

ISLES OF BARTRAM PARK
Community Development District

August 18, 2021

Isles of Bartram

Community Development District

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

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

August 18, 2021

Board of Supervisors
Isles of Bartram Park
Community Development District

Dear Board Members:

The audit committee meeting followed by the regular meeting of the Isles of Bartram Park Community Development District will be held **Wednesday, August 18, 2021 at 10:00 a.m.** at the **World Golf Village Renaissance Hotel, 500 S. Legacy Trail, St. Augustine, Florida 32092**. Following is the advance agenda for the meeting:

Audit Committee Meeting

- I. Roll Call
- II. Review and Ranking of Audit Proposals
- III. Other Business
- IV. Adjournment

Regular Meeting

- I. Roll Call
- II. Audience Comment
- III. Minutes
 - A. Approval of Minutes of the May 19, 2021 Meeting
 - B. Acceptance of the May 19, 2021 Audit Committee Meeting Minutes
- IV. Acceptance of Audit Committee Recommendations
- V. Public Hearing
 - A. Consideration of Resolution 2021-06, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2021
 - B. Consideration of Resolution 2021-07, Imposing Special Assessments and Certifying an Assessment Roll
- VI. Consideration of Resolution 2021-08, Election of Officers to add Marilee Giles as Assistant Secretary
- VII. Other Business
- VIII. Staff Reports
 - A. Attorney
 - B. Engineer – 2021 Engineer's Report
 - C. Manager – Consideration of Proposed FY22 Meeting Schedule
- VIX. Supervisors' Requests
- X. Audience Comments
- XI. Financial Reports

- A. Balance Sheet as of July 31, 2021 and Statement of Revenues & Expenditures
- B. Assessment Receipt Schedule
- C. Approval of Check Register
- XII. Next Scheduled Meeting – TBD
- XIII. Adjournment

Prior to the regular business meeting will be the audit committee meeting. At this time the audit committee will review and rank the audit proposals received.

Minutes from the May 19, 2021 regular meeting and May 19, 2021 Audit Committee meeting are enclosed for your review.

The fourth order of business is the acceptance of audit committee recommendations.

The fifth order of business is the public hearing for consideration of resolution 2021-06, relating to annual appropriations and adopting the budget for fiscal year 2022. Following in the consideration of resolution 2021-07, imposing special assessments and certifying an assessment roll. A copy of each resolution is enclosed for your review.

The sixth order of business is the consideration of resolution 2021-08, election of officers to add Marilee Giles as Assistant Secretary. A copy of the resolution is enclosed for your review.

Listed under engineer's report is the 2021 engineer's report.

Listed under manager reports is the consideration of proposed FY22 meeting schedule.

Copies of the balance sheet and statement of revenue & expenditures, assessment receipt schedule, and check register 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

AGENDA

Isles of Bartram Park Community Development District Agenda

Wednesday
August 18, 2021
10:00 a.m.

World Golf Village Renaissance Hotel
500 S. Legacy Trail
St. Augustine, FL 32092
islesofbartramparkcdd.com
Call In # 800-264-8432 Code 9694032

Audit Committee Meeting

- I. Roll Call
- II. Review and Ranking of Audit Proposals
- III. Other Business
- IV. Adjournment

Regular Meeting

- I. Roll Call
- II. Audience Comment
- III. Minutes
 - A. Approval of Minutes of the May 19, 2021 Meeting
 - B. Acceptance of the May 19, 2021 Audit Committee Meeting Minutes
- IV. Acceptance of Audit Committee Recommendations
- V. Public Hearing
 - A. Consideration of Resolution 2021-06, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2021
 - B. Consideration of Resolution 2021-07, Imposing Special Assessments and Certifying an Assessment Roll
- VI. Consideration of Resolution 2021-08, Election of Officers to add Marilee Giles as Assistant Secretary

- VII. Other Business
- VIII. Staff Reports
 - A. Attorney
 - B. Engineer – 2021 Engineer’s Report
 - C. Manager – Consideration of Proposed FY22 Meeting Schedule
- VIX. Supervisors’ Requests
- X. Audience Comments
- XI. Financial Reports
 - A. Balance Sheet as of July 31, 2021 and Statement of Revenues & Expenditures
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 - C. Approval of Check Register
- XII. Next Scheduled Meeting – TBD
- XIII. Adjournment

MINUTES

A.

**MINUTES OF MEETING
ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Isles of Bartram Park Community Development District was held on Tuesday, **May 19, 2021** at 10:00 a.m. the offices of GMS at 475 West Town Place, Suite 114, St. Augustine, Florida.

Present and constituting a quorum were:

Zenzi Rogers	Chairperson
Chris Mayo	Vice Chairman
Joe Panchula	Supervisor
Mike Della Penta	Supervisor
Scott Forshey-Friedman	Supervisor

Also present were:

Jim Oliver	District Manager
Wes Haber <i>via phone</i>	District Counsel
Matt Maggiore <i>via phone</i>	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the meeting to order at 10:00 a.m. Five Audit Committee members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Selection of Audit Evaluation Criteria

Mr. Oliver noted that they are required by Florida Statutes Chapter 218 to go through the RFP process to select the audit firm to conduct the annual financial audits. He presented the recommended evaluation criteria that was prepared by Hopping Green & Sams. He noted that once they receive back audit proposals they will bring them back to the Audit Committee to rank them based on this criteria.

