

*Tapestry Community
Development District*

Agenda

June 26, 2024

AGENDA

Tapestry

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

June 19, 2024

**Board of Supervisors
Tapestry Community
Development District**

Dear Board Members:

The meeting of the Board of Supervisors of **Tapestry Community Development District** will be held **Wednesday, June 26, 2024 at 11:30 AM** at the Hart Memorial Central Library, 211 E. Dakin Avenue, Room 120, Kissimmee, Florida.

Zoom Information for Members of the Public:

Link: <https://us06web.zoom.us/j/83788135319>

Dial In Number: 305-224-1968

Webinar ID: 837 8813 5319

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Appointment of Individual(s) to Fulfill Vacancy in GE Seat #4
 - B. Administration of Oath(s) of Office to Newly Appointed Supervisor(s)
 - C. Election of Officers
 - D. Consideration of Resolution 2024-05 Electing Officers
4. Approval of Minutes of the March 27, 2024 Meeting
5. Public Hearing
 - A. Consideration of Resolution 2024-06 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2024-07 Imposing Special Assessments and Certifying an Assessment Roll
6. Consideration of Resolution 2024-08 Declaring a Board Vacancy
7. Appointment of Audit Committee and Chairman
8. Presentation of Fiscal Year 2023 Audit Report
9. Staff Reports
 - A. Attorney
 - i. Memorandum Regarding Public Records Designations and Appointments
 - ii. Memorandum Regarding CDD Goals and Objectives
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register

- ii. Balance Sheet and Income Statement
- iii. Presentation of Series 2016 Arbitrage Rebate Calculation Report
- iv. Adoption of District Goals and Objectives
- v. Presentation of Registered Voters- 1,192
- vi. Approval of Fiscal Year 2025 Meeting Schedule
- vii. Form 1 Filing Reminder – Due July 1st

- D. Field Manager's Report
- 10. Supervisor's Requests
- 11. General Audience Comments
- 12. Adjournment

Audit Committee Meeting

- 1. Roll Call
- 2. Public Comment Period
- 3. Audit Services
 - A. Approval of Request for Proposals and Selection Criteria
 - B. Approval of Notice of Request for Proposals for Audit Services
 - C. Public Announcement of Opportunity to Provide Audit Services
- 4. 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 2024-05

**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.
_____ is elected Assistant Treasurer.

Section 7. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 26th day of June, 2024.

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 Wednesday, March 27, 2024, 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:

Thomas Franklin
Duane Owen
Anderson Moran

Vice Chairman
Assistant Secretary
Assistant Secretary

Also present were:

Tricia Adams
Bennett Davenport
Lindsay Whelan
Jarett Wright

District Manager
District Counsel *via Zoom*
District Counsel *via Zoom*
Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order at 11:30 a.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of Ralph “Chuck” Bell

On MOTION by Mr. Owen seconded by Mr. Franklin with all in favor Chuck Bell’s resignation was accepted.

B. Appointment of Individuals to Fill Vacancies in Seats 2 & 4

On MOTION by Mr. Moran seconded by Mr. Franklin with all in favor Raymond Sanchez was appointed to fill the unexpired term of office of seat 2.

C. Administration of Oath of Office to Newly Elected Supervisor(s)

D. Consideration of Resolution 2024-01 Electing Officers

Items C and D were tabled.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the June 10, 2023 Meeting

On MOTION by Mr. Owen seconded by Mr. Franklin with all in favor the Minutes of the June 10, 2023 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Ratification of Agreement with Grau & Associates to Provide Auditing Services for Fiscal Year 2023

On MOTION by Mr. Franklin seconded by Mr. Owen with all in favor the Agreement with Grau & Associates to perform the Fiscal Year 2023 Audit was ratified.

SIXTH ORDER OF BUSINESS

Ratification of Proposals from Blade Runners for Landscape Enhancements

Ms. Adams stated Blade Runners is the vendor the Board entered into an agreement with to provide landscape services. Landscape enhancements were funded as part of the current budget to replace landscaping that had aged out or deteriorated. These were approved by Vice Chair Franklin on November 9, 2023.

Mr. Wright stated the replacements were completed and they are starting to come into bloom now.

On MOTION by Mr. Moran seconded by Mr. Owen with all in favor proposals 531 in the amount of \$4,860.50 and 532 in the amount of \$3,448.00 from Blade Runners for landscape enhancement were ratified.

SEVENTH ORDER OF BUSINESS**Consideration of Resolution 2024-02
Approving a Proposed Fiscal Year 2025
Budget and Setting a Public Hearing**

Ms. Adams stated Resolution 2024-02 approves the proposed Fiscal Year 2025 budget and sets a public hearing for June 26, 2024. Subsequent to the publication of this agenda packet District counsel did identify that there was a typo on this resolution and I will point that out as we go through the resolution. The time of the public hearing is 11:30 a.m. not 11:30 p.m. We are required to provide a copy of the proposed budget to the City of Kissimmee and to Osceola County at least 60 days prior to the public hearing. Adoption of the resolution also approves posting the proposed budget on the Tapestry CDD website and allows us to notice the public hearing in accordance with Florida Statutes. Attached to the resolution is a copy of the proposed budget as an exhibit. This proposed budget does not propose any increase in assessments. There is also a lengthy narrative that explains each line item.

On MOTION by Mr. Franklin seconded by Mr. Owen with all in favor Resolution 2024-02 Approving the Proposed Fiscal Year 2025 Budget and Setting the Public Hearing for June 26, 2024 was approved, as amended.

EIGHTH ORDER OF BUSINESS**Consideration of Resolution 2024-03 Relating
to the General Election and Qualifying
Procedures**

Ms. Adams stated Resolution 2024-03 announces seats that will transition to the general election process in November 2024. Seats 3, 4 and 5 are scheduled for the general election in November 2024. We are required to announce on the record the qualifying period, which is from noon June 10, 2024 and closes at noon, June 14, 2024. Qualified electors will need to go to the elections office in order to qualify to be on the ballot for November 2024. If only one person qualifies for the seat it won't be on the general election ballot because it is an uncontested election. If more than one person qualifies for a seat then it will be on the ballot.

Mr. Davenport stated it is straight forward. Each of the terms for all three seats will be four-years and the elected candidates will assume office the Tuesday after the general election.

Mr. Franklin stated if no one in the community qualifies are we still able to appoint another supervisor so we can always have a quorum?

Ms. Adams stated if no one qualifies for the seats then the seats are declared vacant and the Board has the ability to appoint a qualified elector. In the absence of a qualified elector, the incumbent Board members can sit on the Board for a carry-over period.

Mr. Franklin asked if we appoint someone, is that for four years?

Ms. Adams stated the appointment would typically be for the term of the seat.

On MOTION by Mr. Franklin seconded by Mr. Moran with all in favor Resolution 2024-03 Relating to the General Election and Qualifying Procedures was approved.

NINTH ORDER OF BUSINESS

Consideration of Resolution 2024-04 Authorizing District Manager to Establish an Investment Account

Ms. Adams stated over the years you have built up surplus funds that are not needed for the immediate operation of the District. This hasn't been a significant financial issue because the interest rates in the money market accounts were less than 1% but now the money market accounts are about 5.15%. That would be with Bank United and there is an investment option with the State Board of Administration, which is an investment pool for Florida governments. This District has adopted investment guidelines in accordance with Florida Statutes, which includes the money market and investment pool. Both options will be inserted into Resolution 2024-04. Right now the interest rate with the SBA is around 5.6%. Typically, we keep about three-months of operating expenses in the general fund primary banking account, the other general fund account would be in the investment and as money is needed it can be transmitted back to the District.

On MOTION by Mr. Moran seconded by Mr. Franklin with all in favor Resolution 2024-04 Authorizing District Manager to Establish an Investment Account was approved.

TENTH ORDER OF BUSINESS**Staff Reports****A. Attorney****i. CDD Ethics Training Requirement**

Mr. Davenport stated at the beginning of this year public officers including supervisors of CDDs are required to complete four hours of ethics training every year. The commission on ethics has compiled a list of resources for this training and my firm has abrogated those resources links to the websites. On your form 1 you are going to have to certify that you have completed the ethics training for the year prior. You will certify completion of your ethics training this year when you file your 2025 form 1. When you file the 2024 form 1, you can leave the box for the ethic training blank this year.

In prior years you have been able to file the form 1 by paper and that has recently switched to all electronic filing.

B. Engineer

There being no comments, the next item followed.

C. Manager**i. Approval of Check Register**

On MOTION by Mr. Franklin seconded by Mr. Owen with all in favor the check registers were approved.

ii. Balance Sheet and Income Statement

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

iii. Presentation of Arbitrage Rebate Report for the Series 2016 Bonds

Ms. Adams stated the District issued tax exempt bonds to fund the construction of the infrastructure. There is a requirement that the District does not earn more interest than what we are paying. At certain intervals the District is required to report to the IRS. We run these arbitrage reports each year. On page 4 of the report there is a line that says based on our computations no rebate or yield restriction liability exists. This report verifies that there is no arbitrage issue.

On MOTION by Mr. Moran seconded by Mr. Franklin with all in favor the Arbitrage Rebate Calculation Report for the Series 2016 bonds was accepted.

D. Field Manager's Report

Mr. Wright gave an overview of the field manager's report, copy of which was included in the agenda package.

ELEVENTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS

General Audience Comments

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Franklin seconded by Mr. Moran with all in favor the meeting adjourned at 12:15 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2024-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE TAPESTRY COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2024, submitted to the Board of Supervisors (“**Board**”) of the Tapestry Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Tapestry Community Development District for the Fiscal Year Ending September 30, 2025.”

- c. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2024/2025, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**:

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024/2025 or within 60 days following the end of the Fiscal Year 2024/2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 26th DAY OF JUNE 2024.

ATTEST:

**TAPESTRY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2024/2025 Budget

Exhibit A:

FY 2024/2025 Budget

Tapestry

Community Development District

Proposed Budget
FY 2025

Presented by:



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Tapestry

Community Development District

Proposed Budget General Fund

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY 2025
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REVENUES:

Special Assessments - On Roll	\$203,354	\$201,337	\$2,017	\$203,354	\$203,354
Interest income	\$0	\$69	\$36	\$105	\$54
Carry Forward Surplus	\$75,458	\$111,422	\$0	\$111,422	\$80,870

TOTAL REVENUES	\$278,812	\$312,827	\$2,053	\$314,880	\$284,279
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EXPENDITURES:

Administrative

Supervisor Fees	\$4,000	\$400	\$1,000	\$1,400	\$4,000
FICA Taxes	\$153	\$15	\$77	\$92	\$153
Engineering	\$10,000	\$954	\$4,046	\$5,000	\$10,000
Attorney	\$12,000	\$2,466	\$6,000	\$8,466	\$12,000
Annual Audit	\$3,800	\$3,800	\$0	\$3,800	\$3,800
Assessment Administration	\$2,650	\$2,650	\$0	\$2,650	\$2,783
Arbitrage Rebate	\$450	\$0	\$450	\$450	\$450
Dissemination Agent	\$3,500	\$2,333	\$1,167	\$3,500	\$3,675
Trustee Fees	\$3,500	\$3,500	\$0	\$3,500	\$3,500
Management Fees	\$41,327	\$27,551	\$13,776	\$41,327	\$45,000
Information Technology	\$1,200	\$800	\$400	\$1,200	\$1,260
Website Maintenance	\$800	\$533	\$267	\$800	\$840
Telephone	\$300	\$0	\$150	\$150	\$300
Postage & Delivery	\$800	\$329	\$471	\$800	\$800
Insurance General Liability	\$7,574	\$7,160	\$0	\$7,160	\$8,710
Printing & Binding	\$1,000	\$33	\$167	\$200	\$500
Legal Advertising	\$2,500	\$261	\$1,739	\$2,000	\$2,500
Other Current Charges	\$2,000	\$611	\$344	\$955	\$2,000
Office Supplies	\$500	\$2	\$28	\$30	\$500
Property Appraiser	\$600	\$465	\$0	\$465	\$600
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175

