

*Tapestry Community
Development District*

Agenda

April 25, 2018

AGENDA

Tapestry

Community Development District

135 W. Central Blvd., Suite 320, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

April 18, 2018

**Board of Supervisors
Tapestry Community
Development District**

Dear Board Members:

The meeting of the Board of Supervisors of Tapestry Community Development District will be held **Wednesday, April 25, 2018 at 11:30 AM at the Hart Memorial Central Library, Room 120 211 E. Dankin Avenue, Kissimmee, Florida.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the July 26, 2017 Meeting
4. Ratification of Series 2016 Requisitions #13 & #14
5. Ratification of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2017
6. Consideration of Resolution 2018-01 Designating the Primary Administrative Office and Principal Headquarters of the District
7. Consideration of Resolution 2018-02 Approving the Proposed Budget for the Fiscal Year 2019 and Setting a Public Hearing
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Presentation of Number of Registered Voters
 - iv. Designation of **November 28, 2018** as Landowners' Meeting Date
9. Supervisor's Requests
10. Adjournment

The second order of business is the Public Comment where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is approval of minutes of the July 26, 2017 meeting. The minutes are enclosed for your review.

The fourth order of business is the ratification of the Series 2016 requisitions #13 & #14. Both requisitions and supporting documents are enclosed for your review.

The fifth order of business is the ratification of agreement with Grau & Associates to provide auditing services for the Fiscal Year 2017. A copy of the agreement is enclosed for your review.

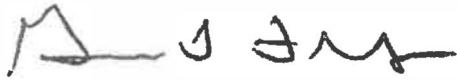
The sixth order of business is the consideration of Resolution 2018-01 designating the primary administrative office and principal headquarters of the District. A copy of the Resolution is enclosed for your review.

The seventh order of business is the consideration of Resolution 2018-02 approving the proposed budget for the Fiscal Year 2019 and setting a public hearing. Once approved, the budget will be transmitted to the governing authorities at least 60 days prior to the final budget hearing. A copy of the Resolution and proposed budget are enclosed for your review.

Section C of the eighth order of business is the District Manager's Report. Section 1 is the approval of the check register and Section 2 includes the balance sheet and income statement for your review. Section 3 is the presentation of the number of registered voters within the boundaries of the District. A copy of the letter from the Osceola County Supervisor of Elections will be provided at the meeting. Section 4 is the designation of November 28, 2018 as the landowners' meeting date. A copy of the instructions, sample agenda and proxy are enclosed for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'G. S. Flint', with a stylized, cursive script.

George S. Flint
District Manager

CC: Jason Walters, District Counsel
Lindsay Whelan, District Counsel
Mark Vincuntonis, District Engineer
Darrin Mossing, GMS

Enclosures

MINUTES

TAPESTRY
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Tapestry Community Development District was held Wednesday, July 26, 2017 at 2:00 p.m. in the Hart Memorial Central Library, 211 E. Dankin Avenue, Kissimmee, Florida.

Present and constituting a quorum were:

Andrew Abel	Chairman
Keith Trace	Vice Chairman
Amy Herskovitz	Assistant Secretary
Steven Kalberer	Assistant Secretary by phone
Thomas Franklin	Assistant Secretary

Also present were:

Darrin Mossing	District Manager
Lindsay Whelan	District Counsel by phone
Mark Vincutonis	District Engineer
Brian Smith	Field Manager
Timothy Bolton	GMS
Katie Costa	GMS
Darrin Mossing, Jr.	GMS

FIRST ORDER OF BUSINESS

Roll Call

Mr. Mossing called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the April 26, 2017 Meeting

On MOTION by Mr. Abel seconded by Mr. Franklin with all in favor the minutes of the April 26, 2017 meeting were approved as presented.
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FOURTH ORDER OF BUSINESS**Review and Acceptance of Fiscal Year 2016
Audit Report**

Mr. Mossing stated we handed out a bound copy of the Audit Report to the Board members. I will highlight a few important parts of the audit then if the Board has any questions or comments I would be happy to address them and if not we will ask for a motion to accept.

Under the opinion the Auditor states in our opinion the financial statements referred to above presents in all material respects the respective financial position of the governmental activities of each major fund of the District as of September 30, 2016 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. That is a clean opinion from the Auditors. There are various financial reports and notes to the Audit Report and since we just handed this out, if the Board has any questions feel free to contact us. On page 25 is the independent report on compliance and it says in our opinion the District complied in all material respects with the aforementioned requirements for the Fiscal Year ended September 30, 2016. Also on page 23 under report on internal controls the last sentence on that page, the results of our tests disclose no instances of non-compliance or other matters that are required to be reported under governmental auditing standards. On page 27 is the management letter and if there were any issues that the Auditor felt needed to be brought to the Board's attention this is the area they would report and we are happy to note that in the current year and in the prior year the Auditor had no items to report.

On MOTION by Mr. Franklin seconded by Mr. Abel with all in favor the Fiscal Year 2016 audit was accepted.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2017-04
Resetting the Location of the Budget Hearing
Relating to the Annual Appropriations**

Mr. Mossing stated the next item is consideration of Resolution 2017-04 resetting the location of the budget hearing for Fiscal Year 2018. When the Board set this public hearing that resolution had the address of your prior meeting location. This location was subsequently noticed for conducting the public hearing that we are about to address but we are asking the Board to approve this resolution ratifying the address location in the prior resolution.

On MOTION by Mr. Trace seconded by Mr. Abel with all in favor Resolution 2017-04 was approved.

SIXTH ORDER OF BUSINESS

**Public Hearing to Adopt the Fiscal Year 2018
Budget and Assessments**

**A. Consideration of Resolution 2017-05 Adopting the Fiscal Year 2018 Budget
and Relating to the Annual Appropriations**

On MOTION by Mr. Abel seconded by Mr. Franklin with all in favor the public hearing was opened.

There being no public present to comment on the budget, the Board had the following discussion.

Mr. Mossing stated Resolution 2017-05 adopts the Fiscal Year 2018 budget and relating to the annual appropriations. That budget was enclosed in your agenda package. Does the Board have any questions or comments?

Mr. Abel stated under engineering you have a \$10,000 budget with only \$3,000 spent through September 30th.

Mr. Mossing stated engineering sometimes is difficult to budget because there are issues that may come up that are unforeseen and \$10,000 for the annual budget is an amount that may or may not be used.

Mr. Vincutonis stated we haven't been having monthly meetings.

Mr. Abel stated the same thing with legal fees we have \$25,000 budget and \$11,000 spent through three-quarters of the year.

Ms. Whelan stated if we brought that down to \$15,000 or \$20,000 we don't have a problem with that. Understand we work on a time and materials basis so it is just a budgeting tool and we are happy to refine it.

Mr. Abel stated I was thinking to trim it to \$20,000.

Mr. Trace stated I do worry with trying to trim too much and as phases roll on more maintenance costs come in and then you have to raise it back up.

Mr. Abel stated I'm thinking we don't have legal stuff other than routine meetings. Landscape maintenance we can probably leave it at \$80,000.

Mr. Mossing stated we have the landscape maintenance budget set at \$80,000 and to date we have only spent \$14,000 and I was part of those discussions with Brian and George and I think there are more phases coming on and we had the same concern we didn't want to lower it too much then have to raise it.

Mr. Abel stated that is fine.

Mr. Smith stated the backup has good information and as things change we are still going through the process of determining exactly what the CDD is going to own and maintain. Our budget is pretty good from field observations and from staff of the developer this is pretty much where we got to.

Mr. Mossing asked the reduction in legal fees, do we want to move that into contingency or further reduce the assessments?

Mr. Abel stated it is only \$5,000 there is not enough to upset the apple cart.

Mr. Mossing stated we will move that to contingency and the assessments will remain at the level that has been noticed and presented.

Mr. Trace stated the O&M collections are made on the lots that are present, the Phase 1 and 2 plats but the rest of the O&M gets paid by the developer on unplatted property.

Ms. Whelan stated that is correct, it is direct billed. Once Phases 2 and 4 are platted they will convert to the tax roll.

On MOTION by Mr. Abel seconded by Mr. Franklin with all in favor Resolution 2017-05 was approved with the amendment to the budget with \$5,000 going from legal into contingency.

B. Consideration of Resolution 2017-06 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Mossing stated the next item is consideration of Resolution 2017-06 imposing special assessments and certifying an assessment roll. This budget you just adopted is funded by the annual assessments the District levies and collects.

On MOTION by Mr. Abel seconded by Mr. Franklin with all in favor Resolution 2017-06 was approved.

On MOTION by Mr. Abel seconded by Mr. Franklin with all in favor the public hearing was closed.

SEVENTH ORDER OF BUSINESS**Consideration of Series 2016 Requisition 10 & 11**

Mr. Mossing stated the next item is consideration of Series 2016 requisitions 10 and 11, both requisitions were enclosed in your agenda package and they are both payable to Hopping Green & Sams. That will come out of the capital projects fund and there is money available to pay the requisitions.

On MOTION by Mr. Trace seconded by Mr. Abel with all in favor Series 2016 requisition 10 in the amount of \$2,642.11 and requisition 11 in the amount of \$475.43 were approved.

EIGHTH ORDER OF BUSINESS**Consideration of Matters Related to Phase 2 Infrastructure Acquisition**

A. Consideration of Acceptance of Phase 2 Stormwater Pond and Utility Infrastructure from Mattamy Florida, LLC

i. Consideration of Special Warranty Deed – Stormwater Pond

Ms. Whelan stated we are coordinating conveyance of the Phase 2 infrastructure, which consists of utilities and a stormwater pond located on Tract 2K. Under item 8Ai you will see the special warranty deed conveying that stormwater pond from the developer to the District. This is the same form that we used for Phase 1 and has been reviewed by Developer's Counsel.

ii. Consideration of Bills of Sale – Stormwater Pond, Drainage Infrastructure and Utility Infrastructure

Ms. Whelan stated under 8Aii you will find the bills of sale for both the stormwater pond and drainage infrastructure as well as an additional bill of sale for the utility infrastructure. Again, these are in the same form that was previously reviewed and approved by Counsel for the developer for Phase 1 and just a reminder that the utility infrastructure will be subsequently conveyed to Toho in the same form.

iii. Consideration of Acknowledgement of Assignment of Warranties

Ms. Whelan stated under item 8Aiii you have consideration of Acknowledgement of Assignment of Warranties. A similar consent and assignment document of warranties that we executed relative to the Phase 1 utility infrastructure and it also acts as a lien release from the John Hall Company who is the contractor for the majority of that infrastructure.

