prosecution of the procedural requirements detailed in Chapter 190, *Florida Statutes*, for the amendment of the District's boundaries.
- 3. AUTHORIZATION FOR AGENTS.** The Board hereby authorizes the District Manager, the District Engineer, and District Counsel to act as agents of the District with regard to any and all matters pertaining to the petition to Manatee County, Florida to amend the boundaries of the District, including, but not limited to the creation of the legal descriptions and other exhibits necessary to prepare the petition.

**4. EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this 6<sup>th</sup> day of May 2021.

ATTEST:

**ARTISAN LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

---

James P. Ward, District Manager

---

Travis Stagnitta, Chairman

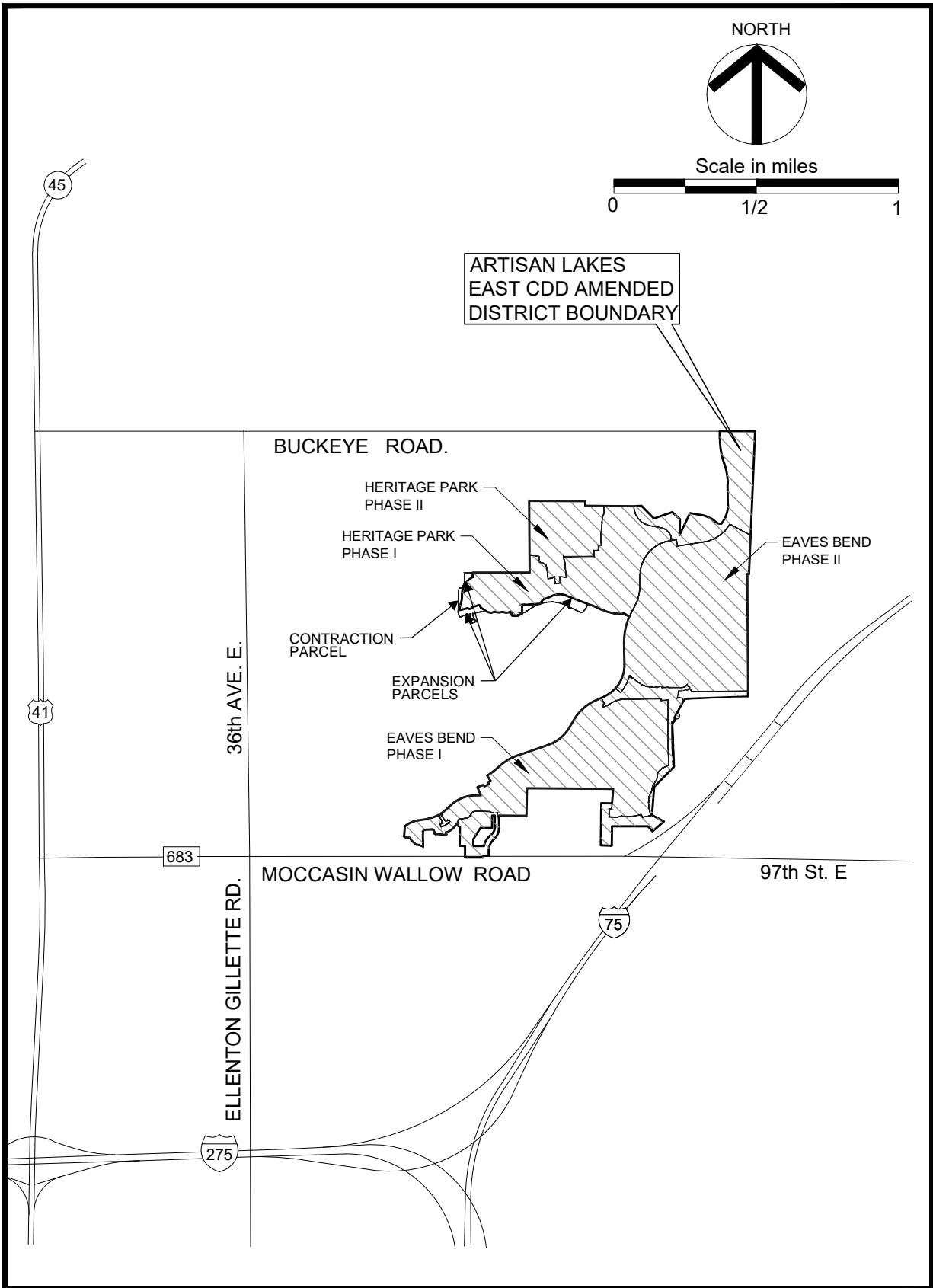
**Exhibit A:** Boundary Amendment Map



**EXHIBIT A**

**Boundary Amendment Map**

T:\Projects\223-35 (Artisan Lakes) CDD East\Drawings-Exhibits\223-35-E01 CDD Neighborhood Layout\Current Plans\22335E0101.dwg



DATE: 2019-05-02

**ARTISAN LAKES EAST CDD VICINITY MAP**

PREPARED FOR:  
**TAYLOR MORRISON OF FLORIDA, INC.**  
 551 NORTH CATTLEMEN ROAD  
 SARASOTA, FLORIDA 34232  
 PHONE: (941) 317-0008 FAX: (941) 371-7998

SECTION: TOWNSHIP: RANGE:  
 9, 16 & 17 T33S R18E  
 SARASOTA COUNTY, FLORIDA  
 FILE NAME: 22335E0101.dwg  
 SHEET: 1 OF 1

FLORIDA CERTIFICATE OF AUTHORIZATION #8636  
 JEREMY FIRELINE, P.E.  
 FL LICENSE NO. 63987



551 NORTH CATTLEMEN ROAD - SUITE 100,  
 SARASOTA, FL 34232  
 P: 941-379-8400 F: 941-379-7788  
 EMAIL: info@waldropengineering.com

## BOUNDARY AMENDMENT FUNDING AGREEMENT

This Agreement is made and entered into this 6<sup>th</sup> day of May, 2021, by and between:

**Artisan Lakes Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Manatee County, Florida whose address is 2900 Northeast 12<sup>th</sup> Terrace, Suite 1, Oakland Park, Florida 33334 ("**District**"); and

**Taylor Woodrow Communities at Artisan Lakes, L.L.C.**, a Florida limited liability company, and whose local address is 3922 Coconut Palm Drive, Suite 108, Tampa, Florida 33619 ("**Landowner**").

### RECITALS

**WHEREAS**, the District was established pursuant to Chapter 190, *Florida Statutes* ("**Act**") and by Ordinance No. 18-31, adopted by the Board of County Commissioners for Manatee County, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure ("**Ordinance**"); and

**WHEREAS**, pursuant to the Act, the District is authorized to construct, acquire, and maintain infrastructure improvements and services; and

**WHEREAS**, the District presently consists of approximately 415.176 acres of land; and

**WHEREAS**, the District desires to amend its boundaries ("**Boundary Amendment**") to remove certain lands from the District's boundaries, of which Landowner is the sole landowner; and

**WHEREAS**, pursuant to Resolution 2021-13, the District has authorized the Boundary Amendment, and, in consideration, the Landowner has agreed to fund all managerial, engineering, legal and other fees and costs that the District incurs in connection with the Boundary Amendment ("**Amendment Expenses**"); and

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

1. **PROVISION OF FUNDS.** The Landowner agrees to make available to the District such monies as are necessary to fund the Amendment Expenses and enable the District to effect the Boundary Amendment. The Landowner will make such funds available on a monthly basis, within thirty (30) days of a written request by the District. The District Manager shall require consultants to provide invoices for the Amendment Expenses separate from other services provided to the District.

