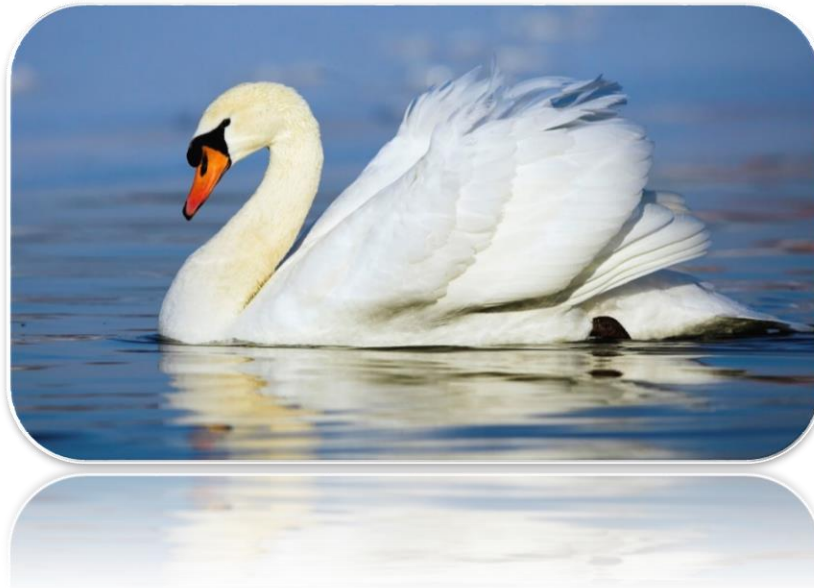


# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## MEETING AGENDA

MAY 2, 2024

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PREPARED BY:

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

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

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

April 25, 2024

Board of Supervisors

Artisan Lakes Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Artisan Lakes Community Development District will be held on **Thursday, May 2, 2024, at 3:00 P.M.** at **Eaves Bend at Artisan Lakes, 5967 Maidenstone Way, Palmetto, FL 34221.**

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

<https://districts.webex.com/districts/j.php?MTID=m3348bf9b7f331689573bfea2a815bb59>

Access Code: **2338 678 5930** Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2338 678 5930** password: **Jpward (579274** from phones) to join the meeting.

## Agenda

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1. Call to order & roll call.
2. Notice of Advertisement of Public Hearings.
3. Consideration of Minutes:
  - I. March 7, 2024 – Regular Meeting Minutes.
4. **PUBLIC HEARINGS.**
  - a. **FISCAL YEAR 2025 BUDGET.**
    - I. Public Comment and Testimony.
    - II. Board Comment.
    - III. Consideration of **Resolution 2024-7**, a Resolution of the Board of Supervisors adopting the annual appropriation and Budget for Fiscal Year 2025.

- b. FISCAL YEAR 2025 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 2024-8**, a Resolution of the Board of Supervisors adopting imposing special assessments, adopting an assessment roll, and approving the general fund special assessment methodology.
5. Consideration of **Resolution 2024-9**, a Resolution of the Board of Supervisors adopting designating dates, time, and location for regular meeting of the Board of Supervisor’s for Fiscal Year 2025.
6. Consideration of Proposals to provide Audit Services to the District for the Fiscal Years 2024-2028.
7. Staff Reports.
  - I. District Attorney.
  - II. District Engineer.
  - III. District Manager.
    - a) New performance reporting requirements for CDD’s.
    - b) Supervisor of Elections Qualified Elector Report dated April 15, 2024.
    - c) Florida Law changes to Form 1 Filings.
    - d) **Important Board Meeting Dates for Balance of Fiscal Year 2024.**
      - 1) Candidate Qualifying period: June 10 through June 14, 2024 (Seats 2&3)
    - e) Financial Statement for period ending February 29, 2024 (unaudited).
    - f) Financial Statement for period ending March 31, 2024 (unaudited).
8. Supervisor’s Requests and Audience Comments.
9. Adjournment.

### **Staff Review**

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

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The second order of business is the Notice of Advertisement of the Public Hearing.

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The third order of business is the consideration of the Minutes from the Artisan Lakes Board of Supervisors Regular Meeting, held on February 1, 2024.

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The fourth order of business deals with two (2) required Public Hearings to consider the adoption of the District’s Fiscal Year 2025 Budget, Assessments, General Fund Special Assessment Methodology.

The first Public Hearing deals with the adoption of the Fiscal Year 2025 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 2024-7**, which adopts the Fiscal Year 2025 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 2025 Budget. **Resolution 2024-8** 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 2024-8**, and finally it approves the General Fund Special Assessment Methodology.

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The fifth order of business is the consideration of **Resolution 2024-9**, a resolution of the Board of Supervisors adopting setting the proposed meeting schedule for Fiscal Year 2025. As you may re-call, to the extent that the District has a regular meeting schedule the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year. The proposed meeting schedule is for the first Thursday of each month at **3:00 P.M. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

**The Fiscal Year 2025 schedule is as follows:**

October 5, 2023	November 2, 2023
December 7, 2023	January 4, 2024 – No Meeting
February 1, 2024	March 7, 2024
April 4, 2024	May 2, 2024
June 6, 2024	July 4, 2024 – No Meeting
August 1, 2024	September 5, 2024

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The sixth order of business is the consideration of the ranking of the Auditor proposals that were received in response to the District’s request for qualifications. There were two proposals received, from the firms Grau & Associates, and Berger, Toombs, Elam, Gaines & Frank. The required procedure requires the Board to rank the proposals, (non-price-based proposals) based on each firm’s qualifications, and I have enclosed an auditor ranking form for your use. The ranking form itself is NOT required, and you may use any procedure that you would like. Once ranked, we will enter into an agreement with the Number One (1) ranked firm – the form of which is included in the Request for Proposal, subject only to non-substantive changes that may be needed.

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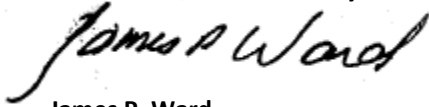
The seventh order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on (i) the remainder of the Fiscal Year 2024 meeting schedule; and (ii) Financial Statements (unaudited) for the periods ending February 29, 2024, and March 31, 2024.

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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 by phoning (954) 658-4900.

Yours sincerely,

**Artisan Lakes Community Development District**



**James P. Ward  
District Manager**

**The remainder of the Fiscal Year 2024 schedule is as follows:**

<del>April 4, 2024</del>	May 2, 2024: Public Hearings
June 6, 2024	<del>July 4, 2024</del> – No meeting
August 1, 2024	September 5, 2024

# **ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT**

## **NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2025 BUDGETS; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION AND LEVY OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF AN ASSESSMENT ROLL, AND THE USE OF THE UNIFORM COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.**

The Board of Supervisors for the Artisan Lakes Community Development District will hold two public hearings and a regular meeting on **May 2, 2024 at 3:00 p.m.** at the **Eaves Bend at Artisan Lakes, 5967 Maidenstone Way, Palmetto, Florida 34221**. The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at [www.Artisanlakescdd.org](http://www.Artisanlakescdd.org).

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2025 Proposed Budgets. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2025 upon the lands located within the District, a depiction of which lands is shown below, and to consider the adoption of an assessment roll, for the uniform collection, and enforcement of the assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budgets and levy assessments to fund the operation and maintenance budget as finally approved by the Board.

A regular board meeting of the District will also be held whereby the Board may consider any other business that may properly come before it.

A copy of the proposed budgets, preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2301 Northeast 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308, Ph: (954) 658-4900, during normal business hours. In addition, you may contact the District Manager, James Ward, at [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com). The budgets, preliminary assessment roll and agenda are available on the District's website at [www.Artisanlakescdd.org](http://www.Artisanlakescdd.org) approximately seven (7) days in advance of the meeting.

The special assessments are annually recurring assessments and are in addition to previously levied capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2025. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by the uniform collection law. Note that the operations and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2025.

### **Fiscal Year 2025 Proposed Schedule of Assessments**

Per Unit	\$161.74
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The tax collector will collect the assessments pursuant to the uniform method. The District may choose to collect the assessments for developer owned land not pursuant to the uniform method.

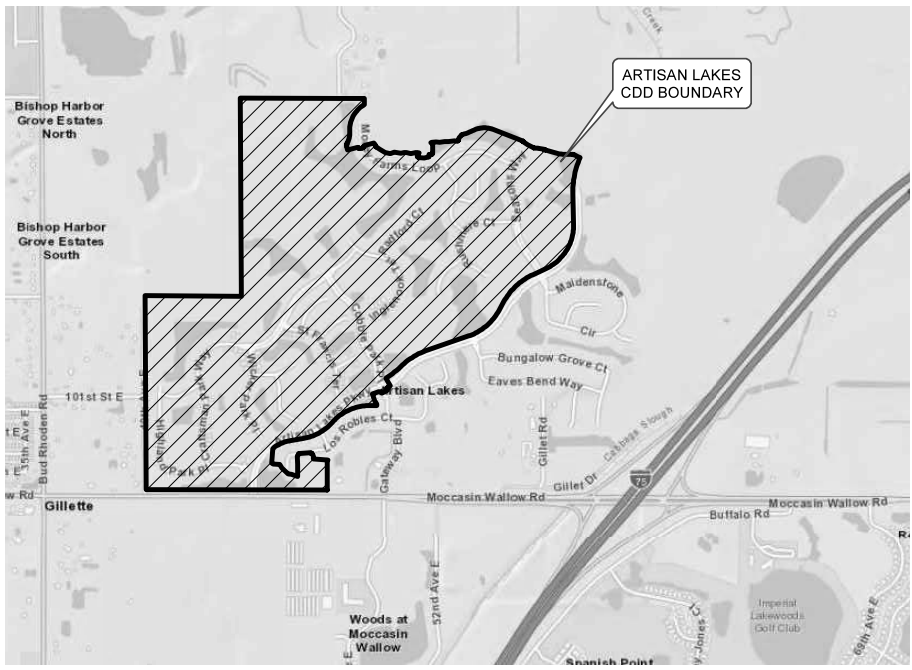
Failure to pay the assessments collected by the Tax Collector using the uniform method will cause a tax certificate to be issued against the property which may result in a tax deed and loss of title. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

Any person requiring special accommodation at this meeting because of a disability or physical impairment should contact the District Office at (954) 658-4900 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770 for aid in contacting the District Office.

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

**Artisan Lakes Community Development District**  
**James P. Ward**  
**District Manager**



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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 7, 2024, at 3:00 P.M. at Eaves Bend at Artisan Lakes, 5967 Maidenstone  
12 Way, Palmetto, FL 34221.  
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**Present and constituting a quorum:**

Vincent Sciarrabba	Chairperson
Peter Latessa	Vice Chairperson
Carol Sciarrabba	Assistant Secretary
Dee Zaenglein	Assistant Secretary
Deborah Reynolds	Assistant Secretary

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**Also present were:**

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

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30  
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**Audience:**

33 All residents' names were not included with the minutes. If a resident did not identify  
34 themselves or the audio file did not pick up the name, the name was not recorded in these  
35 minutes.  
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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE  
TRANSCRIBED IN *ITALICS*.**

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**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. James P. Ward called the meeting to order at approximately 3:05 p.m. He conducted roll call; all  
Members of the Board were present, constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

**February 1, 2024 – Regular Meeting Minutes**

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

**On MOTION made by Dee Zaenglein, seconded by Carol Sciarrabba, and with all in favor, the February 1, 2024 Regular Meeting Minutes were approved.**

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**THIRD ORDER OF BUSINESS**

**Consideration of Resolution 2024-6**

**Consideration of Resolution 2024-6, a Resolution of the Board of Supervisors approving the Proposed Fiscal Year 2025 Budget and setting the Public Hearing on Thursday, May 2, 2024, at 3:00 P.M. at Eaves Bend at Artisan Lakes, 5967 Maidenstone Way, Palmetto, FL 34221**

Mr. Ward indicated Resolution 2024-6 was the start of the budget process for Fiscal Year 2025 beginning October 1, 2024 ending September 30, 2025. He stated the public hearing was set for May 2, 2024, at 3:00 P.M. at Eaves Bend at Artisan Lakes, 5967 Maidenstone Way, Palmetto, FL 34221. He explained the budget did not bind the Board to any of the costs in the budget or the assessment rates contemplated but did set the maximum assessment rate. He stated the assessment rate for this year was \$167.03 dollars, up from \$161 dollars. He indicated there would be no budgeting for the water management system in this budget. He noted the debt service fund assessment rates would remain the same.

Mr. Jere Earlywine asked if notice needed to be sent to the residents.

Mr. Ward responded in the negative; this year’s assessment rate was still under the cap rate (maximum rate).

**On MOTION made by Peter Latessa, seconded by Deborah Reynolds, and with all in favor, Resolution 2024-6 was adopted, and the Chair was authorized to sign.**

**FOURTH ORDER OF BUSINESS**

**Staff Reports**

**I. District Attorney**

*Mr. Earlywine: We are working on the updated Artison Lakes Parkway Agreement, a joint agreement with Artison Lakes East, and the County has been dragging their feet, but we should have it back in the next couple of weeks and can put it on the next agenda.*

**II. District Engineer**

*Mr. Victor Barbosa: We’re still working with SWFMD to close out the permits. That’s taking a little bit of time.*

**III. District Manager**

- a) Florida Law changes to Form 1 Filings
- b) Important Board Meeting Dates for Balance of Fiscal Year 2024
  - 1) March 7, 2024, Proposed FY 2025 Budget





141 *Master HOA, and they agreed with that position, and I think that's the way we should handle it. I will*  
142 *take responsibility for bringing that forward to you without vetting it enough.*

143  
144 *Ms. Reynolds: When are the traffic circles on Artisan Lakes Parkway going to be installed?*  
145

146 *Mr. Barbosa: At this time, the roundabouts are permitted. We are seeking a right-of-way use permit*  
147 *which shouldn't take too long, probably a couple of weeks. But before those improvements can get*  
148 *started, there is an agreement that needs to go before the Board of County Commissioners for approval*  
149 *of the reimbursement. Until that happens, those roundabouts will not connect. Currently it's slated for*  
150 *the April 23<sup>rd</sup> BOCC Meeting. After that meeting, we will know more about what that start date is going*  
151 *to be for those projects. The construction of the roundabouts was requested by the County. It is not*  
152 *anybody's responsibility, but Taylor Morrison has, thus far, unless anything changes at the Board*  
153 *Meeting, offered to construct those for the County, but it is not a requirement of Taylor Morrison.*

154  
155 *Mr. Latessa: Okay, but will they have it started or completed prior to them leaving town? And if they*  
156 *don't have it started or completed before they leave town who is then responsible to do that, the*  
157 *County?*

158  
159 *Mr. Barbosa: Yeah, if that happens, which is very unlikely, then the County would be the one to take the*  
160 *responsibility of the roundabouts, both physically and financially.*

161  
162 Mr. Ward asked if there were any audience questions or comments; there were none.

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165 **SIXTH ORDER OF BUSINESS** **Adjournment**

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167 Mr. Ward adjourned the meeting at approximately 3:18 p.m.  
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169 **On MOTION made by Vincent Sciarrabba, seconded by Dee Zaenglein,**  
170 **and with all in favor, the meeting was adjourned.**

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173 Artisan Lakes Community Development District

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

\_\_\_\_\_  
Vincent Sciarrabba, Chairperson

**RESOLUTION 2024-7**

**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, 2024, AND ENDING SEPTEMBER 30, 2025.**

**RECITALS**

**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 2, 2024, 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 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 ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. BUDGET.**

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, and hereby approves the Proposed Budget, subject to 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

**RESOLUTION 2024-7**

**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, 2024, AND ENDING SEPTEMBER 30, 2025.**

with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

- c. That the adopted budget, as amended, shall be maintained by the District Manager and identified as “The Budget for Artisan Lakes Community Development District for the Fiscal Year Ending September 30, 2025”, as adopted by the Board of Supervisors on May 2, 2024.

**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, 2024, and ending September 30, 2025, the sum of **\$1,075,286.00** 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>\$140,971.00</b>
DEBT SERVICE FUND – SERIES 2013	<b>\$418,304.00</b>
<u>DEBT SERVICE FUND – SERIES 2018</u>	<b><u>\$516,011.00</u></b>
TOTAL ALL FUNDS	<b>\$1,075,286.00</b>

**SECTION 3. SUPPLEMENTAL APPROPRIATIONS.** Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024/2025 or within 60 days following the end of the Fiscal Year 2024/2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by the Board approving the expenditure.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation within a fund so long as it does not exceed \$15,000 previously approved transfers included, to the original budget appropriation for the receiving program.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida Law.

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

**RESOLUTION 2024-7**

**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, 2024, AND ENDING SEPTEMBER 30, 2025.**

**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 Supervisors 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** by the Board of Supervisors of the Artisan Lakes Community Development District, Manatee County, Florida, this 2nd day of May 2024.

**ATTEST:**

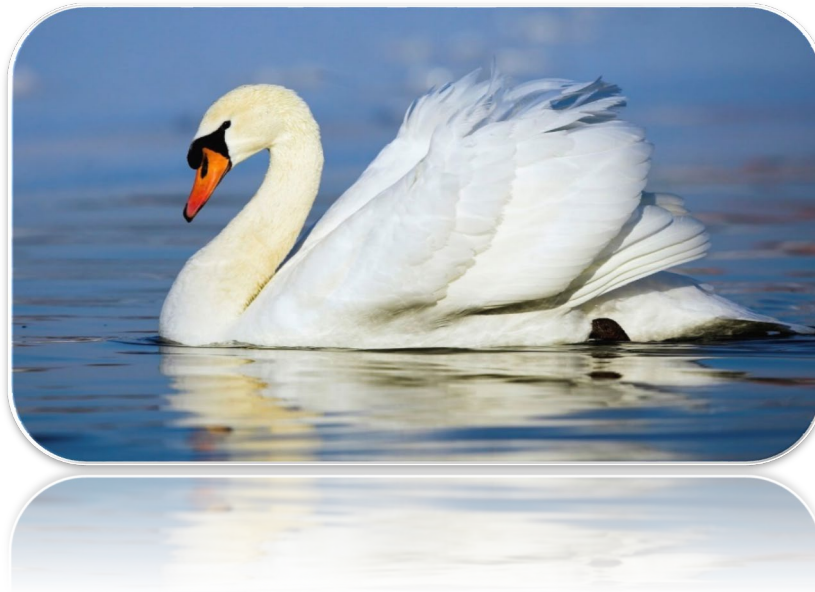
**ARTISAN LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Vincent Sciarabba, Chairperson

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## PROPOSED BUDGET

FISCAL YEAR 2025

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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**  
**General Fund - Budget**  
**Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 1/22/24	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Notes
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 136,505	\$ 104,140	\$ 136,505	\$ 140,971	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Contributions - Private Sources</b>					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 136,505</b>	<b>\$ 104,140</b>	<b>\$ 136,505</b>	<b>\$ 140,971</b>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ 4,000	\$ -	\$ 3,600	\$ 4,000	Statutory Required Fees
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
<b>Executive</b>					
Professional - Management	\$ 26,000	\$ 8,667	\$ 26,000	\$ 28,500	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 4,400	\$ 6,400	\$ 6,400	\$ 6,500	Statutory required audit Yearly
Accounting Services	\$ -	\$ -	\$ -	\$ -	Included in Management
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ -	Included in Management
Arbitrage Rebate Fees	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 2,000	\$ -	\$ 500	\$ 2,000	Statutory Required Legal Advertising
Trustee Services	\$ 9,725	\$ 4,246	\$ 10,622	\$ 10,622	Trust Fees for Bonds
Dissemination Agent Services	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 250	\$ 100	\$ 250	\$ 250	Bank Fees - Governmental Accounts
<b>Travel and Per Diem</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 50	\$ -	\$ 50	\$ 50	Agenda Mailings and other Misc Mailings
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	Statutory Maintenance of District Web site
<b>Insurance</b>					
	\$ 5,700	\$ 5,652	\$ 5,652	\$ 6,352	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>					
	\$ 75	\$ -	\$ 600	\$ 600	Agenda books and copies
<b>Office Supplies</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Legal Services</b>					
General Counsel	\$ 13,000	\$ 377	\$ 6,000	\$ 10,000	District Attorney
Boundary Amendment		\$ -	\$ -	\$ -	
<b>Other General Government Services</b>					
Engineering Services	\$ 4,000	\$ 840	\$ 6,650	\$ 4,000	District Engineer
Contingencies		\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
<b>Reserves</b>					
Extraordinary Capital/Operations	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 8,930	\$ -	\$ -	\$ 9,222	
<b>Total Appropriations</b>	<b>\$ 136,505</b>	<b>\$ 26,457</b>	<b>\$ 125,199</b>	<b>\$ 140,971</b>	

**Artisan Lakes Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 1/22/24	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Notes
<b>Fund Balances:</b>					
<b>Change from Current Year Operations</b>	\$ -	\$ 77,683	\$ 11,306	\$ -	Cash Over (Short) at Fiscal Year End
<b>Fund Balance - Beginning</b>					
Extraordinary Capital/Operations	\$ 184,847		\$ 196,153	\$ 245,037	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	\$ 34,126		\$ 34,126	\$ 35,243	Required to meet Cash Needs until Assessment Rec'd.
<b>Total Fund Balance</b>	<b>\$ 218,974</b>		<b>\$ 230,280</b>	<b>\$ 280,280</b>	
<b>Assessment Rate</b>	<b>\$ 161.74</b>			<b>\$ 167.03</b>	Year of Year Assessment Rate
<b>Total Number Of Units</b>	<b>844</b>			<b>844</b>	FINAL Number of Units
<b>Cap Rate Adopted In Fiscal Year 2024</b>				<b>Not Req'd</b>	Mailed Notice Req'd if Assessment Rate Exceeded
<b>Adopted Cap Rate</b>	<b>\$ 177.91</b>			<b>\$ 177.91</b>	Adopted Cap Rate

**FINAL NUMBER AND TYPES OF UNITS - FY 2025 BUDGET**

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

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



**Artisan Lakes Community Development District  
Debt Service Fund - Series 2013 Bonds - Budget  
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 1/22/24	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
<b>Revenues and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 4,499	\$ 15,682	\$ 15,000
Reserve Account	\$ -	\$ 4,514	\$ 14,253	\$ 14,000
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll				
Series 2013 A-1	\$ 270,470	\$ 215,103	\$ 270,470	\$ 281,047
Series 2013 A-3	\$ 111,457	\$ 85,242	\$ 111,457	\$ 108,257
Special Assessment - Prepayment				
Series 2013 A-1	\$ -	\$ 4	\$ 11	
Series 2013 A-3	\$ -	\$ 2	\$ 6	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 381,927</b>	<b>\$ 309,364</b>	<b>\$ 411,879</b>	<b>\$ 418,304</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2013 A-1	\$ 65,000	\$ -	\$ 65,000	\$ 70,000
Series 2013 A-3	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
<b>Principal Debt Service - Early Redemptions</b>				
Series 2013 A-1	\$ -	\$ -	\$ -	\$ -
Series 2013 A-3	\$ -	\$ -	\$ -	\$ -
<b>Interest Expense</b>				
Series 2013 A-1	\$ 198,400	\$ 99,200	\$ 198,400	\$ 194,013
Series 2013 A-3	\$ 79,388	\$ 39,694	\$ 79,388	\$ 77,575
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 14,139	\$ -	\$ 14,139	\$ 22,717
<b>Total Expenditures and Other Uses</b>	<b>\$ 381,927</b>	<b>\$ 138,894</b>	<b>\$ 381,927</b>	<b>\$ 389,304</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ 170,470	\$ 29,952	\$ 29,000
<b>Fund Balance - Beginning</b>	\$ 731,469	\$ 731,469	\$ 731,469	\$ 761,421
<b>Fund Balance - Ending</b>	<b>\$ 731,469</b>	<b>\$ 901,939</b>	<b>\$ 761,421</b>	<b>\$ 790,421</b>

**Restricted Fund Balance:**

**Reserve Account Requirement**

Series 2013 A-1	\$ 262,444
Series 2013 A-3	\$ 103,481
<b>Total - Reserve Accounts</b>	<b>\$ 365,925</b>

**Restricted for November 1, 2025 Interest Payment**

Series 2013 A-1	\$ 94,644
Series 2013 A-3	\$ 37,881
<b>Total - Reserved for Interest</b>	<b>\$ 94,644</b>

**Total - Restricted Fund Balance:**

**\$ 460,569**

Assessment Rates	FY 2024	FY 2025
<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 (Phase 5 Only)</b>		
Single Family 40'	\$ 365.73	\$ 365.73
Single Family 50'	\$ 457.17	\$ 457.17
Single Family 60'	\$ 548.60	\$ 548.60
Single Family 70'	\$ 640.03	\$ 640.03