On MOTION by Mr. Abel seconded by Mr. Franklin with all in favor the documents conveying utility infrastructure and stormwater ponds as outlined above were accepted.

B. Consideration of Conveyance of Phase 2 Utility Infrastructure to Toho Water Authority

Ms. Whelan stated here we are just looking for general authorization. The utility infrastructure now that the District has acquired it will subsequently be conveyed to Toho and we just need a general motion to approve the conveyance of the Phase 2 utility infrastructure to Toho.

ON MOTION by Mr. Abel seconded by Mr. Trace with all in favor conveyance of Phase 2 utility infrastructure to Toho Water Authority was approved.

C. Consideration of Requisition #12 Relative to Acquisition of Phase 2 Stormwater Ponds, Utility Infrastructure and/or Professional Fees

Ms. Whelan stated I believe George has provided you an updated requisition #12, the version in the original agenda package was just a form document while we were reviewing and compiling all the related documents. The final requisition total for #12 is \$2,013,072.16 and this will essentially close out the acquisition and construction account and that full amount will be paid to the developer: Mattamy Homes, LLC. Included within the scope of this requisition is costs of construction under the John Hall contract in the amount of about \$1.7 million, there are also payments made by the developer to Kissimmee Utilities in the amount of about \$168,000. Amounts paid by the developer to buy the BioTech Consulting in the amount of \$56,000 and portions of engineering invoices paid to Poulos & Bennett by the developer in the amount of about \$23,000 and amounts paid by the developer to Alan for construction services in the amount of \$30,000.

Mr. Franklin stated I asked this before and I just want you to confirm that there is a reimbursement agreement in place prior to this requisition.

Ms. Whelan stated a completion agreement that is correct. If the Board doesn't have any further questions we would be looking for a motion to approve the requisition. After the Board meeting we have sent a number of conveyances to Darrin's office to have executed so by way of process once we get those conveyance documents back we will promptly have them recorded and once recorded we can cut the check from the trustee's account to Mattamy so it will probably be about a week or two before Mattamy sees the money but we will be able to turn it around pretty quickly.

On MOTION by Mr. Franklin seconded by Mr. Abel with all in favor requisition #12 in the amount of \$2,013,072.16 was approved.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

Mr. Vincutonis stated I don't have anything to report but I have a discussion item I want to put on the table. In working with Brian we are trying to figure out what tracts and so on that we are going to be maintaining. I did look at the Property Appraiser's website and Tract R of Phase 1 Plat, which are the private roads the County is showing as owned by the CDD, whereas the plat shows it is supposed to be going to the HOA. Was it intermediately conveyed to the CDD for some reason and then go to the HOA?

Ms. Whelan stated no it was never conveyed to the CDD.

Mr. Vincutonis stated the water and sewer infrastructure just like what happened on Phase 2 did and there was no deed that conveyed it to the CDD.

Mr. Trace stated I'm not sure why the County is showing the roads as being CDD owned. I know it is not always correct there but the plat is pretty clear and the plat predates any of the Phase 1 turnover stuff. The same thing may be occurring with Tract N, which is the lift station tract in Phase 1, the infrastructure was deeded over to Toho but the tract should as well.

Ms. Whelan stated the District is actually going to retain title to that tract and we will have an easement, which was Toho's preference.

Mr. Trace stated on some of the landscaping along the roads according to the plat there are really no dedicated tracts for landscaping along those areas. It looks like it is outside in what was going to be a right of way expansion with the City of Kissimmee. Is there some sort of maintenance agreement that the CDD has with the City of Kissimmee for maintenance of landscaping in the right of way or how does that work?

Mr. Vincutonis stated I think it is private access easement up against the right of way.

Mr. Trace stated Carroll is to the north and that is right to the right of way line and on the west side, which is Dyer, it showed an existing right of way and then a proposed easterly right of way line. I think there might be landscaping between the older right of way line and the new right of way line. I will go through it with Brian.

Ms. Whelan asked Mark will you send us that email that shows the mark up on the plat that you are specifically talking about? There is an interlocal between the City and the District and I would have to go back and check and reference if we talk about landscaping along that right of way.

C. Manager

i. Approval of Check Register

Mr. Mossing stated enclosed in the agenda package is a summary of the checks from 128 through 144 for the General Fund and supervisor's fees for a total of \$121,513.71.

On MOTION by Mr. Abel seconded by Mr. Franklin with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

Mr. Mossing stated also included in your agenda package is a balance sheet and income statement, unaudited financial reports for the District including assessment collections and long-term debt report.

iii. Approval of Fiscal Year 2018 Meeting Schedule

Mr. Mossing stated the last item is approval of the Fiscal Year 2018 meeting schedule.

Ms. Whelan stated basically we just kept it the same as we have done in prior years that due to the fact that the District really only meets on an as needed basis we will continue to follow

that in the upcoming year unless the Board would like to establish some fixed meeting dates. Given the low activity of the District, especially with construction well underway and completed in terms of the District's perspective, in terms of requisitions we assumed the developer would probably want to just meet on an as needed basis for the next fiscal year.

On MOTION by Mr. Franklin seconded by Mr. Abel with all in favor the proposed notice indicating that the Board will meet on an as needed basis in Fiscal Year 2018 was approved.

TENTH ORDER OF BUSINESS**Supervisors Requests**

On MOTION by Mr. Trace seconded by Mr. Abel with all in favor the meeting adjourned at 2:25 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2016**

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Tapestry Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and Regions Bank, as trustee (the "Trustee"), dated as of April 1, 2016, as supplemented by that certain First Supplemental Trust Indenture dated as of April 1, 2016 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: **13**
- (B) Name of Payee: **Hopping, Green & Sams**
- (C) Amount Payable: **\$961.25**
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):

Invoice# 95063; Legal fees for services regarding review of Phase II acquisition documentation and preparation of conveyance documentation.

- (E) Subaccount from which disbursement to be made: **2016 Project Account of the Acquisition and Construction Fund.**

Series 2016 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District,
2. each disbursement set forth above is a proper charge against the account referenced in "E" above;
3. each disbursement set forth above was incurred in connection with the Cost of the 2016 Project;
4. each disbursement represents a Cost of the 2016 Project which has not previously been paid; and
5. the costs set forth in the requisition are reasonable.

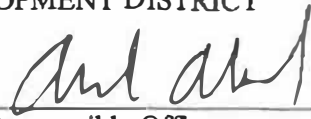
The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested or other similar evidence of proof of payment is on file with the District.

TAPESTRY COMMUNITY
DEVELOPMENT DISTRICT

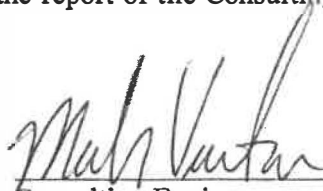
By:


Responsible Officer

Date:

8/17/17

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the 2016 Project and is consistent with the report of the Consulting Engineer, as such report shall have been amended or modified.


Consulting Engineer

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

JUL 8 2017

===== STATEMENT =====

July 11, 2017

Tapestry Community Development District
c/o GMS, LLC
135 West Central Blvd.
Suite 320
Orlando, FL 32801

Bill Number 95063
Billed through 06/30/2017

Project Construction

TPSCDD 00103 JMW

FOR PROFESSIONAL SERVICES RENDERED

06/05/17	LCW	Confer with Anderson regarding acquisition process.	0.10 hrs
06/06/17	JMW	Review Phase II acquisition documentation; review checklist items and plat provisions; confer with Whelan.	0.90 hrs
06/27/17	JEM	Review status of title to Tract 2K; coordinate title search; review correspondence from title examiner; reply to same.	0.40 hrs
06/27/17	LCW	Review Phase 2 acquisition materials; prepare conveyance documents; confer with Abel regarding outstanding documents.	2.40 hrs
06/30/17	LCW	Review Phase 2 FDEP clearance letter and as-builts.	0.30 hrs
Total fees for this matter			\$928.00

DISBURSEMENTS

Document Reproduction	33.25
Total disbursements for this matter	\$33.25

MATTER SUMMARY

Merritt, Jason E.	0.40 hrs	300 /hr	\$120.00
Walters, Jason M.	0.90 hrs	260 /hr	\$234.00
Whelan, Lindsay C.	2.80 hrs	205 /hr	\$574.00

TOTAL FEES	\$928.00
TOTAL DISBURSEMENTS	\$33.25

TOTAL CHARGES FOR THIS MATTER \$961.25

BILLING SUMMARY

Merritt, Jason E.	0.40 hrs	300 /hr	\$120.00
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Walters, Jason M.	0.90 hrs	260 /hr	\$234.00
Whelan, Lindsay C.	2.80 hrs	205 /hr	\$574.00

TOTAL FEES	\$928.00
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TOTAL DISBURSEMENTS	\$33.25
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TOTAL CHARGES FOR THIS BILL	\$961.25
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Please include the bill number on your check.

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2016**

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Tapestry Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and Regions Bank, as trustee (the "Trustee"), dated as of April 1, 2016, as supplemented by that certain First Supplemental Trust Indenture dated as of April 1, 2016 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: **14**
- (B) Name of Payee: **Hopping Green & Sams**
- (C) Amount Payable: **\$2,783.50**
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):

Invoice# 95599, 96308, 96818, 97265 & 98025; Preparation and review of Phase 2 requisitions and acquisition, review of conveyance documents and warranty deed, confer regarding status of utility infrastructure conveyance, and coordination of utility easement.

- (E) Subaccount from which disbursement to be made: **2016 Project Account of the Acquisition and Construction Fund.**

Series 2016 Acquisition and Construction Account of the Acquisition and Construction Fund

The undersigned hereby certifies that:

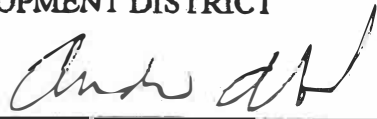
1. obligations in the stated amount set forth above have been incurred by the District,
2. each disbursement set forth above is a proper charge against the account referenced in "E" above;
3. each disbursement set forth above was incurred in connection with the Cost of the 2016 Project;
4. each disbursement represents a Cost of the 2016 Project which has not previously been paid; and
5. the costs set forth in the requisition are reasonable.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested or other similar evidence of proof of payment is on file with the District.

TAPESTRY COMMUNITY
DEVELOPMENT DISTRICT

By: 
Responsible Officer

Date: 3/2/18

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the 2016 Project and is consistent with the report of the Consulting Engineer, as such report shall have been amended or modified.