2. **DISTRICT USE OF FUNDS.** The District agrees to use the Amendment Expenses solely for the Boundary Amendment. The District agrees to use its good faith best efforts to proceed in an expeditious manner to effect the Boundary Amendment. The District shall not have any obligation to reimburse or repay the Landowner for funds made available to the District under this Agreement.

3. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages (but not consequential, special or punitive damages), injunctive relief and/or specific performance.

4. **ENFORCEMENT OF AGREEMENT.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' and paralegals' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

5. **AGREEMENT.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

6. **AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing that is executed by both of the parties hereto.

7. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties to this Agreement, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

8. **NOTICES.** All notices, requests, consents and other communications under this Agreement ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, at the addresses set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth in this Agreement. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addresses of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addresses set forth in this Agreement.

9. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties to this Agreement and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties to this Agreement any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the parties to this Agreement and their respective representatives, successors, and assigns.

10. **ASSIGNMENT.** Neither party may assign this Agreement or any monies to become due hereunder without the prior written approval of the other party.

11. **CONTROLLING LAW.** This Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida.

12. **TERMINATION.** Either party may terminate this Agreement upon a breach by the other party, notice of which breach shall be provided to all parties at the addresses noted above, and only after the breaching party is provided fifteen (15) calendar day's period to cure said breach.

13. **PUBLIC RECORDS.** Landowner understands and agrees that all documents of any kind provided to the District or to District Staff in connection with the work contemplated under this Agreement may be public records and will be treated as such in accord with Florida law.

14. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and doubtful language will not be interpreted or construed against any party.

15. **SOVEREIGN IMMUNITY.** Landowner agrees that nothing in this Agreement shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, Florida Statutes, or other statutes or law.

16. **HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

17. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

18. **EFFECTIVE DATE.** The Agreement shall be effective after execution by both parties to this Agreement and shall remain in effect unless terminated by either of the parties.

[SIGNATURES TO FOLLOW ON NEXT PAGE]

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

**ARTISAN LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Name: Travis Stagnitta  
Title: Chairman, Board of Supervisors

**TAYLOR WOODROW COMMUNITIES AT  
ARTISAN LAKES, L.L.C.**

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

**ARTISAN LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2020**

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Artisan Lakes Community Development District  
Manatee County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, of Artisan Lakes Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

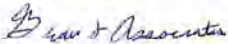
## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



March 2, 2021

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Artisan Lakes Community Development District, Manatee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$329,802.
- The change in the District's total net position in comparison with the prior fiscal year was (\$199,916), a decrease. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues. Depreciation expense represents amortization of capital assets purchased by the District in prior fiscal years. It does not represent cash outflows of current year's program revenues. Since depreciation expense is not a cash outflow, it is not budgeted by the District. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$2,229,955, a decrease of (\$742,326) in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows and liabilities and deferred inflows with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds. In the current fiscal year, District closed capital project fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2020	2019
Current and other assets	\$ 2,326,796	\$ 2,973,872
Capital assets, net of depreciation	10,368,287	10,313,580
Total assets	12,695,083	13,287,452
Current liabilities	400,281	317,734
Long-term liabilities	11,965,000	12,440,000
Total liabilities	12,365,281	12,757,734
Net Position		
Net investment in capital assets	(1,596,713)	(603,132)
Restricted	1,793,303	1,034,553
Unrestricted	133,212	98,297
Total net position	\$ 329,802	\$ 529,718

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease was due to the conveyance of infrastructure.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2020	2019
Revenues:		
Program revenues		
Charges for services	\$ 2,073,044	\$ 967,379
Operating grants and contributions	6,543	20,526
Capital grants and contributions	230,178	3,420
Total revenues	<u>2,309,765</u>	<u>991,325</u>
Expenses:		
General government	71,987	65,194
Maintenance and operations*	333,139	333,139
Conveyance of infrastructure	1,366,627	-
Bond issuance cost	-	327,810
Interest	737,928	727,885
Total expenses	<u>2,509,681</u>	<u>1,454,028</u>
Change in net position	<u>(199,916)</u>	<u>(462,703)</u>
Net position - beginning	<u>529,718</u>	<u>992,421</u>
Net position - ending	<u>\$ 329,802</u>	<u>\$ 529,718</u>

\*comprised of depreciation expense

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$2,509,681. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, increased during the fiscal year as a result of an increase in prepayment revenue; however, the District also received funds from investment earnings and the Developer to fund improvements to the District. In total, expenses, including depreciation, increased from the prior fiscal year, the majority of the increase was due to the conveyance of wastewater and water improvements.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2020, the District had \$12,275,148 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$1,906,861 has been taken, which resulted in a net book value of \$10,368,287. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2020, the District had \$11,965,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

It is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Artisan Lakes Community Development District at the office of the District Manager, James P. Ward at 2301 NorthEast 37<sup>th</sup> Street, Fort Lauderdale, FL 33308.

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 135,303
Restricted assets:	
Investments	2,191,493
Capital assets:	
Nondepreciable	4,431,229
Depreciable, net	5,937,058
Total assets	12,695,083
 <b>LIABILITIES</b>	
Accounts payable	2,091
Due to Developer	94,750
Accrued interest payable	303,440
Non-current liabilities:	
Due within one year	195,000
Due in more than one year	11,770,000
Total liabilities	12,365,281
 <b>NET POSITION</b>	
Net investment in capital assets	(1,596,713)
Restricted for debt service	1,793,303
Unrestricted	133,212
Total net position	\$ 329,802

See notes to the financial statements

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 71,987	\$ 91,277	\$ -	\$ -	\$ 19,290
Maintenance and operations*	333,139	-	-	230,178	(102,961)
Conveyance of infrastructure	1,366,627	-	-	-	(1,366,627)
Interest on long-term debt	737,928	1,981,767	6,543	-	1,250,382
Total governmental activities	<u>2,509,681</u>	<u>2,073,044</u>	<u>6,543</u>	<u>230,178</u>	<u>(199,916)</u>
					Change in net position (199,916)
					Net position - beginning 529,718
					<u>Net position - ending \$ 329,802</u>

\*comprised of depreciation expense

See notes to the financial statements



**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2020**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 135,303	\$ -	\$ -	\$ 135,303
Investments	-	2,191,493	-	2,191,493
Total assets	<u>\$ 135,303</u>	<u>\$ 2,191,493</u>	<u>\$ -</u>	<u>\$ 2,326,796</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 2,091	\$ -	\$ -	\$ 2,091
Due to Developer	-	94,750	-	94,750
Total liabilities	<u>2,091</u>	<u>94,750</u>	<u>-</u>	<u>96,841</u>
Fund balances:				
Restricted for:				
Debt service	-	2,096,743	-	2,096,743
Unassigned	133,212	-	-	133,212
Total fund balances	<u>133,212</u>	<u>2,096,743</u>	<u>-</u>	<u>2,229,955</u>
Total liabilities and fund balances	<u>\$ 135,303</u>	<u>\$ 2,191,493</u>	<u>\$ -</u>	<u>\$ 2,326,796</u>

