

ISLES OF BARTRAM PARK
Community Development District

August 9, 2024

AGENDA

Isles of Bartram Park

Community Development District

475 West Town Place, Suite 114, St. Augustine, FL 32092

Phone: 904-940-5850 - Fax: 904-940-5899

August 2, 2024

Board of Supervisors
Isles of Bartram Park Community Development District

Dear Board Members:

The Isles of Bartram Park Community Development District Board of Supervisors is scheduled for **Friday, August 9, 2024, at 10:00** a.m. at the Offices of GMS, 475 West Town Place, Suite 114, St. Augustine, FL 32092.

Following is the advance agenda for this meeting:

- I. Roll Call
- II. Audience Comment
- III. Approval of Minutes of the May 17, 2024 Meeting
- IV. Acceptance of Fiscal Year 2023 Audit Report
- V. Fiscal Year 2025 Budget
 - A. Overview of Budget
 - B. Public Hearing
 - C. Consideration of Resolution 2024-04, Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2025
 - D. Consideration of Resolution 2024-05, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2025
- VI. Discussion of CDD Goals & Objectives
- VII. Consideration of Proposals:
 - A. Camera Proposals for Fountain Area (*will be sent under separate cover*)
 - B. Yellowstone Proposal for Addendum 2024

- C. First Choice Aquatics for Grass Carp Stocking (Ponds 8 & 11)
- VIII. First Choice Aquatics Maintenance Reports:
 - A. Fountain Maintenance
 - B. Pond Service Report
- IX. Other Business
- X. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager – Discussion of Fiscal Year 2025 Meeting Schedule
 - D. First Choice Aquatics
- XI. Supervisors’ Requests
- XII. Audience Comments
- XIII. Financial Reports
 - A. Balance Sheet as of June 30, 2024, and Statement of Revenues & Expenditures
 - B. Assessment Receipt Schedule
 - C. Approval of Check Register
- XIV. Next Scheduled Meeting – To Be Determined @ 10:00 a.m.
- XV. Adjournment

THIRD ORDER OF BUSINESS

MINUTES OF MEETING
ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Isles of Bartram Park Community Development District was held on Friday, May 17, 2024 at 10:00 a.m. at the Offices of GMS, 475 West Town Place, Suite 114, St. Augustine, Florida.

Present and constituting a quorum were:

Scott Forshey-Friedman	Chairman
Joseph Zemel	Vice Chairman
Nancy Brown	Supervisor
Zenzi Rogers	Supervisor

Also present were:

Jim Oliver	District Manager
Wes Haber <i>by phone</i>	Kutak Rock
Sarah Sweeting	GMS

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the meeting to order at 10:00 a.m. Four Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Audience Comment

Mr. Oliver noted there is one member of the public present today. Hearing no comments.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation from Supervisor Stuck

Mr. Oliver stated Supervisor Stuck has resigned from the Board and asked for a motion to accept his resignation.

On MOTION by Mr. Forshey-Friedman, seconded by Ms. Rogers, with all in favor, Accepting the Resignation of Supervisor Stuck, was approved.

B. Discussion of Process to Fill Vacant Seat

Mr. Oliver noted the Board does not have to fill this seat. The seat will be filled by the general election process in November which means there will be a budget hearing in August and then perhaps one more meeting before the general election. The Board can fill it if it wishes. Mr. Forshey-Friedman recommended holding until it is filled organically through the process.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the February 2, 2024 Meeting

Mr. Oliver presented the minutes of the February 2, 2024 meeting and asked if there were any additions, corrections, or deletions. The Board had no changes to the minutes.

On MOTION by Mr. Forshey-Friedman, seconded by Ms. Brown, with all in favor, the Minutes of the February 2, 2024 Meeting, were approved.

FIFTH ORDER OF BUSINESS

Consideration of Agreement for Engineering Services

Mr. Oliver noted at the last meeting the Board accepted the resignation of ETM and started the RFQ process selecting DEG to fill that vacancy. Mr. Haber has prepared an agreement. Mr. Oliver asked for a motion to approve the agreement with Dominion Engineering Group.

On MOTION by Mr. Forshey-Friedman, seconded by Ms. Rogers, with all in favor, the Agreement with Dominion Engineering Group for Engineering Services, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2024-02, Approving the Fiscal Year 2025 Proposed Budget & Setting a Public Hearing Date for Adoption

Mr. Oliver stated the public hearing will be August 9, 2024 at 10 a.m. and recommended the Renaissance Resort WVG. He noted FY24 was the first year that capital reserves were collected and \$50K was collected. To keep the assessments level, the capital reserve contribution was

reduced to \$25K for FY25. He suggested to keep the capital reserve fund contribution at \$50K. Since there is a new engineer, he suggested increasing that line item to \$12K. If the budget is approved with the increased amounts, it can be reduced but can't be added to. Mr. Oliver asked if the Board is okay with these changes and a motion to approve.

On MOTION by Mr. Forshey-Friedman, seconded by Ms. Brown, with all in favor, Resolution 2024-02, Approving the Fiscal Year 2025 Proposed Budget as Revised & Setting the Public Hearing for August 9, 2024 at 10:00 a.m. at Renaissance Resort for Adoption, was approved.

SEVENTH ORDER OF BUSINESS Consideration of Proposals:

A. Fencescape Proposal for Boundary Fence

Mr. Oliver presented the proposal from Fencescape for boundary fencing in the amount of \$8,564. Mr. Forshey-Friedman noted this is in the front of the community on the fountain side and provides 6 ft. of aluminum fencing to protect the assets of the CDD. A Board member noted in addition to this fence, he would like to have cameras.

On MOTION by Ms. Brown, seconded by Mr. Forshey-Friedman, with all in favor, the Proposal from Fencescape for \$8,564, was approved.

B. Yellowstone Proposal for Holly Bushes for Boundary

Mr. Oliver stated this proposal had two options. Board consensus was to take no action at this time.

C. Yellowstone Proposal for Entrance Annual Bed Rework

Mr. Oliver presented the Yellowstone proposal for entrance annual bed rework for \$1,992.50. Mr. Forshey-Friedman noted this would be removing the juniper.

On MOTION by Mr. Forshey-Friedman, seconded by Ms. Brown, with all in favor, the Proposal from Yellowstone for Entrance Annual Bed Rework in Amount of \$1,992.50, was approved.

D. Yellowstone Proposal to Sod Installation to Repair Ruts

Mr. Oliver noted this proposal is for sod installation to repair ruts. Mr. Forshey-Friedman stated that is not CDD property and will get with the District Manager regarding that.

E. Underwater Waterfall Light Repairs

Mr. Oliver noted proposals were received from Innovative and High Tide for waterfall light repairs. Mr. Forshey-Friedman stated the original lighting in the main fountain inside the water has all failed. This repair is due to age and is for wiring and lighting. He recommended the High Tide proposal at \$5,352.18 instead of Innovative at \$15,468.74 as it is the same scope of work. Ms. Brown recommended checking on a warranty. Mr. Oliver suggested doing a NTE cost and authorize Scott to work with Taylor and the vendors on this. Mr. Oliver noted Innovative had two proposals, one at \$15,468.74 and another at \$2,840 and asked if they work in conjunction. Mr. Forshey-Friedman stated the \$2,840 is for the lights ripped out by the criminal mischief which was sent over and done so needs ratification. The other two are to replace.

On MOTION by Mr. Forshey-Friedman, seconded by Ms. Brown, with all in favor, the Proposal for \$2,840 for Waterfall Lights, was ratified.

On MOTION by Mr. Forshey-Friedman, seconded by Ms. Brown, with all in favor, NTE amount NTE \$15,500 for Waterfall Light Repairs & Authorized Supervisor Forshey-Friedman to Work with Vendors and Taylor Tennison for Installation, was approved.

EIGHTH ORDER OF BUSINESS

Ratification of Proposals:

A. Yellowstone Proposal for Mulch & Pine Straw Installation

Mr. Oliver presented the Yellowstone proposal for mulch/pine straw installation for \$6,255.

On MOTION by Mr. Forshey-Friedman, seconded by Ms. Rogers, with all in favor, the Proposal from Yellowstone for Mulch & Pine Straw Installation for \$6,255, was ratified.

B. First Choice Aquatics for Pond 2 Fountain Repair

Mr. Oliver presented the proposal from First Choice Aquatics for Pond 2 fountain repair in the amount of \$3,632.

On MOTION by Mr. Forshey-Friedman, seconded by Ms. Rogers, with all in favor, the Proposal from First Choice Aquatics for Pond 2 Fountain Repair in the Amount of \$3,632, was ratified.

NINTH ORDER OF BUSINESS

Fountain Maintenance Reports

Mr. Oliver stated this information needs to be provided to them.

TENTH ORDER OF BUSINESS

Other Business

Mr. Oliver asked for any other business. Hearing no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Haber reminded the Board of Form 1 due July 1st filed electronically with the Commission on Ethics and four hours of ethics training by December 31, 2024. Links will be sent out to the Board.

B. Engineer

Mr. Oliver will get with Bill Schaffer the new engineer and keep him up to speed.

C. Manager

1. General Elections

Mr. Oliver stated three seats will be decided by general election, seats 1, 3, and 5 held by Scott, Zenzi, and the seat that was held by Delton that is vacant right now. The qualifying period is June 10th through June 14th. The Board was directed to visit VoteSJC.gov for more information.

2. Report on the Number of Registered Voters (1,045)

Mr. Oliver stated there are 1,045 registered voters in the District as of April 15th.

TWELFTH ORDER OF BUSINESS

Supervisors' Requests

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS Audience Comments

There being no comments, the next item followed.

FOURTEENTH ORDER OF BUSINESS Financial Reports

A. Balance Sheet as of March 31, 2024 and Statement of Revenues & Expenditures

Mr. Oliver presented the financial reports as of March 31, 2024. On the balance sheet, you will see the capital reserve fund has \$50,000 which was allocated from the budget process a year ago. No other unusual variances.

B. Assessment Receipt Schedule

Mr. Oliver stated the Assessment Receipt Schedule shows the District is 98% collected.

C. Approval of Check Register

Mr. Oliver presented the check register for Board approval.

On MOTION by Mr. Forshey-Friedman seconded by Ms. Rogers with all in favor, the Check Register, was approved.

FIFTEENTH ORDER OF BUSINESS Next Scheduled Meeting – August 16, 2024 @ 10:00 a.m.

Mr. Oliver stated the next meeting was changed to August 9, 2024 at 10:00 a.m. at the World Golf Village Renaissance. Mailed notice will be sent to residents.

SIXTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Forshey-Friedman seconded by Ms. Brown, with all in favor, the Meeting was adjourned.

Secretary / Assistant Secretary

Chairperson / Vice Chairperson

FOURTH ORDER OF BUSINESS

**ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Isles of Bartram Park Community Development District
St. Johns County, 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 Isles of Bartram Park Community Development District, St. Johns County, 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 April 22, 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.

April 22, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Isles of Bartram Park Community Development District, St. Johns County, 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 (\$3,148,888).
- The change in the District's total net position in comparison with the prior fiscal year was \$306,129, 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 \$1,193,591, an increase of \$182,416 in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service, non-spendable for prepaids, assigned for subsequent year's expenditures and capital reserve, 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 special 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 considered major funds.

The District adopts an annual appropriated budget for its general and debt service funds. 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
Assets, excluding capital assets	\$ 1,197,463	\$ 1,028,129
Capital assets, net of depreciation	6,386,621	6,512,367
Total assets	<u>7,584,084</u>	<u>7,540,496</u>
Liabilities, excluding long-term liabilities	218,382	235,584
Long-term liabilities	10,514,590	10,759,929
Total liabilities	<u>10,732,972</u>	<u>10,995,513</u>
Net Position		
Net investment in capital assets	(4,127,969)	(4,247,562)
Restricted	786,396	704,830
Unrestricted	192,685	87,715
Total net position	<u>\$ (3,148,888)</u>	<u>\$ (3,455,017)</u>

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2023	2022
Revenues:		
Program revenues		
Charges for services	\$ 1,098,273	\$ 1,020,265
Operating grants and contributions	35,642	19,531
Total revenues	<u>1,133,915</u>	<u>1,039,796</u>
Expenses:		
General government	95,765	105,489
Maintenance and operations	216,483	237,530
Interest on long-term debt	515,538	528,113
Total expenses	<u>827,786</u>	<u>871,132</u>
Change in net position	<u>306,129</u>	<u>168,664</u>
Net position - beginning	<u>(3,455,017)</u>	<u>(3,623,681)</u>
Net position - ending	<u>\$ (3,148,888)</u>	<u>\$ (3,455,017)</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 \$827,786. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments and interest revenue.

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 \$7,141,097 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$754,476 has been taken, which resulted in a net book value of \$6,386,621. 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 \$10,505,000 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

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 Isles of Bartram Park Community Development District's Finance Department at 475 West Town Place, Suite 114, St. Augustine, Florida, 32092.

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	Governmental Activities
ASSETS	
Cash	\$ 185,275
Assessments receivable	11,134
Due from Developer	900
Prepays	11,564
Restricted assets:	
Investments	988,590
Capital assets:	
Nondepreciable	3,887,234
Depreciable, net	2,499,387
Total assets	7,584,084
LIABILITIES	
Accounts payable	3,872
Accrued interest payable	214,510
Non-current liabilities:	
Due within one year	240,000
Due in more than one year	10,274,590
Total liabilities	10,732,972
NET POSITION	
Net investment in capital assets	(4,127,969)
Restricted for debt service	786,396
Unrestricted	192,685
Total net position	\$ (3,148,888)

See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 95,765	\$ 95,765	\$ -	\$ -
Maintenance and operations	216,483	195,707	-	(20,776)
Interest on long-term debt	515,538	806,801	35,642	326,905
Total governmental activities	827,786	1,098,273	35,642	306,129
		Change in net position		306,129
		Net position - beginning		(3,455,017)
		Net position - ending		\$ (3,148,888)

See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 185,275	\$ -	\$ 185,275
Investments	-	988,590	988,590
Assessments receivable	11,134	-	11,134
Due from Developer	900	-	900
Due from other funds	-	12,316	12,316
Prepays	11,564	-	11,564
Total assets	<u>\$ 208,873</u>	<u>\$ 1,000,906</u>	<u>\$ 1,209,779</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,872	\$ -	\$ 3,872
Due to other funds	12,316	-	12,316
Total liabilities	<u>16,188</u>	<u>-</u>	<u>16,188</u>
Fund balances:			
Nonspendable:			
Prepays	11,564	-	11,564
Restricted for:			
Debt service	-	1,000,906	1,000,906
Assigned to:			
Capital reserve	50,000	-	50,000
Subsequent year's expenditures	3,414	-	3,414
Unassigned	127,707	-	127,707
Total fund balances	<u>192,685</u>	<u>1,000,906</u>	<u>1,193,591</u>
Total liabilities and fund balances	<u>\$ 208,873</u>	<u>\$ 1,000,906</u>	<u>\$ 1,209,779</u>

See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund balance - governmental funds \$ 1,193,591

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	7,141,097	
Accumulated depreciation	<u>(754,476)</u>	6,386,621

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

Accrued interest payable	(214,510)	
Bonds payable, net of premiums/discounts	<u>(10,514,590)</u>	(10,729,100)

Net position of governmental activities		<u>\$ (3,148,888)</u>
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See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 291,472	\$ 806,801	\$ 1,098,273
Interest	-	35,642	35,642
Total revenues	291,472	842,443	1,133,915
EXPENDITURES			
Current:			
General government	95,765	-	95,765
Maintenance and operations	90,737	-	90,737
Debt Service:			
Principal	-	245,000	245,000
Interest	-	519,997	519,997
Total expenditures	186,502	764,997	951,499
Excess (deficiency) of revenues over (under) expenditures	104,970	77,446	182,416
Fund balances - beginning	87,715	923,460	1,011,175
Fund balances - ending	\$ 192,685	\$ 1,000,906	\$ 1,193,591

See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, 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	\$	182,416
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.		(125,746)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		245,000
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.		4,120
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		339
Change in net position of governmental activities	\$	<u>306,129</u>

See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Isles of Bartram Park Community Development District ("District") was established by Ordinance 2006-157 of the Board of County Commissioners of St. Johns County, pursuant to the Uniform Community Development District Act of 1980, and otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue Bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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 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 of the Board members is affiliated with Lennar Homes (the "Developer") and four members are qualified electors.

The Board has the responsibility for:

1. Assessing 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 set forth in the annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the Uniform Method are noticed 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 Inter-local 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.

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>
Infrastructure - drainage	30
Infrastructure - entry features	15

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 the general fund. 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 upcoming October 1.
- b) A public hearing is 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:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
Fidelity Investment Treasury 1 695	\$ 988,590	S&P AAAM	Weighted average maturity: 29 days
	<u>\$ 988,590</u>		

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 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2023 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 12,316
Debt service	12,316	-
	\$ 12,316	\$ 12,316

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to assessments collected in the general fund that have not yet been transferred to the debt service fund.

NOTE 6 – 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, not being depreciated				
Land Improvements	\$ 3,887,234	\$ -	\$ -	\$ 3,887,234
Total capital assets, not being depreciated	3,887,234	-	-	3,887,234
Capital assets, being depreciated				
Infrastructure - drainage	2,735,356	-	-	2,735,356
Infrastructure - entry features	518,507	-	-	518,507
Total capital assets, being depreciated	3,253,863	-	-	3,253,863
Less accumulated depreciation for:				
Infrastructure - drainage	(455,895)	(91,179)	-	(547,074)
Infrastructure - entry features	(172,835)	(34,567)	-	(207,402)
Total accumulated depreciation	(628,730)	(125,746)	-	(754,476)
Total capital assets, being depreciated, net	2,625,133	(125,746)	-	2,499,387
Governmental activities capital assets, net	\$ 6,512,367	\$ (125,746)	\$ -	\$ 6,386,621

Depreciation was charged to maintenance and operations.

NOTE 7 – LONG-TERM LIABILITIES

Series 2015

On November 5, 2015, the District issued \$6,725,000 of Special Assessment Bonds, Series 2015 consisting of \$1,300,000 Term Bonds Series 2015 due November 1, 2025 with a fixed interest rate of 4.375%, \$2,060,000 Term Bonds Series 2015 due November 1, 2035 with a fixed interest rate of 5.000%, and \$3,365,000 Term Bonds Series 2015 due November 1, 2045 with a fixed interest rate of 5.125%. 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 November 1, 2016 through November 1, 2045.

