

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

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

Present and constituting a quorum:

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

Also present were:

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

Audience:

Matt Moore

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

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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

SECOND ORDER OF BUSINESS

Appointments

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

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

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

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

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

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

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

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

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

THIRD ORDER OF BUSINESS

Consideration of Resolution 2026-1

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

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

The Board agreed.

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

FOURTH ORDER OF BUSINESS

Consideration of Audited Financial Statements

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

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

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

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

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

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

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

FIFTH ORDER OF BUSINESS

Consideration of Minutes

November 6, 2025 - Regular Meeting Minutes

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

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

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2026-2

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

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

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

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

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2026-3

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

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

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

EIGHTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

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

Mr. Ward responded in the affirmative.

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

II. District Engineer

No report.

III. District Manager

- a) Important Meeting Dates for Fiscal Year 2026
 - **Thursday, April 2, 2026 - Public Hearing: Proposed Budget for FY 2027**
- b) Financial Statement for period ending November 30, 2025 (unaudited)**
- c) Financial Statement for period ending December 31, 2025 (unaudited)**
- d) Financial Statement for period ending January 31, 2026 (unaudited)**

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

NINTH ORDER OF BUSINESS

Supervisor's Requests

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

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

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

Discussion ensued regarding contracts between the CDD and the HOA.

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

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

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

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

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

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

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

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

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

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

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

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

TENTH ORDER OF BUSINESS

Public Comments

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

ELEVENTH ORDER OF BUSINESS

Adjournment

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

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

Artisan Lakes Community Development District

James P. Ward
James P. Ward (Apr 15, 2026 08:20:52 EDT)
James P. Ward, Secretary

Peter R. Latessa
Peter R. Latessa (Apr 6, 2026 10:16:13 EDT)
Peter R. Latessa, Chairperson