See notes to the financial statements

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020**

Fund balance - governmental funds \$ 2,229,955

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	12,275,148	
Accumulated depreciation	<u>(1,906,861)</u>	10,368,287

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(303,440)	
Bonds payable	<u>(11,965,000)</u>	<u>(12,268,440)</u>

Net position of governmental activities		<u>\$ 329,802</u>
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See notes to the financial statements

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Special assessments	\$ 91,277	\$ 947,199	\$ -	\$ 1,038,476
Prepaid assessments	-	1,034,568	-	1,034,568
Developer contributions	-	-	228,903	228,903
Interest earnings	-	6,543	1,275	7,818
Total revenues	<u>91,277</u>	<u>1,988,310</u>	<u>230,178</u>	<u>2,309,765</u>
<b>EXPENDITURES</b>				
Current:				
General government	56,362	15,625	-	71,987
Debt service:				
Principal	-	475,000	-	475,000
Interest	-	750,631	-	750,631
Capital outlay	-	-	1,754,473	1,754,473
Total expenditures	<u>56,362</u>	<u>1,241,256</u>	<u>1,754,473</u>	<u>3,052,091</u>
Excess (deficiency) of revenues over (under) expenditures	34,915	747,054	(1,524,295)	(742,326)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in/(out)	-	(1,007)	1,007	-
Total other financing sources (uses)	<u>-</u>	<u>(1,007)</u>	<u>1,007</u>	<u>-</u>
Net change in fund balances	34,915	746,047	(1,523,288)	(742,326)
Fund balances - beginning	<u>98,297</u>	<u>1,350,696</u>	<u>1,523,288</u>	<u>2,972,281</u>
Fund balances - ending	<u>\$ 133,212</u>	<u>\$ 2,096,743</u>	<u>\$ -</u>	<u>\$ 2,229,955</u>

See notes to the financial statements

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balances - total governmental funds	\$ (742,326)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position.	387,846
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	475,000
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expenses in the statement of activities.	(333,139)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities, but not in the governmental fund financial statements.	<u>12,703</u>
Change in net position of governmental activities	<u><u>\$ (199,916)</u></u>

See notes to the financial statements

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY**

The Artisan Lakes Community Development District (the "District") was created on August 16, 2007 by Ordinance 07-64 of Manatee County, Florida pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District. The District consists of 664 acres of land and is located entirely within the Manatee County, Florida.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2020, three of the Board members are affiliated with Taylor Woodrow Communities at Artisan Lakes, LLC (the "Developer").

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

The District's Assessments are included on the property tax bill that all landowner's receive. The Florida Statutes provide that special assessments may be collected by using the Uniform Method. Under the Uniform Method, the District's Assessments will be collected together with County and other taxes. These Assessments will appear on a single tax bill issued to each landowner subject to such. The statutes relating to enforcement of County taxes provide that County taxes become due and payable on November 1 of the year when assessed or soon thereafter as the certified tax roll is received by the Tax Collector and constitute a lien upon the land from January 1 of such year until paid or barred by operation of law. Such taxes (together with any assessments, being collected by the Uniform Method) are to be billed, and landowners in the District are required to pay all such taxes and assessments, without preference in payment of any particular increment of the tax bill, such as the increment owing for the District's Assessments. Upon any receipt of moneys by the Tax Collector from the Assessments, such moneys will be delivered to the District.

All city, county, school and special district ad valorem taxes, non-ad valorem special assessments and voter-approved ad valorem taxes levied to pay principal of and interest on bonds, including the District Assessments, that are collected by the Uniform Method are payable at one time. If a taxpayer does not make complete payment of the total amount, he or she cannot designate specific line items on his or her tax bill as deemed paid in full and such partial payment is not to be accepted and is to be returned to the taxpayer, provided, however that a taxpayer may contest a tax assessment pursuant to certain conditions in Florida Statutes and other applicable law.

Under the Uniform Method, if the Assessments are paid during November when due or at any time within thirty (30) days after the mailing of the original tax notice or during the following three months, the taxpayer is granted a variable discount equal to 4% in November and decreasing one percentage point per month to 1% in February. March payments are without discount. Pursuant to Section 197.222, Florida Statutes, taxpayers may elect to pay estimated taxes, which may include non-ad valorem special assessments such as the District's Assessments in quarterly installments with a variable discount equal to 6% on June 30 decreasing to 3% on December 31, with no discount on March 31. All unpaid taxes and assessments become delinquent on April 1 of the year following assessment, and the Tax Collector is required to collect taxes prior to April 1 and after that date to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of tax notices to taxpayers may result in a delay throughout this process.

Certain taxpayers that are entitled to claim homestead tax exemption under Section 196.031(1), Florida Statutes may defer payment of a portion of the taxes and non-ad valorem assessments and interest accumulated on a tax certificate, which may include non-ad valorem special assessments. Deferred taxes and assessments bear interest at a variable rate not to exceed 7%. The amount that may be deferred varies based on whether the applicant is younger than age 65 or is 65 years old or older; provided that applicants with a household income for the previous calendar year of less than \$10,000 or applicants with less than the designated amount for the additional homestead exemption under Section 196.075, Florida Statutes that are 65 years old or older may defer taxes and assessments in their entirety.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

#### Assessments (Continued)

Collection of Delinquent Assessments under the Uniform Method is, in essence, based upon the sale by the Tax Collector of "tax certificates" and remittance of the proceeds of such sale to the District for payment of the Assessments due.

The District reports the following major governmental funds:

#### General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

#### Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

#### Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District. In the current fiscal year, the District closed capital project fund.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

### **Assets, Liabilities and Net Position or Equity**

#### Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

#### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Stormwater Improvements	25
Parkway Improvements	20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.



## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### **Other Disclosures**

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## **NOTE 3 - BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

## NOTE 4 - DEPOSITS AND INVESTMENTS

### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

### Investments

The District's investments were held as follows at September 30, 2020:

	<u>Amortized cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
US Bank Mmkt 5	\$ 351,278	S&P A-1+	N/A
First American Government Oblig Fd Cl Y	<u>1,840,215</u>	S&P AAAM	Weighted average maturity: 44 days
	<u>\$ 2,191,493</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – the bond indenture determines the allowable investments and maturities, while any surplus funds are covered by the alternative investment guidelines and are generally of a short duration thus limiting the District's exposure to interest rate risk.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 4,431,229	\$ -	\$ -	\$ 4,431,229
Total capital assets, not being depreciated	4,431,229	-	-	4,431,229
Capital assets, being depreciated				
Stormwater improvements	3,966,480	387,846	-	4,354,326
Parkway improvements	3,489,593	-	-	3,489,593
Total capital assets, being depreciated	7,456,073	387,846	-	7,843,919
Less accumulated depreciation for:				
Stormwater improvements	(792,795)	(158,659)	-	(951,454)
Parkway improvements	(780,927)	(174,480)	-	(955,407)
Total accumulated depreciation	(1,573,722)	(333,139)	-	(1,906,861)
Total capital assets, being depreciated, net	5,882,351	54,707	-	5,937,058
Governmental activities capital assets, net	\$ 10,313,580	\$ 54,707	\$ -	\$ 10,368,287

All of the current year improvements were acquired from the Developer. During the current year infrastructure improvements were related to the water and waste water system were transferred to the County in the amount of \$1,366,627. Additional improvements are expected to be transferred in a subsequent year.