The Series 2015 Bonds are subject to redemption at the option of the District prior to their maturity. 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. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$10,000 of the Series 2015 Bonds.

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.

Series 2017

On August 16, 2017, the District issued \$5,345,000 of Special Assessment Bonds, Series 2017 consisting of \$450,000 Term Bonds due November 1, 2022 with a fixed interest rate of 3.5%, \$600,000 Term Bonds due November 1, 2027 with a fixed interest rate of 4%, \$1,655,000 Term Bonds due November 1, 2037 with a fixed interest rate of 4.625%, and \$2,640,000 Term Bonds due November 1, 2047 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 November 1, 2018 through November 1, 2047.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Series 2017 (Continued)

The Series 2017 Bonds are subject to redemption at the option of the District prior to their maturity. 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. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$10,000 of the Series 2017 Bonds.

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

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2015	\$ 5,810,000	\$ -	\$ 130,000	\$ 5,680,000	\$ 130,000
Less: original issue discount	40,698	-	1,770	38,928	-
Series 2017	4,940,000	-	115,000	4,825,000	110,000
Plus: original issue premium	50,627	-	2,109	48,518	-
Total	<u>\$ 10,759,929</u>	<u>\$ -</u>	<u>\$ 245,339</u>	<u>\$ 10,514,590</u>	<u>\$ 240,000</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	\$ 240,000	\$ 509,782	\$ 749,782
2025	250,000	499,485	749,485
2026	255,000	488,869	743,869
2027	280,000	477,107	757,107
2028	290,000	464,082	754,082
2029-2033	1,700,000	2,089,816	3,789,816
2034-2038	2,150,000	1,625,179	3,775,179
2039-2043	2,725,000	1,020,231	3,745,231
2044-2048	2,615,000	280,091	2,895,091
Total	<u>\$ 10,505,000</u>	<u>\$ 7,454,642</u>	<u>\$ 17,959,642</u>

NOTE 8 – 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 9 – 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 settled claims during the past three years.

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amount Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 287,023	\$ 291,472	\$ 4,449
Total revenues	287,023	291,472	4,449
EXPENDITURES			
Current:			
General government	112,269	95,765	16,504
Maintenance and operations	176,500	90,737	85,763
Total expenditures	288,769	186,502	102,267
Excess (deficiency) of revenues over (under) expenditures	\$ (1,746)	104,970	\$ 106,716
OTHER FINANCING SOURCES			
Carryforward surplus	1,746	-	-
Total other financing sources	1,746	-	-
Net change in fund balance	\$ -	104,970	\$ 106,716
Fund balance - beginning		87,715	
Fund balance - ending		\$ 192,685	

See notes to required supplementary information

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, 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.

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, 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.	7						
Employee compensation	\$3,324.60						
Independent contractor compensation	\$197,578.93						
Construction projects to begin on or after October 1, (\$65,000)	None						
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund						
Non Ad valorem special assessments:							
Special assessment rate	<table border="0" style="width: 100%;"> <tr> <td style="width: 70%;">Operation and Maintenance</td> <td style="text-align: right;">\$480.84</td> </tr> <tr> <td>Debt Service Series 2015</td> <td style="text-align: right;">\$1,204.89 - \$1,571.78</td> </tr> <tr> <td>Debt Service Series 2017</td> <td style="text-align: right;">\$1,205.13 - \$1,571.60</td> </tr> </table>	Operation and Maintenance	\$480.84	Debt Service Series 2015	\$1,204.89 - \$1,571.78	Debt Service Series 2017	\$1,205.13 - \$1,571.60
Operation and Maintenance	\$480.84						
Debt Service Series 2015	\$1,204.89 - \$1,571.78						
Debt Service Series 2017	\$1,205.13 - \$1,571.60						
Special assessments collected	<table border="0" style="width: 100%;"> <tr> <td style="width: 70%;">Operation and Maintenance</td> <td style="text-align: right;">\$291,471.73</td> </tr> <tr> <td>Debt Service Series 2015</td> <td style="text-align: right;">\$436,407.47</td> </tr> <tr> <td>Debt Service Series 2017</td> <td style="text-align: right;">\$370,393.56</td> </tr> </table>	Operation and Maintenance	\$291,471.73	Debt Service Series 2015	\$436,407.47	Debt Service Series 2017	\$370,393.56
Operation and Maintenance	\$291,471.73						
Debt Service Series 2015	\$436,407.47						
Debt Service Series 2017	\$370,393.56						
Outstanding Bonds:	see Note 7 for details						



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

To the Board of Supervisors
Isles of Bartram Park Community Development District
St. Johns County, 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 Isles of Bartram Park Community Development District, St. Johns County, 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 April 22, 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.

April 22, 2024



**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
Isles of Bartram Park Community Development District
St. Johns County, Florida

We have examined Isles of Bartram Park Community Development District, St. Johns County, 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 Isles of Bartram Park Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

April 22, 2024



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

To the Board of Supervisors
Isles of Bartram Park Community Development District
St. Johns County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Isles of Bartram Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated April 22, 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 April 22, 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 Isles of Bartram Park Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Isles of Bartram Park Community Development District, St. Johns County, 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.

April 22, 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.

FIFTH ORDER OF BUSINESS

A.

Isles of Bartram Park

Community Development District

Approved Budget

FY 2025

August 6, 2024



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1-2	<u>General Fund</u>
3-4	<u>Narratives</u>
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9	<u>Capital Reserve Fund</u>
10	<u>Assessment Schedule</u>

Isles of Bartram Park
Community Development District
Approved Budget
General Fund

Description	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Projected Thru 9/30/24	Approved Budget FY 2025
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REVENUES:

Special Assessments - On Roll	\$ 287,013	\$288,844	\$-	\$288,844	\$317,987
Interest income	3,414	-	450	450	3,414
Carry Forward Surplus	-	-	-	-	-

TOTAL REVENUES	\$290,427	\$288,844	\$450	\$289,294	\$321,401
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EXPENDITURES:

Administrative

Supervisor Fees	\$4,000	\$2,400	\$800	\$3,200	\$4,000
FICA Taxes	306	184	61	245	306
Engineering	6,000	113	1,000	1,113	12,000
Attorney	10,000	2,204	2,797	5,000	10,000
Annual Audit	4,000	4,000	-	4,000	4,100
Assessment Administration	5,300	5,300	-	5,300	5,618
Arbitrage Rebate	1,200	600	600	1,200	4,600
Dissemination Agent	7,420	5,565	1,855	7,420	7,866
Trustee Fees	8,000	4,400	4,400	8,800	8,800
Management Fees	51,597	38,698	12,899	51,597	54,694
Information Technology	1,600	1,200	400	1,600	1,800
Website Maintenance	1,075	806	269	1,075	1,200
Telephone	150	14	36	50	150
Postage & Delivery	500	270	484	754	500
Insurance General Liability	11,786	11,564	-	11,564	12,854
Printing & Binding	1,000	156	673	829	500
Legal Advertising	1,265	372	428	800	1,265
Other Current Charges	1,000	206	794	1,000	1,000
Office Supplies	200	9	15	24	200
Dues, Licenses & Subscriptions	175	175	-	175	175

TOTAL ADMINISTRATIVE	\$116,574	\$78,234	\$27,511	\$105,745	\$131,628
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Isles of Bartram Park
Community Development District
Approved Budget
General Fund

Description	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Projected Thru 9/30/24	Approved Budget FY 2025
<i>Operations & Maintenance</i>					
<u>Field Expenditures</u>					
Landscape Maintenance (Yellowstone)	\$ 60,553	\$47,852	\$12,702	\$60,553	\$ 61,572
Lake Maintenance (First Choice Aquatics)	25,800	20,980	6,300	27,280	33,700
Waterfall/Entry Pond Maintenance	11,500	6,296	2,100	8,396	11,500
Lake Fountains Maintenance (First Coast Aquatics)	7,000	13,639	400	14,039	14,000
Management	6,000	4,500	1,500	6,000	6,000
Utilities	11,000	5,138	3,862	9,000	10,000
General Maintenance	2,000	6,467	-	6,467	3,000
TOTAL FIELD EXPENDITURES	\$123,853	\$104,872	\$26,863	\$131,735	\$139,772
TOTAL EXPENDITURES	\$240,427	\$183,106	\$54,375	\$237,481	\$271,400
<u>Other Sources/Uses</u>					
Capital Reserve Transfer Out	\$ 50,000	\$50,000	\$-	\$50,000	\$ 50,000
TOTAL OTHER SOURCES/USES	\$50,000	\$50,000	\$-	\$50,000	\$50,000
EXCESS REVENUES (EXPENDITURES)	\$-	\$55,738	\$(53,925)	\$1,813	\$0

Isles of Bartram Park
Community Development District
Budget Narrative
Fiscal Year 2025

REVENUES

Special Assessments-Tax Roll

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Expenditures - Administrative

Supervisors Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 4 meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Engineering

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Roll Administration

GMS, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

Arbitrage Rebate

The District is required to annually have an arbitrage rebate calculation on the District's Series 2015 & 2017 Special Assessment Revenue Bonds. The District will contract with an Independent Certified Accounting Firm to calculate the rebate liability and submit a report to the District.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees

The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Information Technology

The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services, LLC.

Website Maintenance

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS, LLC and updated monthly.

Communication - Telephone

Phone, internet, and Wi-Fi service for Office.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon estimated premiums.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Isles of Bartram Park
Community Development District
Budget Narrative
Fiscal Year 2025

Expenditures - Administrative (continued)

Legal Advertising

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

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

Expenditures - Field

Landscape Maintenance

The District has contracted with a Yellowstone Landscape to provide landscaping and irrigation maintenance services to all the common areas within the District. Other services include annual and plant rotation and mulch installation.

Contract	Monthly	Annual
YellowStone Landscape	\$2,917	\$35,005
Other Services	\$2,067	\$24,804
Contingency	\$147	\$1,763
Total	\$5,131	\$61,572

Lake Maintenance

The District has contracted with vendor First Choice Aquatics to provide monthly water management services to all the lakes throughout the District and carp restocking.

Contract	Description	Monthly	Annual
First Choice Aquatics	Lake Maintenance	\$2,100	\$25,200
First Choice Aquatics	Triploid Grass Carp		\$3,500
	Contingency	\$417	\$5,000
Total		\$2,517	\$33,700

Waterfall/Pond Entry Maintenance

The District has contracted with Innovative Fountain Services to provide maintenance services to waterfalls and pond at community entrance.

Contract	Monthly	Annual
Innovative Fountain SV	\$245	\$2,940
Crystal Clean	\$450	\$5,400
Contingency	\$263	\$3,160
Total	\$958	\$11,500

Lake Fountains Maintenance

The District has contracted with First Choice Aquatics to provide fountain maintenance for the four fountains within the District.

Contract	Quarterly	Annual
First Choice Aquatic	\$400	\$1,600
Contingency	\$1,033	\$12,400
Total	\$1,433	\$14,000

Management Company

The District has contracted with Vesta Property Services, Inc. to provide supervision and on-site management services for the District.

Contract	Monthly	Annual
Vesta	\$500	\$6,000

Utilities

Estimated cost for electric, irrigation and water provided by utility company. Also includes cost share for reimbursement of JEA irrigation to Celestina Master HOA.

General Maintenance

Estimated cost for general maintenance services of the district.

Isles of Bartram Park
Community Development District
Approved Budget
Debt Service Series 2015 Special Assessment Bonds

Description	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Projected Thru 9/30/24	Approved Budget FY 2025
REVENUES:					
Special Assessments-On Roll	\$429,732	\$432,473	\$(2,740)	\$429,732	\$429,732
Interest Earnings	7,500	17,411	7,479	24,890	12,000
Carry Forward Surplus ⁽¹⁾	325,019	330,901	-	330,901	367,939
TOTAL REVENUES	\$762,251	\$780,785	\$4,739	\$785,523	\$809,671
EXPENDITURES:					
Interest - 11/1	\$142,778	\$142,778	\$-	\$142,778	\$139,934
Special Call - 11/1	\$-	5,000	-	5,000	\$-
Principal - 11/1	130,000	130,000	-	130,000	135,000
Interest - 5/1	139,934	139,806	-	139,806	136,981
TOTAL EXPENDITURES	\$412,713	\$417,584	\$-	\$417,584	\$411,916
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$-	\$-	-	-	\$-
TOTAL OTHER SOURCES/(USES)	\$-	\$-	\$-	\$-	\$-
TOTAL EXPENDITURES	\$412,713	\$417,584	\$-	\$417,584	\$411,916
EXCESS REVENUES (EXPENDITURES)	\$349,539	\$363,200	\$4,739	\$367,939	\$397,756

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/25	\$136,981.25
Principal Due 11/1/25	\$140,000.00
	<u>\$276,981.25</u>

Isles of Bartram Park
Community Development District

Amortization Schedule
Series 2015, Special Assessment Bonds

Date	Balance	Principal	Interest	Annual
11/1/24	5,550,000	135,000	139,934	274,934
5/1/25	5,415,000	-	136,981	-
11/1/25	5,415,000	140,000	136,981	413,963
5/1/26	5,275,000	-	133,919	-
11/1/26	5,275,000	160,000	133,919	427,838
5/1/27	5,115,000	-	129,919	-
11/1/27	5,115,000	165,000	129,919	424,838
5/1/28	4,950,000	-	125,794	-
11/1/28	4,950,000	175,000	125,794	426,588
5/1/29	4,775,000	-	121,419	-
11/1/29	4,775,000	185,000	121,419	427,838
5/1/30	4,590,000	-	116,794	-
11/1/30	4,590,000	195,000	116,794	428,588
5/1/31	4,395,000	-	111,919	-
11/1/31	4,395,000	205,000	111,919	428,838
5/1/32	4,190,000	-	106,794	-
11/1/32	4,190,000	215,000	106,794	428,588
5/1/33	3,975,000	-	101,419	-
11/1/33	3,975,000	225,000	101,419	427,838
5/1/34	3,750,000	-	95,794	-
11/1/34	3,750,000	235,000	95,794	426,588
5/1/35	3,515,000	-	89,919	-
11/1/35	3,515,000	245,000	89,919	424,838
5/1/36	3,270,000	-	83,794	-
11/1/36	3,270,000	260,000	83,794	427,588
5/1/37	3,010,000	-	77,131	-
11/1/37	3,010,000	275,000	77,131	429,263
5/1/38	2,735,000	-	70,084	-
11/1/38	2,735,000	285,000	70,084	425,169
5/1/39	2,450,000	-	62,781	-
11/1/39	2,450,000	300,000	62,781	425,563
5/1/40	2,150,000	-	55,094	-
11/1/40	2,150,000	315,000	55,094	425,188
5/1/41	1,835,000	-	47,022	-
11/1/41	1,835,000	330,000	47,022	424,044
5/1/42	1,505,000	-	38,566	-
11/1/42	1,505,000	350,000	38,566	427,131
5/1/43	1,155,000	-	29,597	-
11/1/43	1,155,000	365,000	29,597	424,194
5/1/44	790,000	-	20,244	-
11/1/44	790,000	385,000	20,244	425,488
5/1/45	405,000	-	10,378	-
11/1/45	405,000	405,000	10,378	425,756
Totals		\$ 5,550,000	\$ 3,670,653	\$ 9,220,653

Isles of Bartram Park
Community Development District
Approved Budget
Debt Service Series 2017 Special Assessment Bonds

Description	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Projected Thru 9/30/24	Approved Budget FY 2025
REVENUES:					
Special Assessments-On Roll	\$364,728	\$367,054	\$-	\$367,054	\$364,708
Interest Earnings	6,800	14,252	4,753	19,005	10,000
Carry Forward Surplus ⁽¹⁾	273,464	279,370	-	279,370	323,485
TOTAL REVENUES	\$644,992	\$660,676	\$4,753	\$665,429	\$698,193
EXPENDITURES:					
Interest - 11/1	\$114,634	\$114,634	\$-	\$114,634	\$112,434
Principal - 11/1	110,000	110,000	-	110,000	115,000
Special Call - 11/1	-	5,000	-	5,000	-
Interest - 5/1	112,434	112,309	-	112,309	110,134
TOTAL EXPENDITURES	\$337,068	\$341,944	\$-	\$341,944	\$337,569
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$-	\$-	\$-	\$-	\$-
TOTAL OTHER SOURCES/(USES)	\$-	\$-	\$-	\$-	\$-
TOTAL EXPENDITURES	\$337,068	\$341,944	\$-	\$341,944	\$337,569
EXCESS REVENUES (EXPENDITURES)	\$307,923	\$318,732	\$4,753	\$323,485	\$360,624

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/25	\$110,134.38
Principal Due 11/1/25	\$115,000.00
	\$225,134.38

Isles of Bartram Park
Community Development District

Amortization Schedule
Series 2017, Special Assessment Bonds

Date	Balance	Principal	Interest	Annual
11/1/24	4,715,000	115,000	112,434	227,434
5/1/25	4,600,000		110,134	-
11/1/25	4,600,000	115,000	110,134	335,269
5/1/26	4,485,000		107,834	-
11/1/26	4,485,000	120,000	107,834	335,669
5/1/27	4,365,000		105,434	-
11/1/27	4,365,000	125,000	105,434	335,869
5/1/28	4,240,000		102,934	-
11/1/28	4,240,000	130,000	102,934	335,869
5/1/29	4,110,000		99,928	-
11/1/29	4,110,000	140,000	99,928	339,856
5/1/30	3,970,000		96,691	-
11/1/30	3,970,000	145,000	96,691	338,381
5/1/31	3,825,000		93,338	-
11/1/31	3,825,000	150,000	93,338	336,675
5/1/32	3,675,000		89,869	-
11/1/32	3,675,000	160,000	89,869	339,738
5/1/33	3,515,000		86,169	-
11/1/33	3,515,000	165,000	86,169	337,338
5/1/34	3,350,000		82,353	-
11/1/34	3,350,000	175,000	82,353	339,706
5/1/35	3,175,000		78,306	-
11/1/35	3,175,000	180,000	78,306	336,613
5/1/36	2,995,000		74,144	-
11/1/36	2,995,000	190,000	74,144	338,288
5/1/37	2,805,000		69,750	-
11/1/37	2,805,000	200,000	69,750	339,500
5/1/38	2,605,000		65,125	-
11/1/38	2,605,000	205,000	65,125	335,250
5/1/39	2,400,000		60,000	-
11/1/39	2,400,000	220,000	60,000	340,000
5/1/40	2,180,000		54,500	-
11/1/40	2,180,000	230,000	54,500	339,000
5/1/41	1,950,000		48,750	-
11/1/41	1,950,000	240,000	48,750	337,500
5/1/42	1,710,000		42,750	-
11/1/42	1,710,000	250,000	42,750	335,500
5/1/43	1,460,000		36,500	-
11/1/43	1,460,000	265,000	36,500	338,000
5/1/44	1,195,000		29,875	-
11/1/44	1,195,000	280,000	29,875	339,750
5/1/45	915,000		22,875	-
11/1/45	915,000	290,000	22,875	335,750
5/1/46	625,000		15,625	-
11/1/46	625,000	305,000	15,625	336,250
5/1/47	320,000		8,000	-
11/1/47	320,000	320,000	8,000	336,000
Totals		\$ 4,715,000	\$ 3,274,203	\$ 7,989,203