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

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 3,430,000	6.75%			
11/1/2014				\$ 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		\$ 3,355,000
5/1/2017	\$ 10,000	\$ 40,000	6.75%	\$ 115,668.75	\$ 271,338	\$ 3,305,000
11/1/2017				\$ 113,975.00		\$ 3,305,000
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	\$ 50,000	6.75%	\$ 112,456.25	\$ 269,913	\$ 3,205,000
11/1/2019	\$ 40,000			\$ 110,593.75		\$ 3,165,000
5/1/2020	\$ 5,000	\$ 50,000	6.75%	\$ 109,212.50	\$ 269,806	\$ 3,110,000
11/1/2020	\$ 45,000			\$ 107,525.00		\$ 3,065,000
5/1/2021		\$ 55,000	6.75%	\$ 107,525.00	\$ 265,050	\$ 3,010,000
11/1/2021	\$ 15,000			\$ 103,937.50		\$ 2,995,000
5/1/2022		\$ 55,000	6.75%	\$ 103,425.00	\$ 262,363	\$ 2,940,000
11/1/2022	\$ 5,000			\$ 101,568.75		\$ 2,935,000
5/1/2023	\$ 5,000	\$ 60,000	6.75%	\$ 101,400.00	\$ 257,969	\$ 2,870,000
11/1/2023				\$ 99,200.00		\$ 2,870,000
5/1/2024		\$ 65,000	6.75%	\$ 99,200.00	\$ 258,400	\$ 2,805,000
11/1/2024				\$ 97,006.25		\$ 2,805,000
5/1/2025		\$ 70,000	6.75%	\$ 97,006.25	\$ 259,013	\$ 2,735,000
11/1/2025				\$ 94,643.75		\$ 2,735,000
5/1/2026		\$ 70,000	6.75%	\$ 94,643.75	\$ 259,288	\$ 2,665,000
11/1/2026				\$ 92,281.25		\$ 2,665,000
5/1/2027		\$ 75,000	6.75%	\$ 92,281.25	\$ 254,563	\$ 2,590,000
11/1/2027				\$ 89,750.00		\$ 2,590,000
5/1/2028		\$ 85,000	6.75%	\$ 89,750.00	\$ 254,500	\$ 2,505,000
11/1/2028				\$ 86,881.25		\$ 2,505,000
5/1/2029		\$ 90,000	6.75%	\$ 86,881.25	\$ 258,763	\$ 2,415,000
11/1/2029				\$ 83,843.75		\$ 2,415,000
5/1/2030		\$ 95,000	6.75%	\$ 83,843.75	\$ 257,688	\$ 2,320,000
11/1/2030				\$ 80,637.50		\$ 2,320,000
5/1/2031		\$ 100,000	6.75%	\$ 80,637.50	\$ 256,275	\$ 2,220,000
11/1/2031				\$ 77,262.50		\$ 2,220,000
5/1/2032		\$ 110,000	6.75%	\$ 77,262.50	\$ 254,525	\$ 2,110,000
11/1/2032				\$ 73,550.00		\$ 2,110,000
5/1/2033		\$ 115,000	6.75%	\$ 73,550.00	\$ 257,100	\$ 1,995,000
11/1/2033				\$ 69,668.75		\$ 1,995,000
5/1/2034		\$ 125,000	6.75%	\$ 69,668.75	\$ 254,338	\$ 1,870,000
11/1/2034				\$ 65,450.00		\$ 1,870,000
5/1/2035		\$ 135,000	7.00%	\$ 65,450.00	\$ 255,900	\$ 1,735,000
11/1/2035				\$ 60,725.00		\$ 1,735,000
5/1/2036		\$ 145,000	7.00%	\$ 60,725.00	\$ 256,450	\$ 1,590,000
11/1/2036				\$ 55,650.00		\$ 1,590,000
5/1/2037		\$ 155,000	7.00%	\$ 55,650.00	\$ 256,300	\$ 1,435,000
11/1/2037				\$ 50,225.00		\$ 1,435,000
5/1/2038		\$ 165,000	7.00%	\$ 50,225.00	\$ 255,450	\$ 1,270,000

**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>				\$ 44,450.00		\$ 1,270,000
<b>5/1/2039</b>	\$ 175,000		7.00%	\$ 44,450.00	\$ 253,900	\$ 1,095,000
<b>11/1/2039</b>				\$ 38,325.00		\$ 1,095,000
<b>5/1/2040</b>	\$ 190,000		7.00%	\$ 38,325.00	\$ 251,650	\$ 905,000
<b>11/1/2040</b>				\$ 31,675.00		\$ 905,000
<b>5/1/2041</b>	\$ 205,000		7.00%	\$ 31,675.00	\$ 253,350	\$ 700,000
<b>11/1/2041</b>				\$ 24,500.00		\$ 700,000
<b>5/1/2042</b>	\$ 215,000		7.00%	\$ 24,500.00	\$ 254,000	\$ 485,000
<b>11/1/2042</b>				\$ 16,975.00		\$ 485,000
<b>5/1/2043</b>	\$ 235,000		7.00%	\$ 16,975.00	\$ 248,950	\$ 250,000
<b>11/1/2043</b>				\$ 8,750.00		\$ 250,000
<b>5/1/2044</b>	\$ 250,000			\$ 8,750.00	\$ 252,500	\$ -
<b>Outstanding at September 30, 2025</b>		<b>\$ 2,735,000</b>				

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

Description	Principal Prepayments	Principal Mandatory	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 2,500,000	7.25%			
11/1/2021				\$ 41,143.75		\$ 1,135,000
5/1/2022		\$ 20,000	7.25%	\$ 41,143.75	\$ 102,288	\$ 1,115,000
11/1/2022				\$ 40,418.75		\$ 1,115,000
5/1/2023		\$ 20,000	7.25%	\$ 40,418.75	\$ 100,838	\$ 1,095,000
11/1/2023				\$ 39,693.75		\$ 1,095,000
5/1/2024		\$ 25,000	7.25%	\$ 39,693.75	\$ 99,388	\$ 1,070,000
11/1/2024				\$ 38,787.50		\$ 1,070,000
5/1/2025		\$ 25,000	7.25%	\$ 38,787.50	\$ 102,575	\$ 1,045,000
11/1/2025				\$ 37,881.25		\$ 1,045,000
5/1/2026		\$ 25,000	7.25%	\$ 37,881.25	\$ 100,763	\$ 1,020,000
11/1/2026				\$ 36,975.00		\$ 1,020,000
5/1/2027		\$ 30,000	7.25%	\$ 36,975.00	\$ 98,950	\$ 990,000
11/1/2027				\$ 35,887.50		\$ 990,000
5/1/2028		\$ 30,000	7.25%	\$ 35,887.50	\$ 101,775	\$ 960,000
11/1/2028				\$ 34,800.00		\$ 960,000
5/1/2029		\$ 30,000	7.25%	\$ 34,800.00	\$ 99,600	\$ 930,000
11/1/2029				\$ 33,712.50		\$ 930,000
5/1/2030		\$ 35,000	7.25%	\$ 33,712.50	\$ 97,425	\$ 895,000
11/1/2030				\$ 32,443.75		\$ 895,000
5/1/2031		\$ 40,000	7.25%	\$ 32,443.75	\$ 99,888	\$ 855,000
11/1/2031				\$ 30,993.75		\$ 855,000
5/1/2032		\$ 40,000	7.25%	\$ 30,993.75	\$ 101,988	\$ 815,000
11/1/2032				\$ 29,543.75		\$ 815,000
5/1/2033		\$ 45,000	7.25%	\$ 29,543.75	\$ 99,088	\$ 770,000
11/1/2033				\$ 27,912.50		\$ 770,000
5/1/2034		\$ 45,000	7.25%	\$ 27,912.50	\$ 100,825	\$ 725,000
11/1/2034				\$ 26,281.25		\$ 725,000
5/1/2035		\$ 50,000	7.25%	\$ 26,281.25	\$ 97,563	\$ 675,000
11/1/2035				\$ 24,468.75		\$ 675,000
5/1/2036		\$ 55,000	7.25%	\$ 24,468.75	\$ 98,938	\$ 620,000
11/1/2036				\$ 22,475.00		\$ 620,000
5/1/2037		\$ 60,000	7.25%	\$ 22,475.00	\$ 99,950	\$ 560,000
11/1/2037				\$ 20,300.00		\$ 560,000
5/1/2038		\$ 65,000	7.25%	\$ 20,300.00	\$ 100,600	\$ 495,000
11/1/2038				\$ 17,943.75		\$ 495,000
5/1/2039		\$ 65,000	7.25%	\$ 17,943.75	\$ 100,888	\$ 430,000
11/1/2039				\$ 15,587.50		\$ 430,000
5/1/2040		\$ 75,000	7.25%	\$ 15,587.50	\$ 96,175	\$ 355,000
11/1/2040				\$ 12,868.75		\$ 355,000
5/1/2041		\$ 80,000	7.25%	\$ 12,868.75	\$ 100,738	\$ 275,000
11/1/2041				\$ 9,968.75		\$ 275,000
5/1/2042		\$ 85,000	7.25%	\$ 9,968.75	\$ 99,938	\$ 190,000
11/1/2042				\$ 6,887.50		\$ 190,000
5/1/2043		\$ 90,000	7.25%	\$ 6,887.50	\$ 98,775	\$ 100,000
11/1/2043				\$ 3,625.00		\$ 100,000
5/1/2044		\$ 100,000	7.25%	\$ 3,625.00	\$ 97,250	\$ -

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2018 Bonds - Budget**  
**Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 1/22/24	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ 4	\$ 3,036	\$ 10,000	\$ 10,000
Reserve Account	\$ 4	\$ 1,825	\$ 6,000	\$ 6,000
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 500,011	\$ 379,705	\$ 500,011	\$ 500,011
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ 82	\$ 9,061	\$ -
<b>Debt Proceeds</b>				
Series 2018 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 500,019</b>	<b>\$ 384,648</b>	<b>\$ 525,072</b>	<b>\$ 516,011</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>	\$ 120,000	\$ -	\$ 120,000	\$ 125,000
<b>Principal Debt Service - Early Redemptions</b>	\$ -	\$ 10,000	\$ 10,000	\$ -
<b>Interest Expense</b>	\$ 339,981	\$ 169,856	\$ 339,981	\$ 333,919
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 35,001	\$ -	\$ 35,001	\$ 35,001
<b>Transfers Out</b>	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 494,982</b>	<b>\$ 179,856</b>	<b>\$ 504,982</b>	<b>\$ 493,920</b>
<b>Net Increase/(Decrease) in Fund</b>	\$ 5,037	\$ 204,792	\$ 20,090	\$ 22,091
<b>Fund Balance - Beginning</b>	\$ 438,072	\$ 438,072	\$ 438,072	\$ 458,162
<b>Fund Balance - Ending</b>	<b>\$ 443,109</b>	<b>\$ 642,864</b>	<b>\$ 458,162</b>	<b>\$ 480,253</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 137,283
Restricted for November 1, 2025 Interest Payment	\$ 163,913
<b>Total - Restricted Fund Balance:</b>	<b>\$ 301,196</b>

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

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

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 6,760,000	Varies			
5/1/2019				\$ 164,447.14		
11/1/2019				\$ 179,396.88	\$ 343,844	\$ 6,760,000
5/1/2020		\$ 100,000	4.375%	\$ 179,396.88		\$ 6,660,000
11/1/2020				\$ 177,209.38	\$ 458,794	\$ 6,660,000
5/1/2021		\$ 105,000	4.375%	\$ 177,209.38		\$ 6,555,000
11/1/2021				\$ 174,912.50	\$ 459,419	\$ 6,555,000
5/1/2022		\$ 110,000	4.375%	\$ 174,912.50		\$ 6,445,000
11/1/2022				\$ 172,506.25	\$ 459,825	\$ 6,445,000
5/1/2023	\$ 5,000	\$ 115,000	4.375%	\$ 172,506.25		\$ 6,325,000
11/1/2023	\$ 10,000			\$ 169,584.38	\$ 460,013	\$ 6,315,000
5/1/2024		\$ 120,000	4.375%	\$ 169,584.38		\$ 6,195,000
11/1/2024				\$ 166,959.38	\$ 459,169	\$ 6,195,000
5/1/2025		\$ 125,000	4.875%	\$ 166,959.38		\$ 6,070,000
11/1/2025				\$ 163,912.50	\$ 458,919	\$ 6,070,000
5/1/2026		\$ 130,000	4.875%	\$ 163,912.50		\$ 5,940,000
11/1/2026				\$ 160,743.75	\$ 457,825	\$ 5,940,000
5/1/2027		\$ 135,000	4.875%	\$ 160,743.75		\$ 5,805,000
11/1/2027				\$ 157,453.13	\$ 456,488	\$ 5,805,000
5/1/2028		\$ 145,000	4.875%	\$ 157,453.13		\$ 5,660,000
11/1/2028				\$ 153,918.75	\$ 459,906	\$ 5,660,000
5/1/2029		\$ 150,000	4.875%	\$ 153,918.75		\$ 5,510,000
11/1/2029				\$ 150,262.50	\$ 457,838	\$ 5,510,000
5/1/2030		\$ 155,000	5.375%	\$ 150,262.50		\$ 5,355,000
11/1/2030				\$ 146,096.88	\$ 455,525	\$ 5,355,000
5/1/2031		\$ 165,000	5.375%	\$ 146,096.88		\$ 5,190,000
11/1/2031				\$ 141,662.50	\$ 457,194	\$ 5,190,000
5/1/2032		\$ 175,000	5.375%	\$ 141,662.50		\$ 5,015,000
11/1/2032				\$ 136,959.38	\$ 458,325	\$ 5,015,000
5/1/2033		\$ 185,000	5.375%	\$ 136,959.38		\$ 4,830,000
11/1/2033				\$ 131,987.50	\$ 458,919	\$ 4,830,000
5/1/2034		\$ 195,000	5.375%	\$ 131,987.50		\$ 4,635,000
11/1/2034				\$ 126,746.88	\$ 458,975	\$ 4,635,000
5/1/2035		\$ 205,000	5.375%	\$ 126,746.88		\$ 4,430,000
11/1/2035				\$ 121,237.50	\$ 458,494	\$ 4,430,000
5/1/2036		\$ 215,000	5.375%	\$ 121,237.50		\$ 4,215,000
11/1/2036				\$ 115,459.38	\$ 457,475	\$ 4,215,000
5/1/2037		\$ 230,000	5.375%	\$ 115,459.38		\$ 3,985,000
11/1/2037				\$ 109,278.13	\$ 460,919	\$ 3,985,000
5/1/2038		\$ 240,000	5.375%	\$ 109,278.13		\$ 3,745,000
11/1/2038				\$ 102,828.13	\$ 458,556	\$ 3,745,000
5/1/2039		\$ 255,000	5.375%	\$ 102,828.13		\$ 3,490,000
11/1/2039				\$ 95,975.00	\$ 460,656	\$ 3,490,000
5/1/2040		\$ 270,000	5.500%	\$ 95,975.00		\$ 3,220,000
11/1/2040				\$ 88,550.00	\$ 461,950	\$ 3,220,000
5/1/2041		\$ 285,000	5.500%	\$ 88,550.00		\$ 2,935,000
11/1/2041				\$ 80,712.50	\$ 462,100	\$ 2,935,000
5/1/2042		\$ 300,000	5.500%	\$ 80,712.50		\$ 2,635,000

**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				\$ 72,462.50	\$ 153,175	\$ 2,635,000
5/1/2043		\$ 315,000	5.500%	\$ 72,462.50		\$ 2,320,000
11/1/2043				\$ 63,800.00	\$ 459,925	\$ 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 2024-8

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN 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.**

#### RECITALS

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

**WHEREAS**, the District is located in Manatee County, Florida (the “County”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2025 (“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 2025; and

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

**WHEREAS**, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

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

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll 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**, 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



**RESOLUTION 2024-8**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN 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**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

**WHEREAS**, 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.

**SECTION 4. ASSESSMENT ROLL.** The District's Assessment Roll, attached to this Resolution as Table 1 to Exhibit "B," is hereby certified to the County Tax Collector, as may be amended by the District Manager and shall be collected by the County Tax Collector in the same manner and

**RESOLUTION 2024-8**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN 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.**

time as County taxes. The proceeds therefrom shall be paid to the Artisan Lakes Community Development District.

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

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

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

**PASSED AND ADOPTED** by the Board of Supervisors of the Artisan Lakes Community Development District, Manatee County, Florida, this 2nd day of May 2024.

**ATTEST:**

**ARTISAN LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

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

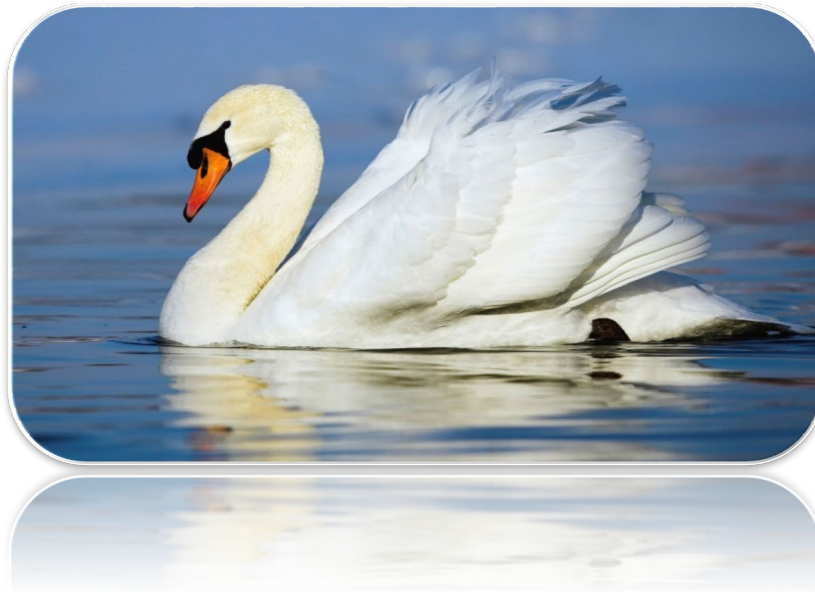
\_\_\_\_\_  
Vince Sciarabba, Chairperson

**Exhibit A:** Budget(s)

**Exhibit B:** Assessment Roll

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## PROPOSED BUDGET

FISCAL YEAR 2025

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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**  
**General Fund - Budget**  
**Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 1/22/24	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Notes
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 136,505	\$ 104,140	\$ 136,505	\$ 140,971	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Contributions - Private Sources</b>					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 136,505</b>	<b>\$ 104,140</b>	<b>\$ 136,505</b>	<b>\$ 140,971</b>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ 4,000	\$ -	\$ 3,600	\$ 4,000	Statutory Required Fees
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
<b>Executive</b>					
Professional - Management	\$ 26,000	\$ 8,667	\$ 26,000	\$ 28,500	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 4,400	\$ 6,400	\$ 6,400	\$ 6,500	Statutory required audit Yearly
Accounting Services	\$ -	\$ -	\$ -	\$ -	Included in Management
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ -	Included in Management
Arbitrage Rebate Fees	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 2,000	\$ -	\$ 500	\$ 2,000	Statutory Required Legal Advertising
Trustee Services	\$ 9,725	\$ 4,246	\$ 10,622	\$ 10,622	Trust Fees for Bonds
Dissemination Agent Services	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 250	\$ 100	\$ 250	\$ 250	Bank Fees - Governmental Accounts
<b>Travel and Per Diem</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 50	\$ -	\$ 50	\$ 50	Agenda Mailings and other Misc Mailings
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	Statutory Maintenance of District Web site
<b>Insurance</b>					
	\$ 5,700	\$ 5,652	\$ 5,652	\$ 6,352	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>					
	\$ 75	\$ -	\$ 600	\$ 600	Agenda books and copies
<b>Office Supplies</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Legal Services</b>					
General Counsel	\$ 13,000	\$ 377	\$ 6,000	\$ 10,000	District Attorney
Boundary Amendment		\$ -	\$ -	\$ -	
<b>Other General Government Services</b>					
Engineering Services	\$ 4,000	\$ 840	\$ 6,650	\$ 4,000	District Engineer
Contingencies		\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
<b>Reserves</b>					
Extraordinary Capital/Operations	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 8,930	\$ -	\$ -	\$ 9,222	
<b>Total Appropriations</b>	<b>\$ 136,505</b>	<b>\$ 26,457</b>	<b>\$ 125,199</b>	<b>\$ 140,971</b>	

**Artisan Lakes Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 1/22/24	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Notes
<b>Fund Balances:</b>					
<b>Change from Current Year Operations</b>	\$ -	\$ 77,683	\$ 11,306	\$ -	Cash Over (Short) at Fiscal Year End
<b>Fund Balance - Beginning</b>					
Extraordinary Capital/Operations	\$ 184,847		\$ 196,153	\$ 245,037	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	\$ 34,126		\$ 34,126	\$ 35,243	Required to meet Cash Needs until Assessment Rec'd.
<b>Total Fund Balance</b>	<b>\$ 218,974</b>		<b>\$ 230,280</b>	<b>\$ 280,280</b>	
<b>Assessment Rate</b>	<b>\$ 161.74</b>			<b>\$ 167.03</b>	Year of Year Assessment Rate
<b>Total Number Of Units</b>	<b>844</b>			<b>844</b>	FINAL Number of Units
<b>Cap Rate Adopted In Fiscal Year 2024</b>				<b>Not Req'd</b>	Mailed Notice Req'd if Assessment Rate Exceeded
<b>Adopted Cap Rate</b>	<b>\$ 177.91</b>			<b>\$ 177.91</b>	Adopted Cap Rate

**FINAL NUMBER AND TYPES OF UNITS - FY 2025 BUDGET**

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

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

**Artisan Lakes Community Development District  
Debt Service Fund - Series 2013 Bonds - Budget  
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 1/22/24	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
<b>Revenues and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 4,499	\$ 15,682	\$ 15,000
Reserve Account	\$ -	\$ 4,514	\$ 14,253	\$ 14,000
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll				
Series 2013 A-1	\$ 270,470	\$ 215,103	\$ 270,470	\$ 281,047
Series 2013 A-3	\$ 111,457	\$ 85,242	\$ 111,457	\$ 108,257
Special Assessment - Prepayment				
Series 2013 A-1	\$ -	\$ 4	\$ 11	
Series 2013 A-3	\$ -	\$ 2	\$ 6	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 381,927</b>	<b>\$ 309,364</b>	<b>\$ 411,879</b>	<b>\$ 418,304</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2013 A-1	\$ 65,000	\$ -	\$ 65,000	\$ 70,000
Series 2013 A-3	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
<b>Principal Debt Service - Early Redemptions</b>				
Series 2013 A-1	\$ -	\$ -	\$ -	\$ -
Series 2013 A-3	\$ -	\$ -	\$ -	\$ -
<b>Interest Expense</b>				
Series 2013 A-1	\$ 198,400	\$ 99,200	\$ 198,400	\$ 194,013
Series 2013 A-3	\$ 79,388	\$ 39,694	\$ 79,388	\$ 77,575
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 14,139	\$ -	\$ 14,139	\$ 22,717
<b>Total Expenditures and Other Uses</b>	<b>\$ 381,927</b>	<b>\$ 138,894</b>	<b>\$ 381,927</b>	<b>\$ 389,304</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ 170,470	\$ 29,952	\$ 29,000
<b>Fund Balance - Beginning</b>	\$ 731,469	\$ 731,469	\$ 731,469	\$ 761,421
<b>Fund Balance - Ending</b>	<b>\$ 731,469</b>	<b>\$ 901,939</b>	<b>\$ 761,421</b>	<b>\$ 790,421</b>

**Restricted Fund Balance:**

**Reserve Account Requirement**

Series 2013 A-1	\$ 262,444
Series 2013 A-3	\$ 103,481
<b>Total - Reserve Accounts</b>	<b>\$ 365,925</b>

**Restricted for November 1, 2025 Interest Payment**

Series 2013 A-1	\$ 94,644
Series 2013 A-3	\$ 37,881
<b>Total - Reserved for Interest</b>	<b>\$ 94,644</b>

**Total - Restricted Fund Balance:**

**\$ 460,569**

Assessment Rates	FY 2024	FY 2025
<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 (Phase 5 Only)</b>		
Single Family 40'	\$ 365.73	\$ 365.73
Single Family 50'	\$ 457.17	\$ 457.17
Single Family 60'	\$ 548.60	\$ 548.60
Single Family 70'	\$ 640.03	\$ 640.03

