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 Friday, September 11, 2026, at Esplanade at Artisan Lakes Amenity Center, 10730 Inglenook Terrace, Palmetto, Florida 34221. It began at 12:00 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
Matthew Moore	Assistant Secretary

Also present were:

Jim Ward	District Manager w/PFM
Vivian Carvalho	District Manager w/PFM
Racheal Meade	District Manager w/PFM
Susan Singer	Senior District Accountant w/PFM
Tanya Montgomery	District Accountant w/PFM
Jere Earlywine	District Counsel
John Simon	District Engineer w/Atwell

Audience:

Brian & Julie Poehner	Keith Haig
Kathy Reagan	Edgar & Velma Homer
Dee Zaenglein	Danny & Adrienne Fuston
Linda Janushevich	Barbara Collins
Carol Driscoll	Nancy Boari
Richard Boari	Felix Roman
Jim Dixey	Jim & Dottie Russell
Mike Matousek	Laura Schneufer
Diane Green	D. Lyon

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 12:08 p.m. He reported all Board Members were present and constituting a quorum. Chairperson Peter Latessa was present via video. He called for a moment of silence to remember those lost on 9/11 on this the anniversary of that tragic day.

Mr. Ward explained the public would have opportunities to speak during Agenda items, the public hearings, and at the end of the meeting. He stated public speakers had 3 minutes to speak.

SECOND ORDER OF BUSINESS Notice of Advertisement

Notice of Advertisement of Regular Meeting

THIRD ORDER OF BUSINESS Consideration of Minutes

August 25, 2026 – Regular Meeting

Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes.

One correction was made.

On MOTION made by Tom Carpenter, seconded by Matt Moore, and with all in favor, the August 25, 2026, Regular Meeting Minutes were approved as corrected.

FOURTH ORDER OF BUSINESS FISCAL YEAR 2027 BUDGET

Mr. Ward noted this was the public hearing for the fiscal year 2027 budget. He stated he would make a short presentation regarding the budget and the CDD itself. He introduced himself, Vivian Carvalho, Jere Earlywine, John Simon, and the Board. He explained the five Board seats were elected to four-year terms which were staggered; elections were held in November of even years when general elections were held; Board Members qualified for election at the same time as city and county commissioners in July of even numbered years; and he reviewed seat qualifications. He stated the fiscal year was from October 1 through September 30; the fiscal year was set by state law; the public hearing was set by state law in the summer months of each year; the budget was submitted to the Board in the first quarter of each year which began the review process; the budget covered the operations and debt service for the District; debt service did not change from year to year; and March through July was generally the budget proposal, review, and approval period. He reviewed the public hearing process.

Mr. Ward presented a slide regarding landscaping. He noted some of the landscaping was owned by Artisan Lakes and some was owned by Artisan Lakes East CDD; the landscaping was along a County roadway; it was enhanced landscaping over what the County would provide, so there were agreements in place between Artisan Lakes CDD and Manatee County to provide landscaping maintenance. He reported the CDD had a separate agreement with the Master Association for the Master Association to maintain Artisan Lakes Parkway. He displayed a slide illustrating where the CDD's lakes and preserve systems were located and a slide illustrating a more detailed look at the CDD's water management system; he displayed a slide showing where the ponds and wetlands were located within the Artisan

Lakes and the Artisan Lakes East communities. He discussed the challenges faced in fiscal year 2027 evaluating the CDD's assets. He explained to date the CDD had not been maintaining its facilities and assets; the facilities and assets were maintained by the HOAs. He stated the CDD had a challenge developing a budget to provide maintenance of the water management system including the lakes and preserves and ensuring the scope of services complied with the regulatory permits required by South Florida Water Management District. He indicated going forward there would be challenges and the budget would likely be changed during the year in terms of the specific line items and the scope of services for the assets maintained by the CDD. He stated the CDD would be developing a five year capital budget program for maintenance of its assets and a longer term reserve study which would identify for the community all of the assets owned by the CDD, the value of the assets, and how much would be needed to be held in reserves for the long term viability of the assets, and to invest in the community. He indicated the next slide showed there were 41 lakes within the District, 52,000 linear feet of lake bank, and 68 acres of lake. He noted there were littoral shelves which would require maintenance and midge fly treatments would be needed. He reported the components of the District's budget were illustrated on the next slide. He stated the CDD assessments appeared on property owner's tax bills and had two components: one was operations and maintenance which covered what he was talking about today and which fluctuated annually, and the other was the fixed debt service or capital assessment which was based generally upon lot size and the bond issue. He noted the debt service was a fixed amount which stayed on the tax bill for 30 years and could be prepaid by property owners. He noted bonds could be refinanced 10 years after the bonds were issued. He said the current year budget was $157,000 dollars for the year, but the CDD had not been doing any of the maintenance. He stated the budget would go up to $395,000 dollars and this increase was related to the lake bank maintenance and preserve maintenance. He stated the next slide had a high level overview of the capital assessments based upon average lot size, and the proposed assessments for operations and maintenance ($469.29 dollars per lot). He noted the increase was $291.91 dollars for the year. He stated the next slide showed the mailed notice which was sent out and the notice for the public hearing. He stated the cap rate would be $561.94 dollars. He explained if the assessment rate for a future CDD budget went over the cap rate of $561.94, mailed notice to the residents would be required. He recommended looking at the CDD website regularly as it contained a plethora of information: www.artisanlakescdd.org.