Consulting Engineer

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

STATEMENT

August 25, 2017

Tapestry Community Development District
c/o GMS, LLC
135 West Central Blvd.
Suite 320
Orlando, FL 32801

Bill Number 95599
Billed through 07/31/2017

RECEIVED

Project Construction

TPSCDD 00103 JMW

BY: _____

FOR PROFESSIONAL SERVICES RENDERED

07/03/17	AHJ	Prepare updates to district files regarding phase 2 as built maps.	0.10 hrs
07/10/17	LCW	Review change orders and prepare acquisition binder materials.	1.20 hrs
07/11/17	LCW	Confer with staff regarding engineering invoices for Phase 2.	0.30 hrs
07/13/17	LCW	Confer with Anderson regarding engineering invoices.	0.10 hrs
07/18/17	LCW	Confer with Anderson regarding receipt of engineering invoices; coordinate execution of Phase 2 conveyance documents.	0.40 hrs
07/18/17	AHJ	Prepare redline comparisons of Phase 1 conveyance documents with Phase 2 conveyance documents; confer with Candes regarding same.	1.00 hrs
07/19/17	LCW	Review additional invoices relative to developer requisition.	1.10 hrs
07/24/17	JMW	Review acquisition documents; coordinate requisition issues.	0.80 hrs
07/24/17	LCW	Compile materials for phase 2 requisition; prepare lien releases for Biotech Consulting and Allen Smith contracts; confer with staff regarding same.	2.20 hrs
07/25/17	LCW	Coordinate execution of conveyance documents relative to Phase 2 acquisition.	0.20 hrs
07/26/17	LCW	Review ownership and encumbrances report for phase 2 stormwater pond.	0.90 hrs

Total fees for this matter \$1,679.50

DISBURSEMENTS

Document Reproduction 103.00

Total disbursements for this matter \$103.00

MATTER SUMMARY

Jaskolski, Amy H. - Paralegal	1.10 hrs	145 /hr	\$159.50
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Walters, Jason M.	0.80 hrs	260 /hr	\$208.00
Whelan, Lindsay C.	6.40 hrs	205 /hr	\$1,312.00

TOTAL FEES	\$1,679.50
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TOTAL DISBURSEMENTS	\$103.00
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TOTAL CHARGES FOR THIS MATTER	\$1,782.50
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BILLING SUMMARY

Jaskolski, Amy H. - Paralegal	1.10 hrs	145 /hr	\$159.50
Walters, Jason M.	0.80 hrs	260 /hr	\$208.00
Whelan, Lindsay C.	6.40 hrs	205 /hr	\$1,312.00

TOTAL FEES	\$1,679.50
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TOTAL DISBURSEMENTS	\$103.00
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TOTAL CHARGES FOR THIS BILL	\$1,782.50
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Please include the bill number on your check.

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

STATEMENT

September 29, 2017

Tapestry Community Development District
c/o GMS, LLC
135 West Central Blvd.
Suite 320
Orlando, FL 32801

Bill Number 96308
Billed through 08/31/2017

RECEIVED

Project Construction

TPSCDD 00103 JMW

BY _____

FOR PROFESSIONAL SERVICES RENDERED

08/07/17	LCW	Review execution forms of conveyance documents; coordinate recordation of same.	0.50 hrs
08/08/17	AHJ	Calculate recording fees of special warranty deed; prepare correspondence to clerk of courts regarding same.	0.20 hrs
08/10/17	JEM	Review title search materials.	0.50 hrs
08/15/17	AHJ	Prepare correspondence to clerk of court regarding recording of special warranty deed.	0.30 hrs
08/30/17	LCW	Confer with Abel regarding re-execution of conveyance documents.	0.10 hrs
Total fees for this matter			\$345.50

DISBURSEMENTS

Recording Fees	18.50
Title Search	350.00
Total disbursements for this matter	\$368.50

MATTER SUMMARY

Jaskolski, Amy H. - Paralegal	0.50 hrs	145 /hr	\$72.50
Merritt, Jason E.	0.50 hrs	300 /hr	\$150.00
Whelan, Lindsay C.	0.60 hrs	205 /hr	\$123.00

TOTAL FEES	\$345.50
TOTAL DISBURSEMENTS	\$368.50

TOTAL CHARGES FOR THIS MATTER	\$714.00
-------------------------------	----------

BILLING SUMMARY

Jaskolski, Amy H. - Paralegal	0.50 hrs	145 /hr	\$72.50
Merritt, Jason E.	0.50 hrs	300 /hr	\$150.00
Whelan, Lindsay C.	0.60 hrs	205 /hr	\$123.00

TOTAL FEES	\$345.50
------------	----------

TOTAL DISBURSEMENTS	\$368.50
---------------------	----------

TOTAL CHARGES FOR THIS BILL	\$714.00
------------------------------------	-----------------

Please include the bill number on your check.

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500



===== STATEMENT =====

November 1, 2017

Tapestry Community Development District
c/o GMS, LLC
135 West Central Blvd.
Suite 320
Orlando, FL 32801

Bill Number 96818
Billed through 09/30/2017

Project Construction

TPSCDD 00103 JMW

FOR PROFESSIONAL SERVICES RENDERED

09/05/17	LCW	Coordinate conveyance of Phase II utility infrastructure to Toho.	0.30 hrs
09/21/17	LCW	Confer with Dinkins regarding status of acceptance of utility infrastructure.	0.30 hrs
Total fees for this matter			\$123.00

MATTER SUMMARY

Whelan, Lindsay C.	0.60 hrs	205 /hr	\$123.00
--------------------	----------	---------	----------

TOTAL FEES	\$123.00
------------	----------

TOTAL CHARGES FOR THIS MATTER	<u>\$123.00</u>
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BILLING SUMMARY

Whelan, Lindsay C.	0.60 hrs	205 /hr	\$123.00
--------------------	----------	---------	----------

TOTAL FEES	\$123.00
------------	----------

TOTAL CHARGES FOR THIS BILL	<u>\$123.00</u>
-----------------------------	-----------------

Please include the bill number on your check.

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

STATEMENT

November 30, 2017

Tapestry Community Development District
c/o GMS, LLC
135 West Central Blvd.
Suite 320
Orlando, FL 32801

Bill Number 97265
Billed through 10/31/2017

RECEIVED

Project Construction

TPSCDD 00103 JMW

BY: _____

FOR PROFESSIONAL SERVICES RENDERED

10/13/17	LCW	Confer with McArdelle regarding status of conveyance of utility infrastructure.	0.10 hrs
10/30/17	LCW	Confer with McArdelle regarding Toho's review of acquisition documents for Phase 2.	0.20 hrs
Total fees for this matter			\$61.50

MATTER SUMMARY

Whelan, Lindsay C.	0.30 hrs	205 /hr	\$61.50
TOTAL FEES			\$61.50
TOTAL CHARGES FOR THIS MATTER			<u>\$61.50</u>

BILLING SUMMARY

Whelan, Lindsay C.	0.30 hrs	205 /hr	\$61.50
TOTAL FEES			\$61.50
TOTAL CHARGES FOR THIS BILL			<u>\$61.50</u>

Please include the bill number on your check.

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

RECEIVED

BY: _____

===== STATEMENT =====

December 12, 2017

Tapestry Community Development District
c/o GMS, LLC
135 West Central Blvd.
Suite 320
Orlando, FL 32801

Bill Number 98025
Billed through 11/30/2017

Project Construction

TPSCDD 00103 JMW

FOR PROFESSIONAL SERVICES RENDERED

11/09/17	LCW	Confer with Toho regarding form of utility easement.	0.10 hrs
11/15/17	LCW	Coordinate execution of utility easement.	0.20 hrs
11/28/17	LCW	Confer with McArdelle regarding recordation of utility easement.	0.20 hrs
Total fees for this matter			\$102.50

MATTER SUMMARY

Whelan, Lindsay C.	0.50 hrs	205 /hr	\$102.50
TOTAL FEES			\$102.50
TOTAL CHARGES FOR THIS MATTER			<u>\$102.50</u>

BILLING SUMMARY

Whelan, Lindsay C.	0.50 hrs	205 /hr	\$102.50
TOTAL FEES			\$102.50
TOTAL CHARGES FOR THIS BILL			<u>\$102.50</u>

Please include the bill number on your check.

SECTION V



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

2700 North Military Trail • Suite 350
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 5, 2017

To Board of Supervisors
Tapestry Community Development District
135 W Central Blvd., Suite 320
Orlando, Florida 32801

We are pleased to confirm our understanding of the services we are to provide Tapestry Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2017. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Tapestry Community Development District as of and for the fiscal year ended September 30, 2017. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2017 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include

tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the audit's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$4,100 for the September 30, 2017 audit respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Tapestry Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Tapestry Community Development District.

By:  _____

Title: District Manager _____

Date: 11/13/17 _____



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in cursive script, reading "Anita Ford".

Anita Ford, Chair
AICPA Peer Review Board
2016

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN GRAU AND
ASSOCIATES AND TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
(DATED SEPTEMBER 5, 2017)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

GMS-CF, LLC
135 WEST CENTRAL BLVD., SUITE 320
ORLANDO, FL 32801
TELEPHONE: 407-841-5524
EMAIL: GFLINT@GMSFCFL.COM

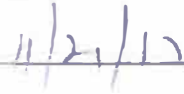
Auditor:



Title:



Date:



District:



Title:

District Manager

Date:

11/15/17

SECTION VI

RESOLUTION 2018-01

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE
TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
DESIGNATING THE PRIMARY ADMINISTRATIVE OFFICE
AND PRINCIPAL HEADQUARTERS OF THE DISTRICT AND
PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Tapestry Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Kissimmee, Florida; and

WHEREAS, the District desires to designate its primary administrative office as the location where the District’s public records are routinely created, sent, received, maintained, and requested, for the purposes of prominently posting the contact information of the District’s Record’s Custodian in order to provide citizens with the ability to access the District’s records and ensure that the public is informed of the activities of the District in accordance with Chapter 119, *Florida Statutes*; and

WHEREAS, the District additionally desires to specify the location of the District’s principal headquarters for the purpose of establishing proper venue under the common law home venue privilege applicable to the District.

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

SECTION 1. The District’s primary administrative office for purposes of Chapter 119, *Florida Statutes*, shall be located at c/o Governmental Management Services - Central Florida, LLC, 135 W. Central Boulevard, Suite 320, Orlando, Florida 32801.

SECTION 2. The location of the District’s principal headquarters for purposes of establishing proper venue shall be within Osceola County, Florida within which the District is located.

SECTION 3. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS ____ day of _____, 2018.