Isles of Bartram Park
Community Development District
Approved Budget
Capital Reserve Fund

Description	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Projected Thru 9/30/24	Approved Budget FY 2025
REVENUES:					
Capital Reserve Transfer In	\$50,000	\$50,000	\$-	\$50,000	\$50,000
Interest Income	-	233	690	923	-
Carry Forward Balance	50,000	-	-	-	50,923
TOTAL REVENUES	\$100,000	\$50,233	\$690	\$50,923	\$100,923
EXPENDITURES:					
Capital Outlay	\$-	\$-	\$-	\$-	\$-
Repair and Maintenance	-	-	-	-	-
Other Current Charges	-	-	-	-	-
TOTAL EXPENDITURES	\$-	\$-	\$-	\$-	\$-
Other Sources/Uses					
Transfer In/(Out)	\$-	\$-	\$-	\$-	\$-
TOTAL OTHER SOURCES/(USES)	\$-	\$-	\$-	\$-	\$-
EXCESS REVENUES (EXPENDITURES)	\$100,000	\$50,233	\$690	\$50,923	\$100,923

Isles of Bartram Park
Community Development District
Non-Ad Valorem Assessments Comparison
2024-2025

Neighborhood	O&M Units	Bonds Unit 2015	Bonds Units 2017	Annual Maintenance Assessments			Annual Debt Assessments				Total Assessed Per Unit			
				FY 2025	FY2024	Increase/ (decrease)	FY 2025		FY2024		FY 2025		FY2024	
							Series 2015	Series 2017	Series 2015	Series 2017	Series 2015	Series 2017	Series 2015	Series 2017
68'	219	126	90	\$533	\$481	\$52	\$1,205	\$1,205	\$1,205	\$1,205	\$1,738	\$1,738	\$1,686	\$1,686
73'	202	106	91	\$533	\$481	\$52	\$1,388	\$1,389	\$1,388	\$1,389	\$1,921	\$1,922	\$1,869	\$1,870
83'	178	88	87	\$533	\$481	\$52	\$1,458	\$1,458	\$1,458	\$1,458	\$1,991	\$1,991	\$1,939	\$1,939
83'	0	0	1	\$533	\$481	\$52	\$0	\$1,165	\$0	\$1,165	\$533	\$1,698	\$481	\$1,646
90'	36	19	16	\$533	\$481	\$52	\$1,572	\$1,572	\$1,572	\$1,572	\$2,105	\$2,104	\$2,053	\$2,052
Total	635	339	285											

C.

RESOLUTION 2024-04
[FY 2025 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE ISLES OF BARTRAM PARK 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, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**FY 2025**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Isles of Bartram Park Community Development District (“**District**”) prior to June 15, 2024, proposed budget(s) (“**Proposed Budget**”) 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 general-purpose government(s) 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 on the Proposed Budget 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 in accordance with Section 189.016, *Florida Statutes*; 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.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ISLES OF BARTRAM PARK 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 Isles of Bartram Park 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 in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2025, the sum(s) set forth in **Exhibit A** 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 FY 2025 or within 60 days following the end of the FY 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 this paragraph c. are posted on the District’s website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

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

PASSED AND ADOPTED THIS 9th DAY OF AUGUST, 2024.

ATTEST:

**ISLES OF BARTRAM PARK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025 Budget

D.

RESOLUTION 2024-05
[FY 2025 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2025 ADOPTED BUDGET(S); 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 Isles of Bartram Park 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, located in St. Johns County, Florida (“**County**”); 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, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**FY 2025**”), 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**”), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *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 the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, 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 ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT:

1. **FUNDING.** The District’s Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B (“Assessment Roll”)**.

2. **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 **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

- b. O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance (“**O&M Assessment(s)**”) is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
 - c. Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.
 - 3. DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby certifies for collection the FY 2025 installment of the District’s previously levied debt service special assessments (“**Debt Assessments,**” and together with the O&M Assessments, the “**Assessments**”) in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
 - 4. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.

 - a. Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* (“**Uniform Method**”). 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 property taxes. 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 District’s decision to collect 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.
 - 5. ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. 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.
 - 6. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 9th day of August, 2024.

ATTEST:

**ISLES OF BARTRAM PARK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

SIXTH ORDER OF BUSINESS



Memorandum

To: Board of Supervisors

From: District Management

Date: July 10, 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

DRAFT

Isles of Bartram Park 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 five 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

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 quarterly 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, 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 field management services agreement

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: _____

Isles of Bartram Park Community Development District

District Manager: _____

Date: _____

Print Name: _____

Isles of Bartram Park Community Development District

DRAFT

SEVENTH ORDER OF BUSINESS

B.

From: Taylor Tennison ttennison@vestapropertyservices.com
Subject: FW: Celestina Master Addendum to Contract
Date: May 29, 2024 at 8:12 PM
To: joliver@gmsnf.com
Cc: Sarah Sweeting ssweeting@gmsnf.com, Scott Forshey-Friedman supervisorforsheyfriedman@gmail.com

Good evening,

Please add the attachment and the email below to the next CDD meeting agenda.

Regards,



Your Community.
Our Commitment.

Taylor Tennison, LCAM
Property Manager
Celestina Community Office

O. 904-429-7159
C. 904-747-0181 ext. 186

Vesta Property Services
35 Mandara Way
St. Johns, FL 32259
Office Hours: Monday to Friday 9:00am – 5:00pm
Onsite Office Hours: Tuesday to Thursday 9:00am – 2:00pm
www.VestaPropertyServices.com



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CONFIDENTIALITY NOTICE: This e-mail, and any attachment to it, contains privileged and confidential information intended only for the use of the individual(s) or entity named on the e-mail. If the reader of this e-mail is not the intended recipient, or the employee or agent responsible for delivering it to the intended recipient, you are hereby notified that reading it is strictly prohibited. If you have received this e-mail in error, please immediately return it to the sender and delete it from your system.

From: Scott Forshey-Friedman <scottf@celestinahoa.com>
Sent: Wednesday, May 29, 2024 7:24 PM
To: Taylor Tennison <ttennison@vestapropertyservices.com>
Cc: Scott Forshey-Friedman <scottf@celestinahoa.com>; jamesp@celestinahoa.com; Cody Ayers <ayersc@icloud.com>; Joe Zemel <joe@zemel.org>
Subject: Re: Celestina Master Addendum to Contract

Taylor-

upon further evaluation and review this area is tract B which is clearly defined as

common areas maintained by the CDD, this cleanup and addendum will need to be sent to Jim Oliver to share with the CDD board for approval.

please see documentation to support this.

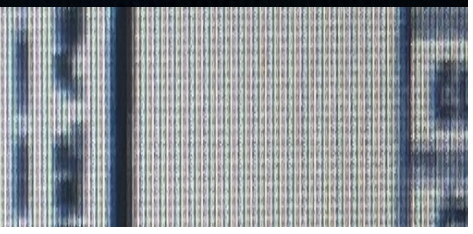
Terrada Loop	Right-of-Way
Sitara Lane	Right-of-Way
Tierra Cove	Right-of-Way
Azura Point	Right-of-Way
Callisto Way	Right-of-Way

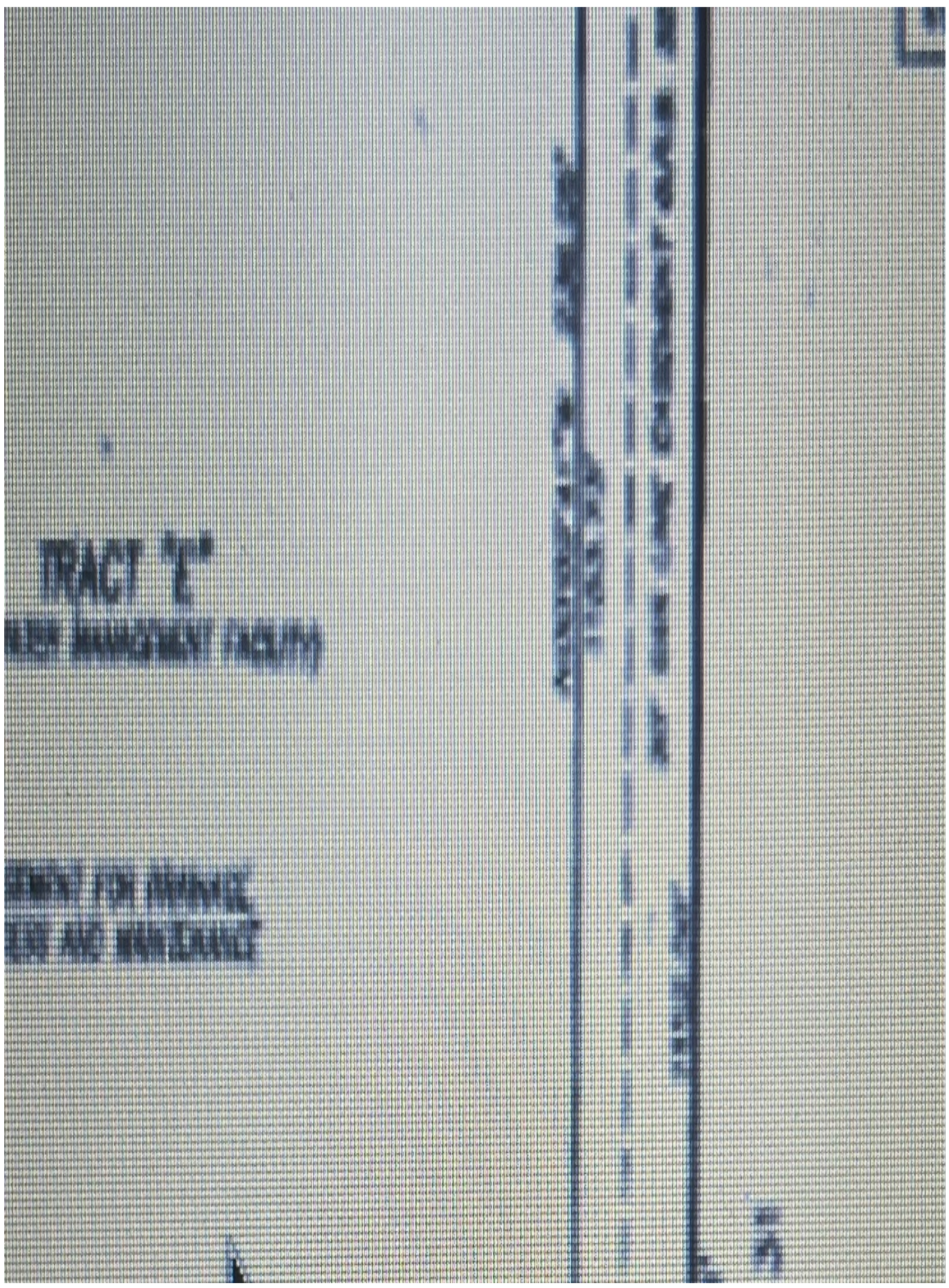
Section 3. Common Areas Maintained by the CDD. The following Common Areas, as shown on the Plat of Celestina Phase 1B, shall be owned and maintained by the CDD and the uses thereof are more fully described on the Plat. Subject to compliance with applicable law, the Declarant may in its sole discretion elect to transfer all or a portion of any such parcels to the Association:

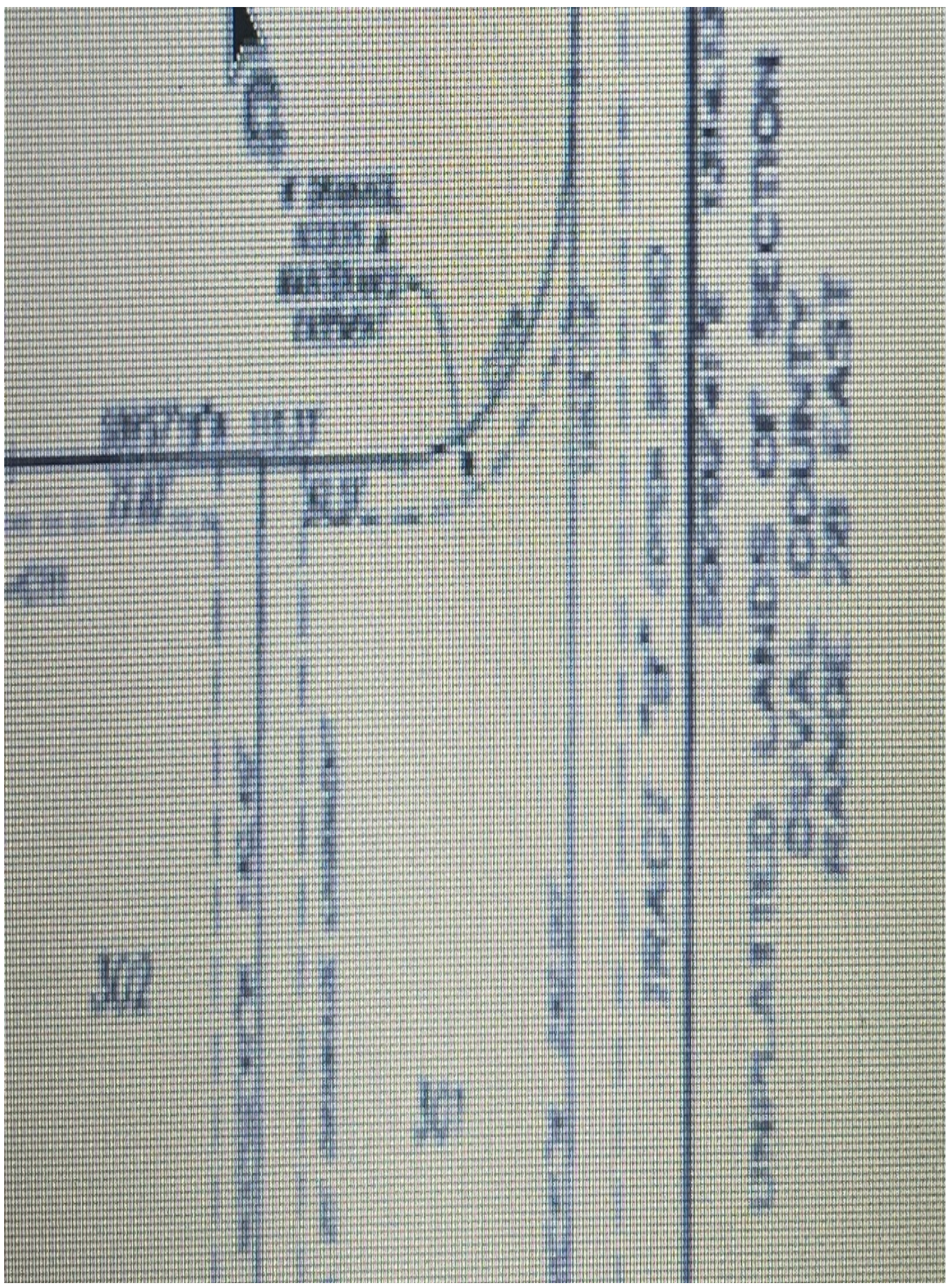
TRACT	DESCRIPTION
Tract A	Stormwater Management Facility/Open Space
Tract B	Stormwater Management Facility/Open Space

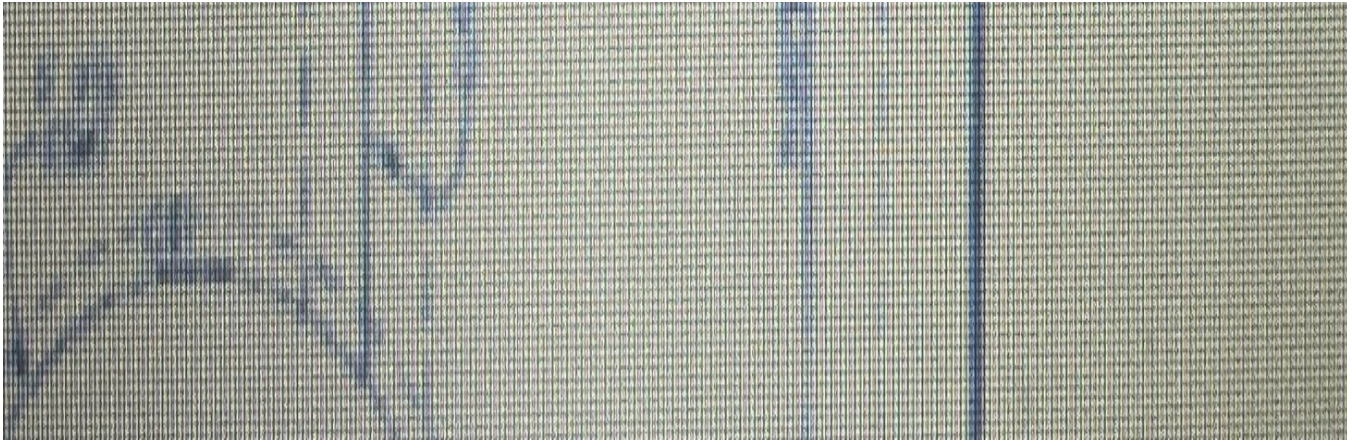


Q Search









Scott Forshey-Friedman
Celestina Master POA-President

On May 29, 2024, at 4:30 PM, Taylor Tennison
<ttennison@vestapropertyservices.com> wrote:

See attached addendum for maintaining CEM property before JEA
easement.

Regards,

Taylor Tennison, LCAM
Property Manager
35 Mandara Way
St. Johns, FL 32259
P: 904.747.0181 ext. 186
www.vestapropertyservices.com

From: Lamb, Nicholas <nlamb@yellowstonelandscape.com>
Sent: Wednesday, May 29, 2024 4:27 PM
To: Taylor Tennison <ttennison@vestapropertyservices.com>
Subject: Celestina Master Addendum to Contract


This is the addendum for the mowing/weed eating at the east end of Celestina North, which is technically CEM. Per the addendum it will be done quarterly. Let me know if you have any questions or concerns, thanks..

