

*Tapestry Community
Development District*

Agenda

June 9, 2023

AGENDA

Tapestry

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

June 2, 2023

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 **Friday, June 9, 2023 at 11:00 AM** at the Hart Memorial Central Library, 211 E. Dakin Avenue, Lillie Room, Kissimmee, Florida.

Zoom Information for Members of the Public:

Link: <https://us06web.zoom.us/j/82754163626>

Dial In Number: 646-931-3860

Webinar ID: 827 5416 3626

Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Appointment of Individual(s) to Fulfill Vacancies in Seats #1, #2, #4 & #5
 - B. Administration of Oath(s) of Office to Newly Elected Supervisor(s)
 - C. Election of Officers
 - D. Consideration of Resolution 2023-04 Electing Officers
4. Approval of Minutes of the August 29, 2022 Meeting
5. Ratification Items
 - A. Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2022
 - B. Applied Aquatic Management, Inc. Agreement for Pond and Stormwater System Maintenance for FY2023
 - C. Data Sharing and Usage Agreement with Osceola County Property Appraiser
6. Review and Acceptance of Fiscal Year 2022 Audit Report
7. Presentation of 2022 Stormwater Needs Analysis Report
8. Consideration of Resolution 2023-01 Adopting Amendments to the Records Retention Policy
9. Consideration of Resolution 2023-02 Approving the Proposed Fiscal Year 2024 Budget and Setting a Public Hearing
10. Consideration of Resolution 2023-03 Designating Assistant Treasurer of the District
11. 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 - 1,263
- iv. Form 1: Statement of Financial Interests Filing Deadline Reminder - Due July 1st

D. Field Manager's Report

- i. Review of Landscape Maintenance RFP and Proposals
 1. Blade Runners Commercial Landscaping
 2. Juniper
 3. Yellowstone Landscape
- ii. Consideration of Amended Agreement for Pond and Stormwater System Maintenance for FY2023 with Applied Aquatic Management, Inc.
- iii. Consideration of Agreement for Planting of Native Aquatic Vegetation with Applied Aquatic Management, Inc.
- iv. Consideration of Proposal for Midge Control with Clarke Environmental Mosquito Management, Inc.

12. Supervisor's Requests

13. General Audience Comments

14. Adjournment

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

Sincerely,

Tricia L. Adams

Tricia L. Adams
District Manager

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

Enclosures

SECTION III

SECTION D

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAPESTRY COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT AND PROVIDING FOR 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; and

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

- Section 1.** _____ is elected Chairperson.
- Section 2.** _____ is elected Vice-Chairperson.
- Section 3.** _____ is elected Secretary.
- Section 4.** _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
- Section 5.** _____ is elected Treasurer.
- Section 6.** _____ is elected Assistant Treasurer.
- Section 7.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 9th day of June, 2023.

ATTEST:

TAPESTRY COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

MINUTES

MINUTES OF MEETING
TAPESTRY
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Tapestry Community Development District was held Monday, August 29, 2022 at 11:30 a.m. in the Hart Memorial Central Library, 211 E. Dakin Avenue, Room 120, Kissimmee, Florida.

Present and constituting a quorum were:

Chuck Bell	Chairman
Thomas Franklin	Assistant Secretary
Duane Owen	Assistant Secretary

Also present were:

George Flint	District Manager
Lindsay Whelan <i>by telephone</i>	District Counsel
Mark Vincutonis	District Engineer
Jarrett Wright	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint 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

Organizational Matters

- A. Appointment of Individual to Fill the Board Vacancy with a Term Ending November 2022**
- B. Appointment of Individuals to Fill Vacancies in Seats 4 & 5**
- C. Administration of Oath of Office to Newly Appointed Supervisors**
- D. Consideration of Resolution 2022-09 Electing Officers**

This item was tabled to a future meeting.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the June 7, 2022 Meeting

On MOTION by Mr. Franklin seconded by Mr. Bell with all in favor the minutes of the June 7, 2022 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2022-05
Resetting the Date of the Public Hearing for
the Adoption of the Fiscal Year 2023 Budget**

Mr. Flint stated Resolution 2022-05 re-sets the date of the public hearing for the adoption of the Fiscal Year 2023 budget. We did not have a quorum for the original date that was set and staff readvertised the public hearing for today.

On MOTION by Mr. Franklin seconded by Mr. Bell with all in favor Resolution 2022-05 Resetting the Date of the Public Hearing for the Adoption of the Fiscal Year 2023 Budget was approved.

SIXTH ORDER OF BUSINESS

Public Hearing

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

A. Consideration of Resolution 2022-06 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations

Mr. Flint stated there are no members of the public present to provide comment or testimony so we will bring it back to the Board. Resolution 2022-06 adopts the budget for next year and Resolution 2022-07 imposes the assessments related to the budget. Exhibit A to Resolution 2022-06 is the proposed budget and you can see the non-ad valorem assessments remain the same.

On MOTION by Mr. Franklin seconded by Mr. Bell with all in favor Resolution 2022-06 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2022-07 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint stated Resolution 2022-07 imposes the assessments and the budget you just approved will be attached as Exhibit A and the assessment roll will be attached as Exhibit B. There are no members of the public present to provide comment or testimony.

On MOTION by Mr. Franklin seconded by Mr. Bell with all in favor Resolution 2022-07 Imposing Special Assessments and Certifying an Assessment Roll was approved.

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

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2022-08
Declaring Vacancies in Certain Seats on the
Board of Supervisors**

Mr. Flint stated Resolution 2022-08 is declaring vacancies in certain seats on the Board.

Ms. Whelan stated we did this process where we have seats that are turning over to registered electors, essentially residents within the District, and they have to qualify in June of each election year and this year it was seat 1 and 2 and unfortunately no one qualified. We are required by law to declare those seats vacant as of November 2022. Any supervisors sitting in those seats will serve as holdover supervisors until a replacement is named. You are supposed to try to make appointments within 90-days but of course if you are unable to make an appointment there is no real enforcement of that 90-days. Given the vacancies we have in other seats we want to make sure we are doing the best we can to identify individuals and get replacements seated.

On MOTION by Mr. Franklin seconded by Mr. Bell with all in favor Resolution 2022-08 Declaring Vacancies in Certain Seats on the Board of Supervisors was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

Mr. Vincutonis stated we were able to submit the stormwater needs analysis to the county by the June 30th deadline.

C. Manager

i. Approval of Check Register

Mr. Flint presented the check register from May 28, 2022 through July 29, 2022 in the amount of \$30,684.56.

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

ii. Balance Sheet and Income Statement

A copy of the balance sheet and income statement were included in the agenda package.

iii. Approval of Fiscal Year 2023 Meeting Schedule

On MOTION by Mr. Franklin seconded by Mr. Bell with all in favor a notice indicating that the Board will meet on an as needed basis in Fiscal Year 2023 was approved.

D. Field Manager’s Report

Mr. Wright stated we did receive multiple complaints about the midges, I inspected the area and especially ponds 4 and 5 were getting extremely bad around the amenity center. We placed the order for 24,000 Gambusia and 12,000 shrimp. The Gambusia will target the larvae along the shoreline and the shrimp will go into the deeper water and target the larvae there. Luckily the spawn cycles will match up and you will start seeing greatly reduced midge numbers every single time the cycle comes along. We have enough that it is a critical mass that they will continue to self-populate and we shouldn’t have to restock in the future and that was for ponds 1, 2, and 5.

On the overlooks on ponds 4 & 5 the walkways need to be pressure washed and the benches are getting pretty rough and need to be pressure washed and sanded and stained and sealed.

On MOTION by Mr. Bell seconded by Mr. Franklin with all in favor staff was authorized to have the walkways, pressure washed and the benches pressure washed, sanded, stained and sealed in an amount not to exceed \$5,000 upon approval by the Chair.

NINTH ORDER OF BUSINESS

Supervisor’s Requests

There being none, the next item followed.

TENTH ORDER OF BUSINESS

General Audience Comments

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Franklin seconded by Mr. Bell with all in favor the meeting adjourned at 11:44 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

October 6, 2022

Board of Supervisors
Tapestry Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Tapestry Community Development District, Kissimmee, Florida ("the District") for the fiscal year ended September 30, 2022. 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, 2022. 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 2022 audit.

Accounting principles 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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

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 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 cash or other 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.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which 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 the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSFCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$3,700 for the September 30, 2022 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. 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 complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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.


The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

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 2019 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 terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. 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: 10/10/22



February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION B



Renewal

P.O. Box 1469
Eagle Lake, FL 33839
1-800-408-8882

**AQUATIC PLANT MANAGEMENT
AGREEMENT**

Submitted to: **Tapestry CDD** Date: **September 1, 2022**

Name **Tapestry CDD c/o GMS**
Address **9145 Narcoosee Road, Suite A206**
City **Orlando, FL 32827**
Phone **407-398-2890**

This Agreement is between Applied Aquatic Management, Inc. hereafter called "AAM" and **GMS** hereafter called "Customer".

The parties hereto agree as follows

A. AAM agrees to provide aquatic management services for a period of **12 months** in accordance with the terms and conditions of this Agreement in the following sites:

**Ponds 1, 2, 3, 4 & 5 @ Tapestry CDD
Kissimmee, FL**

B. The AAM management program will include the control of the following categories of vegetation for the specified sum:

- | | |
|------------------------------------|-----------------|
| 1. Submersed vegetation control | Included |
| 2. Emerged vegetation control | Included |
| 3. Floating vegetation control | Included |
| 4. Filamentous algae control | Included |
| 5. Shoreline grass & brush control | Included |

Service shall consist of a minimum of monthly inspections and/or treatments as needed to maintain control of noxious growth throughout the term of our service.

C. Customer agrees to pay AAM the following amounts during the term of this Agreement:

The terms of this agreement shall be: **10/01/2022 thru 09/30/2023.**
Agreement will automatically renew as per Term & Condition 14.

Start-up Charge	<u>NA</u>	Due at the start of work
Maintenance Fee	<u>\$631.00</u>	Due <u>monthly</u> as billed x <u>12</u> .
Total Annual Cost	<u>\$7,572.00</u>	

Invoices are due and payable within 30 days. Overdue accounts may accrue a service charge of 1 1/2% per month

D. AAM agrees to commence treatment within **NA** days, weather permitting, from the date of execution or receipt of the proper permits.

E. Customer acknowledges that he has read and is familiar with the additional terms and conditions printed on the reverse side which are incorporated in this agreement.

Submitted: **Telly R. Smith** Date: **9/1/2022**

AAM

Accepted Date:

Customer **11/10/22**

Terms and Conditions

1. The AAM Aquatic Plant Management Program will be conducted in a manner consistent with good water management practice using only chemicals which have a wide margin of safety for fish, waterfowl and human life and in conformance with applicable State and Federal Laws, regulations and rules. AAM agrees to indemnify Customer for any violation of such laws, rules or regulations.
2. Federal & State regulations require that various time-use restrictions be observed during & following treatment. AAM agrees to notify Customer of such restrictions verbally &/or by posting the restrictions at several readily visible locations on the perimeter of each body of water at the time of treatment. It shall be the Customer's responsibility to observe the restrictions throughout the required period. Customer understands & agrees that notwithstanding any other provisions of this Agreement, AAM does not assume any liability by any party to be notified, or to observe, the regulations.
3. The AAM Aquatic Plant Management Program is devised so that water areas are brought into a maintenance configuration as rapidly after their start, consistent with responsible management practices. Some forms of vegetation (particularly grasses & cattail) have visible residues after chemical treatment. Customer is responsible for removing such residues.
4. In addition to the amounts noted on the face of this Agreement, Customer shall also pay fees, taxes (including sales taxes) or charges that might be imposed by any government body with respect to the services offered herein.
5. This Agreement shall have as its effective date the first day of the month in which services are first rendered to Customer and shall terminate upon the last day of a month.
6. AAM is licensed & insured. Certificates of Insurance will be provided upon Customers request.
7. If at any time during the term of this Agreement, Customer does not feel AAM is performing in a satisfactory manner Customer shall promptly notify AAM who shall investigate the cause of Customer's lack of satisfaction & attempt to cure same. If nonsatisfactory performance continues, this Agreement may be voided by either party giving thirty days written notice & payment of all monies owing to the effective date of termination, which shall be the last day of the month.
8. Neither party shall be responsible in damages, penalties or otherwise for any failure or delay in the performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders & regulations, curtailment or failure to obtain sufficient material, or other forces (whether or not of the same class or kind as those set forth above) beyond its reasonable control & which, by the exercise of due diligence, it is unable to overcome.
9. AAM agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of AAM however, AAM shall in no event be liable to Customer or others, for indirect, special or consequential damages resulting from any cause whatsoever.
10. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida
11. In the event a legal action is necessary to enforce any of the provisions of this Agreement, the prevailing party is entitled to recover legal costs & reasonable attorney fees.
12. This Agreement constitutes the entire Agreement of the parties hereto & no oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing & accepted by an authorized representative of AAM & Customer.
13. This Agreement may not be assigned by Customer without the prior written consent of AAM.
14. This Agreement shall automatically renew for term equal to its original term, unless a "Notice of Cancellation" has been received. The contract amount shall be adjusted at a minimum rate of 3% increase per year on the anniversary date of this Agreement. Unless otherwise agreed to in writing, by both parties, services shall be continuous without interruption.

SECTION C



KATRINA S. SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

Tapestry CDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Tapestry CDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

Please note the referenced statute has amended as of October 1, 2021. The paragraph below reflects the changes.

The confidentiality of personal identifying and location information including: names, mailing address, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, **will be protected as follows:**

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2023** and shall run until **December 31, 2023**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

OSCEOLA COUNTY PROPERTY APPRAISER

Tapestry CDD

Signature: _____

Signature: _____

Print: Katrina S. Scarborough

Print: George S. Frink

Date: _____

Title: District Manager

Date: 1/4/2023

Please returned signed original copy, no later than January 31, 2023

**2505 E IRLO BRONSON MEMORIAL HWY
KISSIMMEE, FL 34744
(407) 742-5000**

INFO@PROPERTY-APPRAISER.ORG • PROPERTY-APPRAISER.ORG

SECTION VI

**TAPESTRY
COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Tapestry Community Development District
Kissimmee, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Tapestry Community Development District, Kissimmee, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

February 9, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Tapestry Community Development District, Kissimmee, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$2,149,387).
- The change in the District's total net position in comparison with the prior fiscal year was \$107,231, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$1,549,690, an increase of \$69,818 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid and other items, restricted for debt service, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund both of which are major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2022	2021
Current and other assets	\$ 1,552,397	\$ 1,481,322
Capital assets, net of depreciation	2,922,293	3,032,448
Total assets	<u>4,474,690</u>	<u>4,513,770</u>
Current liabilities	134,077	135,388
Long-term liabilities	6,490,000	6,635,000
Total liabilities	<u>6,624,077</u>	<u>6,770,388</u>
Net position		
Net investment in capital assets	(3,567,707)	(3,602,552)
Restricted	531,581	521,866
Unrestricted	886,739	824,068
Total net position	<u>\$ (2,149,387)</u>	<u>\$ (2,256,618)</u>

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION	
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 676,457	\$ 675,548
Operating grants and contributions	2,843	65
Capital grants and contributions	-	1,664,596
General revenues	95	96
Total revenues	<u>679,395</u>	<u>2,340,305</u>
Expenses:		
General government	76,000	68,767
Maintenance and operations	177,282	172,880
Interest	318,882	324,410
Total expenses	<u>572,164</u>	<u>566,057</u>
Change in net position	<u>107,231</u>	<u>1,774,248</u>
Net position - beginning	<u>(2,256,618)</u>	<u>(4,030,866)</u>
Net position - ending	<u>\$ (2,149,387)</u>	<u>\$ (2,256,618)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$572,164. The costs of the District's activities were primarily funded by program revenues, which was comprised primarily of assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$3,304,645 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$382,352 has been taken, which resulted in a net book value of \$2,922,293. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$6,490,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Tapestry Community Development District's Finance Department at 219 East Livingston Street, Orlando, Florida 32801.