ATTEST:

**TAPESTRY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION VII

RESOLUTION 2018-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAPESTRY COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2018/2019 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Tapestry Community Development District ("**District**") prior to June 15, 2018, proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2018 and ending September 30, 2019 ("**Fiscal Year 2018/2019**"); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TAPESTRY COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2018/2019 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: July __, 2018

HOOR: _____

LOCATION: Hart Memorial Central Library
211 E. Dakin Avenue
Kissimmee, Florida 34741

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS.** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Kissimmee and Osceola County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **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.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS ____ DAY OF _____, 2018.

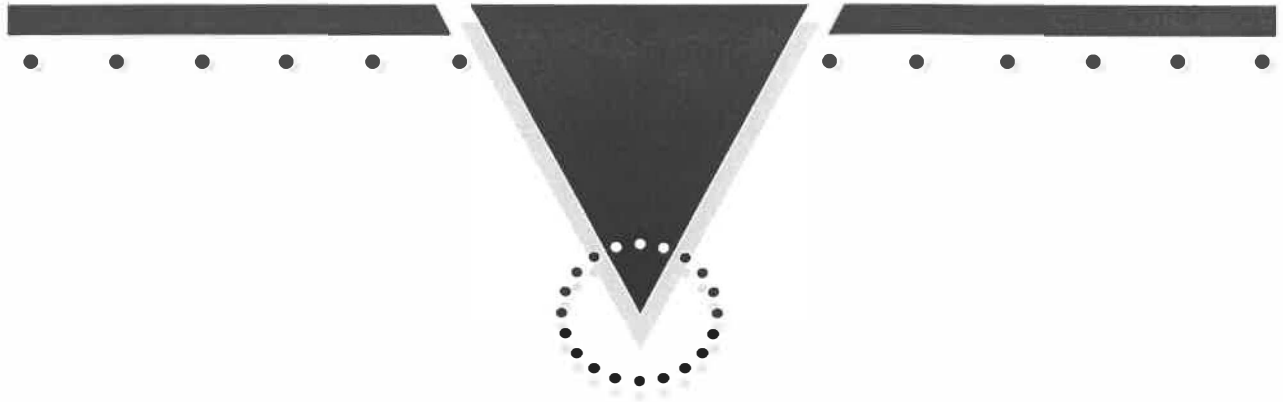
ATTEST:

**TAPESTRY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairman, Board of Supervisors

Exhibit A: Fiscal Year 2018/2019 Budget



Tapestry

Community Development District

Proposed Budget
FY 2019



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1	General Fund
2-5	General Fund Narrative
6	Debt Service Fund Series 2016
7-8	Amortization Schedule Series 2016

Tapestry
Community Development District
Proposed Budget
General Fund
Fiscal Year 2019

Description	Adopted Budget FY2018	Actual thru 3/31/17	Projected Next 6 Months	Total thru 9/30/18	Proposed Budget FY2019
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Revenues

Non-Ad Valorem Assessments	\$231,855	\$194,113	\$37,743	\$231,855	\$231,855
Interest	\$0	\$116	\$0	\$116	\$0

Total Revenues	\$231,855	\$194,229	\$37,743	\$231,971	\$231,855
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Expenditures

Administrative

Supervisor Fees	\$1,200	\$0	\$600	\$600	\$1,200
FICA Expense	\$100	\$0	\$45	\$45	\$100
Engineering	\$10,000	\$0	\$5,000	\$5,000	\$10,000
Attorney	\$20,000	\$50	\$10,000	\$10,050	\$20,000
Annual Audit	\$4,100	\$0	\$4,100	\$4,100	\$4,200
Assessment Administration	\$2,500	\$2,500	\$0	\$2,500	\$2,500
Arbitrage	\$600	\$0	\$600	\$600	\$600
Dissemination	\$3,500	\$1,750	\$1,750	\$3,500	\$3,500
Trustee Fees	\$3,500	\$3,500	\$0	\$3,500	\$3,500
Management Fees	\$35,000	\$17,500	\$17,500	\$35,000	\$36,050
Information Technology	\$600	\$300	\$300	\$600	\$600
Telephone	\$300	\$0	\$150	\$150	\$300
Postage	\$800	\$42	\$400	\$442	\$800
Insurance	\$6,000	\$5,750	\$0	\$5,750	\$6,000
Printing & Binding	\$1,000	\$3	\$500	\$503	\$1,000
Legal Advertising	\$5,000	\$0	\$2,500	\$2,500	\$5,000
Other Current Charges	\$1,000	\$184	\$500	\$684	\$1,000
Office Supplies	\$590	\$1	\$250	\$251	\$500
Property Appraiser	\$250	\$213	\$0	\$213	\$250
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175

Field

Field Management	\$7,500	\$3,750	\$3,750	\$7,500	\$7,725
Property Insurance	\$5,000	\$0	\$0	\$0	\$5,000
Landscape Maintenance	\$80,000	\$12,000	\$12,000	\$24,000	\$80,000
Lake Maintenance	\$7,140	\$1,950	\$1,950	\$3,900	\$7,140
Stormwater Maintenance	\$10,000	\$0	\$0	\$0	\$10,000
Wetland Maintenance	\$6,000	\$0	\$0	\$0	\$6,000
Plant Replacement	\$5,000	\$0	\$0	\$0	\$5,000

Contingency	\$15,000	\$0	\$0	\$0	\$13,715
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Total Expenditures	\$231,855	\$49,667	\$61,895	\$111,562	\$231,855
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Excess Revenues/(Expenditures)	\$0	\$144,562	(\$24,153)	\$120,409	\$0
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Net Assessments	\$231,855
Add: Discounts & Collection	\$14,799
Gross Assessments	\$246,654

Product Type	ERU	Units	Total ERU	Net O&M	Gross O&M
Townhouse	0.6	230	138	\$144	\$153
Single-Family 40'	0.9	254	229	\$216	\$229
Single-Family 45'	1.0	218	218	\$240	\$255
Single-Family 50'	1.1	196	216	\$263	\$280
Single-Family 60'	1.3	129	168	\$311	\$331
		1027	968		

Tapestry

Community Development District

GENERAL FUND BUDGET

REVENUES:

Non-Ad Valorem Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District in order to pay for the operating expenditures during the fiscal year.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. The amount for the fiscal year is based upon 1 Supervisor attending 6 monthly meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, etc.

Attorney

The District's legal counsel, Hopping, Green & Sams, will be providing general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records by an Independent Certified Public Accounting firm. The District has contracted with Grau & Associates.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessments on all assessable property within the District.

Tapestry

Community Development District

GENERAL FUND BUDGET

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2016 Special Assessment Revenue Bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues.

Trustee Fees

The District will be issuing Series 2016 Special Assessment Revenue Bonds that will be deposited with a Trustee at Regions Bank.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

Information Technology

Represents costs related to the District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Tapestry

Community Development District

GENERAL FUND BUDGET

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Property Appraiser

Represents a fee charged by Osceola County Property Appraiser's office for assessment administration services.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Field:

Field Management

The District has contracted with Governmental Management Services-Central Florida, LLC to provide onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, attend Board meetings and receive and respond to property owner phone calls and emails.

Property Insurance

The District's property insurance coverage will be provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Landscape Maintenance

The District has contracted with Yellowstone Landscape – Southeast, LLC to provide monthly landscape services to common areas overseen by the District. The amount is based on the current contract set in place and estimated costs for additional pond mowing and perimeter landscaping.

Description	Monthly	Annually
Pond Mowing (Current Contract)	\$2,000	\$24,000
Estimated Additions - Pond Mowing		\$36,000
Estimated Additions – Perimeter		\$5,000
Contingency		\$15,000
Total		\$80,000

Tapestry
Community Development District
GENERAL FUND BUDGET

Lake Maintenance

The District has contracted with Applied Aquatic Management, Inc. to schedule inspections and treatments of aquatic weeds and algae within CDD lakes.

Description	Monthly	Annually
Lake Maintenance – 5 Lakes	\$595	\$7,140
Total		\$7,140

Stormwater Maintenance

The District will incur costs related to maintaining the storm water systems. The amount is based on estimated costs.

Wetland Maintenance

The District will incur costs related to maintaining the wetlands located within its boundaries. The amount is based on estimated costs.

Plant Replacement

Represents estimated costs related to the possible replacement of landscaping needed throughout the fiscal year.

Contingency

Represents unforeseen costs not budgeted for in other line items.

Tapestry
Community Development District
Proposed Budget
Debt Service Fund
Fiscal Year 2019

Desc ription	Adopted Bud get FY2018	Actual thru 3/31/17	Projec ted Next 6 Months	Total thru 9/30/18	Proposed Bud get FY2019
Revenues					
Special Assessments	\$464,000	\$388,499	\$75,501	\$464,000	\$464,000
Interest	\$0	\$3,300	\$0	\$3,300	\$0
Carry Forward Surplus	\$172,558	\$170,872	\$0	\$170,872	\$172,509
Total Revenues	\$636,558	\$562,671	\$75,501	\$638,172	\$636,509
Expenditures					
Interest Payment - 11/01	\$170,331	\$170,331	\$0	\$170,331	\$168,066
Principal Payment - 05/01	\$125,000	\$0	\$125,000	\$125,000	\$130,000
Interest Payment - 05/01	\$170,331	\$0	\$170,331	\$170,331	\$168,066
Total Expenditures	\$465,663	\$170,331	\$295,331	\$465,663	\$466,131
Excess Revenues/(Expenditures)	\$170,896	\$392,339	(\$219,830)	\$172,509	\$170,378

1. Carry forward surplus is net of Reserves.

Interest 11/1/19	\$165,709
Net Assessments	\$464,000
Add: Discounts & Collection	\$29,617
Gross Assessments	<u>\$493,617</u>

Product Type	ERU	Units	Total ERU	Net Debt	Gross Debt
Townhouse	0.6	230	138	\$288	\$306
Single-Family 40'	0.9	254	229	\$431	\$459
Single-Family 45'	1.0	218	218	\$479	\$510
Single-Family 50'	1.1	196	216	\$527	\$561
Single-Family 60'	1.3	129	168	\$623	\$663
		1027	968		

