

ISLES OF BARTRAM PARK
Community Development District

May 15, 2019

Isles of Bartram

Community Development District

475 West Town Place, Suite 114, St. Augustine, Florida 32092
Phone: 904-940-5850 - Fax: 904-940-5899

May 8, 2019

Board of Supervisors
Isles of Bartram Park
Community Development District

Dear Board Members:

The regular meeting of the Isles of Bartram Park Community Development District will be held **Wednesday, May 15, 2019 at 11:00 a.m.** at the **offices of Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.** Following is the advance agenda for the meeting:

- I. Roll Call
- II. Audience Comment
- III. Approval of Minutes of the February 20, 2019 Meeting
- IV. Consideration of Resolution 2019-03, Approving Fiscal Year 2019 Proposed Budget & Setting a Date for Public Hearing for Adoption
- V. Consideration of Resolution 2019-04, Implementing Florida Statutes and Instructing the St. Johns County Supervisor of Elections to Conduct the District's General Election
- VI. Acceptance of Fiscal Year 2018 Financial Audit
- VII. Discussion of Conveyance of Property to CDD
- VIII. Other Business
- IX. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager – Report on Number of Registered Voters
- X. Supervisors' Requests and Audience Comments
- XI. Financial Reports
 - A. Balance Sheet as of March 31, 2019 and Statement of Revenues & Expenditures
 - B. Assessment Receipt Schedule
 - C. Approval of Check Register
- XII. Next Scheduled Meeting – August 21, 2019 at 11:00 a.m. at the offices of GMS
- XIII. Adjournment

Minutes from the February 20, 2019 meeting are enclosed for your review.

The fourth order of business is the consideration of resolution 2019-03, approving fiscal year 2019 proposed budget & setting a public hearing to adopt. A copy of the resolution is enclosed for your review.

The fifth order of business is the consideration of resolution 2019-04, implementing Florida Statutes and instructing the St. Johns County Supervisor of Elections to conduct the District's general election. A copy of the resolution is enclosed for your review.

The sixth order of business is the acceptance for fiscal year 2018 financial audit. A copy of the audit is enclosed for your review.

The seventh order of business is the discussion of conveyance of property to the CDD.

Listed under manager reports is the report on number of registered voters. A copy of the report has been enclosed for your review.

Copies of the balance sheet and statement of revenue & expenditures, assessment receipt schedule, check register and funding request are enclosed for your review.

The balance of the agenda is routine in nature and staff will give their reports at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,

James Oliver

James Oliver
District Manager
cc: Wes Haber
Darrin Mossing
Jennifer Gillis

AGENDA

*Isles of Bartram Park
Community Development District
Agenda*

Tuesday
May 15, 2019
11:00 a.m.

Office of GMS
475 West Town Place, Suite 114
St. Augustine, FL 32092
islesofbartramparkcdd.com
Call In # 800-264-8432 Code 9694032

- I. Roll Call
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- III. Approval of Minutes of the February 20, 2019 Meeting
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C. Approval of Check Register

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- XIII. Adjournment

MINUTES

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 Tuesday, February 20, 2019 at 11:00 a.m. at the Offices of GMS, 475 West Town Place, Suite 114, St. Augustine, FL 32092.

Present and constituting a quorum were:

Zenzi Rogers	Chairperson
Chris Mayo	Vice Chairman
Joe Panchula	Supervisor
Ginny Feiner	Supervisor

Also present were:

Jim Oliver	District Manager
Wes Haber	District Counsel (by phone)

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the meeting to order at 11:00 a.m.

SECOND ORDER OF BUSINESS

Audience Comment

There were no members of the public in attendance.

THIRD ORDER OF BUSINESS

Approval of Minutes from the December 5, 2018 Meeting

Mr. Oliver stated included in your agenda package is a copy of the minutes of the December 5, 2018 meeting. Are there any additions, corrections or deletions?

On MOTION by Ms. Rogers seconded by Mr. Mayo with all in favor the Minutes of the December 5, 2018 Meeting were approved.

FOURTH ORDER OF BUSINESS

Acceptance of Minutes of the December 5, 2018 Audit Committee Meeting

Mr. Oliver stated included in your agenda package is a copy of the minutes of the December 5, 2018 Audit Committee Meeting. Are there any additions, corrections or deletions?

On MOTION by Ms. Rogers seconded by Mr. Mayo with all in favor the Minutes of the December 5, 2018 Audit Committee Meeting were accepted.

FIFTH ORDER OF BUSINESS

Ratification of Engagement Letter for Fiscal Year 2018 Financial Audit Services with Grau & Associates

Mr. Oliver stated included in your agenda package is a copy of the engagement letter with Grau & Associates.

On MOTION by Ms. Rogers seconded by Mr. Mayo with all in favor the Engagement Letter for Fiscal Year 2018 Financial Audit Services with Grau & Associates was ratified.

SIXTH ORDER OF BUSINESS

Ratification of First Amendment to the Lake Maintenance Agreement with Lake Doctors, Inc.

SEVENTH ORDER OF BUSINESS

Ratification of First Amendment to the Fountain Maintenance Agreement with Lake Doctors, Inc.

Mr. Oliver stated included in your agenda package are the two agreements to consider for Lake Doctors, Inc.

On MOTION by Ms. Rogers seconded by Mr. Mayo with all in favor the First Amendment to the Lake Maintenance Agreement with Lake Doctors, Inc. & the First Amendment to the Fountain Maintenance Agreement with Lake Doctors, Inc. were ratified.

EIGHTH ORDER OF BUSINESS

Consideration of Water Management Agreement to Stock Ponds by Lake Doctors, Inc.

Mr. Oliver stated included in your agenda package is the water management agreement to stock ponds by Lake Doctors, Inc. This is to install 600 Triploid Carp at \$8 a piece for a total of \$4,800.

On MOTION by Ms. Rogers seconded by Mr. Mayo with all in favor the Water Management Agreement to Stock Ponds by Lake Doctors, Inc. was approved.

NINTH ORDER OF BUSINESS

**Consideration of Lake Services Proposal
from Aquatic Systems**

This item was tabled.

TENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Haber stated I worked with Zenzi and I am pulling together a due diligence review of property that needs to be conveyed to the CDD. I am doing that review with the hopes that we will have the deeds ready for your approval at the next meeting.

B. Engineer

There being none, the next item followed.

C. Manager

Mr. Oliver stated we will have the proposed budget for Fiscal Year 2020 at your next board meeting.

TWELFTH ORDER OF BUSINESS

**Supervisors' Requests and Audience
Comments**

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINESS

Financial Reports

**A. Balance Sheet as of January 31, 2019 and Statement of Revenues &
Expenditures**

Mr. Oliver stated included in your agenda package is a copy of the balance sheet and income statement.

B. Assessment Receipt Schedule

Mr. Oliver stated included in your agenda package is an assessment receipt schedule.

C. Approval of Check Register

Mr. Oliver stated included in your agenda package is a check register.

On MOTION by Ms. Rogers seconded by Mr. Mayo with all in favor the Check Register was approved.

FOURTEENTH ORDER OF BUSINESS **Next Scheduled Meeting – May 15, 2019 at 11:00 a.m. at the Offices of GMS**

Mr. Oliver stated the next scheduled meeting is May 15, 2019 at 11:00 a.m. at this office.

FIFTEENTH ORDER OF BUSINESS **Adjournment**

On MOTION by Ms. Rogers seconded by Mr. Mayo with all in favor the Meeting was adjourned.

Secretary / Assistant Secretary

Chairperson / Vice Chairperson

FOURTH ORDER OF BUSINESS

RESOLUTION 2019-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2019/2020 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Isles of Bartram Park Community Development District (“**District**”) prior to June 15, 2019, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (“**Fiscal Year 2019/2020**”); and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2019/2020 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: _____, 2019

HOUR: _____

LOCATION: _____

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

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

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

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

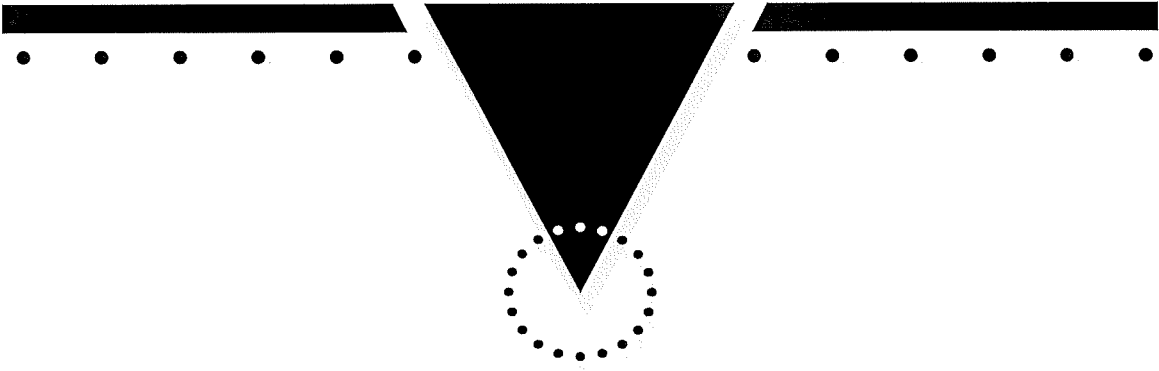
PASSED AND ADOPTED THIS 15th DAY OF MAY, 2019.

ATTEST:

**ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____



*Isles of Bartram Park
Community Development District*

Proposed Budget

FY 2020

May 15, 2019



Isles of Bartram Park
Community Development District
GENERAL FUND BUDGET

GENERAL FUND BUDGET

Summary Revenues and Expenditures	Page 1
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Series 2017 Special Assessments Bonds	Page 8-10

Isles of Bartram Park

Community Development District

General Fund

<i>Description</i>	<i>Adopted Budget FY 2019</i>	<i>Actual YTD 3/31/19</i>	<i>Projected Next 6 Months</i>	<i>Total Projected 9/30/19</i>	<i>Proposed Budget FY 2020</i>
<i>Revenues</i>					
<i>Developer Contributions</i>	\$58,859	\$11,635	\$53,994	\$65,629	\$73,099
<i>Assessments</i>	\$143,182	\$124,147	\$19,034	\$143,182	\$143,182
<i>Total Revenues</i>	\$202,040	\$135,783	\$73,028	\$208,811	\$216,281
<i>Expenditures</i>					
<i>Administrative</i>					
<i>Supervisors Fees</i>	\$0	\$1,400	\$2,000	\$3,400	\$4,000
<i>FICA</i>	\$0	\$107	\$153	\$260	\$306
<i>Engineering</i>	\$6,000	\$2,868	\$3,132	\$6,000	\$6,000
<i>Dissemination</i>	\$3,500	\$4,000	\$3,698	\$7,698	\$7,000
<i>Arbitrage</i>	\$600	\$0	\$600	\$600	\$600
<i>Assessment Roll</i>	\$5,000	\$5,000	\$0	\$5,000	\$5,000
<i>Attorney</i>	\$20,000	\$883	\$19,117	\$20,000	\$20,000
<i>Annual Audit</i>	\$2,300	\$3,000	\$900	\$3,900	\$4,000
<i>Trustee Fees</i>	\$6,500	\$4,000	\$4,000	\$8,000	\$8,000
<i>Management Fees</i>	\$45,000	\$22,500	\$22,500	\$45,000	\$45,000
<i>Information Technology</i>	\$1,600	\$800	\$800	\$1,600	\$1,600
<i>Telephone</i>	\$150	\$18	\$57	\$75	\$150
<i>Postage</i>	\$500	\$106	\$194	\$300	\$300
<i>Insurance</i>	\$5,665	\$7,642	\$0	\$7,642	\$8,500
<i>Printing & Binding</i>	\$1,300	\$693	\$607	\$1,300	\$1,300
<i>Legal Advertising</i>	\$2,000	\$323	\$1,677	\$2,000	\$2,000
<i>Other Current Charges</i>	\$250	\$0	\$250	\$250	\$250
<i>Office Supplies</i>	\$200	\$38	\$100	\$138	\$200
<i>Dues, Licenses & Subscriptions</i>	\$175	\$175	\$0	\$175	\$175
<i>Website Compliance</i>	\$0	\$1,750	\$0	\$1,750	\$0
<i>Total Administrative</i>	\$100,740	\$55,303	\$59,785	\$115,088	\$114,381
<i>Field</i>					
<i>Landscape Maintenance</i>	\$52,000	\$15,927	\$36,073	\$52,000	\$52,000
<i>Lake Maintenance</i>	\$14,000	\$5,850	\$8,150	\$14,000	\$14,000
<i>Waterfall/Entry Pond Maintenance</i>	\$5,400	\$3,621	\$1,780	\$5,400	\$1,400
<i>Lake Fountains Maintenance</i>	\$1,400	\$340	\$2,700	\$3,040	\$6,000
<i>Management</i>	\$6,000	\$3,000	\$3,000	\$6,000	\$6,000
<i>Utilities</i>	\$20,000	\$5,583	\$8,000	\$13,583	\$20,000
<i>General Maintenance</i>	\$2,500	\$0	\$1,000	\$1,000	\$2,500
<i>Total Field</i>	\$101,300	\$34,321	\$60,702	\$95,023	\$101,900
<i>Total Expenditures</i>	\$202,040	\$89,623	\$120,487	\$210,111	\$216,281
<i>Excess Revenues/(Expenditures)</i>	\$0	\$46,159	(\$47,459)	(\$1,300)	\$0

Isles of Bartram Park
Community Development District
GENERAL FUND BUDGET
FISCAL YEAR 2020

REVENUES:

Developer Contributions/ Assessments

The District will enter into a Funding Agreement with the Developer and levy maintenance assessments to Fund the General Fund expenditures the Fiscal Year.

EXPENDITURES:

Administrative:

Supervisors Fees

The Florida Statutes allows each Board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon five supervisors attending 12 monthly meetings.

FICA Expense

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

Engineering

The District will contract with England, Thims and Miller as District engineer who provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, etc.

Dissemination Fees

The Annual Disclosure Report prepared by GMS, LLC required by the Security and Exchange Commission in order to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Arbitrage

The District is required to annually have an arbitrage rebate calculation on the District's Series 2015 & 2017 Special Assessment Revenue Bonds.

Assessment Roll

The District's assessment roll administration, GMS, LLC, will provide services to prepare assessment rolls to district property owners.

Attorney

The District has contracted with Hopping, Green and Sams as legal counsel who provides general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc.