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

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 3,430,000	6.75%			
11/1/2014				\$ 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		\$ 3,355,000
5/1/2017	\$ 10,000	\$ 40,000	6.75%	\$ 115,668.75	\$ 271,338	\$ 3,305,000
11/1/2017				\$ 113,975.00		\$ 3,305,000
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	\$ 50,000	6.75%	\$ 112,456.25	\$ 269,913	\$ 3,205,000
11/1/2019	\$ 40,000			\$ 110,593.75		\$ 3,165,000
5/1/2020	\$ 5,000	\$ 50,000	6.75%	\$ 109,212.50	\$ 269,806	\$ 3,110,000
11/1/2020	\$ 45,000			\$ 107,525.00		\$ 3,065,000
5/1/2021		\$ 55,000	6.75%	\$ 107,525.00	\$ 265,050	\$ 3,010,000
11/1/2021	\$ 15,000			\$ 103,937.50		\$ 2,995,000
5/1/2022		\$ 55,000	6.75%	\$ 103,425.00	\$ 262,363	\$ 2,940,000
11/1/2022	\$ 5,000			\$ 101,568.75		\$ 2,935,000
5/1/2023	\$ 5,000	\$ 60,000	6.75%	\$ 101,400.00	\$ 257,969	\$ 2,870,000
11/1/2023				\$ 99,200.00		\$ 2,870,000
5/1/2024		\$ 65,000	6.75%	\$ 99,200.00	\$ 258,400	\$ 2,805,000
11/1/2024				\$ 97,006.25		\$ 2,805,000
5/1/2025		\$ 70,000	6.75%	\$ 97,006.25	\$ 259,013	\$ 2,735,000
11/1/2025				\$ 94,643.75		\$ 2,735,000
5/1/2026		\$ 70,000	6.75%	\$ 94,643.75	\$ 259,288	\$ 2,665,000
11/1/2026				\$ 92,281.25		\$ 2,665,000
5/1/2027		\$ 75,000	6.75%	\$ 92,281.25	\$ 254,563	\$ 2,590,000
11/1/2027				\$ 89,750.00		\$ 2,590,000
5/1/2028		\$ 85,000	6.75%	\$ 89,750.00	\$ 254,500	\$ 2,505,000
11/1/2028				\$ 86,881.25		\$ 2,505,000
5/1/2029		\$ 90,000	6.75%	\$ 86,881.25	\$ 258,763	\$ 2,415,000
11/1/2029				\$ 83,843.75		\$ 2,415,000
5/1/2030		\$ 95,000	6.75%	\$ 83,843.75	\$ 257,688	\$ 2,320,000
11/1/2030				\$ 80,637.50		\$ 2,320,000
5/1/2031		\$ 100,000	6.75%	\$ 80,637.50	\$ 256,275	\$ 2,220,000
11/1/2031				\$ 77,262.50		\$ 2,220,000
5/1/2032		\$ 110,000	6.75%	\$ 77,262.50	\$ 254,525	\$ 2,110,000
11/1/2032				\$ 73,550.00		\$ 2,110,000
5/1/2033		\$ 115,000	6.75%	\$ 73,550.00	\$ 257,100	\$ 1,995,000
11/1/2033				\$ 69,668.75		\$ 1,995,000
5/1/2034		\$ 125,000	6.75%	\$ 69,668.75	\$ 254,338	\$ 1,870,000
11/1/2034				\$ 65,450.00		\$ 1,870,000
5/1/2035		\$ 135,000	7.00%	\$ 65,450.00	\$ 255,900	\$ 1,735,000
11/1/2035				\$ 60,725.00		\$ 1,735,000
5/1/2036		\$ 145,000	7.00%	\$ 60,725.00	\$ 256,450	\$ 1,590,000
11/1/2036				\$ 55,650.00		\$ 1,590,000
5/1/2037		\$ 155,000	7.00%	\$ 55,650.00	\$ 256,300	\$ 1,435,000
11/1/2037				\$ 50,225.00		\$ 1,435,000
5/1/2038		\$ 165,000	7.00%	\$ 50,225.00	\$ 255,450	\$ 1,270,000

**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>				\$ 44,450.00		\$ 1,270,000
<b>5/1/2039</b>		\$ 175,000	7.00%	\$ 44,450.00	\$ 253,900	\$ 1,095,000
<b>11/1/2039</b>				\$ 38,325.00		\$ 1,095,000
<b>5/1/2040</b>		\$ 190,000	7.00%	\$ 38,325.00	\$ 251,650	\$ 905,000
<b>11/1/2040</b>				\$ 31,675.00		\$ 905,000
<b>5/1/2041</b>		\$ 205,000	7.00%	\$ 31,675.00	\$ 253,350	\$ 700,000
<b>11/1/2041</b>				\$ 24,500.00		\$ 700,000
<b>5/1/2042</b>		\$ 215,000	7.00%	\$ 24,500.00	\$ 254,000	\$ 485,000
<b>11/1/2042</b>				\$ 16,975.00		\$ 485,000
<b>5/1/2043</b>		\$ 235,000	7.00%	\$ 16,975.00	\$ 248,950	\$ 250,000
<b>11/1/2043</b>				\$ 8,750.00		\$ 250,000
<b>5/1/2044</b>		\$ 250,000		\$ 8,750.00	\$ 252,500	\$ -
<b>Outstanding at September 30, 2025</b>		<b>\$ 2,735,000</b>				



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

Description	Principal Prepayments	Principal Mandatory	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 2,500,000	7.25%			
11/1/2021				\$ 41,143.75		\$ 1,135,000
5/1/2022		\$ 20,000	7.25%	\$ 41,143.75	\$ 102,288	\$ 1,115,000
11/1/2022				\$ 40,418.75		\$ 1,115,000
5/1/2023		\$ 20,000	7.25%	\$ 40,418.75	\$ 100,838	\$ 1,095,000
11/1/2023				\$ 39,693.75		\$ 1,095,000
5/1/2024		\$ 25,000	7.25%	\$ 39,693.75	\$ 99,388	\$ 1,070,000
11/1/2024				\$ 38,787.50		\$ 1,070,000
5/1/2025		\$ 25,000	7.25%	\$ 38,787.50	\$ 102,575	\$ 1,045,000
11/1/2025				\$ 37,881.25		\$ 1,045,000
5/1/2026		\$ 25,000	7.25%	\$ 37,881.25	\$ 100,763	\$ 1,020,000
11/1/2026				\$ 36,975.00		\$ 1,020,000
5/1/2027		\$ 30,000	7.25%	\$ 36,975.00	\$ 98,950	\$ 990,000
11/1/2027				\$ 35,887.50		\$ 990,000
5/1/2028		\$ 30,000	7.25%	\$ 35,887.50	\$ 101,775	\$ 960,000
11/1/2028				\$ 34,800.00		\$ 960,000
5/1/2029		\$ 30,000	7.25%	\$ 34,800.00	\$ 99,600	\$ 930,000
11/1/2029				\$ 33,712.50		\$ 930,000
5/1/2030		\$ 35,000	7.25%	\$ 33,712.50	\$ 97,425	\$ 895,000
11/1/2030				\$ 32,443.75		\$ 895,000
5/1/2031		\$ 40,000	7.25%	\$ 32,443.75	\$ 99,888	\$ 855,000
11/1/2031				\$ 30,993.75		\$ 855,000
5/1/2032		\$ 40,000	7.25%	\$ 30,993.75	\$ 101,988	\$ 815,000
11/1/2032				\$ 29,543.75		\$ 815,000
5/1/2033		\$ 45,000	7.25%	\$ 29,543.75	\$ 99,088	\$ 770,000
11/1/2033				\$ 27,912.50		\$ 770,000
5/1/2034		\$ 45,000	7.25%	\$ 27,912.50	\$ 100,825	\$ 725,000
11/1/2034				\$ 26,281.25		\$ 725,000
5/1/2035		\$ 50,000	7.25%	\$ 26,281.25	\$ 97,563	\$ 675,000
11/1/2035				\$ 24,468.75		\$ 675,000
5/1/2036		\$ 55,000	7.25%	\$ 24,468.75	\$ 98,938	\$ 620,000
11/1/2036				\$ 22,475.00		\$ 620,000
5/1/2037		\$ 60,000	7.25%	\$ 22,475.00	\$ 99,950	\$ 560,000
11/1/2037				\$ 20,300.00		\$ 560,000
5/1/2038		\$ 65,000	7.25%	\$ 20,300.00	\$ 100,600	\$ 495,000
11/1/2038				\$ 17,943.75		\$ 495,000
5/1/2039		\$ 65,000	7.25%	\$ 17,943.75	\$ 100,888	\$ 430,000
11/1/2039				\$ 15,587.50		\$ 430,000
5/1/2040		\$ 75,000	7.25%	\$ 15,587.50	\$ 96,175	\$ 355,000
11/1/2040				\$ 12,868.75		\$ 355,000
5/1/2041		\$ 80,000	7.25%	\$ 12,868.75	\$ 100,738	\$ 275,000
11/1/2041				\$ 9,968.75		\$ 275,000
5/1/2042		\$ 85,000	7.25%	\$ 9,968.75	\$ 99,938	\$ 190,000
11/1/2042				\$ 6,887.50		\$ 190,000
5/1/2043		\$ 90,000	7.25%	\$ 6,887.50	\$ 98,775	\$ 100,000
11/1/2043				\$ 3,625.00		\$ 100,000
5/1/2044		\$ 100,000	7.25%	\$ 3,625.00	\$ 97,250	\$ -

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2018 Bonds - Budget**  
**Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 1/22/24	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ 4	\$ 3,036	\$ 10,000	\$ 10,000
Reserve Account	\$ 4	\$ 1,825	\$ 6,000	\$ 6,000
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 500,011	\$ 379,705	\$ 500,011	\$ 500,011
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ 82	\$ 9,061	\$ -
<b>Debt Proceeds</b>				
Series 2018 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 500,019</b>	<b>\$ 384,648</b>	<b>\$ 525,072</b>	<b>\$ 516,011</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>	\$ 120,000	\$ -	\$ 120,000	\$ 125,000
<b>Principal Debt Service - Early Redemptions</b>	\$ -	\$ 10,000	\$ 10,000	\$ -
<b>Interest Expense</b>	\$ 339,981	\$ 169,856	\$ 339,981	\$ 333,919
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 35,001	\$ -	\$ 35,001	\$ 35,001
<b>Transfers Out</b>	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 494,982</b>	<b>\$ 179,856</b>	<b>\$ 504,982</b>	<b>\$ 493,920</b>
<b>Net Increase/(Decrease) in Fund</b>	\$ 5,037	\$ 204,792	\$ 20,090	\$ 22,091
<b>Fund Balance - Beginning</b>	\$ 438,072	\$ 438,072	\$ 438,072	\$ 458,162
<b>Fund Balance - Ending</b>	<b>\$ 443,109</b>	<b>\$ 642,864</b>	<b>\$ 458,162</b>	<b>\$ 480,253</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 137,283
Restricted for November 1, 2025 Interest Payment	\$ 163,913
<b>Total - Restricted Fund Balance:</b>	<b>\$ 301,196</b>

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

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

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 6,760,000	Varies			
5/1/2019				\$ 164,447.14		
11/1/2019				\$ 179,396.88	\$ 343,844	\$ 6,760,000
5/1/2020		\$ 100,000	4.375%	\$ 179,396.88		\$ 6,660,000
11/1/2020				\$ 177,209.38	\$ 458,794	\$ 6,660,000
5/1/2021		\$ 105,000	4.375%	\$ 177,209.38		\$ 6,555,000
11/1/2021				\$ 174,912.50	\$ 459,419	\$ 6,555,000
5/1/2022		\$ 110,000	4.375%	\$ 174,912.50		\$ 6,445,000
11/1/2022				\$ 172,506.25	\$ 459,825	\$ 6,445,000
5/1/2023	\$ 5,000	\$ 115,000	4.375%	\$ 172,506.25		\$ 6,325,000
11/1/2023	\$ 10,000			\$ 169,584.38	\$ 460,013	\$ 6,315,000
5/1/2024		\$ 120,000	4.375%	\$ 169,584.38		\$ 6,195,000
11/1/2024				\$ 166,959.38	\$ 459,169	\$ 6,195,000
5/1/2025		\$ 125,000	4.875%	\$ 166,959.38		\$ 6,070,000
11/1/2025				\$ 163,912.50	\$ 458,919	\$ 6,070,000
5/1/2026		\$ 130,000	4.875%	\$ 163,912.50		\$ 5,940,000
11/1/2026				\$ 160,743.75	\$ 457,825	\$ 5,940,000
5/1/2027		\$ 135,000	4.875%	\$ 160,743.75		\$ 5,805,000
11/1/2027				\$ 157,453.13	\$ 456,488	\$ 5,805,000
5/1/2028		\$ 145,000	4.875%	\$ 157,453.13		\$ 5,660,000
11/1/2028				\$ 153,918.75	\$ 459,906	\$ 5,660,000
5/1/2029		\$ 150,000	4.875%	\$ 153,918.75		\$ 5,510,000
11/1/2029				\$ 150,262.50	\$ 457,838	\$ 5,510,000
5/1/2030		\$ 155,000	5.375%	\$ 150,262.50		\$ 5,355,000
11/1/2030				\$ 146,096.88	\$ 455,525	\$ 5,355,000
5/1/2031		\$ 165,000	5.375%	\$ 146,096.88		\$ 5,190,000
11/1/2031				\$ 141,662.50	\$ 457,194	\$ 5,190,000
5/1/2032		\$ 175,000	5.375%	\$ 141,662.50		\$ 5,015,000
11/1/2032				\$ 136,959.38	\$ 458,325	\$ 5,015,000
5/1/2033		\$ 185,000	5.375%	\$ 136,959.38		\$ 4,830,000
11/1/2033				\$ 131,987.50	\$ 458,919	\$ 4,830,000
5/1/2034		\$ 195,000	5.375%	\$ 131,987.50		\$ 4,635,000
11/1/2034				\$ 126,746.88	\$ 458,975	\$ 4,635,000
5/1/2035		\$ 205,000	5.375%	\$ 126,746.88		\$ 4,430,000
11/1/2035				\$ 121,237.50	\$ 458,494	\$ 4,430,000
5/1/2036		\$ 215,000	5.375%	\$ 121,237.50		\$ 4,215,000
11/1/2036				\$ 115,459.38	\$ 457,475	\$ 4,215,000
5/1/2037		\$ 230,000	5.375%	\$ 115,459.38		\$ 3,985,000
11/1/2037				\$ 109,278.13	\$ 460,919	\$ 3,985,000
5/1/2038		\$ 240,000	5.375%	\$ 109,278.13		\$ 3,745,000
11/1/2038				\$ 102,828.13	\$ 458,556	\$ 3,745,000
5/1/2039		\$ 255,000	5.375%	\$ 102,828.13		\$ 3,490,000
11/1/2039				\$ 95,975.00	\$ 460,656	\$ 3,490,000
5/1/2040		\$ 270,000	5.500%	\$ 95,975.00		\$ 3,220,000
11/1/2040				\$ 88,550.00	\$ 461,950	\$ 3,220,000
5/1/2041		\$ 285,000	5.500%	\$ 88,550.00		\$ 2,935,000
11/1/2041				\$ 80,712.50	\$ 462,100	\$ 2,935,000
5/1/2042		\$ 300,000	5.500%	\$ 80,712.50		\$ 2,635,000

**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				\$ 72,462.50	\$ 153,175	\$ 2,635,000
5/1/2043		\$ 315,000	5.500%	\$ 72,462.50		\$ 2,320,000
11/1/2043				\$ 63,800.00	\$ 459,925	\$ 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		\$ -

EXHIBIT B

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology  
Fiscal Year 2025 – General Fund

Prepared by:

4/15/2024

*JPWard & Associates LLC*

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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 2025, which begins on October 1, 2024 and ends on September 30, 2025.

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 understanding of the case law on this subject.

