

**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, April 2, 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. Peter Latessa, Chairperson, and James P. Ward as Secretary.

Present and constituting a quorum:

Peter Latessa	Chairperson
Tom Carpenter	Vice Chairperson
Deborah Reynolds	Assistant Secretary
Jaynie Kristine Guillou	Assistant Secretary
Matt Moore	Assistant Secretary

Also present were:

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

Audience:

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

Notice of Advertisement

Notice of Advertisement of Public Hearings and Regular Meeting

THIRD ORDER OF BUSINESS

Consideration of Resolution 2026-4

Consideration of Resolution 2026-4, a Resolution of the Board of Supervisors re-designating the officers of the Artisan Lakes Community Development District

I. Guide to the Sunshine Law and Code of Ethics for Public Employees

II. Annual Ethics Training Memorandum (required before December 31, 2026)

Mr. Ward reviewed Form 1, ethics training requirements, Sunshine Law and Code of Ethics. He explained when Form 1 was due and when the ethics training was required to be completed. He noted his team would keep the Board apprised about due dates and would remind the Board of training requirements. He reviewed ethics violations and penalties. He recommended any questions about Board business be directed to himself or Jere Earlywine or addressed during Board meetings. He stated never discuss Board business outside of Board meetings with other Board members.

Discussion ensued regarding topics and types of communication which would violate the Sunshine Law: communication between Board members regarding any subject which might be discussed at a Board meeting, either in person, or with phone calls, text messages, emails, etc., was prohibited.

Mr. Jere Earlywine: To the extent that you are talking with me about an attorney client privileged thing, like an open litigation matter, that conversation is privileged, and you cannot reveal any confidential information we discussed to third parties. That also can be an ethics violation. There is the sunshine Law, where you cannot talk with each other, but also there is a larger confidentiality item as well. We can sort that out in more detail if you have that question.

Mr. Ward: The bottom line is, if you have a question, pick up the phone and call us and we will help you through the process. He explained Resolution 2026-4 redesignated the officers of the District. He asked the Board how they would like the officers to be designated.

The Board decided to designate Peter Latessa as Chairperson, Tom Carpenter as Vice Chairperson, the remaining Board Members as Assistant Secretaries with Jim Ward as Secretary and Treasurer.

On MOTION made by Peter Latessa, seconded by Tom Carpenter, and with all in favor, Resolution 2026-4 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Consideration of Minutes

February 5, 2026 - 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 Peter Latessa, seconded by Tom Carpenter, and with all in favor, the February 5, 2026 Regular Meeting Minutes were approved.

FIFTH ORDER OF BUSINESS**PUBLIC HEARINGS**

Mr. Ward explained the Public Hearing process noting there were two public hearings, the first related to the Budget itself. He explained the Budget was comprised of the General Fund and Debt Service Funds; Debt Service Funds were the principal and interest due on the bond issues related to the District. He noted Debt Service Fund assessments did not change annually. He discussed the amortization schedule for the bond issues and the potential opportunity for refinancing in the future. He explained the General Fund was the budget the Board could change and adjust as it deemed appropriate; the General Fund was the operating budget for the CDD. He reported the current assessment rate for the General Fund budget was \$177.38 and the proposed assessment rate was \$177.51 for 844 units for the year.

Ms. Guillou asked how many bond series there were.

Mr. Ward: There are two series of bonds, one from 2013 and the other from 2018.

Ms. Guillou: Are they tied into any particular property?

Mr. Ward: There is a very specific set of residential units that cover the 2013 series and a specific set of units that cover the 2018 series. They do not and cannot overlap. You pay either one or the other bond.

Mr. Latessa: How about the one that says valid for Phase 5 only?

Mr. Ward: On page 5 it shows you the assessment rates for your 2013 bonds and the very last page shows you the rate for the 2018 bonds. These numbers that are in here reflect on the tax bill for debt service.

Discussion ensued regarding which phases of development paid more or less for debt service and why this was the case.

Ms. Reynolds asked if Mr. Ward foresaw the CDD paying for maintenance in the future.

Mr. Ward: Because you have two CDDs out here and they are complicated in how they are drawn and Artisan Lakes East has not really turned over to a full resident Board at this time, I would not recommend you try to do the maintenance for the Artisan Lakes area all by itself. It's just not cost effective. At some point, once Artisan Lakes East transitions to a fully resident board you should consider merging the two CDDs together into one CDD and then if you want to take on operations you can consider it at that time. Then you will represent all of the residents, and it is really one storm water system, and you will have a better ability to levy assessments over the entire community equally.

Mr. Carpenter: I noticed the rate is going up 13 cents. When we pay our taxes the CDD taxes are there on the tax bill. If you pay in early December you get a discount.

Mr. Ward: You get a 4 percent discount if you pay by November 30.