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash	\$ 880,923
Assessments receivable	5,386
Prepays and other assets	6,885
Restricted assets:	
Investments	659,203
Capital assets:	
Depreciable, net	2,922,293
Total assets	4,474,690
 LIABILITIES	
Accounts payable	2,707
Accrued interest payable	131,370
Non-current liabilities:	
Due within one year	150,000
Due in more than one year	6,340,000
Total liabilities	6,624,077
 NET POSITION	
Net investment in capital assets	(3,567,707)
Restricted for debt service	531,581
Unrestricted	886,739
Total net position	\$ (2,149,387)

See notes to the financial statements

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	
Primary government:				
Governmental activities:				
General government	\$ 76,000	\$ 205,703	\$ -	\$ 129,703
Maintenance and operations	177,282	-	-	(177,282)
Interest on long-term debt	318,882	470,754	2,843	154,715
Total governmental activities	572,164	676,457	2,843	107,136
General revenues:				
				95
				95
				107,231
				(2,256,618)
				\$ (2,149,387)

See notes to the financial statements

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Fund		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 880,923	\$ -	\$ 880,923
Investments	-	659,203	659,203
Assessments receivable	1,638	3,748	5,386
Prepays and other assets	6,885	-	6,885
Total assets	\$ 889,446	\$ 662,951	\$ 1,552,397
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,707	\$ -	\$ 2,707
Total liabilities	2,707	-	2,707
Fund balances:			
Nonspendable:			
Prepays and other items	6,885	-	6,885
Restricted for:			
Debt service	-	662,951	662,951
Unassigned	879,854	-	879,854
Total fund balances	886,739	662,951	1,549,690
Total liabilities and fund balances	\$ 889,446	\$ 662,951	\$ 1,552,397

See notes to the financial statements

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Fund balance - governmental funds		\$ 1,549,690
-----------------------------------	--	--------------

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	3,304,645	
Accumulated depreciation	<u>(382,352)</u>	2,922,293

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund financial statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(131,370)	
Bonds payable	<u>(6,490,000)</u>	<u>(6,621,370)</u>

Net position of governmental activities		<u>\$ (2,149,387)</u>
---	--	-----------------------

See notes to the financial statement

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 205,703	\$ 470,754	\$ 676,457
Interest	95	2,843	2,938
Total revenues	205,798	473,597	679,395
EXPENDITURES			
Current:			
General government	76,000	-	76,000
Maintenance and operations	67,127	-	67,127
Debt service:			
Principal	-	145,000	145,000
Interest	-	321,450	321,450
Total expenditures	143,127	466,450	609,577
Excess (deficiency) of revenues over (under) expenditures	62,671	7,147	69,818
Fund balances - beginning	824,068	655,804	1,479,872
Fund balances - ending	\$ 886,739	\$ 662,951	\$ 1,549,690

See notes to the financial statements

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$	69,818
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.		(110,155)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		145,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		2,568
Change in net position of governmental activities	\$	107,231

See notes to the financial statements

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Tapestry Community Development District ("District") was established on November 5, 2013 by the Kissimmee City Commission, Kissimmee Ordinance 2875, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development and to levy and assess non-ad valorem assessments for the financing and maintenance of improvements.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at-large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2022, two of the seats are vacant and one of the Board members is affiliated with Mattamy Florida LLC ("Developer").

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Stormwater system	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2022:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
Fidelity Government Portfolio	<u>\$ 659,203</u>	S&P AAAM	Weighted average of the fund portfolio: 16 days

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Stormwater system	\$ 3,304,645	\$ -	\$ -	\$ 3,304,645
Total capital assets, being depreciated	<u>3,304,645</u>	<u>-</u>	<u>-</u>	<u>3,304,645</u>
Less accumulated depreciation for:				
Stormwater system	<u>(272,197)</u>	<u>(110,155)</u>	<u>-</u>	<u>(382,352)</u>
Total accumulated depreciation	<u>(272,197)</u>	<u>(110,155)</u>	<u>-</u>	<u>(382,352)</u>
Total capital assets, being depreciated, net	<u>3,032,448</u>	<u>(110,155)</u>	<u>-</u>	<u>2,922,293</u>
Governmental activities capital assets, net	<u>\$ 3,032,448</u>	<u>\$ (110,155)</u>	<u>\$ -</u>	<u>\$ 2,922,293</u>

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 – LONG-TERM LIABILITIES

On April 1, 2016, the District issued \$7,285,000 of Special Assessment Revenue Bonds, Series 2016 consisting of \$650,000 Term Bonds Series 2016 due on May 1, 2021 with a fixed interest rate of 3.625%, \$780,000 Term Bonds Series 2016 due on May 1, 2026 with a fixed interest rate of 4.25%, \$2,225,000 Term Bonds Series 2016 due on May 1, 2036 with a fixed interest rate of 4.8%, and \$3,630,000 Term Bonds Series 2016 due on May 1, 2046 with a fixed interest rate of 5%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2017 through May 1, 2046.

The Series 2016 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2016 Bonds are subject to optional redemption. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

Long-term debt activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2016	\$ 6,635,000	\$ -	\$ 145,000	\$ 6,490,000	\$ 150,000
Total	\$ 6,635,000	\$ -	\$ 145,000	\$ 6,490,000	\$ 150,000

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 150,000	\$ 315,288	\$ 465,288
2024	155,000	308,912	463,912
2025	160,000	302,326	462,326
2026	170,000	295,526	465,526
2027	180,000	288,300	468,300
2028-2032	1,025,000	1,304,700	2,329,700
2033-2037	1,305,000	1,033,020	2,338,020
2038-2042	1,670,000	678,000	2,348,000
2043-2046	1,675,000	214,500	1,889,500
Total	\$ 6,490,000	\$ 4,740,572	\$ 11,230,572

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no claims during the past three years.

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 203,354	\$ 205,703	\$ 2,349
Interest	-	95	95
Total revenues	203,354	205,798	2,444
EXPENDITURES			
Current:			
General government	99,867	76,000	23,867
Maintenance and operations	103,487	67,127	36,360
Total expenditures	203,354	143,127	60,227
Excess (deficiency) of revenues over (under) expenditures	\$ -	62,671	\$ 62,671
Fund balance - beginning		824,068	
Fund balance - ending		\$ 886,739	

See notes to required supplementary information

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022, the current fiscal year.

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

Element	Comments
Number of district employees compensated at 9/30/2022	0
Number of independent contractors compensated in September 2022	7
Employee compensation for FYE 9/30/2022 (paid/accrued)	\$1,200
Independent contractor compensation for FYE 9/30/2022	\$141,881
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	Operations and maintenance - \$133.64 - \$289.54 Debt service - \$305.99 - \$662.77
Special assessments collected FYE 9/30/2022	\$676,457
Outstanding Bonds:	
Series 2016, due May 1, 2046,	see Note 6 for details



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Tapestry Community Development District
Kissimmee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Tapestry Community Development District, Kissimmee, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated February 9, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 9, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Tapestry Community Development District
Kissimmee, Florida

We have examined Tapestry Community Development District, Kissimmee, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Tapestry Community Development District, Kissimmee, Florida and is not intended to be and should not be used by anyone other than these specified parties.

February 9, 2023



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

To the Board of Supervisors
Tapestry Community Development District
Kissimmee, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Tapestry Community Development District, Kissimmee, Florida ("District") as of and for the fiscal year ended September 30, 2022 and have issued our report thereon dated February 9, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 9, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Tapestry Community Development District, Kissimmee, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Tapestry Community Development District, Kissimmee, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

February 9, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

SECTION VII

**TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS
PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES**

INTRODUCTION

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document.

Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, etc.) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
 - o Private entities or citizens
 - o Federal government
 - o State government, including the Florida Department of Transportation (FDOT)
 - o Water Management Districts
 - o School districts
 - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR’s website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction’s response unless the project’s expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (*e.g.*, five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (*i.e.*, FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction’s budget. While necessary to comply with the statute, the concept of “future expenditures” should be viewed as an expression of identified needs.

These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (*e.g.*, Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type from the dropdown lists in columns B and C.

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:	Tapestry Community Development District
Name of stormwater utility, if applicable:	
Contact Person	
Name:	George Flint
Position/Title:	District Manager
Email Address:	gflint@gmscfl.com
Phone Number:	407-841-5524 Ext 103

Indicate the Water Management District(s) in which your service area is located.

<input type="checkbox"/>	Northwest Florida Water Management District (NFWFMD)
<input type="checkbox"/>	Suwannee River Water Management District (SRWMD)
<input type="checkbox"/>	St. Johns River Water Management District (SJRWMD)
<input type="checkbox"/>	Southwest Florida Water Management District (SWFWMD)
<input checked="" type="checkbox"/>	South Florida Water Management District (SFWMD)

Indicate the type of local government:

<input type="checkbox"/>	Municipality
<input type="checkbox"/>	County
<input checked="" type="checkbox"/>	Independent Special District

Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

The stormwater management system is governed by the South Florida Water Management District's Environmental Resource Permits issued for the various phases of development. The Tapestry Community Development District's (the District) strategy for managing stormwater is to maintain the permitted systems in accordance with the issued permits. The District's responsibility is ownership and maintenance of the stormwater system. The District is governed by a Board of Supervisors with a support staff and contracted third party vendors to manage

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
						Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:
- Does your jurisdiction have a dedicated stormwater utility?

If no, do you have another funding mechanism?

If yes, please describe your funding mechanism.

Capital budgeting of annual assessments, revenues and rainy day reserve funds
- Does your jurisdiction have a Stormwater Master Plan or Plans?

If Yes:

How many years does the plan(s) cover?

Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

Please provide a link to the most recently adopted version of the document (if it is published online):
- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?

If Yes, does it include 100% of your facilities?

If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

- Does your stormwater management program implement the following (answer Yes/No):

A construction sediment and erosion control program for new construction (plans review and/or inspection)?	Yes
An illicit discharge inspection and elimination program?	No
A public education program?	No
A program to involve the public regarding stormwater issues?	No
A "housekeeping" program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc. ?	Yes
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	No
Water quality or stream gage monitoring?	No
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, etc.)?	No
A system for managing stormwater complaints?	Yes
Other specific activities?	

Notes or Comments on any of the above:

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

- Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (*i.e.*, systems that are dedicated to public ownership and/or operation upon completion)?

Yes

Notes or Comments on the above:

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc. ?	Yes
Debris and trash removal from pond skimmers, inlet grates, ditches, etc. ?	Yes
Invasive plant management associated with stormwater infrastructure?	Yes
Ditch cleaning?	No
Sediment removal from the stormwater system (vacator trucks, other)?	No
Muck removal (dredging legacy pollutants from water bodies, canal, etc.)?	No
Street sweeping?	No
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc. ?	No
Non-structural programs like public outreach and education?	No
Other specific routine activities?	

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	22,850.00	Feet
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	0.00	Feet
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	5	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):	0	
Number of stormwater treatment wetland systems:	0	
Other:		

Notes or Comments on any of the above:

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes	No	No
Rain gardens	No	No
Green roofs	No	No
Pervious pavement/pavers	No	No
Littoral zone plantings	No	No
Living shorelines	No	No

Other Best Management Practices:

Please indicate which resources or documents you used when answering these questions (check all that apply).

- Asset management system
- GIS program
- MS4 permit application
- Aerial photos
- Past or ongoing budget investments
- Water quality projects

Other(s):

Plans, Maps and input from CDD management and field staff.

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government's population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district's boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

It is the same.

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (*e.g.*, the expiration of an interlocal agreement, introduction of an independent special district, *etc.*).

No changes anticipated.

[Proceed to Part 5](#)

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR’s website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance

	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs	40	213	226	239	253
Brief description of growth greater than 15% over any 5-year period:					

Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project’s remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, etc. Also include major hardware purchases such as vacator/jet trucks.

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, etc., that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
None Planned					

5.2.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
None Planned					

Part 5.3 Future Expansion with No Identified Funding Source

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, *etc.*

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source

5.3.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
None Planned					

5.3.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
None Planned					

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

<input type="checkbox"/>	Stormwater Master Plan
<input type="checkbox"/>	Basin Studies or Engineering Reports
<input type="checkbox"/>	Adopted BMAP
<input type="checkbox"/>	Adopted Total Maximum Daily Load
<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
	Specify: <input type="text"/>
<input type="checkbox"/>	Other(s): <input type="text"/>

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

Resiliency Projects with a Committed Funding Source	Expenditures (in \$thousands)				
	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
None Planned					

Resiliency Projects with No Identified Funding Source	Expenditures (in \$thousands)				
	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
None Planned					

- Has a vulnerability assessment been completed for your jurisdiction’s storm water system?
 - If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
 - If yes, please provide a link if available:
 - If no, is a planning effort currently underway?