Depreciation was charged to the maintenance and operations function.

## NOTE 6 - LONG TERM LIABILITIES

### Series 2013

In December 2013, the District issued \$8,515,000 of Capital Improvement Revenue Bonds, Series 2013 consisting of Series 2013A-1 \$3,430,000 due May 1, 2044 with a variable interest rate of 6.75% - 7%; Series 2013-2 \$2,585,000 due May 1, 2044 at 6.75% interest; and Series 2013A-3 \$2,500,000 due May 1, 2044 at \$7.25 interest. The Bonds were issued for the purpose of funding certain capital projects within the boundaries of the District. Interest is paid semiannually on each May 1 and November 1, commencing May 1, 2014. Principal on the Series 2013 Bonds is paid serially commencing on November 1, 2015. The Series 2013A-2 Bonds were paid off during the current fiscal year.

The Series 2013 Bonds are subject to redemption at the option of the District prior to their maturity as set forth in the Bond Indenture. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$45,000 of the Series 2013A-1 Bonds, \$135,000 of the Series 2013A-2 Bonds and \$110,000 of the Series 2013A-3 Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

## NOTE 6 - LONG TERM LIABILITIES (Continued)

### Series 2018

In November 2018, the District issued \$6,760,000 of Capital Improvement Revenue Bonds, Series 2018 due on May 1, 2049 with interest rate varying from 4.375% to 5.500%. The Bonds were issued to finance a portion of the cost of acquiring, constructing and equipping public assessable infrastructure and improvements comprising the Series 2018 Project. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2019. Principal on the Bonds is to be paid serially commencing May 1, 2020 through May 1, 2049.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to bill special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

### Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2013 A-1	\$ 3,205,000	\$ -	\$ 95,000	\$ 3,110,000	\$ 55,000
Series 2013 A-2	135,000	-	135,000	-	-
Series 2013 A-3	2,340,000	-	145,000	2,195,000	35,000
Series 2018	6,760,000	-	100,000	6,660,000	105,000
Total	\$ 12,440,000	\$ -	\$ 475,000	\$ 11,965,000	\$ 195,000

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2021	\$ 195,000	\$ 728,256	\$ 923,256
2022	205,000	717,413	922,413
2023	215,000	705,988	920,988
2024	230,000	694,006	924,006
2025	240,000	681,106	921,106
2026-2030	1,445,000	3,174,706	4,619,706
2031-2035	1,945,000	2,677,350	4,622,350
2036-2040	2,665,000	1,983,888	4,648,888
2041-2045	3,195,000	1,014,838	4,209,838
2046-2049	1,630,000	230,175	1,860,175
	\$ 11,965,000	\$ 12,607,726	\$ 24,572,726

## NOTE 7– BOUNDARY AMENDMENT AND COST SHARE AGREEMENT

The District originally consisted of approx. 854 acres of land. On August 21, 2018, the Board of County Commissioners adopted Ordinance 18-30 and 18-31, which became effective on August 28, 2018 and which simultaneously removed approximately 439 acres of land from Artisan Lakes Community District's boundaries ("Boundary Amendment"), and established Artisan Lakes East Community Development District on those same removed lands.

## **NOTE 7– BOUNDARY AMENDMENT AND COST SHARE AGREEMENT (Continued)**

Both of the Districts share a common public roadway known as “Artisan Lakes Parkway” (“Parkway”), a portion of which is complete and a portion of which remains to be constructed. The District Engineer for each District has determined that the construction, acquisition and maintenance of the Parkway by both Districts will enhance the value of, and benefit, properties within the Districts’ respective boundaries and as set forth in the Engineers Report has determined that the cost of the Parkway should be allocated 45% to Artisan Lakes CDD and 55% to Artisan Lakes East CDD for the reasons set forth in the Engineers Reports.

Pursuant to Credit Authorization #CA-15-04 (T)(A), the County has recognized that impact fee credit (“Credits”) are available to pay such transportation impact fees in the amount of \$621,574 for the construction of the Parkway from Moccasin Wallow Road to Cobble Park Place, and it is anticipated that Credits will be available from the construction of future phases of the Parkway.

The District’s Engineer has represented that the estimated cost of the Parkway Improvements is \$14,890,000 (“Estimated Parkway Improvements Cost”). Of the Estimated Parkway Improvements Costs, Artisan Lakes CDD is responsible for no more than \$6,700,500 (“Artisan Lakes CDD Maximum Parkway Obligation”). Accordingly, of the Estimated Parkway Improvements, Artisan Lakes East is responsible for no more than \$8,189,500 (“Artisan Lakes East CDD Maximum Parkway Obligation”).

The District has entered into the Developer Parkway Agreement establishing certain matters with respect to Credits previous arising and parameters on the use of any future Credits – which in each case evidence that any Credits have been and will be used to pay transportation impact fees within the two communities (and not for other project), except as provided in the Developer Parkway Agreement; the parties will work cooperatively to ensure that any Credits have been made and are made available to the Developer and homebuilders on a first-come, first-served basis for use within two Districts; and that the Developer has ensured and shall ensure that the cost of transportation impact fees is not passed on homebuilders or end users within the two District to the extent such costs would otherwise be offset by the Credits.

Under the Developer Parkway Agreement, if the actual costs of the Parkway Improvement exceeds the Estimated Parkway Improvement Costs, the Developer shall be responsible for the excess. If the actual cost of the Parkway Improvements is less than Estimated Parkway Improvements Cost, then the Artisan Lakes CDD Maximum Parkway Obligation and Artisan Lakes East CDD Maximum Parkway Obligation shall be reduced on a pro-rate basis; provided however that any overpayment by either Artisan Lakes CDD or Artisan Lakes East CDD as a result of such reduction shall not entitle the overpaying district to recoup monies from the other district or otherwise have any recourse or remedy of any kind.

Both districts shall enter into an agreement with Artisan Lakes Master Association, Inc. (“Master HOA”) whereby the Master HOA shall be responsible at its own cost for the operation and maintenance of all Vertical Parkway Improvements pursuant to an applicable County right-of-way permit or other approval. In the event that an agreement cannot be reached with the Master HOA or such an agreement is terminated, then the District shall enter into a maintenance cost share agreement on terms mutually agreeable to both parties where the cost for the operation and maintenance of all Vertical Parkway Improvements shall be shared on a 45% to 55% basis, respectively.

## **NOTE 8 –DEVELOPER TRANSACTIONS**

For the current fiscal year, Developer assessment revenue in the debt service fund was \$207,381.

In the current fiscal year the Developer overpaid Series 2013 A-3 assessment prepayments to the District’s in the amount of \$94,750. This amount is overpaid by the reduction in the Reserve Account that is required by the mentioned amount. The use of reserve funds to prepay bonds is allowable according to Series 2013 Bonds Indenture. Subsequent to fiscal year end, the District repaid this amount to the Developer.