TOTAL ADMINISTRATIVE	\$98,829	\$54,040	\$30,080	\$84,120	\$103,546
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Tapestry

Community Development District

Proposed Budget General Fund

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY 2025
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Operations & Maintenance

Field Expenditures

Field Management	\$15,000	\$10,000	\$5,000	\$15,000	\$15,750
Property Insurance	\$10,000	\$1,861	\$0	\$1,861	\$10,000
Landscape Maintenance	\$48,000	\$32,000	\$16,000	\$48,000	\$48,000
Landscape Contingency	\$12,000	\$8,309	\$3,692	\$12,000	\$17,000
Lake Maintenance	\$8,883	\$5,428	\$2,904	\$8,332	\$8,883
Stormwater Maintenance	\$20,000	\$2,174	\$1,826	\$4,000	\$20,000
Wetland Maintenance	\$4,600	\$0	\$1,150	\$1,150	\$4,600
General Repairs & Maintenance	\$7,500	\$675	\$6,825	\$7,500	\$11,000
Midge Management	\$37,500	\$24,876	\$12,438	\$37,314	\$37,500
Fish Stocking	\$4,500	\$0	\$4,500	\$4,500	\$0
Shoreline Plantings	\$7,000	\$6,233	\$0	\$6,233	\$0
Contingency	\$5,000	\$86	\$3,914	\$4,000	\$8,000

TOTAL FIELD EXPENDITURES	\$179,983	\$91,642	\$58,248	\$149,890	\$180,733
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TOTAL EXPENDITURES	\$278,812	\$145,682	\$88,328	\$234,010	\$284,279
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EXCESS REVENUES (EXPENDITURES)	\$0	\$167,145	(\$86,275)	\$80,870	\$0
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Net Assessments	\$	203,354
Add: Discounts & Collection		12,980
Gross Assessments	\$	<u>216,334</u>

Product Type	Units	ERU	Total ERU	Gross O&M Per Unit	Net O&M Per Unit
Townhouse	304	0.6	182	\$133.66	\$125.64
Single-Family 40'	337	0.9	303	\$200.50	\$188.47
Single-Family 45'	101	1.0	101	\$222.78	\$209.41
Single-Family 50'	249	1.1	274	\$245.05	\$230.35
Single-Family 60'	85	1.3	111	\$289.61	\$272.23
	1076		971		

Tapestry

Community Development District

GENERAL FUND BUDGET

REVENUES:

Assessments

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

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. The amount for the fiscal year is based upon 5 Supervisors attending 4 monthly meetings.

FICA Expenditures

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

Engineering

The District's engineer, Hanson, Walter, & Associates, provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, etc.

Attorney

The District's legal counsel, Kutak Rock LLP, provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

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

Assessment Administration

The District has contracted with Governmental Management Services-Central Florida LLC to levy and administer the collection of non-ad valorem assessments on all assessable property within the District.

Arbitrage

The District has contracted with AMTEC to annually calculate the District's Arbitrage Rebate Liability on the Series 2016 Special Assessment Revenue Bonds.

Tapestry

Community Development District

GENERAL FUND BUDGET

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b) (5) which relates to additional reporting requirements for its Series 2016 Special Assessment Revenue Bonds.

Trustee Fees

The District has issued the Series 2016 Special Assessment Revenue Bonds with fees relating to the Trustee at Regions Bank.

Management Fees

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

Information Technology

Represents various cost of information technology with Governmental Management Services-Central Florida LLC for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida, LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing, overnight deliveries, correspondence, etc.

Insurance

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

Printing & Binding

Printing and Binding meeting materials, printing of computerized checks, printing correspondence, envelopes, etc.

Legal Advertising

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

Tapestry
Community Development District
GENERAL FUND BUDGET

Other Current Charges

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

Office Supplies

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

Property Appraiser

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

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department Of Commerce for \$175. This is the only expenditure under this category for the District.

Operations & Maintenance:

Field Management

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

Property Insurance

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

Landscape Maintenance

The District has contracted with Blade Runners Commercial Landscaping to provide monthly landscape services to common areas overseen by the District.

Description	Monthly	Annual
Landscaping Maintenance	\$4,000	\$48,000
Total		\$48,000

Landscape Contingency

Represents estimated costs for any additional landscape expenditure not covered under the monthly landscape maintenance contract.

Tapestry

Community Development District

GENERAL FUND BUDGET

Lake Maintenance

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

Description	Monthly	Annual
Lake Maintenance - 5 Lakes	\$705	\$8,460
Contingency		\$423
Total		\$8,883

Stormwater Maintenance

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

Wetland Maintenance

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

Description	Quarterly	Annual
Wetland Maintenance	\$1,150	\$4,600
Total		\$4,600

Plant Replacement

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

General Repairs & Maintenance

Represents estimated costs related to repairs and maintenance across commons areas in the District boundaries.

Midge Management

Represents the contracted monthly fee for Midge Management with Clarke Environmental.

Description	Monthly	Annual
Midge Maintenance	\$3,109	\$37,314
Contingency		\$186
Total		\$37,500

Fish Stocking

Represents estimated costs related to fish stocking the District lakes.

Tapestry
Community Development District
GENERAL FUND BUDGET

Shoreline Plantings

Represents estimated costs related shoreline plantings in the Districts common areas.

Contingency

Represents unforeseen field expenditures not budgeted for in other line items.

Tapestry

Community Development District

Proposed Budget

Debt Service Series 2016 Special Assessment Revenue Bonds

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY 2025
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REVENUES:

Special Assessments-On Roll	\$464,000	\$460,762	\$3,238	\$464,000	\$465,237
Interest Earnings	\$0	\$28,201	\$16,115	\$44,316	\$22,158
Carry Forward Surplus ⁽¹⁾	\$221,446	\$190,713	\$0	\$190,713	\$235,116

TOTAL REVENUES	\$685,446	\$679,676	\$19,353	\$699,029	\$722,511
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EXPENDITURES:

Interest - 11/1	\$154,456	\$154,456	\$0	\$154,456	\$151,630
Interest - 5/1	\$155,000	\$155,000	\$0	\$155,000	\$151,630
Principal - 5/1	\$154,456	\$154,456	\$0	\$154,456	\$160,000

TOTAL EXPENDITURES	\$463,913	\$463,913	\$0	\$463,913	\$463,260
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EXCESS REVENUES (EXPENDITURES)	\$221,533	\$215,764	\$19,352.64	\$235,116	\$259,251
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Interest 11/1/25 **\$148,230**

Net Assessments \$ 465,237
Add: Discounts & Collection \$ 29,696
Gross Assessments \$ 494,933

Product Type	Units	ERU	Total ERU	Gross Debt Per Unit	Net Debt Per Unit
Townhouse	304	0.6	182	\$307	\$287
Single-Family 40'	337	0.9	303	\$460	\$431
Single-Family 45'	101	1.0	101	\$511	\$479
Single-Family 50'	249	1.1	274	\$562	\$527
Single-Family 60'	85	1.3	111	\$664	\$623
	1076		971		

Tapestry
Community Development District
AMORTIZATION SCHEDULE
Debt Service Series 2016 Special Assessment Revenue Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/24	6,185,000	4.250%	-	151,630	151,630.00
05/01/25	6,185,000	4.250%	160,000	151,630	
11/01/25	6,025,000	4.250%	-	148,230	459,860.00
05/01/26	6,025,000	4.800%	170,000	148,230	
11/01/26	5,855,000	4.800%	-	144,150	462,380.00
05/01/27	5,855,000	4.800%	180,000	144,150	
11/01/27	5,675,000	4.800%	-	139,830	463,980.00
05/01/28	5,675,000	4.800%	185,000	139,830	
11/01/28	5,490,000	4.800%	-	135,390	460,220.00
05/01/29	5,490,000	4.800%	195,000	135,390	
11/01/29	5,295,000	4.800%	-	130,710	461,100.00
05/01/30	5,295,000	4.800%	205,000	130,710	
11/01/30	5,090,000	4.800%	-	125,790	461,500.00
05/01/31	5,090,000	4.800%	215,000	125,790	
11/01/31	4,875,000	4.800%	-	120,630	461,420.00
05/01/32	4,875,000	4.800%	225,000	120,630	
11/01/32	4,650,000	4.800%	-	115,230	460,860.00
05/01/33	4,650,000	4.800%	235,000	115,230	
11/01/33	4,415,000	4.800%	-	109,590	459,820.00
05/01/34	4,415,000	4.800%	250,000	109,590	
11/01/34	4,165,000	4.800%	-	103,590	463,180.00
05/01/35	4,165,000	4.800%	260,000	103,590	
11/01/35	3,905,000	4.800%	-	97,350	460,940.00
05/01/36	3,905,000	4.800%	275,000	97,350	
11/01/36	3,630,000	5.000%	-	90,750	463,100.00
05/01/37	3,630,000	5.000%	285,000	90,750	
11/01/37	3,345,000	5.000%	-	83,625	459,375.00
05/01/38	3,345,000	5.000%	300,000	83,625	
11/01/38	3,045,000	5.000%	-	76,125	459,750.00
05/01/39	3,045,000	5.000%	315,000	76,125	
11/01/39	2,730,000	5.000%	-	68,250	459,375.00
05/01/40	2,730,000	5.000%	335,000	68,250	
11/01/40	2,395,000	5.000%	-	59,875	463,125.00
05/01/41	2,395,000	5.000%	350,000	59,875	
11/01/41	2,045,000	5.000%	-	51,125	461,000.00
05/01/42	2,045,000	5.000%	370,000	51,125	
11/01/42	1,675,000	5.000%	-	41,875	463,000.00
05/01/43	1,675,000	5.000%	390,000	41,875	
11/01/43	1,285,000	5.000%	-	32,125	464,000.00
05/01/44	1,285,000	5.000%	405,000	32,125	
11/01/44	880,000	5.000%	-	22,000	459,125.00
05/01/45	880,000	5.000%	430,000	22,000	
11/01/45	450,000	5.000%	-	11,250	463,250.00
05/01/46	450,000	5.000%	450,000	11,250	461,250.00
Total			\$6,185,000	\$4,118,240	\$10,303,240

Tapestry

Community Development District

Non-Ad Valorem Assessments Comparison

2024-2025

Neighborhood	O&M Units	Bonds 2016 Units	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
			FY 2025	FY2024	Increase/ (decrease)	FY 2025	FY2024	Increase/ (decrease)	FY 2025	FY2024	Increase/ (decrease)
Townhouse	304	304	\$133.66	\$133.66	\$0.00	\$305.80	\$305.80	\$0.00	\$439.46	\$439.46	\$0.00
Single-Family 40'	337	337	\$200.49	\$200.49	\$0.00	\$458.70	\$458.70	\$0.00	\$659.19	\$659.19	\$0.00
Single-Family 45'	101	101	\$222.77	\$222.77	\$0.00	\$509.66	\$509.66	\$0.00	\$732.43	\$732.43	\$0.00
Single-Family 50'	249	249	\$245.05	\$245.05	\$0.00	\$560.63	\$560.63	\$0.00	\$805.68	\$805.68	\$0.00
Single-Family 60'	85	85	\$289.60	\$289.60	\$0.00	\$662.56	\$662.56	\$0.00	\$952.17	\$952.17	\$0.00
Total	1076	1076									
Townhouse	304	304	\$40,633.64	\$40,633.64	\$0.00	\$92,962.45	\$92,962.45	\$0.00	\$133,596.10	\$133,596.10	\$0.00
Single-Family 40'	337	337	\$67,566.80	\$67,566.80	\$0.00	\$154,580.66	\$154,580.66	\$0.00	\$222,147.46	\$222,147.46	\$0.00
Single-Family 45'	101	101	\$22,499.99	\$22,499.99	\$0.00	\$51,475.92	\$51,475.92	\$0.00	\$73,975.91	\$73,975.91	\$0.00
Single-Family 50'	249	249	\$61,017.29	\$61,017.29	\$0.00	\$139,596.58	\$139,596.58	\$0.00	\$200,613.88	\$200,613.88	\$0.00
Single-Family 60'	85	85	\$24,616.32	\$24,616.32	\$0.00	\$56,317.72	\$56,317.72	\$0.00	\$80,934.04	\$80,934.04	\$0.00
	1076	1076									
Gross Assessments			\$216,334.04	\$216,334.04	\$0.00	\$494,933.33	\$494,933.33	\$0.00	\$711,267.38	\$711,267.38	\$0.00
Less: Discount	4.00%		\$8,653.36	\$8,653.36	\$0.00	\$19,797.33	\$19,797.33	\$0.00	\$28,450.69	\$28,450.69	\$0.00
Less: Commission fees	2.00%		\$4,326.68	\$4,326.68	\$0.00	\$9,898.67	\$9,898.67	\$0.00	\$14,225.35	\$14,225.35	\$0.00
Net Assessments			\$203,354.00	\$203,354.00	\$0.00	\$465,237.33	\$465,237.33	\$0.00	\$668,591.34	\$668,591.34	\$0.00

SECTION B

RESOLUTION 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAPESTRY COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2024/2025; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Tapestry Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District has determined to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Sections 190.021 and 190.022, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District, and, regardless of imposition method, pursuant to Sections 190.021, 190.022, and 190.026, and Chapters 170 and 197, *Florida Statutes*, the District may collect such assessments by direct bill or on the tax roll or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District’s Adopted Budget, the District’s Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. OPERATIONS AND MAINTENANCE ASSESSMENTS.