**2.0 BACKGROUND**

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 2025 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 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604520359	60'	1	IBBOTT, ALFRED JAMES JR	LOT 389, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520409	60'	1	ROBERTSON, RONALD DAY	LOT 390, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520459	60'	1	GOLD, ALEX	LOT 391, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520509	60'	1	POWERS, JASON DANE	LOT 392, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520559	60'	1	HUDSON, ROBERT LOUIS	LOT 393, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520609	60'	1	LION STAR PARTNERS LLC	LOT 394, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520659	60'	1	ZHANGSHUAI TENNIS LLC	LOT 395, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520709	60'	1	MCINTOSH, FRANKLIN L	LOT 396, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520759	60'	1	BARRETT, JOHN M	LOT 397, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520809	60'	1	LUCIANO, FRANK	LOT 398, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520859	60'	1	TJIA, MIN	LOT 399, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520909	60'	1	RAUCH, BRIAN CHARLES	LOT 400, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604520959	60'	1	ARREGOCES, CESAR HORACIO	LOT 401, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521009	50'	1	FEHD, ROBERT PAUL JR	LOT 402, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521059	50'	1	SHIELDS, MARK OLIVER	LOT 403, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521109	50'	1	CARPENTER, STEPHEN JAMES	LOT 404, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521159	50'	1	VONDRUSKA, JOE T III	LOT 405, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521209	50'	1	DEPREY, WALTER JOHN	LOT 406, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521259	50'	1	CLAUDIO, ARNALDO	LOT 407, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521309	50'	1	BREHM, SUSAN ELAINE	LOT 408, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521359	50'	1	DONOVAN, CHRISTOPHER ROBERT	LOT 409, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521409	50'	1	PENNYBAKER, MICHAEL SCOTT	LOT 410, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521459	50'	1	DIGGS, JACOB KENNETH JR	LOT 411, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521509	50'	1	MAJOR, TYRONE L	LOT 412, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521559	50'	1	MONDAY, LEE MORTIMER	LOT 413, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521609	50'	1	HAGAN, MICHELLE T	LOT 414, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521659	50'	1	WANG, WEILI	LOT 415, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521709	50'	1	SCHULTZ, GAIL ANN	LOT 416, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521759	50'	1	EDMOND, JOHN KELLY	LOT 417, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521809	50'	1	HOWARD, REBECCA LYNN	LOT 418, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521859	50'	1	KAZARIAN, K C	LOT 419, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521909	50'	1	CORAZZI, MARIANA E	LOT 420, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604521959	50'	1	WHITENER, TERRY LANE	LOT 421, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522009	50'	1	BRUNS, STEVEN LEWIS	LOT 422, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522059	50'	1	STAMM, KENNETH EUGENE JR	LOT 423, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522109	50'	1	DILANDRO, THOMAS J	LOT 424, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522159	50'	1	KOSS, MATTHEW ROBERT	LOT 425, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522209	50'	1	SPRINGER, CHARLOTTE DIANE	LOT 426, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522259	50'	1	POEHNER, BRIAN SCOTT	LOT 427, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522309	60'	1	STERGAR, GREGORY GENE	LOT 428, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522359	60'	1	TAYLOR WOODROW COMMUNITIES AT	LOT 429, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522409	40'	1	RMHSLB OWNER 1 LLC	LOT 430, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522459	40'	1	RMHSLB OWNER 1 LLC	LOT 431, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522509	60'	1	RMHSLB OWNER 1 LLC	LOT 432, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522559	50'	1	RMHSLB OWNER 1 LLC	LOT 433, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522609	50'	1	RMHSLB OWNER 1 LLC	LOT 434, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522659	60'	1	RMHSLB OWNER 1 LLC	LOT 435, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522709	50'	1	TAYLOR WOODROW COMMUNITIES AT	LOT 436, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522759	50'	1	TAYLOR WOODROW COMMUNITIES AT	LOT 437, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522809	60'	1	TAYLOR WOODROW COMMUNITIES AT	LOT 438, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522859	60'	1	BARION, ANTONETTE	LOT 441, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522909	60'	1	BIEMER, STEVEN MICHAEL	LOT 442, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604522959	60'	1	HILL, DANIEL ARTHUR	LOT 443, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523009	60'	1	LINDHOLM, GUY BARRY	LOT 444, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523059	60'	1	WILLIS, LARRY DOUGLAS	LOT 445, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523109	60'	1	MEZQUITA, BRADLEE	LOT 446, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523159	60'	1	GIBBS, EDWARD JOHN JR	LOT 447, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604523209	60'	1	MILLS, DANIEL LEE	LOT 448, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523259	60'	1	MOSCONY, CHARLES E	LOT 449, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523309	60'	1	DELLACCIO, ANTONIO	LOT 450, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523359	60'	1	ROWE, VINCENT JOSEPH	LOT 451, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523409	50'	1	DEGRAFF, JAMES HENRY JR	LOT 452, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523459	50'	1	BOUDREAUX, CAMILLE L	LOT 453, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523509	50'	1	KISHORE, KAUSHAL	LOT 454, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523559	50'	1	KERR, ROXANE PAULA	LOT 455, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523609	50'	1	TJIA, MIN SENG	LOT 456, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523659	50'	1	GUTIERREZ, ROBERTO CESAR	LOT 457, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523709	50'	1	PERRY, DANNY	LOT 458, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523759	50'	1	SHELBY, JOHN T JR	LOT 459, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523809	50'	1	BOURGOIN, BRYAN LEONARD	LOT 460, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523859	50'	1	COX, MARCIA KATHLEEN	LOT 461, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523909	50'	1	ABT, ROBERT J	LOT 462, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604523959	50'	1	AGOSTINI, DOMINGO ORTIZ	LOT 610, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524009	50'	1	LAWSON, STEPHEN G	LOT 611, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524059	50'	1	HAYES, STEVEN A	LOT 612, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524109	50'	1	GAGNE, RYAN TAYLOR	LOT 613, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524159	50'	1	BALOH-BROWN, KAREN ANN	LOT 614, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524209	50'	1	SZCZOMBROWSKI JANUSZ M	LOT 615, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524259	50'	1	PINEDA, CLAUDIA RAQUEL	LOT 616, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524309	50'	1	SCHUETZ, DIANNE	LOT 617, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524359	50'	1	GALLINAT, DENNIS ALAN	LOT 618, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524409	50'	1	CARR, STEPHEN DAVID SR	LOT 619, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524459	50'	1	WARD, NORMAN CRAIG	LOT 620, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524509	50'	1	HAMM, JOHN LAWRENCE	LOT 621, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524559	50'	1	TAYLOR, STEVEN FREDERICK	LOT 622, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524609	50'	1	LOHMAN, MANDY ELIZABETH	LOT 623, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524659	50'	1	BORELLA, PAUL ANTHONY	LOT 624, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524709	50'	1	ARMOR, ALECIA	LOT 625, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524759	50'	1	NUFRIO, MARC E	LOT 626, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524809	50'	1	LOEWE, MICHAEL J	LOT 627, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524859	50'	1	GCMC PROPERTIES LLC	LOT 628, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524909	50'	1	THAISS, KEVIN R	LOT 629, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604524959	50'	1	ALLEN, JASON JOSEPH RICHARDS	LOT 630, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604525009	50'	1	CARLSON, GLENN R	LOT 631, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604525059	50'	1	BERARDINELLI, PAUL	LOT 632, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604525109	50'	1	FAAS, PATRICK JOHN	LOT 633, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604525159	50'	1	PARATORE, MARGARET S	LOT 634, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604525209	50'	1	MULLEN, DANIEL ANTHONY	LOT 635, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604525259	50'	1	MARTIN, JAMES MICHAEL	LOT 636, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604525309	50'	1	TIBERII, LISA ELLEN	LOT 637, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604525359	50'	1	QIU, QINGPING	LOT 638, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604525409	50'	1	WENDEL, THERESA ANN	LOT 639, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604525459	50'	1	CANTRELL, SANDRA DENISE	LOT 640, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604525509	50'	1	SIMPSON, ROGER TODD	LOT 641, ARTISAN LAKES ESPLANADE PH V SUBPH	\$ 167.03
604526559	50'	1	MILLS, BRIAN E	LOT 464, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604526609	50'	1	STANEK, CHRISTOPHER	LOT 465, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604526659	50'	1	ABBS, RANDALL KEVIN	LOT 466, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604526709	50'	1	IATI, ROBERT A	LOT 467, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604526759	50'	1	COX, BRYAN JOSEPH	LOT 468, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604526809	50'	1	MABE, MATTHEW THOMAS	LOT 469, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604526859	50'	1	WILBANKS, EDGAR LONG JR	LOT 470, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604526909	50'	1	LARSEN, ERIC LEON	LOT 471, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604526959	50'	1	JAKOB, RUDOLF P	LOT 472, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527009	50'	1	DIORIO, LOUIS MARIO	LOT 473, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604527059	50'	1	SHAFFER, DAVID ALLEN	LOT 474, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527109	50'	1	RITCHIE-SABA, CAROL JOAN	LOT 475, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527159	50'	1	SANDON, RICKY C	LOT 476, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527209	50'	1	HOLLOWAY, NATHAN CRAIG	LOT 477, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527259	50'	1	TAYLOR WOODROW COMMUNITIES AT	LOT 478, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527309	50'	1	CHU, CHUNG DUY	LOT 479, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527359	50'	1	ROBERTS, DAVID C	LOT 480, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527409	50'	1	TAYLOR WOODROW COMMUNITIES AT	LOT 481, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527459	50'	1	MEHROTRA, PANKAJ KUMAR	LOT 482, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527509	50'	1	LIU, SHUO	LOT 483, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527559	40'	1	TICEN, THOMAS EARL JR	LOT 484, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527609	40'	1	WATKINS, MAXWELL REED	LOT 485, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527659	40'	1	PARDUE, GLENN JOSEPH JR	LOT 486, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527709	40'	1	D'AMBROSIO, CHRISTOPHER ANTHONY	LOT 487, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527759	40'	1	APOLDO, JOSEPH G	LOT 488, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527809	40'	1	ASHER, JENIFER LYNN	LOT 489, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527859	40'	1	SUTTON, DAVID SCOTT	LOT 490, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527909	40'	1	IRWIN, BETH LORRAINE	LOT 491, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604527959	40'	1	SHUAI ZHANGJ TENNIS INC	LOT 492, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528009	40'	1	LION STAR PARTNERS	LOT 493, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528059	40'	1	SHUAI ZHANG TENNIS INC	LOT 494, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528109	40'	1	ACKER, GLENN STERLING	LOT 495, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528159	40'	1	BROWN, EILEEN M	LOT 496, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528209	40'	1	THAMBO, ERASTUS KARANJA	LOT 497, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528259	40'	1	BOZENTKA, LAURA JANE	LOT 498, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528309	40'	1	DIAS, JOSE C	LOT 499, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528359	40'	1	NESBITT, JENNIFER M	LOT 500, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528409	40'	1	BULSO, PAUL MICHAEL	LOT 501, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528459	40'	1	COLLUCCI, VITO JR	LOT 502, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528509	40'	1	TRANQUILL, RONALD MARK	LOT 503, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528559	40'	1	DICKERSON, EDGAR JAY	LOT 504, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528609	40'	1	CONNELLY, KEITH G	LOT 505, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528659	40'	1	MANNING, CAROLYN BREITER	LOT 506, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528709	40'	1	SHARP, SCOTT ALLEN	LOT 507, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528759	40'	1	CIARAMELLI, DIANE	LOT 508, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528809	40'	1	MILEWSKI, TIMOTHY M	LOT 509, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528859	40'	1	WALDRON, BARBARA JANE	LOT 510, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528909	40'	1	CORTINO, CHARLES R	LOT 511, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604528959	40'	1	KOLAR, JAMES R	LOT 512, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529009	40'	1	MAASCH, JOHN	LOT 513, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529059	40'	1	ESTRADA, ELIZABETH VERCELES	LOT 514, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529109	40'	1	BIALOUSZ, SCOTT AND MARIE LIV TR DTD	LOT 515, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529159	40'	1	PREVISICH, NICHOLAS PETER III	LOT 516, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529209	40'	1	STANZIALE, KRISTIN	LOT 517, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529259	40'	1	CATON, ROBERT RAYMOND	LOT 518, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529309	40'	1	BRENNER, MICHAEL PAUL	LOT 519, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529359	40'	1	BRENNER, CHARLES	LOT 520, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529409	40'	1	SHELTON, THOMAS W	LOT 521, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529459	40'	1	DIPAOLA, ELIZABETH	LOT 522, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529509	40'	1	LYNCH, KATIE A	LOT 523, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529559	40'	1	CANTERBURY, CHRIS D	LOT 524, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529609	40'	1	VARGAS, JUAN GERARDO RIVERA	LOT 525, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529659	40'	1	DORR, DIANE MARIE	LOT 526, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529709	40'	1	FOX, GREGORY JOHN	LOT 527, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529759	40'	1	NIELSON, LISA ANN	LOT 528, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529809	40'	1	NIHILL, THOMAS J	LOT 529, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529859	40'	1	ROGERS, JAMES IRVIN	LOT 530, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604529909	40'	1	HARAN, SAVANNAH JANE	LOT 531, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604529959	40'	1	WILBANKS, JEFFREY WADE	LOT 532, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530009	40'	1	BASS, CHERI CROCKETT	LOT 533, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530059	40'	1	PIEPER, TAYLOR DONALD	LOT 534, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530109	40'	1	SANTOR, KAREN REILLY	LOT 535, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530159	40'	1	WILLIAMSON, JOHN BRIAN	LOT 536, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530209	40'	1	HUM, GAIL MARIE	LOT 537, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530259	40'	1	ELSBURY, JOHN ANTHONY	LOT 538, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530309	40'	1	MARINO, JOHN	LOT 539, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530359	40'	1	SIMKO, CHARLES EDWARD	LOT 540, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530409	40'	1	STANLEY, KEVIN SKEETER	LOT 541, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530459	40'	1	4674 CRESTPOINT WAY LLC	LOT 542, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530509	40'	1	RAVAN, GARY LEE	LOT 543, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530559	40'	1	TRUITT, NATHANIEL	LOT 544, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530609	40'	1	SALZSTEIN, MICHAEL PHILIP	LOT 545, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530659	40'	1	DEGREEF, DANIEL JAMES	LOT 546, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530709	40'	1	4654 CRESTPOINT LLC	LOT 547, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530759	40'	1	DILLON, MARGARET ANN	LOT 548, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530809	40'	1	WHITEHEAD, ANDIE	LOT 549, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530859	40'	1	HARVEY, GARY BRADLEY	LOT 550, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530909	40'	1	RATIGAN, TERENCE W	LOT 551, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604530959	40'	1	SALAS, GABRIELA MARIE	LOT 552, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531009	40'	1	ANDREWS, PETER LYNN	LOT 553, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531059	40'	1	HOWE, ROBERT F JR	LOT 554, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531109	40'	1	ABERNATHY, MICHAEL ROLAND	LOT 555, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531159	40'	1	HAMM, NICOLE MARIE	LOT 556, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531209	40'	1	DRYER, DAVID ANDREW	LOT 557, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531259	40'	1	TERRELL, THOMAS EDGE	LOT 558, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531309	40'	1	GUILLOU, JAYNIE KRISTINE	LOT 559, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531359	50'	1	BRODMAN-PARAHUS, KIM A	LOT 560, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531409	50'	1	TAYLOR WOODROW COMMUNITIES AT	LOT 561, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531459	50'	1	TAYLOR WOODROW COMMUNITIES AT	LOT 562, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531509	50'	1	WHEELER, KATHLEEN ELIZABETH LAKES	LOT 563, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531559	50'	1	ROBERTS, JAMES ANDREW	LOT 564, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531609	50'	1	TAYLOR WOODROW COMMUNITIES AT	LOT 565, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531659	50'	1	TAYLOR WOODROW COMMUNITIES AT	LOT 566, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531709	50'	1	HUNTER, TROY SCOTT	LOT 567, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531759	50'	1	MCDONALD, LIAM	LOT 568, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531809	50'	1	WANG, XIAO	LOT 569, ARTISAN LAKES ESPLANADE PH V SUBPH ["A1 A2 A3 A4 & A5" REPLACE W/ "B & C"] PI #	\$ 167.03
604531859	50'	1	KRUSE, JASON ANDREW	LOT 570, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531909	50'	1	BEGAN, TERRY	LOT 571, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604531959	50'	1	MOSER, GREGORY JON	LOT 572, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604532009	50'	1	FUSTON, DANNY R	LOT 573, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604532059	50'	1	DEESE, KIMBERLY ANNE	LOT 574, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604532109	50'	1	SMITH, JAMEY PATRICIA	LOT 575, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604532159	50'	1	KEARNEY, THOMAS B	LOT 576, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604532209	50'	1	BOWMAN, DOUGLAS R	LOT 577, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604532259	50'	1	SWEET, DEBORAH ANNE	LOT 578, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604532309	50'	1	HUTTON, DAVID WAYNE	LOT 579, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604532359	50'	1	BEAKLEY, JOHN MELVYN	LOT 580, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604532409	50'	1	MAHONEY, BRIAN W	LOT 581, ARTISAN LAKES ESPLANADE PH V SUBPH B	\$ 167.03
604535059	60'	1	BRENNAN, KEVIN HENRY	LOT 585 SUBPH D, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535109	60'	1	LANE, JOHN DAYTON	LOT 586 SUBPH D, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535159	60'	1	TAYLOR, ROBERT WAYNE	LOT 587 SUBPH D, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535209	60'	1	AVIGONE, JOSEPH JR	LOT 588 SUBPH D, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535259	60'	1	PARK, JOHN E	LOT 589 SUBPH D, ARTISAN LAKES ESPLANADE PH V	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
604535309	60'	1	SIINO, MICHAEL S	LOT 590 SUBPH D, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535359	60'	1	BOGUMIL, JEFFREY	LOT 591 SUBPH D, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535409	60'	1	CRAIB, NEILL ANTHONY	LOT 592 SUBPH D, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535459	50'	1	OHARA, PATRICIA ANN	LOT 593 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535509	50'	1	SONEIRA, ROBERT ALFRED	LOT 594 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535559	50'	1	BRANDT, JOSEPH ROBERT	LOT 595 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535609	50'	1	VALAITIS, DARIUS	LOT 596 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535659	50'	1	MARTIN, JOSEPH JOHN	LOT 597 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535709	50'	1	WRZESINSKI, VIKTORIA MYKOLAYIVNA	LOT 598 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535759	50'	1	CAPPELLO, GLEN J	LOT 599 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535809	50'	1	AGRESTI, ROBERT EDWARD	LOT 600 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535859	50'	1	BREEN, TIMOTHY PATRICK	LOT 601 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535909	50'	1	BOYLE, JOHN JOSEPH	LOT 602 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604535959	50'	1	HORNE, VIRGIL R	LOT 603 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604536009	50'	1	MARTINEZ, JESUS MANUEL	LOT 604 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604536059	50'	1	CONTE, RICHARD	LOT 605 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604536109	50'	1	YOUNG, JERRY THOMAS	LOT 606 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
604536159	50'	1	KEMPA, BETTY ANN	LOT 607 SUBPH E, ARTISAN LAKES ESPLANADE PH V	\$ 167.03
610901059	70'	1	PREMINGER, REBECCA B	LOT 1 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901109	70'	1	ROTTENBERK, ROBERT	LOT 2 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901159	70'	1	STEPHENSON, RONALD L	LOT 3 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901209	70'	1	GLEIM, HOLGER D	LOT 4 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901259	70'	1	RAFFIO, LOUIS G JR	LOT 5 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901309	70'	1	IBBOTT, JEFFREY CHRISTOPHER	LOT 6 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901359	60'	1	CREEL, KENNETH L	LOT 7 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901409	50'	1	GEISLER, CAROLYN E	LOT 8 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901459	70'	1	KINTER, MICHAEL	LOT 9 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901509	70'	1	WEIMER, GREGORY J	LOT 10 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901559	70'	1	GROOMS, GARY P	LOT 11 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901609	60'	1	SCHWEITZER, JAMES K	LOT 12 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901659	50'	1	RISSER, MICHAEL WILLIAM	LOT 13 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901709	50'	1	BUELT, JEFFERY SCOTT	LOT 14 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901759	60'	1	BARFORD, GEORGE	LOT 15 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901809	60'	1	HUMPHREY, JOHN BRUCE JR	LOT 16 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901859	70'	1	O'FLAHERTY, BRIAN JOHN	LOT 17 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901909	40'	1	DEL SANTO, BETSY KAY	LOT 18 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610901959	40'	1	TIMM, MARK ARLAND	LOT 19 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902009	40'	1	JIMENEZ, JOSEPH DE VERA AND MERLE PARIS 2019 REVOCABLE TRUST	LOT 20 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D PI#6109.0200/9	\$ 167.03
610902059	40'	1	DIRDA, MARY J	LOT 21 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902109	40'	1	ST CYR, LAURENCE GEORGE	LOT 22 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902159	40'	1	MIKER, STEPHAN	LOT 23 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902209	40'	1	PHILIPPE, WAYNE JOSEPH	LOT 24 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902259	40'	1	VAYDA, KAREN C	LOT 25 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902309	70'	1	ALFRENO, JESSE LEE	LOT 26 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902359	70'	1	LOPEZ, DENNIS ENRIQUE JR	LOT 27 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902409	70'	1	BUNDY, DENNIS	LOT 28 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902459	70'	1	SIMS, HENRY III	LOT 29 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902509	70'	1	MORANT, EARL J	LOT 30 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902559	70'	1	WILLIAMS, ANN M	LOT 31 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902609	40'	1	MCGRAW, JOSEPH B	LOT 32 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902659	40'	1	MCDONALD, LEE T	LOT 33 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902709	40'	1	CONGDON, JAMES R	LOT 34 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902759	40'	1	CROCE, STEVEN A	LOT 35 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902809	40'	1	MATTAN, CATHY JO	LOT 36 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902859	40'	1	HUTCHINGS, RICHARD III	LOT 37 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610902909	40'	1	BOYLE, DAVID A	LOT 38 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610902959	40'	1	UTLEY, JUDITH	LOT 39 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903009	40'	1	BENOIT, KIRK	LOT 40 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903059	40'	1	MERRICKS, JAMES A	LOT 41 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903109	40'	1	HINTON, GARY	LOT 42 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903159	40'	1	LACZYNSKI, MARTHA	LOT 43 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903209	40'	1	SPICUZZI, JEFFREY A	LOT 44 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903259	40'	1	BOUNDS, H DEAN	LOT 45 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903309	40'	1	CONLEY, DAVID W	LOT 46 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903359	40'	1	ALLIGOOD, PEGGY J	LOT 47 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903409	40'	1	ORTIZ, STEVEN	LOT 48 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903459	40'	1	MOORE, KATHY ANSELM	LOT 49 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903509	40'	1	MAGUIRE, LORETTA M	LOT 50 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903559	40'	1	MISHEAL, ZUHAIR	LOT 51 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903609	40'	1	SIGL, DANIEL C	LOT 52 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903659	40'	1	MCAFFEE, GERARD	LOT 53 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903709	40'	1	BRAULT, ELIZABETH L	LOT 54 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903759	40'	1	GIOVINCO, JOSEPH S	LOT 55 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903809	40'	1	SIKES, KENNETH D	LOT 56 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903859	40'	1	KRAKOWSKI, GERALD T	LOT 57 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903909	40'	1	BOCCUZZI, JOHN S JR	LOT 58 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610903959	40'	1	CROOK, TIMOTHY S	LOT 59 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904009	40'	1	SMITH, MYRNA R	LOT 60 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904059	40'	1	KELLY, MARTIN J III	LOT 61 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904109	40'	1	ACHMOODY, DOROTHY	LOT 62 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904159	40'	1	BUN, SOKHENG	LOT 63 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904209	40'	1	MAJOR, RONALD L	LOT 64 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904259	40'	1	FISHER, DALE A	LOT 65 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904309	40'	1	SCHNEIDER, EUGENE PETER JR	LOT 66 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904359	40'	1	BAUCK, STEVEN C	LOT 67 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904409	40'	1	CLARKE, DUANE C	LOT 68 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904459	40'	1	GLICKENHAUS, PETER	LOT 69 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904509	40'	1	PHINNEY, DWAYNE A	LOT 70 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904559	40'	1	RENTFRO, RANDALL W	LOT 71 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904609	40'	1	TAYLOR, ANNE M	LOT 72 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904659	40'	1	WAGERS, SHELLY MARIE	LOT 73 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904709	40'	1	UHEN, THOMAS R	LOT 74 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904759	40'	1	SANDWALL, ERIC A	LOT 75 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904809	40'	1	BAILEY, KATHRYN	LOT 76 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904859	60'	1	SCIARRABBA, CAROL ANN	LOT 77 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904909	60'	1	SCHAFFMAN, RONALD	LOT 78 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610904959	60'	1	LATTWEIN, WERNER	LOT 79 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905009	60'	1	DURANN, SCOTT D	LOT 80 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905059	60'	1	PAULSON, DAVE	LOT 81 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905109	60'	1	SMOGOWICZ, ADAM A	LOT 82 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905159	60'	1	LOVELY, NICHALOS	LOT 83 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905209	60'	1	GELINEAU, RICHARD G	LOT 84 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905259	60'	1	HALL, CATHERINE	LOT 85 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905309	60'	1	STAGNER, RICHARD T	LOT 86 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905359	60'	1	CAROLAN, JOHN V	LOT 87 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905409	60'	1	LONGNECKER, CHARLES M	LOT 88 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905459	60'	1	BOWLES, BRANDON W	LOT 89 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905509	60'	1	WILSON, DAVID J	LOT 90 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905559	60'	1	PIECZONKA, JULIE C	LOT 91 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905609	60'	1	ADDIS, JESSE	LOT 92 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905659	60'	1	STEELE, CHERYL G	LOT 93 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905709	60'	1	CAMPANARO, ANTHONY J	LOT 94 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905759	60'	1	SCOTT-SAVAGE, GARRY	LOT 95 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610905809	60'	1	SICLARI, RONALD	LOT 96 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905859	60'	1	EVERETT-PODIS, DONNA T	LOT 97 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905909	60'	1	BOHM, MARISSA GALLEGOS	LOT 98 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610905959	60'	1	PARKER, ROBERT	LOT 99 ARTISAN LAKES ESPLANADE PH I SP A,B,C&D	\$ 167.03
610906009	60'	1	MAURER, SCOTT ALAN	LOT 100 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906059	60'	1	MOORE, MATTHEW	LOT 101 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906109	60'	1	KERKORIAN, HAROLD	LOT 102 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906159	60'	1	WILLIAMS, NICHOLAS	LOT 103 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906209	60'	1	ISAACS, MICHELLE	LOT 104 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906259	60'	1	MCKEITHEN, STEPHEN C	LOT 105 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906309	60'	1	SAWYER, MICHAEL LYNN	LOT 106 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906359	60'	1	ZAENGLEIN, NORMAN D	LOT 107 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906409	60'	1	VAUGHAN, JEFFREY	LOT 108 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906459	60'	1	CARPENTER, THOMAS R	LOT 109 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906509	60'	1	KOERFER, RAIMUND	LOT 110 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906559	50'	1	BSEIRANI, AIMEE	LOT 111 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906609	50'	1	PALMER, KIM	LOT 112 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906659	50'	1	PHELAN, JANE	LOT 113 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906709	50'	1	NESSELHAUF, JAMES D	LOT 114 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906759	50'	1	WILSON, PATRICIA JONES	LOT 115 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906809	50'	1	POWELL, RICHARD	LOT 116 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906859	50'	1	CELANO, DENNIS P	LOT 117 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906909	50'	1	DIPAOLA, RICHARD	LOT 118 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610906959	50'	1	BITLEY, CHARLES W	LOT 119 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907009	50'	1	MALLARD, ALFRED	LOT 120 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907059	50'	1	RUNCKEL, CHRISTOPHER GARY	LOT 121 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907109	50'	1	LEDDY, JAMES M	LOT 122 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907159	50'	1	MEYER, ROBERT P	LOT 123 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907209	50'	1	LATESSA, PETER R	LOT 124 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907259	50'	1	DARR, MICHAEL E	LOT 125 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907309	50'	1	CICCARELLO, VINCENT E	LOT 126 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907359	50'	1	CUNDY, DONALD JAMES JR	LOT 127 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907409	50'	1	YANDLE, THOMAS P	LOT 128 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907459	50'	1	BLACKWELL, MICHAEL D	LOT 129 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907509	50'	1	HUBBARD, BRENT P	LOT 130 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907559	50'	1	REYNOLDS, JANET S	LOT 131 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907609	50'	1	IRELAND, SANDRA GARNER	LOT 132 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907659	50'	1	BOYDSTON, GARY W	LOT 133 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907709	50'	1	DIPIETRANTONIO, CHARLES J	LOT 134 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907759	50'	1	KNIGHT, RONALD A	LOT 135 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907809	50'	1	FLOORE, TYLER E	LOT 136 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907859	50'	1	FARMER, J CLARK	LOT 137 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907909	50'	1	ANDREWS, MICHAEL TROY	LOT 138 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610907959	50'	1	WRIGHT, JOHN HARVEY II	LOT 139 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908009	50'	1	HELLER, EARL	LOT 140 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908059	50'	1	FOSTER, ROBIN J	LOT 141 ARTISAN LAKES ESPLANADE PH I SP A,B,C &	\$ 167.03
610908109	50'	1	HATFIELD, SHANNON	LOT 142 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908159	50'	1	RAETZ, SUSAN C	LOT 143 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908209	50'	1	MCCOURT, CYNTHIA L	LOT 144 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908259	50'	1	ZORN, SUSAN E	LOT 145 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908309	50'	1	CRESCENTI, GENNARO H	LOT 146 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908359	50'	1	VENTO, ANTHONY	LOT 147 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908409	50'	1	MANNA, THEODORE G	LOT 148 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908459	50'	1	IARRUSSO, HENRY J	LOT 149 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908509	50'	1	WILLIAMS, JEANETTE	LOT 150 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908559	50'	1	WHITNER, ANNETTE B	LOT 151 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908609	50'	1	BROCCOLO, DAVID	LOT 152 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03