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

End of Useful Life Replacement Projects with a Committed Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
None Planned					

End of Useful Life Replacement Projects with No Identified Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
None Planned					

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

Routine O&M

	Total		Funding Sources for Actual Expenditures				Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund			
2016-17	26	26				0	0	
2017-18	29	29				0	0	
2018-19	31	31				0	0	
2019-20	40	40				0	0	
2020-21	40	40				0	0	

Expansion

	Total		Funding Sources for Actual Expenditures				Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund			
2016-17	0					0	0	
2017-18	0					0	0	
2018-19	0					0	0	
2019-20	0					0	0	
2020-21	0					0	0	

Resiliency

	Total		Funding Sources for Actual Expenditures				Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund			
2016-17	0					0	0	
2017-18	0					0	0	
2018-19	0					0	0	
2019-20	0					0	0	
2020-21	0					0	0	

Replacement of Aging Infrastructure

	Total		Funding Sources for Actual Expenditures				Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund			
2016-17	0					0	0	
2017-18	0					0	0	
2018-19	0					0	0	
2019-20	0					0	0	
2020-21	0					0	0	

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	213	226	239	253
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	213	226	239	253

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Projected Funding Gap (=Total Non-Committed Needs)	0	0	0	0

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
None Planned				
Total	0	0	0	0
Remaining Unfunded Needs	0	0	0	0

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Total of Projects without Project Type and/or Funding Source Type			0	0	0	0	0

SECTION VIII

RESOLUTION 2023-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF TAPESTRY COMMUNITY DEVELOPMENT DISTRICT ADOPTING CERTAIN AMENDMENTS TO THE DISTRICT'S RECORD RETENTION POLICY; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, Chapter 190, Florida Statutes, authorizes the Tapestry Community Development District ("**District**") to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of district business; and

WHEREAS, on November 22, 2013, the Board of Supervisors of the Tapestry Community Development District ("**Board**"), adopted Resolution 2014-16 providing for the adoption of the District's Record Retention Policy ("**Policy**"); and

WHEREAS, the Policy requires the District "retain all public records relating to District business until the Board of Supervisors amends the Records Retention Policy to address the disposition of the same"; and

WHEREAS, the Board finds that it is in the best interest of the District to amend the Record Retention Policy as described in more detail in paragraph 2 below; and

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

1. CONFLICTS. This Resolution is intended to amend, in part, Resolution 2014-16, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2014-16 that are not amended by this Resolution apply as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

2. AMENDMENT. The Records Retention Policy is hereby amended by inserting the language indicated in single underlined text (indicated textually in the same manner as the following example: underlined text) as set forth herein:

The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), *Florida Statutes*, the rules adopted by the Division of Library and Information Services of the Department of State (the "Division") pursuant to Section 257.36, *Florida Statutes*, and the General Records Schedules established by the Division as set forth in **Composite Exhibit A**, attached hereto and incorporated herein. However, the District will retain certain records longer than required by the General Records Schedules established by the Division as set

forth in **Exhibit B**, attached hereto and incorporated herein by reference. Additionally, in accordance with section 668.50, Florida Statutes, and section 119.01, Florida Statutes, the Board finds that the electronic record shall be considered the official record and any paper originals are hereby duplicates which may be disposed of unless required to be preserved by any applicable statute, rule or ordinance applicable to a specific electronic record that requires preservation of an original or duplicate hard copy or that prohibits the use of the record in electronic form for evidentiary, audit, or similar purposes. To the extent the above statute, rules or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic amendment shall not reduce the retention times set forth in Exhibit A. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

3. 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.

PASSED AND ADOPTED this 9th day of June, 2023.

ATTEST:

TAPESTRY COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

SECTION IX

RESOLUTION 2023-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAPESTRY COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 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, 2023, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”); 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 2023/2024 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:	Friday, August 11, 2023
HOUR:	11:00 a.m.
LOCATION:	Hart Memorial Central Library 211 East Dakin Avenue Kissimmee, Florida 34741

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT(S).** 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 9th DAY OF JUNE, 2023.

ATTEST:

**TAPESTRY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Budget

Exhibit A

Fiscal Year 2023/2024 Budget

*This item will be provided under
separate cover*

SECTION X

RESOLUTION 2023-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF TAPESTRY
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING AN
ASSISTANT TREASURER OF THE DISTRICT AND PROVIDING FOR
AN EFFECTIVE DATE**

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

WHEREAS, the Board of Supervisors of the District desires to appoint an Assistant Treasurer.

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

SECTION 1. Darrin Mossing, Sr. is appointed Assistant Treasurer.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 9th day of June, 2023.

ATTEST:

**TAPESTRY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION XI

SECTION C

SECTION 1

Tapestry

Community Development District

Summary of Check Register

July 30th, 2022 through April 30th, 2023

Bank	Date	Check No.'s	Amount
General Fund	8/4/22	489 - 491	\$ 4,035.00
	8/9/22	492 - 494	\$ 4,825.88
	8/18/22	495	\$ 605.00
	8/24/22	496	\$ 280.00
	9/1/22	497	\$ 3,930.00
	9/15/22	498 - 499	\$ 7,563.50
	9/22/22	500 - 502	\$ 8,615.95
	9/30/22	503	\$ 605.00
	10/6/22	504	\$ 2,500.00
	10/12/22	505 - 506	\$ 1,953.00
	10/21/22	507 - 510	\$ 9,286.87
	11/9/22	511 - 512	\$ 4,561.00
	11/16/22	513	\$ 4,408.21
	11/18/22	514	\$ 6,623.52
	11/30/22	515 - 516	\$ 1,143.25
	12/7/22	517 - 519	\$ 7,230.16
	12/13/22	520 - 521	\$ 8,335.39
	1/6/23	522 - 523	\$ 4,561.00
	1/20/23	524	\$ 438,050.66
	1/26/23	525 - 527	\$ 4,857.59
	2/8/23	528 - 529	\$ 4,539.26
	2/15/23	530 - 531	\$ 5,060.80
	2/27/23	532 - 534	\$ 8,454.00
	3/7/23	535	\$ 4,323.00
3/20/23	536 - 537	\$ 5,227.89	
4/12/23	538 - 540	\$ 9,475.06	
4/19/23	541	\$ 16,459.21	
Total Amount			\$ 577,510.20

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/01/22	00019	6/13/22	DO060720	202208	310-51300	11000	SUPERVISOR FEES 06/07/22	*	200.00		
		6/13/22	DO060720	202208	310-51300	11000	SUPERVISOR FEES 06/07/22	V	200.00-		
DUANE S. OWEN										.00	000489
8/04/22	00015	7/22/22	204181	202207	320-53800	46500	STORM DRAIN 2260 AVIAN	*	105.00		
APPLIED AQUATIC MANAGEMENT, INC.										105.00	000490
8/04/22	00013	8/01/22	OS 40541	202208	320-53800	46200	LANDSCAPE MAINT - AUG 22	*	3,930.00		
YELLOWSTONE LANDSCAPE-SOUTHEAST, LLC										3,930.00	000491
8/09/22	00015	7/31/22	204493	202207	320-53800	46400	POND MAINTENANCE - JUL 22	*	595.00		
APPLIED AQUATIC MANAGEMENT, INC.										595.00	000492
8/09/22	00019	8/08/22	08082022	202208	310-51300	49000	BANK FEES - REIMBURSEMENT	*	12.00		
DUANE S. OWEN										12.00	000493
8/09/22	00001	8/01/22	273	202208	310-51300	34000	MANAGEMENT FEES - AUG 22	*	3,094.33		
		8/01/22	273	202208	310-51300	35200	WEBSITE MANAGEMENT-AUG 22	*	54.17		
		8/01/22	273	202208	310-51300	35100	INFORMATION TECH - AUG 22	*	83.33		
		8/01/22	273	202208	310-51300	31300	DISSEMINATION SVCS-AUG 22	*	291.67		
		8/01/22	273	202208	310-51300	42000	POSTAGE	*	32.30		
		8/01/22	274	202208	320-53800	12000	FIELD MANAGEMENT - AUG 22	*	663.08		
GOVERNMENTAL MANAGEMENT SERVICES										4,218.88	000494
8/18/22	00006	7/31/22	05801813	202207	310-51300	48000	NOT.BUDGET ADOPT.MTG.FY23	*	605.00		
ORLANDO SENTINEL										605.00	000495
8/24/22	00001	6/30/22	275	202206	320-53800	46500	RELOCATE MANHOLE CROWN	*	280.00		
GOVERNMENTAL MANAGEMENT SERVICES										280.00	000496
9/01/22	00013	9/01/22	OS 42032	202209	320-53800	46200	LANDSCAPE MAINT - SEP 22	*	3,930.00		
YELLOWSTONE LANDSCAPE-SOUTHEAST, LLC										3,930.00	000497
							TAP2 TAPESTRY			MBYINGTON	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/15/22	00003	9/12/22 16842	202209 300-15500-10000 FY23 INSURANCE POLICY	EGIS INSURANCE ADVISORS, LLC	*	6,885.00	6,885.00 000498
9/15/22	00018	9/13/22 3108297	202208 310-51300-31500 PRP ATND MTG/CONFER/RESOL	KUTAK ROCK LLP	*	678.50	678.50 000499
9/22/22	00015	8/31/22 205251	202208 320-53800-46400 POND MAINTENANCE - AUG 22	APPLIED AQUATIC MANAGEMENT, INC.	*	595.00	595.00 000500
9/22/22	00001	7/31/22 280	202207 320-53800-49000 FISH STOCKING IN PONDS		*	3,600.00	
		9/01/22 277	202209 310-51300-34000 MANAGEMENT FEES - SEP 22		*	3,094.33	
		9/01/22 277	202209 310-51300-35200 WEBSITE MANAGEMENT-SEP 22		*	54.17	
		9/01/22 277	202209 310-51300-35100 INFORMATION TECH - SEP 22		*	83.33	
		9/01/22 277	202209 310-51300-31300 DISSEMINATION SVCS-SEP 22		*	291.67	
		9/01/22 277	202209 310-51300-51000 OFFICE SUPPLIES		*	.24	
		9/01/22 277	202209 310-51300-42000 POSTAGE		*	56.33	
		9/01/22 277	202209 310-51300-42500 COPIES		*	52.80	
		9/01/22 278	202209 320-53800-12000 FIELD MANAGEMENT - SEP 22	GOVERNMENTAL MANAGEMENT SERVICES	*	663.08	7,895.95 000501
9/22/22	00009	9/14/22 7699	202208 310-51300-31100 GEN.ENGINEER-CDD MEETING	HANSON, WALTER & ASSOCIATES, INC.	*	125.00	125.00 000502
9/30/22	00006	8/31/22 05945315	202208 310-51300-48000 FY23 NOT BUDGET ADOPT MTG	ORLANDO SENTINEL	*	605.00	605.00 000503
10/06/22	00001	9/15/22 279	202210 310-51300-31700 ASSESSMENT ROLL CERT FY23	GOVERNMENTAL MANAGEMENT SERVICES	*	2,500.00	2,500.00 000504
10/12/22	00015	9/30/22 206012	202209 320-53800-46400 POND MAINTENANCE - SEP 22	APPLIED AQUATIC MANAGEMENT, INC.	*	595.00	595.00 000505

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/12/22	00018	10/11/22 3123399	202209 310-51300-31500	RSRCH FEMA/RVW PREP/DRAFT	*	1,358.00	
				KUTAK ROCK LLP			1,358.00 000506
10/21/22	00005	10/03/22 87161	202210 310-51300-54000	SPECIAL DISTRICT FEE FY23	*	175.00	
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 000507
10/21/22	00001	9/30/22 283	202209 320-53800-49000	CLEAN PONDS - SEP 22	*	565.00	
		10/01/22 281	202210 310-51300-34000	MANAGEMENT FEES - OCT 22	*	3,249.00	
		10/01/22 281	202210 310-51300-35200	WEBSITE MANAGEMENT-OCT 22	*	66.67	
		10/01/22 281	202210 310-51300-35100	INFORMATION TECH - OCT 22	*	100.00	
		10/01/22 281	202210 310-51300-31300	DISSEMINATION SVCS-OCT 22	*	291.67	
		10/01/22 281	202210 310-51300-51000	OFFICE SUPPLIES	*	.21	
		10/01/22 281	202210 310-51300-42000	POSTAGE	*	15.32	
		10/01/22 281	202210 310-51300-42500	COPIES	*	9.00	
		10/01/22 282	202210 320-53800-12000	FIELD MANAGEMENT - OCT 22	*	696.25	
				GOVERNMENTAL MANAGEMENT SERVICES			4,993.12 000508
10/21/22	00006	9/30/22 06089515	202209 310-51300-48000	NOT OF MEETING DATES-9/28	*	188.75	
				ORLANDO SENTINEL			188.75 000509
10/21/22	00013	10/15/22 OS 44329	202210 320-53800-46200	LANDSCAPE MAINT - OCT 22	*	3,930.00	
				YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC			3,930.00 000510
11/09/22	00015	10/21/22 206692	202210 320-53800-46400	POND MAINTENANCE - OCT 22	*	631.00	
				APPLIED AQUATIC MANAGEMENT, INC.			631.00 000511
11/09/22	00013	11/01/22 OS 45168	202211 320-53800-46200	LANDSCAPE MAINT - NOV 22	*	3,930.00	
				YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC			3,930.00 000512
11/16/22	00001	11/01/22 284	202211 310-51300-34000	MANAGEMENT FEES - NOV 22	*	3,249.00	