- a. Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B** and is hereby found to be fair and reasonable.
- b. Assessment Imposition.** Pursuant to Sections 190.021 and 190.022, *Florida Statutes*, a special assessment to fund the Adopted Budget is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

2. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Sections 190.021, 190.022, and 190.026, *Florida Statutes*, the District is authorized to collect and enforce the special assessments as set forth below.
- a. **Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - b. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.
3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.
4. **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.
5. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED this 26th day of June 2024.

ATTEST:

**TAPESTRY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll (identifying Tax Roll Property)

Tapestry CDD
FY 25 Roll

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2236-0001-0010	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0020	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0030	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0040	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0050	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0060	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0070	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0080	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0090	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0100	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0110	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0120	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0130	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0140	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0150	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0160	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0170	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0180	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0190	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0200	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0210	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0220	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0230	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0240	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0250	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0260	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0270	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0280	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0290	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0300	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0310	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0320	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0330	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0340	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0350	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0360	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0370	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0380	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0390	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0400	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0410	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0420	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0430	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-0440	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-0450	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-0460	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-0470	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0480	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0490	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0500	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0510	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0520	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0530	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0540	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0550	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0560	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0570	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0580	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0590	1	TH	\$133.64	\$305.99	\$439.63

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2236-0001-0600	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-0610	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-0620	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0630	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0640	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0650	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0660	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0670	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0680	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-0690	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-0700	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-0710	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-0720	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0730	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0740	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0750	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0760	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0770	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0780	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0790	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0800	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0810	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0820	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0830	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0840	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0850	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0860	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0870	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-0880	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-0890	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0900	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0910	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0920	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0930	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0940	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0950	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0960	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0970	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0980	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-0990	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-1000	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-1010	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1020	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1030	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1040	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1050	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1060	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1070	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1080	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-1090	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1100	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1110	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-1120	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-1130	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1140	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1150	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1160	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1170	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1180	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1190	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1200	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1210	1	50	\$245.00	\$560.64	\$805.64

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2236-0001-1220	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1230	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1240	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1250	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1260	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1270	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1280	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1290	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1300	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1310	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1320	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1330	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1340	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1350	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1360	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1370	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1380	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1390	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1400	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1410	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1420	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1430	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1440	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1450	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1460	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1470	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1480	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2236-0001-1490	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-1500	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-1510	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1520	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1530	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1540	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1550	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1560	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1570	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1580	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1590	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1600	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1610	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1620	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1630	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1640	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2236-0001-1650	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1660	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1670	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1680	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1690	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1700	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1710	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1720	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1730	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1740	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2236-0001-1750	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-1760	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-1770	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-1780	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2236-0001-1790	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-1800	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-1810	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2236-0001-1820	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-1830	1	40	\$200.45	\$458.51	\$658.96

[illegible]

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2238-0001-2460	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2470	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2480	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2490	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2500	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2510	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2520	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2530	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2540	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2550	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2560	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2570	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2580	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2590	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2600	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2610	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2620	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2630	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2640	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2650	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2660	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2670	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2680	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-2690	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-2700	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2710	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2720	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2730	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2740	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2750	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2760	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2770	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2780	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2790	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2800	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2810	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2820	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2830	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2840	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-2850	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2860	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2870	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2880	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2890	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2900	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2910	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2920	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2930	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-2940	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-2950	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2960	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2970	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2980	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-2990	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3000	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3010	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3020	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3030	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3040	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3050	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3060	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3070	1	40	\$200.45	\$458.51	\$658.96

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2238-0001-3080	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3090	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3100	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3110	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3120	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3130	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3140	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3150	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3160	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3170	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3180	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3190	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3200	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3210	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3220	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3230	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3240	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3250	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3260	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3270	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3280	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3290	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3300	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3310	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3320	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3330	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3340	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3350	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3360	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3370	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3380	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3390	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3400	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3410	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3420	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3430	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3440	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3450	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3460	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3470	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3480	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3490	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3500	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3510	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3520	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3530	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3540	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3550	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3560	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3570	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3580	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3590	1	45	\$222.73	\$509.99	\$732.72</

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2238-0001-3700	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3710	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3720	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-3730	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3740	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-3750	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3760	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3770	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3780	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3790	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3800	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3810	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3820	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3830	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3840	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3850	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3860	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3870	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3880	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3890	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3900	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3910	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3920	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3930	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3940	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3950	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3960	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3970	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2238-0001-3980	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-3990	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-4000	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-4010	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-4020	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-4030	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-4040	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-4050	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-4060	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-4070	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-4080	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-4090	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-4100	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-4110	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-4120	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2238-0001-4130	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2238-0001-4140	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2238-0001-4150	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4160	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4170	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4180	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4190	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4200	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4210	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4220	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4230	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4240	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4250	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4260	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4270	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4280	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4290	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4300	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4310	1	TH	\$133.64	\$305.99	\$439.63

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2238-0001-4320	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4330	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4340	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4350	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4360	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2238-0001-4370	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2239-0001-4380	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4390	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4400	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4410	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-4420	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4430	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4440	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4450	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-4460	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-4470	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4480	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4490	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4500	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4510	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4520	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-4530	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-4540	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-4550	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4560	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4570	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4580	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4590	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-4600	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4610	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4620	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4630	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4640	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4650	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4660	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4670	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-4680	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-4690	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-4700	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4710	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4720	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4730	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4740	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4750	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4760	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4770	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-4780	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-4790	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-4800	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-4810	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4820	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4830	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4840	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4850	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4860	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4870	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4880	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4890	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4900	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-4910	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-4920	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-4930	1	40	\$200.45	\$458.51	\$658.96

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2239-0001-4940	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4950	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-4960	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4970	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4980	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-4990	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5000	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5010	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5020	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5030	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5040	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5050	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5060	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5070	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5080	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5090	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-5100	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5110	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5120	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-5130	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5140	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5150	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5160	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5170	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5180	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5190	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5200	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5210	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5220	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2239-0001-5230	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5240	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5250	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5260	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5270	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5280	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5290	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-5300	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-5310	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-5320	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2239-0001-5330	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2239-0001-5340	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5350	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5360	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5370	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5380	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2239-0001-5390	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-5400	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5410	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5420	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5430	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5440	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5450	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5460	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5470	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5480	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5490	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5500	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5510	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5520	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5530	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5540	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2242-0001-5550	1	TH	\$133.64	\$305.99	\$439.63

[illegible]

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2242-0001-6180	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6190	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6200	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6210	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6220	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6230	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6240	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6250	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6260	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6270	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6280	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6290	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6300	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6310	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6320	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6330	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6340	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6350	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6360	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6370	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6380	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6390	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6400	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6410	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6420	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6430	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6440	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6450	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6460	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6470	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6480	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6490	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6500	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6510	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6520	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6530	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6540	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-6550	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6560	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6570	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6580	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6590	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6600	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6610	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6620	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6630	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6640	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6650	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6660	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6670	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6680	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6690	1	40	\$200.45	\$458.51	\$658.96</

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2242-0001-6800	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-6810	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-6820	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6830	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6840	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6850	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6860	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6870	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6880	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6890	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6900	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6910	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-6920	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6930	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6940	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6950	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6960	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6970	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6980	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-6990	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-7000	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-7010	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-7020	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-7030	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-7040	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-7050	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-7060	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2242-0001-7070	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-7080	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-7090	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-7100	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-7110	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-7120	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-7130	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7140	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7150	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7160	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7170	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7180	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7190	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7200	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7210	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-7220	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-7230	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-7240	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-7250	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-7260	1	45	\$222.73	\$509.99	\$732.72
08-25-29-2242-0001-7270	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-7280	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-7290	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-7300	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-7310	1	50	\$245.00	\$560.64	\$805.64</

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2242-0001-7420	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7430	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7440	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7450	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7460	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7470	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7480	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7490	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2242-0001-7500	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7510	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7520	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2242-0001-7530	1	60	\$289.54	\$662.77	\$952.31
08-25-29-2243-0001-1000	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1001	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1002	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1003	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1004	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1005	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1006	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1007	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1008	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1009	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1010	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1011	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1012	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1013	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1014	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1015	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1016	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1017	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1018	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1019	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1020	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1021	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1022	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1023	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1024	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1025	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1026	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1027	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1028	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1029	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1030	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1031	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1032	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1033	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1034	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1035	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1036	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1037	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1038	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1039	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1040	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-1041	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1042	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1043	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1044	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1045	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1046	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1047	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1048	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1049	1	50	\$245.00	\$560.64	\$805.64

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2243-0001-1050	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1051	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1052	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1053	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1054	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1055	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1056	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1057	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1058	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1059	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1060	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1061	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1062	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1063	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1064	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1065	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1066	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1067	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1068	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1069	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1070	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1071	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1072	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1073	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1074	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-1075	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-1076	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7540	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7550	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7560	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7570	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7580	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7590	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7600	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7610	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7620	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7630	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7640	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7650	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7660	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7670	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7680	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7690	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7700	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7710	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7720	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7730	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7740	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7750	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7760	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7770	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7780	1	50	\$245.00	\$560.64	\$805.64</

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2243-0001-7890	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7900	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7910	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7920	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7930	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7940	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7950	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7960	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-7970	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7980	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-7990	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8000	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8010	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8020	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8030	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8040	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8050	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8060	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8070	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8080	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8090	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8100	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8110	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8120	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8130	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8140	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8150	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8160	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8170	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8180	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8190	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8200	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8210	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8220	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8230	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8240	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8250	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8260	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8270	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8280	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8290	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8300	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8310	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8320	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8330	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8340	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8350	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8360	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8370	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8380	1	40	\$200.45	\$458.51	\$658.96

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2243-0001-8390	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8400	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8410	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8420	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8430	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8440	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8450	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8460	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8470	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8480	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8490	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8500	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8510	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8520	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8530	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8540	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8550	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8560	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8570	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8580	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8590	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8600	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8610	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8620	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8630	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8640	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8650	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8660	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8670	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8680	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8690	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8700	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8710	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8720	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8730	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8740	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8750	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8760	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8770	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8780	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8790	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8800	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8810	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8820	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8830	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8840	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8850	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-8860	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8870	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8880	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8890	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-8900	1	50	\$245.00	\$560.64	\$805.64</

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2243-0001-9010	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9020	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9030	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9040	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9050	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9060	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9070	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9080	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9090	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9100	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9110	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9120	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9130	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9140	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9150	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9160	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9170	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9180	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9190	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9200	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9210	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9220	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9230	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9240	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9250	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9260	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9270	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9280	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9290	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9300	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9310	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9320	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9330	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9340	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9350	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9360	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9370	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9380	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9390	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9400	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9410	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9420	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9430	1	TH	\$133.64	\$305.99	\$439.63
08-25-29-2243-0001-9440	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9450	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9460	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9470	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9480	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9490	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9500	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9510	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9520	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9530	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9540	1	50	\$245.00	\$560.64	\$805.64

Parcel ID	Units	Type	O&M	Debt	Total
08-25-29-2243-0001-9550	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9560	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9570	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9580	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9590	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9600	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9610	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9620	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9630	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9640	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9650	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9660	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9670	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9680	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9690	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9700	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9710	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9720	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9730	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9740	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9750	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9760	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9770	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9780	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9790	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9800	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9810	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9820	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9830	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9840	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9850	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9860	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9870	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9880	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9890	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9900	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9910	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9920	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9930	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9940	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9950	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9960	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9970	1	40	\$200.45	\$458.51	\$658.96
08-25-29-2243-0001-9980	1	50	\$245.00	\$560.64	\$805.64
08-25-29-2243-0001-9990	1	40	\$200.45	\$458.51	\$658.96
Total Gross Assessments	1076		\$216,289.84	\$494,982.63	\$711,272.47
Total Net Assessments			\$203,312.45	\$465,283.67	\$668,596.12

SECTION VI

RESOLUTION 2024-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAPESTRY COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES IN SEATS THREE, FOUR AND FIVE OF THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), *FLORIDA STATUTES*; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, on November 5, 2024, three members of the Board of Supervisors (“**Board**”) were to be elected by the “**Qualified Electors**” of the District, as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period there were no Qualified Electors qualified to run for any of the seats available for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare the seats vacant, effective the second Tuesday following the general election; and

WHEREAS, a Qualified Elector is to be appointed to the vacant seat within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seat available for election as vacant.