In the current fiscal year the Developer sold \$1,754,473 of improvements to the District for \$1,525,570 Series 2018 cash proceeds. Remaining amount of \$228,903 is accounted for as a Developer Contribution.

**NOTE 9 – CONCENTRATION**

The District's activity is dependent upon the continued involvement of the Developer Landowner, the loss of which could have a material adverse effect on the District's operations.

**NOTE 10 – MANAGEMENT COMPANY**

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

**NOTE 11 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original & Final		
<b>REVENUES</b>			
Special assessments	\$ 83,725	\$ 91,277	\$ 7,552
Total revenues	83,725	91,277	7,552
<b>EXPENDITURES</b>			
Current:			
General government	83,725	56,362	27,363
Total expenditures	83,725	56,362	27,363
Excess (deficiency) of revenues over (under) expenditures	\$ -	34,915	\$ 34,915
Fund balance - beginning		98,297	
Fund balance - ending		\$ 133,212	

See notes to required supplementary information

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.





**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Artisan Lakes Community Development District  
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Artisan Lakes Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 2, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*B. & Associates*

March 2, 2021



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CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Artisan Lakes Community Development District  
Manatee County, Florida

We have examined Artisan Lakes Community Development District, Manatee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Artisan Lakes Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

March 2, 2021





# Grau & Associates

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## MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors  
Artisan Lakes Community Development District  
Manatee County, Florida

### Report on the Financial Statements

We have audited the accompanying basic financial statements of Artisan Lakes Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated March 2, 2021.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 2, 2021, should be considered in conjunction with this management letter.

### Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Artisan Lakes Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Artisan Lakes Community Development District, Manatee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

*Grau & Associates*

March 2, 2021

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

**MICHAEL BENNETT • SUPERVISOR OF ELECTIONS • MANATEE COUNTY**

600 301 Boulevard West, Suite 108, Bradenton, Florida 34205-7946  
P O Box 1000, Bradenton, Florida 34206-1000



Phone: 941-741-3823 • Fax: 941-741-3820 • [VoteManatee.com](http://VoteManatee.com) • [Info@VoteManatee.com](mailto:Info@VoteManatee.com)

April 15, 2021

Artisan Lakes Community Development District  
Attn: Cori A. Dissinger  
J.P. Ward & Associates, LLC  
2301 NE 37<sup>th</sup> St  
Fort Lauderdale FL 33308

Dear Cori A. Dissinger:

We are in receipt of your request for the number of registered voters in the Artisan Lakes Community Development District as of April 15, 2021. According to our records, there were 1,010 persons registered in the Artisan Lakes Community Development District as of that date.

I hope this information is helpful to you. If I can be of any further assistance to you, please do not hesitate to contact my office at your earliest convenience.

Sincerely,

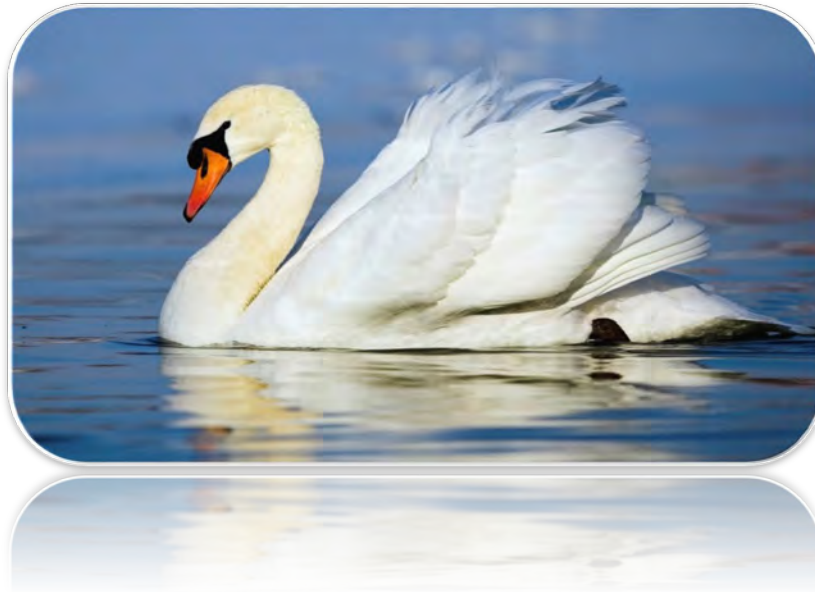
A handwritten signature in black ink, appearing to read "Michael Bennett". The signature is fluid and cursive.

Michael Bennett  
Supervisor of Elections

MB/sas

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS – FEBRUARY 2021

FISCAL YEAR 2021

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PREPARED BY:

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

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

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*Artisan Lakes Community Development District*

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*JPWard & Associates, LLC*  
*2301 Northeast 37th Street*  
*Fort Lauderdale, Florida 33308*



**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending February 28, 2021**

	Governmental Funds				Capital Project Fund	Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Series 2013	Series 2018	Series 2018			
<b>Assets</b>							
<b>Cash and Investments</b>							
General Fund - Invested Cash	\$ 176,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,611
Debt Service Fund							
Interest Account							
Series 2013 A-1	-	0	-	-	-	-	0
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	0	-	-	-	0
Sinking Account							
Series 2013 A-1	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-	-
Reserve Account							
Series 2013 A-1	-	268,463	-	-	-	-	268,463
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	103,656	-	-	-	-	103,656
Series 2018	-	-	137,155	-	-	-	137,155
Revenue							
Series 2013 A-1 and A-2	-	325,854	-	-	-	-	325,854
Series 2013 A-3	-	6	-	-	-	-	6
Series 2018	-	-	287,826	-	-	-	287,826
Prepayment Account							
Series 2013 A-1	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	10	-	-	-	-	10
Series 2018	-	-	94	-	-	-	94
Capitalized Interest Account							
Construction Account					6		6
Cost of Issuance Account							

**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending February 28, 2021**

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund Series 2018		
<b>Due from Other Funds</b>						
General Fund	-	9,702	16,705	-	-	26,407
Debt Service Fund(s)	-	-	-	-	-	-
<b>Accounts Receivable</b>	-	-	-	-	-	-
<b>Assessments Receivable</b>	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	707,691	707,691
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	11,442,309	11,442,309
<b>Total Assets</b>	<b>\$ 176,611</b>	<b>\$ 707,691</b>	<b>\$ 441,780</b>	<b>\$ 6</b>	<b>\$ 12,150,000</b>	<b>\$ 13,476,088</b>
<b>Liabilities</b>						
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-					-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	26,407	-	-	-	-	26,407
<b>Bonds Payable</b>						
Current Portion						
Series 2013 A-1					\$50,000	50,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$35,000	35,000
Series 2018					\$100,000	100,000
Long Term						
Series 2013 A-1					\$3,110,000	3,110,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$2,195,000	2,195,000
Series 2018					\$6,660,000	6,660,000
<b>Total Liabilities</b>	<b>\$ 26,407</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,150,000</b>	<b>\$ 12,176,407</b>