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
11/01/22		284	202211 310-51300-35200	WEBSITE MANAGEMENT-NOV 22	*	66.67	
11/01/22		284	202211 310-51300-35100	INFORMATION TECH - NOV 22	*	100.00	
11/01/22		284	202211 310-51300-31300	DISSEMINATION SVCS-NOV 22	*	291.67	
11/01/22		284	202211 310-51300-51000	OFFICE SUPPLIES	*	.18	
11/01/22		284	202211 310-51300-42000	POSTAGE	*	3.54	
11/01/22		284	202211 310-51300-42500	COPIES	*	.90	
11/01/22		285	202211 320-53800-12000	FIELD MANAGEMENT - NOV 22	*	696.25	
				GOVERNMENTAL MANAGEMENT SERVICES			4,408.21 000513
11/18/22	00012	11182022	202211 300-20700-10200	FY22 ASSESSMENT TRANSFER	*	3,748.36	
11/18/22		11182022	202211 300-20700-10200	FY23 ASSESSMENT TRANSFER	*	2,875.16	
				TAPESTRY CDD C/O REGIONS BANK			6,623.52 000514
11/30/22	00009	5285146	202210 310-51300-31100	GEN.ENGINEER/SITE VISITED	*	218.75	
				HANSON, WALTER & ASSOCIATES, INC.			218.75 000515
11/30/22	00018	3139701	202210 310-51300-31500	RSRCH FEMA/CONFER/PRP NTC	*	924.50	
				KUTAK ROCK LLP			924.50 000516
12/07/22	00015	207314	202211 320-53800-46400	POND MAINTENANCE - NOV 22	*	631.00	
				APPLIED AQUATIC MANAGEMENT, INC.			631.00 000517
12/07/22	00001	287	202210 320-53800-49000	INSTALL STORM GRID	*	232.50	
12/07/22		288	202210 320-53800-49000	STORM DAMAGE GRADING/RPR	*	6,016.66	
				GOVERNMENTAL MANAGEMENT SERVICES			6,249.16 000518
12/07/22	00009	5285417	202211 310-51300-31100	GEN.ENGINEER-CDD MEETING	*	350.00	
				HANSON, WALTER & ASSOCIATES, INC.			350.00 000519
12/13/22	00001	289	202212 310-51300-34000	MANAGEMENT FEES - DEC 22	*	3,249.00	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/01/22		289		202212	310-51300-35200		WEBSITE ADMIN - DEC 22	*	66.67		
12/01/22		289		202212	310-51300-35100		INFO TECHNOLOGY - DEC 22	*	100.00		
12/01/22		289		202212	310-51300-31300		DISSEMINATION - DEC 22	*	291.67		
12/01/22		289		202212	310-51300-51000		OFFICE SUPPLIES	*	.09		
12/01/22		289		202212	310-51300-42000		POSTAGE	*	1.71		
12/01/22		290		202212	320-53800-12000		FIELD MANAGEMENT - DEC 22	*	696.25		
GOVERNMENTAL MANAGEMENT SERVICES										4,405.39	000520
12/13/22	00013	12/01/22	OS 46457	202212	320-53800-46200		LANDSCAPE MAINT - DEC 22	*	3,930.00		
YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC										3,930.00	000521
1/06/23	00015	12/15/22	208022	202212	320-53800-46400		POND MAINTENANCE - DEC 22	*	631.00		
APPLIED AQUATIC MANAGEMENT, INC.										631.00	000522
1/06/23	00013	1/01/23	OS 47384	202301	320-53800-46200		LANDSCAPE MAINT - JAN 23	*	3,930.00		
YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC										3,930.00	000523
1/20/23	00012	1/20/23	01202023	202301	300-20700-10200		ASSESSMENT TXFER - S2016	*	438,050.66		
TAPESTRY CDD C/O REGIONS BANK										438,050.66	000524
1/26/23	00015	1/11/23	208553	202301	320-53800-46400		OUTFLOWS/INFLOWS	*	185.00		
APPLIED AQUATIC MANAGEMENT, INC.										185.00	000525
1/26/23	00001	1/01/23	291	202301	310-51300-34000		MANAGEMENT FEES - JAN 23	*	3,249.00		
1/01/23		291		202301	310-51300-35200		WEBSITE ADMIN - JAN 23	*	66.67		
1/01/23		291		202301	310-51300-35100		INFO TECHNOLOGY - JAN 23	*	100.00		
1/01/23		291		202301	310-51300-31300		DISSEMINATION - JAN 23	*	291.67		
1/01/23		291		202301	310-51300-51000		OFFICE SUPPLIES	*	.15		
1/01/23		291		202301	310-51300-42000		POSTAGE	*	2.85		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/01/23	292	202301	320-53800-12000						FIELD MANAGEMENT - JAN 23	*	696.25		
									GOVERNMENTAL MANAGEMENT SERVICES			4,406.59	000526
1/26/23	00018	1/11/23	3167767	202212	310-51300-31500				GENERAL COUNSEL NOV/DEC22	*	266.00		
									KUTAK ROCK LLP			266.00	000527
2/08/23	00001	12/31/22	294	202212	320-53800-49000				MOUNT FENCE- FIX PVC GATE	*	839.26		
									GOVERNMENTAL MANAGEMENT SERVICES			839.26	000528
2/08/23	00010	2/02/23	23612	202302	310-51300-32200				AUDIT FYE 09/30/2022	*	3,700.00		
									GRAU AND ASSOCIATES			3,700.00	000529
2/15/23	00015	1/31/23	208947	202301	320-53800-46400				POND MAINTENANCE JAN 23	*	631.00		
									APPLIED AQUATIC MANAGEMENT, INC.			631.00	000530
2/15/23	00001	2/01/23	296	202302	310-51300-34000				MANAGEMENT FEE FEB23	*	3,249.00		
		2/01/23	296	202302	310-51300-35200				WEBSITE ADMIN FEB23	*	66.67		
		2/01/23	296	202302	310-51300-35100				INFO TECHNOLOGY FEB23	*	100.00		
		2/01/23	296	202302	310-51300-31300				DISSEMINATION FEB23	*	291.67		
		2/01/23	296	202302	310-51300-51000				OFFICE SUPPLIES FEB23	*	.24		
		2/01/23	296	202302	310-51300-42000				POSTAGE	*	25.97		
		2/01/23	297	202302	320-53800-12000				FIELD MANAGEMENT FEB23	*	696.25		
									GOVERNMENTAL MANAGEMENT SERVICES			4,429.80	000531
2/27/23	00015	2/15/23	209112	202302	320-53800-46400				POND MAINTENANCE FEB 23	*	631.00		
									APPLIED AQUATIC MANAGEMENT, INC.			631.00	000532
2/27/23	00014	2/02/23	107537	202302	310-51300-32300				TRUSTEE FEES - SER2016	*	3,500.00		
									REGIONS			3,500.00	000533
2/27/23	00013	2/15/23	OS 49177	202302	320-53800-46200				LANDSCAPE MAINT - FEB 23	*	4,323.00		
									YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC			4,323.00	000534

TAP2 TAPESTRY MBYINGTON

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
3/07/23	00013	3/01/23	OS 49701 202303 320-53800-46200 LANDSCAPE MAINT - MAR 23	YELLOWSTONE LANDSCAPE-SOUTHEAST, LLC	*	4,323.00	4,323.00 000535
3/20/23	00001	1/30/23	302 202301 320-53800-46600 COLLECTED/REMOVED TRASH		*	422.50	
		3/01/23	298 202303 310-51300-34000 MANAGEMENT FEES - MAR 23		*	3,249.00	
		3/01/23	298 202303 310-51300-35200 WEBSITE ADMIN - MAR 23		*	66.67	
		3/01/23	298 202303 310-51300-35100 INFO TECHNOLOGY - MAR 23		*	100.00	
		3/01/23	298 202303 310-51300-31300 DISSEMINATION - MAR 23		*	291.67	
		3/01/23	298 202303 310-51300-51000 OFFICE SUPPLIES		*	.36	
		3/01/23	298 202303 310-51300-42000 POSTAGE		*	28.59	
		3/01/23	298 202303 310-51300-42500 COPIES		*	2.85	
		3/01/23	299 202303 320-53800-12000 FIELD MANAGEMENT - MAR 23		*	696.25	
				GOVERNMENTAL MANAGEMENT SERVICES			4,857.89 000536
3/20/23	00018	3/17/23	3194881 202301 310-51300-31500 GENERAL COUNSEL JAN/FEB23	KUTAK ROCK LLP	*	370.00	370.00 000537
4/12/23	00015	3/31/23	210422 202303 320-53800-46400 POND MAINTENANCE - MAR 23	APPLIED AQUATIC MANAGEMENT, INC.	*	631.00	631.00 000538
4/12/23	00001	4/01/23	303 202304 310-51300-34000 MANAGEMENT FEES - APR 23		*	3,249.00	
		4/01/23	303 202304 310-51300-35200 WEBSITE ADMIN - APR 23		*	66.67	
		4/01/23	303 202304 310-51300-35100 INFORMATION TECH - APR 23		*	100.00	
		4/01/23	303 202304 310-51300-31300 DISSEMINATION - APR 23		*	291.67	
		4/01/23	303 202304 310-51300-51000 OFFICE SUPPLIES		*	.06	
		4/01/23	303 202304 310-51300-42000 POSTAGE		*	117.41	
		4/01/23	304 202304 320-53800-12000 FIELD MANAGEMENT - APR 23		*	696.25	
				GOVERNMENTAL MANAGEMENT SERVICES			4,521.06 000539
				TAP2 TAPESTRY			
				MBYINGTON			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
4/12/23	00013	4/01/23 OS 50641	202304 320-53800-46200	LANDSCAPE MAINT - APR 23	*	4,323.00	
							4,323.00 000540
YELLOWSTONE LANDSCAPE-SOUTHEAST,LLC							
4/19/23	00012	4/19/23 04192023	202304 300-20700-10200	ASSESSMENT TXFER - S2016	*	16,459.21	
							16,459.21 000541
TAP2 TAPESTRY							
MBYINGTON							
TOTAL FOR BANK A						577,510.20	
TOTAL FOR REGISTER						577,510.20	

TAP2 TAPESTRY MBYINGTON

SECTION 2

Tapestry
Community Development District

Unaudited Financial Reporting
April 30, 2023



Table of Contents

1	<hr/>	<u>Balance Sheet</u>
2	<hr/>	<u>General Fund</u>
3	<hr/>	<u>Debt Service Fund</u>
4	<hr/>	<u>Month to Month</u>
5	<hr/>	<u>Long Term Debt Summary</u>
6	<hr/>	<u>Assessment Receipt Schedule</u>

Tapestry
Community Development District
Combined Balance Sheet
April 30, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash	\$ 995,396	\$ -	\$ 995,396
Investments			
Series 2016			
Reserve	\$ -	\$ 465,820	\$ 465,820
Revenue	\$ -	\$ 204,307	\$ 204,307
Interest	\$ -	\$ 157,644	\$ 157,644
Principal	\$ -	\$ 150,000	\$ 150,000
Redemption	\$ -	\$ 24	\$ 24
Due From General Fund	\$ -	\$ 27	\$ 27
Total Assets	\$ 995,396	\$ 977,822	\$ 1,973,218
Liabilities:			
Accounts Payable	\$ 3,472	\$ -	\$ 3,472
Due To Debt Service	\$ 27	\$ -	\$ 27
Total Liabilities	\$ 3,499	\$ -	\$ 3,499
Fund Balances:			
Restricted for:			
Debt Service Series 2016	\$ -	\$ 977,822	\$ 977,822
Unassigned	\$ 991,897	\$ -	\$ 991,897
Total Fund Balances	\$ 991,897	\$ 977,822	\$ 1,969,719
Total Liabilities & Fund Balance	\$ 995,396	\$ 977,822	\$ 1,973,218

Tapestry
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2023

	Adopted Budget	Prorated Budget Thru 04/30/23	Actual Thru 04/30/23	Variance
Revenues				
Non-Ad Valorem Assessments	\$ 203,354	\$ 203,354	\$ 199,873	\$ (3,481)
Interest	\$ -	\$ -	\$ 62	\$ 62
Total Revenues	\$ 203,354	\$ 203,354	\$ 199,935	\$ (3,419)
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 4,000	\$ 2,800	\$ -	\$ 2,800
FICA Expense	\$ 153	\$ 107	\$ -	\$ 107
Engineering	\$ 10,000	\$ 5,833	\$ 569	\$ 5,265
Attorney	\$ 20,000	\$ 11,667	\$ 2,071	\$ 9,596
Annual Audit	\$ 3,700	\$ 3,700	\$ 3,700	\$ -
Assessment Administration	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 3,500	\$ 2,042	\$ 2,042	\$ (0)
Trustee Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Management Fees	\$ 38,988	\$ 22,743	\$ 22,743	\$ 0
Information Technology	\$ 1,200	\$ 700	\$ 700	\$ -
Website Administration	\$ 800	\$ 467	\$ 467	\$ (0)
Telephone	\$ 300	\$ 175	\$ -	\$ 175
Postage	\$ 800	\$ 467	\$ 195	\$ 271
Insurance	\$ 7,205	\$ 7,205	\$ 6,885	\$ 320
Printing & Binding	\$ 1,000	\$ 583	\$ 13	\$ 571
Legal Advertising	\$ 2,500	\$ 1,458	\$ -	\$ 1,458
Other Current Charges	\$ 2,000	\$ 1,167	\$ 1,211	\$ (44)
Office Supplies	\$ 500	\$ 292	\$ 1	\$ 290
Property Appraiser	\$ 500	\$ 500	\$ 536	\$ (36)
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 103,771	\$ 68,080	\$ 47,306	\$ 20,774
Operations and Maintenance Expenses				
Field Expenses				
Field Management	\$ 8,355	\$ 4,874	\$ 4,874	\$ (0)
Property Insurance	\$ 4,500	\$ 4,500	\$ -	\$ 4,500
Landscape Maintenance	\$ 51,876	\$ 30,261	\$ 28,689	\$ 1,572
Landscape Contingency	\$ 5,490	\$ 3,203	\$ 1,400	\$ 1,803
Lake Maintenance	\$ 7,568	\$ 4,415	\$ 4,602	\$ (187)
Stormwater Maintenance	\$ 10,000	\$ 5,833	\$ 6,249	\$ (416)
Wetland Maintenance	\$ 4,600	\$ 2,683	\$ 423	\$ 2,261
Plant Replacement	\$ 5,000	\$ 2,917	\$ -	\$ 2,917
Contingency	\$ 2,194	\$ 1,280	\$ 1,234	\$ 46
Total Operations and Maintenance Expenses	\$ 99,583	\$ 59,965	\$ 47,471	\$ 12,494
Total Expenditures	\$ 203,354	\$ 128,045	\$ 94,777	\$ 33,268
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 105,158	
Fund Balance - Beginning	\$ -	\$ -	\$ 886,739	
Fund Balance - Ending	\$ -	\$ -	\$ 991,897	

Tapestry
Community Development District
Debt Service Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2023

	Adopted Budget	Prorated Budget Thru 04/30/23	Actual Thru 04/30/23	Variance
Revenues				
Special Assessments	\$ 464,000	\$ 464,000	\$ 457,412	\$ (6,588)
Interest	\$ -	\$ -	\$ 15,102	\$ 15,102
Total Revenues	\$ 464,000	\$ 464,000	\$ 472,514	\$ 8,514
Expenditures:				
<i>General & Administrative:</i>				
Interest Payment - 11/1	\$ 157,644	\$ 157,644	\$ 157,644	\$ -
Principal Payment - 5/1	\$ 150,000	\$ -	\$ -	\$ -
Interest Payment - 5/1	\$ 157,644	\$ -	\$ -	\$ -
Total Expenditures	\$ 465,288	\$ 157,644	\$ 157,644	\$ -
Excess Revenues (Expenditures)	\$ (1,288)		\$ 314,870	
Fund Balance - Beginning	\$ 192,815		\$ 662,951	
Fund Balance - Ending	\$ 191,528		\$ 977,822	

Tapestry
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Non-Ad Valorem Assessments	\$ -	\$ 15,400	\$ 174,777	\$ 2,602	\$ 3,070	\$ 1,599	\$ 2,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,873
Interest	\$ 7	\$ 7	\$ 11	\$ 11	\$ 8	\$ 9	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62
Total Revenues	\$ 7	\$ 15,408	\$ 174,788	\$ 2,613	\$ 3,078	\$ 1,608	\$ 2,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,935
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 219	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569
Attorney	\$ 925	\$ -	\$ 266	\$ 370	\$ -	\$ 297	\$ 214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,071
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 3,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,700
Assessment Administration	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,042
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Management Fees	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,743
Information Technology	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Website Administration	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 15	\$ 4	\$ 2	\$ 3	\$ 26	\$ 29	\$ 117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195
Insurance	\$ 6,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,885
Printing & Binding	\$ 9	\$ 1	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 175	\$ 172	\$ 171	\$ 178	\$ 170	\$ 172	\$ 171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,211
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 14,611	\$ 4,234	\$ 4,146	\$ 4,259	\$ 11,104	\$ 4,744	\$ 4,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,306
Operations and Maintenance Expenses													
Field Expenses													
Field Management	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,874
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Maintenance	\$ 3,930	\$ 3,930	\$ 3,930	\$ 3,930	\$ 4,323	\$ 4,323	\$ 4,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,689
Landscape Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400
Lake Maintenance	\$ 631	\$ 631	\$ 631	\$ 816	\$ 631	\$ 631	\$ 631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,602
Stormwater Maintenance	\$ 6,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,249
Wetland Maintenance	\$ -	\$ -	\$ -	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ 839	\$ -	\$ -	\$ -	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,234
Total Operations and Maintenance Expenses	\$ 11,506	\$ 5,257	\$ 6,097	\$ 5,865	\$ 5,650	\$ 5,650	\$ 7,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,471
Total Expenditures	\$ 26,117	\$ 9,492	\$ 10,243	\$ 10,123	\$ 16,754	\$ 10,394	\$ 11,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,777
Excess Revenues (Expenditures)	\$ (26,110)	\$ 5,916	\$ 164,546	\$ (7,510)	\$ (13,677)	\$ (8,786)	\$ (9,221)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,158