Isles of Bartram Park
Community Development District
GENERAL FUND BUDGET
FISCAL YEAR 2020

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with Grau and Associates to prepare the annual audit.

Trustee Fees

The District issued Series 2015 & Series 2017 Special Assessment Bonds, which are held with a Trustee at The Bank of New York Mellon. The amount of the trustee fees is based on the agreement between BNY and the District.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC.

Information Technology

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

Telephone

Telephone and fax machine.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance

Represents the estimated cost for public officials and general liability insurance for the District.

Printing & Binding

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

Legal Advertising

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

Other Current Charges

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

Isles of Bartram Park
Community Development District
GENERAL FUND BUDGET
FISCAL YEAR 2020

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

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

Field:

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.

Lake Maintenance

The District has contracted with vendor The Lake Doctors to provide monthly water management services to all the lakes throughout the District.

Waterfall/Pond Entry Maintenance

The District has contracted with Crystal Clean to provide maintenance services to waterfalls and pond at community entrance.

Lake Fountains Maintenance

The District has contracted with The Lake Doctors to provide maintenance of fountains in lakes.

Management Company

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

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

Debt Service Fund
Series 2015

Description	Adopted Budget FY 2019	Actual Thru 3/31/19	Projected Next 6 Months	Total Projected 9/30/19	Proposed Budget FY 2020
Revenues					
Assessments	\$441,269	\$307,294	\$133,975	\$441,269	\$441,269
Interest Income	\$100	\$3,585	\$3,600	\$7,185	\$100
Carry Forward Surplus*	\$280,240	\$278,769	\$0	\$278,769	\$311,954
Total Revenues	\$721,609	\$589,648	\$137,575	\$727,223	\$753,323
Expenditures					
<i>Series 2015</i>					
Interest - 11/01	\$160,916	\$158,728	\$0	\$158,728	\$156,038
Principal - 11/01	\$115,000	\$100,000	\$0	\$100,000	\$110,000
Interest - 05/01	\$158,400	\$0	\$156,541	\$156,541	\$153,631
Total Expenditures	\$434,316	\$258,728	\$156,541	\$415,269	\$419,669
Excess Revenues	\$287,293	\$330,919	(\$18,965)	\$311,954	\$333,654

*Reflects excess revenue at fiscal year end less reserve fund amount

11/1/20 Interest	\$153,631
11/1/20 Principal	\$110,000
	\$263,631

Residential Type	Units	Gross Per Unit	Gross Assesment
68'	141	\$1,205	\$169,905
73'	90	\$1,388	\$124,920
83'	82	\$1,458	\$119,556
90'	35	\$1,572	\$55,020
Total	348		\$469,401
Less: Discounts & Collections (6%)			\$28,141
Net Annual Assesment			\$441,260

Isles of Bartram Park
Community Development District

Amortization Schedule
Series 2015, Special Assessment Bonds

(Term Bonds Due Combined)

Date	Balance	Principal	Interest	Annual
11/1/19	\$6,265,000	\$ 110,000	\$ 156,038	\$ 424,438
5/1/20	\$6,155,000	\$ -	\$ 153,631	\$ -
11/1/20	\$6,155,000	\$ 110,000	\$ 153,631	\$ 417,263
5/1/21	\$6,045,000	\$ -	\$ 151,225	\$ -
11/1/21	\$6,045,000	\$ 115,000	\$ 151,225	\$ 417,450
5/1/22	\$5,930,000	\$ -	\$ 148,709	\$ -
11/1/22	\$5,930,000	\$ 120,000	\$ 148,709	\$ 417,419
5/1/23	\$5,810,000	\$ -	\$ 146,084	\$ -
11/1/23	\$5,810,000	\$ 130,000	\$ 146,084	\$ 422,169
5/1/24	\$5,680,000	\$ -	\$ 143,241	\$ -
11/1/24	\$5,680,000	\$ 135,000	\$ 143,241	\$ 421,481
5/1/25	\$5,545,000	\$ -	\$ 140,288	\$ -
11/1/25	\$5,545,000	\$ 140,000	\$ 140,288	\$ 420,575
5/1/26	\$5,405,000	\$ -	\$ 137,225	\$ -
11/1/26	\$5,405,000	\$ 165,000	\$ 137,225	\$ 439,450
5/1/27	\$5,240,000	\$ -	\$ 133,100	\$ -
11/1/27	\$5,240,000	\$ 170,000	\$ 133,100	\$ 436,200
5/1/28	\$5,070,000	\$ -	\$ 128,850	\$ -
11/1/28	\$5,070,000	\$ 180,000	\$ 128,850	\$ 437,700
5/1/29	\$4,890,000	\$ -	\$ 124,350	\$ -
11/1/29	\$4,890,000	\$ 190,000	\$ 124,350	\$ 438,700
5/1/30	\$4,700,000	\$ -	\$ 119,600	\$ -
11/1/30	\$4,700,000	\$ 195,000	\$ 119,600	\$ 434,200
5/1/31	\$4,505,000	\$ -	\$ 114,725	\$ -
11/1/31	\$4,505,000	\$ 205,000	\$ 114,725	\$ 434,450
5/1/32	\$4,300,000	\$ -	\$ 109,600	\$ -
11/1/32	\$4,300,000	\$ 220,000	\$ 109,600	\$ 439,200
5/1/33	\$4,080,000	\$ -	\$ 104,100	\$ -
11/1/33	\$4,080,000	\$ 230,000	\$ 104,100	\$ 438,200
5/1/34	\$3,850,000	\$ -	\$ 98,350	\$ -
11/1/34	\$3,850,000	\$ 240,000	\$ 98,350	\$ 436,700
5/1/35	\$3,610,000	\$ -	\$ 92,350	\$ -
11/1/35	\$3,610,000	\$ 250,000	\$ 92,350	\$ 434,700

Isles of Bartram Park
Community Development District

Amortization Schedule
Series 2015, Special Assessment Bonds

(Term Bonds Due Combined)

Date	Balance	Principal	Interest	Annual
5/1/36	\$ 3,360,000	\$ -	\$ 86,100	\$ -
11/1/36	\$ 3,360,000	\$ 265,000	\$ 86,100	\$ 437,200
5/1/37	\$ 3,095,000	\$ -	\$ 79,309	\$ -
11/1/37	\$ 3,095,000	\$ 280,000	\$ 79,309	\$ 438,619
5/1/38	\$ 2,815,000	\$ -	\$ 72,134	\$ -
11/1/38	\$ 2,815,000	\$ 295,000	\$ 72,134	\$ 439,269
5/1/39	\$ 2,520,000	\$ -	\$ 64,575	\$ -
11/1/39	\$ 2,520,000	\$ 310,000	\$ 64,575	\$ 439,150
5/1/40	\$ 2,210,000	\$ -	\$ 56,631	\$ -
11/1/40	\$ 2,210,000	\$ 325,000	\$ 56,631	\$ 438,263
5/1/41	\$ 1,885,000	\$ -	\$ 48,303	\$ -
11/1/41	\$ 1,885,000	\$ 340,000	\$ 48,303	\$ 436,606
5/1/42	\$ 1,545,000	\$ -	\$ 39,591	\$ -
11/1/42	\$ 1,545,000	\$ 360,000	\$ 39,591	\$ 439,181
5/1/43	\$ 1,185,000	\$ -	\$ 30,366	\$ -
11/1/43	\$ 1,185,000	\$ 375,000	\$ 30,366	\$ 435,731
5/1/44	\$ 810,000	\$ -	\$ 20,756	\$ -
11/1/44	\$ 810,000	\$ 395,000	\$ 20,756	\$ 436,513
5/1/45	\$ 415,000	\$ -	\$ 10,634	\$ -
11/1/45	\$ 415,000	\$ 415,000	\$ 10,634	\$ 436,269
Totals		\$ 6,265,000	\$ 5,263,694	\$ 11,687,094

Isles of Bartram Park
Community Development District

Debt Service Fund
Series 2017

Description	Adopted Budget FY 2019	Actual Thru 3/31/19	Projected Next 6 Months	Total Projected 9/30/19	Proposed Budget FY 2020
Revenues					
Assessments	\$340,544	\$127,259	\$213,285	\$340,544	\$340,544
Interest Income	\$1,000	\$2,094	\$2,000	\$4,094	\$1,000
Prepayment	\$0	\$21,186	\$3,814	\$25,000	\$0
Carry Forward Surplus*	\$174,147	\$186,260	\$0	\$186,260	\$233,479
Total Revenues	\$515,691	\$336,799	\$219,099	\$555,898	\$575,023
Expenditures					
<i>Series 2017</i>					
Interest - 11/01	\$124,147	\$124,147	\$0	\$124,147	\$122,691
Principal - 11/01	\$50,000	\$50,000	\$0	\$50,000	\$95,000
Interest - 05/01	\$123,272	\$0	\$123,272	\$123,272	\$122,691
Prepayment - 05/01	\$0	\$0	\$25,000	\$25,000	\$0
Total Expenditures	\$297,419	\$174,147	\$148,272	\$322,419	\$340,381
Excess Revenues	\$218,272	\$162,652	\$70,827	\$233,479	\$234,642

*Reflects excess revenue at fiscal year end less reserve fund amount

11/1/20 Interest	\$121,028
11/1/20 Principal	\$100,000
	\$221,028

Residential Type	Units	Gross Per Unit	Gross Assesment
68'	88	\$1,205.16	\$106,054.08
73'	92	\$1,388.90	\$127,778.80
83'	47	\$1,458.02	\$68,526.94
90'	41	\$1,571.60	\$64,435.60
Total	268		\$366,795
Less: Discounts & Collections (6%)			\$22,008
Net Annual Assesment			\$344,788

Isles of Bartram Park
Community Development District

Amortization Schedule
Series 2017, Special Assessment Bonds

(Term Bonds Due Combined)

Date	Balance	Principal	Interest	Annual
11/1/19	\$5,270,000	\$ 95,000	\$ 122,691	\$ 340,963
5/1/20	\$5,175,000		\$ 122,691	\$ -
11/1/20	\$5,175,000	\$ 100,000	\$ 121,028	\$ 343,719
5/1/21	\$5,075,000		\$ 121,028	\$ -
11/1/21	\$5,075,000	\$ 100,000	\$ 119,278	\$ 340,306
5/1/22	\$4,975,000		\$ 119,278	\$ -
11/1/22	\$4,870,000	\$ 105,000	\$ 117,528	\$ 341,806
5/1/23	\$4,870,000		\$ 115,691	\$ -
11/1/23	\$4,870,000	\$ 110,000	\$ 116,272	\$ 341,963
5/1/24	\$4,760,000		\$ 114,072	\$ -
11/1/24	\$4,760,000	\$ 115,000	\$ 114,072	\$ 343,144
5/1/25	\$4,645,000		\$ 111,772	\$ -
11/1/25	\$4,645,000	\$ 120,000	\$ 111,772	\$ 343,544
5/1/26	\$4,525,000		\$ 109,372	\$ -
11/1/26	\$4,525,000	\$ 125,000	\$ 109,372	\$ 343,744
5/1/27	\$4,400,000		\$ 106,872	\$ -
11/1/27	\$4,400,000	\$ 125,000	\$ 106,872	\$ 343,744
5/1/28	\$4,275,000		\$ 104,272	\$ -
11/1/28	\$4,275,000	\$ 135,000	\$ 104,272	\$ 343,544
5/1/29	\$4,140,000		\$ 101,150	\$ -
11/1/29	\$4,140,000	\$ 140,000	\$ 101,150	\$ 342,300
5/1/30	\$4,000,000		\$ 97,913	\$ -
11/1/30	\$4,000,000	\$ 145,000	\$ 97,913	\$ 340,825
5/1/31	\$3,855,000		\$ 94,559	\$ -
11/1/31	\$3,855,000	\$ 150,000	\$ 94,559	\$ 344,119
5/1/32	\$3,705,000		\$ 90,975	\$ -
11/1/32	\$3,705,000	\$ 160,000	\$ 90,975	\$ 341,950
5/1/33	\$3,545,000		\$ 87,275	\$ -
11/1/33	\$3,545,000	\$ 165,000	\$ 87,275	\$ 344,550
5/1/34	\$3,380,000		\$ 83,344	\$ -
11/1/34	\$3,380,000	\$ 175,000	\$ 83,344	\$ 341,688
5/1/35	\$3,205,000		\$ 79,297	\$ -
11/1/35	\$3,205,000	\$ 185,000	\$ 79,297	\$ 343,594

Isles of Bartram Park
Community Development District

Amortization Schedule
Series 2017, Special Assessment Bonds

(Term Bonds Due Combined)

Date	Balance	Principal	Interest	Annual
5/1/36	\$ 3,020,000		\$ 75,019	\$ -
11/1/36	\$ 3,020,000	\$ 190,000	\$ 75,019	\$ 340,038
5/1/37	\$ 2,830,000		\$ 70,625	\$ -
11/1/37	\$ 2,830,000	\$ 200,000	\$ 70,625	\$ 341,250
5/1/38	\$ 2,630,000		\$ 66,000	\$ -
11/1/38	\$ 2,630,000	\$ 210,000	\$ 66,000	\$ 342,000
5/1/39	\$ 2,420,000		\$ 60,750	\$ -
11/1/39	\$ 2,420,000	\$ 220,000	\$ 60,750	\$ 341,500
5/1/40	\$ 2,200,000		\$ 55,250	\$ -
11/1/40	\$ 2,200,000	\$ 230,000	\$ 55,250	\$ 340,500
5/1/41	\$ 1,970,000		\$ 49,500	\$ -
11/1/41	\$ 1,970,000	\$ 240,000	\$ 49,500	\$ 339,000
5/1/42	\$ 1,730,000		\$ 43,375	\$ -
11/1/42	\$ 1,730,000	\$ 255,000	\$ 43,375	\$ 341,750
5/1/43	\$ 1,475,000		\$ 37,000	\$ -
11/1/43	\$ 1,475,000	\$ 265,000	\$ 37,000	\$ 339,000
5/1/44	\$ 1,210,000		\$ 30,250	\$ -
11/1/44	\$ 1,210,000	\$ 280,000	\$ 30,250	\$ 340,500
5/1/45	\$ 930,000		\$ 23,250	\$ -
11/1/45	\$ 930,000	\$ 295,000	\$ 23,250	\$ 341,500
5/1/46	\$ 635,000		\$ 15,875	\$ -
11/1/46	\$ 635,000	\$ 310,000	\$ 15,875	\$ 341,750
5/1/47	\$ 325,000		\$ 8,125	\$ -
11/1/47	\$ 325,000	\$ 325,000	\$ 8,125	\$ 341,250
Totals		\$ 5,270,000	\$ 4,507,266	\$ 9,915,538

FIFTH ORDER OF BUSINESS

RESOLUTION 2019-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)(2)(c), FLORIDA STATUTES, AND INSTRUCTING THE ST. JOHNS COUNTY SUPERVISOR OF ELECTIONS TO CONDUCT THE DISTRICT'S GENERAL ELECTION

WHEREAS, the Isles of Bartram Park Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within St. Johns County, Florida; and

WHEREAS, the Board of Supervisors of the District (hereinafter the "Board") seeks to implement section 190.006(3)(A)(2)(c), Florida Statutes, and to instruct the St. Johns County Supervisor of Elections to conduct the District's General Elections.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT:

Section 1. The Board is currently comprised of the following individuals: Zenzi Rogers, Chris Mayo, Joseph Panchula, Virginia Feiner and Mike Della Penta.