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

1. DECLARATION OF VACANT BOARD SUPERVISOR SEAT. The following seat is hereby declared vacant effective as of November 19, 2024:

Seat #3 (currently held by Tom Franklin)

Seat #4 (currently held by Rocky Owen)

Seat #5 (currently held by Robert Price)

2. INCUMBENT BOARD SUPERVISORS. Until such time as the Board nominates Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent

Board Supervisors for Seats 3, 4, and 5 shall remain in office.

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.

4. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 26th day of June 2024.

ATTEST:

**TAPESTRY COMMUNITY DEVELOPMENT
DISTRICT**

Assistant Secretary

Chairperson, Board of Supervisors

SECTION VIII

**TAPESTRY
COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA**

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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, 2023, 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, 2023, 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 June 10, 2024, 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.

June 10, 2024

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, 2023. 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 (\$2,037,630).
- The change in the District's total net position in comparison with the prior fiscal year was \$111,757, 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, 2023, the District's governmental funds reported combined ending fund balances of \$1,618,945, an increase of \$69,255 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaids and other items, restricted for debt service, assigned to subsequent year's expenditures, 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,			
	2023	2022	
Current and other assets	\$ 1,623,909	\$ 1,552,397	
Capital assets, net of depreciation	2,812,138	2,922,293	
Total assets	4,436,047	4,474,690	
Current liabilities	133,677	134,077	
Long-term liabilities	6,340,000	6,490,000	
Total liabilities	6,473,677	6,624,077	
Net position			
Net investment in capital assets	(3,527,862)	(3,567,707)	
Restricted	570,357	531,581	
Unrestricted	919,875	886,739	
Total net position	\$ (2,037,630)	\$ (2,149,387)	

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,		
	2023	2022
Revenues:		
Program revenues		
Charges for services	\$ 676,836	\$ 676,457
Operating grants and contributions	30,389	2,843
General revenues	103	95
Total revenues	<u>707,328</u>	<u>679,395</u>
Expenses:		
General government	74,319	76,000
Maintenance and operations	208,621	177,282
Interest	312,631	318,882
Total expenses	<u>595,571</u>	<u>572,164</u>
Change in net position	<u>111,757</u>	<u>107,231</u>
Net position - beginning	(2,149,387)	(2,256,618)
Net position - ending	<u>\$ (2,037,630)</u>	<u>\$ (2,149,387)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$595,571. The costs of the District's activities were primarily funded by program revenues, which was comprised primarily of assessments and investment earnings. In total, revenues increased over the prior year as a result of an increase in investment earnings.

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, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$3,304,645 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$492,507 has been taken, which resulted in a net book value of \$2,812,138. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$6,340,000 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, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 913,183
Accounts receivable	975
Assessments receivable	5,459
Prepays and other assets	9,021
Restricted assets:	
Investments	695,271
Capital assets:	
Depreciable, net	<u>2,812,138</u>
Total assets	<u>4,436,047</u>
 LIABILITIES	
Accounts payable	4,964
Accrued interest payable	128,713
Non-current liabilities:	
Due within one year	155,000
Due in more than one year	<u>6,185,000</u>
Total liabilities	<u>6,473,677</u>
 NET POSITION	
Net investment in capital assets	(3,527,862)
Restricted for debt service	570,357
Unrestricted	<u>919,875</u>
Total net position	<u>\$ (2,037,630)</u>

See notes to the financial statements

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Changes in Net</u>
			<u>Contributions</u>	<u>Position</u>
				<u>Governmental</u>
				<u>Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 74,319	\$ 74,319	\$ -	\$ -
Maintenance and operations	208,621	131,499	-	(77,122)
Interest on long-term debt	312,631	471,018	30,389	188,776
Total governmental activities	<u>595,571</u>	<u>676,836</u>	<u>30,389</u>	<u>111,654</u>
		General revenues:		
		Unrestricted investment earnings	<u>103</u>	
		Total general revenues	<u>103</u>	
		Change in net position	111,757	
		Net position - beginning	(2,149,387)	
		Net position - ending	<u>\$ (2,037,630)</u>	

See notes to the financial statements

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Fund		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 913,183	\$ -	\$ 913,183
Investments	-	695,271	695,271
Accounts receivable	975	-	975
Assessments receivable	1,660	3,799	5,459
Prepays and other assets	9,021	-	9,021
Total assets	<u>\$ 924,839</u>	<u>\$ 699,070</u>	<u>\$ 1,623,909</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 4,964	\$ -	\$ 4,964
Total liabilities	<u>4,964</u>	<u>-</u>	<u>4,964</u>
Fund balances:			
Nonspendable:			
Prepays and other items	9,021	-	9,021
Restricted for:			
Debt service	-	699,070	699,070
Assigned:			
Subsequent year's expenditures	75,458	-	75,458
Unassigned	835,396	-	835,396
Total fund balances	<u>919,875</u>	<u>699,070</u>	<u>1,618,945</u>
Total liabilities and fund balances	<u>\$ 924,839</u>	<u>\$ 699,070</u>	<u>\$ 1,623,909</u>

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, 2023**

Fund balance - governmental funds	\$	1,618,945
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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	(492,507)		2,812,138

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	(128,713)		
Bonds payable	(6,340,000)		(6,468,713)
Net position of governmental activities			\$ (2,037,630)

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, 2023**

	<u>Major Funds</u>		<u>Total Governmental Funds</u>
	<u>General</u>	<u>Debt Service</u>	
REVENUES			
Assessments	\$ 205,818	\$ 471,018	\$ 676,836
Interest	103	30,389	30,492
Total revenues	<u>205,921</u>	<u>501,407</u>	<u>707,328</u>
EXPENDITURES			
Current:			
General government	74,319	-	74,319
Maintenance and operations	98,466	-	98,466
Debt service:			
Principal	-	150,000	150,000
Interest	-	315,288	315,288
Total expenditures	<u>172,785</u>	<u>465,288</u>	<u>638,073</u>
Excess (deficiency) of revenues over (under) expenditures	33,136	36,119	69,255
Fund balances - beginning	<u>886,739</u>	<u>662,951</u>	<u>1,549,690</u>
Fund balances - ending	<u>\$ 919,875</u>	<u>\$ 699,070</u>	<u>\$ 1,618,945</u>

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, 2023**

Net change in fund balances - total governmental funds	\$ 69,255
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.	150,000
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.	2,657
Change in net position of governmental activities	<u>\$ 111,757</u>

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, 2023, one seat is vacant.

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, 2023:

	Amortized Cost	Credit Risk	Maturities
Fidelity Government Portfolio	\$ 695,271	S&P AAAM	Weighted average of the fund portfolio: 29 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, 2023 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	3,304,645	-	-	3,304,645
Less accumulated depreciation for:				
Stormwater system	(382,352)	(110,155)	-	(492,507)
Total accumulated depreciation	(382,352)	(110,155)	-	(492,507)
Total capital assets, being depreciated, net	2,922,293	(110,155)	-	2,812,138
Governmental activities capital assets, net	\$ 2,922,293	\$ (110,155)	\$ -	\$ 2,812,138

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, 2023.

Long-term debt activity for the fiscal year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2016	\$ 6,490,000	\$ -	\$ 150,000	\$ 6,340,000	\$ 155,000
Total	<u>\$ 6,490,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 6,340,000</u>	<u>\$ 155,000</u>

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
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	185,000	279,660	464,660
2029-2033	1,075,000	1,255,500	2,330,500
2034-2038	1,370,000	969,810	2,339,810
2039-2043	1,760,000	594,500	2,354,500
2044-2046	1,285,000	130,750	1,415,750
Total	<u>\$ 6,340,000</u>	<u>\$ 4,425,284</u>	<u>\$ 10,765,284</u>

NOTE 7 – 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 8 – 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, 2023**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 203,354	\$ 205,818	\$ 2,464
Interest	-	103	103
Total revenues	<u>203,354</u>	<u>205,921</u>	<u>2,567</u>
EXPENDITURES			
Current:			
General government	103,771	74,319	29,452
Maintenance and operations	99,583	98,466	1,117
Total expenditures	<u>203,354</u>	<u>172,785</u>	<u>30,569</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	33,136	<u>\$ 33,136</u>
Fund balance - beginning		<u>886,739</u>	
Fund balance - ending		<u>\$ 919,875</u>	

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, 2023, the current fiscal year.

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
KISSIMMEE, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	6
Employee compensation*	\$1,000
Independent contractor compensation	\$170,764
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$133.64 - \$289.54
Special assessments collected	Debt service - \$305.99 - \$662.77
Outstanding Bonds:	\$676,836 see Note 6 for details

*District does not have employees but supervisors are paid via payroll



**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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 10, 2024.

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 or significant deficiencies may exist that were not 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.

June 10, 2024



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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**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, 2023. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

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.

June 10, 2024



**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, 2023 and have issued our report thereon dated June 10, 2024.

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 June 10, 2024, 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.

June 10, 2024

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, 2022.

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, 2023.

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, 2023.

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, 2023. 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 IX

SECTION A

SECTION 1

MEMORANDUM

TO: District Managers and Secretaries

FROM: Kutak Rock LLP

DATE: March 25, 2024

RE: Public Records

Recently, we have seen some confusion regarding who is the person ultimately responsible for the maintenance of a special district's ("District") public records and performing the associated duties. The purpose of this memorandum is to clarify the roles of the person(s) responsible for maintaining public records. In addition, it provides a form and process for a) the District's Secretary to designate a designee under section 119.011(5), Florida Statutes, and b) the Secretary to appoint a Records Management Liaison Officer under section 257.36(5)(a), Florida Statutes.

It is important to note the distinction between the Secretary and the Records Management Liaison Officer. While the Records Management Liaison Officer has some duties related to public records, the Records Management Liaison Officer reports to the Secretary, and the Secretary has the ultimate responsibility for the District's public records.

Records Custodian

Rule 1.1(2) of the standard Rules of Procedure provided by Kutak Rock provides that the Secretary is the District's official Custodian of Public Records. The Secretary is often an employee of the district manager, but sometimes it can be a board member or another person.