Nick Lamb | *Account Manager*
Yellowstone Landscape – Jacksonville Branch
2663 Robert Street, Jacksonville, FL 32207
Phone/Cell: (615)920-4250 | www.yellowstonelandscape.com

...com (01/01/2024) | www.celestinadoc.com

<Celestina - Addendum 2024.pdf>

**Celestina - Addendum
2024.pdf**
1.8 MB





Excellence
IN COMMERCIAL LANDSCAPING



Landscape Maintenance Services Proposal
prepared for

CELESTINA - ADDENDUM 2024

Taylor Tennison
Property Manager
Vesta Property Services

Not yet submitted

SERVICE MAP

The image below depicts the boundaries of the serviceable areas of your landscape as understood for the purposes of developing this proposal.

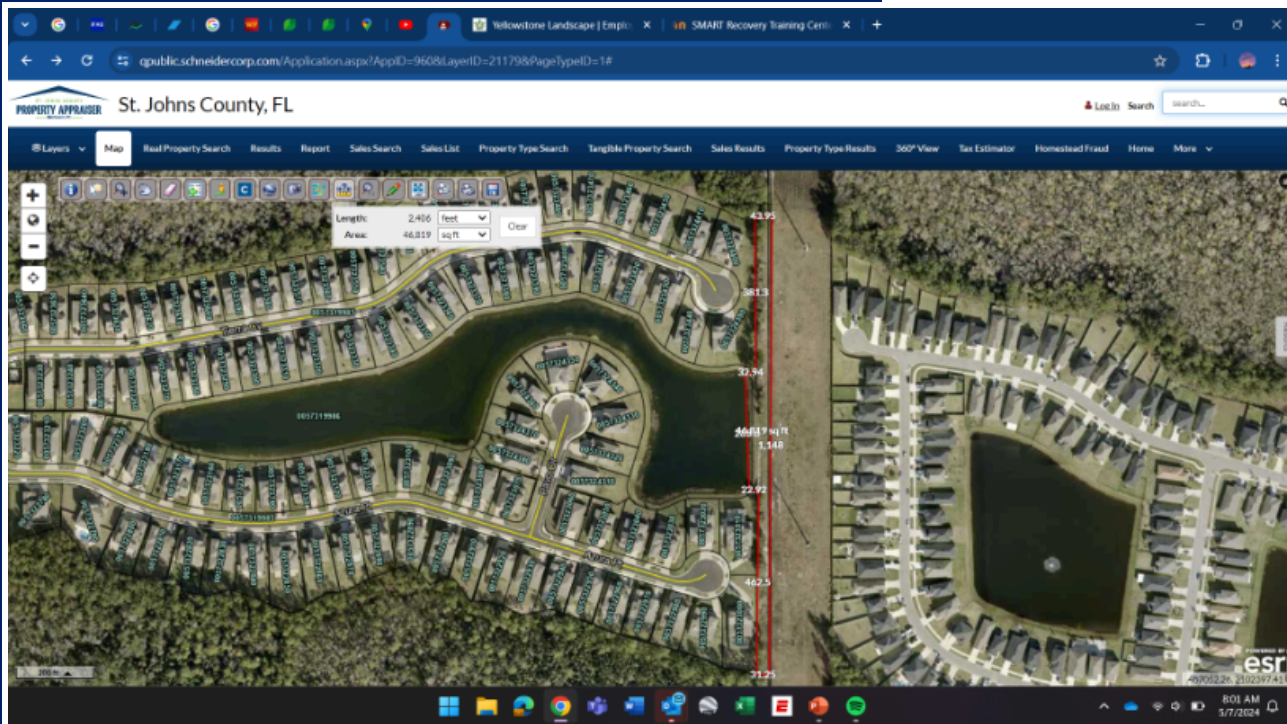


EXHIBIT "B"
PERFORMANCE STANDARDS

CELESTINA - ADDENDUM 2024

Managing the needs of your unique landscape requires careful planning and attention to detail. Our experienced professionals use their extensive training and state-of-the-art equipment to ensure the health and sustainability of your living investment. Should you ever have additional needs, questions or concerns, please ask us.

Geographic location and climate play a major role in the timing of our service delivery; schedules are adjusted to coincide with seasonal growth rates in order to maintain a consistent, healthy appearance. Services missed due to inclement weather will be made up as soon as possible. The following table summarizes our planned visits for completing each of the services performed on your property:

SERVICE	VISITS
Maintenance	Quarterly

YOUR INVESTMENT

CORE MAINTENANCE SERVICES	PRICE
Irrigation Inspections Includes Standard Irrigation Reports	\$2,844
ANNUAL GRAND TOTAL	\$2,844

ANNUAL GRAND TOTAL

\$2,844.00

MONTHLY GRAND TOTAL

\$237.00

CLIENT NAME: Celestina

BILLING ADDRESS: Vesta Property Services - 245 Riverside Avenue
Jacksonville, Florida 32202

PROPERTY CONTACT: Taylor Tennison

PROPERTY CONTACT EMAIL: ttennison@vestapropertyservices.com

CONTRACT EFFECTIVE DATE: 7/1/2024

CONTRACT EXPIRATION DATE: 6/30/2025

INITIAL TERM: One Year

PROPERTY NAME: Celestina - Addendum 2024

CONTRACTOR: Yellowstone Landscape, PO Box 849, Bunnell, FL 32110

YELLOWSTONE CONTACT: Business Development Manager

YELLOWSTONE CONTACT EMAIL: bpoor@yellowstonelandscape.com

YELLOWSTONE CONTACT PHONE: 9047607860

YELLOWSTONE SCOPE OF SERVICES: The Client agrees to engage Yellowstone Landscape to provide the services and work as described.

AGREEMENT

COMPENSATION SCHEDULE:

The Client agrees to pay Yellowstone Landscape **\$2,844.00** annually, in equal monthly installments billed in the amount of **\$237.00** upon receipt of invoice.

Charges will increase at the commencement of each additional automatic twelve (12) month renewal term per the Agreement Renewal section on the following page of this agreement. Charges for plant materials and ground coverings are subject to change based on market price fluctuations.

The TERMS AND CONDITIONS following and the EXHIBITS attached hereto constitute part of this agreement.

Presented by: Yellowstone Landscape

Accepted by:



Printed Name: Christopher Adornetti, Officer

Date: Not yet accepted

Printed Name:

Date:



TERMS & CONDITIONS

Entire Agreement: This Landscape Management Agreement contains the entire agreement between the Parties and supersedes all prior and contemporaneous negotiations, promises, understandings, commitments, proposals, or agreements, whether oral or written on the subject matter addressed herein. This Agreement may only be modified or amended by a writing signed by authorized representatives of both Parties.

Acceptance of Agreement: The Agreement constitutes Yellowstone Landscape (hereafter referred to as "Yellowstone") offer to Client and shall become a binding contract upon acceptance by Client's signature on this Agreement and/or instruction to perform the Services by Client's authorized representative. The Parties agree that the provisions of the Agreement shall control and govern over any contract terms and/or Purchase Orders generated by Client and that such documentation may be issued by Client to, and accepted by, Yellowstone without altering the terms hereof.

Price, Quality, and Working Conditions: The amounts in the "Compensation Schedule" include labor, materials, insurance, equipment, and supervision for the performance of the specified Services in the attached exhibits. In the event additional fences, pools or other structures are installed on Client's Property during the Initial Term or any subsequent term of this Agreement, pricing will be adjusted to reflect those additional structures in accordance with the rates used for the Compensation Schedule. Pricing for flowers and mulch will be reviewed on an annual basis. Notwithstanding the foregoing or anything to the contrary herein, Yellowstone also reserves the right to charge Client additional charges for additional services provided by Yellowstone to Client, whether requested or incurred by Client, which may be agreed to orally, in writing or by other actions and practices of the parties, including, without limitation, electronic or online acceptance or payment of the invoice reflecting such changes, and written notice to Client of any such changes. Client's failure to object to such changes via written notice within 30 days shall be deemed to be Client's affirmative consent to such changes.

All materials supplied as part of this agreement are guaranteed to be as specified and all work shall be completed in a workmanlike manner according to standard landscape maintenance practices ("Warranty"). Unless otherwise stated in writing Yellowstone shall have the right to rely on the contents of all documents provided by Client and/or its agents, including, but not limited to, plans, specifications, and test results, without independent verification and analysis by Yellowstone. Client agrees that Yellowstone is not an insurer or guarantor of the appropriateness of any landscape design provided by others, or of the long term viability of plant material utilized within that specified landscape design or of the site constraints (including watering restrictions) under which Yellowstone is required to perform its Services. In no event shall Yellowstone guarantee or provide Warranty for any work or services provided by a third party.

Assignment: Neither Client nor Yellowstone may assign this Agreement or transfer any right, interest, obligation, claim, or relief under this Agreement without the prior written consent of the other party. Client acknowledges that Yellowstone may subcontract portions of the Work to specialty subcontractors.

Relationship of Parties: The legal relationship of Yellowstone to Client with respect to the Services shall be that of an independent contractor, not an agent or employee. Yellowstone is responsible for its own withholding taxes, social security taxes, unemployment taxes, licenses, and insurance pertaining to its employees or operations. If applicable, Yellowstone agrees to pay all sales taxes on materials supplied.

Agreement Renewal: Unless Client notifies Yellowstone regarding its intent to terminate Services prior to expiration of the "Initial Term", this Agreement will renew automatically for an additional twelve (12) month term and will continue to renew at the end of each successive twelve (12) month unless canceled by either party in accordance with the "Termination" provision or by either party with written notice of not less than 30 days prior to the end of the "Initial Term" or any automatic term(s). Charges will increase by 3.0% at the commencement of each additional automatic twelve (12) month renewal term.

Payment Terms: Billing for Services occurs in advance at the first of each month in accordance with the "Compensation Schedule" on the preceding page of this agreement. Payment for Service(s) is due upon receipt of monthly invoices. This Agreement constitutes a contract of indebtedness. Our preferred payment method is ACH transfer. If Client chooses to pay by check or money order, payments should be mailed to the address indicated on the invoice.

Termination: Each party can terminate this agreement with 30 days written notice.

Default: In the event that Client breaches its obligations under this Agreement to permit and cooperate with Yellowstone's performance of its duties or Client fails to make payment for any Services within 30 days of receipt of Yellowstone's invoice, Yellowstone may, but shall not be obligated to, suspend Services until the breach is cured and/or until all arrearages have been paid in full. This Agreement will terminate automatically and without notice upon the insolvency of, or upon the filing of a bankruptcy petition by or against Client.

Claims: Yellowstone's responsibility with regard to Services not meeting the "Warranty" shall be limited, at the sole choice of Yellowstone, to the re-performance of those defective Services and replacement of those defective materials without charge during the ninety (90) day period following completion of the defective Services or provision of defective materials, or a credit to Client's account of the compensation paid by Client for the portion of such Services determined to be defective. If the attached exhibit(s) expressly provide for a longer "Warranty" period, that "Warranty" period shall apply. The Parties shall endeavor in good faith to resolve any such Claim within 30 days, failing which all claims, counterclaims, disputes, and other matters in question between Client and Yellowstone arising out of or relating to this Agreement or the breach thereof may be decided by the dispute resolution process identified below. Each Party will bear its own costs, including attorneys' fees; however, the prevailing party shall have the right to collect reasonable costs and attorneys fees for enforcing this agreement as allowable by applicable law.

Jurisdiction: By entering into this Agreement and unless otherwise agreed the parties agree that the courts of the State of Florida, or the courts of the United States located in the Middle District of the State of Florida, shall have the sole and exclusive jurisdiction to entertain any action between the parties hereto and the parties hereto waive any and all objections to venue being in the state courts located in Duval County (and agree that the sole venue for such challenges shall be Duval County), if federal jurisdiction is appropriate. Should the parties not agree on the State of Florida as the appropriate jurisdiction for legal challenges, the parties agree the state in which the job site is located will be designated as the appropriate legal jurisdiction for all legal disputes and challenges to the contract or the work related thereto.

Insurance: Yellowstone shall secure and maintain, throughout the performance of Services under this Agreement, General Liability, Employers Liability, Auto Liability & Umbrella Liability coverage, as specified herein:

- a. Worker's Compensation Insurance with statutory limits;
- b. Employer's Liability Insurance with limits of not less than \$1,000,000;
- c. Commercial General Liability Insurance with combined single limits of not less than \$1,000,000 per occurrence/\$2,000,000 annual aggregate;
- d. Comprehensive Automobile Liability Insurance, including owned, non-owned, and hired vehicles, with combined single limits of not less than \$1,000,000.
- e. Umbrella Coverage \$10,000,000 per occurrence/\$10,000,000 annual aggregate

If required in writing by Client, Yellowstone shall furnish Certificates of Insurance verifying such insurance and Yellowstone agrees to provide written notice to Client at least thirty (30) days prior to any cancellation, non-renewal, or material modification of the policies. When requested by Client, the original insurance policies required of Yellowstone will be made available for review.

Licenses: Yellowstone shall maintain all applicable licenses and permits within the cities, counties, and states of operation.

Indemnification for Third Party Claims: Yellowstone agrees to indemnify, defend, and hold harmless Client from and against any and all claims, losses, liabilities, judgments, costs and expenses, and damages and injuries to third parties ("Claims") arising out of or caused by the negligent act, error, omission or intentional wrongdoing of Yellowstone, its subcontractors or their respective agents, employees or representatives which arise from the performance of the Services or otherwise while present on the Property for the purpose of rendering Services pursuant to this Agreement. Client agrees to indemnify and hold harmless Yellowstone against any Claims based in whole or in part by the conduct or actions of Client. The indemnity rights and obligations identified in this Agreement shall be and are the only indemnity rights and obligations between the Parties, in law or equity, arising out of or related to Yellowstone's Services under this Agreement or any claims asserted in relation thereto.

Indirect Damages: Neither Party shall be responsible to the other or to any third party for any economic, consequential, incidental, or punitive damages (including but not limited to loss of use, income, profits, financing, or loss of reputation) arising out of or relating to this Service Agreement or the performance of the Services.

Excusable Delays and Risk of Loss: Yellowstone shall not be in breach of this Agreement nor liable for damages due to (i) delays, (ii) failure to perform any obligation under this Agreement, or (iii) losses caused or attributable, in whole or in part, to circumstances beyond its reasonable control, including but not limited to: drought conditions, acts of God, governmental restrictions or requirements, severe or unusual weather, natural catastrophes, vandalism or acts of third persons. Client assumes the full risk of loss attributable to all such occurrences, including but not limited to, the repair or replacement of landscaping and payment to Yellowstone of all amounts provided in this Agreement, notwithstanding that Yellowstone may not have been able to provide all or any of its Services during such occurrences or until the premises described under this Agreement has been restored to its pre-occurrence condition.

Watering Restrictions and Drought Conditions: Should the Property be located in an area which is or becomes subject to governmental restrictions on water usage and/or watering times applicable to the Services Yellowstone will comply with such governmental restrictions which may then impact the performance, viability, and/or looks of plant materials and, as such, shall be deemed circumstances beyond its reasonable control.

Warranty: Yellowstone's warranties shall not be in effect in the event of misuse, abuse or negligence by Client or any party affiliated with same. Additionally, Yellowstone's warranties shall not be in effect in the event of freeze, flood, fire and/or any other acts of God.

Nonwaiver: No delay or omission by Yellowstone in exercising any right under this Agreement, and no partial exercise of any right under this Agreement, shall operate as a waiver of such right or of any other right under this Agreement as provided for by law or equity. No purported waiver of any right shall be effective unless in writing signed by an authorized representative of Yellowstone and no waiver on one occasion shall be construed as a bar to or waiver of any such right on any other occasion. All rights of Yellowstone under this Agreement, at law or in equity, are cumulative and the exercise of one shall not be construed as a bar to or waiver of any other.

Construction: The rule of adverse construction shall not apply. No provision of this Agreement is to be interpreted for or against any Party because that Party or that Party's legal representative drafted the provision. In the event any provision of the Agreement is deemed invalid or unenforceable, the remaining provisions shall continue in full force and effect, and the invalid or unenforceable provision shall be interpreted and enforced as closely as possible to the intent of the Parties as expressed herein.

Change in Law: This Agreement is based on the laws and regulations existing at the date of execution. In the event that a governmental authority enacts laws or modifies regulations in a manner that increases Yellowstone's costs associated with providing the services under this Agreement, Yellowstone reserves the right to notify Client in writing of such material cost increase and to adjust pricing accordingly as of the effective date of such cost increase. Yellowstone must submit clear documentation supporting the cost increase and can only increase pricing to the extent of actual costs incurred.

Prevailing Provisions: In the event of any inconsistency between any terms set out herein and any exhibit, annex, schedule, proposal, or other document attached hereto, the Terms and Conditions of this Agreement shall prevail.



Excellence
IN COMMERCIAL LANDSCAPING

THANK YOU FOR YOUR TRUST

We look forward to working with you!

YELLOWSTONELANDSCAPE.COM

C.

FIRST CHOICE AQUATICS

14289 DENTON ROAD
JACKSONVILLE, FL. 32226

www.firstchoiceaquaticsjax@gmail.com

904-226-7031

06/27/2024

Proposal For Celestina

Grass Carp Stocking

This agreement dated effective to start _____, 2024 is made between First Choice Aquatics, Inc. and

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____ Email: _____

Hereinafter called "Customer".

1. First Choice Aquatics agrees to provide grass carp fish services in accordance with the terms and conditions of this agreement and within all governmental regulations at the following location(s):

CELESTINA

2. The effective date of this agreement is _____.
3. All Included: Grass carp stocking to appropriate ponds.
4. The contract for the cost of fish is AT COST. The estimated cost of grass carp is \$3000.00
5. At this time, our recommendation is **300 fish**.
6. Payment schedule is as follows:

Any grass carp fees must be settled before delivery of Grass Carp.

FIRST CHOICE AQUATICS

14289 DENTON ROAD
JACKSONVILLE, FL. 32226

904-226-7031

www.firstchoiceaquaticsjax@gmail.com

06/27/2024

The terms and conditions in this entire agreement form an integral part of this agreement and the CLIENT hereby acknowledges that he has read, is familiar with, and will comply with the contents thereof.

First Choice Aquatics, Inc.

CLIENT

Signed:  _____

Signed: _____

Daniel J. Thomas, President

Print Name: _____

EIGHTH ORDER OF BUSINESS

A.