Section 2. The term of office for each member of the Board is as follows:

<u>Seat</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
Seat 1	Zenzi Rogers	11/2020
Seat 2	Chris Mayo	11/2022
Seat 3	Joseph Panchula	11/2020
Seat 4	Virginia Feiner	11/2022
Seat 5	Mike Della Penta	11/2020

Section 3. Seat ____, currently held by _____ and Seat ____, currently held by _____, are scheduled for the General Election in November 2020.

Section 4. Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

Section 5. The term of office for the individuals to be elected to the Board in the November 2020 General Election is four years.

Section 6. The new Board members shall assume office on the second Tuesday following their election.

Section 7. The District hereby instructs the Supervisor of Elections to conduct the District's General Elections on the ballot of the 2020 General Election. The District understands that it will be responsible to pay for its proportionate share of the general election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor of Elections.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2019.

**ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT
DISTRICT**

CHAIR/VICE CHAIR

ATTEST:

SECRETARY/ASSISTANT SECRETARY

SIXTH ORDER OF BUSINESS

**ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018**

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

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

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 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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, 2018, 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.

Other Matters

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, 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2019, 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 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated March 28, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.



March 28, 2019

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, 2018. 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 (\$3,969,611).
- The change in the District's total net position in comparison with the prior fiscal year was \$507,064, 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, 2018, the District's governmental funds reported combined ending fund balances of \$880,470, a decrease of (\$4,795,976) in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service and capital projects 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 three 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, debt service fund, and capital projects fund, all 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,	
	2018	2017
Assets, excluding capital assets	\$ 942,087	\$ 5,744,307
Capital assets, net of depreciation	7,015,351	1,954,969
Total assets	7,957,438	7,699,276
Liabilities, excluding long-term liabilities	185,764	204,327
Long-term liabilities	11,741,285	11,971,624
Total liabilities	11,927,049	12,175,951
Net Position		
Net investment in capital assets	(4,720,309)	(5,042,309)
Restricted	740,859	555,987
Unrestricted	9,839	9,647
Total net position	\$ (3,969,611)	\$ (4,476,675)

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.

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,	
	2018	2017
Revenues:		
Program revenues		
Charges for services	\$ 994,994	\$ 572,390
Operating grants and contributions	86,181	21,158
Capital grants and contributions	224,400	491
General revenues	463	600
Total revenues	<u>1,306,038</u>	<u>594,639</u>
Expenses:		
General government	99,393	94,779
Maintenance and operations	219,966	38,844
Interest on long-term debt	479,615	327,580
Bond issue costs	-	267,651
Total expenses	<u>798,974</u>	<u>728,854</u>
Change in net position	<u>507,064</u>	<u>(134,215)</u>
Net position - beginning	<u>(4,476,675)</u>	<u>(4,342,460)</u>
Net position - ending	<u>\$ (3,969,611)</u>	<u>\$ (4,476,675)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$798,974. The costs of the District's activities were partially funded by program revenues. Program revenues are comprised primarily of assessments and Developer contributions. .

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, 2018.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2018, the District had \$7,141,097 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$125,746 has been taken, which resulted in a net book value of \$7,015,351. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2018, the District had \$11,730,000 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 anticipates that the maintenance and operations will increase in the subsequent year.

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, 2018**

	Governmental Activities
ASSETS	
Cash	\$ 16,507
Assessments receivable	246,356
Due from Developer	55,672
Restricted assets:	
Investments	623,552
Capital assets:	
Nondepreciable	3,887,234
Depreciable, net	3,128,117
Total assets	7,957,438
LIABILITIES	
Accounts payable	61,617
Accrued interest payable	124,147
Non-current liabilities:	
Due within one year	150,000
Due in more than one year	11,591,285
Total liabilities	11,927,049
NET POSITION	
Net investment in capital assets	(4,720,309)
Restricted for debt service	740,859
Unrestricted	9,839
Total net position	\$ (3,969,611)

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, 2018

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
Primary government:	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Governmental activities:					
General government	\$ 99,393	\$ 78,403	\$ -	\$ 78,403	
Maintenance and operations	219,966	-	224,400	19,980	
Interest on long-term debt	479,615	7,778	-	408,218	
Total governmental activities	798,974	994,994	86,181	224,400	506,601
General revenues:					
Miscellaneous					463
Total general revenues					463
Change in net position					507,064
Net position - beginning					(4,476,675)
Net position - ending					\$ (3,969,611)

See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 16,507	\$ -	\$ -	\$ 16,507
Investments	-	617,927	5,625	623,552
Assessments receivable	3,419	242,937	-	246,356
Due from Developer	55,672	-	-	55,672
Due from other funds	-	4,142	-	4,142
Total assets	<u>\$ 75,598</u>	<u>\$ 865,006</u>	<u>\$ 5,625</u>	<u>\$ 946,229</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 61,617	\$ -	\$ -	\$ 61,617
Due to other funds	4,142	-	-	4,142
Total liabilities	<u>65,759</u>	<u>-</u>	<u>-</u>	<u>65,759</u>
Fund balances:				
Restricted for:				
Debt service	-	865,006	-	865,006
Capital projects	-	-	5,625	5,625
Unassigned	9,839	-	-	9,839
Total fund balances	<u>9,839</u>	<u>865,006</u>	<u>5,625</u>	<u>880,470</u>
Total liabilities and fund balances	<u>\$ 75,598</u>	<u>\$ 865,006</u>	<u>\$ 5,625</u>	<u>\$ 946,229</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, 2018**

Fund balance - governmental funds	\$	880,470
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Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	7,141,097	
Accumulated depreciation	<u>(125,746)</u>	7,015,351

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	(124,147)	
Bonds payable, net of premiums/discounts	<u>(11,741,285)</u>	<u>(11,865,432)</u>
Net position of governmental activities		<u>\$ (3,969,611)</u>

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, 2018**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 114,939	\$ 880,055	\$ -	\$ 994,994
Developer contributions	78,403	-	-	78,403
Interest	-	7,778	6,628	14,406
Miscellaneous revenues	463	-	-	463
Total revenues	193,805	887,833	6,628	1,088,266
EXPENDITURES				
Current:				
General government	99,393	-	-	99,393
Maintenance and operations	94,220	-	-	94,220
Debt Service:				
Principal	-	230,000	-	230,000
Interest	-	492,273	-	492,273
Capital outlay	-	-	4,968,356	4,968,356
Total expenditures	193,613	722,273	4,968,356	5,884,242
Excess (deficiency) of revenues over (under) expenditures	192	165,560	(4,961,728)	(4,795,976)
OTHER FINANCING SOURCES (USES)				
Interfund transfer in	-	6,993	-	6,993
Interfund transfer (out)	-	-	(6,993)	(6,993)
Total other financing sources (uses)	-	6,993	(6,993)	-
Net change in fund balances	192	172,553	(4,968,721)	(4,795,976)
Fund balances - beginning	9,647	692,453	4,974,346	5,676,446
Fund balances - ending	\$ 9,839	\$ 865,006	\$ 5,625	\$ 880,470

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, 2018**

Net change in fund balances - total governmental funds	\$ (4,795,976)
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)
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	4,968,356
Governmental funds report Developer contributions for capital assets as revenue in the government wide financial statements while the amounts are not recorded on the fund financial statements.	217,772
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.	230,000
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.	12,319
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	\$ 507,064

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, 2018, four of the Board members are affiliated with Standard Pacific of Florida (the "Developer").

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.

Capital Projects Fund

The capital projects fund is used to account for the costs of major infrastructure acquired by the District and also to accumulate capital reserves for future maintenance costs and capital projects.

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 estimated fair market 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, 2018:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
Fidelity Investment Treasury 1 695	\$ 623,552	N/A	N/A
	<u>\$ 623,552</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, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2018 were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General	\$ -	\$ 4,142
Debt service	4,142	-
	<u>\$ 4,142</u>	<u>\$ 4,142</u>

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 interest income collected in the general fund that have not yet been transferred to the debt service fund.

Interfund transfers for the fiscal year ended September 30, 2018 were as follows:

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
Debt service	\$ 6,993	\$ -
Capital projects	-	6,993
	<u>\$ 6,993</u>	<u>\$ 6,993</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the capital projects fund to the debt service fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 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
Infrastructure in progress	1,954,969	5,186,128	7,141,097	-
Total capital assets, not being depreciated	1,954,969	9,073,362	7,141,097	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	-	(91,179)	-	(91,179)
Infrastructure - entry features	-	(34,567)	-	(34,567)
Total accumulated depreciation	-	(125,746)	-	(125,746)
Total capital assets, being depreciated, net	-	3,128,117	-	3,128,117
Governmental activities capital assets, net	\$ 1,954,969	\$ 12,201,479	\$ 7,141,097	\$ 7,015,351

The majority of the improvements were acquired from the Developer in accordance with various acquisition agreements. The capital assets include \$217,772 of costs conveyed by the Developer to the District.

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 year as the District prepaid \$100,000 of the 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, 2018.

NOTE 7 – LONG-TERM LIABILITIES (CONTINUED)

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.

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.

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, 2018.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2018 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2015	\$ 6,615,000	\$ -	\$ 230,000	\$ 6,385,000	\$ 100,000
Less: original issue discount	49,548	-	1,770	47,778	-
Series 2017	5,345,000	-	-	5,345,000	50,000
Plus: original issue premium	61,172	-	2,109	59,063	-
Total	<u>\$ 11,971,624</u>	<u>\$ -</u>	<u>\$ 230,339</u>	<u>\$ 11,741,285</u>	<u>\$ 150,000</u>

At September 30, 2018, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2019	\$ 150,000	\$ 562,688	\$ 712,688
2020	205,000	555,556	760,556
2021	210,000	547,331	757,331
2022	215,000	538,909	753,909
2023	225,000	530,181	755,181
2024-2028	1,340,000	2,492,391	3,832,391
2029-2033	1,735,000	2,134,272	3,869,272
2034-2038	2,190,000	1,660,203	3,850,203
2039-2043	2,790,000	1,042,731	3,832,731
2044-2048	2,670,000	164,524	2,834,524
Total	<u>\$ 11,730,000</u>	<u>\$ 10,228,786</u>	<u>\$ 21,958,786</u>

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$78,403 which includes a receivable of \$55,672 at September 30, 2018.

In addition, the Developer remitted assessments of \$522,230 to the District during the current fiscal year.

NOTE 9 – CONCENTRATION

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

NOTE 10 – 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 11 – 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, 2018**

	Budgeted Amount Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 110,974	\$ 114,939	\$ 3,965
Developer contributions	91,066	78,403	(12,663)
Miscellaneous income	-	463	463
Total revenues	202,040	193,805	(8,235)
EXPENDITURES			
Current:			
General government	100,740	99,393	1,347
Maintenance and operations	101,300	94,220	7,080
Total expenditures	202,040	193,613	8,427
Excess (deficiency) of revenues over (under) expenditures	\$ -	192	\$ 192
Fund balance - beginning		9,647	
Fund balance - ending		\$ 9,839	

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, 2018.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

**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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 28, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

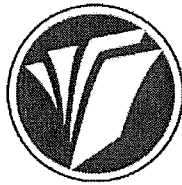
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect 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.

Bhav & Associates

March 28, 2019



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

**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, 2018. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

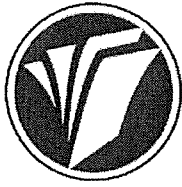
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects,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

✓ In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2018.

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.

Grau & Associates

March 28, 2019



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

**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, 2018, and have issued our report thereon dated March 28, 2019.

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 March 28, 2019, 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.

Grau & Associates

March 28, 2019

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, 2017.

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, 2018.

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, 2018.

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. 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.

NINTH ORDER OF BUSINESS

C.

April 22, 2019

Isles of Bartram Park CDD
Attn: Shelby Stephens, Recording Secretary
475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear Ms. Stephens:

In response to your request regarding Section 190.006(3)(a)(2)(d), Florida Statutes, the following information is applicable for:

Isles of Bartram Park CDD

361 registered voters in St. Johns County

This number is based on the streets within the legal description on file with our office.

Please contact us if we may be of further assistance.

Sincerely,



Vicky C. Oakes
Supervisor of Elections

VO/ew

A.