The definition of "Custodian of Public Records" in section 119.011(5), F.S., requires the Custodian of Public Records of a District to be an elected or appointed officer charged with the responsibility of maintaining the office having public records, or his or her designee. Because the Custodian of Public Records must be an elected or appointed officer, a district management company cannot be designated as a Custodian of Public Records. Further, should the Secretary designate someone else under section 119.011(5), F.S., such a designation may not relieve the Secretary of the statutory obligation and so such designations should be carefully considered. With that said, it may make sense for the Secretary to appoint a designee to be listed as the Custodian of Public Records in standard contract language designed to direct public records requests to the appropriate employee of the district manager.

Records Management Liaison Officer

Section 257.36(5)(a), Florida Statutes, requires a District to designate a "Records Management Liaison Officer." The standard records retention resolution provided by Kutak Rock provides that the "Records Custodian," as defined therein, appoints the Records Management Liaison Officer. Specifically, it provides:

SECTION 1. The District hereby authorizes the District's records custodian to appoint a Records Management Liaison Officer and report such appointment to the appropriate State of Florida agencies. A Records Management Liaison Officer shall be an employee of the District or the District Manager. The Board, and the District's records custodian, shall each have the individual power to remove the Records Management Liaison Officer at any time for any reason. Immediately following the removal or resignation of a Records Management Liaison Officer, the District's records custodian shall appoint a replacement Records Management Liaison Officer.

SECTION 2. The duties of the Records Management Liaison Officer shall include the following:

- A. serve as the District's contact with the Florida Department of State, State Library and Archives of Florida; and
- B. coordinate the District's records inventory; and
- C. maintain records retention and disposition forms; and
- D. coordinate District records management training; and
- E. develop records management procedures consistent with the below Records Retention Policy, as amended; and
- F. participate in the development of the District's development of electronic record keeping systems; and
- G. submit annual compliance statements; and
- H. work with the Florida Department of State, State Library and Archives of Florida to establish individual retention schedules for the District, from time to time and as may be necessary; and
- I. such other duties as may be assigned by the Board or the District's records custodian in the future.

Form and Process

Historically, there has not been a formal process to document the Secretary's designation of a designee under section 119.011(5), F.S., or to document the Secretary's appointment of a Records Management Liaison Officer to the Board. To remedy this, we have provided a simple form for the Secretary to complete which is attached as Exhibit A hereto. We recommend the following below process.

Records Custodian

- 1. The Secretary identifies if there is a need to appoint a designee under section 119.011(5), F.S., and if so, who that designee should be.
- 2. If there is a need, the Secretary completes the first paragraph of Exhibit A and fills in the name of the designee in the second paragraph of Exhibit A.
- 3. The Secretary then signs the form and includes it in the next agenda under manager's report as an informational item only, as no Board vote is required.
- 4. The same process is completed each time a designee is removed or replaced.

Records Management Liaison Officer

- 1. The Secretary identifies the person who will be appointed the Records Management Liaison Officer under section 257.36(5)(a), F.S.
- 2. The Secretary completes the first paragraph of Exhibit A and fills in the name of the Records Management Liaison Officer in the third paragraph of Exhibit A.

3. The Secretary then signs the form and includes it in the next agenda under manager's report as an informational item only, as no Board vote is required.
4. The same process is completed each time a Records Management Liaison Officer is removed or replaced.

Please contact us with any questions.

EXHIBIT A

DESIGNATIONS BY SECRETARY RELATED TO PUBLIC RECORDS

I, George S. Flint, as Secretary of the Tapestry Community Development District
("District") Board of Supervisors, hereby make the following designation and/or appointment:

Tricia L. Adams is designated as a custodian of public records for the
District under section 119.011(5), Florida Statutes. Any prior designation of a designee by a
Secretary is hereby rescinded.

AND/OR

Stacie Vanderbilt is appointed as the District's Records Management
Liaison Officer under section 257.36(5)(a), Florida Statutes. Any prior appointment of a Records
Management Liaison Officer by a Secretary is hereby rescinded.

Printed Name: _____
Secretary, District Board of Supervisors

Date: _____

SECTION 2

MEMORANDUM

TO: DISTRICT MANAGERS

FROM: KUTAK ROCK LLP - TALLAHASSEE

DATE: MAY 17, 2024

RE: RECENTLY ENACTED 2024 LEGISLATION

[HB 7013](#)—the 2024 special districts omnibus bill—has been signed by Governor DeSantis. As a result, special districts have new requirements and deadlines spelled out in statute.

Among other things the bill:

- Requires all special districts to adopt goals and objectives along with performance measures and standards to determine if a district has met its goals and objectives; **this must be done by October 1, 2024**. We encourage District Managers to prepare standardized draft goals and objectives to be adopted by district boards. Although some district boards may wish to establish more detailed goals and objectives specifically tailored to the activities of their particular district, the majority may wish to adopt standardized goals and objectives that are germane to special districts. Kutak Rock would like to review proposed goals and objectives prior to presentation to district boards.
 - Each subsequent year, an annual report must be prepared describing the goals and objectives achieved or failed to be achieved by the district, as well as the performance measures and standards used by the district to make this determination. The annual report must be posted on the district's website by December 1. **The first of these annual reports is due December 1, 2025.**
- Beginning with the 2024 elections, establishes a term limit of 12 years for members of a *popularly elected* body governing an independent special district, unless the district's charter provides for more restrictive terms of office. The term limits **do not apply** to community development districts created under Chapter 190, F.S., or an independent special district created pursuant to a special act that provides that "any amendment to chapter 190 to grant additional powers constitutes a power of that district."
- Allows the Department of Commerce to declare certain independent special districts (**excluding community development districts**) and community redevelopment districts

inactive if they report no revenue, expenditures, or debt for five consecutive years beginning no earlier than Oct. 1, 2018.

- States that independent special district boundaries shall only be changed by general law or special act. This language **does not apply** to a community development district established pursuant to Chapter 190, F.S.

SECTION C

SECTION 1

Tapestry

Community Development District

Summary of Check Register

March 16, 2024 to May 31, 2024

Bank	Date	Check No.'s		Amount
General Fund	3/22/24	620	\$	3,109.51
	3/28/24	621	\$	675.00
	4/4/24	622	\$	4,000.00
	4/11/24	623-624	\$	5,867.10
	4/25/24	625-626	\$	4,684.51
	5/2/24	627	\$	4,000.00
	5/9/24	628-629	\$	1,056.00
	5/21/24	630-632	\$	6,280.12
	5/28/24	633	\$	19,333.71
Total Amount			\$	49,005.95

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
3/22/24	00023	3/15/24 00103190	202403 320-53800-46800	MOSQUITO MAINT MAR24	*	3,109.51	
				CLARKE ENVIRONMENTAL MOSQUITO			3,109.51 000620
3/28/24	00001	2/29/24 335	202402 320-53800-48000	GENERAL MAINTENANCE FEB24	*	675.00	
				GOVERNMENTAL MANAGEMENT SERVICES			675.00 000621
4/04/24	00022	4/01/24 459162	202404 320-53800-46200	LANDSCAPE MAINT APR24	*	4,000.00	
				BLADE RUNNERS COMMERCIAL LANDSCAPIN			4,000.00 000622
4/11/24	00015	3/31/24 218579	202403 320-53800-46400	POND MAINTENANCE MAR24	*	631.00	
				APPLIED AQUATIC MANAGEMENT, INC.			631.00 000623
4/11/24	00001	4/01/24 333	202404 310-51300-34000	MANAGEMENT FEES APR24	*	3,443.92	
		4/01/24 333	202404 310-51300-35200	WEBSITE ADMIN APR24	*	66.67	
		4/01/24 333	202404 310-51300-35100	INFORMATION TECH APR24	*	100.00	
		4/01/24 333	202404 310-51300-31300	DISSEMINATION SVCS APR24	*	291.67	
		4/01/24 333	202404 310-51300-51000	OFFICE SUPPLIES APR24	*	.12	
		4/01/24 333	202404 310-51300-42000	POSTAGE APR24	*	51.17	
		4/01/24 333	202404 310-51300-42500	COPIES APR24	*	32.55	
		4/01/24 334	202404 320-53800-12000	FIELD MANAGEMENT APR24	*	1,250.00	
				GOVERNMENTAL MANAGEMENT SERVICES			5,236.10 000624
4/25/24	00023	4/15/24 00103200	202404 320-53800-46800	MOSQUITO MAINT APR24	*	3,109.51	
				CLARKE ENVIRONMENTAL MOSQUITO			3,109.51 000625
4/25/24	00018	4/24/24 3381870	202403 310-51300-31500	GENERAL COUNSEL JAN/MAR24	*	1,575.00	
				KUTAK ROCK LLP			1,575.00 000626
5/02/24	00022	5/01/24 459235	202405 320-53800-46200	LANDSCAPE MAINT MAY24	*	4,000.00	
				BLADE RUNNERS COMMERCIAL LANDSCAPIN			4,000.00 000627

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/09/24	00001	3/29/24 338	202403 320-53800-46500	STORMWATER MAINT MAR24	*	380.00	
				GOVERNMENTAL MANAGEMENT SERVICES			380.00 000628
5/09/24	00018	5/08/24 3392683	202404 310-51300-31500	GENERAL COUNSEL APR24	*	676.00	
				KUTAK ROCK LLP			676.00 000629
5/21/24	00015	4/30/24 219291	202404 320-53800-46400	POND MAINTENANCE APR24	*	631.00	
				APPLIED AQUATIC MANAGEMENT, INC.			631.00 000630
5/21/24	00001	5/01/24 336	202405 310-51300-34000	MANAGEMENT FEES-MAY24	*	3,443.92	
		5/01/24 336	202405 310-51300-35200	WEBSITE ADMIN-MAY24	*	66.67	
		5/01/24 336	202405 310-51300-35100	INFORMATION TECH-MAY24	*	100.00	
		5/01/24 336	202405 310-51300-31300	DISSEMINATION SVCS-MAY24	*	291.67	
		5/01/24 336	202405 310-51300-51000	OFFICE SUPPLIES-MAY24	*	.51	
		5/01/24 336	202405 310-51300-42000	POSTAGE-MAY24	*	85.60	
		5/01/24 337	202405 320-53800-12000	FIELD MANAGEMENT-MAY24	*	1,250.00	
		5/01/24 337	202405 310-51300-48000	ORLANDO SENTINEL-MAY24	*	260.75	
				GOVERNMENTAL MANAGEMENT SERVICES			5,499.12 000631
5/21/24	00009	5/14/24 5290761	202404 310-51300-31100	GEN ENGINEER SVCS-APR24	*	150.00	
				HANSON, WALTER & ASSOCIATES, INC.			150.00 000632
5/28/24	00012	5/21/24 05212024	202405 300-20700-10200	FY24 DEBT SERVICE ASSESS	*	19,333.71	
				TAPESTRY CDD C/O REGIONS BANK			19,333.71 000633
TOTAL FOR BANK A						49,005.95	
TOTAL FOR REGISTER						49,005.95	

SECTION 2

Tapestry
Community Development District

Unaudited Financial Reporting
May 31, 2024



Table of Contents

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

Tapestry
Community Development District
Combined Balance Sheet
May 31, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash	\$ 986,432	\$ -	\$ 986,432
<u>Investments</u>			
Series 2016			
Reserve	\$ -	\$ 468,125	\$ 468,125
Revenue	\$ -	\$ 252,099	\$ 252,099
Interest	\$ -	\$ 289	\$ 289
Principal	\$ -	\$ 291	\$ 291
Redemption	\$ -	\$ 25	\$ 25
Due From General Fund	\$ -	\$ 3,293	\$ 3,293
Total Assets	\$ 986,432	\$ 724,122	\$ 1,710,554
Liabilities:			
Accounts Payable	\$ 7,541	\$ -	\$ 7,541
Due To Debt Service	\$ 3,293	\$ -	\$ 3,293
Total Liabilities	\$ 10,833	\$ -	\$ 10,833
Fund Balances:			
Restricted for:			
Debt Service Series 2016	\$ -	\$ 724,122	\$ 724,122
Unassigned	\$ 975,598	\$ -	\$ 975,598
Total Fund Balances	\$ 975,598	\$ 724,122	\$ 1,699,720
Total Liabilities & Fund Balance	\$ 986,432	\$ 724,122	\$ 1,710,554