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	\$465,820
BONDS OUTSTANDING - 4/1/16	\$7,285,000
LESS: MAY 1, 2017 (MANDATORY)	(\$120,000)
LESS: MAY 1, 2018 (MANDATORY)	(\$125,000)
LESS: MAY 1, 2019 (MANDATORY)	(\$130,000)
LESS: MAY 1, 2020 (MANDATORY)	(\$135,000)
LESS: MAY 1, 2021 (MANDATORY)	(\$140,000)
LESS: MAY 1, 2022 (MANDATORY)	(\$145,000)
CURRENT BONDS OUTSTANDING	\$6,490,000

Tapestry

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2023

Gross Assessments	\$	216,289.84	\$	494,982.63	\$	711,272.47
Net Assessments	\$	203,312.45	\$	465,283.67	\$	668,596.12

ON ROLL ASSESSMENTS

30.41%	69.59%	100.00%
--------	--------	---------

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	Series 2016 Debt Service	Total
11/18/22	ACH	\$4,442.48	(\$88.87)	(\$222.11)	\$0.00	\$4,131.50	\$1,256.34	\$2,875.16	\$4,131.50
11/22/22	ACH	\$49,439.35	(\$988.81)	(\$1,938.05)	\$0.00	\$46,512.49	\$14,143.92	\$32,368.57	\$46,512.49
12/09/22	ACH	\$1,267.46	(\$25.34)	(\$12.51)	\$0.00	\$1,229.61	\$373.91	\$855.70	\$1,229.61
12/09/22	ACH	\$593,562.53	(\$11,871.47)	(\$23,268.16)	\$0.00	\$558,422.90	\$169,810.03	\$388,612.87	\$558,422.90
12/22/22	ACH	\$15,968.37	(\$319.41)	(\$544.77)	\$0.00	\$15,104.19	\$4,593.01	\$10,511.18	\$15,104.19
01/10/23	ACH	\$6,738.75	(\$134.79)	(\$198.11)	\$0.00	\$6,405.85	\$1,947.95	\$4,457.90	\$6,405.85
01/10/23	ACH	\$1,875.46	(\$37.53)	(\$49.72)	\$0.00	\$1,788.21	\$543.77	\$1,244.44	\$1,788.21
01/24/23	ACH	\$0.00	\$0.00	\$0.00	\$361.50	\$361.50	\$109.93	\$251.57	\$361.50
02/09/23	ACH	\$636.68	(\$12.74)	(\$12.87)	\$0.00	\$611.07	\$185.82	\$425.25	\$611.07
02/09/23	ACH	\$9,888.65	(\$197.80)	(\$207.42)	\$0.00	\$9,483.43	\$2,883.80	\$6,599.63	\$9,483.43
03/10/23	ACH	\$5,420.44	(\$108.41)	(\$53.13)	\$0.00	\$5,258.90	\$1,599.17	\$3,659.73	\$5,258.90
04/11/23	ACH	\$6,372.75	(\$127.47)	\$0.00	\$0.00	\$6,245.28	\$1,899.12	\$4,346.16	\$6,245.28
04/11/23	ACH	\$1,725.62	(\$34.50)	\$0.00	\$0.00	\$1,691.12	\$514.25	\$1,176.87	\$1,691.12
04/24/23	ACH	\$0.00	\$0.00	\$0.00	\$39.10	\$39.10	\$11.89	\$27.21	\$39.10
TOTAL		\$ 697,338.54	\$ (13,947.14)	\$ (26,506.85)	\$ 400.60	\$ 657,285.15	\$ 199,872.91	\$ 457,412.24	\$ 657,285.15

98%	Net Percent Collected
\$ 11,310.97	Balance Remaining to Collect

SECTION 3



MARY JANE ARRINGTON
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

April 25, 2023

Ms. Stacie Vanderbilt
Recording Secretary
Tapestry Community Development District
219 E. Livingston St.
Orlando, FL 32801

RE: Tapestry Community Development District – Registered Voters

Dear Ms. Vanderbilt:

Thank you for your letter requesting confirmation of the number of registered voters within the Tapestry Community Development District as of April 15, 2023.

The number of registered voters within the Tapestry CDD is 1,263 as of April 15, 2023.

If I can be of further assistance, please contact me at 407.742.6000.

Respectfully yours,

Mary Jane Arrington
Supervisor of Elections

RECEIVED

APR 28 2023

GMS-CE, LLC

Vote
Osceola

SECTION D

Tapestry CDD

Field Management Report



June 9th, 2023
Jarett Wright
Assistant Field Manager
GMS

Completed

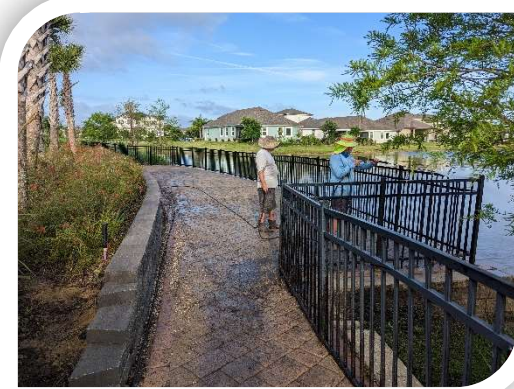
Wildlife Signs

- Wildlife signs were placed at all ponds.



Pressure Washing

- The overlook areas at ponds 1 and 5 were pressure washed.
- The inlets on the southeast corner of the property were pressure washed. Recommend doing the remaining inlets in phases.



Contracted Services

Landscaping / Pest Control / Aquatics

- ✚ After receiving feedback from the community/HOA, we collected bids for landscape maintenance service.
- ✚ Water snakes were removed for resident safety.
- ✚ Applied Aquatics continues to provide excellent service of the ponds. Received proposal to install shoreline plantings to assist with the midge control program.
- ✚ Received an annual contract proposal from Clarke for spray treatments for the midges. This would include 40 site visits to treat the larvicide and fogging treatments in all ponds and pond banks.



InProgress

Inlet Cleaning and Stormwater Inspections

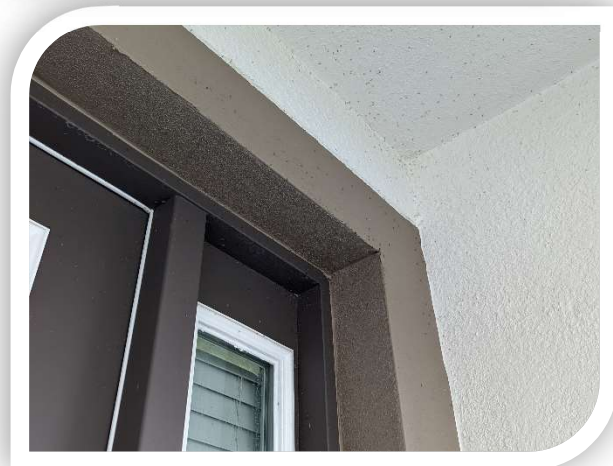
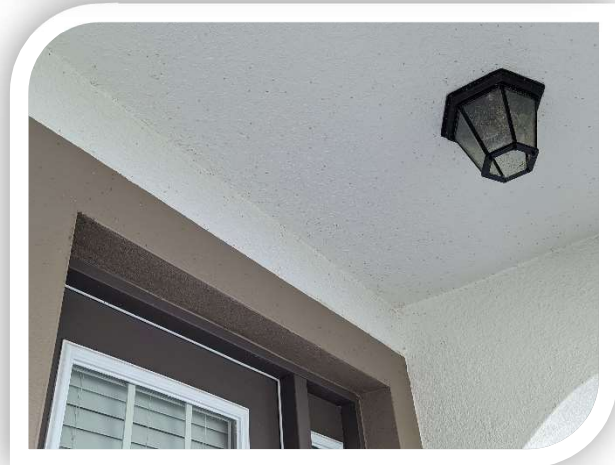
- ✚ Inlets in the southeast corner of the property along Avian Loop were cleaned of debris, inspected, and pressure washed.
- ✚ In the process of coordinating vector truck vendor for stormwater maintenance.
- ✚ Stormwater system was inspected by the District Engineer, and an environmentalist is being scheduled to inspect wetland Tract W-22.
- ✚ The initial cleanup of the Avian Loop washout was completed by GMS and the HOA repaired their retaining wall. Awaiting proposal to replace damaged sod.



Site Items

Midge Control Program

✚ We have received multiple complaints about the presence of midges in the community. We have sourced proposals for spray treatments for larvicide and adult fogging, as well as shoreline littoral plantings and additional fish stocking.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-750-3599, or by email at JWright@gmscfl.com. Thank you.

Respectfully,
Jarett Wright

SECTION 1

Tapestry CDD

LANDSCAPE SCOPE OF WORK

The work for the landscape maintenance is to include the furnishing of all labor, materials, equipment, accessories, and services necessary or incidental to meet the requirements outlined in this scope below. The intention is to sustain all turf and plant materials in a healthy, vigorous growing condition, free from weeds, diseases, insects, and nutritional deficiencies as well as a completely operational irrigation system. All associated planted areas are to be kept in a continuous healthy, neat, clean and debris free condition for the entire life of the contract. The below scope is divided into “elements” to define the elements involved and required in the maintenance of the property.

General Services- Component “A”

Turf Maintenance

Turf maintenance is defined as all mowing, edging, trimming and cleanup of lawn areas. High traffic and high-profile areas such as the entrances and Amenity/clubhouse areas will be completely mowed, edged, trimmed and cleaned up prior to normal business hours of operation. In the event it becomes necessary to make a change in the mowing schedule for any reason, the CDD Management must be notified prior to adjustment of schedule. Mowing during inclement weather will not alleviate the contractor of responsibility for damage caused by the mowing of wet areas.

Mowing

Prior to mowing, remove and dispose of normal litter and debris from all landscape areas. Contractor will not run over litter with mowers.

St. Augustine, Bahia turf shall be mowed weekly during the growing season from April 1st through September 30th and bi-weekly during the winter season. It is understood that the contractor may be required to periodically add or delete mowing cycles based on weather or other factors with the consent of the CDD Management. Contractor should anticipate 42 mows annually for all common areas. Unirrigated pond areas and banks will be mowed 32 times annually as needed.

St. Augustine, zoysia and Bahia turf shall be cut with rotary mowers to maintain a uniform height. Bahia will be cut between 3.5” and 4.5”. St Augustine will be cut between 4.5” and 5.5”. Mowing heights will be set at 2”–3” for Zoysia turf. Mowing blades shall be kept sufficiently sharp and properly adjusted to provide a cleanly cut grass blade. Variation in the mowing pattern shall carried out when possible so as to not rut or cause paths.

Mowing of all ponds or wetland buffer areas shall be done with a 50” mower or larger discharging clippings away from the water. Any pond edges that cannot be reached with the full size mower will be string trimmed every other mow cycle at minimum or as needed to maintain an intended look as per the discretion of CDD management.

Visible clippings that may be left following mowing operations shall be removed from the site each visit. Discharging grass clippings into beds, tree rings or maintenance strips is prohibited and if it occurs they shall be removed prior to the end of each service day.

Contractor will take special care to prevent damage to plant material as a result of the mowing. Contractor is responsible for damages they cause while mowing.

All wetland areas will be maintained to the conservation edge and any overgrowth cleared each mow cycle. If the conservation border area is unable to be maintained by traditional mowing, these areas will need to be maintained with string trimmers and hand tools. Any trees or debris that falls out of the wetland border into the maintenance area needs to be reported to district staff immediately.

Edging

Sidewalks, curbs, and concrete slabs, and other paved surfaces will be edged in conjunction with mowing operations each time. Beds, tree rings, and other landscape edges will be edged once during each detail rotation, every three weeks. Edging is defined as removal of unwanted turf and vegetation along the above borders by use of a mechanical edger. String trimmers are not to be used for edging and a proper edger will be used. Care will be taken to maintain bed edges as designed in either straight or curvilinear lines.

String Trimming

String Trimming shall be performed around road signs, guard posts, trees, shrubs, utility poles, and other obstacles where mowers cannot reach. Grass shall be trimmed to the same desired height as determined by the turf height specifications. String trimming shall be completed with each mowing cycle.

Maintaining grass-free areas by use of chemicals may be the preferred method in certain applications. Such use will only be done with prior approval of the CDD management.

Turf around the edge of all waterways shall be mowed or string trimmed to the natural water's edge during every other mowing cycle at minimum.

Blowing

When using mechanical blowers to clean curbs, sidewalks and other paved surfaces, care must be taken to prevent blowing grass clippings into beds, onto vehicles or onto other hardscape surfaces. In addition, care also must be taken to disrupt mulch from beds and any mulch blown out of beds must be placed back and raked smooth.

Damage Prevention/Repair

Special care shall be taken to protect building foundations, fencing, light poles, sign posts, monuments and other hardscape elements from mowing, edging or string trimming equipment damage. Contractor will agree to have repairs made by specialized contractors or reimburse the CDD or homeowners within 30 days for any damage to property caused by their crew members or equipment.

Detailing

Detailing of planted areas will be performed weekly in a sectional method, each section representing one-third of the entire property. Based on three sections, the contractor will completely detail the entire property once every three weeks at least. The exception will be the entrances, clubhouse areas and any other high profile or focal areas which should be tended to each week the crew is onsite. The

detailing process will include trimming, pruning and shaping of all shrubbery, ornamental trees and groundcover, removal of tree suckers, structural pruning or cutbacks of select varieties of plant material and ornamental grasses as directed, as well as the defining of bed lines, tree saucers and the removal of all unwanted vegetation. A detail crew will be onsite at least one day per week 42-52 times per year as needed to accomplish the full amount of detail rotations.

Pruning

Prune trees, shrubs and groundcovers to encourage healthy growth and create a natural appearance. Prune to control the new plant growth, maintain the desired plant shape and remove dead, damaged, or diseased portions of the plant.

Use only hand pruners or loppers on trees and shrubs, particularly groundcover Juniper varieties. Hand shears or Topiary shears will be the preferred method of trimming most formal shrubs. Only use power shears on formal hedges where previous practice was to shear, or as directed by the CDD management.

Pruning of trees up to a height of 12 feet is included in the scope of the work. If pruning is required above the height of 12 feet, contractor shall propose an extra service to the CDD representative and acquire approval prior to performing the work. The branching height of trees shall be raised only for the following reasons:

Provide clearance for pedestrians, vehicles, mowers and buildings. Minimum 8ft of clearance is required along all walkways and parking areas. Maintain clearance from shrubs in bed areas. Improve visibility in parking lots and around entries.

Prune trees to remove weak branching patterns and provide corrective pruning for proper development. Cut back to branch collar without leaving stubs. Provide clean and flush cut with no tearing of the tree bark.