Mr. Latessa: But our budget says we need this amount of money per lot.

Mr. Ward: Yes, but we build the discounts into the budget. We add it on. We anticipate you will take the discount and then on your financial statements, you will see them.

Ms. Reynolds: 23:16: If you had to summarize a number how much is each CDD paying for administrative costs?

Mr. Ward: They are not overly different in terms of total dollars. Depending on the number of bond issues they have they may have some more administrative costs. The districts that only have one or two bond issues, the fees are a little lower. Each of these are essentially the same. If you merge you will get a little bit of economy on the administrative side, for example you will only have to do one audit instead of two audits. But arbitrage rebate fees are done by bond issue, so it doesn't matter whether the numbers -

Mr. Latessa: When we combine it's going to be a much larger CDD with many more issues, so economies and scale are going to go up.

Ms. Reynolds: So, you can't comfortably say that our administrative costs would be half?

Mr. Ward: No, not even close. You'll save a little on legal advertising because we will only have to do one advertisement instead of two. You'll only need one website instead of two. You'll only need one audit, things like that.

Discussion continued regarding combining the two CDDs; potential cost savings; potential cost increases; whether it was worth combining the two CDDs; the one time cost to merge the CDDs; and the infrastructure owned by both CDDs which was essentially one stormwater system being extremely complicated to maintain by two separate CDDs.

Mr. Ward explained from a maintenance perspective it was important to combine the two CDDs; one entity maintaining the system was much more logical and simpler.

Discussion continued regarding the savings involved with combining the CDDs in the long run; the HOA maintaining the CDD assets until the CDDs could combine; the CDDs not combining until the Artisan Lakes East CDD transitioned to a qualified elector board (residents); the CDDs only combining if both CDDs wished to combine; and the opportunity to combine not arising until 2028.

a) FISCAL YEAR 2027 BUDGET

I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Peter Latessa, seconded by Tom Carpenter, and with all in favor, the Public Hearing was opened.

Mr. Ward asked if there were any members of the public present on audio or video with questions regarding the Fiscal Year 2027 budget; there were none. He noted there were no members of the public present in person. He called for a motion to close the public hearing.

On MOTION made by Peter Latessa, seconded by Deborah Reynolds, and with all in favor, the Public Hearing was closed.

II. Board Comment

Mr. Ward asked if there were any additional questions; there were none.

III. Consideration of Resolution 2026-5, a resolution of the Board of Supervisors adopting the Annual Appropriation and Budget for Fiscal Year 2027

Mr. Ward called for a motion to approve the budget beginning October 1, 2026 and ending on September 30, 2027.

On MOTION made by Matt Moore, seconded by Deborah Reynolds, and with all in favor, Resolution 2026-5 was adopted, and the Chair was authorized to sign.

b) FISCAL YEAR 2027 IMPOSING SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL, PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE

Mr. Ward indicated this public hearing set into place the assessment rates and certified an assessment roll.

I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Tom Carpenter, seconded by Deborah Reynolds, and with all in favor, the Public Hearing was opened.

Mr. Ward asked if there were any members of the public present on audio or video with questions; there were none. He noted there were no members of the public present in person. He called for a motion to close the public hearing.

On MOTION made by Matt Moore, seconded by Tom Carpenter, and with all in favor, the Public Hearing was closed.

II. Board Comment

Mr. Ward noted Resolution 2026-6 set the assessment rate for the general fund and adopted an assessment roll. He noted the assessment rate was \$177.51 dollars for the year. He asked if there were any questions or comments from the Board; there were none.

III. Consideration of Resolution 2026-6, a resolution of the Board of Supervisors imposing special assessments, and certifying an assessment roll

Mr. Ward called for a motion.

On MOTION made by Deborah Reynolds, seconded by Peter Latessa, and with all in favor, Resolution 2026-6 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2026-7

Consideration of Resolution 2026-7, a Resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2027

Mr. Ward noted the meeting dates would be the first Thursday of each month at 3:30 p.m. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221. He noted the Resolution allowed the CDD to advertise all meetings once in September, it did not bind the Board to the use of these dates, it simply set the dates, time, and location; the dates, time or location could be changed and readvertised at the discretion of the Board. He asked if there were any questions.

On MOTION made by Tom Carpenter, seconded by Peter Latessa, and with all in favor, Resolution 2026-7 was adopted, and the Chair was authorized to sign.

SEVENTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

Mr. Jere Earlywine: I think we have spoken with some of the individual board members. You may have spoken with everybody. We did have an administrative complaint filed against Taylor Morrison for the use of irrigation water at the site. The District also has been on the receiving side of the same administrative complaint. The way it works is, with the Water Management District, if there is a violation of some kind where you are maybe overwatering, there can be a penalty that can be imposed up to a certain amount per day and those can add up pretty quickly. The allegation and the administrative complaint is that there has been over-watering over a period of extended time, and they are seeking

over \$1 million dollars in fines from Taylor Morrison, the District and other entities at the project. Now, don't panic because obviously we are in drought conditions and that's something the Water Management District is sensitive to. The District itself doesn't have a dog in the race from the standpoint that while we do own the stormwater pond we are not responsible for the irrigation system. We don't control that pump. That's the response we are providing. Secondly, in talking with Taylor Morrison we have had a couple of conversations with them. They are going to indemnify the various parties within the community, the CDD, the HOA, etc., and take care of the defense as well. We are waiting on an agreement from them to address that. But I feel like we are feeling somewhat comfortable that this is going to be taken care of by Taylor Morrison. Obviously, the overwatering and use of the service water is fixed through the fact that we have plugged the well there and a reuse system is in place now. So, it shouldn't be an issue on a going forward basis. I think that part of the system just lagged a little bit and that's really what caused the issue, but Taylor Morrison basically has said they are going to step up and take care of it. I will answer any questions you have, but I will also point out we are on the public record and anything you say here will be heard by the Water Management District and the other parties to the suit.

Ms. Guillou: I was under the impression that Manatee County liked that we had a well as a backup because they can't always provide reclaim water. They thought we had another well, but it turned out just to be a marker, and now they just filled this one yesterday and we have no backup well.

Mr. Victor Barbosa: We are not going to have any more groundwater wells to support the surface water, but we still have the surface water withdrawal, so that is our backup. That's why it's set up that way. If reclaim is not enough to support the irrigation demand for the site, we will just draw down on the surface water.

Discussion ensued regarding whether surface water was enough to use for backup; surface water only providing two days of irrigation potential; there being a lack of backup water available for irrigation; and the problem with shortages of reuse water.

II. District Engineer

a) District Operations & Maintenance Map

Mr. Barbosa: We are working on ownership and maintenance exhibits. I don't have anything to present at this time, but that is something we are working on and should be able to present at the next meeting.

III. District Manager

a) Important Meeting Dates for Fiscal Year 2026

– **NEXT MEETING: Thursday, May 7, 2026**

– **General Election Qualifying Period: June 8 - June 12, 2026 (Seats 1, 4, & 5)**

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

c) Financial Statement for period ending February 28, 2026 (unaudited)

Mr. Ward indicated the May 7th meeting would likely be cancelled; it was not needed. He reported Seats 1, 4 and 5 were up for election and there was information about the election and qualifying in the Agenda Packet. He briefly reviewed the qualifying process.

Discussion ensued regarding which seats were up for election and the qualifying paperwork and requirements.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

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

Mr. Latessa: We received a contract we should not have received between our CDD and the Master HOA. We should have a different one put together for signatures. Where are we with the contract?

Mr. Earlywine explained there were three different versions of the agreement; the third version was signed erroneously, so now that needed to be undone, and a fourth amendment was needed. He explained the fourth amendment was drafted by his staff, Victor provided some comments, and he would update the fourth amendment and circulate it. He noted the scope was still pretty general, but this was intentional. He said the concept was the Master HOA would take care of the infrastructure which largely consisted of the stormwater system, as well as the conservation areas. He stated with Artisan Lakes East CDD there were some roads and some smaller things like landscaping and hardscaping. He stated he believed the agreement would be ready by next week for signatures.

Mr. Latessa asked if it would become public record after it was signed.

Mr. Earlywine responded in the affirmative. He noted the agreement would be sent to the HOA for review as well.

Ms. Guillou asked if the CDD was supposed to do a monthly walk with the HOA. She asked if this was being done.

Mr. Ward: It probably says that, but no, monthly walks with the HOA are not done.

Mr. Earlywine: There are some tax requirements. When you are a CDD you are legally responsible for it. It's fine to have the HOA manage some of it, but there needs to be reporting requirements. That's coming from our tax lawyers. There are reporting requirements, but I would be surprised if we were doing a lot of that coordination. We should plan on doing some of it. It's not in there just to look pretty. We are supposed to do it.

Mr. Ward: I understand there is a tax issue, but the hard part about doing it is the HOAs don't care about the CDDs. They are not going to do it even if we wanted to do it, and we are not staffed to do it. So, the only person who can do that is Victor or someone on his team, but to try to coordinate that with the HOA is going to be difficult.

Mr. Latessa: Do we have a dime or a quarter in the Taylor Morrison transition of stormwater issues with SFWMD to the CDDs?

Mr. Ward: From Artisan Lakes no. Everything has been transitioned correctly with respect to Artisan Lakes I believe. I know with Artisan Lakes East it is not completed at this point.