14289 Denton Rd Jacksonville, FL 32226

Contact # 904-226-7031

Email: Firstchoiceaquaticsjax@gmail.com

CEO: Daniel Thomas

Fountain Service Report

Date: June 11, 2024

Fountain Tech: Tom Hair

Celestina

General Information: Quarterly maintenance service has been performed on the 4 fountains. I cleaned the floats, intake screens, nozzles and the lights. The fountain lights, timers, voltage, amperage, and mooring lines were checked on all fountains. Listed below is a pond by pond description of additional work if any and pictures.

Pond 1 Fountain:



Pond 2 Fountain: Replaced 1 Par-56 light bulb.



Pond 3 Fountain:



Pond 5 Fountain:



Please contact our office with any further questions or comments.

B.



14289 Denton Rd Jacksonville, FL 32226

Contact # 904-226-7031

Email: Firstchoiceaquaticsjax@gmail.com

CEO: Daniel Thomas

Service Report

Date: June 14, 2024

Aquatic tech: William Thomas

**Pond 1: This pond's condition is 10 out of 10 at this time.
No treatment needed at this time.**



Pond 2: This ponds condition is 9 out of 10 at this time. I treated for grasses.



Pond 3: This ponds condition is 8 out of 10 at this time. I sprayed for grasses. I picked up trash today.



Pond 4: This ponds condition is 9 out of 10 at this time I picked up trash and spot treated for grasses.



Pond 5: This ponds condition is a 9 out of 10 at this time. I treated for grasses.



**Pond 6: This ponds condition is 8 out of 10 at this time.
Today I spot treated for grasses along the perimeter.**



Pond 7: This ponds condition is 7 out of 10 at this time. I treated for grasses and picked up trash.



Pond 8: This ponds condition is 8 out of 10 at this time. Treated for grasses and picked up trash.



Pond 9: This ponds condition is 10 out of 10 at this time. I picked up minor trash.



Pond 10: This ponds condition is 10 out of 10 at this time. I picked up trash.



**Pond 11: This ponds condition is 9 out of 10 at this time.
Picked up trash. Spot treated for grasses.**



TENTH ORDER OF BUSINESS

C.

NOTICE OF MEETINGS
ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Isles of Bartram Park Community Development District will hold their regularly scheduled public meetings for **Fiscal Year 2025** at the offices of Governmental Management Services, LLC located at 475 West Town Place, Suite 114, St. Augustine, Florida 32092 at 10:00 a.m. on the third Friday of each month listed as follows:

November 15, 2024
February 21, 2025
May 16, 2025 (approve budget)
August 15, 2025 (adopt budget)

THIRTEENTH ORDER OF BUSINESS

A.

Isles of Bartram Park
Community Development District

Unaudited Financial Reporting
June 30, 2024

August 9, 2024



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3	<hr/>	<u>Month to Month</u>
4	<hr/>	<u>Debt Service Fund Series 2015</u>
5	<hr/>	<u>Debt Service Fund Series 2017</u>
6	<hr/>	<u>Capital Reserve Fund</u>
7	<hr/>	<u>Long Term Debt Report</u>
8	<hr/>	<u>Assessment Receipt Schedule</u>
9	<hr/>	<u>Check Register Summary</u>

Isles of Bartram Park
Community Development District
Combined Balance Sheet
June 30, 2024

	General Fund	Debt Service Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account - Truist	\$ 219,456	\$ -	\$ 50,000	\$ 269,456
Assessments Receivable	-	-	-	-
Due from Other	-	-	-	-
Due from General Fund	-	17,434	-	17,434
Due from Developer	900	-	-	900
Investments:				
State Board of Administration (SBA)	-	-	50,233	50,233
Series 2015				
Reserve	-	220,634	-	220,634
Interest	-	100	-	100
Revenue	-	353,549	-	353,549
Sinking Fund	-	116	-	116
Prepayment	-	4	-	4
Series 2017				
Reserve	-	170,000	-	170,000
Interest	-	82	-	82
Principal	-	-	-	-
Revenue	-	310,546	-	310,546
Prepayment	-	4	-	4
Sinking Fund	-	97	-	97
Prepaid Expenses	-	-	-	-
Deposits	-	-	-	-
Total Assets	\$ 220,356	\$ 1,072,567	\$ 100,233	\$ 1,393,157
Liabilities:				
Accounts Payable	\$ 6,198	\$ -	\$ -	\$ 6,198
FICA Payable	-	-	-	-
Due to Debt Service - Series 2015	9,430	-	-	9,430
Due to Debt Service - Series 2017	8,004	-	-	8,004
Total Liabilities	\$ 23,632	\$ -	\$ -	\$ 23,632
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ -	\$ -	\$ -	\$ -
Restricted for:				
Debt Service	-	1,072,567	-	1,072,567
Capital Project	-	-	-	-
Assigned for:				
Capital Reserve Fund	-	-	100,233	100,233
Capital Reserves	-	-	-	-
Unassigned	196,724	-	-	196,724
Total Fund Balances	\$ 196,724	\$ 1,072,567	\$ 100,233	\$ 1,369,524
Total Liabilities & Fund Balance	\$ 220,356	\$ 1,072,567	\$ 100,233	\$ 1,393,157

Isles of Bartram Park

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/24	Thru 06/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 287,013	\$ 287,013	\$ 288,844	\$ 1,830
Interest	-	-	-	-
Total Revenues	\$ 287,013	\$ 287,013	\$ 288,844	\$ 1,830
Expenditures:				
<i>General & Administrative:</i>				
Supervisor Fees	\$ 4,000	\$ 3,000	\$ 2,400	\$ 600
PR-FICA	306	230	184	46
Engineering	6,000	4,500	113	4,388
Attorney	10,000	7,500	2,204	5,297
Annual Audit	4,000	4,000	4,000	-
Assessment Administration	5,300	5,300	5,300	-
Arbitrage Rebate	1,200	600	600	-
Dissemination Agent	7,420	5,565	5,565	0
Trustee Fees	8,000	6,000	4,400	1,600
Management Fees	51,597	38,698	38,698	-
Information Technology	1,600	1,200	1,200	0
Website Maintenance	1,075	806	806	0
Telephone	150	113	14	99
Postage & Delivery	500	375	270	105
Insurance General Liability/Public Officials	11,786	11,786	11,564	222
Printing & Binding	1,000	750	156	594
Legal Advertising	1,265	949	372	577
Other Current Charges	1,000	750	206	544
Office Supplies	200	150	9	141
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 116,574	\$ 92,446	\$ 78,234	\$ 14,212
<i>Operations & Maintenance</i>				
Field Expenditures				
Landscape Maintenance (Yellowstone)	\$ 60,553	\$ 45,415	\$ 47,852	\$ (2,437)
Lake Maintenance (First Choice Aquatics)	25,800	19,350	20,980	(1,630)
Waterfall/Entry Pond Maintenance	11,500	8,625	6,296	2,329
Lake Fountains Maintenance (First Coast Aquatics)	7,000	5,250	13,639	(8,389)
Management	6,000	4,500	4,500	-
Utilities	11,000	8,250	5,138	3,112
General Maintenance	2,000	1,500	6,467	(4,967)
Subtotal Field Expenditures	\$ 123,853	\$ 92,890	\$ 104,872	\$ (11,982)
Total Operations & Maintenance	\$ 123,853	\$ 92,890	\$ 104,872	\$ (11,982)
Total Expenditures	\$ 240,427	\$ 185,336	\$ 183,106	\$ 2,230
Excess (Deficiency) of Revenues over Expenditures	\$ 46,586	\$ 101,678	\$ 105,738	\$ 4,060
<i>Other Financing Sources/(Uses):</i>				
Capital Reserve Fund	(50,000)	(50,000)	(50,000)	-
Total Other Financing Sources/(Uses)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -
Net Change in Fund Balance	\$ (3,414)	\$ 51,678	\$ 55,738	\$ 4,060
Fund Balance - Beginning	\$ 3,414		\$ 140,986	
Fund Balance - Ending	\$ 0		\$ 196,724	

Isles of Bartram Park
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ -	\$ 19,231	\$ 36,472	\$ 196,578	\$ 26,431	\$ 3,431	\$ 403	\$ -	\$ 6,298	\$ -	\$ -	\$ -	\$ 288,844
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ 19,231	\$ 36,472	\$ 196,578	\$ 26,431	\$ 3,431	\$ 403	\$ -	\$ 6,298	\$ -	\$ -	\$ -	\$ 288,844
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 1,000	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 2,400
PR-FICA	-	77	-	-	46	-	-	61	-	-	-	-	184
Engineering	-	113	-	-	-	-	-	-	-	-	-	-	113
Attorney	231	219	257	252	388	475	384	-	-	-	-	-	2,204
Annual Audit	-	-	-	-	-	4,000	-	-	-	-	-	-	4,000
Assessment Administration	5,300	-	-	-	-	-	-	-	-	-	-	-	5,300
Arbitrage Rebate	-	600	-	-	-	-	-	-	-	-	-	-	600
Dissemination Agent	618	618	618	618	618	618	618	618	618	-	-	-	5,565
Trustee Fees	-	4,400	-	-	-	-	-	-	-	-	-	-	4,400
Management Fees	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	-	-	-	38,698
Information Technology	133	133	133	133	133	133	133	133	133	-	-	-	1,200
Website Maintenance	90	90	90	90	90	90	90	90	90	-	-	-	806
Telephone	1	-	-	5	-	-	8	-	-	-	-	-	14
Postage & Delivery	3	111	9	8	30	49	6	3	50	-	-	-	270
Insurance General Liability/Public Officials	11,564	-	-	-	-	-	-	-	-	-	-	-	11,564
Printing & Binding	14	43	9	4	5	23	7	2	50	-	-	-	156
Legal Advertising	-	238	-	67	-	-	-	67	-	-	-	-	372
Other Current Charges	-	-	-	35	8	46	39	39	39	-	-	-	206
Office Supplies	7	0	0	0	0	0	0	0	0	-	-	-	9
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 22,435	\$ 11,941	\$ 5,415	\$ 5,512	\$ 6,218	\$ 9,735	\$ 5,584	\$ 6,113	\$ 5,281	\$ -	\$ -	\$ -	\$ 78,234
Operations & Maintenance													
Field Expenditures													
Landscape Maintenance (Yellowstone)	\$ 2,832	\$ 2,832	\$ 2,832	\$ 13,229	\$ 2,917	\$ 9,558	\$ 2,917	\$ 3,035	\$ 7,699	\$ -	\$ -	\$ -	\$ 47,852
Lake Maintenance (First Choice Aquatics)	1,180	2,100	2,100	5,100	2,100	2,100	2,100	2,100	2,100	-	-	-	20,980
Waterfall/Entry Pond Maintenance	687	750	682	689	689	685	695	721	698	-	-	-	6,296
Lake Fountains Maintenance (First Coast Aquatics)	3,759	1,792	3,026	140	-	400	280	3,842	400	-	-	-	13,639
Management	500	500	500	500	500	500	500	500	500	-	-	-	4,500
Utilities	752	663	706	305	289	634	681	1,109	-	-	-	-	5,138
General Maintenance	-	-	-	-	-	-	1,909	276	4,282	-	-	-	6,467
Subtotal Field Expenditures	\$ 9,710	\$ 8,637	\$ 9,846	\$ 19,963	\$ 6,495	\$ 13,877	\$ 9,081	\$ 11,584	\$ 15,679	\$ -	\$ -	\$ -	\$ 104,872
Total Operations & Maintenance	\$ 9,710	\$ 8,637	\$ 9,846	\$ 19,963	\$ 6,495	\$ 13,877	\$ 9,081	\$ 11,584	\$ 15,679	\$ -	\$ -	\$ -	\$ 104,872
Total Expenditures	\$ 32,145	\$ 20,578	\$ 15,262	\$ 25,475	\$ 12,713	\$ 23,612	\$ 14,665	\$ 17,697	\$ 20,960	\$ -	\$ -	\$ -	\$ 183,106
Excess (Deficiency) of Revenues over Expenditures	\$ (32,145)	\$ (1,347)	\$ 21,210	\$ 171,103	\$ 13,718	\$ (20,181)	\$ (14,262)	\$ (17,697)	\$ (14,661)	\$ -	\$ -	\$ -	\$ 105,738
Other Financing Sources/Uses:													
Transfer In/(Out)	-	-	-	-	-	-	-	(50,000)	-	-	-	-	(50,000)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ (50,000)
Net Change in Fund Balance	\$ (32,145)	\$ (1,347)	\$ 21,210	\$ 171,103	\$ 13,718	\$ (20,181)	\$ (14,262)	\$ (67,697)	\$ (14,661)	\$ -	\$ -	\$ -	\$ 55,738

Isles of Bartram Park

Community Development District

Debt Service Fund Series 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/24	Thru 06/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 429,732	\$ 429,732	\$ 432,473	\$ 2,740
Interest Income	7,500	5,625	17,411	11,786
Total Revenues	\$ 437,232	\$ 435,357	\$ 449,884	\$ 14,527
Expenditures:				
Interest - 11/1	\$ 142,778	\$ 142,778	\$ 142,778	\$ -
Special Call - 11/1	-	-	5,000	(5,000)
Principal - 11/1	130,000	130,000	130,000	-
Interest - 5/1	139,934	139,934	139,806	128
Total Expenditures	\$ 412,713	\$ 412,713	\$ 417,584	\$ (4,872)
Excess (Deficiency) of Revenues over Expenditures	\$ 24,520	\$ 22,645	\$ 32,299	\$ 9,655
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 24,520	\$ 22,645	\$ 32,299	\$ 9,655
Fund Balance - Beginning	\$ 325,019		\$ 551,535	
Fund Balance - Ending	\$ 349,539		\$ 583,835	

Isles of Bartram Park

Community Development District

Debt Service Fund Series 2017

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/24	Thru 06/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 364,728	\$ 364,728	\$ 367,054	\$ 2,326
Interest Income	6,800	5,100	14,252	9,152
Total Revenues	\$ 371,528	\$ 369,828	\$ 381,306	\$ 11,478
Expenditures:				
Interest - 11/1	\$ 114,634	\$ 114,634	\$ 114,634	\$ -
Principal - 11/1	110,000	110,000	110,000	-
Special Call - 11/1	-	-	5,000	(5,000)
Interest - 5/1	112,434	112,434	112,309	125
Total Expenditures	\$ 337,069	\$ 337,069	\$ 341,944	\$ (4,875)
Excess (Deficiency) of Revenues over Expenditures	\$ 34,459	\$ 32,759	\$ 39,362	\$ 6,603
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 34,459	\$ 32,759	\$ 39,362	\$ 6,603
Fund Balance - Beginning	\$ 273,464		\$ 449,370	
Fund Balance - Ending	\$ 307,923		\$ 488,732	

Isles of Bartram Park

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/24	Thru 06/30/24	Variance
Revenues				
Capital Reserve Transfer In	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Interest	-	-	233	233
Total Revenues	\$ 50,000	\$ 50,000	\$ 50,233	\$ 233
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Repairs and Maintenance	-	-	-	-
Other Service Charges	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 50,000		\$ 50,233	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 50,000		\$ 50,233	
Fund Balance - Beginning	\$ 50,000		\$ 50,000	
Fund Balance - Ending	\$ 100,000		\$ 100,233	

Isles of Bartram Park
Community Development District
Long Term Debt Report

Series 2015 Special Assessment Bonds

Interest Rate:		4.375%-5.125%
Maturity Date:		11/1/1945
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement		\$218,893
Reserve Fund Balance		220,634
Bonds outstanding - 11/30/2015		\$6,725,000
Less: November 1, 2015		\$0
Less: November 1, 2016		(\$110,000)
Less: November 1, 2017		(\$130,000)
Less: May 1, 2018 (Prepayment)		(\$100,000)
Less: November 1, 2018		(\$100,000)
Less: May 1, 2019 (Prepayment)		(\$20,000)
Less: November 1, 2019		(\$105,000)
Less: November 1, 2019 (Prepayment)		(\$5,000)
Less: November 1, 2020		(\$110,000)
Less: May 1, 2021 (Prepayment)		(\$15,000)
Less: November 1, 2021		(\$115,000)
Less: November 1, 2021 (Prepayment)		(\$20,000)
Less: May 1, 2022 (Prepayment)		(\$85,000)
Less: November 1, 2022		(\$120,000)
Less: November 1, 2022 (Prepayment)		(\$5,000)
Less: May 1, 2023 (Prepayment)		(\$5,000)
Less: November 1, 2023		(\$130,000)
Less: November 1, 2023 (Prepayment)		(\$5,000)
Current Bonds Outstanding		\$5,545,000

Series 2017 Special Assessment Bonds

Interest Rate:		3.50%-5.00%
Maturity Date:		11/1/1947
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement		\$170,000
Reserve Fund Balance		170,000
Bonds outstanding - 11/30/2017		\$5,345,000
Less: November 1, 2018		(\$50,000)
Less: May 1, 2019 (Prepayment)		(\$25,000)
Less: August 1, 2019 (Prepayment)		(\$15,000)
Less: November 1, 2019		(\$95,000)
Less: November 1, 2019 (Prepayment)		(\$5,000)
Less: November 1, 2020		(\$100,000)
Less: November 1, 2021		(\$100,000)
Less: May 1, 2022 (Prepayment)		(\$15,000)
Less: November 1, 2022		(\$105,000)
Less: November 1, 2022 (Prepayment)		(\$5,000)
Less: May 1, 2023 (Prepayment)		(\$5,000)
Less: November 1, 2023		(\$110,000)
Less: November 1, 2023 (Prepayment)		(\$5,000)
Current Bonds Outstanding		\$4,710,000

Total Bonds Outstanding		\$10,255,000
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B.