**Tapestry Community Development District
Series 2016, Special Assessment Revenue Bonds
(Term Bonds Combined)**

Amortization Schedule

Date	Balance	Principal	Interest	Annual
11/1/18	\$ 7,040,000	\$ -	\$ 168,066	\$ 463,397
5/1/19	\$ 7,040,000	\$ 130,000	\$ 168,066	\$ -
11/1/19	\$ 6,910,000	\$ -	\$ 165,709	\$ 463,775
5/1/20	\$ 6,910,000	\$ 135,000	\$ 165,709	\$ -
11/1/20	\$ 6,775,000	\$ -	\$ 163,263	\$ 463,972
5/1/21	\$ 6,775,000	\$ 140,000	\$ 163,263	\$ -
11/1/21	\$ 6,635,000	\$ -	\$ 160,725	\$ 463,988
5/1/22	\$ 6,635,000	\$ 145,000	\$ 160,725	\$ -
11/1/22	\$ 6,490,000	\$ -	\$ 157,644	\$ 463,369
5/1/23	\$ 6,490,000	\$ 150,000	\$ 157,644	\$ -
11/1/23	\$ 6,340,000	\$ -	\$ 154,456	\$ 462,100
5/1/24	\$ 6,340,000	\$ 155,000	\$ 154,456	\$ -
11/1/24	\$ 6,185,000	\$ -	\$ 151,163	\$ 460,619
5/1/25	\$ 6,185,000	\$ 160,000	\$ 151,163	\$ -
11/1/25	\$ 6,025,000	\$ -	\$ 147,763	\$ 458,925
5/1/26	\$ 6,025,000	\$ 170,000	\$ 147,763	\$ -
11/1/26	\$ 5,855,000	\$ -	\$ 144,150	\$ 461,913
5/1/27	\$ 5,855,000	\$ 180,000	\$ 144,150	\$ -
11/1/27	\$ 5,855,000	\$ -	\$ 139,830	\$ 463,980
5/1/28	\$ 5,855,000	\$ 185,000	\$ 139,830	\$ -
11/1/28	\$ 5,675,000	\$ -	\$ 135,390	\$ 460,220
5/1/29	\$ 5,675,000	\$ 195,000	\$ 135,390	\$ -
11/1/29	\$ 5,490,000	\$ -	\$ 130,710	\$ 461,100
5/1/30	\$ 5,490,000	\$ 205,000	\$ 130,710	\$ -
11/1/30	\$ 5,295,000	\$ -	\$ 125,790	\$ 461,500
5/1/31	\$ 5,295,000	\$ 215,000	\$ 125,790	\$ -
11/1/31	\$ 5,090,000	\$ -	\$ 120,630	\$ 461,420
5/1/32	\$ 5,090,000	\$ 225,000	\$ 120,630	\$ -
11/1/32	\$ 4,875,000	\$ -	\$ 115,230	\$ 460,860
5/1/33	\$ 4,875,000	\$ 235,000	\$ 115,230	\$ -
11/1/33	\$ 4,650,000	\$ -	\$ 109,590	\$ 459,820
5/1/34	\$ 4,650,000	\$ 250,000	\$ 109,590	\$ -
11/1/34	\$ 4,415,000	\$ -	\$ 103,590	\$ 463,180
5/1/35	\$ 4,415,000	\$ 260,000	\$ 103,590	\$ -
11/1/35	\$ 4,165,000	\$ -	\$ 97,350	\$ 460,940
5/1/36	\$ 4,165,000	\$ 275,000	\$ 97,350	\$ -
11/1/36	\$ 3,905,000	\$ -	\$ 90,750	\$ 463,100
5/1/37	\$ 3,620,000	\$ 285,000	\$ 90,750	\$ -
11/1/37	\$ 3,345,000	\$ -	\$ 83,625	\$ 459,375

**Tapestry Community Development District
Series 2016, Special Assessment Revenue Bonds
(Term Bonds Combined)**

Amortization Schedule

Date	Balance	Principal	Interest	Annual
5/1/38	\$ 3,045,000	\$ 300,000	\$ 83,625	\$ -
11/1/38	\$ 3,045,000	\$ -	\$ 76,125	\$ 459,750
5/1/39	\$ 2,730,000	\$ 315,000	\$ 76,125	\$ -
11/1/39	\$ 2,730,000	\$ -	\$ 68,250	\$ 459,375
5/1/40	\$ 2,395,000	\$ 335,000	\$ 68,250	\$ -
11/1/40	\$ 2,395,000	\$ -	\$ 59,875	\$ 463,125
5/1/41	\$ 2,045,000	\$ 350,000	\$ 59,875	\$ -
11/1/41	\$ 2,045,000	\$ -	\$ 51,125	\$ 461,000
5/1/42	\$ 1,675,000	\$ 370,000	\$ 51,125	\$ -
11/1/42	\$ 1,675,000	\$ -	\$ 41,875	\$ 463,000
5/1/43	\$ 1,285,000	\$ 390,000	\$ 41,875	\$ -
11/1/43	\$ 1,285,000	\$ -	\$ 32,125	\$ 464,000
5/1/44	\$ 880,000	\$ 405,000	\$ 32,125	\$ -
11/1/44	\$ 880,000	\$ -	\$ 22,000	\$ 459,125
5/1/45	\$ 450,000	\$ 430,000	\$ 22,000	\$ -
11/1/45	\$ 450,000	\$ -	\$ 11,250	\$ 463,250
5/1/46	\$ -	\$ 450,000	\$ 11,250	\$ 461,250
Totals		\$ 7,040,000	\$ 6,056,095	\$ 13,391,426

INSTRUCTIONS

At the Board meeting, when the landowners' election is announced, instructions on how landowners may participate in the election, along with a sample proxy, shall be provided.

At a landowners' meeting, landowners shall organize by electing a Chair who shall conduct the meeting. The Chair may be any person present at the meeting. If the Chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions.

Nominations are made from the floor.

After all nominations are made, a ballot is distributed and votes are cast

Each landowner is entitled to one vote for each acre he owns or portion of an acre.

SAMPLE AGENDA

1. Determination of Number of Voting Units Represented
2. Call to Order
3. Election of a Chairman for the Purpose of Conducting the Landowners' Meeting
4. Nominations for the Position of Supervisor
5. Casting of Ballots
6. Ballot Tabulation
7. Landowners Questions and Comments
8. Adjournment

SECTION VIII

C

Tapestry

Community Development District

Summary of Checks

July 19, 2017 to April 17, 2018

Bank	Date	Check No.'s		Amount
General Fund	7/20/17	145	\$	325.00
	7/27/17	146-147	\$	4,363.92
	8/9/17	148	\$	3,930.82
	8/17/17	149-152	\$	3,261.34
	9/7/17	153	\$	325.00
	9/13/17	154	\$	3,907.92
	9/19/17	155	\$	2,500.00
	9/20/17	156	\$	5,750.00
	9/28/17	157	\$	2,000.00
	10/10/17	158	\$	3,884.34
	10/19/17	159-160	\$	506.25
	11/6/17	161	\$	3,292.75
	11/22/17	162-163	\$	419.18
	11/30/17	164-165	\$	4,325.00
	12/13/17	166-169	\$	6,259.59
	12/27/17	170-172	\$	310,401.37
	12/29/17	173	\$	621.20
	1/10/18	174-175	\$	4,511.64
	1/25/18	176	\$	325.00
	1/29/18	177	\$	6,029.05
	2/7/18	178	\$	3,887.26
	2/22/18	179-180	\$	4,325.00
	3/1/18	181	\$	212.82
	3/8/18	182	\$	3,884.64
	3/15/18	183-185	\$	5,825.00
	3/21/18	186-187	\$	72,514.73
	4/9/18	188	\$	3,885.34
			\$	461,474.16
Payroll	<u>July 2017</u>			
	Thomas O Franklin	50003	\$	184.70
			\$	184.70
			\$	461,658.86

TAPESTRY GENERAL FUND
 BANK A TAPESTRY-GENERAL FUN

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/20/17	00015	6/30/17 162860	201706 320-53800-46200	AQUATIC PLANT MGMT-JUN17	*	325.00	
				APPLIED AQUATIC MANAGEMENT, INC.			325.00 000145
7/27/17	00004	7/11/17 95064	201706 310-51300-31500	AUDIT.LETTR/FY16 RPT/MEMO	*	363.92	
				HOPPING GREEN & SAMS			363.92 000146
7/27/17	00013	6/30/17 165516A	201706 320-53800-46200	MTHLY LANDSCAPE MNT-JUN17	*	2,000.00	
		7/01/17 171492	201707 320-53800-46200	MTHLY LANDSCAPE MNT-JUL17	*	2,000.00	
				YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC			4,000.00 000147
8/09/17	00001	8/01/17 79	201708 310-51300-34000	MANAGEMENT FEES AUG17	*	2,916.67	
		8/01/17 79	201708 310-51300-35100	INFO TECHNOLOGY AUG17	*	50.00	
		8/01/17 79	201708 310-51300-31300	DISSEMINATION FEES AUG17	*	291.67	
		8/01/17 79	201708 310-51300-51000	OFFICE SUPPLIES	*	.33	
		8/01/17 79	201708 310-51300-42000	POSTAGE	*	18.20	
		8/01/17 79	201708 310-51300-42500	COPIES	*	28.95	
		8/01/17 80	201708 320-53800-12000	FIELD MANAGEMENT AUG17	*	625.00	
				GOVERNMENTAL MANAGEMENT SERVICES			3,930.82 000148
8/17/17	00015	7/31/17 163525	201707 320-53800-46400	AQUATIC PLANT MGMT-JUL 17	*	325.00	
				APPLIED AQUATIC MANAGEMENT, INC.			325.00 000149
8/17/17	00009	8/03/17 260025	201707 310-51300-31100	PREP/ATTEND CDD MEETING	*	375.00	
				HANSON, WALTER & ASSOCIATES, INC.			375.00 000150
8/17/17	00006	7/05/17 00334313	201707 310-51300-48000	NOTICE OF PUBLIC HEARING	*	561.34	
				ORLANDO SENTINEL			561.34 000151
8/17/17	00013	8/15/17 176219	201708 320-53800-46200	MTHLY LANDSCAPE MNT-AUG17	*	2,000.00	
				YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC			2,000.00 000152