Prune to contain perimeter growth within intended bed areas. Established groundcover shall be maintained 4" to 6" away from adjacent hardscape and turf. Bevel or roll leading edges to avoid creating a harsh boxed look. Mature groundcover shall be maintained at a consistent, level height to provide a smooth and even appearance and separation from adjacent plant material.

Structural pruning will be required for several varieties of plants bi-annually, annually or semi- annually to maintain their scale and performance within the landscape. The methodology employed is to structurally prune one plant group throughout the entire property during the sectional detail rotation. All needed structural pruning will be done once per year at minimum. All Ornamental Grasses are to be haystack cut one time per year.

Crepe Myrtles are to be trimmed once per year in the winter months. Trimming should include removal of old blooms, sucker growth and any cross branching. Trimming should be done in such a way that cuts are no less than 12" away from previous year's cuts.

Pruning of all palms less than 15' in height will be included in the sectional rotation. Pruning consists of removal of all dead fronds, seedpods, and any loose boots.

Weed Control

Bed areas are to be left in a weed free condition after each detail service. While pre and post-emergent chemicals are acceptable means of control, weeds in bed areas larger than 3" shall be pulled by hand

or string trimmed.

Hardscape cracks and expansion joints are to be sprayed in conjunction with the detail cycle to control weeds. Chemical practices shall not be a substitute for hand weeding where the latter is required.

Trash Removal

Removing trash from all landscape areas will be the responsibility of the contractor. The contractor will remove trash from all focal areas, including medians, around amenity areas, and monuments every visit. Other trash will be removed during normal detail rotations.

Policing

Contractor will police the grounds during each service visit to remove trash, debris and fallen tree litter as needed prior to mowing and edging. Contractor is not responsible for removal of excessive storm debris which would be performed with prior approval with supplemental proposal.

As needed contractor will dedicate supplemental personnel and specialized equipment to the removal of seasonal leaf drop from all landscape and hardscape areas during the months of November through April.

All litter shall be removed from the property and disposed of off-site.

Communication

Daily, the contractor will communicate with the CDD representative for any landscape issues requiring immediate attention.

Communication is of the utmost importance. Contractor will provide a weekly written report in a form approved by the CDD representative which highlights the main aspects of the previous week's maintenance activities. This can just be a checklist sent via email on Fridays or Mondays.

When requested by CDD management contractor will provide a Monthly Service Calendar for the upcoming period. **A copy of the preceding month's Irrigation Maintenance report and Lawn and Ornamental Fertilization report will be provided monthly.** A copy of these documents should be submitted to the CDD representative by the 5th of each month electronically, or in person. This is only necessary should management request, likely due to performance concerns, however the vendor should always have them should management request.

Contractor agrees to take part in regular weekly, bi-weekly or monthly inspections, as decided by CDD management, of the property to ensure their performance is satisfactory. *Contractor also agrees to complete any work that appears on punch lists resulting from inspections or reviews within three weeks of receiving them.* Contractor will have their Account Manager participate on its behalf and have their Lawn and Ornamental and Irrigation Managers or Technicians available for inspection meeting as needed or requested by CDD management.

Staffing

The Contractor shall have a well-experienced Foreman/Supervisor supervising all work onsite. This person should have knowledge of horticultural practices and be capable of properly supervising others.

The Foreman/Supervisor should communicate regularly, daily when needed, with CDD management. Further, In order to maintain continuity, the same Foreman/Supervisor shall direct the scheduled maintenance operations throughout the year. Any anticipated changes in supervisory personnel shall be brought to the attention of the CDD representative prior to any such change. The intent is for maintenance personnel to familiarize themselves with the site.

The crew members should be properly trained to carry out their assigned task and should work in a safe professional manner. Each crew member should be in full uniform at all times.

Contractor is expected to staff the property with trained personnel experienced in commercial landscape maintenance. All personnel applying fertilizers, insecticides, herbicides, and fungicides must be certified by the state of FL. These individuals should be Best Management Practices Certified and hold a Limited Certification for Urban Landscape Commercial Fertilizer or a Certified Pest Control Operator or an employee with an ID card working under the supervision of a CPCO.

Contractor agrees to screen all crew members for criminal background. Also, contractor agrees to follow all INS guidelines for hiring and to maintain an I-9 and other required documents on each employee.

Holidays observed that do not require staffing include New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day, and any other day agreed to by CDD Management. Normal working hours are from 7:00 AM until 7:00 PM. No power equipment will be operated near homes before 9:00 AM. Efforts will be made such that ALL work performed around the Amenity Areas and pool area is to be completed prior to busy attendance hours. Saturdays will be made available for makeup work due to inclement weather from 8:00 AM until 5 PM.

Component "B" – Turf Care Program

ST. AUGUSTINE

Application Schedule – Minimum schedule, if more is needed it is up to the contractor to recommend.

Monthly Application schedule – St. Augustine

- January: Winter fertilization, broadleaf weed control and disease control
- March: Spring granular fertilization, broadleaf weed control, insect, and disease control
- May: Late spring heavy, 100% slow-release Nitrogen fertilization with Arena and weed Control
- October: Heavy fall granular fertilization and broadleaf weed/disease control

Application Requirements: Fertilization

Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a maximum of 4 lbs. of N/1000 square feet with a minimum of 50% slow release and a high Potassium blend in the fall fertilization to promote root development unless soil samples indicate the presence of sufficient Potassium. The winter liquid fertilization should contain a maximum of .5lbs of N/1000 square feet.

BAHIA – Where Applicable (Irrigated areas only)

Application Schedule - Minimum schedule, if more is needed it is up to the contractor to recommend.

Monthly Application Schedule - Bahia

- March: Complete liquid fertilizer and broadleaf weed control to include blanket pre-emergent herbicide application.

- June: Chelated Iron application and Mole Cricket control.
- October: Complete liquid fertilizer and broadleaf weed control to include blanket pre-emergent.

Application Requirements: Fertilization

Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 2 lbs. of N/1000 square feet with a minimum of 30% slow release and a high Potassium blend in the late summer fertilization to promote root development unless soil samples indicate the presence of sufficient potassium.

Zoysia

Application Schedule - Minimum schedule, if more is needed it is up to the contractor to recommend.

Monthly Application Schedule - Zoysia

- January: IPM spot treatment for weeds as necessary and inspect/treat fungal activity. February: Pre-emergent herbicide/spot treatment for weeds and fungal activity.
- March: Fertilization. Spot treat weeds and treat fungal and insect activity as necessary.
- April: Liquid Fertilization with .5lb N, with Iron, post emergent weed control, insect/disease control as necessary.
- May: Fertilization
- June: Insect/weed/disease control as necessary. July: Insect/weed/disease control as necessary.
- August: spot treat weeds as necessary, inspect/treat fungal activity.
- September: Liquid Fertilization with emergent weed control, insect/disease control as necessary. October: Fertilization - Weed/insect/disease control as necessary.
- November: Blanket Pre-emergent herbicide, w/Liquid Iron. Spot treat weeds and inspect/treat fungal activity.
- December: Blanket potash - weeds as necessary, inspect/treat fungal activity.

Application Requirements: Fertilization

All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of grasses are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.

Insect/Disease Control

The reduction of irrigation water during the winter season will dramatically reduce the potential for fungus/disease problems. Contractor will be responsible to manage settings of irrigation timers.

Supplemental insecticide applications will be provided in addition to the normal preventive programs needed to provide control.

Weed Control

Weed control will be limited to the broadleaf variety and sedge type grasses under this program.

Contractor shall alert management of outbreaks of Crabgrass, Bermuda, Alexander and Dove grasses.

Failure to do so will make the contractor liable for resulting turf loss. Supplemental insecticide applications will be provided in addition to the normal preventive program as needed to provide control.

Warranty

If the grass covered under this turf care program dies due to insect infestation, disease or improper fertilizer application, the affected grass will be replaced at no charge. Contractor will not be held responsible for turf loss due to conditions beyond their control. This includes nematodes, diseases such as Take-All Root Rot and weeds such as Crabgrass which are untreatable with currently available chemicals, high traffic areas, drainage problems, or acts of God. In the event these conditions exist, the contractor is responsible to employ whatever cultural practices can be reasonably performed to extend the life of the affected material.

All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of grasses are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.

All hardscape surfaces are to be blown off immediately following a fertilizer application to prevent staining. The irrigation system will be fully operational prior to any fertilizer application.

Soil testing will be carried out when needed at contractors' recommendation. Any changes to the fertilization schedule, products used, or techniques will be discussed with CDD management and agreed to by CDD management.

Component "C" – Tree/Shrub Care Program

Application Schedule – Trees and Shrubs

Monthly Application Schedule -

- March/April: Insect/disease control/fertilization. May/June: Insect/disease control as needed.
- July/August: Minor nutrient blend with insect/disease control.
- October: Disease control as needed December. Insect/disease control/fertilization as needed.

Application Requirements: Fertilization

Contractor will submit a schedule of materials to be used under this program along with application rates. Fertilizers selected must be appropriate for the plant material to be fertilized such as an acid forming fertilizer for Azaleas which require a lower soil pH.

Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 50% slow-release Nitrogen and a high Potassium blend in the fall fertilization to promote root development unless soil sample results indicate the presence of sufficient Potassium.

All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of plant material are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.

This program covers all fertility requirements on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall height will require special consideration and are therefore excluded from this program.

There will be a deep root feeding on an as needed basis to establish newly planted trees. Fertilizer will be distributed evenly under the drip zone of each plant. Special care will be taken not to "clump" fertilizer neither at the base nor in the crown of plants.

The irrigation system will be fully operational prior to any fertilizer application.

Soil testing will be carried out when needed at contractors' recommendation. Any changes to the fertilization schedule, products used, or techniques will be discussed with CDD management and agreed to by CDD management.

Insect/Disease Control

Insect and disease control is intended to mean a thorough inspection of all plantings for the presence of insect or disease activity and the appropriate treatment applied. All insect and disease infestations require follow-up applications for control and are included in this program.

Contractor is responsible for the continuous monitoring for the presence of damaging insects or disease. Any problems noted between regularly scheduled visits will be treated as a service call and responded to within 48 hours. Service calls due to active infestations are included in this program.

This program covers all disease and Insect activity on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall height will require special consideration and are therefore excluded from this program.

Contractor will be required to apply all pesticides in accordance with labeled directions including the use of any Personal Protective Equipment.

Specialty Palms

Considering the investment in Specialty Palms such as Phoenix varieties (i.e. Dactylifera, Sylvester, Senegal Date etc.), contractor will include in their proposed Tree/Shrub program, a comprehensive quarterly fertilization and root/bud drench for potential disease and infestation.

When applicable, the contractor will monitor site tubes that have been installed to monitor ground water build up around the root ball of specimen palms to de-water them as necessary.

Warranty

If a plant or tree dies from insect or disease damage while under this Tree/Shrub Care Program, it will be replaced with one that is reasonably available by contractor if it is reasonably decided to be from negligence by the contractor determined by CDD management. Exclusions to this warranty would be Acts of God, along with pre-existing conditions, i.e. soil contamination or poor drainage, nematodes, borers, locusts and insects such as Asian Cycad Scale. Also excluded are diseases such as Verticillium and Fusarium Wilt, TPDD, Lethal Bronzing, Entomosporium Leaf Spot Fungus and Downey Mildew that are untreatable with currently available chemicals. In the event these conditions exist, the contractor is responsible to promptly report any detection to the CDD representative.

Component “D” – Irrigation Maintenance

Frequency of Service

Contractor will perform the following itemized services under “Specifications” on a monthly basis completing 25% of the inspection each week. The irrigation inspection will should be performed during the same week(s) each month. Repairs under \$500 should be carried out each month with just verbal confirmation. Anything over \$500 requires written approval.

Specifications

- Activate each zone of the system.
- Visually check for any damaged heads or heads needing repair.
- Visually check all landscape areas irrigated with Netafim drip lines to ensure proper water flow and pressure.
- Clean filters located at each zone valve monthly if applicable. Clean, straighten or adjust any heads not functioning properly.
- Straighten, re-attach to bracing and touch up paint on riser heads as needed. Report any valve or valve box that may be damaged in any way.
- Leave areas in which repairs or adjustments are made free of debris.
- Adjust controller to the watering needs as dictated by weather conditions, seasonal requirements, and water management district restrictions including adjusting of rain sensors.
- Contractor will provide a written report of the findings by zone. Qualifying Statements
- Repairs
- Repairs that become necessary and that are over and above the routine monthly inspections will be done on a time and material basis. Hourly irrigation repair rates will be defined in overall landscape maintenance contract.
- Request for authorization must be submitted to the CDD representative for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by the CDD representative prior to initiating any work. It is up to CDD management’s discretion to allow contractor to proceed with repairs at an agreed threshold without prior approval.

Service Calls

Service Calls required between scheduled visits will be billed on a time and material basis at the rates extra pricing rates.

When not an emergency, request for authorization must be submitted in written form to the CDD representative for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by the CDD representative prior to initiating any work.

Contractor will pay special attention during irrigation (IMC) maintenance inspections to ensure that sprinkler heads are positioned so that water does not spray directly onto buildings, windows, or parking areas.

Contractor will be held responsible for any accident that arises from the over spray of water on hard surfaces if it is determined that the contractor was negligent in performing monthly irrigation

maintenance.

Damage resulting from contractor's crews working on the property (i.e., mower and edger cuts) will be repaired at no charge to the CDD within 24 hours of being detected.

Contractor shall not be held responsible for any system failure caused by lightning, construction work, pre-existing conditions, freeze or other acts of God.

Contractor shall not be held responsible for damage to the landscape caused by mandatory water restrictions placed on the property by the governing water management district.

Contractor will visually inspect irrigation system weekly while performing routine maintenance.

Contractor will provide a 24 hour "Emergency" number for irrigation repairs.

Contractor shall take all required readings from meters or at pump stations as required and work with the CDD representative to file all quarterly and/or semi-annual reports to the Water Management District.

Component "E" – Additional Services

To be priced separately but as part of the landscape contract. These services are subject to bids at management's discretion at any point.

Note: Additional services work is to be considered as a supplement of the overall Landscape Maintenance contract. All Special Services work is to be performed by supplemental crews. CDD management can bid out these services at their discretion and work is to be completed according to this scope, or as CDD Management agrees. In addition, contractor should and is expected to recommend when they believe these services should be carried out in their bid documents. Additionally, all "Additional Services" will be billed in the month they are performed as a separate line item on that month's invoice. Additional services costs will not be spread out across the full annual contract.

E. 1 - Bedding Plants – Annuals (If Applicable)

The nature and purpose of "Flower Beds" is to draw attention to the display. The highest level of attention should be placed on their on-going care.

Schedule

The most appropriate seasonal annuals will be used. A standard yearly rotation includes but is not limited to: All flower beds on the property will be changed out four (4) times per year during the months of January, April, July, and October. Changes to the amounts of annuals, rotations timing, or date of installation can be made at CDD management discretion.

Contractor recognizes that flower beds are intended to highlight and beautify high profile areas and should be selected for color, profusion, and display.

All newly planted beds will have a minimum of 50% of the plants in bloom at the time of installation and they shall be 4 ½" individual pots.