Isles of Bartram Park
Community Development District

Fiscal Year 2024 Assessment Receipts

ASSESSED TO	# LOTS	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	O&M ASMT	TOTAL ASMTS
TAX ROLL NET	635	429,732.19	364,728.02	287,013.40	1,081,473.61
TOTAL DISTRICT NET	635	429,732.19	364,728.02	287,013.40	1,081,473.61

RECEIVE FROM	BALANCE DUE	SERIES 2015 DEBT SERVICE RECEIVED	SERIES 2017 DEBT SERVICE RECEIVED	O&M RECEIVED	TOTAL RECEIVED
TAX ROLL RECEIVED / DUE	(6,896.63)	432,472.62	367,053.92	288,843.70	1,088,370.24
TOTAL RECEIPTS / DUE	(6,896.63)	432,472.62	367,053.92	288,843.70	1,088,370.24

TAX ROLL RECEIPTS

ST JOHNS COUNTY DISTRIBUTION	DATE	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	O&M ASMT	TOTAL RECEIVED
1	11/3/2023	976.33	828.65	652.08	2,457.06
2	11/17/2023	8,848.95	7,510.40	5,910.12	22,269.46
3	11/22/2023	18,967.80	16,098.61	12,668.39	47,734.80
4	12/14/2023	34,841.46	29,571.11	23,270.23	87,682.80
5	12/21/2023	19,765.67	16,775.78	13,201.27	49,742.72
6	1/10/2024	293,226.97	248,871.49	195,843.06	737,941.52
INTEREST 1	1/12/2024	1,100.35	933.91	734.91	2,769.17
7	2/14/2024	39,574.56	33,588.25	26,431.41	99,594.22
8	3/20/2024	5,137.15	4,360.07	3,431.05	12,928.27
INTEREST 2	4/11/2024	603.00	511.79	402.74	1,517.53
TAX CERTIFICATE	6/11/2024	2,277.15	1,932.69	1,520.88	5,730.73
10	6/28/2024	7,153.22	6,071.18	4,777.56	18,001.96
		-	-	-	
TOTAL TAX ROLL RECEIPTS		432,472.62	367,053.92	288,843.70	1,088,370.24

PERCENT COLLECTED TAX ROLL	101%	101%	101%	101%
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C.

Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2024
Check Register

<i>Fund</i>	<i>Date</i>	<i>check #'s</i>	<i>Amount</i>	<i>Amount</i>
General Fund				
	4/1/24 - 4/30/24	1074-1082	\$15,235.39	
	5/1/24 - 5/31/24	1083-1097	83,929.10	
	6/1/24 - 6/30/24	1098-1108	<u>20,871.19</u>	
				\$120,035.68
TOTAL				\$120,035.68

* Fedex Invoices available upon request

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/10/24	00025	3/15/24	03152024	202402 320-57200-46500		REIMB JEA IRRIG 3/15/24 CELESTINA MASTER HOA	*	288.57	288.57	001074
4/10/24	00021	4/01/24	M9619	202403 320-57200-46400		MAR POOL CLEANING CRYSTAL CLEAN POOL SERVICE, INC	*	450.00	450.00	001075
4/10/24	00036	4/01/24	2423	202404 320-57200-46100		APR LAKE MAINTENACE	*	2,100.00		
		4/09/24	2431	202404 320-57200-46300		POND FOUNT 2,3,4 BULBS FIRST CHOICE AQUATICS	*	280.00	2,380.00	001076
4/10/24	00001	4/01/24	123	202404 310-51300-34000		APR MANAGEMENT FEES	*	4,299.75		
		4/01/24	123	202404 310-51300-52000		APR WEBSITE ADMIN	*	89.58		
		4/01/24	123	202404 310-51300-35100		APR INFO TECH	*	133.33		
		4/01/24	123	202404 310-51300-31200		APR DISSEM AGENT SERVICES	*	618.33		
		4/01/24	123	202404 310-51300-51000		OFFICE SUPPLIES	*	.27		
		4/01/24	123	202404 310-51300-42000		POSTAGE	*	5.76		
		4/01/24	123	202404 310-51300-42500		COPIES	*	6.75		
		4/01/24	123	202404 310-51300-41000		TELEPHONE	*	7.97		
						GOVERNMENTAL MANAGEMENT SERVICES			5,161.74	001077
4/10/24	00023	3/31/24	2025361	202403 320-57200-46400		MAR WATERFALL FOUNT/CHEM INNOVATIVE FOUNTAIN SERVICES, INC	*	234.90	234.90	001078
4/10/24	00018	4/01/24	418506	202404 320-53800-45501		APR MANAGEMENT FEES VESTA PROPERTY SERVICES, INC.	*	500.00	500.00	001079
4/10/24	00022	3/14/24	JAX67043	202403 320-57200-46200		MAR LANDSCAPE MAINTENANCE YELLOWSTONE LANDSCAPE	*	2,917.09	2,917.09	001080
4/10/24	00022	3/15/24	JAX67060	202403 320-57200-46200		MAR IRRIGATION REPAIRS YELLOWSTONE LANDSCAPE	*	386.00	386.00	001081

IBTR ISLES OF BRTRM BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/10/24	00022	4/08/24 JAX68322	202404 320-57200-46200		APR LANDSCAPE MAINTENANCE YELLOWSTONE LANDSCAPE	*	2,917.09	2,917.09 001082
5/09/24	00021	5/01/24 M9820	202404 320-57200-46400		APR POOL CLEANING CRYSTAL CLEAN POOL SERVICE, INC	*	450.00	450.00 001083
5/09/24	00036	5/01/24 2463	202405 320-57200-46100		MAY LAKE MAINTENANCE FIRST CHOICE AQUATICS	*	2,100.00	2,100.00 001084
5/09/24	00036	5/07/24 2480	202405 320-57200-46300		POND FOUNT 2 REPAIR FIRST CHOICE AQUATICS	*	3,632.00	3,632.00 001085
5/09/24	00001	5/01/24 124	202405 310-51300-34000		MAY MANAGEMENT FEES	*	4,299.75	5,145.84 001086
		5/01/24 124	202405 310-51300-52000		MAY WEBSITE ADMIN	*	89.58	
		5/01/24 124	202405 310-51300-35100		MAY INFO TECH	*	133.33	
		5/01/24 124	202405 310-51300-31200		MAY DISSEM AGENT SERVICES	*	618.33	
		5/01/24 124	202405 310-51300-51000		OFFICE SUPPLIES	*	.15	
		5/01/24 124	202405 310-51300-42000		POSTAGE	*	3.20	
		5/01/24 124	202405 310-51300-42500		COPIES	*	1.50	
					GOVERNMENTAL MANAGEMENT SERVICES			
5/09/24	00038	4/24/24 042424-1	202404 320-57200-46600		REMOVED FIXTURE/ADDED POST CARLTON J MURPHY DBA HIGH TIDE	*	182.10	182.10 001087
5/09/24	00038	4/24/24 042424-2	202404 320-57200-46600		REPLCE FIXTURES/ADDED POST CARLTON J MURPHY DBA HIGH TIDE	*	754.23	754.23 001088
5/09/24	00038	4/24/24 042424-3	202404 320-57200-46600		INSTALL 4 LED LIGHTS CARLTON J MURPHY DBA HIGH TIDE	*	972.31	972.31 001089
5/09/24	00023	4/30/24 2025508	202404 320-57200-46400		APR WATERFALL FOUNT/CHEM INNOVATIVE FOUNTAIN SERVICES, INC	*	244.63	244.63 001090

IBTR ISLES OF BRTRM BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/09/24	00032	4/23/24 3381695	202402 310-51300-31500		FEB GENERAL SERVICES KUTAK ROCK LLP	*	387.50	387.50 001091
5/09/24	00022	4/30/24 JAX 6921	202403 320-57200-46200		MULCH INSTALLATION YELLOWSTONE LANDSCAPE	*	6,255.00	6,255.00 001092
5/09/24	00022	5/06/24 JAX 6973	202405 320-57200-46200		MAY LANDSCAPE MAINTENANCE YELLOWSTONE LANDSCAPE	*	2,917.09	2,917.09 001093
5/22/24	00038	5/14/24 051424-2	202405 320-57200-46600		FOUNT LIGHT REPAIR CARLTON J MURPHY DBA HIGH TIDE	*	276.39	276.39 001094
5/22/24	00029	5/09/24 05092024	202405 300-20700-10200		3/20 TAX DIST 8 5/09/24 05092024 202405 300-20700-10200 4/11 INTEREST 2 ISLES OF BARTRAM PARK CDD-DS 2015	*	5,137.15 603.00	5,740.15 001095
5/22/24	00030	5/09/24 05092024	202405 300-20700-10300		3/20 TAX DIST 8 5/09/24 05092024 202405 300-20700-10300 4/11 INTEREST 2 ISLES OF BARTRAM PARK CDD-DS 2017	*	4,360.07 511.79	4,871.86 001096
5/22/24	00039	5/10/24 05102024	202405 300-53800-10000		FY24 CAP RESERVE TRANSFER ISLES OF BARTRAM PARK CCD C/O	*	50,000.00	50,000.00 001097
6/06/24	00021	6/01/24 M9984	202405 320-57200-46400		MAY POOL CLEANING CRYSTAL CLEAN POOL SERVICE, INC	*	450.00	450.00 001098
6/06/24	00036	5/23/24 2484	202405 320-57200-46300		POND FOUNT 3 & 4 REPAIR 6/01/24 2513 202406 320-57200-46100 JUNE LAKE MAINTENANCE 6/01/24 2522 202406 320-57200-46300 QRTLTY FOUNTAIN MAINT FIRST CHOICE AQUATICS	*	210.00 2,100.00 400.00	2,710.00 001099
6/06/24	00023	6/04/24 2025628	202405 320-57200-46400		MAY WATERFALL FOUNT/CHEM INNOVATIVE FOUNTAIN SERVICES, INC	*	271.40	271.40 001100

IBTR ISLES OF BRTRM BPEREGRINO

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/06/24	00032	5/31/24	3397413	202403	310	51300	31500		MAR GENERAL SERVICES KUTAK ROCK LLP	*	474.50	474.50	001101
6/06/24	00018	6/01/24	419869	202406	320	53800	45501		JUN MANAGEMENT FEES VESTA PROPERTY SERVICES, INC.	*	500.00	500.00	001102
6/06/24	00022	6/04/24	JAX 7101	202405	320	57200	46200		MAY IRRIGATION REPAIRS YELLOWSTONE LANDSCAPE	*	118.00	118.00	001103
6/19/24	00042	4/30/24	929	202304	320	57200	46600		PRESSURE WASH SIGN WALLS COASTAL AMENITY SERVICES, LLC	*	1,700.00	1,700.00	001104
6/19/24	00040	6/18/24	06182024	202406	320	57200	46600		DEPOSIT 6' TALL FENCE FENCESCAPE LLC	*	4,282.00	4,282.00	001105
6/19/24	00041	5/20/24	6462550	202405	310	51300	48000		NTC OF QAULIFYING PERIOD GANNETT MEDIA CORP DBA GANNETT	*	67.28	67.28	001106
6/19/24	00001	6/01/24	125	202406	310	51300	34000		JUN MANAGEMENT FEES	*	4,299.75		
		6/01/24	125	202406	310	51300	52000		JUN WEBSITE ADMIN	*	89.58		
		6/01/24	125	202406	310	51300	35100		JUN INFO TECH	*	133.33		
		6/01/24	125	202406	310	51300	31200		JUN DISSEM AGENT SERVICES	*	618.33		
		6/01/24	125	202406	310	51300	51000		OFFICE SUPPLIES	*	.39		
		6/01/24	125	202406	310	51300	42000		POSTAGE	*	50.14		
		6/01/24	125	202406	310	51300	42500		COPIES	*	50.40		
									GOVERNMENTAL MANAGEMENT SERVICES			5,241.92	001107
6/19/24	00022	6/06/24	JAX 7141	202406	320	57200	46200		JUN LANDSCAPE MAINT	*	2,917.09		
		6/07/24	JAX 7150	202406	320	57200	46200		SPRING ANNUAL INSTALL YELLOWSTONE LANDSCAPE	*	2,139.00	5,056.09	001108
TOTAL FOR BANK A											120,035.68		

IBTR ISLES OF BRTRM BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
TOTAL FOR REGISTER						120,035.68	

IBTR ISLES OF BRTRM BPEREGRINO

Celestina Master HOA, Inc

INVOICE

INVOICE DATE: 3/15/2024

To: Jim Oliver
Isles of Bartram CDD
475 West Town Place, Suite 114
St Augustine, FL 32092

	DESCRIPTION	AMOUNT
	Reimbursement for Irrigation Billing (10% of 05330) (Reference JEA bill dated 3/15/2024) 0013205720046500 Reimb JEA Irrig 3/15/24	\$288.57
Any questions please call Vesta WGV Office 904-747-0181		
TOTAL AMOUNT DUE		\$288.57

Make all checks payable to: Celestina Master Homeowners Association Please mail or deliver to Vesta Property Services 200 Business Park Circle Suite 101 St. Augustine FL 32095.



225 N Pearl St.
Jacksonville, FL
32202-4513

CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC

Account #: 1209880485
Bill Date: 03/15/2024
Cycle: 14

Amount Due
\$2,011.85 (CR)

Phone: (904) 665-6000 Online: jea.com

MAR 22 2024

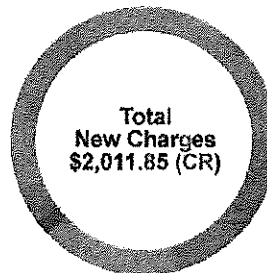
DO NOT PAY

TOTAL SUMMARY OF CHARGES

Electric	\$	3,945.59
Water		3,160.42
Sewer		402.30
Irrigation		848.11
Other Activities.....		-10,368.27
Total New Charges	\$	-2,011.85

(A complete breakdown of charges can be found on the following pages.)

Previous Balance	\$	8,943.16
Payment(s) Received		-8,943.16
Balance Before New Charges		0.00
New Charges	\$	-2,011.85
No payment due	\$	-2,011.85



- Electric \$3,945.59
- Water \$3,160.42
- Sewer \$402.30
- Irrigation \$848.11
- Other \$10,368.27 (CR)

5300 3,945.59
2,885.68 - 288.59 =
2,597.11

5320 1,525.15
5335 288.57
(10409 5330)

MESSAGES

- Please note your account has a credit balance, which will be subtracted from your next bill. There is NO NEED to pay. Thank you.
- Make sure the built-in power management system on office equipment is activated to ensure power saving during periods of inactivity.
- By turning off the faucet, following irrigation restrictions and checking for leaks, you can help preserve our most valuable natural resource.

PLEASE DETACH AND RETURN PAYMENT STUB BELOW WITH TOTAL DUE IN ENVELOPE PROVIDED.

Additional information on reverse side. →



- Check here for telephone/mail address correction and fill in on reverse side.
- Add \$_____ to my monthly bill; \$_____ for Neighbor to Neighbor and/or \$_____ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

Acct #: 1209880485	Bill Date: 03/15/2024
No payment due.	TOTAL AMOUNT PAID
\$2,011.85 (CR)	

027538 000000500
CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC
200 BUSINESS PARK CIR STE 101
ST AUGUSTINE FL 32095-8824

*** JEA ***
PO BOX 45047
JACKSONVILLE FL 32232-6047





Phone: (904) 665-6000

Online: jea.com

CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC

Account #: 1209880485
Bill Date: 03/15/2024
Cycle: 14

Service Address	Service Type	Charges	Service Point	Service Period	Bill Rate
110 ANTLILA WY APT ARLT	E	\$175.19	Area Light	02/13/24 - 03/13/24	Street and Area Light Rate
Detail Charges: 21 Unit(s) 40W LED PT					
Fuel Charge		149.10			
Gross Receipts Tax		10.77			
Florida State Sales Tax		4.10			
		12.22			
110 ANTLILA WY APT LS01	W	\$37.50	Reclaim Commercial	02/12/24 - 03/12/24	Commercial Reclaimed Irrigation Service
Detail Charges: Basic Monthly Charge					
Inspection Fee		31.50			
		6.00			
Meter Number	Days Billed	Current Reading	Reading Type	Consumption	
86514801	29	1629	Regular	0 GAL	
121 LACAILLE AV APT IR01	W	\$58.55	Reclaim Commercial	02/14/24 - 03/14/24	Commercial Reclaimed Irrigation Service
Detail Charges: Basic Monthly Charge					
Inspection Fee		31.50			
Tier 1 Consumption (1-14 kgal @ \$3.81)		6.00			
		19.05			
Meter Number	Days Billed	Current Reading	Reading Type	Consumption	
71996681	30	3313	Regular	5000 GAL	
123 CELESTINA PY APT GATE	E	\$729.53	Gate	02/13/24 - 03/13/24	General Service
Detail Charges: Basic Monthly Charge					
Energy Charge (\$0.06078 per kWh)		446.67			
Tax Exempt Fuel Cost (\$0.02804 per kWh)		206.07			
Taxable Fuel Cost (\$0.00511 per kWh)		37.55			
Gross Receipts Tax		18.24			
Meter Number	Days Billed	Current Reading	Reading Type	Consumption	
14114934	29	1025	Regular	7349 KWH	
16 ORIANA CT APT F501	E	\$429.25	Commercial - Electric	02/13/24 - 03/13/24	General Service
Detail Charges: Basic Monthly Charge					
Energy Charge (\$0.06078 per kWh)		257.22			
Tax Exempt Fuel Cost (\$0.02804 per kWh)		118.67			
Taxable Fuel Cost (\$0.00511 per kWh)		21.63			
Gross Receipts Tax		10.73			
Meter Number	Days Billed	Current Reading	Reading Type	Consumption	
24827846	29	94052	Regular	4232 KWH	
23 ANILLA ST APT LS01	W	\$37.50	Reclaim Commercial	02/12/24 - 03/12/24	Commercial Reclaimed Irrigation Service
Detail Charges: Basic Monthly Charge					
Inspection Fee		31.50			
		6.00			
Meter Number	Days Billed	Current Reading	Reading Type	Consumption	
78582270	29	0	Regular	0 GAL	



Service Address Service Type Charges Service Point Service Period Bill Rate

29 CELESTA PY APT IR01 E \$100.69 Area Light 02/13/24 - 03/13/24 Street and Area Light Rate

Detail Charges: 12 Unit(s) 40W LED PT Fuel Charge 85.20

Gross Receipts Tax 6.17

Florida State Sales Tax 2.34

29 CELESTA PY APT IR01 E \$442.02 Area Light 02/13/24 - 03/13/24 Street and Area Light Rate

Detail Charges: 38 Unit(s) 70W HPS CH PT 16 Unit(s) 40W LED PT 243.96

Fuel Charge 113.60

Gross Receipts Tax 43.53

Florida State Sales Tax 10.28

29 CELESTA PY APT IR01 E \$2,335.01 Reclaim 02/12/24 - 03/12/24 Commercial Reclaimed Irrigation Service

Detail Charges: Basic Monthly Change Inspection Fee 201.80

Tier 1 Consumption (1-14 kgal @ \$3.81) 53.35

Tier 2 Consumption (> 14 kgal @ \$4.33) 2,074.06

33 CELESTA PY E \$685.98 Commercial - 02/13/24 - 03/13/24 General Service Electric

Detail Charges: Basic Monthly Change 21.00

Energy Charge (\$0.06078 per kWh) 419.20

Tax Exempt Fuel Cost (\$0.02804 per kWh) 193.39

Taxable Fuel Cost (\$0.00511 per kWh) 35.24

Gross Receipts Tax 17.15

33 CELESTA PY E \$35.64 Commercial - 02/12/24 - 03/12/24 Commercial Water Water

Detail Charges: Basic Monthly Change 18.90

Water Consumption Charge 16.74

33 STARLIS PL A \$391.75 Reclaim 02/12/24 - 03/12/24 Residential Reclaimed Irrigation

Detail Charges: Basic Monthly Change 18.90

Reclaimed Water Inspection Fee 6.00

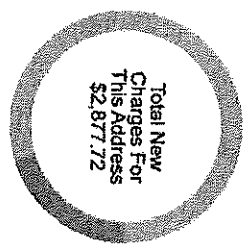
Tier 1 Consumption (1-14 kgal @ \$2.97) 14.85