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 in person, or on audio or video with questions regarding the Fiscal Year 2027 budget; hearing none, he called for a motion to close the public hearing.

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

II. Resident Email – Keith Haig

III. Board Comment

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

IV. Consideration of Resolution 2026-11, a Resolution of the Board of Supervisors adopting the annual appropriation and Budget for Fiscal Year 2027

Mr. Ward called for a motion to adopt the budget for Fiscal Year 2027.

On MOTION made by Peter Latessa, seconded by Tom Carpenter, and with all in favor, Resolution 2026-11 was adopted, and the Chair was authorized to sign.

b) FISCAL YEAR 2027 IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; ADOPTING A CAP RATE FOR NOTICE PURPOSES ONLY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE

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

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 in person, or on audio or video with questions.

Female member of the audience asked who determined the assessment rate. She said she was opposed to increasing the assessment rate.

Mr. Ward explained the Board of Supervisors determined the assessment rate.

Female member of the audience asked where the Board of Supervisors obtained their information.

Mr. Ward stated the public hearing regarding the budget was closed, but he would be happy to answer *female member of the audience*'s questions following the meeting.

Female member of the audience thanked Mr. Ward.

Mr. Ward asked if there were any additional questions; hearing none, he called for a motion to close the public hearing.

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

II. Board Comment

Mr. Ward noted Resolution 2026-12 imposed the special assessments and adopted the assessment roll. He asked if there were any questions from the Board; there were none.

III. Consideration of Resolution 2026-12, 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 Tom Carpenter, seconded by Deborah Reynolds, and with all in favor, Resolution 2026-12 was adopted, and the Chair was authorized to sign.

IV. Consideration of Resolution 2026-13, a Resolution of the Board of Supervisors Establishing an Operation and Maintenance Assessment Cap for Notice Purposes Only

Mr. Ward called for a motion.

On MOTION made by Tom Carpenter, seconded by Peter Latessa, and with all in favor, Resolution 2026-13 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS Staff Reports

I. District Attorney

a) Ratification of Consent Order/Order of Dismissal with respect to the SWFWMD cause of action related to the District's land where the Irrigation system (owned by the HOA)

b) Grant of Non-Exclusive Utility Easement to Master HOA for the Irrigation System (owned by the HOA) which land is owned by the District

Mr. Jere Earlywine: We have things we have already talked about, so I won't go into great detail. The enforcement action from the Water Management District has come to an end. There was a consent order which was put into place and as part of that, Artisan Lakes CDD was not responsible for anything other than we are going to put into place an easement with the homeowner's association under clear terms so they can operate and maintain that irrigation system and have access to the pond and pump system to do that. What you see before you is both of those items. Essentially, the first item is the nonexclusive perpetual utility easement with the Master HOA. It authorizes the HOA to go in and withdraw water from the stormwater pond, obviously subject to applicable permits and things like that. We've got some emergency rights to impose temporary restrictions if we need to for certain conditions and things of that nature. There are some maintenance standards as well, and some inspection rights and insurance requirements. This has been reviewed by the HOA's counsel and is in order for your approval. It is two separate items, the first is ratification of the consent order and the second is the utility easement.

Mr. Ward called for a motion to ratify the consent order.

On MOTION made by Tom Carpenter, seconded by Deborah Reynolds, and with all in favor, the Consent Order/Order of Dismissal with respect to the SWFWMD cause of action was ratified.

Female member of the audience stated she could not see the screen and did not understand what the Board was voting on and it was very concerning.

Mr. Ward asked residents to please come to the podium with questions. He explained the item before the Board was two issues; one was ratification of a consent order between the Southwest Florida Water Management District, Artisan Lakes CDD, and the Master Homeowner's Association related to the use of irrigation water for the community. He explained this was the consent order which ratified the action and closed the action with SWFWMD. He said the second thing was the CDD was granting an easement to the Master HOA over the land which was owned by the CDD where the irrigation system was located enabling the Master HOA to go in and operate, maintain, repair, replace, etc., the irrigation system. He stated the ratification was adopted. He called for a motion to approve the grant of easement.

On MOTION made by Deborah Reynolds, seconded by Tom Carpenter, and with all in favor, the Non-Exclusive Utility Easement to Master HOA for the Irrigation System was granted.

II. District Engineer

No report.