Contractor will obtain prior approval of plant selection from the CDD representative 2 weeks before

installation.

Installation

Plants are to be installed utilizing a triangular spacing of 9" O.C. between plants.

Annually, prior to the Spring change out, existing soil will be removed to a depth of 6" in all annual beds and replaced with clean growing medium composed of 60% peat and 40% fine aged Pine Bark.

All beds will be cleaned, and hand or machine cultivated to a depth of 6" prior to the installation of new plants.

Create a 2" trench where the edge of the bed is adjacent to turf or hardscape.

A granular time-release fertilizer and a granular systemic fungicide will be incorporated into the bedding soil at the time of installation.

All beds should be covered with 1" layer of Pine bark Fines after planting.

Follow-up applications of fertilizer, fungicide and insecticide are provided as needed.

Annuals that require replacement due to over-irrigation or under-irrigation will be replaced immediately by contractor without charge to the CDD.

Maintenance

Flower beds unique to the property will be reviewed daily or at each service visit for the following:

Removal of all litter and debris.

Beds are to remain weed – free at all times.

All declining blooms are to be removed immediately.

Inspect for the presence of insect or disease activity and treat immediately.

Seed heads are to be removed from plants as soon as they appear. "Pinching" of certain varieties weekly is to be a part of the on-going maintenance as well. Frequent "pinching" will result in healthier, more compact plants.

Prolific bloomers such as Salvia require that 10% to 20% of healthy blooms are to be removed weekly.

Pre-emergent herbicides are not to be used in annual beds.

Contractor guarantees the survivability and performance of all annual plantings for a period of 90 days.

Any plant that fails to perform during this period will be immediately replaced at the contractor's expense.

Warranty

Any bedding plant that dies due to insect damage or disease will be replaced under warranty.

Exclusions to this warranty would be freeze, theft, or vandalism.

E.2 - Bed Dressing

Application of designated mulching to community bed spaces.

Schedule

Mulching will be carried out twice per year. Once in the spring, once in the fall. The most desirable months are May and Early November. Mulch will be priced "per yard". Application will be completed within a two-week time period.

Installation

Prior to application, areas will be prepared by removing all foreign debris and establishing a defined, uniform edge to all bed and tree rings as well as a 1" to 2" deep trench along all hardscape surfaces to include equipment pads, in order to hold the mulch in place. Bed dressing should be installed in weed free beds that have been properly edged and prepared.

Bed Dressing should be installed to maintain a 2" thickness in all bed areas, including tree rings in lawn areas and maintenance strips unless otherwise directed by the CDD representative. Some areas will require more mulch than others. Focal areas are to be prioritized. If at any point the application does not allow enough yards to maintain 2-inch depth across beds, then an additional proposal will be created by the contractor for the additional needed yards.

E.3 - Palm Trimming Schedule

Specimen Date Palms such as Phoenix varieties (i.e. Dactylifera, Sylvester, Senegal Date, etc.) in excess of 12' will be trimmed up to two times per year in June and/or December as needed. All vegetation will be removed from their trunk and nut and loose or excessive boots will be removed and/or cross cut during this process. Contractor will monitor for disease and recommend treatment if necessary.

All palms less than 15' will be trimmed as needed by the detail crew during the regular detail rotation as outlined in General Services.

Washingtonia palms in excess of 15' will be trimmed up to two times per year in the months of February and August as needed.

All palms other than Washingtonia, in excess 15' will be trimmed up to once per year in the month of August.

Trimming shall include removal of all dead fronds, loose boots and seed stalks.

Trim palms so that the lowest remaining fronds are left at a ten and two o'clock profile or nine and three o'clock at the discretion of management. "Hurricane" cuts are only to be done at the direction of the CDD representative.

When trimming, cut the frond close to the trunk without leaving "stubs".

It is imperative that the contractor use clean and sanitized tools, sanitizing their tools thoroughly from tree to tree.

Tapestry CDD Landscape Fee Summary

Contractor:

Property: Tapestry CDD

Address:

Address: 219 E. Livingston St.

Phone:

Orlando,

Fax:

Florida, 32801

Contact:

Phone: 407-750-3599

Email:

Contact: JWright@gmscfl.com

Email:

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
GENERAL SERVICES (Schedule A) - Mowing/Detailing													\$0
TURF CARE (Schedule B) Bahia Fert													\$0
TREE/SHRUB CARE (Schedule C) Tree/Shrub Fert													\$0
BED DRESSING - Estimate mulch yds (Schedule E - B.) <i>Per Yard Pricing:</i>					<i>Mulch Yds</i>								\$0
PALM TRIMMING (Schedule E - C.) <i>Per Palm Price:</i>													\$0
ANNUAL CHANGES - None at this time (Schedule E - A.) <i>Per Annual Pricing:</i>													\$0
IRRIGATION MAINT. (Schedule D)													\$0
TOTAL FEE PER MONTH:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Flat Fee Schedule	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Essential Services Mowing/Detailing/Irrigation/Fert and Pest	\$0
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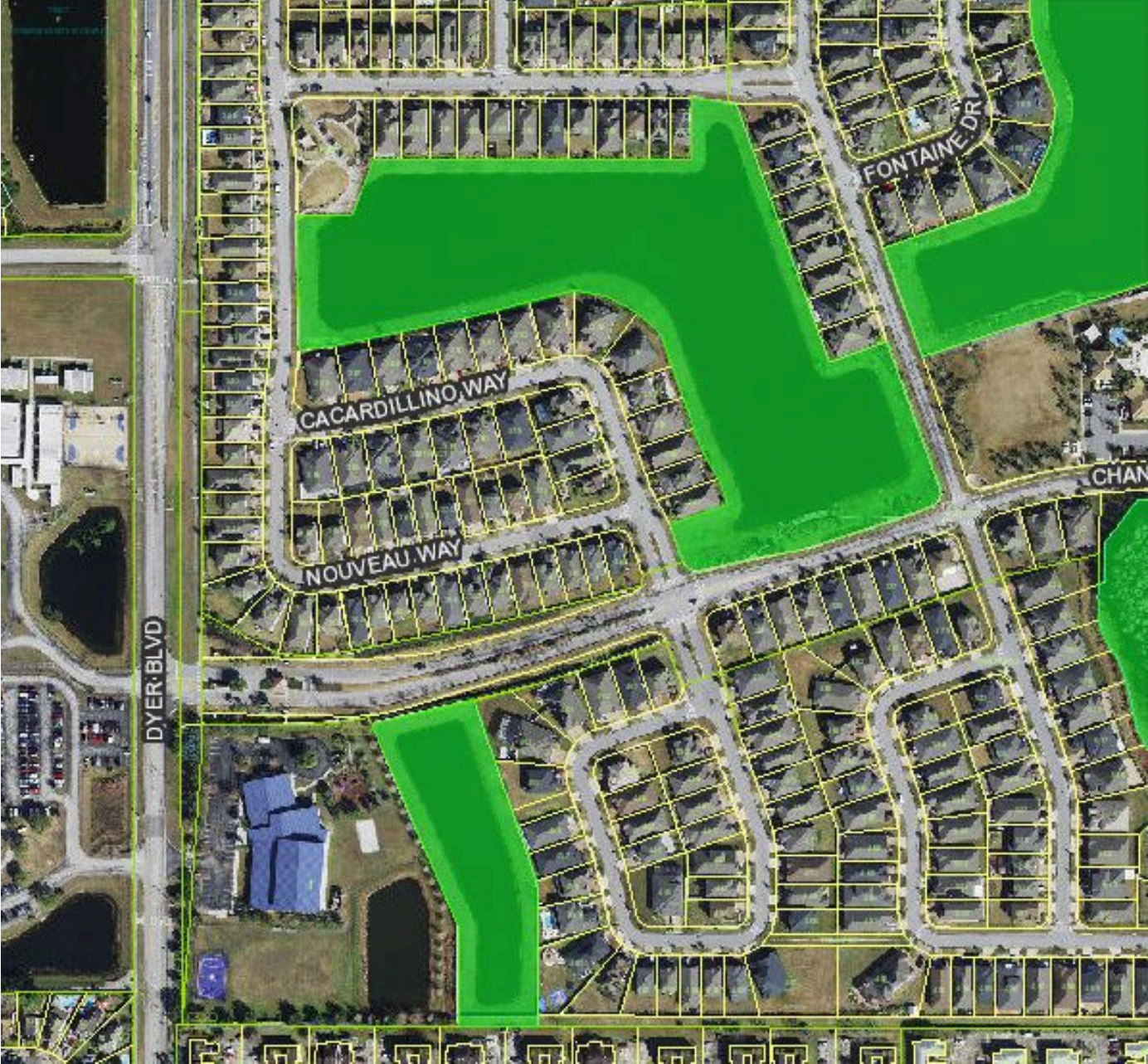
Extra Services Annual Changes, Palm Pruning, Mulch	\$0
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TOTAL	\$0.00
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Tapestry CDD Landscape Maps











the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.5 billion (United Nations 1998).

There are a number of reasons why the world's population is growing so rapidly. One of the main reasons is that the number of children born to each woman has increased. This is due to a number of factors, including the fact that women are now having children at a younger age, and that they are having more children. Another reason is that the number of people who are surviving to old age has increased. This is due to a number of factors, including the fact that people are now living longer, and that there are now more people in the world who are old.

The rapid growth of the world's population has a number of implications. One of the most important is that it is putting a strain on the world's resources. There are a number of ways in which this is happening.

One of the main ways in which the world's resources are being strained is by the increasing demand for food. As the world's population grows, the number of people who need to be fed also grows. This is putting a strain on the world's food supply. Another way in which the world's resources are being strained is by the increasing demand for water. As the world's population grows, the number of people who need to be watered also grows. This is putting a strain on the world's water supply.

Another way in which the world's resources are being strained is by the increasing demand for energy. As the world's population grows, the number of people who need to be powered also grows. This is putting a strain on the world's energy supply. Finally, the world's resources are being strained by the increasing demand for land. As the world's population grows, the number of people who need to be housed also grows. This is putting a strain on the world's land supply.

The rapid growth of the world's population is a major challenge for the world. There are a number of ways in which this challenge can be met.

One of the most important ways in which this challenge can be met is by increasing the world's food supply. This can be done in a number of ways, including by increasing the amount of land that is used for agriculture, and by increasing the amount of food that is produced on each unit of land. Another way in which this challenge can be met is by increasing the world's water supply. This can be done in a number of ways, including by increasing the amount of water that is used for agriculture, and by increasing the amount of water that is produced on each unit of land.

Another way in which this challenge can be met is by increasing the world's energy supply. This can be done in a number of ways, including by increasing the amount of energy that is used for agriculture, and by increasing the amount of energy that is produced on each unit of land. Finally, this challenge can be met by increasing the world's land supply. This can be done in a number of ways, including by increasing the amount of land that is used for agriculture, and by increasing the amount of land that is produced on each unit of land.

The rapid growth of the world's population is a major challenge for the world. There are a number of ways in which this challenge can be met.



COMMERCIAL LANDSCAPING ORLANDO, LLC.

Property Name: **THE RESIDENCES AT TAPESTRY, CDD**
 Management Company:
 Proposal Date: **06/1/2023**

FEE SUMMARY

PROPOSAL FEE SUMMARY			
Services	Yearly	Monthly	Unit Price
Landscape Maintenance	\$39,100.00	\$3,258.33	Forty-two (42) cuts per year, 52 visits
Irrigation Inspections	\$1,800.00	\$150.00	\$60.00 per hour
Horticultural Services	\$900.00	\$75.00	Six applications per year
Mulch Installation	\$4,800.00	\$400.00	\$48 yard, 50 yards twice a year
Tree Trimming	Once a year	Included	Up to 12 feet
Palm Pruning	\$1,400.00	\$116.66	20 palms twice a year

Grand Total: **\$48,000.00** **\$4,000.00**



the 1990s, the number of people with a diagnosis of schizophrenia has increased in many countries (1).

There is a growing awareness of the need to improve the quality of life of people with schizophrenia. This has led to a focus on the development of psychosocial interventions that can help people with schizophrenia to live more independently and to participate more fully in society (2).

One of the most important areas of research in this field is the development of self-help interventions. These interventions can help people with schizophrenia to manage their symptoms, to improve their social skills, and to live more independently (3).

One of the most common self-help interventions is the use of self-help manuals. These manuals can provide people with schizophrenia with information about their condition, and with strategies for managing their symptoms (4).

Another common self-help intervention is the use of self-help groups. These groups can provide people with schizophrenia with a supportive environment, and with opportunities to learn from others who are experiencing similar problems (5).

There is a growing body of evidence that self-help interventions can be effective in helping people with schizophrenia to live more independently and to participate more fully in society (6).

One of the most important reasons for this is that self-help interventions can be tailored to the needs of individual people. This means that people can learn strategies that are most helpful for them (7).

Another important reason for the effectiveness of self-help interventions is that they can be used at any time and in any place. This means that people can learn and practice skills that will help them to live more independently (8).

There are a number of factors that can influence the effectiveness of self-help interventions. These factors include the quality of the intervention, the motivation of the person using the intervention, and the support of others (9).

One of the most important factors is the quality of the intervention. This includes the content of the intervention, the format of the intervention, and the way in which the intervention is delivered (10).

Another important factor is the motivation of the person using the intervention. People who are motivated to learn and practice skills are more likely to benefit from self-help interventions (11).

Finally, the support of others is also an important factor. People who receive support from others are more likely to be motivated to learn and practice skills, and more likely to use the skills they have learned (12).

There is a growing body of evidence that self-help interventions can be effective in helping people with schizophrenia to live more independently and to participate more fully in society (13).

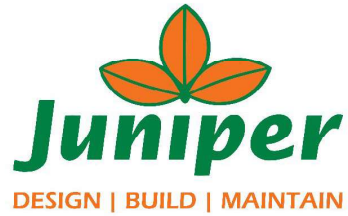
One of the most important reasons for this is that self-help interventions can be tailored to the needs of individual people. This means that people can learn strategies that are most helpful for them (14).

Another important reason for the effectiveness of self-help interventions is that they can be used at any time and in any place. This means that people can learn and practice skills that will help them to live more independently (15).

There are a number of factors that can influence the effectiveness of self-help interventions. These factors include the quality of the intervention, the motivation of the person using the intervention, and the support of others (16).

One of the most important factors is the quality of the intervention. This includes the content of the intervention, the format of the intervention, and the way in which the intervention is delivered (17).

Another important factor is the motivation of the person using the intervention. People who are motivated to learn and practice skills are more likely to benefit from self-help interventions (18).