Tapestry
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted Budget	Prorated Budget Thru 05/31/24	Actual Thru 05/31/24	Variance
Revenues				
Non-Ad Valorem Assessments	\$ 203,354	\$ 203,354	\$ 201,337	\$ (2,017)
Interest	\$ -	\$ -	\$ 69	\$ 69
Total Revenues	\$ 203,354	\$ 203,354	\$ 201,406	\$ (1,948)
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 4,000	\$ 2,667	\$ 400	\$ 2,267
FICA Expense	\$ 153	\$ 102	\$ 15	\$ 87
Engineering	\$ 10,000	\$ 6,667	\$ 954	\$ 5,713
Attorney	\$ 12,000	\$ 8,000	\$ 2,466	\$ 5,534
Annual Audit	\$ 3,800	\$ 3,800	\$ 3,800	\$ -
Assessment Administration	\$ 2,650	\$ 2,650	\$ 2,650	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 3,500	\$ 2,333	\$ 2,333	\$ -
Trustee Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Management Fees	\$ 41,327	\$ 27,551	\$ 27,551	\$ -
Information Technology	\$ 1,200	\$ 800	\$ 800	\$ -
Website Administration	\$ 800	\$ 533	\$ 533	\$ -
Telephone	\$ 300	\$ 200	\$ -	\$ 200
Postage	\$ 800	\$ 533	\$ 329	\$ 204
Insurance	\$ 7,574	\$ 7,574	\$ 7,160	\$ 414
Printing & Binding	\$ 1,000	\$ 667	\$ 33	\$ 634
Legal Advertising	\$ 2,500	\$ 1,667	\$ 261	\$ 1,406
Other Current Charges	\$ 2,000	\$ 1,333	\$ 611	\$ 723
Office Supplies	\$ 500	\$ 333	\$ 2	\$ 331
Property Appraiser	\$ 600	\$ 465	\$ 465	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 98,829	\$ 71,551	\$ 54,040	\$ 17,511
<u>Operations and Maintenance Expenses</u>				
Field Expenses				
Field Management	\$ 15,000	\$ 10,000	\$ 10,000	\$ -
Property Insurance	\$ 10,000	\$ 10,000	\$ 1,861	\$ 8,139
Landscape Maintenance	\$ 48,000	\$ 32,000	\$ 32,000	\$ -
Landscape Contingency	\$ 12,000	\$ 8,000	\$ 8,309	\$ (309)
Lake Maintenance	\$ 8,883	\$ 5,922	\$ 5,428	\$ 494
Stormwater Maintenance	\$ 20,000	\$ 13,333	\$ 2,174	\$ 11,159
Wetland Maintenance	\$ 4,600	\$ 3,067	\$ -	\$ 3,067
General Repairs & Maintenance	\$ 7,500	\$ 5,000	\$ -	\$ 5,000
Midge Management	\$ 37,500	\$ 25,000	\$ 24,876	\$ 124
Fish Stocking	\$ 4,500	\$ 3,000	\$ -	\$ 3,000
Shoreline Plantings	\$ 7,000	\$ 7,000	\$ 6,233	\$ 767
General Repairs & Maintenance	\$ -	\$ -	\$ 675	\$ (675)
Contingency	\$ 5,000	\$ 3,333	\$ 86	\$ 3,247
Total Operations and Maintenance Expenses	\$ 179,983	\$ 125,655	\$ 91,642	\$ 34,013
Total Expenditures	\$ 278,812	\$ 197,206	\$ 145,682	\$ 51,525
Excess Revenues (Expenditures)	\$ (75,458)		\$ 55,724	
Fund Balance - Beginning	\$ 75,458		\$ 919,875	
Fund Balance - Ending	\$ -		\$ 975,598	

Tapestry
Community Development District
Debt Service Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues				
Special Assessments	\$ 464,000	\$ 464,000	\$ 460,762	\$ (3,238)
Interest	\$ -	\$ -	\$ 28,201	\$ 28,201
Total Revenues	\$ 464,000	\$ 464,000	\$ 488,963	\$ 24,963
Expenditures:				
<u>General & Administrative:</u>				
Interest Payment - 11/1	\$ 154,456	\$ 154,456	\$ 154,456	\$ -
Principal Payment - 5/1	\$ 155,000	\$ 155,000	\$ 155,000	\$ -
Interest Payment - 5/1	\$ 154,456	\$ 154,456	\$ 154,456	\$ -
Total Expenditures	\$ 463,913	\$ 463,913	\$ 463,913	\$ -
Excess Revenues (Expenditures)	\$ 88		\$ 25,050	
Fund Balance - Beginning	\$ 221,446		\$ 699,072	
Fund Balance - Ending	\$ 221,533		\$ 724,122	

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	\$ -	\$ 18,471	\$ 170,310	\$ 2,669	\$ 2,924	\$ 1,549	\$ 3,976	\$ 1,439	\$ -	\$ -	\$ -	\$ -	201,337
Interest	\$ 8	\$ 8	\$ 11	\$ 9	\$ 8	\$ 9	\$ 8	\$ 9	\$ -	\$ -	\$ -	\$ -	69
Total Revenues	\$ 8	\$ 18,478	\$ 170,321	\$ 2,678	\$ 2,932	\$ 1,557	\$ 3,984	\$ 1,447	\$ -	\$ -	\$ -	\$ -	201,406
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	400
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	15
Engineering	\$ -	\$ -	\$ 804	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	954
Attorney	\$ -	\$ -	\$ 215	\$ -	\$ -	\$ 1,575	\$ 676	\$ -	\$ -	\$ -	\$ -	\$ -	2,466
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,800
Assessment Administration	\$ 2,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,650
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ -	\$ -	\$ -	\$ -	2,333
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,500
Management Fees	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ -	\$ -	\$ -	\$ -	27,551
Information Technology	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	800
Website Administration	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	533
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage	\$ 70	\$ 28	\$ 3	\$ 30	\$ 56	\$ 5	\$ 51	\$ 86	\$ -	\$ -	\$ -	\$ -	329
Insurance	\$ 7,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,160
Printing & Binding	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	33
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261	\$ -	\$ -	\$ -	\$ -	261
Other Current Charges	\$ 68	\$ 70	\$ 72	\$ 70	\$ 83	\$ 81	\$ 81	\$ 86	\$ -	\$ -	\$ -	\$ -	611
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	2
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ 465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	465
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 14,026	\$ 4,001	\$ 4,996	\$ 4,002	\$ 11,808	\$ 5,564	\$ 5,308	\$ 4,335	\$ -	\$ -	\$ -	\$ -	54,040
<u>Operations and Maintenance Expenses</u>													
Field Expenses													
Field Management	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	\$ -	10,000
Property Insurance	\$ 1,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,861
Landscape Maintenance	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	32,000
Landscape Contingency	\$ -	\$ 8,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,309
Lake Maintenance	\$ 631	\$ 1,011	\$ 631	\$ 631	\$ 631	\$ 631	\$ 631	\$ 631	\$ -	\$ -	\$ -	\$ -	5,428
Stormwater Maintenance	\$ 1,271	\$ -	\$ 523	\$ -	\$ -	\$ 380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,174
Wetland Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Midge Management	\$ 3,110	\$ 3,110	\$ 3,110	\$ 3,110	\$ 3,110	\$ 3,110	\$ 3,110	\$ 3,110	\$ -	\$ -	\$ -	\$ -	24,876
Fish Stocking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Shoreline Plantings	\$ -	\$ 6,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,233
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	675
Contingency	\$ -	\$ -	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	86
Total Operations and Maintenance Expenses	\$ 12,123	\$ 23,912	\$ 9,600	\$ 8,991	\$ 9,666	\$ 9,371	\$ 8,991	\$ 8,991	\$ -	\$ -	\$ -	\$ -	91,642
Total Expenditures	\$ 26,149	\$ 27,914	\$ 14,596	\$ 12,993	\$ 21,473	\$ 14,934	\$ 14,299	\$ 13,325	\$ -	\$ -	\$ -	\$ -	145,682
Excess Revenues (Expenditures)	\$ (26,141)	\$ (9,435)	\$ 155,725	\$ (10,315)	\$ (18,541)	\$ (13,377)	\$ (10,315)	\$ (11,878)	\$ -	\$ -	\$ -	\$ -	55,724

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	\$468,125	
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)
LESS: MAY 1, 2023 (MANDATORY)		(\$150,000)
LESS: MAY 1, 2024 (MANDATORY)		(\$155,000)
CURRENT BONDS OUTSTANDING		\$6,185,000

Tapestry

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2024

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%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>Series 2016 Debt Service</i>	<i>Total</i>
11/10/23	ACH	\$5,207.90	(\$99.10)	(\$252.98)	\$0.00	\$4,855.82	\$1,476.60	\$3,379.22	\$4,855.82
11/24/23	ACH	\$59,402.30	(\$1,140.52)	(\$2,376.13)	\$0.00	\$55,885.65	\$16,994.19	\$38,891.46	\$55,885.65
12/11/23	ACH	\$586,673.69	(\$11,264.12)	(\$23,467.84)	\$0.00	\$551,941.73	\$167,839.18	\$384,102.55	\$551,941.73
12/11/23	ACH	\$445.13	(\$8.76)	(\$6.67)	\$0.00	\$429.70	\$130.67	\$299.03	\$429.70
12/22/23	ACH	\$8,130.71	(\$157.04)	(\$278.33)	\$0.00	\$7,695.34	\$2,340.07	\$5,355.27	\$7,695.34
01/10/24	ACH	\$2,170.28	(\$42.10)	(\$65.10)	\$0.00	\$2,063.08	\$627.36	\$1,435.72	\$2,063.08
01/10/24	ACH	\$6,446.64	(\$125.09)	(\$193.40)	\$0.00	\$6,128.15	\$1,863.50	\$4,264.65	\$6,128.15
01/31/24	ACH	\$0.00	\$0.00	\$0.00	\$585.81	\$585.81	\$178.14	\$407.67	\$585.81
02/08/24	ACH	\$9,170.61	(\$179.49)	(\$196.15)	\$0.00	\$8,794.97	\$2,674.45	\$6,120.52	\$8,794.97
02/08/24	ACH	\$848.11	(\$16.73)	(\$11.16)	\$0.00	\$820.22	\$249.42	\$570.80	\$820.22
03/08/24	ACH	\$4,908.15	(\$49.10)	(\$97.18)	\$0.00	\$4,761.87	\$1,448.03	\$3,313.84	\$4,761.87
03/08/24	ACH	\$337.66	(\$6.76)	\$0.00	\$0.00	\$330.90	\$100.62	\$230.28	\$330.90
04/08/24	ACH	\$10,915.17	(\$218.30)	\$0.00	\$0.00	\$10,696.87	\$3,252.80	\$7,444.07	\$10,696.87
04/08/24	ACH	\$0.00	\$0.00	\$0.00	\$48.21	\$48.21	\$14.66	\$33.55	\$48.21
04/08/24	ACH	\$2,376.35	(\$47.53)	\$0.00	\$0.00	\$2,328.82	\$708.17	\$1,620.65	\$2,328.82
05/08/24	ACH	\$4,419.80	(\$88.39)	\$0.00	\$0.00	\$4,331.41	\$1,317.13	\$3,014.28	\$4,331.41
05/08/24	ACH	\$408.42	(\$8.17)	\$0.00	\$0.00	\$400.25	\$121.71	\$278.54	\$400.25
TOTAL		\$ 701,860.92	\$ (13,451.20)	\$ (26,944.94)	\$ 634.02	\$ 662,098.80	\$ 201,336.70	\$ 460,762.10	\$ 662,098.80

99%	Net Percent Collected
\$ 6,497.32	Balance Remaining to Collect

SECTION 3

REBATE REPORT

\$7,285,000

Tapestry Community Development District

(City of Kissimmee, Florida)

Special Assessment Revenue Bonds,

Series 2016

Dated: April 18, 2016

Delivered: April 18, 2016

Rebate Report to the Computation Date

May 1, 2025

Reflecting Activity Through

April 30, 2024



AMTEC

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AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

June 6, 2024

Tapestry Community Development District
c/o Ms. Katie Costa
Director of Operations – Accounting Division
Government Management Services – CF, LLC
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

Re: \$7,285,000 Tapestry Community Development District (City of Kissimmee, Florida),
Special Assessment Revenue Bonds, Series 2016

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of Tapestry Community Development District (the "District").