TAP2 TAPESTRY

KCOSTA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/07/17	00015	8/31/17 164216	201708 320-53800-46400 AQUATIC PLANT MGMT-AUG 17	APPLIED AQUATIC MANAGEMENT, INC.	*	325.00	325.00 000153
9/13/17	00001	9/01/17 81	201709 310-51300-34000 MANAGEMENT FEES SEP17		*	2,916.67	
		9/01/17 81	201709 310-51300-35100 INFO TECHNOLOGY SEP17		*	50.00	
		9/01/17 81	201709 310-51300-31300 DISSEMINATION FEE SEP17		*	291.67	
		9/01/17 81	201709 310-51300-51000 OFFICE SUPPLIES		*	.42	
		9/01/17 81	201709 310-51300-42000 POSTAGE		*	4.19	
		9/01/17 81	201709 310-51300-42500 COPIES		*	12.75	
		9/01/17 81	201709 310-51300-41000 TELEPHONE		*	7.22	
		9/01/17 82	201709 320-53800-12000 FIELD MANAGEMENT SEP17		*	625.00	
			GOVERNMENTAL MANAGEMENT SERVICES				3,907.92 000154
9/19/17	00001	9/18/17 83	201709 300-15500-10000 FY18 ASSESSMENT ROLL CERT	GOVERNMENTAL MANAGEMENT SERVICES	*	2,500.00	2,500.00 000155
9/20/17	00003	8/11/17 5764	201709 300-15500-10000 POLICY RENEWAL FY18	EGIS INSURANCE ADVISORS, LLC	*	5,750.00	5,750.00 000156
9/28/17	00013	9/15/17 180244	201709 320-53800-46200 MTHLY LANDSCAPE MNT-SEP17	YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC	*	2,000.00	2,000.00 000157
10/10/17	00001	10/02/17 84	201710 310-51300-34000 MANAGEMENT FEES OCT17		*	2,916.67	
		10/02/17 84	201710 310-51300-35100 INFO TECHNOLOGY OCT17		*	50.00	
		10/02/17 84	201710 310-51300-31300 DISSMINATION FEES OCT17		*	291.67	
		10/02/17 84	201710 310-51300-51000 OFFICE SUPPLIES		*	.06	
		10/02/17 84	201710 310-51300-42000 POSTAGE		*	.94	
		10/02/17 85	201710 320-53800-12000 FIELD MANAGEMENT OCT17		*	625.00	
			GOVERNMENTAL MANAGEMENT SERVICES				3,884.34 000158
				TAP2 TAPESTRY	KCOSTA		

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/19/17	00015	9/30/17 164835	201709 320-53800-46400	AQUATIC PLANT MGMT -SEP17	*	325.00	
				APPLIED AQUATIC MANAGEMENT, INC.			325.00 000159
10/19/17	00006	9/20/17 00339350	201709 310-51300-48000	NOTICE OF MEETINGS FY18	*	181.25	
				ORLANDO SENTINEL			181.25 000160
11/06/17	00001	11/01/17 87	201711 310-51300-34000	MANAGEMENT FEES NOV17	*	2,916.67	
		11/01/17 87	201711 310-51300-35100	INFO TECHNOLOGY NOV17	*	50.00	
		11/01/17 87	201711 310-51300-31300	DISSEMINATION FEE NOV17	*	291.67	
		11/01/17 87	201711 310-51300-51000	OFFICE SUPPLIES	*	.09	
		11/01/17 87	201711 310-51300-42000	POSTAGE	*	33.72	
		11/01/17 87	201711 310-51300-42500	COPIES	*	.60	
				GOVERNMENTAL MANAGEMENT SERVICES			3,292.75 000161
11/22/17	00005	10/02/17 71102	201710 310-51300-54000	SPECIAL DISTRICT FEE-FY18	*	175.00	
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 000162
11/22/17	00004	9/30/17 96817	201709 310-51300-31500	PHZ ACQ/ LANDSCAP	*	244.18	
				HOPPING GREEN & SAMS			244.18 000163
11/30/17	00015	10/31/17 165455	201710 320-53800-46400	AQUATIC PLANT MGMT-OCT 17	*	325.00	
				APPLIED AQUATIC MANAGEMENT, INC.			325.00 000164
11/30/17	00013	10/15/17 184802	201710 320-53800-46200	MTHLY LANDSCAPE MNT-OCT17	*	2,000.00	
		11/01/17 189369	201711 320-53800-46200	MTHLY LANDSCAPE MNT-NOV17	*	2,000.00	
				YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC			4,000.00 000165
12/13/17	00015	11/30/17 166097	201711 320-53800-46400	AQUATIC PLANT MGMT-NOV 17	*	325.00	
				APPLIED AQUATIC MANAGEMENT, INC.			325.00 000166
12/13/17	00001	12/01/17 90	201712 310-51300-34000	MANAGEMENT FEES - DEC 17	*	2,916.67	

TAP2 TAPESTRY KCOSTA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		12/01/17 90	201712 310-51300-35100		*	50.00	
			IT SERVICES - DEC 17				
		12/01/17 90	201712 310-51300-31300		*	291.67	
			DISSEMINATION				
		12/01/17 90	201712 310-51300-51000		*	.03	
			OFFICE SUPPLIES				
		12/01/17 90	201712 310-51300-42000		*	.67	
			POSTAGE				
		12/01/17 90	201712 310-51300-42500		*	1.05	
			COPIES				
		12/01/17 91	201712 320-53800-12000		*	625.00	
			FIELD MANAGEMENT - DEC 17				
				GOVERNMENTAL MANAGEMENT SERVICES			3,885.09 000167
12/13/17 00004		11/30/17 97264	201710 310-51300-31500		*	49.50	
			PREP RESOLUTION				
				HOPPING GREEN & SAMS			49.50 000168
12/13/17 00013		12/01/17 191809	201712 320-53800-46200		*	2,000.00	
			MTHLY LANDSCAPE MNT-DEC17				
				YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC			2,000.00 000169
12/27/17 00012		12/27/17 12272017	201712 300-20700-10200		*	445.97	
			FY17 DEBT SERVICE ASSESS				
				TAPESTRY CDD C/O REGIONS BANK			445.97 000170
12/27/17 00012		12/27/17 12272017	201712 300-20700-10200		*	169,434.76	
			FY18 DEBT SERVICE ASSESS				
				TAPESTRY CDD C/O REGIONS BANK			169,434.76 000171
12/27/17 00012		12/27/17 12272017	201712 300-20700-10200		*	140,520.64	
			FY18 DIRECT ASSESS-MMTMY				
				TAPESTRY CDD C/O REGIONS BANK			140,520.64 000172
12/29/17 00004		7/31/17 95598	201707 310-51300-31500		*	593.00	
			PRP MTG/ATND MTG/RVW DOCS				
		8/31/17 96307	201708 310-51300-31500		*	28.20	
			MAINT RIGHT-OF-WAY LNDSCP				
				HOPPING GREEN & SAMS			621.20 000173
1/10/18 00001		1/02/18 92	201801 310-51300-34000		*	2,916.67	
			MANAGEMENT FEES JAN18				
		1/02/18 92	201801 310-51300-35100		*	50.00	
			INFO TECHNOLOGY JAN18				
		1/02/18 92	201801 310-51300-31300		*	291.67	
			DISSEMINATION FEES JAN18				
				TAP2 TAPESTRY KCOSTA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		1/02/18 92	201801 310-51300-51000		*	.18	
		OFFICE SUPPLIES					
		1/02/18 92	201801 310-51300-42000		*	2.82	
		POSTAGE					
		1/02/18 92	201801 310-51300-42500		*	.30	
		COPIES					
		1/02/18 93	201801 320-53800-12000		*	625.00	
		FIELD MANAGMENT JAN18					
				GOVERNMENTAL MANAGEMENT SERVICES			3,886.64 000174
1/10/18 00001		11/01/17 88	201711 320-53800-12000		*	625.00	
		FIELD MANAGEMENT - NOV 17					
				GOVERNMENTAL MANAGEMENT SERVICES			625.00 000175
1/25/18 00015		12/31/17 166831	201712 320-53800-46400		*	325.00	
		AQUATIC PLANT MGMT-DEC 17					
				APPLIED AQUATIC MANAGEMENT, INC.			325.00 000176
1/29/18 00012		1/29/18 01292018	201801 300-20700-10200		*	6,029.05	
		FY18 DEBT SERVICE ASSESS					
				TAPESTRY CDD C/O REGIONS BANK			6,029.05 000177
2/07/18 00001		2/01/18 94	201802 310-51300-34000		*	2,916.67	
		MANAGEMENT FEES FEB18					
		2/01/18 94	201802 310-51300-35100		*	50.00	
		INFO TECHNOLOGY FEB18					
		2/01/18 94	201802 310-51300-31300		*	291.67	
		DISSEMINATION FEE FEB18					
		2/01/18 94	201802 310-51300-51000		*	.33	
		OFFICE SUPPLIES					
		2/01/18 94	201802 310-51300-42000		*	3.14	
		POSTAGE					
		2/01/18 94	201802 310-51300-42500		*	.45	
		COPIES					
		2/01/18 95	201802 320-53800-12000		*	625.00	
		FIELD MANAGEMENT FEB18					
				GOVERNMENTAL MANAGEMENT SERVICES			3,887.26 000178
2/22/18 00015		1/31/18 167355	201801 320-53800-46400		*	325.00	
		AQUATIC PLANT MGMT-JAN 18					
				APPLIED AQUATIC MANAGEMENT, INC.			325.00 000179
2/22/18 00013		1/31/18 200403	201801 320-53800-46200		*	2,000.00	
		MTHLY LANDSCAPE MNT-JAN18					
		2/01/18 201200	201802 320-53800-46200		*	2,000.00	
		MTHLY LANDSCAPE MNT-FEB18					
				YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC			4,000.00 000180

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
3/01/18	00011	2/23/18 2018116	201802 310-51300-49100		*	212.82	
		2017 TAX ROLL					
				OSCEOLA COUNTY PROPERTY APPRAISER			212.82 000181
3/08/18	00001	3/01/18 96	201803 310-51300-34000		*	2,916.67	
		MANAGEMENT FEES MAR18					
		3/01/18 96	201803 310-51300-35100		*	50.00	
		INFORMATION TECH MAR18					
		3/01/18 96	201803 310-51300-31300		*	291.67	
		DISSEMINATION FEE MAR18					
		3/01/18 96	201803 310-51300-51000		*	.06	
		OFFICE SUPPLIES					
		3/01/18 96	201803 310-51300-42000		*	.94	
		POSTAGE					
		3/01/18 96	201803 310-51300-42500		*	.30	
		COPIES					
		3/01/18 97	201803 320-53800-12000		*	625.00	
		FIELD MANAGEMENT MAR18					
				GOVERNMENTAL MANAGEMENT SERVICES			3,884.64 000182
3/15/18	00015	2/28/18 167969	201802 320-53800-46400		*	325.00	
		AQUATIC PLANT MGMT-FEB 18					
				APPLIED AQUATIC MANAGEMENT, INC.			325.00 000183
3/15/18	00014	3/05/18 61906	201803 310-51300-32300		*	3,500.00	
		SER16 TRUSTEE FEES-FY18					
				REGIONS			3,500.00 000184
3/15/18	00013	3/01/18 204368	201803 320-53800-46200		*	2,000.00	
		MTHLY LANDSCAPE MNT-MAR18					
				YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC			2,000.00 000185
3/21/18	00012	3/21/18 03212018	201803 300-20700-10200		*	2,254.41	
		FY18 DEBT SERVICE ASSESS					
				TAPESTRY CDD C/O REGIONS BANK			2,254.41 000186
3/21/18	00012	3/21/18 03212018	201803 300-20700-10200		*	70,260.32	
		FY18 DIRECT ASSESS-MTTMY					
				TAPESTRY CDD C/O REGIONS BANK			70,260.32 000187
4/09/18	00001	4/02/18 98	201804 310-51300-34000		*	2,916.67	
		MANAGEMENT FEES - APR18					
		4/02/18 98	201804 310-51300-35100		*	50.00	
		INFORMATION TECH - APR18					
		4/02/18 98	201804 310-51300-31300		*	291.67	
		DISSEMINATION FEE - APR18					
				TAP2 TAPESTRY KCOSTA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		4/02/18 98	201804 310-51300-51000		*	.12	
			OFFICE SUPPLIES				
		4/02/18 98	201804 310-51300-42000		*	1.88	
			POSTAGE				
		4/02/18 99	201804 320-53800-12000		*	625.00	
			FIELD MANAGEMENT - APR18				
GOVERNMENTAL MANAGEMENT SERVICES							3,885.34 000188