Isles of Bartram Park
Community Development District

Unaudited Financial Statements

as of

March 31, 2019

Isles of Bartram Park
Community Development District
 Combined Balance Sheet
 March 31, 2019

Governmental Fund Types

	<u>General</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>(Memorandum Only) 2019</u>
<u>Assets:</u>				
Cash	\$76,892	---	---	\$76,892
Investments:				
Series 2015:				
Reserve	---	\$221,019	---	\$221,019
Interest	---	\$0	---	\$0
Revenue	---	\$312,126	---	\$312,126
Sinking Fund	---	\$3	---	\$3
Prepayment	---	\$18,028	---	\$18,028
Construction	---	---	\$5,634	\$5,634
Series 2017:				
Reserve	---	\$172,575	---	\$172,575
Interest	---	\$11,937	---	\$11,937
Revenue	---	\$125,941	---	\$125,941
Prepayment	---	\$21,636	---	\$21,636
Construction	---	---	\$5	\$5
Cost of Issuance	---	---	\$46	\$46
Due from General Fund	---	\$10,284	---	\$10,284
Total Assets	\$76,892	\$893,550	\$5,684	\$976,126
<u>Liabilities:</u>				
Accounts Payable	\$9,689	---	---	\$9,689
Accrued Expenses	---	---	---	\$0
Due to Other	---	---	---	\$0
Due to General Fund	---	---	---	\$0
Due to Debt Service 2015	\$7,146	---	---	\$7,146
Due to Debt Service 2017	\$3,137	---	---	\$3,137
Accrued Interest Payable	---	---	---	\$0
Accrued Principal Payable	---	---	---	\$0
Deferred Revenue	---	---	---	\$0
<u>Fund Balances:</u>				
Restricted for Debt Service	---	\$893,550	---	\$893,550
Restricted for Capital Projects	---	---	\$5,684	\$5,684
Nonspendable	---	---	---	\$0
Unassigned	\$56,919	---	---	\$56,919
Total Liabilities & Fund Equity	\$76,892	\$893,550	\$5,684	\$976,126

Isles of Bartram Park
Community Development District
GENERAL FUND

Statement of Revenues & Expenditures
For The Period Ending March 31, 2019

	<i>Adopted Budget</i>	<i>Prorated Thru 3/31/19</i>	<i>Actual Thru 3/31/19</i>	<i>Variance</i>
<u>REVENUES:</u>				
Developer Contributions	\$58,859	\$11,635	\$11,635	\$0
Assessment - Tax Roll	\$106,827	\$105,970	\$105,970	\$0
Assessment - Direct	\$36,355	\$18,177	\$18,177	\$0
TOTAL REVENUES	\$202,040	\$135,783	\$135,783	\$0
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Supervisors	\$0	\$0	\$1,400	(\$1,400)
FICA Expense	\$0	\$0	\$107	(\$107)
Engineering	\$6,000	\$3,000	\$2,868	\$132
Dissemination	\$3,500	\$1,750	\$4,000	(\$2,250)
Arbitrage	\$600	\$0	\$0	\$0
Assessment Roll	\$5,000	\$5,000	\$5,000	\$0
Attorney Fees	\$20,000	\$10,000	\$883	\$9,117
Annual Audit	\$2,300	\$3,000	\$3,000	\$0
Trustee Fees	\$6,500	\$4,000	\$4,000	\$0
Management Fees	\$45,000	\$22,500	\$22,500	\$0
Information Technology	\$1,600	\$800	\$800	\$0
Telephone	\$150	\$75	\$18	\$57
Postage	\$500	\$250	\$106	\$144
Insurance	\$5,665	\$5,665	\$7,642	(\$1,977)
Printing and Binding	\$1,300	\$650	\$693	(\$43)
Legal Advertising	\$2,000	\$1,000	\$323	\$677
Other Current Charges	\$250	\$125	\$0	\$125
Office Supplies	\$200	\$100	\$38	\$62
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Website Compliance	\$0	\$0	\$1,750	(\$1,750)
TOTAL ADMINISTRATIVE	\$100,740	\$58,090	\$55,303	\$2,787
<u>FIELD:</u>				
Landscape Maintenance	\$52,000	\$26,000	\$15,927	\$10,073
Lake Maintenance	\$14,000	\$7,000	\$5,850	\$1,150
Waterfall/Entry Pond Maintenance	\$1,400	\$700	\$0	\$700
Lake Fountains Maintenance	\$5,400	\$2,700	\$3,040	(\$340)
Management	\$6,000	\$3,000	\$3,000	\$0
Utilities	\$20,000	\$10,000	\$5,583	\$4,417
General Maintenance	\$2,500	\$1,250	\$0	\$1,250
TOTAL FIELD	\$101,300	\$50,650	\$33,400	\$17,250
TOTAL EXPENDITURES	\$202,040	\$108,740	\$88,703	\$20,037
EXCESS REVENUES (EXPENDITURES)	(\$0)		\$47,080	
FUND BALANCE - Beginning	\$0		\$9,840	
FUND BALANCE - Ending	(\$0)		\$56,919	

Isles of Bartram Park
Community Development District
General Fund
Month by Month Income Statement
Fiscal Year 2018

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Developer Contributions/Assessments	\$20,724	\$12,438	\$50,879	\$45,872	\$3,257	\$2,612	\$0	\$0	\$0	\$0	\$0	\$0	\$135,783
Total Revenues	\$20,724	\$12,438	\$50,879	\$45,872	\$3,257	\$2,612	\$0	\$0	\$0	\$0	\$0	\$0	\$135,783
Expenditures													
Administrative													
Supervisors	\$0	\$0	\$600	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400
FICA Expense	\$0	\$0	\$46	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
Engineering	\$0	\$0	\$0	\$0	\$2,418	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$2,868
Dissertation	\$583	\$583	\$583	\$583	\$1,083	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessment Roll	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Attorney Fees	\$106	\$0	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$883
Annual Audit	\$0	\$0	\$0	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$660
Trustee Fees	\$0	\$4,000	\$0	\$0	\$500	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
Management Fees	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$0	\$0	\$0	\$0	\$0	\$0	\$22,500
Information Technology	\$133	\$133	\$133	\$133	\$133	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$800
Telephone	\$0	\$12	\$0	\$6	\$9	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$106
Postage	\$1	\$1	\$6	\$78	\$9	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$106
Insurance	\$7,642	\$0	\$0	\$0	\$0	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$7,642
Printing and Binding	\$320	\$10	\$37	\$135	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$693
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$323
Other Current Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$15	\$0	\$0	\$1	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$38
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Website Compliance	\$0	\$0	\$0	\$0	\$1,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,750
Total Administrative	\$18,048	\$8,490	\$5,273	\$5,346	\$10,509	\$7,636	\$0	\$0	\$0	\$0	\$0	\$0	\$55,303
Field													
Landscape Maintenance	\$2,328	\$2,328	\$2,328	\$4,286	\$2,328	\$2,328	\$0	\$0	\$0	\$0	\$0	\$0	\$15,927
Lake Maintenance	\$1,170	\$1,170	\$1,170	\$1,170	\$0	\$1,170	\$0	\$0	\$0	\$0	\$0	\$0	\$5,850
Waterfall/Entry Pond Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Fountains Maintenance	\$790	\$450	\$450	\$450	\$450	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$3,040.00
Management	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Utilities	\$933	\$933	\$974	\$903	\$1,193	\$647	\$0	\$0	\$0	\$0	\$0	\$0	\$5,583.02
General Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Field	\$5,721	\$5,381	\$5,422	\$7,309	\$4,471	\$5,095	\$0	\$0	\$0	\$0	\$0	\$0	\$33,400
Total Expenses	\$23,770	\$13,871	\$10,695	\$12,656	\$14,980	\$12,731	\$0	\$0	\$0	\$0	\$0	\$0	\$88,703
Excess Revenues (Expenditures)	(\$3,046)	(\$1,433)	\$40,184	\$33,216	(\$11,723)	(\$10,119)	\$0	\$0	\$0	\$0	\$0	\$0	\$47,080

Isles of Bartram Park
Community Development District
 DEBT SERVICE FUND SERIES 2015
 Statement of Revenues & Expenditures
 For The Period Ending March 31, 2019

	<i>Adopted Budget</i>	<i>Prorated Thru 3/31/19</i>	<i>Actual Thru 3/31/19</i>	<i>Variance</i>
<u>REVENUES:</u>				
<i>Interest Income</i>	\$100	\$50	\$3,585	\$3,535
<i>Assessment - Direct</i>	\$141,083	\$17,422	\$17,422	\$0
<i>Assessment - Tax Roll</i>	\$300,186	\$289,872	\$289,872	\$0
TOTAL REVENUES	\$441,369	\$307,344	\$310,879	\$3,535
<u>EXPENDITURES:</u>				
<i>Series 2015</i>				
<i>Interest Expense - 11/01</i>	\$160,916	\$160,916	\$158,728	\$2,188
<i>Principal Expense - 11/01</i>	\$115,000	\$115,000	\$100,000	\$15,000
<i>Interest Expense - 05/01</i>	\$158,400	\$0	\$0	\$0
TOTAL EXPENDITURES	\$434,316	\$275,916	\$258,728	\$17,188
EXCESS REVENUES (EXPENDITURES)	\$7,053		\$52,150	
<i>FUND BALANCE - Beginning</i>	\$280,240		\$506,172	
<i>FUND BALANCE - Ending</i>	<u>\$287,293</u>		<u>\$558,322</u>	

Isles of Bartram Park
Community Development District
 DEBT SERVICE FUND SERIES 2017
 Statement of Revenues & Expenditures
 For The Period Ending March 31, 2019

	<i>Adopted Budget</i>	<i>Prorated Thru 3/31/19</i>	<i>Actual Thru 3/31/19</i>	<i>Variance</i>
<u>REVENUES:</u>				
<i>Interest Income</i>	\$1,000	\$500	\$2,094	\$1,594
<i>Assessment - Direct</i>	\$216,501	\$0	\$0	\$0
<i>Assessment - Tax Roll</i>	\$124,043	\$127,259	\$127,259	\$0
<i>Prepayments</i>	\$0	\$0	\$21,186	\$21,186
TOTAL REVENUES	\$341,544	\$127,759	\$150,539	\$22,780
<u>EXPENDITURES:</u>				
<u>Series 2015</u>				
<i>Interest Expense - 11/01</i>	\$124,147	\$124,147	\$124,147	\$0
<i>Principal Expense - 11/01</i>	\$50,000	\$50,000	\$50,000	\$0
<i>Interest Expense - 05/01</i>	\$123,272	\$0	\$0	\$0
TOTAL EXPENDITURES	\$297,419	\$174,147	\$174,147	\$0
<u>OTHER SOURCES/(USES)</u>				
<i>Transfer In/(Out)</i>	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES AND USES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$44,125		(\$23,608)	
<i>FUND BALANCE - Beginning</i>	\$174,147		\$358,835	
<i>FUND BALANCE - Ending</i>	<u>\$218,272</u>		<u>\$335,227</u>	

Isles of Bartram Park
Community Development District
 CAPITAL PROJECTS FUND
 Statement of Revenues & Expenditures
 For The Period Ending March 31, 2019

	Series 2015	Series 2017
<u>REVENUES:</u>		
<i>Interest Income</i>	\$59	\$0
TOTAL REVENUES	\$59	\$0
<u>EXPENDITURES:</u>		
<i>Capital Outlay</i>	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0
<u>OTHER SOURCES/(USES)</u>		
<i>Interfund Transfer</i>	\$0	\$0
TOTAL OTHER SOURCES/(USES)	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$59	\$0
<i>FUND BALANCE - Beginning</i>	\$5,575	\$50
<i>FUND BALANCE - Ending</i>	\$5,634	\$51

Isles of Bartram Park
Community Development District
Long Term Debt Report

Series 2015 Special Assessment Bonds	
Interest Rate:	4.375%-5.125%
Maturity Date:	11/1/45
Reserve Fund Definition:	50% of Max Annual Debt Service
Reserve Fund Requirement:	\$220,634.38
Reserve Balance:	\$221,018.73
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 31, 2018 (Prepayment)	(\$100,000)
Less: November 1, 2018	(\$100,000)
Current Bonds Outstanding	\$6,285,000

Series 2017 Special Assessment Bonds	
Interest Rate:	3.50%-5.00%
Maturity Date:	11/1/47
Reserve Fund Definition:	50% of Max Annual Debt Service
Reserve Fund Requirement:	\$172,275.00
Reserve Balance:	\$172,575.12
Bonds outstanding - 11/30/2017	\$5,345,000
Less: November 1, 2018	(\$50,000)
Current Bonds Outstanding	\$5,295,000

B.

**ISLES OF BARTRAM PARK-CDD
FISCAL YEAR 2019 ASSESSMENT RECEIPTS**

ASSESSED TO	# LOTS	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY19 O&M ASMT	TOTAL ASMTS
LENNAR	281	141,082.96	216,501.34	36,354.60	393,938.90
TOTAL DIRECT INVOICES NET	281	141,082.96	216,501.34	36,354.60	393,938.90
TAX ROLL NET	335	292,215.75	128,287.99	106,826.68	527,330.42
TOTAL DISTRICT NET	616	433,298.71	344,789.33	143,181.28	921,269.32

RECEIVED FROM	BALANCE DUE	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY19 O&M ASMT	TOTAL RECEIVED
LENNAR	230,790.92	53,611.52	82,270.51	27,265.95	163,147.98
TOTAL DIRECT INVOICES	230,790.92	53,611.52	82,270.51	27,265.95	163,147.98
TAX ROLL RECEIVED / DUE	(335.73)	292,401.81	128,369.67	106,894.67	527,666.15
TOTAL RECEIPTS / DUE	230,455.19	346,013.33	210,640.18	134,160.62	690,814.13

TAX ROLL RECEIPTS

DISTRIBUTION	DATE	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY19 O&M ASMT	TOTAL RECEIVED
1	11/7/2018	-	-	-	-
2	11/19/2018	16,875.38	7,408.59	6,169.21	30,453.18
3	11/27/2018	17,147.79	7,528.19	6,268.79	30,944.77
4	12/13/2018	96,604.58	42,411.16	35,316.19	174,331.93
5	12/27/2018	42,572.12	18,689.93	15,563.28	76,825.33
INTEREST	1/10/2019	43.50	19.10	15.90	78.50
6	1/28/2019	100,574.11	44,153.85	36,767.35	181,495.31
7	2/25/2019	8,908.59	3,911.03	3,256.76	16,076.38
8	3/19/2019	7,146.23	3,137.32	2,612.48	12,896.03
INTEREST	4/11/2019	525.99	230.92	192.28	949.19
9	4/24/2019	2,003.52	879.58	732.43	3,615.53
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
TOTAL TAX ROLL RECEIPTS		292,401.81	128,369.67	106,894.67	527,666.15

PERCENT COLLECTED DIRECT	38%	38%	75%	41%
PERCENT COLLECTED TAX ROLL	100%	0%	100%	100%
PERCENT COLLECTED TOTAL	80%	61%	94%	75%

OPERATIONS & MAINTENANCE (O&M) IS DUE IN INSTALLMENTS OF 25% DUE 10/15/18,
1/1/19, 4/1/19, 7/1/19.

DEBT SERVICE ASSESSMENTS ARE DUE IN INSTALLMENTS WITH 50% DUE 4/1/19 AND 50%
DUE 9/30/19

C.