**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610908659	50'	1	STERBA, THOMAS JOHN	LOT 153 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908709	50'	1	EMORY, JEFFERY D	LOT 154 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908759	50'	1	PRYOR, GARY	LOT 155 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908809	50'	1	DANDY LION LLC	LOT 156 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908859	50'	1	TIMONEY, DANIEL F	LOT 157 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908909	50'	1	CARR, JAMES M	LOT 158 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610908959	50'	1	DIXON, RICHARD N	LOT 159 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909009	50'	1	HAIG, KEITH RUSSELL PAUL	LOT 160 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909059	50'	1	BURNARD, KEITH A	LOT 161 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909109	50'	1	VONWERNE, RICHARD L SR	LOT 162 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909159	50'	1	CONNOLLY, CARL	LOT 163 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909209	50'	1	HOUSTON, THERESA M	LOT 164 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909259	50'	1	SAVILLE, GLENN	LOT 165 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909309	50'	1	SPESE, SCOTT	LOT 166 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909359	50'	1	JOHNSON, JOAN A	LOT 167 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909409	50'	1	CUMMERSON, NORMAN	LOT 168 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909459	50'	1	MIKER, PATRICIA M	LOT 169 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909509	50'	1	MIKOLAJCZYK, MARIOLA	LOT 170 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909559	50'	1	PENNETTA, DAVID	LOT 171 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909609	50'	1	DOWNS, PAUL E	LOT 172 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909659	50'	1	CABRERA, DOUGLAS	LOT 173 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909709	50'	1	TARTER, KENNETH	LOT 174 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909759	50'	1	MCCLAIN, JOE ALAN	LOT 175 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909809	50'	1	DIXEY, JAMES JR	LOT 176 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909859	50'	1	BREWER, ROBERT W	LOT 177 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909909	50'	1	HINTON, MELVIN	LOT 178 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610909959	50'	1	BORNSTEIN, MARK C	LOT 179 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610910009	50'	1	JOHNTING, BRENDA	LOT 180 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610910059	50'	1	CERVEN, STEPHEN G	LOT 181 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610910109	50'	1	JONES, ANTHONY E	LOT 182 ARTISAN LAKES ESPLANADE PH I SP	\$ 167.03
610912059	40'	1	HARRIS, WILLIAM H JR	LOT 183 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912109	40'	1	SQUIRES, ANDREW P	LOT 184 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912159	40'	1	FARIA, JASON	LOT 185 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912209	40'	1	LOPES, KYLE A	LOT 186 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912259	40'	1	MONTIMORE, ANTHONY M	LOT 187 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912309	40'	1	PIATKOWSKI, WALTER	LOT 188 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912359	40'	1	FAULKNER, ROY T	LOT 189 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912409	40'	1	GEMMING, DOUGLAS	LOT 190 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912459	40'	1	CONVERSE, BARRY T	LOT 191 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912509	40'	1	THOMAS, KENNETH F JR	LOT 192 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912559	40'	1	CADOLINO-RAMOS, PATRICIA	LOT 193 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912609	40'	1	YANAKOS, WILLIAM R	LOT 194 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912659	40'	1	WACKERLA, PAUL A	LOT 195 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912709	40'	1	SHELLHAMMER, DWAYNE B	LOT 196 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912759	40'	1	RODRIGUEZ, DENISE G	LOT 197 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912809	40'	1	SULLO, RICHARD	LOT 198 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912859	40'	1	HENSLEY, JEREMY M	LOT 199 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912909	40'	1	YENCO, CAROL ANN	LOT 200 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610912959	40'	1	FURIATO, ANTHONY	LOT 201 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913009	40'	1	TALLENT, SHARON	LOT 202 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913059	40'	1	JESTILA, AYSUN	LOT 203 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913109	40'	1	MORRIS, WENDY ELAINE	LOT 204 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913159	40'	1	TAGGART, ROBERT EDWARD JR	LOT 205 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913209	40'	1	MORAN, JAMES	LOT 206 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913259	40'	1	GERACI, CATERINA	LOT 207 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913309	40'	1	RAVANA, CAL J	LOT 208 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913359	40'	1	PAC, KENNETH A	LOT 209 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610913409	40'	1	THAMBO, ERASTUS K	LOT 210 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913459	40'	1	COUGHLIN, ROBERT D	LOT 211 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913509	40'	1	FARINELLI, CHARLES	LOT 212 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913559	40'	1	BURNS, JOANN	LOT 213 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913609	40'	1	DRISCOLL, CAROL M	LOT 214 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913659	40'	1	VENTO, JOHN S	LOT 215 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913709	40'	1	VANCE, STEVEN E	LOT 216 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913759	40'	1	MCCARTHY, RICHARD	LOT 217 OF ARTISAN LAKES ESPLANADE PH II,	\$ 167.03
610913809	40'	1	BRADEN, JEAN ALICE	LOT 218 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913859	40'	1	HARRIS, STANLEY A	LOT 219 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913909	40'	1	BARBER, SUSAN C	LOT 220 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610913959	40'	1	ENGMAN, RICK	LOT 221 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610914009	40'	1	PUTMAN, DAWN M GERARDOT	LOT 222 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610914059	40'	1	NICOTRA, MARY	LOT 223 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610914109	40'	1	PAXTON, BARRY F	LOT 224 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610914159	40'	1	BRETT, SUSAN	LOT 225 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610914209	40'	1	KNAPP, BONNIE L	LOT 226 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610914259	40'	1	ADKINS, ERIN	LOT 227 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610914309	40'	1	GLEBOCKA INC	LOT 228 OF ARTISAN LAKES ESPLANADE PH II	\$ 167.03
610914559	60'	1	SUNBERG, DENNIS	LOT 229 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610914609	60'	1	KENT, JOHN E JR	LOT 230 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610914659	60'	1	LINDSEY, STACY A	LOT 231 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610914709	60'	1	BARNES, DANIEL RAY	LOT 232 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610914759	60'	1	GRANDVILLE, SCOTT J	LOT 233 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610914809	60'	1	REAGAN, JAMES HAROLD	LOT 234 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610914859	60'	1	HORNICK, RHONDA	LOT 235 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610914909	60'	1	WONG, WILLIAM	LOT 236 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610914959	60'	1	CAPENHURST, DANIEL J	LOT 237 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915009	60'	1	HEADLEY, DONNA S	LOT 238 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915059	60'	1	LOPIAN, THOMAS	LOT 239 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915109	60'	1	SHEARS, TERRY S	LOT 240 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915159	60'	1	TOBY, JEFFREY R	LOT 241 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915209	60'	1	FIELD, DANIEL J	LOT 242 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915259	60'	1	FETKENHER, DAVID	LOT 243 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915309	60'	1	LEDGERWOOD, WILLIAM SCOTT	LOT 244 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915359	60'	1	HESS, DUANE	LOT 245 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915409	60'	1	WRIGHT, JAN M	LOT 246 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915459	60'	1	BORATYNSKI, FRED D	LOT 247 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915509	60'	1	CARR, PEYTON HENRY	LOT 248 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915559	60'	1	BRUBAKER, ROY R	LOT 249 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915609	60'	1	SMART-HOMER, EDGAR L	LOT 250 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915659	60'	1	PALUMBO, RICHARD A	LOT 251 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915709	60'	1	COPPE, KATHY	LOT 252 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915759	60'	1	GARCIA, ROBERT E	LOT 253 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915809	60'	1	NAYLOR, KEVIN R	LOT 254 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915859	60'	1	LUTTRELL, LARRY F	LOT 255 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915909	60'	1	UHOUSE, JOHN S	LOT 256 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610915959	60'	1	TRUJILLO, ROBERT E	LOT 257 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916009	60'	1	SIEGEL, JOSEPH W	LOT 258 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916059	60'	1	HART, GREGORY W	LOT 259 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916109	60'	1	HALLIWELL, JANET MAE	LOT 260 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916159	60'	1	STAUFFACHER, TODD DAVID	LOT 261 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916209	60'	1	CAPOWICH, RAYMOND JR	LOT 262 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916259	60'	1	BRANSCOMBE, ROBERT E	LOT 263 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916309	60'	1	KOSKELA, EARL J JR	LOT 264 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916359	40'	1	MELZER, GERALD L	LOT 265 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916409	40'	1	JANUSHEVICH, LINDA D	LOT 266 ARTISAN LAKES ESPLANADE PH III	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610916459	40'	1	LOMBARDO, JOSEPH C	LOT 267 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916509	40'	1	TITONE, RALPH	LOT 268 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916559	40'	1	FAUSER, MICHAEL A	LOT 269 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916609	40'	1	COLLINS, TIMOTHY J II	LOT 270 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916659	40'	1	NAUMANN, DANIEL	LOT 271 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916709	40'	1	AZZOPARDI, ANDREA L	LOT 272 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916759	40'	1	COVINS, PAULA A	LOT 273 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916809	40'	1	MERIC, MELISSA S	LOT 274 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916859	40'	1	MURPHY, TERRY W	LOT 275 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916909	40'	1	BICKEL, JESSICA R	LOT 276 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610916959	40'	1	CASTELLANO, MICHAEL	LOT 277 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917009	40'	1	DELANEY, HENRY A	LOT 278 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917059	40'	1	REID, GREGORY W	LOT 279 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917109	40'	1	KING, JOHN	LOT 280 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917159	40'	1	MORETTO, ANTHONY HENRY JR	LOT 281 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917209	40'	1	BARTO, WILLIAM E	LOT 282 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917259	40'	1	RAAD, BONNIE LYNN	LOT 283 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917309	40'	1	THORNTON, ROGER W	LOT 284 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917359	40'	1	VAN DER LAAG, ELISABETH H	LOT 285 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917409	40'	1	BRANHAM, ARTHUR JAMES	LOT 286 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917459	40'	1	BOEHM, ATHAN J	LOT 287 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917509	40'	1	MCCLENDON, WADE LEON	LOT 288 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917559	40'	1	PIAZZA, MICHAEL A	LOT 289 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917609	40'	1	SLEE, CAROL J	LOT 290 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917659	40'	1	LANOUE, ANDREW JOSEPH	LOT 291 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917709	40'	1	DAVIS, MICHAEL R	LOT 292 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917759	40'	1	RODRIGUEZ, EDWIN	LOT 293 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917809	40'	1	STEINHAUER, CATHERINE V	LOT 294 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917859	40'	1	DEPEW, DONALD D	LOT 295 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917909	40'	1	SULLIVAN, CHRIS	LOT 296 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610917959	40'	1	CORSON, SHAWN M	LOT 297 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918009	40'	1	SNYDER, DONALD WAYNE	LOT 298 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918059	40'	1	OLDENSKI, EDMUND J JR	LOT 299 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918109	40'	1	JIACOMA, LYNNE M	LOT 300 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918159	40'	1	DEWALD, ROBERT	LOT 301 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918209	40'	1	PRESHA, WARNETTA	LOT 302 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918259	40'	1	MURPHY, PATRICK M	LOT 303 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918309	40'	1	PETTIT, GERALD G	LOT 304 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918359	40'	1	VILLA DE REYNOLDS LLC	LOT 305 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918409	40'	1	GREEN, DIANE M	LOT 306 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918459	40'	1	SINGLETON, BRUCE J	LOT 307 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918509	40'	1	MOLBY, ALFRED	LOT 308 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918559	40'	1	O'BRIEN, DANIEL	LOT 309 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918609	40'	1	OCCHIPINTI, MICHAEL N	LOT 310 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918659	40'	1	AKSU, TANSU	LOT 311 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918709	40'	1	BENNETT, CHARLES H	LOT 312 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918759	40'	1	VRABEL, JOHN S JR	LOT 313 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918809	40'	1	LOGE, AARON R	LOT 314 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918859	40'	1	BAIN, CHARLES W	LOT 315 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918909	40'	1	GRENON, ANDREW JOHN	LOT 316 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610918959	40'	1	GARCIA, MARA	LOT 317 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919009	40'	1	CAULSON, RYAN BURKE	LOT 318 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919059	40'	1	SAMUELSEN, CLIFFORD	LOT 319 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919109	40'	1	DELANO, ADELE	LOT 320 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919159	40'	1	CEFALO, STEPHEN T	LOT 321 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919209	40'	1	MORIARITY, CHARLES E III	LOT 322 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919259	40'	1	KENT, SHERYL ELAINE	LOT 323 ARTISAN LAKES ESPLANADE PH III	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610919309	40'	1	SOTTILE, JAMES M	LOT 324 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919359	40'	1	MEISSNER, TIMOTHY JOHN	LOT 325 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919409	40'	1	SHOWALTER, MICHAEL J	LOT 326 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919459	40'	1	CONAHAN, JOSEPH JOHN	LOT 327 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919509	40'	1	WATERS, RONALD J	LOT 328 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919559	40'	1	PATEL, DINESH S	LOT 329 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919609	40'	1	BARNES, JOHN	LOT 330 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919659	40'	1	HEZLEP, ALVIN J	LOT 331 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919709	40'	1	CORDOVA, JAVIER A	LOT 332 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919759	40'	1	HARKER, BARBARA JANE	LOT 333 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919809	40'	1	BRUCHEZ, JOANNE SOPHIA	LOT 334 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919859	40'	1	BALDAUF, JEFFREY J	LOT 335 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919909	40'	1	BARNES, WILLIAM T	LOT 336 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610919959	40'	1	KRULL, MICHAEL D	LOT 337 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920009	40'	1	MORAND, KRISTIE A	LOT 338 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920059	40'	1	DENZEL, RICHARD P	LOT 339 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920109	40'	1	JONES, MARK A	LOT 340 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920159	40'	1	ENGEL, ELIZABETH ANN	LOT 341 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920209	40'	1	BOWEN, MARI S	LOT 342 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920259	40'	1	CREE, HANNA JUSTINE	LOT 343 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920309	40'	1	ENGEL, CYNTHIA T	LOT 344 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920359	40'	1	ALLER, JOHN D	LOT 345 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920409	40'	1	BARRY, JENNIFER H	LOT 346 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920459	50'	1	LACY, AUSTIN	LOT 347 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920509	50'	1	STEFANIC, MICHAEL	LOT 348 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920559	50'	1	BEAL, DUANE R	LOT 349 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920609	50'	1	MANOUS, PERRY LOUIS	LOT 350 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920659	50'	1	STINGO, JANET L	LOT 351 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920709	50'	1	JOYCE, HAROLD G	LOT 352 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920759	50'	1	MCCRACKEN, JAMES L	LOT 353 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920809	50'	1	DUFORT, ARNOLD C	LOT 354 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920859	50'	1	FERNANDEZ, JOHN P	LOT 355 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920909	50'	1	RIESTRA, JORGE C	LOT 356 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610920959	50'	1	KAPLUNSKY, POLINA	LOT 357 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921009	50'	1	KRONK, MARTHA ELIZABETH	LOT 358 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921059	50'	1	HAUBRICH, BARRY	LOT 359 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921109	50'	1	STIMER, RICHARD ROY JR	LOT 360 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921159	50'	1	FARRAR, STEPHANIE LEE	LOT 361 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921209	50'	1	STEWART, LORI A	LOT 362 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921259	50'	1	FERGUSON, KATIE	LOT 363 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921309	50'	1	GIULIANO, MARINELLA	LOT 364 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921359	50'	1	WALKER, TRAVIS	LOT 365 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921409	50'	1	ANGELOV, GEORGE	LOT 366 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921459	50'	1	COSTELLO, ROCHELLE L	LOT 367 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921509	50'	1	WARREN, SANDRA B	LOT 368 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921559	50'	1	SULLIVAN, MICHAEL K	LOT 369 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921609	50'	1	BOEHM, MICHAEL	LOT 370 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921659	50'	1	POSPISIL, DAVID	LOT 371 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921709	50'	1	KILZER, MARY ANN	LOT 372 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921759	50'	1	PRADEEP, ASHA	LOT 373 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921809	50'	1	RAMOS, SANDRA	LOT 374 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921859	50'	1	SCHNAUFER, LAURA R	LOT 375 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921909	50'	1	BURTCH, JEFFREY J	LOT 376 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610921959	50'	1	ELLSWORTH, MARYANNE	LOT 377 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610922009	50'	1	DEMSKI, FRANK J JR	LOT 378 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610922059	50'	1	FROLOV, ANDREY	LOT 379 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610922109	50'	1	JONES, SHIRLEY ANN	LOT 380 ARTISAN LAKES ESPLANADE PH III	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610922159	50'	1	WEISS, JIM L	LOT 381 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610922209	60'	1	NEWTON, JAMES G JR	LOT 382 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610922259	60'	1	ZIMMERMAN, MARVIN NED	LOT 383 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610922309	60'	1	WILLIAMS JOHN C	LOT 384 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610922359	60'	1	SUPOLA, NEIL	LOT 385 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610922409	60'	1	TOSI, PETER M	LOT 386 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610922459	60'	1	EICHER, JOSEPH R	LOT 387 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610922509	60'	1	SHADDIX, MICHAEL RAY	LOT 388 ARTISAN LAKES ESPLANADE PH III	\$ 167.03
610950059	50'	1	GAGNON, THOMAS SCOTT	LOT 1, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950109	50'	1	SCIARRABBA, ANTHONY ALFONSO	LOT 2, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950159	50'	1	FEARS, JOHN ALLEN	LOT 3, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950209	50'	1	MAGUIRE, LORETTA MARY	LOT 4, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950259	50'	1	CRAYCRAFT, JOSEPH M	LOT 5, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950309	50'	1	WARRINGTON, JOHN ROBERT	LOT 6, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950359	50'	1	WALKER, ROBERT C	LOT 7, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950409	50'	1	DAME, AMY NICOLE	LOT 8, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950459	50'	1	DISKIN, MARK DAVID	LOT 9, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950509	50'	1	MIKLOS, KENNETH RUDOLPH	LOT 10, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950559	50'	1	DAVIS, GEORGINE MARIA	LOT 11, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950609	50'	1	MICELI, JEFFREY ANTHONY	LOT 12, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950659	50'	1	HOWE, ROBERT FELTON III	LOT 13, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950709	50'	1	MOSS, VALENCIA	LOT 14, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950759	50'	1	HURST, DOUGLAS ALBERT	LOT 15, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950809	50'	1	DAVEY, PATRICK ROBERT	LOT 16, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950859	50'	1	FINC, KENNETH THOMAS	LOT 17, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950909	50'	1	HICKS, CONLEY ANTHONY	LOT 18, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610950959	50'	1	RUSSELL, JOANNE JAMES	LOT 19, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951009	50'	1	HUGHES, MICHAEL E	LOT 20, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951059	50'	1	GERACI, JOSEPH	LOT 21, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951109	50'	1	LADINO, GEORGE CARLE	LOT 22, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951159	50'	1	SCHIRF, TAMMY K	LOT 23, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951209	50'	1	GIDDINGS, JOHN CHARLES	LOT 24, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951259	50'	1	BOARI, RICHARD J	LOT 25, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951309	50'	1	AMARAL, SIMON P	LOT 26, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951359	50'	1	REYNOLDS, LAWRENCE JAMES JR	LOT 27, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951409	50'	1	GAUD-MENDEZ, WILFREDO	LOT 28, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951459	60'	1	JONES, MATTHEW ALBERT	LOT 29, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951509	60'	1	MCCANN, JEREMY DAVID	LOT 30, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951559	60'	1	FELDER, REINHARD	LOT 31, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951609	60'	1	REZENDES, DARRELL DEAN	LOT 32, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951659	60'	1	STEVENS, MARK W	LOT 33, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951709	60'	1	FREED, JAMES L JR	LOT 34, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951759	60'	1	STRAMELLA, CATHLEEN A	LOT 35, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951809	60'	1	FERNANDEZ, JOHN	LOT 36, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951859	60'	1	TRAYNOR, GARY EDWARD	LOT 37, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951909	60'	1	GIBSON, ROBERT H II	LOT 38, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610951959	60'	1	BACA, ARTURO R	LOT 39, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952009	60'	1	NEWGREEN, WALTER FRANKLIN	LOT 40, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952059	Twin Villa	1	CASTELLON, HELENE S	LOT 41, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952109	Twin Villa	1	CICCARELLI, MARIE	LOT 42, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952159	Twin Villa	1	MARIN, JAVIER	LOT 43, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952209	Twin Villa	1	LEIPOLD, TODD ROBERT	LOT 44, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952259	Twin Villa	1	GOLA, MICHAEL JOSEPH	LOT 45, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952309	Twin Villa	1	FERRANTE, JULIANNA MARIE	LOT 46, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952359	Twin Villa	1	NGUYEN, PHILIP NP	LOT 47, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952409	Twin Villa	1	HAGGERTY, PHILLIP JAMES	LOT 48, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952459	Twin Villa	1	CARMOUCHE, GREGORY KENNY	LOT 49, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610952509	Twin Villa	1	MONAGHAN, ROBERT	LOT 50, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952559	Twin Villa	1	WAHLSTROM, CARL MICHAEL	LOT 51, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952609	Twin Villa	1	VANCE, TODD CHRISTOPHER	LOT 52, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952659	Twin Villa	1	KESTING, KEVIN FREDERICK	LOT 53, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952709	Twin Villa	1	ARNDT, HERMANN GERHARD	LOT 54, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952759	60'	1	KAMADA, VENKATA S	LOT 55, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952809	60'	1	MERCADO, PAMELA MERISSA	LOT 56, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952859	60'	1	MILLER, TINA M	LOT 57, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952909	60'	1	MESPLAY, RODERICK ALAN	LOT 58, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610952959	60'	1	KELLEY, TOBY L	LOT 59, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953009	60'	1	HOOTMAN, JEFFREY ALAN	LOT 60, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953059	60'	1	BOSTELMAN, JEFFREY DWAYNE	LOT 61, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953109	60'	1	MELI, JOSEPH	LOT 62, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953159	60'	1	GALESKI, JAMES S	LOT 63, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953209	60'	1	SCHULTZ, GREGORY JOHN	LOT 64, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953259	60'	1	JUBAY, FELIPE LAWAS	LOT 65, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953309	60'	1	DELOSA, CAROLE	LOT 66, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953359	60'	1	ROBERTS, PATRICIA LOMBARD	LOT 67, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953409	60'	1	KRAS, LORRAINE BERNADETTE	LOT 68, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953459	60'	1	EMBERTON, KEVIN MATTHEW	LOT 69, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953509	60'	1	KAHANE, STEVEN	LOT 70, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953559	60'	1	BIXLER, THOMAS PAUL	LOT 71, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953609	60'	1	ANTONY, TERENCE LEE	LOT 72, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953659	60'	1	SANDERS, THOMAS L	LOT 73, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953709	60'	1	BORREGO, ROLANDO M	LOT 74, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953759	60'	1	FERRANTE, GREGORY	LOT 75, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953809	60'	1	ZAFFE, BRUCE MICHAEL	LOT 76, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953859	60'	1	SPANGLO, KELLEY M	LOT 77, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953909	60'	1	OBROCHTA, JILL CATHERINE	LOT 78, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610953959	60'	1	LEWIS, ELAINE V	LOT 79, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954009	60'	1	BALL, JANET SUE STEWART	LOT 80, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954059	60'	1	FENTON, KELLY LYNN	LOT 81, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954109	60'	1	ANTHONY, WILLIAM J	LOT 82, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954159	60'	1	COLO, LAWRENCE A TRUST DTD	LOT 83, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954209	60'	1	GOODRICH, MALCOLM J	LOT 84, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954259	60'	1	LUYCX, RONALD A	LOT 85, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954309	60'	1	BONTZOS, KONSTANTINOS S	LOT 86, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954359	60'	1	VERDERBER, ROBERT ANDREW	LOT 87, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954409	60'	1	DEWITT, THOMAS ARTHUR	LOT 88, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954459	60'	1	KLEIN, JOHN	LOT 89, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954509	60'	1	PRINCE, DAVID D	LOT 90, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954559	60'	1	WILSON, SYNTIRA MASCHALL	LOT 91, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954609	60'	1	TUCKER, STEVEN M	LOT 92, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954659	70'	1	OSWALD, DAVID H	LOT 93, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954709	70'	1	HEATH, TYNA I	LOT 94, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954759	60'	1	COLLINS, BARBARA RILEY	LOT 95, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954809	60'	1	MCCAHERN, MICHAEL J	LOT 96, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954859	60'	1	GUALTIERI, KATHLEEN	LOT 97, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954909	60'	1	JORGENSEN, ERIK	LOT 98, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610954959	60'	1	DURAN, FRANCISCO LEONEL	LOT 99, ARTISAN LAKES ESPLANADE PH IV SUBPH A,	\$ 167.03
610955009	60'	1	RAYLE, MATTHEW WAYNE	LOT 100, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955059	60'	1	SASSO, MICHAEL P	LOT 101, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955109	60'	1	MEYERS, MELISSA	LOT 102, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955159	60'	1	VOGEL, NORMAN DAVID	LOT 103, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955209	60'	1	GROSSMAN, CHARLES J	LOT 104, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955259	60'	1	CRAMER, CYNTHIA L	LOT 105, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955309	60'	1	PANETTA, MICHAEL JOSEPH	LOT 106, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610955359	60'	1	ROYO, JOSE V	LOT 107, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955409	60'	1	KOWALEWSKI, EDWIN F	LOT 108, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955459	Twin Villa	1	HARRIS, MICHAEL LOYD	LOT 109, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955509	Twin Villa	1	FENTON, KELLY LYNN	LOT 110, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955559	Twin Villa	1	KENT, JOHN E JR	LOT 111, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955609	Twin Villa	1	LUNDGREN, CYNTHIA L	LOT 112, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955659	Twin Villa	1	JOHNSON, REBECCA REGINA	LOT 113, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955709	Twin Villa	1	PARRISH, GREGORY ALLEN	LOT 114, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955759	Twin Villa	1	MARKOVIC, RUSSELL WILLIAM	LOT 115, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955809	Twin Villa	1	STACER, DEBRA FOURRE	LOT 116, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955859	Twin Villa	1	MULVAN, MAUREEN	LOT 117, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955909	Twin Villa	1	TURNER, DEBORAH FIVEASH	LOT 118, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610955959	Twin Villa	1	PRIETI, JOSEPH V	LOT 119, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956009	Twin Villa	1	PONDER, WILLIAM A III	LOT 120, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956059	Twin Villa	1	MCDONOUGH, KEVIN	LOT 121, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956109	Twin Villa	1	JOYCE, GEORGIA B	LOT 122, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956159	50'	1	DEZZI, STEPHEN ROBERT	LOT 123, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956209	50'	1	REYNOLDS, STEPHEN GLEN SR	LOT 124, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956259	50'	1	BOZICH, TOMMIE RICHARD	LOT 125, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956309	50'	1	OLEFERCHIK, ANDREW	LOT 126, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956359	50'	1	LIOY, GERALD THOMAS	LOT 127, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956409	50'	1	KALINE, WILLIAM HERBERT JR	LOT 128, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956459	50'	1	CAMPBELL, SHARON KAY	LOT 129, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956509	50'	1	CHAMBLIN, RICHARD E	LOT 130, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956559	50'	1	RESCHETZ, DAVID A	LOT 131, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956609	50'	1	MELENDEZ, FERNANDO	LOT 132, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956659	50'	1	BURLAK, DANIEL P	LOT 133, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956709	50'	1	SCHULTZ, GREGORY JOHN	LOT 134, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956759	50'	1	HUMPHRIES, DANIEL MICHAEL	LOT 135, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956809	50'	1	OLSEN, BLAKE D	LOT 136, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956859	50'	1	ULM, GREGORY JOHN	LOT 137, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956909	50'	1	BARKER, JAMES ROBERT	LOT 138, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610956959	50'	1	ALTMAN, MATTHEW T	LOT 139, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957009	50'	1	DINESH, REKAN JR	LOT 140, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957059	50'	1	MARCUSE, BRIAN	LOT 141, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957109	50'	1	MARROCCO, MICHELLE LEE	LOT 142, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957159	50'	1	CLYNE, CAITLYN CONDON	LOT 143, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957209	50'	1	REID, MICHAEL F	LOT 144, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957259	50'	1	WALKER, CHRISTOPHER GLEN	LOT 145, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957309	50'	1	SALZ, DOUGLAS ERIC	LOT 146, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957359	60'	1	SAX, ROBERT KENNETH	LOT 147, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957409	Twin Villa	1	CASEY, JOSEPH PATRICK	LOT 148, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957459	Twin Villa	1	AGABITI, COLETTE A	LOT 149, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957509	Twin Villa	1	SOTOMAYOR, ALEXIS	LOT 150, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957559	Twin Villa	1	WIESNER, SHARON ANN	LOT 151, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957609	Twin Villa	1	PAGNANELLI, CAROL A	LOT 152, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957659	Twin Villa	1	SHANAHAN, MARK PATRICK	LOT 153, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957709	Twin Villa	1	WEISS, CHRISTOPHER SCOTT	LOT 154, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957759	Twin Villa	1	CUNILLERA, JESUS DOMINGO	LOT 155, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957809	Twin Villa	1	BURKE, DONNA	LOT 156, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957859	Twin Villa	1	SCHWARZ, JEFFREY KARL	LOT 157, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957909	Twin Villa	1	RAMU, LOUIS J	LOT 158, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610957959	Twin Villa	1	THORNQUEST, VALERIE N	LOT 159, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958009	Twin Villa	1	FATOVIC, URSULA F	LOT 160, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958059	Twin Villa	1	VAN, TIEP	LOT 161, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958109	Twin Villa	1	FONZI, PATRICK	LOT 162, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958159	Twin Villa	1	BURKE, BONNIE A	LOT 163, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03

**Artisan Lakes Community Development District**

**Assessment Roll - Fiscal Year 2025**

**Table 1**

Parcel ID	Unit Type	Units	Owner	Legal Description	O&M
610958209	Twin Villa	1	PARMAGOS, MARIA E	LOT 164, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958259	Twin Villa	1	PORTELLI, VINCENT E	LOT 165, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958309	Twin Villa	1	NORTH, TERI DEANNE	LOT 166, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958359	Twin Villa	1	BECKER, STEPHEN C	LOT 167, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958409	Twin Villa	1	MATOUSEK, MICHAEL THOMAS	LOT 168, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958459	Twin Villa	1	LAMOLLI, MICHAEL A	LOT 169, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958509	Twin Villa	1	WALLEN, CLYNTON P	LOT 170, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958559	Twin Villa	1	WOODWARD, CAROLE R	LOT 171, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958609	Twin Villa	1	MICHAUD, MONIQUE	LOT 172, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958659	Twin Villa	1	DICK, JEFFREY STEVENSON	LOT 173, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958709	Twin Villa	1	SAWYER, REMI	LOT 174, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958759	Twin Villa	1	DOORN, JAMES J	LOT 175, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958809	Twin Villa	1	RENTAS-PINA, BRYAN	LOT 176, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958859	Twin Villa	1	KOEBCKE, KAY	LOT 177, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958909	Twin Villa	1	STELLATO, PETER J JR	LOT 178, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610958959	Twin Villa	1	KENNY, DENNIS	LOT 179, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959009	Twin Villa	1	DEFRESCO, KATHLEEN FRANCES	LOT 180, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959059	Twin Villa	1	QUARANTA, PATRICIA A	LOT 181, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959109	Twin Villa	1	JONES, TOMMIE L	LOT 182, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959159	Twin Villa	1	PAPALAS, PATRICK LOUIS	LOT 183, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959209	Twin Villa	1	WENDT, JESSICA HARRIS	LOT 184, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959259	Twin Villa	1	ALVAREZ, JOSE M	LOT 185, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959309	Twin Villa	1	SWIFT, SHARON	LOT 186, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959359	Twin Villa	1	RUSSELL, JAMES E	LOT 187, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959409	Twin Villa	1	DOBRY, RICHARD FRANCIS	LOT 188, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959459	Twin Villa	1	KOZIMOR, TIMOTHY	LOT 189, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959509	Twin Villa	1	MOSELEY, KEVIN MICHAEL	LOT 190, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959559	Twin Villa	1	MCEACHERN, SANDRA TAYLOR	LOT 191, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959609	Twin Villa	1	LABA, MIRIAM FAGAN	LOT 192, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959659	Twin Villa	1	BISHOP, ROY ALAN	LOT 193, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959709	Twin Villa	1	CAPOZZA, CARL	LOT 194, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959759	Twin Villa	1	CRUZ, CANDICE ELIZABETH	LOT 195, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959809	Twin Villa	1	SCHMIDT, MARY SUZANNE	LOT 196, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959859	Twin Villa	1	RUSINCOVITCH, STEVEN JOHN	LOT 197, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959909	Twin Villa	1	GAUERKE, JOAN KAY	LOT 198, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610959959	Twin Villa	1	MILLER, FLOYD G	LOT 199, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610960009	Twin Villa	1	DECKER, MAUREEN	LOT 200, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610960059	Twin Villa	1	DEFOREST, SHERRY A	LOT 201, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610960109	Twin Villa	1	TAYLOR, KATHLEEN	LOT 202, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610960159	Twin Villa	1	LEHRKE, ELIZABETH ANN	LOT 203, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610960209	Twin Villa	1	CURLEY, CATHERINE F	LOT 204, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610960259	Twin Villa	1	MOUGEY, LOUIE EDWARD	LOT 205, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610960309	Twin Villa	1	MAHER, JOSEPH FRANCIS	LOT 206, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610960359	Twin Villa	1	CIMORELLI, FRANK T	LOT 207, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610960409	Twin Villa	1	KRACOFF, DIANE	LOT 208, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610960459	Twin Villa	1	MICHELSSEN, MELISSA ANN	LOT 209, ARTISAN LAKES ESPLANADE PH IV SUBPH	\$ 167.03
610960509	Twin Villa	1	NEAL, JAMES EARL	LOT 210, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6050/9	\$ 167.03
610960559	Twin Villa	1	BAPTISTE, LANIE MARIE	LOT 211, ARTISAN LAKES ESPLANADE PH IV SUBPH A, B, C, & D PI #6109.6055/9	\$ 167.03
<b>TOTAL</b>					<b>\$ 140,971.43</b>



**RESOLUTION 2024-9**

**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.**

**RECITALS**

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

**WHEREAS**, in accordance with the provisions of Chapter 189.417, 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 2025, which covers the period October 1, 2024 through September 30, 2025.