33 TALORI AV APT IR01 W \$40.55 Reclaim 02/12/24 - 03/12/24 Commercial Reclaimed Irrigation Service

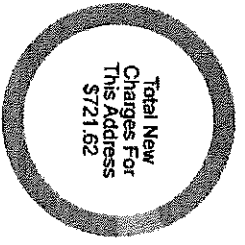
Detail Charges: Basic Monthly Change 31.50

Inspection Fee 6.00

Tier 1 Consumption (1-14 kgal @ \$3.81) 19.05



Electric \$542.71
Water \$2,335.01



Electric \$685.98
Water \$35.64

Meter Number	Days Billed	Current Reading	Reading Type	Consumption (1 cu ft = 7.48 gal)
89006063	29	37256	Regular	493090 GAL
22363650	29	53318	Regular	5697 KWH
22953660	29	10.36	Regular	10.38 KW
51405774	29	53	Regular	9000 GAL
82155211	29	2072	Regular	5000 GAL
78727192	29	4389	Regular	5000 GAL

35 MANDARA WY E \$1,308.62 Commercial - 02/13/24 - 03/13/24 General Service

Detail Charges: Basic Monthly Charge 21.00
 Energy Charge (\$0.06078 per kWh) 812.02
 Tax Exempt Fuel Cost (\$0.02804 per kWh) 374.61
 Taxable Fuel Cost (\$0.00511 per kWh) 68.27
 Gross Receipts Tax 32.72

Total New Charges For This Address \$2,779.23

Electric \$1,308.62
 Water \$220.20
 Sewer \$402.30
 Irrigation \$948.11

35 MANDARA WY W \$220.20 Commercial - 02/12/24 - 03/12/24 Commercial Water

Detail Charges: Basic Monthly Charge 201.60
 Water Consumption Charge 18.60

Meter Number	Days Billed	Current Reading	Reading Type	Consumption
22489790	29	33855	Regular	13360 KWH
22489790	29	87	Regular	34.60 KW

35 MANDARA WY S \$402.30 Commercial - 02/12/24 - 03/12/24 Commercial Sewer

Detail Charges: Basic Monthly Charge 338.40
 Sewer Usage Charge 63.90

Meter Number	Days Billed	Current Reading	Reading Type	Consumption
79251944	29	2651	Regular	10000 GAL

35 MANDARA WY I \$848.11 Commercial - 02/12/24 - 03/12/24 Commercial Irrigation

Detail Charges: Basic Monthly Charge 63.00
 Tier 1 Consumption (1-14 kgal @ \$3.81) 53.35
 Tier 2 Consumption (> 14 kgal @ \$4.33) 731.76

Meter Number	Days Billed	Current Reading	Reading Type	Consumption
78261618	29	19578	Regular	183000 GAL

44 CALLEL WY APT IR01 W \$273.39 Reclaim 02/12/24 - 03/12/24 Commercial Reclaimed Irrigation

Detail Charges: Basic Monthly Charge 63.00
 Inspection Fee 6.00
 Tier 1 Consumption (1-14 kgal @ \$3.81) 53.35
 Tier 2 Consumption (> 14 kgal @ \$4.33) 151.54

Meter Number	Days Billed	Current Reading	Reading Type	Consumption
88322664	29	6830	Regular	49000 GAL

56 CALLEL WY APT IR01 E \$48.72 Irrigation 1 - 02/13/24 - 03/13/24 General Service

Detail Charges: Basic Monthly Charge 21.00
 Energy Charge (\$0.06078 per kWh) 15.01
 Tax Exempt Fuel Cost (\$0.02804 per kWh) 6.93
 Taxable Fuel Cost (\$0.00511 per kWh) 1.26
 Gross Receipts Tax 1.13
 Florida State Sales Tax 3.39

Meter Number	Days Billed	Current Reading	Reading Type	Consumption
23850846	29	10481	Regular	247 KWH



Service Address 57 SOLIS AV APT LS01
Service Type W
Charges \$43.93
Detail Charges: Basic Monthly Charge 31.50
 Inspection Fee 6.00
 Tier 1 Consumption (1-14 Kgal @ \$3.81) 11.43

Service Point Reclaim Commercial
Service Period 02/12/24 - 03/12/24
Bill Rate Commercial Reclaimed Irrigation Service

Meter Number	Days Billed	Current Reading	Reading Type	Consumption (1 cu ft = 7.48 gal)
78882271	29	1518	Regular	3000 GAL

65 DELANO ST E
Detail Charges: Basic Monthly Charge \$24.59

Commercial - Electric 02/13/24 - 03/13/24 General Service

Meter Number	Days Billed	Current Reading	Reading Type	Consumption
14113889	29	2840	Regular	14 KWH

Energy Charge (\$0.06078 per KWh) 21.00
 Tax Exempt Fuel Cost (\$0.02804 per KWh) 0.85
 Taxable Fuel Cost (\$0.00511 per KWh) 0.39
 Gross Receipts Tax 0.07
 Florida State Sales Tax 0.57
65 DELANO ST 1.71
Detail Charges: Basic Monthly Charge 518.90
 18.90

Commercial - Water 02/12/24 - 03/12/24 Commercial Water Service

Meter Number	Days Billed	Current Reading	Reading Type	Consumption (1 cu ft = 7.48 gal)
79232848	29	0	Regular	0 GAL

Total New Charges For This Address \$43.49

Electric \$24.59
 Water \$18.90

INVOICE

Crystal Clean Pool Service Inc
9020-1 Berry Ave
Jacksonville, FL 32211

Admin@crystalcleanpools.net
+1 (904) 855-8884

Isles of Bartram Park CCD

Bill to

Isles of Bartram Park CCD
Isles of Bartram Park CCD
475 West Town Place Suite 114
St. Augustine, FL 32092

Ship to

Isles of Bartram Park CCD
Isles of Bartram Park CCD
475 West Town Place Suite 114
St. Augustine, FL 32092

Invoice details

Invoice no.: M9619
Terms: Net 30
Invoice date: 04/01/2024
Due date: 05/01/2024

#	Date	Product or service	Qty	Rate	Amount
1.		Monthly Service Monthly Pool Cleaning	1	\$450.00	\$450.00

Total **\$450.00**

Note to customer

March

0013205720046400
Mar Pool Cleaning

First Choice Aquatics
14289 Denton Rd
Jacksonville, FL 32226 US
+1 9042267031
firstchoiceaquaticsjax@gmail.com

INVOICE

BILL TO
Isles of Bartram Park
C/O GMS,LLC
475 West Town Place, Suite
114
St. Augustine, Florida 32092

INVOICE # 2423
DATE 04/01/2024
DUE DATE 05/01/2024
TERMS Net 30

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Lake Maintenance	Isles of Bartram Park	1	2,100.00	2,100.00

Services rendered are for the month listed above.

SUBTOTAL	2,100.00
TAX	0.00
TOTAL	2,100.00
BALANCE DUE	\$2,100.00

0013205720046100
Apr Lake Maintenance

INVOICE

First Choice Aquatics
14289 Denton Rd
Jacksonville, FL 32226

firstchoiceaquaticsjax@gmail.com
+1 (904) 226-7031



Isles of Bartram Park
Bill to
Isles of Bartram Park

Ship to
Isles of Bartram Park

Invoice details

Invoice no.: 2431
Terms: Net 30
Invoice date: 04/09/2024
Due date: 05/09/2024

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Fountain Maintenance	Pond 2 Fountain: Replaced 1 Light bulb	1	\$70.00	\$70.00
2.		Fountain Maintenance	Pond 3 Fountain: Replaced 2 Light bulbs	2	\$70.00	\$140.00
3.		Fountain Maintenance	Pond 4 Fountain: Replaced 1 Light bulb	1	\$70.00	\$70.00
					Total	\$280.00

0013205720046300
Pond 2,3,4 Replace Fount Bulbs

Governmental Management Services, LLC

1001 Bradford Way
 Kingston, TN 37763

Invoice**Invoice #:** 123**Invoice Date:** 4/1/24**Due Date:** 4/1/24**Case:****P.O. Number:****Bill To:**

Isles of Bartram Park CDD
 475 West Town Place
 Suite 114
 At. Augustina, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - April 2024	0013105130034000	4,299.75	4,299.75
Website Administration - April 2024	0013105130052000	89.58	89.58
Information Technology - April 2024	0013105130035100	133.33	133.33
Dissemination Agent Services - April 2024	0013105130035100	618.33	618.33
Office Supplies	0013105130031200	0.27	0.27
Postage	0013105130051000	5.76	5.76
Copies	0013105130042000	6.75	6.75
Telephone	0013105130042500	7.97	7.97
	0013105130041000		
Total			\$5,161.74
Payments/Credits			\$0.00
Balance Due			\$5,161.74



INNOVATIVE FOUNTAIN SERVICES
11637 COLUMBIA PARK DRIVE EAST
SUITE 4
JACKSONVILLE, FL 32258

Invoice

Date	Invoice #
3/31/2024	2025361

(904) 551-1017
Customerservice@innovativefountainservices.com

Terms
Net 30

Bill To
Isles of Bartram Park CDD 475 West Town Place Ste 114 Saint Augustine, FL 32092

Description	Qty	Amount
Monthly Stationary Maintenance Waterfall Fountain- March		202.50
Chemicals Added		32.40
0013205720046400 Mar Waterfall Fount/Chem		

Payments/Credits Applied	\$0.00
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Balance Due	\$234.90
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Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 300
Jacksonville FL 32202

Invoice # 418506
Date 04/01/2024
Terms Due on receipt
Due Date 04/01/2024
Memo WGV - MANAGEMENT

Bill To

Isles of Bartram Park CDD
475 West Town Place
Suite 250
Jacksonville FL 32092

Description	Quantity	Rate	Amount
MANAGEMENT SERVICES	1	500.00	500.00
Total			500.00

0013205380045501
Apr Management Fees



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
JAX 670432	3/14/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Celestina-Isles of Bartram CDD
c/o GMS-NF, LLC
475 West Town Pl, Suite 114
Saint Augustine, FL 32092

Property Name: Celestina-Isles of Bartram CDD

Address: 475 West Town Pl
Suite 114
St. Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: April 13, 2024

Invoice Amount: \$2,917.09

Description	Current Amount
Monthly Landscape Maintenance March 2024	\$2,917.09

0013205720046200
MAR Landscape Maintenance

Invoice Total **\$2,917.09**

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.



INVOICE

INVOICE #	INVOICE DATE
JAX 670604	3/15/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Celestina-Isles of Bartram CDD
c/o GMS-NF, LLC
475 West Town Pl, Suite 114
Saint Augustine, FL 32092

Property Name: Celestina-Isles of Bartram CDD

Address: 475 West Town Pl
Suite 114
St. Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: April 14, 2024

Invoice Amount: \$386.00

Description	Current Amount
-------------	----------------

March Irrigation repairs

Irrigation Repairs

\$386.00

Needs Jim Approval

0013205720046200
Mar Irrigation Repairs

Invoice Total \$386.00

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.



INVOICE

INVOICE #	INVOICE DATE
JAX 683222	4/8/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Celestina-Isles of Bartram CDD
c/o GMS-NF, LLC
475 West Town Pl, Suite 114
Saint Augustine, FL 32092

Property Name: Celestina-Isles of Bartram CDD

Address: 475 West Town Pl
Suite 114
St. Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: May 8, 2024

Invoice Amount: \$2,917.09

Description	Current Amount
Monthly Landscape Maintenance April 2024	\$2,917.09

0013205720046200
Apr Landscape Maintenance

Invoice Total \$2,917.09

EXCELLENCE
IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

INVOICE

Crystal Clean Pool Service Inc
9020-1 Berry Ave
Jacksonville, FL 32211

Admin@crystalcleanpools.net
+1 (904) 855-8884

Isles of Bartram Park CCD

Bill to

Isles of Bartram Park CCD
Isles of Bartram Park CCD
475 West Town Place Suite 114
St. Augustine, FL 32092

Ship to

Isles of Bartram Park CCD
Isles of Bartram Park CCD
475 West Town Place Suite 114
St. Augustine, FL 32092

Invoice details

Invoice no.: M9820
Terms: Net 30
Invoice date: 05/01/2024
Due date: 05/31/2024

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Monthly Service	Monthly Pool Cleaning- Summer Rate 2024	1	\$450.00	\$450.00

Total \$450.00

Ways to pay



Note to customer

April

0013205720046400
Apr Pool Cleaning

[Pay invoice](#)

First Choice Aquatics
14289 Denton Rd
Jacksonville, FL 32226 US
+1 9042267031
firstchoiceaquaticsjax@gmail.com

INVOICE

BILL TO
Isles of Bartram Park
C/O GMS,LLC
475 West Town Place, Suite
114
St. Augustine, Florida 32092

INVOICE # 2463
DATE 05/01/2024
DUE DATE 05/31/2024
TERMS Net 30

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Lake Maintenance	Isles of Bartram Park	1	2,100.00	2,100.00

Services rendered are for the month listed above.

SUBTOTAL 2,100.00
TAX 0.00
TOTAL 2,100.00
BALANCE DUE **\$2,100.00**

0013205720046100
May Lake Maintenance

INVOICE

First Choice Aquatics
14289 Denton Rd
Jacksonville, FL 32226

firstchoiceaquaticsjax@gmail.com
+1 (904) 226-7031



Isles of Bartram Park
Bill to
Isles of Bartram Park

Ship to
Isles of Bartram Park

Invoice details

Invoice no.: 2480
Terms: Due on receipt
Invoice date: 05/07/2024
Due date: 05/07/2024

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Fountain Repair	Pond 2 Fountain: Replaced 3HP 230v 1ph motor and pump for fountain	1	\$3,632.00	\$3,632.00
					Total	\$3,632.00

Pond Fount 2 repair
0013205720046300

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 124

Invoice Date: 5/1/24

Due Date: 5/1/24

Case:

P.O. Number:

Bill To:

Isles of Bartram Park CDD
475 West Town Place
Suite 114
At. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - May 2024	0013105130034000	4,299.75	4,299.75
Website Administration - May 2024	0013105130052000	89.58	89.58
Information Technology - May 2024	0013105130035100	133.33	133.33
Dissemination Agent Services - May 2024	0013105130031200	618.33	618.33
Office Supplies	0013105130031200	0.15	0.15
Postage	0013105130051000	3.20	3.20
Copies	0013105130042000	1.50	1.50
	0013105130042500		
Total			\$5,145.84
Payments/Credits			\$0.00
Balance Due			\$5,145.84

High Tide Electric

9758 Redbird Creek Dr S
Jacksonville, FL 32221 US
+1 9043432153
carlton.hightideelectric@gmail.com



**HIGH TIDE
ELECTRIC**

INVOICE

BILL TO
Isles of Bartram Park CDD
200 Business Park Circle, Suite 101
St. Augustine, FL 32095

INVOICE 042424-1
DATE 04/24/2024
TERMS Net 30
DUE DATE 05/24/2024

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	Labor	Removed fixture inside of bushes and installed a landscape post to protect wiring.	1	125.00	125.00
	Material		1	57.10	57.10
BALANCE DUE					\$182.10

0013205720046200

High Tide Electric

9758 Redbird Creek Dr S
Jacksonville, FL 32221 US
+1 9043432153
carlton.hightideelectric@gmail.com



**HIGH TIDE
ELECTRIC**

INVOICE

BILL TO
Celestina CDD
200 Business Park Circle, Suite 101
St. Augustine, FL 32095

INVOICE 042424-2
DATE 04/24/2024
TERMS Net 30
DUE DATE 05/24/2024

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	Labor	Replace 3 existing landscape light fixtures that no longer work with LED landscape light fixtures. New post will also be installed with LED fixtures. Lights being used will be the same as the new lights in front of the fountain.	1	325.00	325.00
	Material		1	429.23	429.23

BALANCE DUE **\$754.23**

0013205720046200

High Tide Electric

9758 Redbird Creek Dr S
Jacksonville, FL 32221 US
+1 9043432153
carlton.hightideelectric@gmail.com



**HIGH TIDE
ELECTRIC**

INVOICE

BILL TO
Isles of Bartram Park CDD
200 Business Park Circle, Suite 101
St. Augustine, FL 32095

INVOICE 042424-3
DATE 04/24/2024
TERMS Net 30
DUE DATE 05/24/2024

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	Labor	Install 4 LED landscape light fixtures where lights were removed or damaged. New post will also be installed with LED fixtures. Lights being used will be the same as the new lights in front of the fountain. (Picture of exposed conduit on top of fountain is missing but that would be the 4th location).	1	400.00	400.00
	Material		1	572.31	572.31

BALANCE DUE \$972.31

0013205720046200



INNOVATIVE FOUNTAIN SERVICES
11637 COLUMBIA PARK DRIVE EAST
SUITE 4
JACKSONVILLE, FL 32258

Invoice

Date	Invoice #
4/30/2024	2025508

(904) 551-1017
Customerservice@innovativefountainservices.com

Terms
Net 30

Bill To
Isles of Bartram Park CDD 475 West Town Place Ste 114 Saint Augustine, FL 32092

Description	Qty	Amount
Monthly Stationary Maintenance Waterfall Fountain- April		202.50
Chemicals Added		42.13
 0013205720046400 APR Waterfall Fount/Chem		

Payments/Credits Applied	\$0.00
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Balance Due	\$244.63
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KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 23, 2024

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157



Notification Email: eftgroup@kutakrock.com

Jim Oliver
Isles of Bartram Park CDD
Governmental Management Services -- St. Augustine
Suite 114
475 West Town Place
St. Augustine, FL 32092