Isles of Bartram Park

Community Development District

Check Run Summary

2/1/19 - 4/30/19

Fund	Date	Check No.	Amount
<i>Payroll</i>	2/22/19	50005-50008	\$ 738.80
			<u>Sub-Total</u> \$ 738.80
 <i>General Fund</i>			
<i>Accounts Payable</i>	2/1/19 - 2/28/19	375-392	\$ 268,022.17
	3/1/19 - 3/31/19	393-403	\$ 171,718.63
	4/1/19 - 4/30/19	404-417	\$ 30,465.93
			<u>Sub-Total</u> \$ 470,206.73
 <i>Total</i>			 \$ 470,945.53

** Fedex Invoices available upon request*

CMFY-001 ISLES OF BARTRAM - GENERAL BANK-P ISLES OF BARTRAM

CHECK#	TYPE	SYSTEM	CHECK DATE	CHECK AMT	EMP/CUS/VEN#	DESCRIPTION
050005	R	PR	02/22/2019	184.70	3	CHRIS MAYO
050006	R	PR	02/22/2019	184.70	2	JOSEPH PANCHULA
050007	R	PR	02/22/2019	184.70	4	VIRGINIA FEINER
050008	R	PR	02/22/2019	184.70	1	ZENZI M ROGERS

BANK TOTAL 738.80

COMPANY TOTAL 738.80

Attendance Confirmation
for
Board of Supervisors

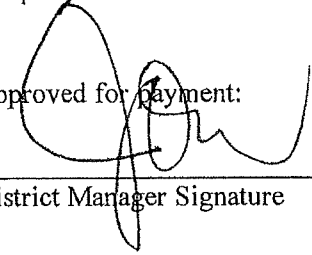


District Name: Isles Bartram Park CDD

Board Meeting Date: Wednesday, February 20, 2019

	<i>Name</i>	<i>In Attendance Please</i>	<i>Fees Involved</i>
1	Zenzi M Rogers	<input checked="" type="checkbox"/>	\$ 200
2	Chris Mayo	<input checked="" type="checkbox"/>	\$ 200
3	Mike Della Penta <i>NO</i>	<input type="checkbox"/>	\$ 200
4	Ginny Feiner	<input checked="" type="checkbox"/>	\$ 200
5	Joe Panchula	<input checked="" type="checkbox"/>	\$ 200

The supervisors present at the above referenced meeting should be compensated accordingly.

Approved for payment:


District Manager Signature

2/20/2019
Date

****RETURN SIGNED DOCUMENT TO DANIEL LAUGHLIN****

*** CHECK DATES 02/01/2019 - 04/30/2019 *** ISLES OF BARTRAM - GENERAL BANK A ISLES OF BARTRAM

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT	#
2/07/19	00025	11/01/18	11012018	201811	320-57200-46300			NOV IRRIGATION REIMBURSE	*	933.20	933.20	000375
								CELESTINA MASTER HOA				
2/07/19	00025	1/01/19	01012019	201901	320-57200-46300			JAN IRRIGATION REIMBURSE	*	903.37	903.37	000376
								CELESTINA MASTER HOA				
2/07/19	00025	12/01/18	12012018	201812	320-57200-46300			DEC IRRIGATION REIMBURSE	*	973.56	973.56	000377
								CELESTINA MASTER HOA				
2/07/19	00025	2/01/19	02012019	201902	320-57200-46300			FEB IRRIGATION REIMBURSE	*	858.75	858.75	000378
								CELESTINA MASTER HOA				
2/07/19	00021	1/10/19	M20786	201812	320-57200-46300			DEC FOUNTAIN SERVICE	*	450.00	450.00	000379
								CRYSTAL CLEAN POOL SERVICE, INC				
2/07/19	00017	2/04/19	02042019	201902	300-20700-10200			ST JOHNS TAX DIST #2 2015	*	16,875.38	16,875.38	000380
								ST JOHNS TAX DIST #3 2015	*	17,147.79	17,147.79	000381
								ST JOHNS TAX DIST #4 2015	*	96,604.58	96,604.58	000382
								ST JOHNS TAX DIST #5 2015	*	42,572.12	42,572.12	000383
								ISLES OF BARTRAM PARK CDD			173,199.87	000384
2/07/19	00017	2/04/19	02042019	201902	300-20700-10300			ST JOHNS TAX DIST #2 2017	*	7,408.59	7,408.59	000385
								ST JOHNS TAX DIST #3 2017	*	7,528.19	7,528.19	000386
								ST JOHNS TAX DIST #4 2017	*	42,411.16	42,411.16	000387
								ST JOHNS TAX DIST #5 2017	*	18,689.93	18,689.93	000388
								ISLES OF BARTRAM PARK CDD			76,037.87	000389
2/07/19	00018	2/01/19	352396	201902	320-53800-45501			FEB MANAGEMENT SERVICES	*	500.00	500.00	000390
								VESTA PROPERTY SERVICES, INC.				
2/07/19	00022	1/01/19	JAX1759	201901	320-57200-46200			JAN LANDSCAPE MAINTENANCE	*	2,328.27	2,328.27	000391
								YELLOWSTONE LANDSCAPE				

IBTR ISLES OF BRTRM BPBERGRINO

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT	#
2/07/19	00022	1/31/19	JAX2321	201901	320-57200-46200		JAN ANNUAL ROTATION	*	1,957.50	1,957.50	000384
2/13/19	00021	2/11/19	M21040	201901	320-57200-46300		YELLOWSTONE LANDSCAPE	*	450.00	450.00	
2/13/19	00001	2/01/19	57	201902	310-51300-34000		CRYSTAL CLEAN POOL SERVICE, INC	*	3,750.00	450.00	000385
2/01/19	57	201902	310-51300-34000				FEB MANAGEMENT FEES	*	133.33		
2/01/19	57	201902	310-51300-35100				FEB INFORMATION TECH	*	583.33		
2/01/19	57	201902	310-51300-31200				FEB DISSEMINATION SERVICE	*	.06		
2/01/19	57	201902	310-51300-51000				OFFICE SUPPLIES	*	9.23		
2/01/19	57	201902	310-51300-42000				POSTAGE	*	4.05		
2/01/19	57	201902	310-51300-42500				COPIES	*			
2/13/19	00013	2/02/19	17556	201902	310-51300-35200		GOVERNMENTAL MANAGEMENT SERVICES	*	500.00	4,480.00	000386
2/13/19	00020	2/01/19	414138	201902	320-57200-46100		GRAU AND ASSOCIATES	*	1,170.00	500.00	000387
2/28/19	00025	2/21/19	02212019	201902	320-57200-46300		LAKE DOCTORS, INC.	*	334.00	1,170.00	000388
2/28/19	00024	2/14/19	2	2015	5/1/18	PREPAR AMORT	CELESTINA MASTER HOA	*	500.00	334.00	000389
2/28/19	00004	1/31/19	105403	201812	310-51300-31500		DISCLOSURE SERVICES LLC	*	117.50	500.00	000390
2/28/19	00022	2/01/19	JAX3490	201902	320-57200-46200		HOPPING GREEN AND SAMS	*	2,328.28	117.50	000391
							YELLOWSTONE LANDSCAPE			2,328.28	000392

IBTR ISLES OF BRTRM BPREGRINO

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
3/22/19	00021	M21300	201902	320	57200	46300		CRYSTAL CLEAN POOL SERVICE, INC	*	450.00	450.00 000393
3/01/18	58	FEB FOUNTAIN SERVICE	201903	310	51300	34000			*	3,750.00	
3/01/18	58	MAR MANAGEMENT FEES	201903	310	51300	35100			*	133.33	
3/01/18	58	MAR INFORMATION TECH	201903	310	51300	31200			*	583.33	
3/01/18	58	MAR DISSEMINATION SERVICE	201903	310	51300	51000			*	21.10	
3/01/18	58	OFFICE SUPPLIES	201903	310	51300	42000			*	10.40	
3/01/18	58	POSTAGE	201903	310	51300	42500			*	187.80	
3/01/18	58	COPIES	201903	310	51300	42500			*	187.80	
3/02/19	00013	17709	201903	310	51300	35200		GOVERNMENTAL MANAGEMENT SERVICES	*	2,500.00	4,685.96 000394
3/02/19	00013	AUDIT FYE 9/30/18	201903	310	51300	35200			*	2,500.00	
3/22/19	00004	106148	201901	310	51300	31500		GRAU AND ASSOCIATES	*	659.50	2,500.00 000395
3/22/19	00004	JAN GENERAL COUNSEL	201901	310	51300	31500			*	659.50	
3/19/19	00017	03192019	201903	300	20700	10300		HOPPING GREEN AND SAMS	*	19.10	
3/19/19	00017	ST. JOHNS TAX DIST INTERST	201903	300	20700	10300			*	19.10	
3/19/19	00017	03192019	201903	300	20700	10300			*	44,153.85	
3/19/19	00017	ST. JOHNS CTY TAX DIST #6	201903	300	20700	10300			*	44,153.85	
3/19/19	00017	03192019	201903	300	20700	10300			*	3,911.03	
3/19/19	00017	ST. JOHNS CTY TAX DIST #7	201903	300	20700	10300			*	3,911.03	
3/19/19	00017	03192019	201903	300	20700	10200		ISLES OF BARTRAM PARK CDD	*	43.50	48,083.98 000397
3/19/19	00017	ST. JOHNS TAX DIST INTREST	201903	300	20700	10200			*	43.50	
3/19/19	00017	03192019	201903	300	20700	10200			*	100,574.11	
3/19/19	00017	ST. JOHNS CTY TAX DIST #6	201903	300	20700	10200			*	100,574.11	
3/19/19	00017	03192019	201903	300	20700	10200			*	8,908.59	
3/19/19	00017	ST. JOHNS CTY TAX DIST #7	201903	300	20700	10200			*	8,908.59	
3/01/19	00020	418369	201903	320	57200	46100		ISLES OF BARTRAM PARK CDD	*	1,170.00	109,526.20 000398
3/01/19	00020	MAR LAKE MAINTENANCE	201903	320	57200	46100			*	1,170.00	
3/01/19	00020	LAKE DOCTORS, INC.	201903	320	57200	46100			*	1,170.00	1,170.00 000399

IBTR ISLES OF BRTRM BPREGRINO

*** CHECK DATES 02/01/2019 - 04/30/2019 ***
 ISLES OF BARTRAM - GENERAL
 BANK A ISLES OF BARTRAM

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT	#
3/22/19	00015	1/09/19	01092019	201901	310-51300-42000		ST JOHNS COUNTY TAX COLLECTOR	*	64.72	64.72	000400
3/22/19	00018	3/01/19	353372	201903	320-53800-45501		MAR MANAGEMENT SERVICE	*	500.00	500.00	000401
3/22/19	00027	2/22/19	1209	201902	310-51300-52000		ADA WEBSITE COMPLAINE	*	1,750.00	1,750.00	000402
3/22/19	00022	3/01/19	JAX5092	201903	320-57200-46200		MAR LANDSCAPE MAINTENANCE	*	2,328.27	2,328.27	000403
4/04/19	00024	4/02/19	3	201904	310-51300-31200		YELLOWSTONE LANDSCAPE	*	100.00	100.00	000404
4/04/19	00018	4/01/19	354343	201904	320-53800-45501		APR MANAGEMENT SERVICES	*	500.00	500.00	000405
4/11/19	00013	4/01/19	17882	201904	310-51300-35200		AUDIT FYE 9/30/19	*	900.00	900.00	000406
4/11/19	00020	4/01/19	424316	201904	320-57200-46100		APR LAKE MAINTENANCE	*	1,170.00	1,170.00	000407
4/11/19	00020	4/03/19	425958	201904	320-57200-46100		FOUNTAIN/AIRATION SYSTEM	*	3,148.00	3,148.00	000408
4/22/19	00025	4/16/19	04162019	201903	320-57200-46300		MAR IRRIGATION REIMBURSE	*	646.94	646.94	000409
4/22/19	00021	4/11/19	M21563	201903	320-57200-46300		MAR FOUNTAIN SERVICE	*	450.00	450.00	000410

LETR ISLES OF BRTRM BPBERGRINO

*** CHECK DATES 02/01/2019 - 04/30/2019 *** ISLES OF BARTRAM - GENERAL BANK A ISLES OF BARTRAM

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT	#
4/22/19	00021	4/12/19	S21647	201904	320-57200-46300		SQUARE D18 AMP MOTOR	*	920.50	920.50	000411
4/22/19	00017	4/15/19	04152019	201904	300-20700-10200		CRYSTAL CLEAN POOL SERVICE, INC	*	7,146.23		
							ST. JOHNS TAX DIST #8				
							ST. JOHNS TAX DIST #7				
4/22/19	00017	4/15/19	04152019	201904	300-20700-10200		ISLES OF BARTRAM PARK CDD	*	3,137.32	7,672.22	000412
							ST. JOHNS TAX INTEREST #2				
4/25/19	00011	4/05/19	190003	201903	310-51300-31100		ISLES OF BARTRAM PARK CDD	*	450.00	3,368.24	000413
							MAR PROFESSIONAL SERVICES				
							ENGLAND THIMS & MILLER INC			450.00	000414
4/25/19	00004	3/31/19	106638	201902	310-51300-31100		HOPPING GREEN AND SAMS	*	2,417.75	2,417.75	000415
							FEB GENERAL COUNSEL				
4/25/19	00022	4/15/19	JAX17537	201904	320-57200-46200		YELLOWSTONE LANDSCAPE	*	2,328.28	2,328.28	000416
							APR LANDSCAPE MAINTENANCE				
4/25/19	00022	4/30/19	JAX17677	201904	320-57200-46200		MULCH APPLICATION	*	5,724.00	5,724.00	000417
							YELLOWSTONE LANDSCAPE				

TOTAL FOR BANK A 470,206.73
 TOTAL FOR REGISTER 470,206.73

IBTR ISLES OF BRTRM BPEREGRINO

Celestina Master HOA, Inc

INVOICE

INVOICE DATE: NOV 2018

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

RECEIVED
FEB 06 2019

BY:

1-32-572-463

25

	DESCRIPTION		AMOUNT
	Reimbursement for Irrigation Billing (10%)		\$933.20
Any questions please call Jennifer Hill 386-439-0134			
TOTAL AMOUNT DUE			\$933.20

Make all checks payable to: Celestina Master Homeowners Association Please mail or deliver to Vesta Services 411 South Central Avenue, Suite B Flagler Beach, FL 32136.