**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending February 28, 2021**

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund Series 2018		
<b>Fund Equity and Other Credits</b>						
Investment in General Fixed Assets	-	-	-	-	-	-
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2020 (Audited)	-	1,745,465	351,279	-	-	2,096,743
Results from Current Operations	-	(1,037,774)	90,501	6	-	(947,267)
<b>Unassigned</b>						
Beginning: October 1, 2020 (Audited)	133,212	-	-	-	-	133,212
Results from Current Operations	16,992	-	-	-	-	16,992
<b>Total Fund Equity and Other Credits</b>	<b>\$ 150,205</b>	<b>\$ 707,691</b>	<b>\$ 441,780</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ 1,299,681</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 176,611</b>	<b>\$ 707,691</b>	<b>\$ 441,780</b>	<b>\$ 6</b>	<b>\$ 12,150,000</b>	<b>\$ 13,476,088</b>

**Artisan Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2021**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>								
Interest - General Checking	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>								
Special Assessments - On-Roll	328	3,276	38,580	1,396	1,412	44,992	78,148	58%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	0%
Developer Contribution	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 328</b>	<b>\$ 3,276</b>	<b>\$ 38,580</b>	<b>\$ 1,396</b>	<b>\$ 1,412</b>	<b>\$ 44,992</b>	<b>\$ 78,148</b>	<b>58%</b>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	1,667	1,667	1,667	1,667	1,667	8,333	20,000	42%
<b>Financial and Administrative</b>								
Audit Services	-	-	-	2,500	-	2,500	4,100	61%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	1,000	0%
<b>Other Contractual Services</b>								
Legal Advertising	123	-	-	-	-	123	5,000	2%
Trustee Services	5,886	-	-	4,031	-	9,917	9,725	102%
Dissemination Agent Services	-	-	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Service Fees	9	10	13	-	-	31	360	9%
<b>Communications &amp; Freight Services</b>								
Postage, Freight & Messenger	50	-	-	43	54	147	750	20%

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, 2021**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Computer Services - Website Development</b>	50	50	-	-	-	100	2,488	4%
<b>Insurance</b>	4,864	-	-	-	-	4,864	5,000	97%
<b>Printing &amp; Binding</b>	156	-	128		113	397	750	53%
<b>Subscription &amp; Memberships</b>	175	-	-	-	-	175	175	100%
<b>Legal Services</b>								
Legal - General Counsel	-	-	1,047	-	365	1,412	12,800	11%
Legal - Boundary Amendment	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>								
Engineering Services	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	N/A
<b>Reserves</b>								
Operational Reserves (Future Years)						-	10,000	0%
<b>Other Fees and Charges</b>	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees						-	-	
<b>Sub-Total:</b>	<b>12,979</b>	<b>1,726</b>	<b>2,855</b>	<b>8,241</b>	<b>2,198</b>	<b>28,000</b>	<b>78,148</b>	<b>36%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 12,979</b>	<b>\$ 1,726</b>	<b>\$ 2,855</b>	<b>\$ 8,241</b>	<b>\$ 2,198</b>	<b>\$ 28,000</b>	<b>\$ 78,148</b>	<b>36%</b>
Net Increase/ (Decrease) in Fund Balance	(12,651)	1,550	35,726	(6,845)	(787)	16,992	-	
Fund Balance - Beginning	133,212	120,561	122,111	157,837	150,992	133,212	-	
<b>Fund Balance - Ending</b>	<b>\$ 120,561</b>	<b>\$ 122,111</b>	<b>\$ 157,837</b>	<b>\$ 150,992</b>	<b>\$ 150,205</b>	<b>150,205</b>	<b>\$ -</b>	

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2013**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2021**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income	5	9	4	3	3	24	-	N/A
<b>Special Assessment Revenue</b>								
Special Assessments - On-Roll				-	-			
Series 2013 Bonds A-1	1,134	11,322	133,325	4,824	4,878	155,482	\$ 270,050	58%
Series 2013 Bonds A-2						-	\$ -	N/A
Series 2013 Bonds A-3						-	\$ -	N/A
Special Assessments - Off-Roll								
Series 2013 Bonds A-1	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-3	78,639					78,639	\$ 197,763	40%
Special Assessments - Prepayments								
Series 2013 Bonds A-1				-	-	-		N/A
Series 2013 Bonds A-2	-	-	-	-	-	-		N/A
Series 2013 Bonds A-3	-	-	-	-	-	-		
Intragovernmental Transfer In	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 79,777</b>	<b>\$ 11,331</b>	<b>\$ 133,328</b>	<b>\$ 4,827</b>	<b>\$ 4,881</b>	<b>\$ 234,145</b>	<b>\$ 467,813</b>	<b>50%</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2013 Bonds A-1	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 55,000	0%
Series 2013 Bonds A-2							\$ -	N/A
Series 2013 Bonds A-3							\$ 35,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2013 Bonds A-1	-	45,000	-	-	-	45,000	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	1,040,000	-	-	-	1,040,000	-	N/A
<b>Interest Expense</b>								
Series 2013 Bonds A-1	-	107,350	-	-	-	107,350	215,050	50%
Series 2013 Bonds A-2							-	N/A
Series 2013 Bonds A-3		79,569				79,569	162,763	49%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 1,271,919</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,271,919</b>	<b>\$ 467,813</b>	<b>272%</b>
Net Increase/ (Decrease) in Fund Balance	79,777	(1,260,588)	133,328	4,827	4,881	(1,037,774)	-	
Fund Balance - Beginning	1,745,465	1,825,242	564,654	697,983	702,810	1,745,465	-	
<b>Fund Balance - Ending</b>	<b>\$ 1,825,242</b>	<b>\$ 564,654</b>	<b>\$ 697,983</b>	<b>\$ 702,810</b>	<b>\$ 707,691</b>	<b>707,691</b>	<b>\$ -</b>	

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2021**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>								
Interest Account	-	0	0	-	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	1	3	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	3	200	2%
Capitalized Interest Account	-	-	-	-	-	-	200	0%
<b>Special Assessments - Prepayments</b>								
Special Assessments - On Roll	1,952	19,493	229,555	8,306	8,399	267,705	465,010	58%
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>								
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,954</b>	<b>\$ 19,495</b>	<b>\$ 229,556</b>	<b>\$ 8,307</b>	<b>\$ 8,400</b>	<b>\$ 267,711</b>	<b>\$ 465,410</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2018	-	-	-	-	-	-	100,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2018	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>								
Series 2018	-	177,209	-	-	-	177,209	343,844	52%
<b>Operating Transfers Out (To Other Funds)</b>								
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 177,209</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>177,209</b>	<b>\$ 443,844</b>	<b>40%</b>
Net Increase/ (Decrease) in Fund Balance	1,954	(157,715)	229,556	8,307	8,400	90,501	21,566	
Fund Balance - Beginning	351,279	353,232	195,518	425,073	433,380	351,279	-	
<b>Fund Balance - Ending</b>	<b>\$ 353,232</b>	<b>\$ 195,518</b>	<b>\$ 425,073</b>	<b>\$ 433,380</b>	<b>\$ 441,780</b>	<b>441,780</b>	<b>\$ 21,566</b>	

Prepared by:

**JPWARD and Associates, LLC**

**Artisan Lakes Community Development District**  
**Capital Projects Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2021**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>								
Construction Account	6	-	-	-	-	6	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>	-	-	-	-	-	-	\$ -	N/A
<b>Contributions - Tylor Morrison</b>	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>N/A</u>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	-	-	-	-	-	-	\$ -	N/A
<b>Other Contractual Services</b>								
Trustee Services	-	-	-	-	-	-	\$ -	N/A
<b>Printing &amp; Binding</b>	-	-	-	-	-	-	\$ -	N/A
<b>Legal Services</b>								
Legal - Series 2018 Bonds	-	-	-	-	-	-	\$ -	N/A
<b>Other General Government Services</b>								
Stormwater Mgmt-Construction	-	-	-	-	-	-	\$ -	N/A
<b>Capital Outlay</b>								
Water-Sewer Combination	-	-	-	-	-	-	\$ -	N/A
Stormwater Management	-	-	-	-	-	-	\$ -	N/A
Legal - Series 2018 Bonds	-	-	-	-	-	-	\$ -	N/A
<b>Underwriter's Discount</b>	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	6	0	0	0	0	6	-	
Fund Balance - Beginning	0	6	6	6	6	0	\$ -	
<b>Fund Balance - Ending</b>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>	

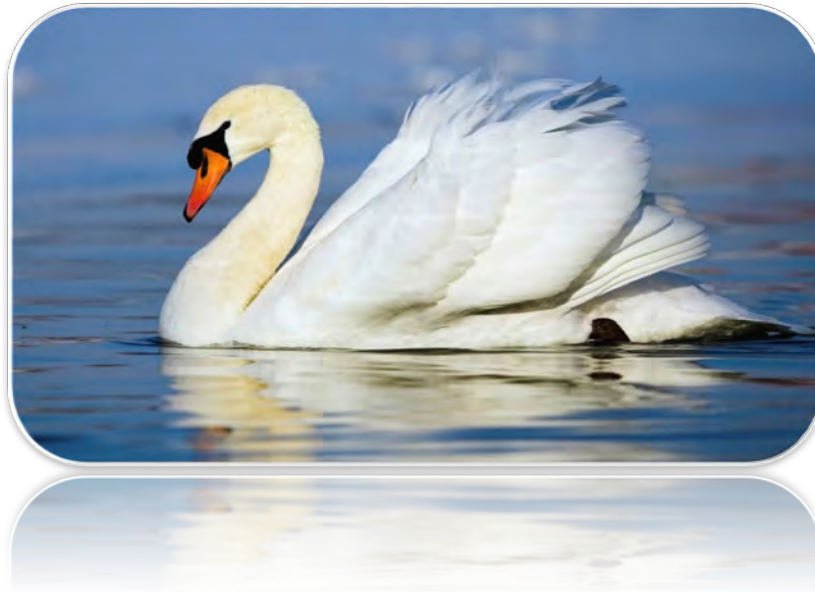
Prepared by:

**JPWARD and Associates, LLC**



# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS – MARCH 2021

FISCAL YEAR 2021

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PREPARED BY:

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

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

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*Artisan Lakes Community Development District*

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*JPWard & Associates, LLC*  
*2301 Northeast 37th Street*  
*Fort Lauderdale, Florida 33308*

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

	Governmental Funds				Capital Project Fund	Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Series 2013	Series 2018	Series 2018			
<b>Assets</b>							
<b>Cash and Investments</b>							
General Fund - Invested Cash	\$ 184,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,797
Debt Service Fund							
Interest Account							
Series 2013 A-1	-	0	-	-	-	-	0
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	0	-	-	-	0
Sinking Account							
Series 2013 A-1	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-	-
Reserve Account							
Series 2013 A-1	-	268,463	-	-	-	-	268,463
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	99,750	-	-	-	-	99,750
Series 2018	-	-	137,249	-	-	-	137,249
Revenue							
Series 2013 A-1 and A-2	-	484,386	-	-	-	-	484,386
Series 2013 A-3	-	6	-	-	-	-	6
Series 2018	-	-	560,683	-	-	-	560,683
Prepayment Account							
Series 2013 A-1	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	3,916	-	-	-	-	3,916
Series 2018	-	-	94	-	-	-	94
Capitalized Interest Account							
Construction Account					6		6
Cost of Issuance Account							

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

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund Series 2018		
<b>Due from Other Funds</b>						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
<b>Accounts Receivable</b>	-	-	-	-	-	-
<b>Assessments Receivable</b>	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	856,520	856,520
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	11,293,480	11,293,480
<b>Total Assets</b>	<b>\$ 184,797</b>	<b>\$ 856,520</b>	<b>\$ 698,027</b>	<b>\$ 6</b>	<b>\$ 12,150,000</b>	<b>\$ 13,889,349</b>
<b>Liabilities</b>						
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-	-	-	-	-	-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
<b>Bonds Payable</b>						
Current Portion						
Series 2013 A-1					\$50,000	50,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$35,000	35,000
Series 2018					\$100,000	100,000
Long Term						
Series 2013 A-1					\$3,110,000	3,110,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$2,195,000	2,195,000
Series 2018					\$6,660,000	6,660,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,150,000</b>	<b>\$ 12,150,000</b>

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

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund Series 2018		
<b>Fund Equity and Other Credits</b>						
Investment in General Fixed Assets	-	-	-	-	-	-
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2020 (Audited)	-	1,745,465	351,279	-	-	2,096,743
Results from Current Operations	-	(888,944)	346,748	6	-	(542,191)
<b>Unassigned</b>						
Beginning: October 1, 2020 (Audited)	133,212	-	-	-	-	133,212
Results from Current Operations	51,584	-	-	-	-	51,584
<b>Total Fund Equity and Other Credits</b>	<b>\$ 184,797</b>	<b>\$ 856,520</b>	<b>\$ 698,027</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ 1,739,349</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 184,797</b>	<b>\$ 856,520</b>	<b>\$ 698,027</b>	<b>\$ 6</b>	<b>\$ 12,150,000</b>	<b>\$ 13,889,349</b>

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>									
Interest - General Checking	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll	328	3,276	38,580	1,396	1,412	43,066	88,058	78,148	113%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	0%
<b>Developer Contribution</b>									
	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>									
	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 328</b>	<b>\$ 3,276</b>	<b>\$ 38,580</b>	<b>\$ 1,396</b>	<b>\$ 1,412</b>	<b>\$ 43,066</b>	<b>\$ 88,058</b>	<b>\$ 78,148</b>	<b>113%</b>
<b>Expenditures and Other Uses</b>									
<b>Executive</b>									
Professional Management	1,667	1,667	1,667	1,667	1,667	1,667	10,000	20,000	50%
<b>Financial and Administrative</b>									
Audit Services	-	-	-	2,500	-	1,600	4,100	4,100	100%
Accounting Services	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	1,000	0%
<b>Other Contractual Services</b>									
Legal Advertising	123	-	-	-	-	-	123	5,000	2%
Trustee Services	5,886	-	-	4,031	-	-	9,917	9,725	102%
Dissemination Agent Services	-	-	-	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	9	10	13	-	-	7	38	360	11%
<b>Communications &amp; Freight Services</b>									
Postage, Freight & Messenger	50	-	-	43	54	52	199	750	26%