The scope of our engagement consisted of preparing computations shown in the attached schedules to determine the Rebatable Arbitrage and Yield Restriction Liability as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage and Yield Restriction Liability based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage and Yield Restriction Liability.

We have scheduled our next Report as of May 1, 2025, the Computation Date. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the May 1, 2025 Computation Date
Reflecting Activity from April 18, 2016 through April 30, 2024

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Project Fund	0.351460%	21,979.81	(419,583.24)
Capitalized Interest Fund	0.257105%	255.29	(6,893.17)
Debt Service Reserve Fund	1.618825%	61,867.76	(156,892.74)
Cost of Issuance Fund	0.405522%	39.20	(636.00)
Totals	0.817726%	\$84,142.06	\$(584,005.15)
Bond Yield	4.866432%		
Rebate Computation Credits			(18,353.18)
Net Rebatable Arbitrage			\$(602,358.33)

SUMMARY OF YIELD RESTRICTION COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the May 1, 2025 Computation Date
Reflecting Activity from April 18, 2019 through April 30, 2024

Fund Description	Taxable Inv Yield	Yield Restriction Liability
Project Fund	0.970239%	(1,502.45)
Totals	0.970239%	\$(1,502.45)
Bond Yield (+0.125%) *	4.991432%	

* Pursuant to the Treasury Regulations Section 1.148-2(d)(2), for yield restriction purposes, the Bond Yield is adjusted upwardly by 0.125% for funds not held in a refunding escrow or allocable to replacement proceeds.

Based upon our computations, no rebate or yield restriction liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatable Arbitrage and Yield Restriction Liability, investment activity is reflected from April 18, 2016, the date of the closing, through April 30, 2024, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of May 1, 2025.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between April 18, 2016 and April 30, 2024, the District made periodic payments into the Principal and Interest Accounts that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Principal and Interest Accounts and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

May 1, 2025.

7. Computation Period

The period beginning on April 18, 2016, the date of the closing, and ending on April 30, 2024.

8. Temporary Period

The period ending three years from the date of the closing during which time arbitrage profits and losses may be blended.

9. Yield Restriction Period

The period subsequent to the Temporary Period that proceeds are yield restricted to the yield on the Bonds, plus 0.125%.

10. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on May 1st, the day in the calendar year that was selected by the Issuer, or the final redemption date of the Bonds.

11. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

12. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

13. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds was sold.

14. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

15. Yield Restriction Liability

The Rebatable Arbitrage accumulated after the Temporary Period, at the bond yield plus 0.125%.

16. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and Regions Bank, Trustee, as follows:

Fund / Account	Account Number
Project	3380007300
Capitalized Interest	3380007319
Debt Service Reserve	3380007284
Cost of Issuance	3380007293
Revenue	3380007328
Principal	3380007337
Prepayment	3380008684
Interest	3380007346

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of April 30, 2024, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to May 1, 2025. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on May 1, 2025, is the Rebatable Arbitrage.

\$7,285,000
Tapestry Community Development District
(City of Kissimmee, Florida)
Special Assessment Revenue Bonds,
Series 2016
Delivered: April 18, 2016

Sources of Funds

Par Amount	\$7,285,000.00
Total	\$7,285,000.00

Uses of Funds

Project Fund	\$6,318,334.97
Capitalized Interest Fund	184,965.03
Debt Service Reserve Fund	464,000.00
Costs of Issuance Account	172,000.00
Underwriter's Discount	145,700.00
Total	\$7,285,000.00

PROOF OF ARBITRAGE YIELD

\$7,285,000

Tapestry Community Development District
 (City of Kissimmee, Florida)
 Special Assessment Revenue Bonds,
 Series 2016

Date	Debt Service	Present Value to 04/18/2016 @ 4.8664316883%
11/01/2016	184,965.03	180,258.09
05/01/2017	292,506.25	278,291.20
11/01/2017	170,331.25	158,204.14
05/01/2018	295,331.25	267,788.62
11/01/2018	168,065.63	148,771.87
05/01/2019	298,065.63	257,580.51
11/01/2019	165,709.38	139,800.07
05/01/2020	300,709.38	247,666.04
11/01/2020	163,262.50	131,269.89
05/01/2021	303,262.50	238,043.64
11/01/2021	160,725.00	123,163.07
05/01/2022	305,725.00	228,711.08
11/01/2022	157,643.75	115,130.98
05/01/2023	307,643.75	219,342.47
11/01/2023	154,456.25	107,507.64
05/01/2024	309,456.25	210,277.25
11/01/2024	151,162.50	100,275.83
05/01/2025	311,162.50	201,510.95
11/01/2025	147,762.50	93,418.92
05/01/2026	317,762.50	196,124.77
11/01/2026	144,150.00	86,856.76
05/01/2027	324,150.00	190,675.20
11/01/2027	139,830.00	80,298.55
05/01/2028	324,830.00	182,105.35
11/01/2028	135,390.00	74,099.00
05/01/2029	330,390.00	176,527.29
11/01/2029	130,710.00	68,179.37
05/01/2030	335,710.00	170,949.41
11/01/2030	125,790.00	62,532.91
05/01/2031	340,790.00	165,389.74
11/01/2031	120,630.00	57,152.63
05/01/2032	345,630.00	159,864.32
11/01/2032	115,230.00	52,031.32
05/01/2033	350,230.00	154,387.39
11/01/2033	109,590.00	47,161.61
05/01/2034	359,590.00	151,072.17
11/01/2034	103,590.00	42,486.79
05/01/2035	363,590.00	145,581.84
11/01/2035	97,350.00	38,053.13
05/01/2036	372,350.00	142,090.49
11/01/2036	90,750.00	33,808.00
05/01/2037	375,750.00	136,656.73
11/01/2037	83,625.00	29,691.17
05/01/2038	383,625.00	132,971.12
11/01/2038	76,125.00	25,759.47
05/01/2039	391,125.00	129,206.50
11/01/2039	68,250.00	22,010.54
05/01/2040	403,250.00	126,958.44
11/01/2040	59,875.00	18,403.14
05/01/2041	409,875.00	122,986.37
11/01/2041	51,125.00	14,976.08
05/01/2042	421,125.00	120,430.08
11/01/2042	41,875.00	11,690.63
05/01/2043	431,875.00	117,706.49
11/01/2043	32,125.00	8,547.61
05/01/2044	437,125.00	113,544.57

PROOF OF ARBITRAGE YIELD

\$7,285,000

Tapestry Community Development District
 (City of Kissimmee, Florida)
 Special Assessment Revenue Bonds,
 Series 2016

Date	Debt Service	Present Value to 04/18/2016 @ 4.8664316883%
11/01/2044	22,000.00	5,578.82
05/01/2045	452,000.00	111,896.77
11/01/2045	11,250.00	2,718.88
05/01/2046	461,250.00	108,826.30
	14,039,228.80	7,285,000.00

Proceeds Summary

Delivery date	04/18/2016
Par Value	7,285,000.00
Target for yield calculation	7,285,000.00

BOND DEBT SERVICE

\$7,285,000

Tapestry Community Development District
 (City of Kissimmee, Florida)
 Special Assessment Revenue Bonds,
 Series 2016

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
04/18/2016				
11/01/2016		184,965.03	184,965.03	
05/01/2017	120,000	172,506.25	292,506.25	477,471.28
11/01/2017		170,331.25	170,331.25	
05/01/2018	125,000	170,331.25	295,331.25	465,662.50
11/01/2018		168,065.63	168,065.63	
05/01/2019	130,000	168,065.63	298,065.63	466,131.26
11/01/2019		165,709.38	165,709.38	
05/01/2020	135,000	165,709.38	300,709.38	466,418.76
11/01/2020		163,262.50	163,262.50	
05/01/2021	140,000	163,262.50	303,262.50	466,525.00
11/01/2021		160,725.00	160,725.00	
05/01/2022	145,000	160,725.00	305,725.00	466,450.00
11/01/2022		157,643.75	157,643.75	
05/01/2023	150,000	157,643.75	307,643.75	465,287.50
11/01/2023		154,456.25	154,456.25	
05/01/2024	155,000	154,456.25	309,456.25	463,912.50
11/01/2024		151,162.50	151,162.50	
05/01/2025	160,000	151,162.50	311,162.50	462,325.00
11/01/2025		147,762.50	147,762.50	
05/01/2026	170,000	147,762.50	317,762.50	465,525.00
11/01/2026		144,150.00	144,150.00	
05/01/2027	180,000	144,150.00	324,150.00	468,300.00
11/01/2027		139,830.00	139,830.00	
05/01/2028	185,000	139,830.00	324,830.00	464,660.00
11/01/2028		135,390.00	135,390.00	
05/01/2029	195,000	135,390.00	330,390.00	465,780.00
11/01/2029		130,710.00	130,710.00	
05/01/2030	205,000	130,710.00	335,710.00	466,420.00
11/01/2030		125,790.00	125,790.00	
05/01/2031	215,000	125,790.00	340,790.00	466,580.00
11/01/2031		120,630.00	120,630.00	
05/01/2032	225,000	120,630.00	345,630.00	466,260.00
11/01/2032		115,230.00	115,230.00	
05/01/2033	235,000	115,230.00	350,230.00	465,460.00
11/01/2033		109,590.00	109,590.00	
05/01/2034	250,000	109,590.00	359,590.00	469,180.00
11/01/2034		103,590.00	103,590.00	
05/01/2035	260,000	103,590.00	363,590.00	467,180.00
11/01/2035		97,350.00	97,350.00	
05/01/2036	275,000	97,350.00	372,350.00	469,700.00
11/01/2036		90,750.00	90,750.00	
05/01/2037	285,000	90,750.00	375,750.00	466,500.00
11/01/2037		83,625.00	83,625.00	
05/01/2038	300,000	83,625.00	383,625.00	467,250.00
11/01/2038		76,125.00	76,125.00	
05/01/2039	315,000	76,125.00	391,125.00	467,250.00
11/01/2039		68,250.00	68,250.00	
05/01/2040	335,000	68,250.00	403,250.00	471,500.00
11/01/2040		59,875.00	59,875.00	
05/01/2041	350,000	59,875.00	409,875.00	469,750.00
11/01/2041		51,125.00	51,125.00	
05/01/2042	370,000	51,125.00	421,125.00	472,250.00
11/01/2042		41,875.00	41,875.00	
05/01/2043	390,000	41,875.00	431,875.00	473,750.00
11/01/2043		32,125.00	32,125.00	
05/01/2044	405,000	32,125.00	437,125.00	469,250.00

BOND DEBT SERVICE

\$7,285,000

Tapestry Community Development District
(City of Kissimmee, Florida)
Special Assessment Revenue Bonds,
Series 2016

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
11/01/2044		22,000.00	22,000.00	
05/01/2045	430,000	22,000.00	452,000.00	474,000.00
11/01/2045		11,250.00	11,250.00	
05/01/2046	450,000	11,250.00	461,250.00	472,500.00
	7,285,000	6,754,228.80	14,039,228.80	14,039,228.80