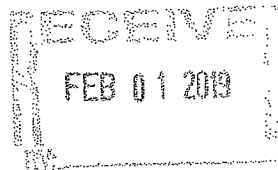
Celestina Master HOA, Inc

INVOICE

INVOICE DATE: JAN 2019 - Corrected

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

1-32-572-463
25

	DESCRIPTION		AMOUNT
	Reimbursement for Irrigation Billing (10%) (Reference JEA bill dated 12/13/18) 		\$903.37
Any questions please call Denise Powers 904-747-0181			
TOTAL AMOUNT DUE			\$903.37

Make all checks payable to: Celestina Master Homeowners Association Please mail or deliver to Vesta Services 411 South Central Avenue, Suite B Flagler Beach, FL 32136.

Celestina Master HOA, Inc

INVOICE

INVOICE DATE: DEC 2018

RECEIVED
FEB 06 2019

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

BY:

1.32.572.463
25

	DESCRIPTION		AMOUNT
	Reimbursement for Irrigation Billing (10%)		\$973.56
Any questions please call Jennifer Hill 386-439-0134			
TOTAL AMOUNT DUE			\$973.56

Make all checks payable to: Celestina Master Homeowners Association Please mail or deliver to Vesta Services 411 South Central Avenue, Suite B Flagler Beach, FL 32136.

Celestina Master HOA, Inc

INVOICE

INVOICE DATE: FEB 2019

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

1-32-572-463
25

	DESCRIPTION		AMOUNT
	Reimbursement for Irrigation Billing (10%) (Reference JEA bill dated 1/15/19) <p style="text-align: center;">RECEIVED FEB 01 20</p>		\$858.75
Any questions please call Denise Powers 904-747-0181			
TOTAL AMOUNT DUE			\$858.75

Make all checks payable to: Celestina Master Homeowners Association Please mail or deliver to Vesta Services 411 South Central Avenue, Suite B Flagler Beach, FL 32136.

Crystal Clean Pool Service, Inc
 9020-1 Berry Ave.
 Jacksonville, Florida 32211
 904-855-8884
 crystalcleanpools@comcast.net

Invoice

RECEIVED
 JAN 10 2019

BY:

BILL TO Celestina Fountain Isles of Bartram Park C.D.D. 475 West Town Place Suite 114 St. Augustine, FL 32092

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
M20786	01/10/2019	\$450.00	02/09/2019	Net 30	

P.O. NUMBER
 December

1-32-572-463
 21

ACTIVITY	QTY	RATE	AMOUNT
Monthly Service Monthly Fountain Service	1	450.00	450.00

BALANCE DUE \$450.00

1-32-572-463
 21

Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

Date	Amount	Authorized By
February 4, 2019	\$173,199.87	Bernadette Peregrino

Payable to:

Isles of Bartram Park #17

Date Check Needed:

Budget Category:

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

Intended Use of Funds Requested:

St Johns County Tax Dist #2 \$16,875.38
St Johns County Tax Dist #3 \$17,147.79
St Johns County Tax Dist #4 \$96,604.58
St Johns County Tax Dist #5 \$42,572.12
Debt Service 2015
<i>(Attach supporting documentation for request.)</i>

**ISLES OF BARTRAM PARK CDD
FISCAL YEAR 2019 ASSESSMENT RECEIPTS**

ASSESSED TO	# LOTS	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY19 O&M ASMT	TOTAL ASMTS
LENNAR	281	141,082.96	216,501.34	36,354.60	393,938.90
TOTAL DIRECT INVOICES NET	281	141,082.96	216,501.34	36,354.60	393,938.90
TAX ROLL NET	335	292,215.75	128,287.99	106,826.68	527,330.42
TOTAL DISTRICT NET	616	433,298.71	344,789.33	143,181.28	921,269.32

RECEIVED FROM	BALANCE DUE	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY19 O&M ASMT	TOTAL RECEIVED
LENNAR	384,850.25	-	-	9,088.65	9,088.65
TOTAL DIRECT INVOICES	384,850.25	-	-	9,088.65	9,088.65
TAX ROLL RECEIVED / DUE	33,201.40	273,817.48	120,210.82	100,100.72	494,129.02
TOTAL RECEIPTS / DUE	418,051.65	273,817.48	120,210.82	109,189.37	503,217.67

TAX ROLL RECEIPTS

DISTRIBUTION	DATE	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY18 O&M ASMT	TOTAL RECEIVED
1	11/7/2018	-	-	-	-
2	11/19/2018	16,875.38	7,408.59	6,169.21	30,453.18
3	11/27/2018	17,147.79	7,528.19	6,268.79	30,944.77
4	12/13/2018	96,604.58	42,411.16	35,316.19	174,331.93
5	12/27/2018	42,572.12	18,689.93	15,563.28	76,825.33
INTEREST	1/10/2019	43.50	19.10	15.90	78.50
6	1/28/2019	100,574.11	44,153.85	36,767.35	181,495.31
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
TOTAL TAX ROLL RECEIPTS		273,817.48	120,210.82	100,100.72	494,129.02

PERCENT COLLECTED DIRECT	0%	0%	25%	2%
PERCENT COLLECTED TAX ROLL	94%	0%	94%	94%
PERCENT COLLECTED TOTAL	63%	35%	76%	55%

OPERATIONS & MAINTENANCE (O&M) IS DUE IN INSTALLMENTS OF 25% DUE 10/15/18,
1/1/19, 4/1/19, 7/1/19.

DEBT SERVICE ASSESSMENTS ARE DUE IN INSTALLMENTS WITH 50% DUE 4/1/19 AND 50%
DUE 9/30/19

Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

Date	Amount	Authorized By
February 4, 2019	\$76,037.87	Bernadette Peregrino

Payable to:

Isles of Bartram Park #17

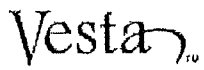
Date Check Needed:

Budget Category:

ASAP	001.300.20700.10300
------	---------------------

Intended Use of Funds Requested:

St Johns County Tax Dist #2 \$7408.59
St Johns County Tax Dist #3 \$7528.19
St Johns County Tax Dist #4 \$42,411.16
St Johns County Tax Dist #5 \$18,689.93
Debt Service 2017
<i>(Attach supporting documentation for request.)</i>



Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 250
Jacksonville FL 32202

Invoice # 352396
Date 2/1/2019
Terms Due on receipt
Due Date 2/1/2019
Memo MANAGEMENT SERV...

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

RECEIVED
FEB 01 2019

1-32-538-45501
18

BY:

Description	Quantity	Rate	Amount
MANAGEMENT SERVICES	1	500.00	500.00
Total			\$500.00



Excellence in Commercial Landscaping

Post Office Box 849 || Bunnell FL 32110
Tel 386.437.6211 || Fax 386.586.1286

Invoice

Invoice: JAX 1759
Invoice Date: January 1, 2019

PO Number: 132-572-462
22

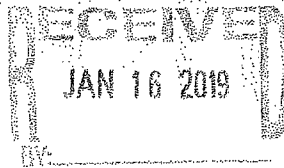
Bill To:
Celestina-Isles of Bartram CDD
c/o Bartram Park Owners Association
475 West Town Place
Suite 114
Saint Augustine, FL 32092

Remit To:
Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Celestina-Isles of Bartram CDD
Terms: Net 30

Invoice Due Date: January 31, 2019
Invoice Amount: \$2,328.27
Month of Service: January 2019

Description	Current Amount
Monthly Landscape Maintenance	\$2,328.27



Invoice Total \$2,328.27

IN COMMERCIAL LANDSCAPING

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



Landscape Professionals
Post Office Box 849 || Bunnell, FL 32110
Tel 386.437.6211 || Fax 386.586.1285

Invoice

Invoice: JAX 2321
Invoice Date: January 31, 2019

Account: 26982
PO Number:

Bill To:
Isles of Bartram Park CDD at Celestina
475 West Town Place
Suite 114

Remit To:
Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Saint Augustine, FL 32092

Property Name: Isles of Bartram CDD
Terms: NET 30

RECEIVED
FEB 05 2019

Invoice Due Date: March 2, 2019
Invoice Amount: \$1,957.50

1.32.572.462

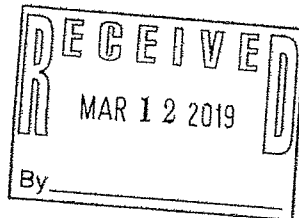
BY:

Description	Amount
January Annual Rotation	1,957.50

Invoice Total 1,957.50

Crystal Clean Pool Service, Inc
 9020-1 Berry Ave.
 Jacksonville, Florida 32211
 904-855-8884
 crystalcleanpools@comcast.net

Invoice



BILL TO
 Celestina Fountain
 Isles of Bartram Park C.D.D.
 475 West Town Place
 Suite 114
 St. Augustine, FL 32092

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
M21300	03/12/2019	\$450.00	04/11/2019	Net 30	

P.O. NUMBER
 February

1-32-572-463
 21

ACTIVITY	QTY	RATE	AMOUNT
Monthly Service	1	450.00	450.00
Monthly Fountain Service			

BALANCE DUE

\$450.00

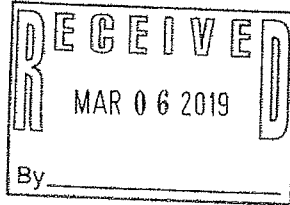
Governmental Management Services, LLC
 1001 Bradford Way
 Kingston, TN 37763

Invoice

Invoice #: 58
 Invoice Date: 3/1/19
 Due Date: 3/1/19
 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 - March 2019 1-31-513-34		3,750.00	3,750.00
Information Technology - March 2019 1-31-513-351		133.33	133.33
Dissemination Agent Services - March 2019 1-31-513-312		583.33	583.33
Office Supplies 1-31-513-51		21.10	21.10
Postage 1-31-513-42		10.40	10.40
Copies 1-31-513-425		187.80	187.80
Total			\$4,685.96
Payments/Credits			\$0.00
Balance Due			\$4,685.96

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

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

Invoice No. 17709
Date 03/02/2019

1-31-513-352
13

SERVICE	AMOUNT
Audit FYE 09/30/2018	\$ 2,500.00
Current Amount Due	\$ 2,500.00

RECEIVED
MAR 08 2019
BY: _____

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,500.00	0.00	0.00	0.00	0.00	2,500.00

Payment due upon receipt.

Hopping Green & Sams

Attorneys and Counselors

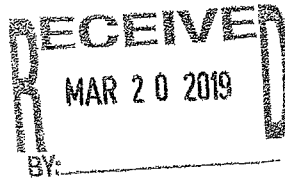
119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

February 28, 2019

Isles of Bartram Park Community Development Dist
c/o GMS, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Bill Number 106148
Billed through 01/31/2019



1.31.513.315
4

General Counsel
IBPCDD 00001 WSH

FOR PROFESSIONAL SERVICES RENDERED

01/04/19	WSH	Begin preparation of agreements for lake and fountain maintenance.	0.30 hrs
01/23/19	WSH	Review correspondence from State regarding Oaths and confer with Oliver; review and respond to correspondence from Rogers regarding supplemental declaration.	0.80 hrs
01/25/19	WSH	Prepare correspondence to Florida Division of Elections regarding landowner election.	0.30 hrs
01/25/19	KFJ	Correspond with secretary of state regarding supervisor appointment and confer with Gillis.	0.30 hrs
01/31/19	WSH	Review and revise amendments to agreements for lake and fountain maintenance.	0.50 hrs
01/31/19	CGS	Monitor proposed legislation which may impact district.	0.30 hrs
01/31/19	KFJ	Prepare agreements for lake and fountain maintenance; confer with Haber.	0.70 hrs
Total fees for this matter			\$659.50

MATTER SUMMARY

Stuart, Cheryl G.	0.30 hrs	310 /hr	\$93.00
Jusevitch, Karen F.- Paralegal	1.00 hrs	120 /hr	\$120.00
Haber, Wesley S.	1.90 hrs	235 /hr	\$446.50

TOTAL FEES \$659.50

TOTAL CHARGES FOR THIS MATTER \$659.50

BILLING SUMMARY

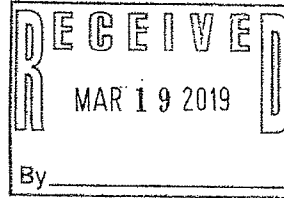
Stuart, Cheryl G.	0.30 hrs	310 /hr	\$93.00
Jusevitch, Karen F.- Paralegal	1.00 hrs	120 /hr	\$120.00

Haber, Wesley S.	1.90 hrs	235 /hr	\$446.50
TOTAL FEES			\$659.50
TOTAL CHARGES FOR THIS BILL			\$659.50

Please include the bill number on your check.

**Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT**

General Fund



Check Request

Date	Amount	Authorized By
March 19, 2019	\$48,083.98	Bernadette Peregrino

Payable to:

Isles of Bartram Park #17 -2017

Date Check Needed:

Budget Category:

ASAP	001.300.20700.10300
------	---------------------

Intended Use of Funds Requested:

1/10/19	\$	19.10	St Johns Cty Tax Dist Interest
1/28/19	\$	44,153.85	St Johns Cty Tax Dist 6
2/25/19	\$	3,911.03	St Johns Cty Tax Dist 7
	\$	48,083.98	
<i>(Attach supporting documentation for request.)</i>			

**ISLES OF BARTRAM PARK CDD
FISCAL YEAR 2019 ASSESSMENT RECEIPTS**

ASSESSED TO	# LOTS	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY19 O&M ASMT	TOTAL ASMTS
LENNAR	281	141,082.96	216,501.34	36,354.60	393,938.90
TOTAL DIRECT INVOICES NET	281	141,082.96	216,501.34	36,354.60	393,938.90
TAX ROLL NET	335	292,215.75	128,287.99	106,826.68	527,330.42
TOTAL DISTRICT NET	616	433,298.71	344,789.33	143,181.28	921,269.32

RECEIVED FROM	BALANCE DUE	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY19 O&M ASMT	TOTAL RECEIVED
LENNAR	375,761.60	-	-	18,177.30	18,177.30
TOTAL DIRECT INVOICES	375,761.60	-	-	18,177.30	18,177.30
TAX ROLL RECEIVED / DUE	17,125.02	282,726.07	124,121.85	103,357.48	510,205.40
TOTAL RECEIPTS / DUE	392,886.62	282,726.07	124,121.85	121,534.78	528,382.70

TAX ROLL RECEIPTS

DISTRIBUTION	DATE	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY18 O&M ASMT	TOTAL RECEIVED
1	11/7/2018	-	-	-	-
2	11/19/2018	16,875.38	7,408.59	6,169.21	30,453.18
3	11/27/2018	17,147.79	7,528.19	6,268.79	30,944.77
4	12/13/2018	96,604.58	42,411.16	35,316.19	174,331.93
5	12/27/2018	42,572.12	18,689.93	15,563.28	76,825.33
INTEREST	1/10/2019	43.50	19.10	15.90	78.50
6	1/28/2019	100,574.11	44,153.85	36,767.35	181,495.31
7	2/25/2019	8,908.59	3,911.03	3,256.76	16,076.38
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
TOTAL TAX ROLL RECEIPTS		282,726.07	124,121.85	103,357.48	510,205.40

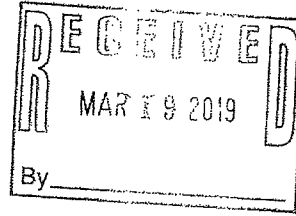
PERCENT COLLECTED DIRECT	0%	0%	50%	5%
PERCENT COLLECTED TAX ROLL	97%	0%	97%	97%
PERCENT COLLECTED TOTAL	65%	36%	85%	57%

OPERATIONS & MAINTENANCE (O&M) IS DUE IN INSTALLMENTS OF 25% DUE 10/15/18,
1/1/19, 4/1/19, 7/1/19.