Mr. Barbosa: We are still going through the statements of completion with SFWMD for Artisan Lakes CDD. We are very, very close. We had some field work that needed to take place. That's been done. The only thing left is getting an additional survey. Once we get that we should be able to resubmit back to SFWMD and wrap up the SOCs.

Mr. Latessa: The reason I'm bringing this up is residents in Artisan Lakes will go to the Artisan Lakes HOA and ask, "what are you going to do about this or that?" and sometimes the answer is "we are looking into it." In reality it's not the local HOA that's responsible for some of this stuff, it's the Master HOA, so when there's an issue it shouldn't go to Artisan Lake's HOA. It should go to the Master.

Discussion ensued regarding residents not understanding who was responsible for which assets; the need for communication between the CDDs and the HOAs; the lack of maintenance of the preserve area; the need to continue maintenance of the preserve area; the CDD ultimately being responsible for preserve area maintenance; how to ensure the HOA was performing the necessary maintenance; and why the maintenance stopped.

Mr. Ward noted it was difficult to get an HOA to work with a CDD.

Discussion continued regarding the contract with the Master HOA which required the Master HOA to maintain CDD assets; the lack of methods of recourse the CDD had when the Master HOA did not fulfill its obligations; the potential for Linda and Diane Green who had experience with SFWMD to keep the Master HOA on track with regard to preserve and stormwater system maintenance; how difficult it was to get HOAs to take CDDs seriously; how best to communicate with the Master HOA; the importance of communication between entities; how to encourage the Master HOA to properly maintain the preserves; and the Board not being permitted to meet as a group outside of Board meetings, not even in a group of two.

Mr. Ward: What bothers me is when an HOA does not maintain our assets correctly, and then they get dumped back in our hands and then our budget goes through the roof because we have to fix all of this stuff that hasn't been maintained. That's where the problem comes in. I've had this happen before. He provided examples of situations in which HOAs did not maintain CDD assets as agreed and the CDD was held accountable.

Ms. Reynolds asked how the Master HOA could get away with not properly maintaining the stormwater system and lakes when it was required by the permits and the maintenance agreement.

Mr. Ward: Irrespective of what's in the agreement, the HOA is supposed to know what's in the agreement and how to maintain the facilities, but at the end of the day it's going to end up

back in our court. Some HOAs are very good at it, they go out and do things very well. I don't know about this Master HOA.

Discussion ensued regarding who was on the Master HOA Board; the maintenance requirements for the stormwater system and lakes; the maintenance agreement giving discretion to the Master HOA to set the maintenance scope and standard of service; the Master HOA being responsible for all CDD asset maintenance including hiring of vendors to perform the maintenance; the local HOAs not having any responsibility for or involvement in the maintenance of CDD assets; and the funds for maintenance of CDD assets coming from the Master HOA, not Artisan Lakes HOA or Esplanade HOA or any of the local HOAs.

Mr. Jere Earlywine: If you want to subdivide the responsibility between the HOAs, that's fine, but that's up to the Master to do as well.

Mr. Latessa: We have contracted with the Master HOA. We have not contracted with the local HOAs. The Master HOA is subcontracting to the local HOAs, and we are the ones that own it.

Discussion continued regarding the local HOAs, the Master HOA, CDD assets, who was responsible for CDD assets and who was not responsible for CDD assets.

Ms. Guillou stated in theory, the Master HOA budget would need to increase while the local HOA budgets should decrease.

Mr. Carpenter: It depends. If the Master is sending money to the Esplanade HOA to cover expenses for things they are maintaining then it is a wash. But we don't know what's going where. I don't know if it's something we can even get information about. Could we get copies of the contracts with the vendors?

Mr. Latessa: Should these contracts between the Master HOA and the other HOAs be public record?

Mr. Ward: If we ask the Master to provide us with their vendor contracts for the maintenance of CDD assets pursuant to that agreement would they be required to provide them?

Mr. Earlywine: Let me double check but I don't see why it wouldn't be.

Mr. Ward: The bigger question is, will they provide it?

Mr. Latessa: We are responsible for the ponds, stormwater and the preserves. We can't ask the Master HOA about mowing the grass. It shouldn't be too many contracts.

Mr. Carpenter: What is the performance standards we should expect to see? Should we expect these pipes to be cleaned annually and if they are not --?

Mr. Latessa: We have a duty to make sure things are done right.

Mr. Moore: But there is no mechanism for remedy.

NINTH ORDER OF BUSINESS

Public Comments

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

TENTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 4:45 p.m.

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

Artisan Lakes Community Development District

Signature: James P. Ward
James P. Ward (May 8, 2026 08:19:10 EDT)

Email: wardj@pfm.com

James P. Ward, Secretary

Signature: PETER LATESSA
PETER LATESSA (May 7, 2026 22:05:04 EDT)

Email: peter.latessa@gmail.com

Peter Latessa, Chairperson