\$7,285,000
Tapestry Community Development District
(City of Kissimmee, Florida)
Special Assessment Revenue Bonds,
Series 2016
Project Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.866432%)
04/18/16	Beg Bal	-6,318,334.97	-9,756,436.86
08/05/16		2,182.95	3,322.97
09/07/16		1,233.13	1,869.11
11/07/16		497.00	747.31
01/26/17		1,409.50	2,097.14
01/26/17		1,398.50	2,080.78
01/26/17		4,893.60	7,281.01
02/21/17		4,307,563.04	6,387,705.34
04/28/17		3,500.00	5,143.93
07/31/17		2,013,072.16	2,922,468.66
08/01/17		2,642.11	3,835.16
08/01/17		475.43	690.11
08/22/17		961.25	1,391.40
01/29/18		-475.43	-673.90
02/02/18		-4,289.06	-6,077.09
03/06/18		2,783.50	3,926.02
04/13/18		475.43	667.27
05/01/18		-5,284.82	-7,399.49
10/24/18		-3,869.25	-5,293.75
04/30/19		-4,908.26	-6,550.51
10/29/19		-5,269.09	-6,865.95
11/01/19		3,500.00	4,559.50
02/28/20		1,036.50	1,329.33
04/15/20		-3,803.90	-4,848.03
09/15/20		1,463.50	1,828.22
10/14/20		-500.64	-622.99
12/10/20		19,627.26	24,241.79
04/15/21		-23.01	-27.95
06/02/21		23.38	28.22

05/01/25	TOTALS:	21,979.81	-419,583.24

ISSUE DATE:	04/18/16	REBATABLE ARBITRAGE:	-419,583.24
COMP DATE:	05/01/25	NET INCOME:	21,979.81
BOND YIELD:	4.866432%	TAX INV YIELD:	0.351460%

\$7,285,000
Tapestry Community Development District
(City of Kissimmee, Florida)
Special Assessment Revenue Bonds,
Series 2016
Capitalized Interest Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.866432%)
04/18/16	Beg Bal	-184,965.03	-285,613.16
11/01/16		184,965.04	278,344.97
05/01/17		255.16	374.86
02/02/18		0.12	0.17

05/01/25	TOTALS:	255.29	-6,893.17

ISSUE DATE:	04/18/16	REBATABLE ARBITRAGE:	-6,893.17
COMP DATE:	05/01/25	NET INCOME:	255.29
BOND YIELD:	4.866432%	TAX INV YIELD:	0.257105%

\$7,285,000
Tapestry Community Development District
(City of Kissimmee, Florida)
Special Assessment Revenue Bonds,
Series 2016
Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.866432%)
04/18/16	Beg Bal	-464,000.00	-716,484.13
05/01/18		5,284.82	7,399.49
10/24/18		3,869.25	5,293.75
04/30/19		4,908.26	6,550.51
10/29/19		5,269.09	6,865.95
04/15/20		3,803.90	4,848.03
10/14/20		500.64	622.99
04/15/21		23.01	27.95
10/22/21		23.38	27.70
04/20/22		27.64	31.98
10/21/22		1,995.70	2,253.61
04/03/23		8,116.68	8,969.45
10/11/23		11,624.49	12,527.27
04/18/24		12,295.45	12,923.50
04/30/24	Bal	466,106.23	489,130.26
04/30/24	Acc	2,019.22	2,118.96

05/01/25	TOTALS:	61,867.76	-156,892.74

ISSUE DATE:	04/18/16	REBATABLE ARBITRAGE:	-156,892.74
COMP DATE:	05/01/25	NET INCOME:	61,867.76
BOND YIELD:	4.866432%	TAX INV YIELD:	1.618825%

\$7,285,000
Tapestry Community Development District
(City of Kissimmee, Florida)
Special Assessment Revenue Bonds,
Series 2016
Cost of Issuance Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.866432%)
04/18/16	Beg Bal	-172,000.00	-265,593.25
04/18/16		5,000.00	7,720.73
04/18/16		27,500.00	42,464.04
04/18/16		35,000.00	54,045.14
04/18/16		45,000.00	69,486.61
04/19/16		5,000.00	7,719.70
04/27/16		1,250.00	1,927.86
04/29/16		5,000.00	7,709.40
05/03/16		44,000.00	67,806.48
02/02/18		4,289.06	6,077.09
10/24/18		0.14	0.19

05/01/25	TOTALS:	39.20	-636.00

ISSUE DATE:	04/18/16	REBATABLE ARBITRAGE:	-636.00
COMP DATE:	05/01/25	NET INCOME:	39.20
BOND YIELD:	4.866432%	TAX INV YIELD:	0.405522%

\$7,285,000
Tapestry Community Development District
(City of Kissimmee, Florida)
Special Assessment Revenue Bonds,
Series 2016
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.866432%)
05/01/16		-1,650.00	-2,543.42
05/01/17		-1,670.00	-2,453.41
05/01/18		-1,700.00	-2,380.24
05/01/19		-1,730.00	-2,308.53
05/01/20		-1,760.00	-2,238.31
05/01/21		-1,780.00	-2,157.48
05/01/22		-1,830.00	-2,113.96
05/01/23		-1,960.00	-2,157.84

05/01/25	TOTALS:	-14,080.00	-18,353.18

ISSUE DATE: 04/18/16 REBATABLE ARBITRAGE: -18,353.18
COMP DATE: 05/01/25
BOND YIELD: 4.866432%

\$7,285,000
Tapestry Community Development District
(City of Kissimmee, Florida)
Special Assessment Revenue Bonds,
Series 2016
Project Fund

YIELD RESTRICTION CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (4.991432%)
04/18/19	Balance	-10,861.32	-14,625.96
04/30/19		-4,908.26	-6,598.66
10/29/19		-5,269.09	-6,912.22
11/01/19		3,500.00	4,590.19
02/28/20		1,036.50	1,337.75
04/15/20		-3,803.90	-4,877.96
09/15/20		1,463.50	1,838.57
10/14/20		-500.64	-626.45
12/10/20		19,627.26	24,372.02
04/15/21		-23.01	-28.09
06/02/21		23.38	28.36

05/01/25	TOTALS:	284.42	-1,502.45

ISSUE DATE:	04/18/16	YIELD REDUCTION AMT:	-1,502.45
COMP DATE:	05/01/25	NET INCOME:	284.42
BOND YIELD:	4.991432%	TAX INV YIELD:	0.970239%

SECTION 4



Memorandum

To: Board of Supervisors

From: District Management

Date: June 26, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Tapestry Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

Tapestry Community Development District

District Manager:_____

Date:_____

Print Name:_____

Tapestry Community Development District

SECTION 5



MARY JANE ARRINGTON
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

April 19, 2024

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, 2024.

The number of registered voters within the Tapestry CDD is 1,192 as of April 15, 2024.

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

Respectfully yours,

A handwritten signature in black ink that reads "M. J. Arrington".

Mary Jane Arrington
Supervisor of Elections

RECEIVED

APR 24 2024

GMS-CF, LLC

Vote
Osceola

SECTION 6

**NOTICE OF MEETINGS
TAPESTRY COMMUNITY
DEVELOPMENT DISTRICT
Fiscal Year 2025**

As required by Chapter 190 Florida Statutes, notice is being given that the Board of Supervisors of the **Tapestry Community Development District** does not meet on a regular basis but will separately publish notice of meetings at least seven days prior to each Board meeting to include the date, time and location of said meetings. Meetings may be continued to a date, time, and place to be specified on the record at the meeting.

There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at a meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Tricia L. Adams
Governmental Management Services – Central Florida, LLC
District Manager

SECTION D

Tapestry CDD

Field Management Report



June 26th, 2024

Jarett Wright

Field Manager

GMS

Completed

Pond Trash Cleaning

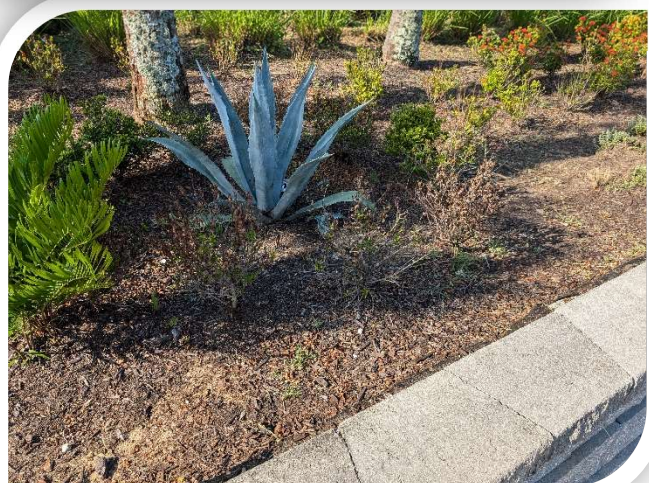
- ✚ All ponds were cleaned of trash and debris.



Site Items

Landscaping Update

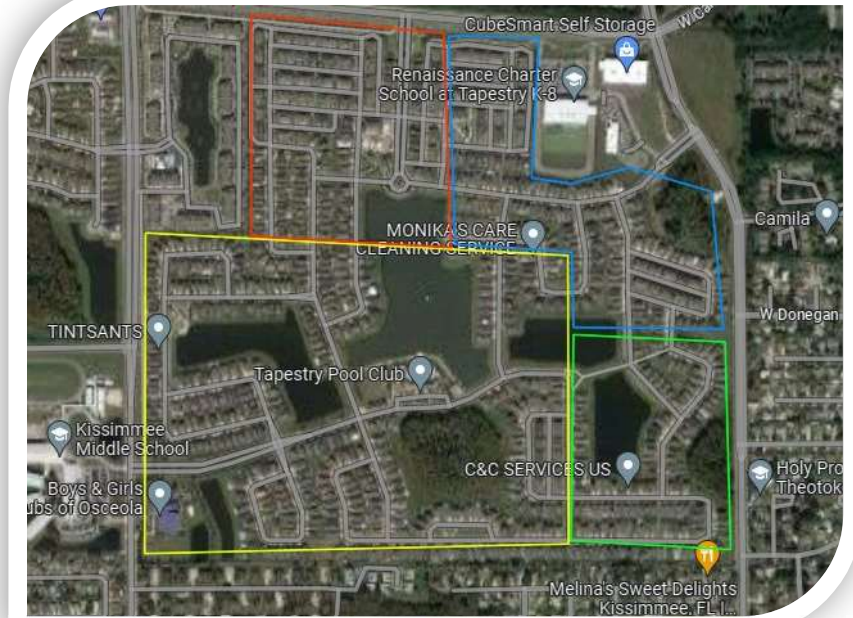
- ✚ Newly installed plants have established properly.
- ✚ Due to the lack of rain 20 of the dwarf ixoras will need to be replaced.
- ✚ Generating proposals to install new plants in the walkway between ponds 3 and 4 to match the pond overlooks.



InProgress

Inlet Cleaning

- ✚ Road inlet drains are being scheduled for cleaning in July.
- ✚ Community will be broken into color coded phases, with 1-2 phases being cleaned each week until completed.



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

AUDIT COMMITTEE MEETING

SECTION III

SECTION A

**TAPESTRY COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

Annual Audit Services for Fiscal Year 2024
Osceola County, Florida

INSTRUCTIONS TO PROPOSE

SECTION 1. DUE DATE. Sealed proposals must be received no later than **Wednesday, July 31, 2024, at 2:00 P.M.**, at the offices of District Manager, located 219 E. Livingston Street, Orlando, FL 32801. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relive it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) original copy and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services- Tapestry Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed: list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The cost of the provision of the services under the proposal for Fiscal Year 2024, 2025, 2026, 2027 and 2028. The District intends to enter into five (5) separate one-year agreements.
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

AUDITOR SELECTION EVALUATION CRITERIA

1. *Ability of Personnel.* (20 Points)

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. *Proposer's Experience.* (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation, of respondent, etc.)

3. *Understanding of Scope of Work.* (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. *Ability to Furnish the Required Services.* (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

5. *Price.* (20 Points)

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

SECTION B

**TAPESTRY
COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Tapestry Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the Fiscal Year ending September 30, 2024, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Osceola County and has a general administrative operating fund and debt service fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original copy and one (1) electronic copy of their proposal to GMS - CF, LLC, District Manager, 219 E. Livingston Street, Orlando, FL 32801, telephone (407) 841-5524, in an envelope marked on the outside "**Auditing Services - Tapestry Community Development District.**" Proposals must be received by **Wednesday, July 31, 2024, 2:00 P.M.**, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Tricia L. Adams
Governmental Management Services - Central Florida, LLC
District Manager