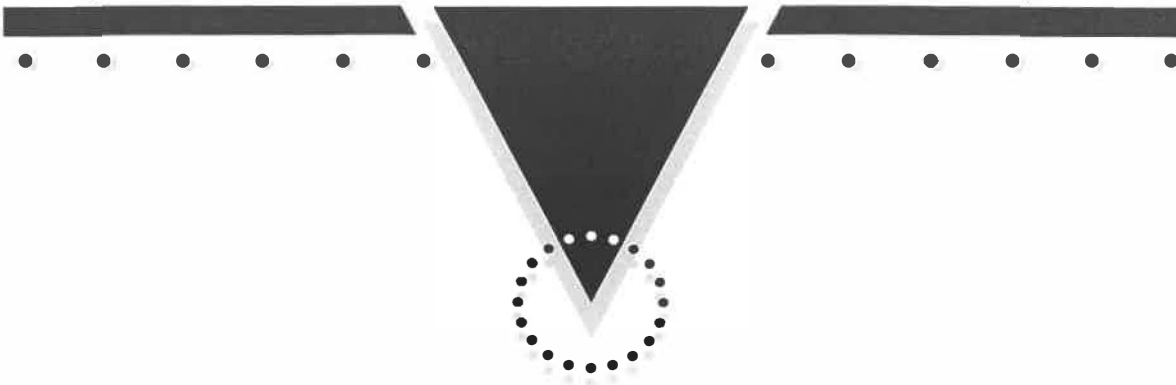
TOTAL FOR BANK A						461,474.16	
TOTAL FOR REGISTER						461,474.16	

TAP2 TAPESTRY

KCOSTA

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2



TAPESTRY
Community Development District
Unaudited Financial Reporting
March 31, 2018



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2	<u>General Fund Income Statement</u>
3	<u>Debt Service Fund Income Statement</u>
4	<u>Capital Projects Fund Income Statement</u>
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6	<u>Long Term Debt Summary</u>
7	<u>Assessment Receipt Schedule</u>
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Tapestry
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
March 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Totals
<u>ASSETS:</u>				
CASH	\$609,958	---	---	\$609,958
<u>INVESTMENTS</u>				
SERIES 2016				
RESERVE	---	\$469,285	---	\$469,285
REVENUE	---	\$392,334	---	\$392,334
PRINCIPAL	---	\$2	---	\$2
INTEREST	---	\$3	---	\$3
CONSTRUCTION	---	---	\$2,002	\$2,002
COSTS OF ISSUANCE	---	---	\$0	\$0
TOTAL ASSETS	\$609,958	\$861,624	\$2,002	\$1,473,584
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$325	---	\$475	\$800
DUE TO DEVELOPER	\$5,150	---	---	\$5,150
<u>FUND EQUITY:</u>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE	---	\$861,624	---	\$861,624
RESTRICTED FOR CAPITAL PROJECTS	---	---	\$1,527	\$1,527
UNASSIGNED	\$604,483	---	---	\$604,483
TOTAL LIABILITIES & FUND EQUITY	\$609,958	\$861,624	\$2,002	\$1,473,584

Tapestry

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures

For The Period Ending March 31, 2018

REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/18	ACTUAL THRU 3/31/18	VARIANCE
SPECIAL ASSESSMENTS	\$91,437	\$88,799	\$88,799	\$0
DIRECT ASSESSMENTS	\$140,418	\$105,314	\$105,314	\$0
INTEREST	\$0	\$0	\$116	\$116
TOTAL REVENUES	\$231,855	\$194,113	\$194,229	\$116

EXPENDITURES:

ADMINISTRATIVE:

SUPERVISOR FEES	\$1,200	\$600	\$0	\$600
FICA EXPENSE	\$100	\$50	\$0	\$50
ENGINEERING	\$10,000	\$5,000	\$0	\$5,000
ATTORNEY	\$20,000	\$10,000	\$50	\$9,951
DISSEMINATION AGENT	\$3,500	\$1,750	\$1,750	(\$0)
ASSESSMENT ADMINISTRATION	\$2,500	\$2,500	\$2,500	\$0
ARBITRAGE	\$600	\$0	\$0	\$0
TRUSTEE FEES	\$3,500	\$3,500	\$3,500	\$0
ANNUAL AUDIT	\$4,100	\$0	\$0	\$0
MANAGEMENT FEES	\$35,000	\$17,500	\$17,500	(\$0)
INFORMATION TECHNOLOGY	\$600	\$300	\$300	\$0
TELEPHONE	\$300	\$150	\$0	\$150
POSTAGE	\$800	\$400	\$42	\$358
INSURANCE	\$6,000	\$6,000	\$5,750	\$250
PRINTING & BINDING	\$1,000	\$500	\$3	\$497
LEGAL ADVERTISING	\$5,000	\$2,500	\$0	\$2,500
OTHER CURRENT CHARGES	\$1,000	\$500	\$184	\$316
PROPERTY APPRAISER FEE	\$250	\$125	\$213	(\$88)
OFFICE SUPPLIES	\$590	\$295	\$1	\$294
DUES, LICENSE & SUBSCRIPTIONS	\$175	\$175	\$175	\$0

FIELD:

FIELD MANAGEMENT	\$7,500	\$3,750	\$3,750	\$0
PROPERTY INSURANCE	\$5,000	\$5,000	\$0	\$5,000
LANDSCAPE MAINTENANCE	\$80,000	\$40,000	\$12,000	\$28,000
LAKE MAINTENANCE	\$7,140	\$3,570	\$1,950	\$1,620
STORMWATER MAINTENANCE	\$10,000	\$5,000	\$0	\$5,000
WETLAND MAINTENANCE	\$6,000	\$3,000	\$0	\$3,000
PLANT REPLACEMENT	\$5,000	\$2,500	\$0	\$2,500

CONTINGENCY	\$15,000	\$7,500	\$0	\$7,500
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TOTAL EXPENDITURES	\$231,855	\$122,165	\$49,667	\$72,498
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EXCESS REVENUES (EXPENDITURES)	\$0	\$144,562		
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FUND BALANCE - Beginning	\$0	\$459,922		
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FUND BALANCE - Ending	\$0	\$604,483		
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Tapestry

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE

Statement of Revenues & Expenditures

For The Period Ending March 31, 2018

REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/18	ACTUAL THRU 3/31/18	VARIANCE
SPECIAL ASSESSMENTS	\$182,959	\$177,718	\$177,718	\$0
DIRECT ASSESSMENTS	\$281,041	\$210,781	\$210,781	\$0
INTEREST	\$0	\$0	\$3,300	\$3,300
TOTAL REVENUES	\$464,000	\$388,499	\$391,799	\$3,300

EXPENDITURES:

Series 2016

INTEREST - 11/01	\$170,331	\$170,331	\$170,331	\$0
PRINCIPAL - 05/01	\$125,000	\$0	\$0	\$0
INTEREST - 05/01	\$170,331	\$0	\$0	\$0
TOTAL EXPENDITURES	\$465,663	\$170,331	\$170,331	\$0
EXCESS REVENUES (EXPENDITURES)	(\$1,663)		\$221,468	
FUND BALANCE - Beginning	\$172,558		\$640,157	
FUND BALANCE - Ending	\$170,896		\$861,624	

Tapestry

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECT FUND

Statement of Revenues & Expenditures

For The Period Ending March 31, 2018

REVENUES:

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/18	ACTUAL THRU 3/31/18	VARIANCE
INTEREST	\$0	\$0	\$23	\$23
TOTAL REVENUES	\$0	\$0	\$23	\$23

EXPENDITURES:

Series 2016

CAPITAL OUTLAY	\$0	\$0	\$164	(\$164)
CAPITAL OUTLAY - COSTS OF ISSUANCE	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$164	(\$164)
EXCESS REVENUES (EXPENDITURES)	\$0		(\$141)	
FUND BALANCE - Beginning	\$0		\$1,668	
FUND BALANCE - Ending	\$0		\$1,527	

Tapestry
COMMUNITY DEVELOPMENT DISTRICT

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	TOTAL
REVENUES:													
SPECIAL ASSESSMENTS	\$0	\$2,372	\$84,194	\$1,107	\$632	\$494	\$0	\$0	\$0	\$0	\$0	\$0	\$88,799
DIRECT ASSESSMENTS	\$0	\$0	\$70,209	\$0	\$35,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,314
INTEREST	\$15	\$15	\$23	\$21	\$19	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$116
TOTAL REVENUES	\$15	\$2,387	\$154,425	\$1,128	\$35,756	\$517	\$0	\$0	\$0	\$0	\$0	\$0	\$194,229
EXPENDITURES:													
ADMINISTRATIVE													
SUPERVISOR FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATTORNEY	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
DISSEMINATION AGENT	\$292	\$292	\$292	\$292	\$292	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$1,750
ASSESSMENT ADMINISTRATION	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRUSTEE FEES	\$0	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MANAGEMENT FEES	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$0	\$0	\$0	\$0	\$0	\$0	\$17,500
INFORMATION TECHNOLOGY	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$300
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$1	\$34	\$1	\$3	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$42
INSURANCE	\$5,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,750
PRINTING & BINDING	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$26	\$51	\$25	\$28	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$184
PROPERTY APPRAISER FEE	\$0	\$0	\$0	\$0	\$213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
FIELD													
FIELD MANAGEMENT	\$625	\$625	\$625	\$625	\$625	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$3,750
PROPERTY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LANDSCAPE MAINTENANCE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
LAKE MAINTENANCE	\$325	\$325	\$325	\$325	\$325	\$325	\$0	\$0	\$0	\$0	\$0	\$0	\$1,950
STORMWATER MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WETLAND MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLANT REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$14,710	\$6,294	\$6,236	\$6,240	\$6,452	\$9,736	\$0	\$0	\$0	\$0	\$0	\$0	\$49,667
EXCESS REVENUES (EXPENDITURES)	(\$14,694)	(\$3,907)	\$148,190	(\$5,112)	\$29,304	(\$9,220)	\$0	\$0	\$0	\$0	\$0	\$0	\$144,561