Invoice No. 3381695
10623-1

Re: Isles of Bartram Park CDD - General

For Professional Legal Services Rendered

02/02/24	W. Haber	0.80	188.00	Prepare for and participate in Board meeting; begin preparation of engineer award letters
02/04/24	L. Whelan	0.30	115.50	Monitor legislative process relating to matters impacting special districts
02/05/24	A. Warner	0.50	60.00	Prepare engineer award letters and agreement for Dominion and correspond with Haber
02/28/24	K. Jusevitch	0.20	24.00	Confer with Haber regarding engineering documents

TOTAL HOURS 1.80

TOTAL FOR SERVICES RENDERED \$387.50

TOTAL CURRENT AMOUNT DUE 0013105130031500 Feb General Services \$387.50

KUTAK ROCK LLP

Isles of Bartram Park CDD

April 23, 2024

Client Matter No. 10623-1

Invoice No. 3381695

Page 2



INVOICE

INVOICE #	INVOICE DATE
JAX 692125	4/30/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Celestina-Isles of Bartram CDD
c/o GMS-NF, LLC
475 West Town Pl, Suite 114
Saint Augustine, FL 32092

Property Name: Celestina-Isles of Bartram CDD

Address: 475 West Town Pl
Suite 114
St. Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: May 30, 2024

Invoice Amount: \$6,255.00

Description	Current Amount
Mulch Installation 3/26/2024	
Mulch (Sub)	\$6,255.00

Excellence Invoice Total \$6,255.00

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
JAX 697335	5/6/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Celestina-Isles of Bartram CDD
c/o GMS-NF, LLC
475 West Town Pl, Suite 114
Saint Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Celestina-Isles of Bartram CDD

Address: 475 West Town Pl
Suite 114
St. Augustine, FL 32092

Invoice Due Date: June 5, 2024

Invoice Amount: \$2,917.09

Description	Current Amount
Monthly Landscape Maintenance May 2024	\$2,917.09

Invoice Total **\$2,917.09**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

High Tide Electric

9758 Redbird Creek Dr S
Jacksonville, FL 32221 US
+1 9043432153
carlton.hightideelectric@gmail.com



**HIGH TIDE
ELECTRIC**

INVOICE

BILL TO
Isles of Bartram Park CDD
200 Business Park Circle, Suite 101
St. Augustine, FL 32095

INVOICE 051424-2
DATE 05/14/2024
TERMS Net 30
DUE DATE 06/13/2024

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	Labor	Troubleshoot power for fountain lighting. Replaced faulty photocell for lights. Also repaired wiring for lighting circuit in ground junction box and inside of fountain control panel.	1	250.00	250.00
	Material		1	26.39	26.39

BALANCE DUE \$276.39

0013205720046600
Fount Light Repair

**Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT**

General Fund

Check Request

Date	Amount	Authorized By
May 9, 2024	\$5,740.15	Bernadette Peregrino

Payable to:

Isles of Bartram Park #29 - 2015

Date Check Needed:

Budget Category:

ASAP	001.300.20700.10200
------	---------------------

Intended Use of Funds Requested:

\$ 5,137.15	3/20/24	TAX DIST 8	
\$ 603.00	4/11/24	INTEREST 2	
\$ 5,740.15			

(Attach supporting documentation for request.)

**Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT**

General Fund

Check Request

Date	Amount	Authorized By
May 9, 2024	\$4,871.86	Bernadette Peregrino

Payable to:

Isles of Bartram Park #30 -2017

Date Check Needed:	Budget Category:
ASAP	001.300.20700.10300

Intended Use of Funds Requested:

\$ 4,360.07	3/20/24	TAX DIST 8
\$ 511.79	4/11/24	INTEREST 2
<u>\$ 4,871.86</u>		
<i>(Attach supporting documentation for request.)</i>		

**Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT**

General Fund

Check Request

Date	Amount	Authorized By
May 10, 2024	\$50,000.00	Bernadette Peregrino

Payable to:

Isles of Bartram Park CDD C/O STATE BOARD OF ADMINISTRATION #39

Date Check Needed:

Budget Category:

ASAP	1.300.53800.10000
------	-------------------

Intended Use of Funds Requested:

\$ 50,000.00 FY24 CAPITAL RESERVE TRANSFER
\$ 50,000.00
SEND WITH DEPOSIT LETTER FROM ACCOUNTANT

INVOICE

Crystal Clean Pool Service Inc
9020-1 Berry Ave
Jacksonville, FL 32211

Admin@crystalcleanpools.net
+1 (904) 855-8884

Isles of Bartram Park CCD

Bill to

Isles of Bartram Park CCD
Isles of Bartram Park CCD
475 West Town Place Suite 114
St. Augustine, FL 32092

Ship to

Isles of Bartram Park CCD
Isles of Bartram Park CCD
475 West Town Place Suite 114
St. Augustine, FL 32092

Invoice details

Invoice no.: M9984
Terms: Net 30
Invoice date: 06/01/2024
Due date: 07/01/2024

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Monthly Service	Monthly Pool Cleaning- Summer Rate 2024	1	\$450.00	\$450.00
Total						\$450.00

Note to customer

May

License number RP252555644

0013205720046400
May Pool Cleaning

INVOICE

First Choice Aquatics
14289 Denton Rd
Jacksonville, FL 32226

firstchoiceaquaticsjax@gmail.com
+1 (904) 226-7031



Isles of Bartram Park
Bill to
Isles of Bartram Park

Ship to
Isles of Bartram Park

Invoice details

Invoice no.: 2484
Terms: Net 30
Invoice date: 05/23/2024
Due date: 06/22/2024

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Fountain Repair	Pond 3 Fountain, Replaced light bulbs	2	\$70.00	\$140.00
2.		Fountain Repair	Pond 4 Fountain, Replaced 1 light bulb	1	\$70.00	\$70.00
					Total	\$210.00

0013205720046300
Pond Fount 3&4 Repair

First Choice Aquatics
14289 Denton Rd
Jacksonville, FL 32226 US
+1 9042267031
firstchoiceaquaticsjax@gmail.com

INVOICE

BILL TO

Isles of Bartram Park
C/O GMS,LLC
475 West Town Place, Suite
114
St. Augustine, Florida 32092

INVOICE # 2513
DATE 06/01/2024
DUE DATE 07/01/2024
TERMS Net 30

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Lake Maintenance	Isles of Bartram Park	1	2,100.00	2,100.00

Services rendered are for the month listed above.

SUBTOTAL	2,100.00
TAX	0.00
TOTAL	2,100.00
BALANCE DUE	\$2,100.00

June Lake Maintenance
0013205720046100

First Choice Aquatics
14289 Denton Rd
Jacksonville, FL 32226 US
+1 9042267031
firstchoiceaquaticsjax@gmail.com

INVOICE

BILL TO

Isles of Bartram Park
C/O GMS,LLC
475 West Town Place, Suite
114
St. Augustine, Florida 32092

INVOICE # 2522
DATE 06/01/2024
DUE DATE 07/01/2024
TERMS Net 30

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Fountain Maintenance	Quarterly Fountain Maintenance	1	400.00	400.00

Celestina: 4 Fountains

SUBTOTAL	400.00
TAX	0.00
TOTAL	400.00
BALANCE DUE	\$400.00

Qrtly Fountain Maint
0013205720046300



INNOVATIVE FOUNTAIN SERVICES
 11637 COLUMBIA PARK DRIVE EAST
 SUITE 4
 JACKSONVILLE, FL 32258

Invoice

(904) 551-1017
 Customerservice@innovativefountainservices.com

Date	Invoice #
6/4/2024	2025628

Terms
Net 30

Bill To
Isles of Bartram Park CDD 475 West Town Place Ste 114 Saint Augustine, FL 32092

Description	Qty	Amount
Monthly Stationary Maintenance Waterfall Fountain- May		202.50
Chemicals Added		68.90
0013205720046400 May Waterfall Fount/Chem		

Payments/Credits Applied	\$0.00
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Balance Due	\$271.40
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KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

May 31, 2024

0013105130031500

Mar General Services

Jim Oliver

Isles of Bartram Park CDD

Governmental Management Services – St. Augustine

Suite 114

475 West Town Place

St. Augustine, FL 32092

Invoice No. 3397413

10623-1

Re: Isles of Bartram Park CDD - General

For Professional Legal Services Rendered

03/01/24	W. Haber	0.50	117.50	Review correspondence regarding audit and begin review of same
03/04/24	W. Haber	0.40	94.00	Finalize review of audit and confer with Perregrino regarding same
03/15/24	W. Haber	0.30	70.50	Review correspondence regarding complaints
03/17/24	G. Lovett	0.30	75.00	Monitor legislative process relating to matters impacting special districts
03/19/24	W. Haber	0.50	117.50	Review correspondence and confer with Oliver regarding records request

TOTAL HOURS 2.00

TOTAL FOR SERVICES RENDERED \$474.50

TOTAL CURRENT AMOUNT DUE \$474.50



Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 300
Jacksonville FL 32202

Invoice # 419869
Date 06/01/2024
Terms Due on receipt
Due Date 06/01/2024
Memo WGV - MANAGEMENT

Bill To
Isles of Bartram Park CDD
475 West Town Place
Suite 250
Jacksonville FL 32092

Description	Quantity	Rate	Amount
MANAGEMENT SERVICES	1	500.00	500.00
Total			500.00

0013205380045501
Jun Management Fees



INVOICE

INVOICE #	INVOICE DATE
JAX 710193	6/4/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Celestina-Isles of Bartram CDD
c/o GMS-NF, LLC
475 West Town Pl, Suite 114
Saint Augustine, FL 32092

Property Name: Celestina-Isles of Bartram CDD

Address: 475 West Town Pl
Suite 114
St. Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: July 4, 2024

Invoice Amount: \$118.00

Description	Current Amount
May irrigation repairs	
Irrigation Repairs 0013205720046200 May Irrigation Repairs	\$118.00

Invoice Total \$118.00

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

Coastal Amenity Services, LLC

816 South Edenbridge Way
Saint Augustine, FL 32092

Invoice

Date	Invoice #
4/30/2024	929

Bill To
Isles of Bartram 475 West Town Place Ste 114 Saint Augustine FL 32092

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	Labor to pressure wash the front two entrance rock sign walls for the Celestina community on Tuesday April 23, 2024.	1,700.00	1,700.00
Please remit to the above address. We appreciate your business.		Total	\$1,700.00

Fencescape, Llc

450-106 S.R. 13 North #402

St. Johns, FL 32259

904.465.0423

June 18, 2024

Proposal/Invoice for:

Attn: Taylor Tennison

Vesta Property Services

200 Business Park Circle Suite 109

St. Augustine, Florida 32095

904.377.4871

C/o: Isles of Bartram CDD

33 Celesta Parkway

St. Johns, Florida 32259

Fence work is as Follows:

Supply labor materials & equipment to install 148 linear feet of 6' tall commercial black press point aluminum boundary fence per customer provided information. New fence will be set with high strength concrete. Any required clearing of vegetation to be done by others prior to installation.

Total Cost: \$8,564.00

Payment Requirements: Signed Proposal, 50% deposit, balance will be due upon job completion and customer satisfaction.

I/We the owner/agent of the premises mentioned herein, hereby contract with Fencescape Llc, and authorize Fencescape Llc, as the contractor, to furnish all necessary labor and materials to construct the improvements described herein. In the event the payment is not made as specified, Fencescape Llc reserves its right to exercise the provisions provided for under the Florida lien law a notice to owner in the event of nonpayment. All expenses associated with collection, including but not limited to, attorney fees, court fees, and association costs. _____ A penalty fee of 10% of the total contract amount will be charged monthly to signed contracts not paid within 30 days of completion. _____ Cancellation of the signed contract prior to construction may have a 25% restocking fee based on required materials for project. All work is to be completed in a workmanlike manner in accordance with industry standards. _____ Any alteration or deviation from the above specifications involving extra costs will be an extra charge over and above the agreed upon price, including a reasonable charge for additional profit and overhead. _____ Additions, changes or deviations will not be executed without written orders by the owner or owner's agent. _____ **The owner/agent accepts full responsibility for locating, staking, and clearing fence lines as well as deed or subdivision restrictions.** _____ Fencescape Llc, is not liable for damages of any nature due to underground obstructions such as utility lines, drainage, septic, irrigation, sprinklers and pool related lines. _____ Fencescape Llc, cannot guarantee, or be liable for the potential risk of any cracking, splitting and breakage due to drilling, cutting, coring and anchoring into concrete, asphalt and or brick. **Fencescape Llc, warranties our installation up to three years. We offer NO warranties on wood fencing materials. Wood is a natural product and is guaranteed to crack, split, warp, shrink, mildew, twist and discolor. Aluminum and Vinyl products come with a limited lifetime warranty from the manufacturer. This Proposal is valid for 10 days.** In consideration of said work and services by the contractor, the owner/agent accepts the specifications and terms of this agreement.

Owner/Agent: X _____

0013205720046600



ACCOUNT NAME		ACCOUNT #	PAGE #
Isles of Bartram Park CDD c/o GMS LLC		789138	1 of 1
INVOICE #	BILLING PERIOD	PAYMENT DUE DATE	
0006462550	May 1- May 31, 2024	June 20, 2024	
PREPAY (Memo Info)	UNAPPLIED (included in amt due)	TOTAL CASH AMT DUE*	
\$0.00	\$0.00	\$67.28	

BILLING ACCOUNT NAME AND ADDRESS

Isles Of Bartram Park Cdd C/O Gms Llc
 Shelby Stephens
 475 W. Town Pl. Ste. 114
 St Augustine, FL 32092-3649



Legal Entity: Gannett Media Corp.
 Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.

All funds payable in US dollars.

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com

FEDERAL ID 47-2390983

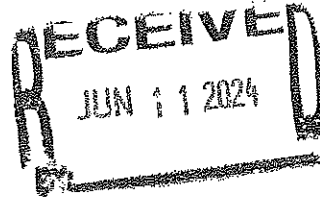
To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com.

Date	Description	Amount
5/1/24	Balance Forward	\$0.00

Package Advertising:

Start-End Date	Order Number	Product	Description	PO Number	Package Cost
5/20/24	10179818	SAG St Augustine Record	Notice of Qualifying Period		\$67.28

0013105130048000



As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	\$67.28
Service Fee 3.99%	\$2.68
*Cash/Check/ACH Discount	-\$2.68
*Payment Amount by Cash/Check/ACH	\$67.28
Payment Amount by Credit Card	\$69.96

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME		ACCOUNT NUMBER		INVOICE NUMBER		AMOUNT PAID
Isles of Bartram Park CDD c/o GMS LLC		789138		0006462550		
CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE*
\$67.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67.28
REMITTANCE ADDRESS (Include Account# & Invoice# on check)				TO PAY WITH CREDIT CARD PLEASE CALL:		TOTAL CREDIT CARD AMT DUE
Gannett Florida LocaliQ PO Box 631244 Cincinnati, OH 45263-1244				1-877-736-7612		\$69.96
				To sign up for E-mailed invoices and online payments please contact abgspecial@gannett.com		

000078913800000000000000000064625500000672867172

LOCALiQ

FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Sarah Sweeting
Isles of Bartram Park CDD c/o GMS, LLC
475 W Town PL
St Augustine FL 32092-3648

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the St Augustine Record, published in St Johns County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of St Johns County, Florida, or in a newspaper by print in the issues of, on:

05/20/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 05/20/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$67.28
Order No: 10179818 # of Copies:
Customer No: 789138 1
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Isles of Bartram Park Community Development District will commence at noon on June 10, 2024, and close at noon on June 14, 2024. Candidates must qualify for the office of Supervisor with the St. Johns County Supervisor of Elections located at 4455 Avenue A, Suite 101, St. Augustine, Florida 32092, Phone (904) 823-2238. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a "qualified elector" of the District, as defined in Section 190.003, *Florida Statutes*. A "qualified elector" is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the St. Johns County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*. The Isles of Bartram Park Community Development District has three (3) seats up for election, specifically seats 1, 3 and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 5, 2024, and in the manner prescribed by law for general elections. For additional information, please contact the St. Johns County Supervisor of Elections. Pub: May 20, 2024; #10179818

MARIAH VERHAGEN
Notary Public
State of Wisconsin

Governmental Management Services, LLC1001 Bradford Way
Kingston, TN 37763**Invoice****Invoice #:** 125**Invoice Date:** 6/1/24**Due Date:** 6/1/24**Case:****P.O. Number:****Bill To:**Isles of Bartram Park CDD
475 West Town Place
Suite 114
At. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - June 2024	0013105130034000	4,299.75	4,299.75
Website Administration - June 2024	0013105130052000	89.58	89.58
Information Technology - June 2024	0013105130035100	133.33	133.33
Dissemination Agent Services - June 2024	0013105130035100	618.33	618.33
Office Supplies	0013105130031200	0.39	0.39
Postage	0013105130051000	50.14	50.14
Copies	0013105130042000	50.40	50.40
	0013105130042500		
Total			\$5,241.92
Payments/Credits			\$0.00
Balance Due			\$5,241.92



INVOICE

INVOICE #	INVOICE DATE
JAX 714147	6/6/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Celestina-Isles of Bartram CDD
c/o GMS-NF, LLC
475 West Town Pl, Suite 114
Saint Augustine, FL 32092

Property Name: Celestina-Isles of Bartram CDD

Address: 475 West Town Pl
Suite 114
St. Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: July 6, 2024

Invoice Amount: \$2,917.09

Description	Current Amount
Monthly Landscape Maintenance June 2024	\$2,917.09

0013205720046200
Jun Landscape Maint

Invoice Total **\$2,917.09**

Should you have any questions or inquiries please call (386) 437-6211.



INVOICE

INVOICE #	INVOICE DATE
JAX 715033	6/7/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Celestina-Isles of Bartram CDD
 c/o GMS-NF, LLC
 475 West Town Pl, Suite 114
 Saint Augustine, FL 32092

Property Name: Celestina-Isles of Bartram CDD

Address: 475 West Town Pl
 Suite 114
 St. Augustine, FL 32092

Remit To:

Yellowstone Landscape
 PO Box 101017
 Atlanta, GA 30392-1017

Invoice Due Date: July 7, 2024

Invoice Amount: \$2,139.00

Description	Current Amount
Spring Annual Rotation 2024	
Annual Installation	\$2,139.00
0013205720046200 Spring Annual Install	
Invoice Total	\$2,139.00

Should you have any questions or inquiries please call (386) 437-6211.