Landscape Maintenance Agreement

Property Name: Tapestry CDD - Maintenance

Billing Company Name: GMS

Description of Services	Frequency
General Maintenance Services	
General Landscape Maintenance Services	42
Fertilization Program Turf & Shrubs (See Scope for Details)	3
Insect and Disease Control	12
Irrigation Wet Checks	12
Annual Maintenance Price	\$49,272.03

Optional Services

Description of Services	Frequency	Cost per Occ.	Annual Cost
Annual Flower Installation - Optional per annual	1	\$2.35	
Mulch - Optional per cubic yard	1	\$55.00	

PAYMENT SCHEDULE

SCHEDULE	PRICE	SALES TAX	TOTAL PRICE
July	\$4,106.00	\$0.00	\$4,106.00
August	\$4,106.00	\$0.00	\$4,106.00
September	\$4,106.00	\$0.00	\$4,106.00
October	\$4,106.00	\$0.00	\$4,106.00
November	\$4,106.00	\$0.00	\$4,106.00
December	\$4,106.00	\$0.00	\$4,106.00
January	\$4,106.01	\$0.00	\$4,106.01
February	\$4,106.00	\$0.00	\$4,106.00
March	\$4,106.00	\$0.00	\$4,106.00
April	\$4,106.01	\$0.00	\$4,106.01
May	\$4,106.00	\$0.00	\$4,106.00
June	\$4,106.01	\$0.00	\$4,106.01
	\$49,272.03	\$0.00	\$49,272.03



Tapestry CDD 2023 Revised Scope (Revised 5/9/23)
Exhibit A
Landscape Management Service Pricing Sheet

Core Maintenance Services

Mowing & Clean Up \$46,200.00

Includes mowing, edging, string-trimming

Grand Total Annual	\$46,200.00
Monthly	\$3,850.00

Additional Services

Palm Pruning \$62/palm

Specialty Palm Pruning \$171/palm

Cypress Mulch \$50/CY

Annuals \$2.00/plant

Client Initial: _____

SECTION 2



Renewal

P.O. Box 1469
Eagle Lake, FL 33839
1-800-408-8882

AQUATIC PLANT MANAGEMENT AGREEMENT

Submitted to:

Date: April 26, 2023

Name Tapestry CDD c/o GMS
Address 219 E. Livingston St., Ste. 1
City Orlando, FL 32801-1508
Phone 407-398-2890

This Agreement is between Applied Aquatic Management, Inc. hereafter called "AAM" and GMS hereafter called "Customer".

The parties hereto agree as follows

A. AAM agrees to provide aquatic management services for a period of 5 months in accordance with the terms and conditions of this Agreement in the following sites:

Ponds 1, 2, 3, 4 & 5, Two (2) Pop Offs & Two (2) Outflows
Associated with Tapestry CDD
Kissimmee, FL

B. The AAM management program will include the control of the following categories of vegetation for the specified sum:

- | | |
|------------------------------------|----------|
| 1. Submersed vegetation control | Included |
| 2. Emerged vegetation control | Included |
| 3. Floating vegetation control | Included |
| 4. Filamentous algae control | Included |
| 5. Shoreline grass & brush control | Included |

Service shall consist of a minimum of monthly inspections and/or treatments as needed to maintain control of noxious growth throughout the term of our service.

C. Customer agrees to pay AAM the following amounts during the term of this Agreement:

The terms of this agreement shall be: 05/01/2023 thru 09/30/2023.
Agreement will automatically renew as per Term & Condition 14.

Start-up Charge	NA	Due at the start of work	
Maintenance Fee	\$705.00	Due	monthly as billed x 5.
Total Annual Cost	\$3,525.00		

Invoices are due and payable within 30 days. Overdue accounts may accrue a service charge of 1 1/2% per month

D. AAM agrees to commence treatment within NA days, weather permitting, from the date of execution or receipt of the proper permits.

E. Customer acknowledges that he has read and is familiar with the additional terms and conditions printed on the reverse side which are incorporated in this agreement.

Submitted: Telly R. Smith

Date: 4/26/2023

Accepted

Date:

AAM

Customer

Terms and Conditions

1. The AAM Aquatic Plant Management Program will be conducted in a manner consistent with good water management practice using only chemicals which have a wide margin of safety for fish, waterfowl and human life and in conformance with applicable State and Federal Laws, regulations and rules. AAM agrees to indemnify Customer for any violation of such laws, rules or regulations.
2. Federal & State regulations require that various time-use restrictions be observed during & following treatment. AAM agrees to notify Customer of such restrictions verbally &/or by posting the restrictions at several readily visible locations on the perimeter of each body of water at the time of treatment. It shall be the Customer's responsibility to observe the restrictions throughout the required period. Customer understands & agrees that notwithstanding any other provisions of this Agreement, AAM does not assume any liability by any party to be notified, or to observe, the regulations.
3. The AAM Aquatic Plant Management Program is devised so that water areas are brought into a maintenance configuration as rapidly after their start, consistent with responsible management practices. Some forms of vegetation (particularly grasses & cattail) have visible residues after chemical treatment. Customer is responsible for removing such residues.
4. In addition to the amounts noted on the face of this Agreement, Customer shall also pay fees, taxes (including sales taxes) or charges that might be imposed by any government body with respect to the services offered herein.
5. This Agreement shall have as its effective date the first day of the month in which services are first rendered to Customer and shall terminate upon the last day of a month.
6. AAM is licensed & insured. Certificates of Insurance will be provided upon Customers request.
7. If at any time during the term of this Agreement, Customer does not feel AAM is performing in a satisfactory manner Customer shall promptly notify AAM who shall investigate the cause of Customer's lack of satisfaction & attempt to cure same. If nonsatisfactory performance continues, this Agreement may be voided by either party giving thirty days written notice & payment of all monies owing to the effective date of termination, which shall be the last day of the month.
8. Neither party shall be responsible in damages, penalties or otherwise for any failure or delay in the performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders & regulations, curtailment or failure to obtain sufficient material, or other forces (whether or not of the same class or kind as those set forth above) beyond its reasonable control & which, by the exercise of due diligence, it is unable to overcome.
9. AAM agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of AAM however, AAM shall in no event be liable to Customer or others, for indirect, special or consequential damages resulting from any cause whatsoever.
10. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida
11. In the event a legal action is necessary to enforce any of the provisions of this Agreement, the prevailing party is entitled to recover legal costs & reasonable attorney fees.
12. This Agreement constitutes the entire Agreement of the parties hereto & no oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing & accepted by an authorized representative of AAM & Customer.
13. This Agreement may not be assigned by Customer without the prior written consent of AAM.
14. This Agreement shall automatically renew for term equal to its original term, unless a "Notice of Cancellation" has been received. The contract amount shall be adjusted at a minimum rate of 3% increase per year on the anniversary date of this Agreement. Unless otherwise agreed to in writing, by both parties, services shall be continuous without interruption.

SECTION 3



P.O. Box 1469
Eagle Lake, FL 33839
1-800-408-8882

AQUATIC PLANT MANAGEMENT AGREEMENT

Submitted to:

Date: **May 19, 2023**

Name **Tapestry CDD**
c/o GMS Central Florida
Address **219 E. Livingston St**
City **Orlando, FL 32801**
Phone **407-750-3599**

This Agreement is between Applied Aquatic Management, Inc. hereafter called "AAM" and **signee** hereafter called "Customer".

The parties hereto agree as follows

A. AAM agrees to provide aquatic management services for a period of **NA** in accordance with the terms and conditions of this Agreement in the following sites:

Pond 1: \$2,471.00 Pond 4: \$891.00
Pond 2: \$495.00 Pond 5: \$1,485.00
Pond 3: \$891.00

(See Attached Map)

B. The AAM management program will include the control of the following categories of vegetation for the specified sum:

1.Planting of Native Aquatic Included
Vegetation Listed Below:
Pickereel Weed, Duck Potato &
Gulf Coast Spikerush.

Service Shall Consist of One (1) Time Planting.

C. Customer agrees to pay AAM the following amounts during the term of this Agreement:

Total Cost **\$6,233.00** Due **upon invoicing*** as billed **x 1.**

**Overdue accounts may accrue a service charge of 1 1/2% per month*

D. AAM agrees to commence treatment within **14** days, weather permitting, from the date of execution or receipt of the proper permits.

E. The Agreement shall have no force & is withdrawn unless executed and returned by Customer to AAM on or before **June 19, 2023**

F. Customer acknowledges that he has read and is familiar with the additional terms and conditions printed on the reverse side which are incorporated in this agreement.

Submitted: **Telly R. Smith**

Date: **5/19/2023**

Accepted

Date:

AAM

Customer

Terms and Conditions

1. The AAM Aquatic Plant Management Program will be conducted in a manner consistent with good water management practice using only chemicals which have a wide margin of safety for fish, waterfowl and human life and in conformance with applicable State and Federal Laws, regulations and rules. AAM agrees to indemnify Customer for any violation of such laws, rules or regulations.
2. Federal & State regulations require that various time-use restrictions be observed during & following treatment. AAM agrees to notify Customer of such restrictions verbally &/or by posting the restrictions at several readily visible locations on the perimeter of each body of water at the time of treatment. It shall be the Customer's responsibility to observe the restrictions throughout the required period. Customer understands & agrees that notwithstanding any other provisions of this Agreement, AAM does not assume any liability by any party to be notified, or to observe, the regulations.
3. The AAM Aquatic Plant Management Program is devised so that water areas are brought into a maintenance configuration as rapidly after their start, consistent with responsible management practices. Some forms of vegetation (particularly grasses & cattail) have visible residues after chemical treatment. Customer is responsible for removing such residues.
4. In addition to the amounts noted on the face of this Agreement, Customer shall also pay fees, taxes (including sales taxes) or charges that might be imposed by any government body with respect to the services offered herein.
5. This Agreement shall have as its effective date the first day of the month in which services are first rendered to Customer and shall terminate upon the last day of a month.
6. AAM is licensed & insured. Certificates of Insurance will be provided upon Customers request.
7. If at any time during the term of this Agreement, Customer does not feel AAM is performing in a satisfactory manner Customer shall promptly notify AAM who shall investigate the cause of Customer's lack of satisfaction & attempt to cure same. If nonsatisfactory performance continues, this Agreement may be voided by either party giving thirty days written notice & payment of all monies owing to the effective date of termination, which shall be the last day of the month.
8. Neither party shall be responsible in damages, penalties or otherwise for any failure or delay in the performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders & regulations, curtailment or failure to obtain sufficient material, or other forces (whether or not of the same class or kind as those set forth above) beyond its reasonable control & which, by the exercise of due diligence, it is unable to overcome.
9. AAM agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of AAM however, AAM shall in no event be liable to Customer or others, for indirect, special or consequential damages resulting from any cause whatsoever.
10. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida
11. In the event a legal action is necessary to enforce any of the provisions of this Agreement, the prevailing party is entitled to recover legal costs & reasonable attorney fees.
12. This Agreement constitutes the entire Agreement of the parties hereto & no oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing & accepted by an authorized representative of AAM & Customer.
13. This Agreement may not be assigned by Customer without the prior written consent of AAM.



2500 NOUVEAU WAY
KISSIMMEE, FL
18,890 TOTAL SQ/FT

1500

970

900

1100

900

1100

900

900

900

900

900

600

600

600

900

600

900

1100

900

1500

AMATI DR

AVANTI DR

CONTINER DR

CACARDILLINO WAY

CANTILLYAVE

NOUVEAU WAY

RIO GRANDE RIO GRANDE TRL

SECTION 4



Clarke Environmental Mosquito Management, Inc.

2023-24 Midge Service Agreement | Tapestry Community

Development District, 219 East Livingston Street, Orlando, FL 32801

Part I. General Service

- A. Computer System and Record Keeping Database
- B. Public Relations and Educational Brochures
- C. Midge Hotline Citizen Response – (800) 443-2034
- D. Comprehensive Insurance Coverage: Tapestry Community Development District
- E. Program Consulting and Quality Control Staff
- F. Monthly Operational Reports, Periodic Advisories, and Annual Report
- G. Regulatory compliance on local, state, and federal levels

Part II. Larval Midge Control

- A. Prescription Larval Control will be performed with Natular G30 or other granular larvicide as described in the following sections.
 - 1. Larval Control: The program provides for backpack pre-hatch treatments of Ponds 1-5. Larval treatments scheduled as needed to maximize effectiveness of aquatic midge control services.

Part III. Adult Midge Control

- A. Adulticiding in mosquito harborage areas:
 - 1. At least forty (40) scheduled truck and ATV Ultra Low Volume (ULV) treatments of up to 3.6 miles, of any Tapestry CDD ponds as needed, with a synthetic pyrethroid insecticide to maximize effectiveness of aquatic midge control services.
 - 2. Up to 10 backpack barrier treatments as needed to reduce re-infestation using a pyrethroid insecticide for residual control of adult mosquitoes.
- B. Adulticiding Operational Procedures
 - 1. Notification of community contact.
 - 2. Weather limit monitoring and compliance.
 - 3. ULV particle size evaluation.
 - 4. Insecticide dosage and quality control analysis.

EMM Payment Total Cost for Parts I, II, III

\$37,314.12



Clarke Environmental Mosquito Management, Inc.

2023-24 Midge Service Agreement | Tapestry Community

Development District, 219 East Livingston Street, Orlando, FL 32801

I. **Program Payment Plan:** For Parts I, II, III as specified in the 2023-24 Professional Services Cost Outline, the total for the program is **\$37,314.12**. The payments will be due on according to the payment schedule below. Any additional treatments beyond the core program will be invoiced when the treatment is completed.

II.

PROGRAM PAYMENT PLAN

Month	2023-24
October	\$3,109.51
November	\$3,109.51
December	\$3,109.51
January	\$3,109.51
February	\$3,109.51
March	\$3,109.51
April	\$3,109.51
May	\$3,109.51
June	\$3,109.51
July	\$3,109.51
August	\$3,109.51
September	\$3,109.51
TOTAL	\$37,314.12

III. Approved Contract Period and Agreement

Please check one of the following contract periods:

- 2023-24 Season
- 2023-25 Season

For Tapestry Community Development District:

Sign Name: _____ Title: _____ Date: _____

For Clarke Environmental Mosquito Management, Inc.:

Name: _____ Title: Control Consultant Date: _____
Cherrief Jackson



Clarke Environmental Mosquito Management, Inc.

2023-24 Midge Service Agreement | Tapestry Community

Development District, 219 East Livingston Street, Orlando, FL 32801

Client Authorization

Administrative Information:

Invoices should be sent to:

Name: _____

Address: _____

City: _____ State: _____ Zip _____

Office Phone: _____ Fax: _____ P.O.# _____

Email: _____ County: _____

****In an effort to be more sustainable, we ask that you provide us with an Email address that the invoices should be sent to.****

Treatment Address (if different from above):

Address: _____

City: _____ State: _____ Zip _____

County: _____

Contact Person for Tapestry CDD:

Name: _____ Title: _____

Office Phone: _____ Fax: _____ E-Mail: _____

Home Phone: _____ Cell: _____ Pager: _____

Alternate Contact Person for Tapestry CDD:

Name: _____ Title: _____

Office Phone: _____ Fax: _____ E-Mail: _____

Home Phone: _____ Cell: _____ Pager: _____

Please sign and return a copy of the complete contract for our files to:

Clarke Environmental Mosquito Management, Inc., Attn: Crystal Challacombe
3036 Michigan Avenue, Kissimmee, FL 34744; Fax number 407-944-0709