DEBT SERVICE ASSESSMENTS ARE DUE IN INSTALLMENTS WITH 50% DUE 4/1/19 AND 50%
DUE 9/30/19

**Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT**

General Fund



Check Request

Date	Amount	Authorized By
March 19, 2019	\$109,526.20	Bernadette Peregrino

Payable to:

Isles of Bartram Park #17 - 2015

Date Check Needed:

Budget Category:

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

Intended Use of Funds Requested:

1/10/19	\$	43.50	St Johns Cty Tax Dist Interest
1/28/19	\$	100,574.11	St Johns Cty Tax Dist 6
2/25/19	\$	8,908.59	St Johns Cty Tax Dist 7
	\$	109,526.20	
<i>(Attach supporting documentation for request.)</i>			

**ISLES OF BARTRAM PARK CDD
FISCAL YEAR 2019 ASSESSMENT RECEIPTS**

ASSESSED TO	# LOTS	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY19 O&M ASMT	TOTAL ASMTS
LENNAR	281	141,082.96	216,501.34	36,354.60	393,938.90
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TOTAL DISTRICT NET	616	433,298.71	344,789.33	143,181.28	921,269.32

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3	11/27/2018	17,147.79	7,528.19	6,268.79	30,944.77
4	12/13/2018	96,604.58	42,411.16	35,316.19	174,331.93
5	12/27/2018	42,572.12	18,689.93	15,563.28	76,825.33
INTEREST	1/10/2019	43.50	19.10	15.90	78.50
6	1/28/2019	100,574.11	44,153.85	36,767.35	181,495.31
7	2/25/2019	8,908.59	3,911.03	3,256.76	16,076.38
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
TOTAL TAX ROLL RECEIPTS		282,726.07	124,121.85	103,357.48	510,205.40

PERCENT COLLECTED DIRECT	0%	0%	50%	5%
PERCENT COLLECTED TAX ROLL	97%	0%	97%	97%
PERCENT COLLECTED TOTAL	65%	36%	85%	57%

OPERATIONS & MAINTENANCE (O&M) IS DUE IN INSTALLMENTS OF 25% DUE 10/15/18,
1/1/19, 4/1/19, 7/1/19.

DEBT SERVICE ASSESSMENTS ARE DUE IN INSTALLMENTS WITH 50% DUE 4/1/19 AND 50%
DUE 9/30/19



3543 State Road 419, Winter Springs, FL 32708
PH: 800-666-5253

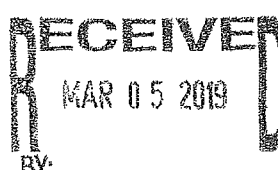
INVOICE

Invoice #	418369
Account #	721658
Invoice Date	3/1/2019
Due Date	3/11/2019
Rep	MAS

Bill To
CELESTINA MASTER POA ISLES AT BARTRAM CDD 475 WEST TOWN PLACE SUITE 114 ST. AUGUSTINE, FLORIDA 32092

1-322-572-461
20

Invoice Questions: Lakes@lakedoctors.com Payment Questions: Payments@lakedoctors.com

P.O. No.	Terms	Invoice Date Reflects Month of Service Provided
	NET 10 DAYS	
Item	Description	Amount
	Monthly Water Management Service	1,170.00
		
Customer Total Balance		\$1,170.00
Total Invoice		\$1,170.00

To help ensure prompt and accurate credit to your account, please include your account number and invoice number on your check and always include your remittance stub with your payment.

Please visit www.lakedoctors.com for your local office contact information.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

Bill To
CELESTINA MASTER POA ISLES AT BARTRAM CDD 475 WEST TOWN PLACE SUITE 114 ST. AUGUSTINE, FLORIDA 32092

Amount Enclosed

Invoice #	418369
Account #	721658
Date	3/1/2019

Go Green! Contact us at Payments@lakedoctors.com to have your invoices emailed.

For address and contact updates, please email us at Frontdesk@lakedoctors.com.

The Lake Doctors, Inc.
3543 State Road 419
Winter Springs, FL 32708

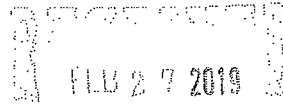


IF PAYING BY CREDIT CARD, FILL OUT BELOW		
<input type="checkbox"/> Mastercard	<input type="checkbox"/> Visa	<input type="checkbox"/> American Express
Card #	_____	
Card Verification #	_____	
Exp. Date #	_____	
Print Name	_____	
Billing Address:	____ Check box if same as above	
Signature	_____	



P.O. Box 9001
ST. AUGUSTINE, FLORIDA 32085
P: 904 209 2250
F: 904 209 2283
WWW.SJCTAX.US

January 9, 2019



Isles of Bartram Park CDD
% GMS, LLC
475 West Town Place, Ste 114
St. Augustine, FL 32092

ST. AUGUSTINE FLA 27 2019

1-31-513-42
15

INVOICE

In accordance with Florida Statute 197.322(3): "Postage shall be paid out of the general fund of each local governing board, upon statement thereof by the tax collector".

Your share of the postage for the mailing of the 2018 Real Estate, Tangible Personal Property, Railroad and Non Ad Valorem notices is as follows:

Postage Due: \$ 64.72

If you have any questions, please contact me or Christopher Swanson at 209-2251.

Sincerely,

Dennis W. Hollingsworth, C.F.C.
St. Johns County Tax Collector

INNOVATION INTEGRITY EXPERTISE

MAILING ADDRESS FOR ALL LOCATIONS: P.O. BOX 9001, ST. AUGUSTINE, FL 32085-9001

ST. AUGUSTINE - MAIN
4030 LEWIS SPEEDWAY
ST. AUGUSTINE, FL 32084

DUPONT CENTER
6656 US 1 SOUTH
ST. AUGUSTINE, FL 32086

JULINGTON CREEK
725 FLORA BRANCH BLVD
SAINT JOHNS, FL 32259

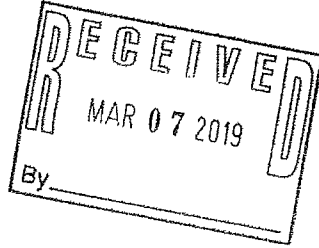
PONTE VEDRA
5430 PALM VALLEY ROAD
PONTE VEDRA BEACH, FL 32082



Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 250
Jacksonville FL 32202

Invoice # 353372
Date 3/1/2019
Terms Due on receipt
Due Date 3/1/2019
Memo MANAGEMENT SERV...



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

1-32-538-45501
18

Description	Quantity	Rate	Amount
MANAGEMENT SERVICES	1	500.00	500.00

Total \$500.00

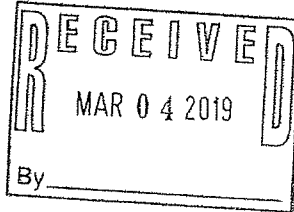
VGlobalTech
636 Fanning Drive
Winter Springs, FL 32708
contact@vglobaltech.com
www.vglobaltech.com



INVOICE

BILL TO

Isles of Bartram Park CDD
135 W. Central Blvd, Suite 320
Orlando, FL 32801
United States



INVOICE # 1209
DATE 02/22/2019
DUE DATE 02/22/2019
TERMS Due on receipt

1.31.513.52
27

ACTIVITY	QTY	RATE	AMOUNT
Web Design:Website ADA Compliance - Type S Perform ADA Compliance check, update / rebuild current site with new ADA plugins, update html code for compliance, image tags etc. Convert 2 years worth of documents to RTF's. Document before and after for ADA errors as per WAVE Checker tool. (See proposal for details)	1	1,750.00	1,750.00

BALANCE DUE

\$1,750.00



Excellence in Commercial Landscaping

Post Office Box 849 || Bunnell FL 32110
Tel 386.437.6211 || Fax 386.586.1286

Invoice

Invoice: JAX 5092
Invoice Date: March 1, 2019

PO Number:

1-32-572-462
22

Bill To:

Celestina-Isles of Bartram CDD
c/o Bartram Park Owners Association
475 West Town Place
Suite 114
Saint Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Celestina-Isles of Bartram CDD

Invoice Due Date: March 31, 2019

Terms: Net 30

Invoice Amount: \$2,328.27

Description	Current Amount
Monthly Landscape Maintenance March 2019	\$2,328.27

Excellence

RECEIVED
MAR 11 2019
BY _____

Invoice Total \$2,328.27

IN COMMERCIAL LANDSCAPING

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

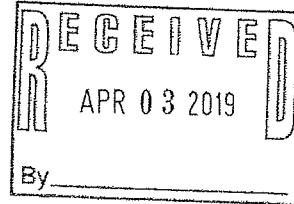
Disclosure Services LLC

1005 Bradford Way
Kingston, TN 37763

Invoice

Date	Invoice #
4/2/2019	3

Bill To
Isles of Bartram Park CDD c/o GMS, LLC



1-31-513-312
24

Terms	Due Date
Net 30	5/2/2019

Description	Amount
Amortization Schedule Series 2015 5-1-19 Prepay \$20,000	100.00
Amortization Schedule Series 2017 5-1-19 Prepay \$25,000	100.00
Total	\$200.00
Payments/Credits	\$0.00
Balance Due	\$200.00

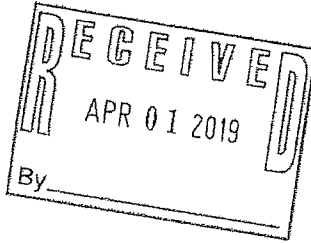


Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 250
Jacksonville FL 32202

Invoice # 354343
Date 4/1/2019
Terms Due on receipt
Due Date 4/1/2019
Memo MANAGEMENT SERV...

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



1.32.538.45501
18

Description	Quantity	Rate	Amount
MANAGEMENT SERVICES	1	500.00	500.00
Total			\$500.00

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431- .
www.graucpa.com

Phone: 561-994-9299

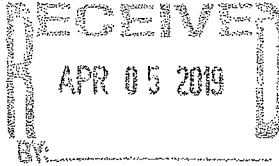
Fax: 561-994-5823

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

1-31-513-352
13

Invoice No. 17882
Date 04/01/2019

SERVICE	AMOUNT
Audit FYE 09/30/2018	\$ <u>900.00</u>
Current Amount Due	\$ <u>900.00</u>



0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
900.00	0.00	0.00	0.00	0.00	900.00

Payment due upon receipt.



The Lake Doctors, Inc.
Aquatic Management Services

3543 State Road 419, Winter Springs, FL 32708
PH: 800-666-5253

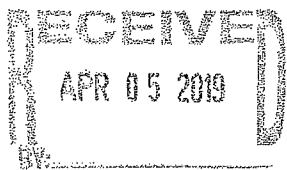
INVOICE

Invoice #	424316
Account #	721658
Invoice Date	4/1/2019
Due Date	4/11/2019
Rep	MAS

Bill To
CELESTINA MASTER POA ISLES AT BARTRAM CDD 475 WEST TOWN PLACE SUITE 114 ST. AUGUSTINE, FLORIDA 32092

1-32-572 461
20

Invoice Questions: Lakes@lakedoctors.com Payment Questions: Payments@lakedoctors.com

P.O. No.	Terms	Invoice Date Reflects Month of Service Provided
	NET 10 DAYS	
Item	Description	Amount
	Monthly Water Management Service	1,170.00
		
Customer Total Balance		\$1,170.00
Total Invoice		\$1,170.00

To help ensure prompt and accurate credit to your account, please include your account number and invoice number on your check and always include your remittance stub with your payment.

Please visit www.lakedoctors.com for your local office contact information.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

Bill To
CELESTINA MASTER POA ISLES AT BARTRAM CDD 475 WEST TOWN PLACE SUITE 114 ST. AUGUSTINE, FLORIDA 32092

Amount Enclosed

Invoice #	424316
Account #	721658
Date	4/1/2019

Go Green! Contact us at Payments@lakedoctors.com to have your invoices emailed.

For address and contact updates, please email us at Frontdesk@lakedoctors.com.

The Lake Doctors, Inc.
3543 State Road 419
Winter Springs, FL 32708



IF PAYING BY CREDIT CARD, FILL OUT BELOW		
_____ Mastercard	_____ Visa	_____ American Express
Card # _____		
Card Verification # _____		
Exp. Date # _____		
Print Name _____		
Billing Address: _____	Check box if same as above	
Signature _____		



3543 State Road 419, Winter Springs, FL 32708
 PH: 800-666-5253

INVOICE

Invoice #	425958
Account #	723920
Invoice Date	4/3/2019
Due Date	5/3/2019
Rep	MAS

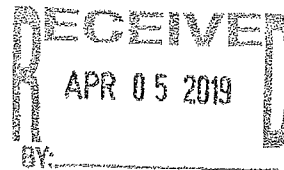
Bill To
CELESTINA MASTER POA/FTNCLN ISLES AT BARTRAM CDD 475 WEST TOWN PLACE SUITE 114 ST AUGUSTINE, FLORIDA 32092

1-32-572-461
 20

Invoice Questions: Lakes@lakedoctors.com Payment Questions: Payments@lakedoctors.com

P.O. No.	Terms
Amenity Center Fountain	NET 30 DAYS

Item	Description	Amount
	Fountain/Aeration System Parts (Per Service Order)	3,148.00
	Fountain/Aeration-Service Call/Labor	570.00
A 50% deposit shall be due payable upon execution and the balance shall be payable upon completion. Thank you! For Scheduling Questions- please contact our Jacksonville office at 904-262-5500.		