October 3, 2024	November 7, 2024
December 5, 2024	January 2, 2025 – No Meeting
February 6, 2025	March 6, 2025
April 3, 2025	May 1, 2025
June 5, 2025	July 3, 2025 – No Meeting
August 7, 2025	September 4, 2025

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

**RESOLUTION 2024-9**

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

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

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

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

**PASSED AND ADOPTED** by the Board of Supervisors of the Artisan Lakes Community Development District, Manatee County, Florida, this 2nd day of May 2024.

**ATTEST:**

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Vincent Sciarabba, Chairperson

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

April 25, 2024

To: Board of Supervisors

From: James P. Ward  
District Manager

Subject: Audit Proposals

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Attached is a set of the following for the selection of the auditor for Item 6 on the Agenda.

1. Analysis of Auditor Form
2. Fee Structure for Auditors
3. Bidder's List
4. Request for Proposal Master Form
5. Grau and Associates Proposal
6. Berger Toombs Proposal

Be sure to fill out the audit analysis form before the meeting that will be used for the selection of the auditor.

Thank you and if you have any questions, please let me know.



**Artisan Lakes Community Development District  
Audit Fee Proposals**

<b>Firm</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
<b>Grau and Associates</b>	\$ 5,400.00	\$ 5,500.00	\$ 5,600.00	\$ 5,700.00	\$ 5,800.00	<b>\$ 28,000.00</b>
<b>Berger Toombs</b>	\$ 4,050.00	\$ 4,050.00	\$ 4,265.00	\$ 4,400.00	\$ 4,400.00	<b>\$ 21,165.00</b>

**ARTISAN LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

**REQUEST FOR PROPOSALS FOR  
PROFESSIONAL AUDITING SERVICES**

**February 18, 2024**

**Prepared by:**

***JPWard & Associates, LLC  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308***

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

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

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

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

I. PROPOSAL REQUIREMENTS

A. Legal Notice

The ARTISAN LAKES Community Development District is requesting proposals from qualified firms of certified public accountants, licensed to practice in the State of Florida, to audit its financial statements for the fiscal year ending **September 30, 2024**, and in the sole and absolute discretion of the District for each fiscal year thereafter through **September 30, 2028**.

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

Sealed technical and dollar cost proposals will be received by the District Manager's office until **12:00 p.m., Monday on March 18, 2024, located at 2301 Northeast 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308**. Proposals received after this time will be returned unopened.

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

The Technical and Dollar Cost Proposal will be opened in the Office of the District Manager at **12:00 p.m., on Monday, March 18, 2024**.

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

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

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

B. General Information

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

It is anticipated the selection of a firm will be completed no later than September 2024. Following the notification of the selected firm, it is expected a contract will be executed by the end of September 2024.

C. Subcontracting

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

D. Insurance Requirements

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

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

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

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

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

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

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

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

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

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

B. Auditing Standards to be followed

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

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

C. Reports to be Issued

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

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

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

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

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

D. Special Considerations

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

E. Working Paper Retention and Access to Working Papers

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

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

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

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

III. DESCRIPTION OF THE GOVERNMENT

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

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

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

C. Budgetary Basis of Accounting

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

D. Pension Plans - NONE

E. Blended Component Units - NONE

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

F. Joint Ventures - NONE

IV. TIME REQUIREMENTS

A. Date Audit May Commence

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

B. Schedule for each Fiscal Year Audit

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

1. Fieldwork

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

2. Draft Reports

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

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

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

The final report should be delivered to the **District Manager at 2301 Northeast 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308.**

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

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

B. Information Solutions (IS) Assistance

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

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

Statement or Schedule

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

D. Auditor Work Location

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

E. Report Preparation

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

VI. PROPOSAL REQUIREMENTS

A. Technical and Dollar Cost Proposal

1. General Requirements

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

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

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

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

2. Independence

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

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

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

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

3. License to Practice in Florida

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

4. Firm Qualifications and Experience

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

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

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



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

5. Partner, Supervisory and Staff Qualifications and Experience

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

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

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

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

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

6. Prior Engagements with the District

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

7. Similar Engagements With Other Government Entities

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

8. Specific Audit Approach

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

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

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

9. Identification of Anticipated Potential Audit Problems

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

10. Report Format

The proposal should include sample formats for required reports.

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

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

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

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

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

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

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

5. Manner of Payment

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

## VII. EVALUATION PROCEDURES

### A. Review of Proposals

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

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

### B. Evaluation Criteria

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

#### 1. Mandatory Elements

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

#### 2. Technical Qualifications:

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

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

b. Audit Approach

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

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

3. Price:

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

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

C. Oral Presentations

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

D. Right to Reject Proposals

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

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

**APPENDIX A**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

**AUDITED FINANCIAL STATEMENTS**

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

<b>Fiscal Year 2024</b>	_____
<b>Fiscal Year 2025</b>	_____
<b>Fiscal Year 2026</b>	_____
<b>Fiscal Year 2027</b>	_____
<b>Fiscal Year 2028</b>	_____
<b>TOTAL ALL YEARS</b>	_____

**APPENDIX B**

**AUDITOR RANKING FORM**

**INCLUDED AT END OF RFP**



**APPENDIX C**

**Agreement for Auditing Services**

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

This Agreement, is made and entered into the \_\_\_ day of \_\_\_\_\_, 2024 by and between the ARTISAN LAKES Community Development District , a Florida municipal corporation, (“DISTRICT”), and \_\_\_\_\_ (“AUDITOR”) for the audit of the DISTRICT’S financial statements for the fiscal year ending September 30, 2024 and for each fiscal year thereafter through September 30, 2028.

**WITNESSETH:**

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

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

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

WHEREAS, the District has selected the AUDITOR upon the recommendation of the Auditor Selection Committee to audit the DISTRICT’S financial statements for the Fiscal Year ending September 2024 and for each fiscal year thereafter through September 30, 2028, provided that the District Manager renews this Agreement for each subsequent fiscal year; and

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

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

**SECTION 1. SCOPE OF AUDIT**

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

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

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

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

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

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

**SECTION 2. TERM**

2.1 The term of this Agreement shall begin on the date it is fully executed by both parties and shall extend to the completion and delivery to the DISTRICT of the audited financial statements for the Fiscal Year ending September 30, 2028, subject to the termination provisions contained herein.

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

### SECTION 3. COMPENSATION

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

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

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

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

3.5 Payment shall be made to AUDITOR at:

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

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

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

#### SECTION 4. TERMINATION

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

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

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

#### SECTION 5. INDEMNIFICATION

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

#### SECTION 6. INSURANCE

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

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

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

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

## SECTION 7. MISCELLANEOUS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**As to District:**

ARTISAN LAKES Community Development District  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308  
Attention: James P. Ward, District Manager

**With a Copy to:**

Kutak Rock LLP  
107 West College Avenue  
Tallahassee, Florida 32301  
Attention: Mr. Jere Earlywine, District Attorney

**As to Auditor:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: the District signing by and through its Chairman, authorized to execute same by action on the \_\_\_\_ day of \_\_\_\_\_, 2024; and \_\_\_\_\_ authorized to execute same, through its \_\_\_\_\_.

**ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT**

ATTEST:

By: \_\_\_\_\_  
Vincent Sciarabba, Chairman

\_\_\_\_ day of \_\_\_\_\_, 2024

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

WITNESS:

**AUDITOR**

\_\_\_\_\_

\_\_\_\_\_

Print Name

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

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

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

\_\_\_\_ day of \_\_\_\_\_, 2024

Print Name



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **ARTISAN LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: March 18, 2024  
12:00PM

**Submitted to:**

Artisan Lakes  
Community Development District  
c/o District Manager  
2301 Northeast 37th Street  
Fort Lauderdale, Florida 33308

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

March 18, 2024

Artisan Lakes Community Development District  
c/o District Manager  
2301 Northeast 37th Street  
Fort Lauderdale, Florida 33308

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Artisan Lakes Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

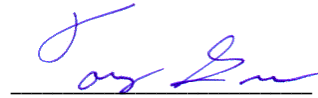
### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

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

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



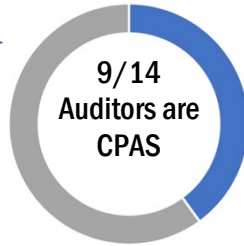
Antonio J. Grau

# Grau's Focus and Experience

## Our Team



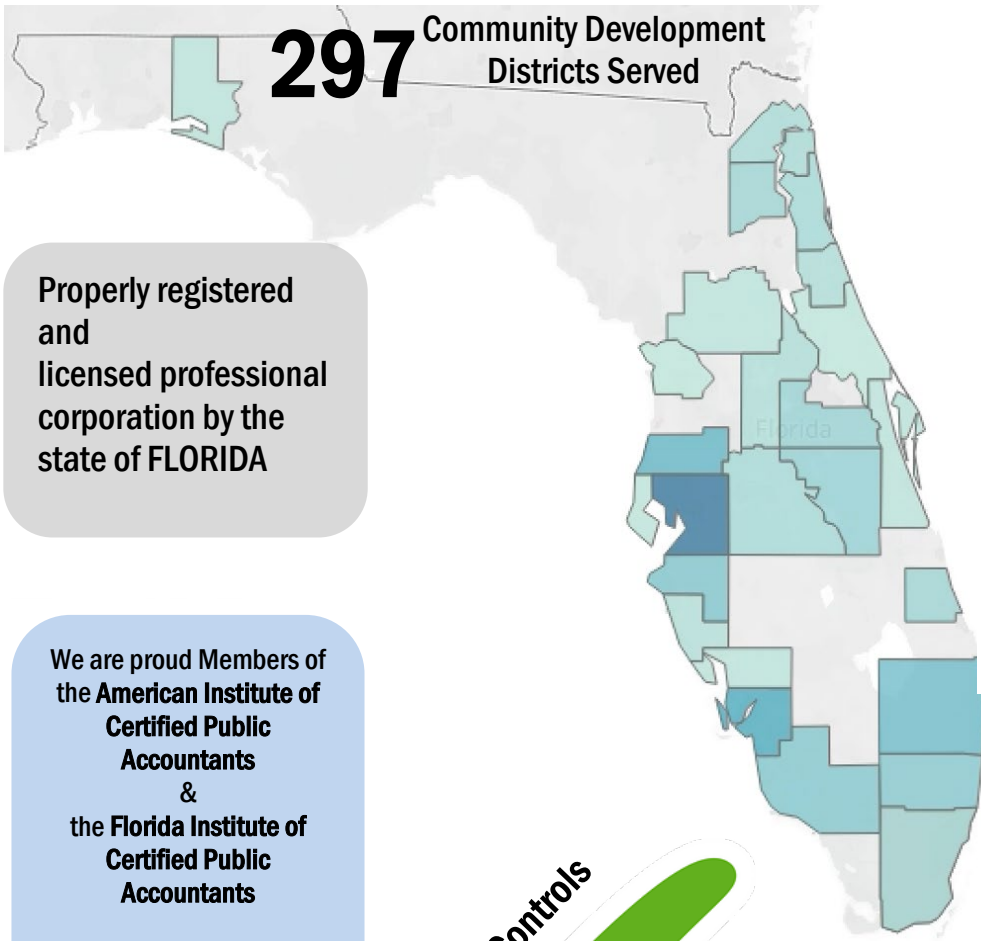
**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



# 2005

Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

## **Independence**

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

Grau & Associates has not had professional relationships involving the District since its inception; furthermore, we shall give the District written notice of any professional relationships entered into during the period of this agreement, which could pose a potential conflict of interest.

## **License to Practice in Florida**

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

## **Firm Qualifications and Experience**

Grau & Associates is a professionally licensed local corporation in Florida certified by the State of Florida as a Minority Business Enterprise (MBE). We are a Certified Public Accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services.

## **Office Location & Staff**

Your audit will be performed out of our headquarters located at 951 Yamato Road, Suite 280, Boca Raton, Florida 33431. We have a total of 16 employees, including 3 Partners, 11 professionals and 2 administrative professionals. The numbers of professional staff by employee classification are as follows:

<b>Employee Classification</b>	<b>Government Auditors</b>	<b>No. of C.P.A.s</b>
<b>Partners</b>	3	3
<b>Managers</b>	1	1
<b>Advisory Consultant</b>	1	1
<b>Supervisor / Seniors</b>	4	3
<b>Staff Accountants</b>	5	1
<b>Total</b>	<b>14</b>	<b>9</b>

## **Results of State and Federal Reviews**

During the last three (3) years, all state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.

## **Disciplinary Action**

During the last three (3) years, Grau & Associates has not been involved in any disciplinary action from any state or federal regulatory body or professional organizations.

## **Litigation Status**

There is no current or pending litigation or proceeding. Additionally, during the last three (3) years, Grau & Associates has not been involved in any litigation or proceeding where a court or administrative agency has ruled against the firm in any manner related to its professional activities.



**Most Recent External Peer Review**

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received a pass rating on the quality of our audit practice. Our peer review included **mostly government engagements**. A copy of the report on the firm’s most recent quality review can be found below.



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

**March 17, 2023**

**Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809**

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

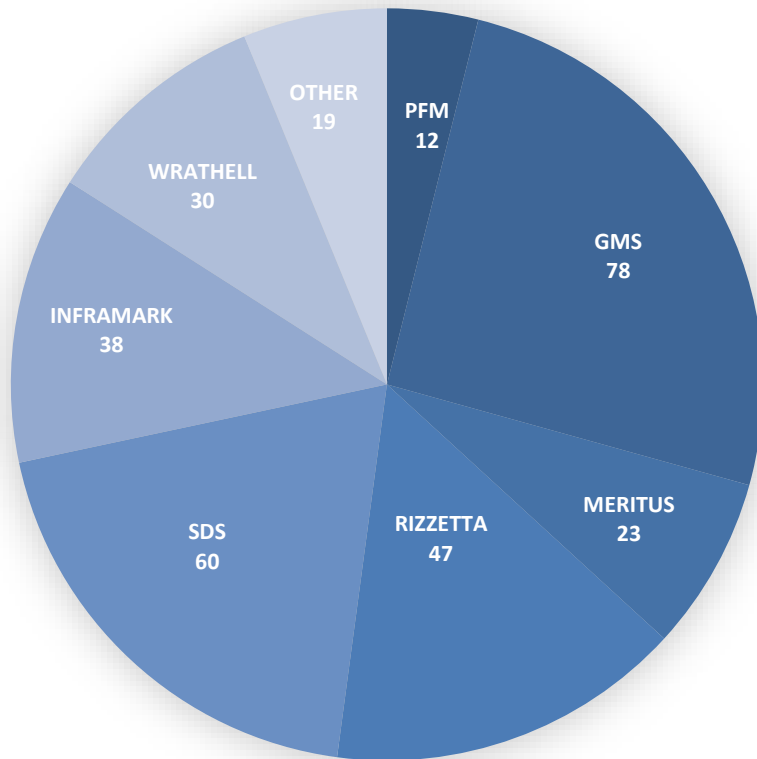
Firm Number: 900004390114

Review Number: 594791

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

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

**GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY**



***Profile Briefs:***

**Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 30+  
CPE (last 3 years): Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 54 hours  
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**David Caplivski, CPA (Partner)**

*Years Performing Audits: 14+  
CPE (last 3 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours  
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

- David Caplivski



**Antonio 'Tony' J. Grau, CPA  
Partner**

**Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672**

**Experience**

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

**Education**

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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**Clients Served** (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I, II, IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

Boca Raton Airport Authority  
Greater Naples Fire Rescue District  
Key Largo Wastewater Treatment District  
Lake Worth Drainage District  
South Indian River Water Control

**Professional Associations/Memberships**

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

**Professional Education** (over the last three years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	54
Total Hours	<u>94</u> (includes of 8 hours of Ethics CPE)



**David Caplivski, CPA/CITP, Partner**  
 Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

**Experience**

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

**Education**

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

**Certifications and Certificates**

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

**Clients Served (partial list)**

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

**Professional Education** (over the last three years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

**Professional Associations**

*Member, American Institute of Certified Public Accountants*  
*Member, Florida Institute of Certified Public Accountants*  
*Member, Florida Government Finance Officers Association*  
*Member, Florida Association of Special Districts*

### **Prior Engagements with the District**

Grau & Associates has not had prior engagements with the District since its inception.

### **Similar Engagements with other Government Entities**

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

#### **Dunes Community Development District**

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Total Hours</b>	56
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Total Hours</b>	36
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Total Hours</b>	20
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

## Specific Audit Approach

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

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

#### **A. Proposed segmentation of the engagement**

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



#### Phase I - Preliminary Planning

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

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

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

#### Phase II - Execution of Audit Plan

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

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

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

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

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

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

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

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

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

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

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

- Is the recommendation cost effective?
- Is the recommendation the simplest to effectuate in order to correct a problem?
- Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?
- Is the corrective action taking into account why the deficiency occurred?

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

### **Communications**

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

## B. Level of staff and number of hours to be assigned to each proposed segment of the engagement

	Partners	Seniors	Total
Preliminary Planning	2	4	6
Perform Audit Plan	-	20	20
Completion and Delivery	4	4	8
Total	6	28	34

## C. Sample size and the extent to which statistical sampling is to be used in the engagement

Our sampling procedures performed during the audit engagement will be identified during the planning stage of the audit and will be coordinated with other audit procedures to ensure a timely and efficient audit.

*Audit Sampling:* Grau uses a nonstatistical approach to sampling and follows the guidance of the AICPA on the use of sampling in governmental audit engagements. In applying these AICPA pronouncements, we would first consider the effectiveness of alternative approaches before concluding that sampling is necessary. Our professional judgment will be used to determine what areas sampling is deemed appropriate and includes assessing inherent risk, control risk, and combined audit risk.

## D. Extent of use of EDP software in the engagement

### *Automated Workpapers*

Our firm utilizes ProSystem fx Engagement electronic software, which allows us to conduct a true paperless audit.

### *Communications*

Our clients are able to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability.

This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

### *Accounting Research*

We utilize Accounting Research Manager by Wolters Kluwers, which is a comprehensive online database providing leading industry guidance on analytical accounting and auditing. It includes full publications from the Governmental Accounting Standards Board, the Financial Accounting Standards Board, Emerging Issues Task Force, GAO, AICPA and International Accounting Standards Board. In addition, Accounting Research Manager provides intelligent links to the original source documents.

## E. Type and extent of Analytical Procedures to be used in the engagement

Understanding financial relationships is crucial to planning and evaluating the results of analytical procedures and requires knowledge of the District. The full extent to which analytical procedures are utilized is based upon the auditor's professional judgment and the overall risk assessment results. Analytical procedures are required in the planning and overall review stages of the audit, and will be used in the following areas:

### *Audit Planning*

Analytical procedures provide great insight in our planning. These analyses can enhance our understanding of transactions and events that have occurred during the year under audit. Analytical procedures in the planning phase are also performed to identify any unusual and unexpected relationship that may warrant further investigation. For example, rate changes have a direct relationship with revenue. As such, if assessment rates increase, we would expect that revenues would also increase.

### *Fieldwork*

Analytical procedures are used as effective substantive tests in certain circumstances. For example, using the millage adopted by Commission to recalculate taxes levied or comparing actual current year results to the adopted budget and prior year amounts. During the course of our year end fieldwork we utilize analytical procedures to support the results of our other audit procedures.



### *Overall Review*

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation. For example, we will review the financial statements and compare the numbers to prior year and see if variances make sense based upon the work performed. We would determine if sufficient work was done in a particular area. Any variances would need to be substantiated.

#### **F. Approach to be taken to gain and document an understanding of the District's internal control structure**

Control activities are procedures and policies that help ensure that management's directives are being carried out and the District's objectives are being met.

We want to ensure that controls are appropriately designed before we perform any tests of controls for reliance in the audit. Our steps in Phase I will determine how well the controls are designed and which ones we may be able to place reliance on for the audit. After making that determination, those controls are tested for operating effectiveness. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures.

This approach ensures that we achieve maximum efficiency and provides valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year. See Phase I for details.

We will document our understanding using memos, checklists, flowcharts, District manuals, etc., and store all information electronically.

#### **G. Approach to be taken in determining laws and regulations that will be subject to audit test work**

Due to the special nature of governments, the traditional audit scope has been broadened to encompass determination of what laws and regulations have a direct and material impact on the financial statements. Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge from various sources including:

- Review of federal and state laws
- Review of contracts
- Inquires of management and staff
- Review of resolutions and policies
- Review of grant agreements
- Review of debt covenants
- Review of prior financial statements
- Review of internal controls over compliance

#### **H. Approach to be taken in drawing audit samples for purposes of tests of compliance**

Once significant laws and regulations that affect the District are identified, we will design compliance procedures to provide reasonable assurance that your financial statements are free of material misstatements resulting from violations of these laws and regulations. In addition, tests will be performed to attain a low level of risk as required by the Uniform Guidance.

Tests of compliance with laws and regulations will be incorporated with samples selected for tests of transactions and controls, when practical. Additional samples are sometimes necessary to test specific laws and regulations as well as for testing federal and state awards. We will work with District staff, as well as our analysis of the District's internal control structure, to ensure completeness of our population.

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

Grau & Associates is aware of the uniqueness of the District and will address issues in their early stages. We do not anticipate any potential audit problems. We want to help you solve problems before they become critical and this is why we will be involved throughout the entire year, at no extra cost, providing assistance in current and new issues.

## **Report Format**

### **INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
XXX Community Development District  
XXX County, Florida

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund, of XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, 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, 20xx, 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 Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated xxx, 20xx, 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.

XXXX, 20xx

**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  
XXX Community Development District  
XXX 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 XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXX, 20xx.

**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.

XXXX, 20xx

**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  
XXX Community Development District  
XXX County, Florida

We have examined XXX Community Development District, XXX 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, 20xx. 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, 20xx.

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 XXX Community Development District, XXX County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

XXXX, 20xx

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

To the Board of Supervisors  
XXX Community Development District  
XXX County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, and have issued our report thereon dated XXXX, 20xx.