III. District Manager

a) Goals and Objectives Requirements for CDDs for 2026
b) Important Meeting Dates for Fiscal Year 2026:
- **NEXT MEETING: Thursday, October 1, 2026, Regular Meeting**

c) Commission on Ethics Required Annual Ethics Training Memorandum
d) Financial Statement for period ending July 31, 2026 (unaudited)
e) Financial Statement for period ending August 31, 2026 (unaudited)

Mr. Ward: As you recall each year at the beginning of the fiscal year the CDD established relatively simple goals and objectives: did we get the annual audit done, did we do legal advertising as required by statute, etc. We are at the end of the fiscal year, and we met all of those goals. Under state law we are required to post that we met those goals and objectives on the District website. He asked if there were any questions; hearing none, he called for a motion to approve that the CDD met the goals and objectives for fiscal year 2026.

On MOTION made by Tom Carpenter, seconded by Matt Moore, and with all in favor, a document indicating the CDD met its goals and objectives was approved.

Mr. Ward reminded the Board to complete the ethics training requirement before the end of the calendar year. He said reminders would be sent out monthly.

SIXTH ORDER OF BUSINESS Supervisor's Requests

Supervisor Guillou email

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

Mr. Tom Carpenter: A lot of you are here to find out what's going on. Why did my CDD go up? In part it's the CDD taking over ownership of all of the stuff in here, the ponds, lakes, wetlands, drainage systems and everything. The HOA was responsible for it for the last 12 years and now the CDD is taking over to manage. Some of the things have been done. Some wetlands were taken care of and that was in your budget. The pond maintenance was being done. There were a lot of things that weren't ever budgeted for, and I think quite honestly the HOA didn't realize that they needed to budget for it. The CDD, since it owns these assets, now needs to maintain them. That's really the difference between what the HOA budgeted and now what the CDD needs to budget for continued maintenance and to make sure we don't have issues that affect your homes.

SEVENTH ORDER OF BUSINESS Public Comments

Mr. Ward asked if there were any public comments.

Ms. Diane Green stated old engineering reports from the CDD showed Taylor Morrison did not do what it was supposed to do regarding CDD assets. She stated she understood the CDD felt the HOA did not maintain the assets as it should have, but she felt the residents were now paying the bill for something Taylor Morrison should have done.

Mr. Tom Carpenter: I am not throwing the HOA under the bus. I understand that everything that was done was structured by Taylor Morrison. We all understand that. Once the infrastructures were turned over to the CDD and hence turned over to the HOA, Taylor Morrison from a legal standpoint was absolved of all responsibility and it comes back on us. Now, both the HOA and the CDD have not collected anything for the maintenance of any of these items for the last 12 years, so we kind of got off the hook having to pay for them and Taylor Morrison wasn't necessarily on the hook to pay for them. It would have been an HOA assessment. So, we would have paid one way or another. Now we have to kind of catch up and make sure the infrastructure is being maintained in a correct manner, and then hopefully, as we go forward, either with the merger of the two CDDs or if we don't, that we have a stable thing that won't require any increases, and if we don't use this budgeted money, then potentially it could go backward and we could save you money next year. That would be the goal of everybody on here. We are all residents. We want to save everybody money. Like Mr. Ward said at the beginning, this is a starting point to see what we need to actually do to get everything operating the way it should be. I'm certainly not casting a stone at any HOA member, the boards or anything, because they had no idea. It was never budgeted. No one told them it was needed.

Ms. Green: (Indecipherable).

Mr. Carpenter: The only reason I said HOA was, that was the agreement the CDD had as far as maintenance of these. There was a written document which transferred the responsibility of CDD owned assets to the HOAs, so when I'm saying the HOAs, it was Taylor Morrison controlled HOAs, but now it is resident owned.

Ms. Green: If Taylor Morrison controlled the CDD then why (indecipherable)? (Indecipherable). All of what we are paying for now could have been avoided. Now we are paying for it.

Mr. Carpenter: I 100% agree. That's why we are doing what we are doing, and that is to take ownership and to fix everything so going forward we have everything the way it should be working.

Mr. D. Lyon: (Indecipherable).

Ms. Green: I think the bottom line for us is, how much is this going to cost us? What is going to be the special assessment? What is going to be the fee for fixing things that I consider are things that Taylor Morrison left us which perhaps they should have taken care of? I won the first three elections to be the representative on the board. I've been in this a long time. They knew there were issues and their answer usually was "we're on top of it." Then we'd get a complaint from SWFWMD, and I'd say what are we going to do about this complaint from SWFWMD? and they'd say they were on it, don't worry about it. As you know, it was a 3 person board, two were Taylor Morrison and the other was me. I was constantly out voted. I was there,

but to say I had power would be a lie. (Indecipherable). So, final thought, what's this going to cost, what's the special assessment going to be, what's going to be the new CDD rate, and (indecipherable)?

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

EIGHTH ORDER OF BUSINESS Adjournment

Mr. Ward adjourned the meeting at approximately 12:48 p.m.

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

Artisan Lakes Community Development District

James Ward
James Ward (Nov 20, 2026 08:44:35 EST)
James P. Ward, Secretary

PETER LATESSA
PETER LATESSA (Nov 6, 2026 08:29:40 EST)
Peter Latessa, Chairperson

AL - Minutes 09 11 2026

Final Audit Report 2026-11-20

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