Total Invoice	\$3,718.00
----------------------	-------------------

To ensure prompt and accurate processing of your payment, please include your remittance stub and/or your account number/invoice number on your check.

For scheduling, please contact your local office.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

Bill To
CELESTINA MASTER POA/FTNCLN ISLES AT BARTRAM CDD 475 WEST TOWN PLACE SUITE 114 ST AUGUSTINE, FLORIDA 32092

Amount Enclosed

Invoice #	425958
Account #	723920
Date	4/3/2019

Go Green! Contact us at Payments@lakedoctors.com to have your invoices emailed.

For address and contact updates, please email us at:
Frontdesk@lakedoctors.com

The Lake Doctors, Inc.
 3543 State Road 419
 Winter Springs, FL 32708



IF PAYING BY CREDIT CARD, FILL OUT BELOW	
<input type="checkbox"/> Mastercard	<input type="checkbox"/> Visa <input type="checkbox"/> American Express
Card #	_____
Card Verification #	_____
Exp. Date #	_____
Print Name	_____
Billing Address:	_____ Check box if same as above
Signature	_____



The Lake Doctors, Inc.
Aquatic Management Services

RECEIVED

By The Lake Doctors Corporate Office at 11:54 am, Apr 02, 2019

Corporate Office
3543 State Road 419
Winter Springs, FL 32708
1-800-666-5253
lakes@lakedoctors.com
www.lakedoctors.com

SERVICE ORDER

SALES REP. MAS

ACCOUNT/SITE CELESTINA MASTER POA FOUNTAIN REPAIR		ACCOUNT # 723920
BILLING NAME ISLE OF BARTRAM PARK CDD		DATE 03/25/2019
BILLING ADDRESS 475 WEST TOWN PLACE SUITE 114 ST AUGUSTINE FLORIDA 32092		COUNTY # 58
CONTACT PATTI BROWN		PHONE # 904-429-7159
EMAIL ADDRESS pbrown@vestapropertyservices.com tlennison@vestapropertyservices.com		Email Invoice: Y <input type="radio"/> N <input type="radio"/>
PO#	MANUFACTURER: AQM <input type="radio"/> AES <input type="radio"/> KAS <input type="radio"/> LF <input checked="" type="radio"/> GA <input type="radio"/> OTT <input type="radio"/> AQC <input type="radio"/> ARM <input type="radio"/> ODS <input type="radio"/>	

SERVICE REQUEST AMENITY CENTER FOUNTAIN REPAIR - Order #: 15029

NOTES FOUNTAIN MOTOR TO SUBTURBINE PUMP SPLINES ARE STRIPPED LIKELY DUE TO SEIZED PUMP REPLACEMENT OF PUMP AND MOTOR REQUIRED. EXISTING INWATER CABLE & START BOX TO BE USED. ADDITIONAL REPAIRS IF REQUIRED UPON DIAGNOSIS WILL BE QUOTED SEPARATELY

QTY	UNIT	DESCRIPTION	PRICE	EXTENDED
1	EACH	5HP 230V 1PH SUBMERSIBLE FOUNTAIN MOTOR	1,695.00	1,695.00
1	EACH	5HP SUBTURBINE PUMP END	1,328.00	1,328.00
1	EACH	EPOXY UNDERWATER CABLE SPLICE KIT	100.00	100.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00

PARTS TOTAL	3,123.00
LABOR	570.00
MISC. CHARGES*	25.00
SUBTOTAL	3,718.00
0.00 % STATE SALES TAX	0.00
FREIGHT	0.00
TOTAL	3,718.00

SERVICED BY: _____

SERVICE DATE: _____

WORK AUTHORIZED BY: _____

CUSTOMER SIGNATURE: [Signature] DATE: 4/2/19

The terms and conditions appearing on the reverse side, form an integral part of this Service Order, and CUSTOMER hereby acknowledges that he/she has read and is familiar with the contents thereof. Pricing is valid thirty (30) days from date of quotation.

- Central Florida
(407) 327-1080
1-800-666-5253
- FL Lauderdale
(954) 565-7488
1-800-693-5253
- Sarasota
(941) 377-0858
1-800-444-5253
- Jacksonville
(904) 262-5500
1-844-819-9632
- Largo
(727) 544-7644
1-888-668-5253
- FL Myers
(239) 693-2270
1-800-444-5253
- Navarre
(850) 939-5787
1-800-398-5253
- South Carolina
(843) 873-1911
- Ohio
(937) 433-2942
1-888-774-5253

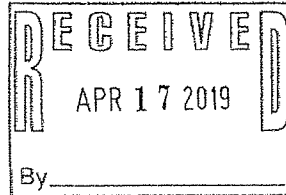
Office Use Only: Emailed Faxed Date: _____

LD-SPDS 7/16 PWS MARGO 401-557-1111

Celestina Master HOA, Inc

INVOICE

INVOICE DATE: 4/16/2019



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

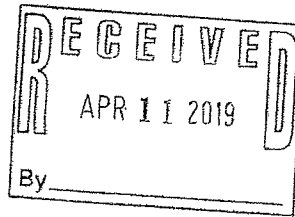
1-32-572-463
25

	DESCRIPTION		AMOUNT
	Reimbursement for Irrigation Billing (10%) (Reference JEA bill dated 3/13/19)		\$646.94
Any questions please call Denise Powers 904-747-0181			
<p style="text-align: right;">TOTAL AMOUNT DUE</p>			<p style="text-align: center;">\$646.94</p>

Make all checks payable to: Celestina Master Homeowners Association Please mail or deliver to Vesta Services 411 South Central Avenue, Suite B Flagler Beach, FL 32136.

Crystal Clean Pool Service, Inc
 9020-1 Berry Ave.
 Jacksonville, Florida 32211
 904-855-8884
 crystalcleanpools@comcast.net

Invoice



BILL TO
Celestina Fountain
Isles of Bartram Park C.D.D.
475 West Town Place
Suite 114
St. Augustine, FL 32092

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
M21563	04/11/2019	\$450.00	05/11/2019	Net 30	

P.O. NUMBER

March

1-32-572-463
 21

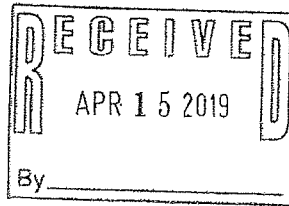
ACTIVITY	QTY	RATE	AMOUNT
Monthly Service Monthly Fountain Service	1	450.00	450.00

BALANCE DUE

\$450.00

Crystal Clean Pool Service, Inc
 9020-1 Berry Ave.
 Jacksonville, Florida 32211
 904-855-8884
 crystalcleanpools@comcast.net

Invoice



BILL TO
 Celestina Fountain
 Isles of Bartram Park C.D.D.
 475 West Town Place
 Suite 114
 St. Augustine, FL 32092

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
S21647	04/12/2019	\$920.50	04/19/2019	Upon Receipt	

1.32.572.463
 21

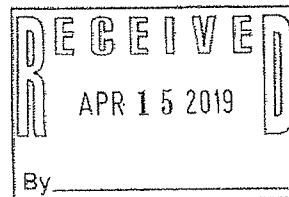
ACTIVITY	QTY	RATE	AMOUNT
Service Diagnostic service fee, installed new Square D18 amp contactor for the motor Service Date Service Date: 4/5/19	1	920.50	920.50

BALANCE DUE

\$920.50

Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT

General Fund



Check Request

Date	Amount	Authorized By
April 15, 2019	\$7,672.22	Bernadette Peregrino

Payable to:

Isles of Bartram Park #17 - 2015

Date Check Needed:

Budget Category:

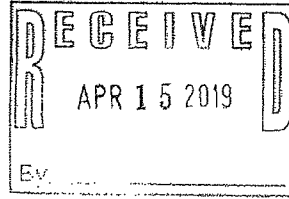
ASAP	001.300.20700.10200
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Intended Use of Funds Requested:

3/19/19	\$ 7,146.23	St Johns Cty Tax Dist 8
4/11/19	\$ 525.99	St Johns Cty Tax Dist Interest 2
	\$ 7,672.22	
<i>(Attach supporting documentation for request.)</i>		

Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT

General Fund



Check Request

Date	Amount	Authorized By
April 15, 2019	\$3,368.24	Bernadette Peregrino

Payable to:

Isles of Bartram Park #17 -2017

Date Check Needed:

Budget Category:

ASAP	001.300.20700.10300
------	---------------------

Intended Use of Funds Requested:

3/19/19 \$ 3,137.32 St Johns Cty Tax Dist 7
4/11/19 \$ 230.92 St Johns Cty Tax Dist Interest 2
\$ 3,368.24
(Attach supporting documentation for request.)



Isles Of Bartram CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

April 5, 2019
Project No: 13125.03000
Invoice No: 0190003

1-31-513-311
ft

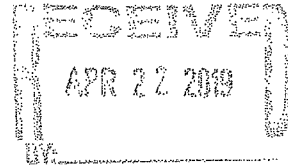
Project 13125.03000 Isles of Bartram CDD

Professional Services rendered through March 31, 2019

Professional Personnel

	Hours	Rate	Amount	
Principal - Vice President	2.00	225.00	450.00	
Totals	2.00		450.00	
Total Labor				450.00

Invoice Total this Period \$450.00



England-Thims & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
14775 Old St. Augustine Road • Jacksonville, Florida 32258 • Tel 904-642-8890 • Fax 904-645-9485
CA-00002584 LC-0000316

Hopping Green & Sams

Attorneys and Counselors

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

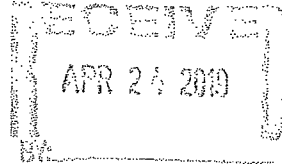
===== STATEMENT =====

March 31, 2019

Isles of Bartram Park Community Development Dist
c/o GMS, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Bill Number 106638
Billed through 02/28/2019

General Counsel
IBPCDD 00001 WSH



1-31-513-31

FOR PROFESSIONAL SERVICES RENDERED

02/05/19	WSH	Review of phase 3A and 3B plat; confer with Rogers regarding declaration amendment.	0.60 hrs
02/05/19	KFJ	Research property ownership; confer with Haber.	0.20 hrs
02/07/19	KFJ	Confer with Haber; research property due diligence.	1.90 hrs
02/08/19	KFJ	Research property due diligence.	7.20 hrs
02/11/19	WSH	Respond to auditor inquiry.	0.20 hrs
02/11/19	KFJ	Property due diligence research.	1.50 hrs
02/11/19	APA	Prepare attorney response to auditor letter fiscal year end 2018.	1.20 hrs
02/13/19	WSH	Finalize and send auditor response letter.	0.20 hrs
02/13/19	JLE	Review auditor request letter and proposed response; follow-up regarding the same.	0.20 hrs
02/13/19	KFJ	Finalize due diligence research; confer with Haber.	0.90 hrs
02/19/19	WSH	Prepare for board meeting.	0.40 hrs
02/22/19	KFJ	Confer with Haber regarding due diligence research.	0.20 hrs
02/25/19	KFJ	Update due diligence documents.	0.70 hrs
02/26/19	KFJ	Update due diligence property research.	0.70 hrs
02/28/19	CGS	Monitor proposed legislation which may impact district.	0.30 hrs
02/28/19	KFJ	Property due diligence research; confer with Haber.	1.50 hrs
Total fees for this matter			\$2,389.00

DISBURSEMENTS

Document Reproduction 28.75

=====
 Total disbursements for this matter \$28.75

MATTER SUMMARY

Papp, Annie M. - Paralegal	1.20 hrs	120 /hr	\$144.00
Stuart, Cheryl G.	0.30 hrs	310 /hr	\$93.00
Earlywine, Jere L.	0.20 hrs	235 /hr	\$47.00
Jusevitch, Karen F.- Paralegal	14.80 hrs	120 /hr	\$1,776.00
Haber, Wesley S.	1.40 hrs	235 /hr	\$329.00

TOTAL FEES	\$2,389.00
TOTAL DISBURSEMENTS	\$28.75

TOTAL CHARGES FOR THIS MATTER \$2,417.75

BILLING SUMMARY

Papp, Annie M. - Paralegal	1.20 hrs	120 /hr	\$144.00
Stuart, Cheryl G.	0.30 hrs	310 /hr	\$93.00
Earlywine, Jere L.	0.20 hrs	235 /hr	\$47.00
Jusevitch, Karen F.- Paralegal	14.80 hrs	120 /hr	\$1,776.00
Haber, Wesley S.	1.40 hrs	235 /hr	\$329.00

TOTAL FEES	\$2,389.00
TOTAL DISBURSEMENTS	\$28.75

TOTAL CHARGES FOR THIS BILL \$2,417.75

Please include the bill number on your check.



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
JAX 17537	4/15/2019
TERMS	DUPLICATE
Net 30	

Bill To:

Celestina-Isles of Bartram CDD
c/o Bartram Park Owners Association
475 West Town Place
Suite 114
Saint Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

1-32-572-462
22

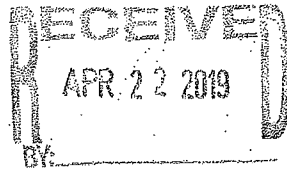
Property Name: Celestina-Isles of Bartram CDD

Invoice Due Date: May 15, 2019

Invoice Amount: \$2,328.28

Description	Current Amount
Monthly Landscape Maintenance April 2019	\$2,328.28

Invoice Total \$2,328.28



IN COMMERCIAL LANDSCAPING

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

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
JAX 17677	4/30/2019
TERMS	PO NUMBER
Net 30	

Bill To:

Celestina-Isles of Bartram CDD
c/o Bartram Park Owners Association
475 West Town Place
Suite 114
Saint Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

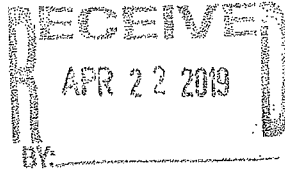
1-32-572-462
22

Property Name: Celestina-Isles of Bartram CDD

Invoice Due Date: May 30, 2019

Invoice Amount: \$5,724.00

Description	Current Amount
Mulch Application	
Mulch Install	\$5,724.00



Invoice Total \$5,724.00

IN COMMERCIAL LANDSCAPING

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