**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 XXXX, 20xx, 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 XXX Community Development District, XXX County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank XXX Community Development District, XXX 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.

XXXX, 20xx

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Not applicable

### 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.

Not applicable. First year Audit.

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, 20xx.

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, 20xx.

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, 20xx. 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.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page xx.

**Cost of Services**

**Grau & Associates - Total All-Inclusive Maximum Price**

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$5,400
2025	\$5,500
2026	\$5,600
2027	\$5,700
2028	<u>\$5,800</u>
<b>TOTAL (2024-2028)</b>	<b><u>\$28,000</u></b>

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

We certify that Antonio J. Grau is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District.



**Supplemental Information**

**PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓	✓	9/30
Captain's Key Dependent District	✓		✓	9/30
Central Broward Water Control District	✓		✓	9/30
Collier Mosquito Control District	✓		✓	9/30
Coquina Water Control District	✓		✓	9/30
East Central Regional Wastewater Treatment Facility	✓			9/30
Florida Green Finance Authority	✓			9/30
Greater Boca Raton Beach and Park District	✓		✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓	✓	9/30
Green Corridor P.A.C.E. District	✓		✓	9/30
Hobe-St. Lucie Conservancy District	✓		✓	9/30
Indian River Mosquito Control District	✓			9/30
Indian Trail Improvement District	✓		✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓		✓	9/30
Lake Worth Drainage District	✓		✓	9/30
Lealman Special Fire Control District	✓		✓	9/30
Loxahatchee Groves Water Control District	✓			9/30
Old Plantation Control District	✓		✓	9/30
Pal Mar Water Control District	✓		✓	9/30
Pinellas Park Water Management District	✓		✓	9/30
Pine Tree Water Control District (Broward)	✓		✓	9/30
Pinetree Water Control District (Wellington)	✓			9/30
Ranger Drainage District	✓	✓	✓	9/30
Renaissance Improvement District	✓		✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓		✓	9/30
Sanibel Fire and Rescue District	✓		✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓		✓	9/30
South-Dade Venture Development District	✓		✓	9/30
South Indian River Water Control District	✓	✓	✓	9/30
South Trail Fire Protection & Rescue District	✓		✓	9/30
Spring Lake Improvement District	✓		✓	9/30
St. Lucie West Services District	✓		✓	9/30
Sunshine Water Control District	✓		✓	9/30
West Villages Improvement District	✓		✓	9/30
Various Community Development Districts (297)	✓		✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>328</b>	

## ADDITIONAL SERVICES

### CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

### ARBITRAGE

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

**73** Current  
Arbitrage  
Calculations

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

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

**ARTISAN LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

March 18, 2024

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

March 18, 2024

Artisan Lakes Community Development District  
JP Ward & Associates, LLC  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, FL 33308

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Artisan Lakes Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Artisan Lakes Community Development District. We will provide you with top quality, responsive service.

## **Experience**

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Fort Pierce / Stuart

Member AICPA

- 1 -  
Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA

Artisan Lakes Community Development District  
March 18, 2024

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Artisan Lakes Community Development District.

Very truly yours,



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

## **PROFILE OF THE PROPOSER**

### **Description and History of Audit Firm**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Principal** – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.



## **Professional Staff Resources (Continued)**

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Artisan Lakes Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

### **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

## **GOVERNMENTAL AUDITING EXPERIENCE**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

## **Continuing Professional Education**

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

## GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### References

Terracina Community Development  
District  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Community Development  
District  
Stephen Bloom, Severn Trent Management  
(954) 753-5841

The Reserve Community Development District  
  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Clearwater Cay Community Development  
District  
Cal Teague, Premier District Management  
  
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District



## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Triple Creek Community  
Development District

Vizcaya in Kendall  
Development District

TSR Community Development  
District

Waterset North Community  
Development District

Turnbull Creek Community  
Development District

Westside Community Development  
District

Twin Creeks North Community  
Development District

WildBlue Community Development  
District

Urban Orlando Community  
Development District

Willow Creek Community  
Development District

Verano #2 Community  
Development District

Willow Hammock Community  
Development District

Viera East Community  
Development District

Winston Trails Community  
Development District

VillaMar Community  
Development District

Zephyr Ridge Community  
Development District

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

### Current or Recent Single Audits.

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Gateway Services Community Development District.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

### Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

City of Port St. Lucie  
City of Vero Beach  
Town of Orchid

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

Bannon Lakes Community Development District  
Boggy Creek Community Development District  
Capron Trail Community Development District  
Celebration Pointe Community Development District  
Coquina Water Control District  
Diamond Hill Community Development District  
Dovera Community Development District  
Durbin Crossing Community Development District  
Golden Lakes Community Development District  
Lakewood Ranch Community Development District  
Martin Soil and Water Conservation District  
Meadow Pointe III Community Development District  
Myrtle Creek Community Development District  
St. Lucie County – Fort Pierce Fire District  
The Crossings at Fleming Island  
St. Lucie West Services District  
Indian River County Mosquito Control District  
St. John's Water Control District  
Westchase and Westchase East Community Development Districts  
Pier Park Community Development District  
Verandahs Community Development District  
Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
Indian River Community College  
Okeechobee County District School Board  
St. Lucie County District School Board

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)  
Florida School for Boys at Okeechobee  
Indian River Community College Crime Laboratory  
Indian River Correctional Institution

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$4,050 for the years ended September 30, 2024 and 2025, \$4,265 for the year ended September 30, 2026, and \$4,400 for the years ended September 30, 2027 and 2028. The fee is contingent upon the financial records and accounting systems of Artisan Lakes Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Artisan Lakes Community Development District as of September 30, 2023, 2024, 2025, 2026, 2027, and 2028. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP**

Director – 44 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

#### **Professional Experience**

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**J. W. Gaines, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP**

Director – 36 years experience

#### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharoes (2019-2021)

#### **Professional Experience**

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**David S. McGuire, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Director – 13 years total experience

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 33 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

# ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
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**David F. Haughton, CPA (Continued)**  
Accounting and Audit Manager

**Professional Experience (Continued)**

**Special Districts:**

- Bluewaters Community Development District
- Country Club of Mount Dora Community Development District
- Fiddler’s Creek Community Development District #1 and #2
- Indigo Community Development District
- North Springs Improvement District
- Renaissance Commons Community Development District
- St. Lucie West Services District
- Stoneybrook Community Development District
- Summerville Community Development District
- Terracina Community Development District
- Thousand Oaks Community Development District
- Tree Island Estates Community Development District
- Valencia Acres Community Development District

**Non-Profits:**

- The Dunbar Center, Inc.
- Hibiscus Children’s Foundation, Inc.
- Hope Rural School, Inc.
- Maritime and Yachting Museum of Florida, Inc.
- Tykes and Teens, Inc.
- United Way of Martin County, Inc.
- Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General’s Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

**Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 11 years

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin, CPA**

Senior Staff Accountant – 9 years

#### **Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 8 years

#### **Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**Maritza Stonebraker, CPA**  
Senior Accountant – 7 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Senior Staff Accountant – 9 years

#### **Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

#### **Professional Experience**

- ◆ Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Sean Stanton, CPA**

Staff Accountant – 5 years

#### **Education**

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

#### **Continuing Professional Education**

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Tifanee Terrell**

Staff Accountant – 3 years

**Education**

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

**Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Terrell is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Dylan Dixon**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Brennen Moore**

Staff Accountant

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jordan Wood**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, A.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Katie Gifford**

Staff Accountant

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Rayna Zicari**

Staff Accountant

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Zicari is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.





6815 Dairy Road  
Zephyrhills, FL 33542

813.788.2155  
[BodinePerry.com](http://BodinePerry.com)

### Report on the Firm's System of Quality Control

To the Partners of November 30, 2022  
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

*Bodine Perry*

Bodine Perry

(BERGER\_REPORT22)



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

**I. PROPOSAL REQUIREMENTS**

**A. Legal Notice**

The ARTISAN LAKES Community Development District is requesting proposals from qualified firms of certified public accountants, licensed to practice in the State of Florida, to audit its financial statements for the fiscal year ending **September 30, 2024** and in the sole and absolute discretion of the District for each fiscal year thereafter through **September 30, 2028**.

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

Sealed technical and dollar cost proposals will be received by the District Manager's office until **12:00 p.m., on Monday March 18, 2024, located at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308**. Proposals received after this time will be returned unopened.

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

The Technical and Dollar Cost Proposal will be opened in the Office of the District Manager at **12:00 p.m., on Monday, March 18, 2024**.

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

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

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

B. General Information

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

It is anticipated the selection of a firm will be completed no later than September 2023. Following the notification of the selected firm, it is expected a contract will be executed by the end of September 2023.

C. Subcontracting

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

D. Insurance Requirements

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

**Commercial General Liability** – Occurrence Form patterned after the current I.S.O. form with no limiting endorsements.

Bodily Injury & Property Damage at \$1,000,000 single limit per occurrence

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

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

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

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

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

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

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

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

B. Auditing Standards to be followed

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

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

C. Reports to be Issued

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

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

3. A Management Letter Report.

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

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

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

D. Special Considerations

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

E. Working Paper Retention and Access to Working Papers

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

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

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

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

### III. DESCRIPTION OF THE GOVERNMENT

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

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

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

#### C. Budgetary Basis of Accounting The District prepares its budgets on a basis consistent with generally accepted accounting principles.

#### D. Pension Plans - NONE.

#### E. Blended Component Units - NONE

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

#### F. Joint Ventures - NONE

### IV. TIME REQUIREMENTS

#### A. Date Audit May Commence

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

#### B. Schedule for each Fiscal Year Audit

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

##### 1. Fieldwork

The auditor shall complete all fieldwork by November 30th of each year.

##### 2. Draft Reports

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

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

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

The final report should be delivered to the District Manager at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308.

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

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

B. Information Solutions (IS) Assistance

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

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

Statement or Schedule

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

D. Auditor Work Location

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

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

## VI. PROPOSAL REQUIREMENTS

### A. Technical and Dollar Cost Proposal

#### 1. General Requirements

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

The Technical and Dollar Cost Proposal should address all the points outlined in the request for proposal. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.

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

#### 2. Independence

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

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

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

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



3. License to Practice in Florida

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

4. Firm Qualifications and Experience

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

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

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm shall also provide information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

5. Partner, Supervisory and Staff Qualifications and Experience

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

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

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

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

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

6. Prior Engagements with the District

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

7. Similar Engagements With Other Government Entities

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

8. Specific Audit Approach

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

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

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement

- c. Sample size and the extent to which statistical sampling is to be used in the engagement
  - d. Extent of use of EDP software in the engagement
  - e. Type and extent of analytical procedures to be used in the engagement
  - f. Approach to be taken to gain and document an understanding of the District's internal control structure
  - g. Approach to be taken in determining laws and regulations that will be subject to audit test work
  - h. Approach to be taken in drawing audit samples for purposes of tests of compliance
9. Identification of Anticipated Potential Audit Problems

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

10. Report Format

The proposal should include sample formats for required reports.

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

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

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

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

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

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

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

3. Manner of Payment

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

## VII. EVALUATION PROCEDURES

### A. Review of Proposals

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

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

### B. Evaluation Criteria

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

#### 1. Mandatory Elements

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

#### 2. Technical Qualifications:

##### a. Expertise and Experience

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

- (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- (3) The firm provides information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, with state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm also provides information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

b. Audit Approach

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

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

3. Price:

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

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

C. Oral Presentations

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

D. Right to Reject

Proposals Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected. The District reserves the right to reject any or all proposals.

**APPENDIX A**  
**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**  
**AUDITED FINANCIAL STATEMENTS**

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

Fiscal Year 2024	<u>\$4,050</u>
Fiscal Year 2025	<u>\$4,050</u>
Fiscal Year 2026	<u>\$4,265</u>
Fiscal Year 2027	<u>\$4,400</u>
Fiscal Year 2028	<u>\$4,400</u>
TOTAL ALL YEARS	<u>\$21,165</u>

ENROLLED

CS/CS/HB 7013, Engrossed 1

2024 Legislature

1  
 2 An act relating to special districts; repealing s.  
 3 163.3756, F.S., relating to inactive community  
 4 redevelopment agencies; amending s. 163.504, F.S.;  
 5 prohibiting the creation of new neighborhood  
 6 improvement districts after a date certain; repealing  
 7 s. 165.0615 F.S., relating to municipal conversion of  
 8 independent special districts upon elector-initiated  
 9 and approved referendum; creating s. 189.0312, F.S.;  
 10 providing term limits for members of governing bodies  
 11 of independent special districts elected by the  
 12 qualified electors of the district; providing an  
 13 exception; providing construction; creating s.  
 14 189.0313, F.S.; providing the method for changing  
 15 boundaries of an independent special district;  
 16 providing an exception; amending s. 189.062, F.S.;  
 17 providing additional criteria for declaring a special  
 18 district inactive; requiring certain special districts  
 19 to provide notice of a proposed declaration of  
 20 inactive status in the county or municipality under  
 21 certain circumstances; revising the time period for  
 22 filing an objection to a proposed declaration;  
 23 authorizing a specific objection; providing that a  
 24 district declared inactive may only expend funds as  
 25 necessary to service outstanding debt and to comply



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26 with existing bond covenants and contractual  
 27 obligations; creating s. 189.0694, F.S.; requiring  
 28 special districts to establish performance measures to  
 29 assess performance; requiring special districts to  
 30 publish an annual report concerning performance  
 31 measures; amending s. 189.0695, F.S.; requiring the  
 32 Office of Program Policy Analysis and Governmental  
 33 Accountability to conduct performance reviews;  
 34 repealing s. 190.047, F.S., relating to incorporation  
 35 or annexation of a district; amending s. 191.013,  
 36 F.S.; requiring independent special fire control  
 37 districts to annually report training and  
 38 certification information regarding volunteer  
 39 firefighters to the Division of State Fire Marshal;  
 40 amending s. 388.211, F.S.; providing the boundaries of  
 41 a mosquito control district may only be changed by  
 42 special act; amending s. 388.221, F.S.; reducing the  
 43 maximum millage rate for mosquito control districts;  
 44 providing an exception; amending s. 388.271, F.S.;  
 45 requiring, instead of authorizing, special districts  
 46 to file tentative work plans and work plan budgets at  
 47 specified intervals; requiring the Department of  
 48 Agriculture and Consumer Services to report to the  
 49 Department of Commerce if certain special districts  
 50 fail to submit specified information; providing an

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51 effective date.

52  
53 Be It Enacted by the Legislature of the State of Florida:

54  
55 Section 1. Section 163.3756, Florida Statutes, is  
56 repealed.

57 Section 2. Section 163.504, Florida Statutes, is amended  
58 to read:

59 163.504 Safe neighborhood improvement districts; formation  
60 authorized by ordinance; jurisdictional boundaries; prohibition  
61 on future creation.—

62 (1) The governing body of any municipality or county may  
63 authorize the formation of safe neighborhood improvement  
64 districts through the adoption of a planning ordinance which  
65 specifies that such districts may be created by one or more of  
66 the methods established in ss. 163.506, 163.508, 163.511, and  
67 163.512. No district may overlap the jurisdictional boundaries  
68 of a municipality and the unincorporated area of a county,  
69 except by interlocal agreement.

70 (2) A safe neighborhood improvement district may not be  
71 created on or after July 1, 2024. A safe neighborhood  
72 improvement district in existence before July 1, 2024, may  
73 continue to operate as provided in this part.

74 Section 3. Section 165.0615, Florida Statutes, is  
75 repealed.

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76 Section 4. Section 189.0312, Florida Statutes, is created  
77 to read:

78 189.0312 Independent special districts; term of office.-

79 (1) A member elected by the qualified electors of the  
80 district to the governing body of an independent special  
81 district may not serve for more than 12 consecutive years,  
82 unless the district's charter provides for more restrictive  
83 terms of office. Service of a term of office that commenced  
84 before November 5, 2024, does not count toward the limitation  
85 imposed by this subsection.

86 (2) This section does not apply to a community development  
87 district established under chapter 190, or an independent  
88 special district created pursuant to a special act that provides  
89 that any amendment to chapter 190 to grant additional powers  
90 constitutes a power of the district.

91 (3) This section does not require an independent special  
92 district governed by an appointed governing body to convert to  
93 an elected governing body.

94 Section 5. Section 189.0313, Florida Statutes, is created  
95 to read:

96 189.0313 Independent special districts; boundaries;  
97 exception.-Notwithstanding any special law or general law of  
98 local application to the contrary, the boundaries of an  
99 independent special district shall only be changed by general  
100 law or special act. This section does not apply to a community

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101 development district established pursuant to chapter 190.  
 102 Section 6. Subsections (1) and (2) of section 189.062,  
 103 Florida Statutes, are amended to read:  
 104 189.062 Special procedures for inactive districts.—  
 105 (1) The department shall declare inactive any special  
 106 district in this state by documenting that:  
 107 (a) The special district meets one of the following  
 108 criteria:  
 109 1. The registered agent of the district, the chair of the  
 110 governing body of the district, or the governing body of the  
 111 appropriate local general-purpose government notifies the  
 112 department in writing that the district has taken no action for  
 113 2 or more years;  
 114 2. The registered agent of the district, the chair of the  
 115 governing body of the district, or the governing body of the  
 116 appropriate local general-purpose government notifies the  
 117 department in writing that the district has not had a governing  
 118 body or a sufficient number of governing body members to  
 119 constitute a quorum for 2 or more years;  
 120 3. The registered agent of the district, the chair of the  
 121 governing body of the district, or the governing body of the  
 122 appropriate local general-purpose government fails to respond to  
 123 an inquiry by the department within 21 days;  
 124 4. The department determines, pursuant to s. 189.067, that  
 125 the district has failed to file any of the reports listed in s.

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126 | 189.066;

127 |       5. The district has not had a registered office and agent  
128 | on file with the department for 1 or more years; ~~or~~

129 |       6. The governing body of a special district provides  
130 | documentation to the department that it has unanimously adopted  
131 | a resolution declaring the special district inactive. The  
132 | special district is responsible for payment of any expenses  
133 | associated with its dissolution;;

134 |       7. The district is an independent special district or a  
135 | community redevelopment district created under part III of  
136 | chapter 163 that has reported no revenue, no expenditures, and  
137 | no debt under s. 189.016(9) or s. 218.32 for at least 5  
138 | consecutive fiscal years beginning no earlier than October 1,  
139 | 2018. This subparagraph does not apply to a community  
140 | development district established under chapter 190 or to any  
141 | independent special district operating pursuant to a special act  
142 | that provides that any amendment to chapter 190 to grant  
143 | additional powers constitutes a power of that district; or

144 |       8. For a mosquito control district created pursuant to  
145 | chapter 388, the department has received notice from the  
146 | Department of Agriculture and Consumer Services that the  
147 | district has failed to file a tentative work plan and tentative  
148 | detailed work plan budget as required by s. 388.271.

149 |       (b) The department, special district, or local general-  
150 | purpose government has published a notice of proposed

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151 declaration of inactive status in a newspaper of general  
 152 circulation in the county or municipality in which the territory  
 153 of the special district is located and has sent a copy of such  
 154 notice by certified mail to the registered agent or chair of the  
 155 governing body, if any. If the special district is a dependent  
 156 special district with a governing body that is not identical to  
 157 the governing body of a single county or a single municipality,  
 158 a copy of such notice must also be sent by certified mail to the  
 159 governing body of the county or municipality on which the  
 160 district is dependent. Such notice must include the name of the  
 161 special district, the law under which it was organized and  
 162 operating, a general description of the territory included in  
 163 the special district, and a statement that any objections must  
 164 be filed pursuant to chapter 120 within 30 ~~21~~ days after the  
 165 publication date. The objections may include that the special  
 166 district has outstanding debt obligations that are not included  
 167 in reports required under s. 189.016(9) or s. 218.32.

168 (c) Thirty ~~Twenty-one~~ days have elapsed from the  
 169 publication date of the notice of proposed declaration of  
 170 inactive status and no administrative appeals were filed.

171 (2) If any special district is declared inactive pursuant  
 172 to this section, the district may only expend funds as necessary  
 173 to service outstanding debt and to comply with existing bond  
 174 covenants and other contractual obligations. The property or  
 175 assets of the special district are subject to legal process for

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176 payment of any debts of the district. After the payment of all  
 177 the debts of said inactive special district, the remainder of  
 178 its property or assets shall escheat to the county or  
 179 municipality wherein located. If, however, it shall be  
 180 necessary, in order to pay any such debt, to levy any tax or  
 181 taxes on the property in the territory or limits of the inactive  
 182 special district, the same may be assessed and levied by order  
 183 of the local general-purpose government wherein the same is  
 184 situated and shall be assessed by the county property appraiser  
 185 and collected by the county tax collector.

186 Section 7. Section 189.0694, Florida Statutes, is created  
 187 to read:

188 189.0694 Special districts; performance measures and  
 189 standards.-

190 (1) Beginning October 1, 2024, or by the end of the first  
 191 full fiscal year after its creation, whichever is later, each  
 192 special district must establish goals and objectives for each  
 193 program and activity undertaken by the district, as well as  
 194 performance measures and standards to determine if the  
 195 district's goals and objectives are being achieved.

196 (2) By December 1 of each year thereafter, each special  
 197 district must publish an annual report on the district's website  
 198 describing:

199 (a) The goals and objectives achieved by the district, as  
 200 well as the performance measures and standards used by the

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201 district to make this determination.

202 (b) Any goals or objectives the district failed to  
 203 achieve.

204 Section 8. Paragraph (c) is added to subsection (3) of  
 205 section 189.0695, Florida Statutes, to read:

206 189.0695 Independent special districts; performance  
 207 reviews.—

208 (3) The Office of Program Policy Analysis and Government  
 209 Accountability must conduct a performance review of all  
 210 independent special districts within the classifications  
 211 described in paragraphs (a), ~~and~~ (b), and (c) and may contract  
 212 as needed to complete the requirements of this subsection. The  
 213 Office of Program Policy Analysis and Government Accountability  
 214 shall submit the final report of the performance review to the  
 215 President of the Senate and the Speaker of the House of  
 216 Representatives as follows:

217 (c) For all safe neighborhood improvement districts as  
 218 defined in s. 163.503(1), no later than September 30, 2025.

219 Section 9. Section 190.047, Florida Statutes, is repealed.

220 Section 10. Subsection (3) is added to section 191.013,  
 221 Florida Statutes, to read:

222 191.013 Intergovernmental coordination.—

223 (3) By October 1 of each year, each independent special  
 224 fire control district shall report to the Division of State Fire  
 225 Marshal regarding whether each of the district's volunteer



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226 firefighters has completed the required trainings and received  
 227 the required certifications established by the division pursuant  
 228 to s. 633.408.

229 Section 11. Section 388.211, Florida Statutes, is amended  
 230 to read:

231 388.211 Change in district boundaries.—

232 ~~(1) The boundaries of each district may only be changed by~~  
 233 ~~a special act of the Legislature The board of commissioners of~~  
 234 ~~any district formed prior to July 1, 1980, may, for and on~~  
 235 ~~behalf of the district or the qualified electors within or~~  
 236 ~~without the district, request that the board of county~~  
 237 ~~commissioners in each county having land within the district~~  
 238 ~~approve a change in the boundaries of the district.~~

239 ~~(2) If the board of county commissioners approves such~~  
 240 ~~change, an amendment shall be made to the order creating the~~  
 241 ~~district to conform with the boundary change.~~

242 Section 12. Subsection (1) of section 388.221, Florida  
 243 Statutes, is amended to read:

244 388.221 Tax levy.—

245 (1) The board of commissioners of such district may levy  
 246 upon all of the real and personal taxable property in said  
 247 district a special tax not exceeding 1 mill ~~10 mills~~ on the  
 248 dollar during each year as maintenance tax to be used solely for  
 249 the purposes authorized and prescribed by this chapter. The  
 250 board of commissioners of a district may increase such special

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251 tax to no more than 2 mills on the dollar if the increase is  
252 approved by a referendum of the qualified electors of the  
253 district held at a general election. Said board shall by  
254 resolution certify to the property appraiser of the county in  
255 which the property is situate, timely for the preparation of the  
256 tax roll, the tax rate to be applied in determining the amount  
257 of the district's annual maintenance tax. Certified copies of  
258 such resolution executed in the name of said board by its chair  
259 and secretary and under its corporate seal shall be made and  
260 delivered to the property appraiser and the board of county  
261 commissioners of the county in which such district is located,  
262 and to the Department of Revenue not later than September 30 of  
263 such year. The property appraiser of said county shall assess  
264 and the tax collector of said county shall collect the amount of  
265 taxes so assessed and levied by said board of commissioners of  
266 said district upon all of the taxable real and personal property  
267 in said district at the rate of taxation adopted by said board  
268 for said year and included in said resolution, and said levy  
269 shall be included in the warrants of the property appraiser and  
270 attached to the assessment roll of taxes for said county each  
271 year. The tax collector shall collect such taxes so levied by  
272 said board in the same manner as other taxes are collected and  
273 shall pay the same within the time and in the manner prescribed  
274 by law to the treasurer of said board. The Department of Revenue  
275 shall assess and levy on all the railroad lines and railroad

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276 | property and telegraph and telephone lines and telegraph and  
 277 | telephone property situated in said district in the amount of  
 278 | each such levy as in case of other state and county taxes and  
 279 | shall collect said taxes thereon in the same manner as it is  
 280 | required by law to assess and collect taxes for state and county  
 281 | purposes and remit the same to the treasurer of said board. All  
 282 | such taxes shall be held by said treasurer for the credit of  
 283 | said board and paid out by him or her as ordered by said board.