**TAPESTRY
COMMUNITY DEVELOPMENT DISTRICT
LONG TERM DEBT REPORT**

SERIES 2016, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	3.625%, 4.250%, 4.800%, 5.000%	
MATURITY DATE:	5/1/2046	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$464,000	
RESERVE FUND BALANCE	\$469,285	
BONDS OUTSTANDING - 4/1/16		\$7,285,000
LESS: MAY 1, 2017 (MANDATORY)		(\$120,000)
CURRENT BONDS OUTSTANDING		\$7,165,000

TAPESTRY
COMMUNITY DEVELOPMENT DISTRICT

Assessment Receipt Schedule
FY2018

TAX COLLECTOR

							Gross Assessments	\$	97,144	\$	194,420	\$	291,564
							Net Assessments	\$	91,315	\$	182,755	\$	274,070
2016													
Date Received	Dist.#	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	General Fund 33.32%		Debt Svc Fund 66.68%		Total 100%		
11/24/17	ACH	\$ 7,264.88	\$ -	\$ 145.30	\$ -	\$ 7,119.58	\$ 2,372.12		\$ 4,747.46		\$ 7,119.58		
12/15/17	ACH	\$ 252,015.45	\$ -	\$ 5,040.30	\$ -	\$ 246,975.15	\$ 82,287.85		\$ 164,687.30		\$ 246,975.15		
12/28/17	ACH	\$ 5,836.60	\$ -	\$ 116.74	\$ -	\$ 5,719.86	\$ 1,905.76		\$ 3,814.10		\$ 5,719.86		
1/16/18	ACH	\$ 3,336.70	\$ -	\$ 66.74	\$ -	\$ 3,269.96	\$ 1,089.49		\$ 2,180.47		\$ 3,269.96		
1/26/18	ACH	\$ -	\$ -	\$ -	\$ 51.71	\$ 51.71	\$ 17.23		\$ 34.48		\$ 51.71		
2/14/18	ACH	\$ 1,936.95	\$ -	\$ 38.73	\$ -	\$ 1,898.22	\$ 632.45		\$ 1,265.77		\$ 1,898.22		
3/9/18	ACH	\$ 1,512.88	\$ -	\$ 30.25	\$ -	\$ 1,482.63	\$ 493.99		\$ 988.64		\$ 1,482.63		
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		
Totals		\$ 271,903.46	\$ -	\$ 5,438.06	\$ 51.71	\$ 266,517.11	\$ 88,798.90		\$ 177,718.21		\$ 266,517.11		

% Collected: 97.24%

OFF ROLL ASSESSMENTS

Mattamy Homes

DATE RECEIVED	CHECK NO.	DUE DATE	AMOUNT BILLED	NET AMOUNT RECEIVED	AMOUNT DUE	GENERAL FUND	SERIES 2016
					\$421,459.42	\$140,418.14	\$281,041.28
12/18/17	1655	12/1/17	\$ 210,729.71	\$ 210,729.71	\$ -	\$ 70,209.07	\$ 140,520.64
2/1/18	2624	2/1/18	\$ 105,364.86	\$ 105,364.86	\$ -	\$ 35,104.54	\$ 70,260.32
		5/1/18	\$ 105,364.86	\$ -	\$ 105,364.86	\$ -	\$ -
			\$ 421,459.43	\$ 316,094.57	\$ 105,364.86	\$ 105,313.61	\$ 210,780.96

Tapestry
COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Revenue Bonds, Series 2016

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2016				
8/5/16	2	Hopping, Green & Sams	Conveyances of Utilities with TOHO	\$ 2,182.95
9/7/16	3	Hopping, Green & Sams	Conveyances of Utilities with TOHO	\$ 1,233.13
TOTAL				\$ 3,416.08
Fiscal Year 2016				
5/1/16		Interest		\$ 525.03
6/1/16		Interest		\$ 1,298.03
7/1/16		Interest		\$ 1,336.58
8/1/16		Interest		\$ 1,332.91
9/1/16		Interest		\$ 1,379.26
TOTAL				\$ 5,871.81
Project(Construction) Fund at 4/18/16				\$ 6,318,334.97
Interest Earned thru 9/30/16				\$ 5,871.81
Requisitions Paid thru 9/30/16				\$ (3,416.08)
Remaining Project (Construction) Fund				\$ 6,320,790.70
Fiscal Year 2017				
11/7/16	5	Hopping Green & Sams	Legal Counsel - Review of acquisition & revision of disclosure	\$ 497.00 *
1/26/17	4	Hopping Green & Sams	Legal Counsel - Research/review of acquisition & reimburseables	\$ 1,409.50 *
1/26/17	6	Hopping Green & Sams	Legal Counsel - Review of acquisition & conveyance documents	\$ 1,398.50
1/26/17	8	Hopping Green & Sams	Legal Counsel - Preparation & review of utility acquisition	\$ 4,893.60
2/21/17	7	Mattamy Florida, LLC	Ph.1 Mass Grading, Stormwater Ponds, Lift Station & Utility Infrastructure	\$ 4,307,563.04
4/28/17	9	GMS-CF, LLC	FY17 Accounting Services	\$ 3,500.00
7/31/17	12	Mattamy Florida, LLC	Ph. 1 and 2 Mass Grading, Stormwater Ponds & Utility Infrastructure	\$ 2,013,072.16
8/1/17	10	Hopping Green & Sams	Legal Counsel - Execution Ph 1 requisition, bills of sales, conveyances	\$ 2,642.11
8/1/17	11	Hopping Green & Sams	Legal Counsel - Infrastructure acquisition & Ph 1 project commencement	\$ 475.43
8/22/17	13	Hopping Green & Sams	Legal Counsel - Review of Ph II acquisition and preparation of conveyance	\$ 961.25
TOTAL				\$ 6,336,412.59
Fiscal Year 2017				
10/1/16		Interest		\$ 1,396.08
11/1/16		Interest		\$ 1,432.16
12/1/16		Interest		\$ 1,430.76
1/1/17		Interest		\$ 1,817.94
2/1/17		Interest		\$ 2,264.90
3/1/17		Interest		\$ 1,734.20
4/1/17		Interest		\$ 863.85
5/1/17		Interest		\$ 986.91
6/1/17		Interest		\$ 1,075.93
7/1/17		Interest		\$ 1,227.20
8/1/17		Interest		\$ 1,407.85
9/1/17		Interest		\$ 0.50
TOTAL				\$ 15,638.28
Project (Construction) Fund at 9/30/16				\$ 6,320,790.70
Interest Earned thru 9/30/17				\$ 15,638.28
Requisitions Paid thru 9/30/17				\$ (6,336,412.59)
Remaining Project (Construction) Fund				\$ 16.39

*FY16 expense paid in FY17

Tapestry
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Revenue Bonds, Series 2016

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2018				
3/6/18	14	Hopping Green & Sams	Reissuance of Requisition #14	\$ 2,783.50
TOTAL				\$ 2,783.50
Fiscal Year 2018				
10/1/17		Interest		\$ 0.01
11/1/17		Interest		\$ 0.01
12/1/17		Interest		\$ 0.01
1/1/18		Interest		\$ 0.01
1/29/18		Hopping Green & Sams	Stop Payment on check #645172 - Requisition #14	\$ 475.43
2/1/18		Interest		\$ 0.06
2/2/18			Transfer remaining balance from COI	\$ 4,289.06
3/1/18		Interest		\$ 4.40
TOTAL				\$ 4,768.99
Project (Construction) Fund at 9/30/17				\$ 16.39
Interest Earned thru 03/31/18				\$ 4,768.99
Requisitions Paid thru 03/31/18				\$ (2,783.50)
Remaining Project (Construction) Fund				\$ 2,001.88

*This item will be provided under
separate cover*

INSTRUCTIONS

At the Board meeting, when the landowner's election is announced, instructions on how landowners may participate in the election, along with a sample proxy, shall be provided.

At a landowners meeting, landowners shall organize by electing a chair who shall conduct the meeting. The chair may be any person present at the meeting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions.

Nominations are made from the floor.

After all nominations are made, a ballot is distributed and votes are cast

Each landowner is entitled to one vote for each acre he owns or portion of an acre.

SAMPLE AGENDA

1. Determination of Number of Voting Units Represented
2. Call to Order
3. Election of a Chairman for the Purpose of Conducting the Landowners Meeting
4. Nominations for the Position of Supervisor
5. Casting of Ballots
6. Ballot Tabulation
7. Landowners Questions and Comments
8. Adjournment

LANDOWNER PROXY
LANDOWNERS MEETING – NOVEMBER 28, 2018

TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA

NOW ALL PERSONS BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints:

Proxy Holder

For and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the **Tapestry Community Development District** to be held at the _____ on **November 28, 2018** at _____, and at any continuances or adjournments thereof, according to the number of acres of un-platted land and/or platted lots owned by the undersigned landowner which the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing which may be considered at said meeting including, but not limited to, the election of members of the Governing Board. Said Proxy Holder may vote in accordance with their discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the annual meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the annual meeting prior to the Proxy Holder exercising the voting rights conferred herein.

Print or type name of Landowner

Date _____

Signature of Landowner

Parcel Description

Acreage

Authorized Votes*

(must be street address, tax parcel ID number,
or legal description attached)

Total Number of Authorized Votes:

*Pursuant to section 190.006 (2)(b), Florida Statutes (2007), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto.

Please note that a particular real property is entitled to only one vote for each eligible acre of lands or fraction thereof; two (2) or more person who own real property in common that is one acre or less are together entitled to only one vote for that real property. If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g., bylaws, corporate resolution, etc.). If more than one parcel, each must be listed or described.