Unaudited

Prepared by:  
**JWARD and Associates, LLC**

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Computer Services - Website Development</b>	50	50	-	-	-	-	100	2,488	4%
<b>Insurance</b>	4,864	-	-	-	-	-	4,864	5,000	97%
<b>Printing &amp; Binding</b>	156	-	128	-	113	143	540	750	72%
<b>Subscription &amp; Memberships</b>	175	-	-	-	-	-	175	175	100%
<b>Legal Services</b>									
Legal - General Counsel	-	-	1,047	-	365	-	1,412	12,800	11%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>									
Engineering Services	-	-	-	-	-	5,006	5,006	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	N/A
<b>Reserves</b>									
Operational Reserves (Future Years)							-	10,000	0%
<b>Other Fees and Charges</b>	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees							-	-	
<b>Sub-Total:</b>	<b>12,979</b>	<b>1,726</b>	<b>2,855</b>	<b>8,241</b>	<b>2,198</b>	<b>8,474</b>	<b>36,474</b>	<b>78,148</b>	<b>47%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 12,979</b>	<b>\$ 1,726</b>	<b>\$ 2,855</b>	<b>\$ 8,241</b>	<b>\$ 2,198</b>	<b>\$ 8,474</b>	<b>\$ 36,474</b>	<b>\$ 78,148</b>	<b>47%</b>
Net Increase/ (Decrease) in Fund Balance	(12,651)	1,550	35,726	(6,845)	(787)	34,592	51,584	-	
Fund Balance - Beginning	133,212	120,561	122,111	157,837	150,992	150,205	133,212	-	
<b>Fund Balance - Ending</b>	<b>\$ 120,561</b>	<b>\$ 122,111</b>	<b>\$ 157,837</b>	<b>\$ 150,992</b>	<b>\$ 150,205</b>	<b>\$ 184,797</b>	<b>184,797</b>	<b>\$ -</b>	

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2013**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2021**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income	5	9	4	3	3	3	27	-	N/A
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll									
Series 2013 Bonds A-1	1,134	11,322	133,325	4,824	4,878	148,826	304,309	\$ 270,050	113%
Series 2013 Bonds A-2							-	\$ -	N/A
Series 2013 Bonds A-3							-	\$ -	N/A
Special Assessments - Off-Roll									
Series 2013 Bonds A-1	-	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-3	78,639						78,639	\$ 197,763	40%
Special Assessments - Prepayments									
Series 2013 Bonds A-1				-	-		-		N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-		N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-		
Intragovernmental Transfer In									0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 79,777</b>	<b>\$ 11,331</b>	<b>\$ 133,328</b>	<b>\$ 4,827</b>	<b>\$ 4,881</b>	<b>\$ 148,830</b>	<b>\$ 382,974</b>	<b>\$ 467,813</b>	<b>82%</b>
<b>Expenditures and Other Uses</b>									
<b>Debt Service</b>									
<b>Principal Debt Service - Mandatory</b>									
Series 2013 Bonds A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 55,000	0%
Series 2013 Bonds A-2							-	\$ -	N/A
Series 2013 Bonds A-3							-	\$ 35,000	0%
<b>Principal Debt Service - Early Redemptions</b>									
Series 2013 Bonds A-1	-	45,000	-	-	-	-	45,000	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	1,040,000	-	-	-	-	1,040,000	-	N/A
<b>Interest Expense</b>									
Series 2013 Bonds A-1	-	107,350	-	-	-	-	107,350	215,050	50%
Series 2013 Bonds A-2							-	-	N/A
Series 2013 Bonds A-3		79,569					79,569	162,763	49%
Operating Transfers Out (To Other Funds)									N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 1,271,919</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,271,919</b>	<b>\$ 467,813</b>	<b>272%</b>
Net Increase/(Decrease) in Fund Balance	79,777	(1,260,588)	133,328	4,827	4,881	148,830	(888,944)	-	
Fund Balance - Beginning	1,745,465	1,825,242	564,654	697,983	702,810	707,691	1,745,465	-	
<b>Fund Balance - Ending</b>	<b>\$ 1,825,242</b>	<b>\$ 564,654</b>	<b>\$ 697,983</b>	<b>\$ 702,810</b>	<b>\$ 707,691</b>	<b>\$ 856,520</b>	<b>\$ 856,520</b>	<b>\$ -</b>	



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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>									
Interest Account	-	0	0	-	-	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	1	1	3	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	1	4	200	2%
Capitalized Interest Account	-	-	-	-	-	-	-	200	0%
<b>Special Assessments - Prepayments</b>									
Special Assessments - On Roll	1,952	19,493	229,555	8,306	8,399	256,245	523,950	465,010	113%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>									
-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>									
-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,954</b>	<b>\$ 19,495</b>	<b>\$ 229,556</b>	<b>\$ 8,307</b>	<b>\$ 8,400</b>	<b>\$ 256,247</b>	<b>\$ 523,957</b>	<b>\$ 465,410</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>									
<b>Debt Service</b>									
<b>Principal Debt Service - Mandatory</b>									
Series 2018	-	-	-	-	-	-	-	100,000	0%
<b>Principal Debt Service - Early Redemptions</b>									
Series 2018	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>									
Series 2018	-	177,209	-	-	-	-	177,209	343,844	52%
<b>Operating Transfers Out (To Other Funds)</b>									
-	-	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 177,209</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>177,209</b>	<b>\$ 443,844</b>	<b>40%</b>
Net Increase/ (Decrease) in Fund Balance	1,954	(157,715)	229,556	8,307	8,400	256,247	346,748	21,566	
Fund Balance - Beginning	351,279	353,232	195,518	425,073	433,380	441,780	351,279	-	
<b>Fund Balance - Ending</b>	<b>\$ 353,232</b>	<b>\$ 195,518</b>	<b>\$ 425,073</b>	<b>\$ 433,380</b>	<b>\$ 441,780</b>	<b>\$ 698,027</b>	<b>698,027</b>	<b>\$ 21,566</b>	

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>									
Construction Account	6	-	-	-	-	-	6	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>									
-	-	-	-	-	-	-	-	\$ -	N/A
<b>Contributions - Tylor Morrison</b>									
-	-	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>									
-	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>									
<b>Executive</b>									
Professional Management	-	-	-	-	-	-	-	\$ -	N/A
<b>Other Contractual Services</b>									
Trustee Services	-	-	-	-	-	-	-	\$ -	N/A
<b>Printing &amp; Binding</b>									
-	-	-	-	-	-	-	-	\$ -	N/A
<b>Legal Services</b>									
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	\$ -	N/A
<b>Other General Government Services</b>									
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	\$ -	N/A
<b>Capital Outlay</b>									
Water-Sewer Combination	-	-	-	-	-	-	-	\$ -	N/A
Stormwater Management	-	-	-	-	-	-	-	\$ -	N/A
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	\$ -	N/A
<b>Underwriter's Discount</b>									
-	-	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>									
-	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	6	0	0	0	0	0	6	-	
Fund Balance - Beginning	0	6	6	6	6	6	0	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ -</b>	