284 |       Section 13. Subsection (1) of section 388.271, Florida  
 285 | Statutes, is amended, and subsection (3) is added to that  
 286 | section, to read:

287 |       388.271 Prerequisites to participation.—

288 |       (1) When state funds are involved, it is the duty of the  
 289 | department to guide, review, approve, and coordinate the  
 290 | activities of all county governments and special districts  
 291 | receiving state funds in furtherance of the goal of integrated  
 292 | arthropod control. Each county ~~or district~~ eligible to  
 293 | participate ~~hereunder~~ may, and each district must, begin  
 294 | participation on October 1 of any year by filing with the  
 295 | department not later than July 15 a tentative work plan and  
 296 | tentative detailed work plan budget providing for the control of  
 297 | arthropods. Following approval of the plan and budget by the  
 298 | department, two copies of the county's or district's certified  
 299 | budget based on the approved work plan and detailed work plan  
 300 | budget shall be submitted to the department by September 30

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301 following. State funds, supplies, and services shall be made  
302 available to such county or district by and through the  
303 department immediately upon release of funds by the Executive  
304 Office of the Governor.

305 (3) If a special district fails to submit a tentative work  
306 plan and tentative detailed work plan budget as required by  
307 subsection (1), the department shall send notice of such failure  
308 to the Department of Commerce within 30 days.

309 Section 14. This act shall take effect July 1, 2024.



**JAMES SATCHER**  
**MANATEE COUNTY SUPERVISOR OF ELECTIONS**

600 301 Boulevard West, Suite 108, Bradenton, FL 34205-7946  
PO Box 1000, Bradenton, FL 34206-1000

Phone 941-741-3823 • Fax 941-741-3820  
Info@VoteManatee.gov • VoteManatee.gov

April 19, 2024

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, 2024. According to our records, there were 1413 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,

James Satcher  
Supervisor of Elections

JS/sas

# MEMO

**To:** Board of Supervisors

**From:** James P. Ward

**Date:** March 13, 2024

**Re:** Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Required Ethics Training

---

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

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

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

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

Financial disclosure forms are due on or before July 1, 2024 for the preceding calendar year. A grace period is in effect until September 1. If the disclosure is not filed or postmarked by September 1, an automatic fine of \$25 per day will begin to accrue and will continue to build until the disclosure is filed, or the fine reaches \$1,500.

If you have an annual filing requirement AND will be running for office as a qualified elector in November, then you will need to complete your disclosure in EFDMS and submit your filing electronically to the Commission, then print a verification/receipt for e-filing your form or print a copy of your disclosure to file with your Qualifying Officer packet.

It is imperative that each filer take the time to confirm their registration on the EFDMS site, in order to ensure that the Florida Commission on Ethics has updated and correct contact information. All communication about filing requirements and due dates for filers will be provided via email only. Filers MUST maintain a current email address in EFDMS. By law, failure to maintain a current email address will not qualify as an "unusual circumstance" during an appeal of an automatic fine for failure to timely file a Form.

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

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

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

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

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training.

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

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

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

<https://youtu.be/U8JktIMKzyl>

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

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

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

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

As always, if you have any questions regarding this information, please feel free to contact me directly at 954-658-4900.

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - FEBRUARY 2024

FISCAL YEAR 2024

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PREPARED BY:

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

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



*Artisan Lakes Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Artisan Lakes Community Development District**  
**Balance Sheet**  
**for the Period Ending February 29, 2024**

	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	\$ 218,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,104
Debt Service Fund							
Interest Account							
Series 2013 A-1	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-	-
Sinking Account							
Series 2013 A-1	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	0	-	-	-	0
Reserve Account							
Series 2013 A-1	-	261,650	-	-	-	-	261,650
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	103,625	-	-	-	-	103,625
Series 2018	-	-	137,126	-	-	-	137,126
Revenue							
Series 2013 A-1 and A-2	-	518,773	-	-	-	-	518,773
Series 2013 A-3	-	120,373	-	-	-	-	120,373
Series 2018	-	-	569,640	-	-	-	569,640
Prepayment Account							
Series 2013 A-1	-	350	-	-	-	-	350
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	184	-	-	-	-	184
Series 2018	-	-	6	-	-	-	6
Capitalized Interest Account							
Construction Account	-	-	-	-	-	-	-
Cost of Issuance Account							
General Fund	-	-	-	-	-	-	-
<b>Due from Other Funds</b>							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
<b>Accounts Receivable</b>							
Assessments Receivable	-	-	-	-	-	-	-
<b>Prepaid Expenses</b>							
Amount Available in Debt Service Funds	-	-	-	-	1,711,727	-	1,711,727
Amount to be Provided by Debt Service Funds	-	-	-	-	8,588,273	-	8,588,273
<b>Total Assets</b>	<b>\$ 218,104</b>	<b>\$ 1,004,955</b>	<b>\$ 706,772</b>	<b>\$ -</b>	<b>\$ 10,300,000</b>	<b>\$ -</b>	<b>\$ 12,229,831</b>
<b>Liabilities</b>							
<b>Accounts Payable &amp; Payroll Liabilities</b>							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
<b>Bonds Payable</b>							
Current Portion							
Series 2013 A-1	-	-	-	-	\$0	-	-
Series 2013 A-2	-	-	-	-	\$0	-	-
Series 2013 A-3	-	-	-	-	\$0	-	-
Series 2018	-	-	-	-	\$10,000	-	10,000
Long Term							
Series 2013 A-1	-	-	-	-	\$2,875,000	-	2,875,000
Series 2013 A-2	-	-	-	-	\$0	-	-
Series 2013 A-3	-	-	-	-	\$1,095,000	-	1,095,000
Series 2018	-	-	-	-	\$6,320,000	-	6,320,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,300,000</b>	<b>\$ -</b>	<b>\$ 10,300,000</b>

**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending February 29, 2024**

	Governmental Funds			Capital Project Fund	Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018			
<b>Fund Equity and Other Credits</b>						
Investment in General Fixed Assets	-	-	-	-	-	-
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2023 (Unaudited)	-	772,980	428,655	6	-	1,201,641
Results from Current Operations	-	231,975	278,117	(6)	-	510,086
<b>Unassigned</b>						
Beginning: October 1, 2023 (Unaudited)	128,772	-	-	-	-	128,772
Results from Current Operations	89,332	-	-	-	-	89,332
<b>Total Fund Equity and Other Credits</b>	<u>\$ 218,104</u>	<u>\$ 1,004,955</u>	<u>\$ 706,772</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,929,831</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 218,104</u>	<u>\$ 1,004,955</u>	<u>\$ 706,772</u>	<u>\$ -</u>	<u>\$ 10,300,000</u>	<u>\$ 12,229,831</u>

**Artisan Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

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	-	2,022	102,118	16,506	2,275	122,921	136,505	90%
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>\$ -</b>	<b>\$ 2,022</b>	<b>\$ 102,118</b>	<b>\$ 16,506</b>	<b>\$ 2,275</b>	<b>\$ 122,921</b>	<b>\$ 136,505</b>	<b>90%</b>
<b>Expenditures and Other Uses</b>								
<b>Legislative</b>								
Board of Supervisor's Fees	-	-	-	-	1,000	1,000	4,000	25%
<b>Executive</b>								
Professional Management	2,167	2,167	2,167	2,167	2,167	10,833	26,000	42%
<b>Financial and Administrative</b>								
Audit Services	-	-	-	6,400	-	6,400	4,400	145%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	-	500	1,000	50%
<b>Other Contractual Services</b>								
Legal Advertising	-	-	-	-	104	104	2,000	5%
Trustee Services	-	-	4,246	-	-	4,246	9,725	44%
Dissemination Agent Services	-	-	-	-	-	-	6,000	0%
Bond Amortization Schedules	-	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Service Fees	33	64	-	4	104	204	250	82%
<b>Communications &amp; Freight Services</b>								
Postage, Freight & Messenger	-	-	-	-	303	303	50	606%
<b>Computer Services - Website Development</b>								
	-	-	-	-	-	-	1,200	0%
<b>Insurance</b>								
	5,652	-	-	-	-	5,652	5,700	99%
<b>Printing &amp; Binding</b>								
	-	-	-	-	-	-	75	0%
<b>Subscription &amp; Memberships</b>								
	-	175	-	-	-	175	175	100%
<b>Legal Services</b>								
Legal - General Counsel	-	377	-	-	1,642	2,018	13,000	16%
Legal - Boundary Amendment	-	-	-	-	-	-	-	N/A
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>								
Engineering Services	-	840	-	-	1,314	2,154	4,000	54%
Stormwater Needs Analysis	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	N/A
<b>Reserves</b>								
Operational Reserves (Future Years)	-	-	-	-	-	-	50,000	0%

**Artisan Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Other Fees and Charges</b>								
Discounts/Collection Fees	-	-	-	-	-	-	8,930	0%
<b>Sub-Total:</b>	<b>7,851</b>	<b>3,622</b>	<b>6,413</b>	<b>9,071</b>	<b>6,633</b>	<b>33,589</b>	<b>136,505</b>	<b>25%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 7,851</b>	<b>\$ 3,622</b>	<b>\$ 6,413</b>	<b>\$ 9,071</b>	<b>\$ 6,633</b>	<b>\$ 33,589</b>	<b>\$ 136,505</b>	<b>25%</b>
Net Increase/ (Decrease) in Fund Balance	(7,851)	(1,600)	95,706	7,435	(4,358)	89,332	-	
Fund Balance - Beginning	128,772	120,921	119,321	215,027	222,462	128,772	-	
<b>Fund Balance - Ending</b>	<b>\$ 120,921</b>	<b>\$ 119,321</b>	<b>\$ 215,027</b>	<b>\$ 222,462</b>	<b>\$ 218,104</b>	<b>218,104</b>	<b>\$ -</b>	

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2013**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

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	3,135	3,266	2,618	3,361	3,980	16,360	-	N/A
<b>Special Assessment Revenue</b>								
Special Assessments - On-Roll								
Series 2013 Bonds A-1	-	4,176	210,927	34,093	4,699	253,895	\$ 270,470	94%
Series 2013 Bonds A-2	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-3	-	1,655	83,586	13,510	1,862	100,614	\$ 111,457	90%
Special Assessments - Off-Roll								
Series 2013 Bonds A-1	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	\$ -	N/A
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>\$ 3,135</b>	<b>\$ 9,097</b>	<b>\$ 297,131</b>	<b>\$ 50,965</b>	<b>\$ 10,540</b>	<b>\$ 370,869</b>	<b>\$ 381,927</b>	<b>97%</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2013 Bonds A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	\$ 25,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2013 Bonds A-1	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>								
Series 2013 Bonds A-1	-	99,200	-	-	-	99,200	198,400	50%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	39,694	-	-	-	39,694	79,388	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>								
Discounts for Early Payment	-	-	-	-	-	-	14,139	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 138,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138,894</b>	<b>\$ 381,927</b>	<b>36%</b>
Net Increase/ (Decrease) in Fund Balance	3,135	(129,797)	297,131	50,965	10,540	231,975	-	
Fund Balance - Beginning	772,980	776,115	646,319	943,450	994,415	772,980	-	
<b>Fund Balance - Ending</b>	<b>\$ 776,115</b>	<b>\$ 646,319</b>	<b>\$ 943,450</b>	<b>\$ 994,415</b>	<b>\$ 1,004,955</b>	<b>1,004,955</b>	<b>\$ -</b>	

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

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	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Reserve Account	603	623	599	615	610	3,050	4	76252%
Prepayment Account	40	42	-	-	0	82	-	N/A
Revenue Account	1,240	1,291	505	1,403	2,215	6,655	4	166367%
Capitalized Interest Account	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>								
Special Assessments - On Roll	-	7,372	372,332	60,182	8,294	448,181	500,011	90%
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>								
Intragovernmental Transfer In	-	-	-	6	-	6	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,884</b>	<b>\$ 9,328</b>	<b>\$ 373,436</b>	<b>\$ 62,206</b>	<b>\$ 11,119</b>	<b>\$ 457,973</b>	<b>\$ 500,019</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2018	-	-	-	-	-	-	120,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2018	-	10,000	-	-	-	10,000	-	N/A
<b>Interest Expense</b>								
Series 2018	-	169,856	-	-	-	169,856	339,981	50%
<b>Operating Transfers Out (To Other Funds)</b>								
	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>								
Discounts for Early Payment	-	-	-	-	-	-	35,001	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 179,856</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>179,856</b>	<b>\$ 494,982</b>	<b>36%</b>
Net Increase/ (Decrease) in Fund Balance	1,884	(170,528)	373,436	62,206	11,119	278,117	5,037	
Fund Balance - Beginning	428,655	430,539	260,011	633,447	695,653	428,655	-	
<b>Fund Balance - Ending</b>	<b>\$ 430,539</b>	<b>\$ 260,011</b>	<b>\$ 633,447</b>	<b>\$ 695,653</b>	<b>\$ 706,772</b>	<b>706,772</b>	<b>\$ 5,037</b>	

**Artisan Lakes Community Development District**  
**Capital Projects Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 29, 2024**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>								
Construction Account	0	0	0	0	-	0	\$ -	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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 0</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								
Legal - Series 2018 Bonds	-	-	-	-	-	-	\$ -	N/A
Underwriter's Discount	-	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	6	-	6	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	0	0	0	(6)	-	(6)	-	
Fund Balance - Beginning	6	6	6	6	0	6	\$ -	
<b>Fund Balance - Ending</b>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	



# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - MARCH 2024

FISCAL YEAR 2024

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PREPARED BY:

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

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*Artisan Lakes Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Artisan Lakes Community Development District**  
**Balance Sheet**  
**for the Period Ending March 31, 2024**

	Governmental Funds			Debt Service Funds		Capital Project Fund	Account Groups	Totals
	General Fund	Series 2013	Series 2018	Series 2018	Series 2018	General Long Term Debt	(Memorandum Only)	
<b>Assets</b>								
<b>Cash and Investments</b>								
General Fund - Invested Cash	\$ 213,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,048
Debt Service Fund								
Interest Account								
Series 2013 A-1	-	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-	-	-
Sinking Account								
Series 2013 A-1	-	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-	-
Series 2018	-	-	0	-	-	-	-	0
Reserve Account								
Series 2013 A-1	-	261,650	-	-	-	-	-	261,650
Series 2013 A-2	-	-	-	-	-	-	-	-
Series 2013 A-3	-	103,625	-	-	-	-	-	103,625
Series 2018	-	-	136,963	-	-	-	-	136,963
Revenue								
Series 2013 A-1 and A-2	-	524,769	-	-	-	-	-	524,769
Series 2013 A-3	-	121,851	-	-	-	-	-	121,851
Series 2018	-	-	577,061	-	-	-	-	577,061
Prepayment Account								
Series 2013 A-1	-	350	-	-	-	-	-	350
Series 2013 A-2	-	-	-	-	-	-	-	-
Series 2013 A-3	-	184	-	-	-	-	-	184
Series 2018	-	-	169	-	-	-	-	169
Capitalized Interest Account	-	-	-	-	-	-	-	-
Construction Account	-	-	-	-	-	-	-	-
Cost of Issuance Account	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
<b>Accounts Receivable</b>								
<b>Assessments Receivable</b>								
<b>Prepaid Expenses</b>								
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	-	1,726,623	-	1,726,623
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	8,573,377	-	8,573,377
<b>Total Assets</b>	<b>\$ 213,048</b>	<b>\$ 1,012,429</b>	<b>\$ 714,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,300,000</b>	<b>\$ -</b>	<b>\$ 12,239,670</b>

**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending March 31, 2024**

	Governmental Funds				Capital Project Fund	Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Series 2013	Series 2018	Series 2018			
<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	-	-	-	-	\$0	-	-
Series 2013 A-2	-	-	-	-	\$0	-	-
Series 2013 A-3	-	-	-	-	\$0	-	-
Series 2018	-	-	-	-	\$10,000	10,000	10,000
Long Term							
Series 2013 A-1	-	-	-	-	\$2,875,000	2,875,000	2,875,000
Series 2013 A-2	-	-	-	-	\$0	-	-
Series 2013 A-3	-	-	-	-	\$1,095,000	1,095,000	1,095,000
Series 2018	-	-	-	-	\$6,320,000	6,320,000	6,320,000
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,300,000</u>	<u>\$ 10,300,000</u>	<u>\$ 10,300,000</u>
<b>Fund Equity and Other Credits</b>							
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	-	-
<b>Fund Balance</b>							
<b>Restricted</b>							
Beginning: October 1, 2023 (Unaudited)	-	772,980	428,655	6	-	1,201,641	1,201,641
Results from Current Operations	-	239,450	285,538	(6)	-	524,982	524,982
<b>Unassigned</b>							
Beginning: October 1, 2023 (Unaudited)	128,772	-	-	-	-	128,772	128,772
Results from Current Operations	84,276	-	-	-	-	84,276	84,276
<b>Total Fund Equity and Other Credits</b>	<u>\$ 213,048</u>	<u>\$ 1,012,429</u>	<u>\$ 714,193</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,939,670</u>	<u>\$ 1,939,670</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 213,048</u>	<u>\$ 1,012,429</u>	<u>\$ 714,193</u>	<u>\$ -</u>	<u>\$ 10,300,000</u>	<u>\$ 12,239,670</u>	<u>\$ 12,239,670</u>

**Artisan Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

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	-	2,022	102,118	16,506	2,275	1,248	124,169	136,505	91%
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>\$ -</b>	<b>\$ 2,022</b>	<b>\$ 102,118</b>	<b>\$ 16,506</b>	<b>\$ 2,275</b>	<b>\$ 1,248</b>	<b>\$ 124,169</b>	<b>\$ 136,505</b>	<b>91%</b>
<b>Expenditures and Other Uses</b>									
<b>Legislative</b>									
Board of Supervisor's Fees	-	-	-	-	1,000	1,000	2,000	4,000	50%
<b>Executive</b>									
Professional Management	2,167	2,167	2,167	2,167	2,167	2,167	13,000	26,000	50%
<b>Financial and Administrative</b>									
Audit Services	-	-	-	6,400	-	-	6,400	4,400	145%
Accounting Services	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	-	500	1,000	1,000	100%
<b>Other Contractual Services</b>									
Legal Advertising	-	-	-	-	104	-	104	2,000	5%
Trustee Services	-	-	4,246	-	-	-	4,246	9,725	44%
Dissemination Agent Services	-	-	-	-	-	-	-	6,000	0%
Bond Amortization Schedules	-	-	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	33	64	-	4	104	-	204	250	82%
<b>Communications &amp; Freight Services</b>									
Postage, Freight & Messenger	-	-	-	-	303	-	303	50	606%
<b>Computer Services - Website Development</b>									
	-	-	-	-	-	300	300	1,200	25%
<b>Insurance</b>									
	5,652	-	-	-	-	-	5,652	5,700	99%
<b>Printing &amp; Binding</b>									
	-	-	-	-	-	-	-	75	0%
<b>Subscription &amp; Memberships</b>									
	-	175	-	-	-	-	175	175	100%
<b>Legal Services</b>									
Legal - General Counsel	-	377	-	-	1,642	1,203	3,221	13,000	25%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	N/A
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>									
Engineering Services	-	840	-	-	1,314	1,134	3,288	4,000	82%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	N/A
<b>Reserves</b>									
Operational Reserves (Future Years)	-	-	-	-	-	-	-	50,000	0%
<b>Other Fees and Charges</b>									
Discounts/Collection Fees	-	-	-	-	-	-	-	8,930	0%
<b>Sub-Total:</b>	<b>7,851</b>	<b>3,622</b>	<b>6,413</b>	<b>9,071</b>	<b>6,633</b>	<b>6,304</b>	<b>39,893</b>	<b>136,505</b>	<b>29%</b>

**Artisan Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Total Expenditures and Other Uses:</b>	<b>\$ 7,851</b>	<b>\$ 3,622</b>	<b>\$ 6,413</b>	<b>\$ 9,071</b>	<b>\$ 6,633</b>	<b>\$ 6,304</b>	<b>\$ 39,893</b>	<b>\$ 136,505</b>	<b>29%</b>
Net Increase/ (Decrease) in Fund Balance	(7,851)	(1,600)	95,706	7,435	(4,358)	(5,056)	84,276	-	-
Fund Balance - Beginning	128,772	120,921	119,321	215,027	222,462	218,104	128,772	-	-
<b>Fund Balance - Ending</b>	<b>\$ 120,921</b>	<b>\$ 119,321</b>	<b>\$ 215,027</b>	<b>\$ 222,462</b>	<b>\$ 218,104</b>	<b>\$ 213,048</b>	<b>213,048</b>	<b>\$</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, 2024**

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	3,135	3,266	2,618	3,361	3,980	3,875	20,236	-	N/A
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll									
Series 2013 Bonds A-1	-	4,176	210,927	34,093	4,699	2,577	256,472	\$ 270,470	95%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-3	-	1,655	83,586	13,510	1,862	1,021	101,635	\$ 111,457	91%
Special Assessments - Off-Roll									
Series 2013 Bonds A-1	-	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	\$ -	N/A
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>\$ 3,135</b>	<b>\$ 9,097</b>	<b>\$ 297,131</b>	<b>\$ 50,965</b>	<b>\$ 10,540</b>	<b>\$ 7,474</b>	<b>\$ 378,343</b>	<b>\$ 381,927</b>	<b>99%</b>
<b>Expenditures and Other Uses</b>									
<b>Debt Service</b>									
<b>Principal Debt Service - Mandatory</b>									
Series 2013 Bonds A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	\$ 25,000	0%
<b>Principal Debt Service - Early Redemptions</b>									
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>									
Series 2013 Bonds A-1	-	99,200	-	-	-	-	99,200	198,400	50%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	39,694	-	-	-	-	39,694	79,388	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>									
Discounts for Early Payment	-	-	-	-	-	-	-	14,139	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 138,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138,894</b>	<b>\$ 381,927</b>	<b>36%</b>
Net Increase/ (Decrease) in Fund Balance	3,135	(129,797)	297,131	50,965	10,540	7,474	239,450	-	
Fund Balance - Beginning	772,980	776,115	646,319	943,450	994,415	1,004,955	772,980	-	
<b>Fund Balance - Ending</b>	<b>\$ 776,115</b>	<b>\$ 646,319</b>	<b>\$ 943,450</b>	<b>\$ 994,415</b>	<b>\$ 1,004,955</b>	<b>\$ 1,012,429</b>	<b>1,012,429</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, 2024**

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	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	N/A
Reserve Account	603	623	599	615	610	571	3,621	4	90515%
Prepayment Account	40	42	-	-	0	0	82	-	N/A
Revenue Account	1,240	1,291	505	1,403	2,215	2,301	8,956	4	223893%
Capitalized Interest Account	-	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>									
Special Assessments - On Roll	-	7,372	372,332	60,182	8,294	4,550	452,730	500,011	91%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>									
Intragovernmental Transfer In	-	-	-	6	-	-	6	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,884</b>	<b>\$ 9,328</b>	<b>\$ 373,436</b>	<b>\$ 62,206</b>	<b>\$ 11,119</b>	<b>\$ 7,421</b>	<b>\$ 465,394</b>	<b>\$ 500,019</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>									
<b>Debt Service</b>									
<b>Principal Debt Service - Mandatory</b>									
Series 2018	-	-	-	-	-	-	-	120,000	0%
<b>Principal Debt Service - Early Redemptions</b>									
Series 2018	-	10,000	-	-	-	-	10,000	-	N/A
<b>Interest Expense</b>									
Series 2018	-	169,856	-	-	-	-	169,856	339,981	50%
<b>Operating Transfers Out (To Other Funds)</b>									
	-	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>									
Discounts for Early Payment	-	-	-	-	-	-	-	35,001	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 179,856</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 179,856</b>	<b>\$ 494,982</b>	<b>36%</b>
Net Increase/ (Decrease) in Fund Balance	1,884	(170,528)	373,436	62,206	11,119	7,421	285,538	5,037	
Fund Balance - Beginning	428,655	430,539	260,011	633,447	695,653	706,772	428,655	-	
<b>Fund Balance - Ending</b>	<b>\$ 430,539</b>	<b>\$ 260,011</b>	<b>\$ 633,447</b>	<b>\$ 695,653</b>	<b>\$ 706,772</b>	<b>\$ 714,193</b>	<b>\$ 714,193</b>	<b>\$ 5,037</b>	



Artisan Lakes Community Development District  
 Capital Projects Fund - Series 2018  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Through March 31, 2024

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	0	0	0	0	-	-	0	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds	-	-	-	-	-	-	-	\$ -	N/A
Contributions - Tylor Morrison	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</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
Printing & Binding	-	-	-	-	-	-	-	\$ -	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
Underwriter's Discount	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers Out (To Other Funds)	-	-	-	6	-	-	6	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	0	0	0	(6)	-	-	(6)	-	
Fund Balance - Beginning	6	6	6	6	0	0	6	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	