On MOTION by Ms. Rogers seconded by Mr. Forshey-Friedman, with all in favor, the Audit Evaluation Criteria, was approved.
--

THIRD ORDER OF BUSINESS

Authorization to Issue Audit RFP

Mr. Oliver noted that they need a motion to authorize staff to issue the RFP.

On MOTION by Ms. Rogers seconded by Mr. Mayo, with all in favor, Authorizing Staff to Issue Audit RFP, was approved.
--

FOURTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FIFTH ORDER OF BUSINESS

Adjournment

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

B.

**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, **May 19, 2021** at 10:00 a.m. the offices of GMS at 475 West Town Place, Suite 114, St. Augustine, Florida.

Present and constituting a quorum were:

Zenzi Rogers	Chairperson
Chris Mayo	Vice Chairman
Joe Panchula	Supervisor
Mike Della Penta	Supervisor
Scott Forshey-Friedman	Supervisor

Also present were:

Jim Oliver	District Manager
Wes Haber <i>via phone</i>	District Counsel
Matt Maggiore <i>via phone</i>	District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the meeting to order at 10:05 a.m. Five Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Audience Comment

There were no members of the public in attendance.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the February 17, 2021
Meeting**

Mr. Oliver presented the minutes of the February 17, 2021 meeting and there were no additions, corrections, or deletions.

On MOTION by Ms. Rogers seconded by Mr. Mayo, with all in favor, the Minutes of the February 17, 2021 Meeting, were approved.

FOURTH ORDER OF BUSINESS**Acceptance of Audit Committee Recommendation**

Mr. Oliver noted that the Audit Committee met earlier in the day and approved selection criteria and directed staff to issue an RFP. He asked the Board to accept the Audit Committee recommendations.

On MOTION by Ms. Rogers, seconded by Mr. Mayo, with all in favor, Acceptance of the Audit Committee Recommendation, was approved.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2021-05, Approving FY 2022 Proposed Budget & Setting a Public Hearing Date for Adoption**

Mr. Oliver stated that they are starting the budget process. The Florida Statutes require that the Board approves a proposed budget by June 15th of each year and then have a public hearing no sooner than 60 days after that. They propose to have a public hearing in conjunction with the August 18th Board meeting.

Mr. Oliver noted that since establishment of the District the developer has been subsidizing the District. He reviewed the developer contributions for the prior years. Mr. Oliver noted that in this year's budget the developer contributions are \$20,000. Next year there will be no developer subsidizing. The full rate of running the District would fall on all 616 units in the District, that is why there is an increase in the assessments. Mr. Oliver noted that if the proposed budget is approved it can still be changed, but it cannot be increased.

Mr. Oliver stated that once the numbers are final based on the unit count a mailed notice will go out to all the landowners announcing a public hearing. Mr. Oliver asked for any questions or changes and hearing none, asked for a motion to adopt the budget.

On MOTION by Ms. Rogers, seconded by Mr. Mayo, with all in favor, Resolution 2021-05 Approving FY 2022 Proposed Budget and Setting a Public Hearing Date for Adoption on August 18th, 2021, was approved.

SIXTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Haber had nothing further to report for the Board.

B. Engineer

Mr. Maggiore had nothing further for the Board.

C. Manager – Report on Number of Registered Voters

Mr. Oliver noted that there are 828 registered voters living in the District.

EIGHTH ORDER OF BUSINESS

Supervisors' Requests

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Audience Comments

There being no public present, the next item followed.

TENTH ORDER OF BUSINESS

Financial Reports

A. Balance Sheet as of April 30, 2021 and Statement of Revenues & Expenditures

Mr. Oliver stated that included in the agenda package is a copy of the financial reports through March 31, 2021 instead of April 30. There was nothing unusual in the financials.

B. Assessment Receipt Schedule

Mr. Oliver noted that the assessment receipt schedule shows they are 99% collected.

C. Approval of Check Register

Mr. Oliver stated that included in the agenda package is a check register. The Board had no questions.

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

NINETEENTH ORDER OF BUSINESS

**Next Scheduled Meeting – August 18, 2021 at
10:00 a.m. at the offices of GMS, 475 West**

May 19, 2021

Isles of Bartram Park CDD

**Town Place, Suite 114, St. Augustine, FL
32092**

Mr. Oliver stated the next scheduled meeting is August 18, 2021 at 10:00 a.m. at the Renaissance hotel.

TWENTIETH 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

Isles of Bartram Park Community Development District Auditor Selection Evaluation Criteria

[illegible]



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: August 04, 2021
3:00PM

Submitted to:

Isles of Bartram Park
Community Development District
c/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

Page

EXECUTIVE SUMMARY / TRANSMITTAL LETTER	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES	17
SUPPLEMENTAL INFORMATION	19



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 04, 2021

Isles of Bartram Park Community Development District
c/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2021, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Isles of Bartram Park Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

297 Community Development Districts Served

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

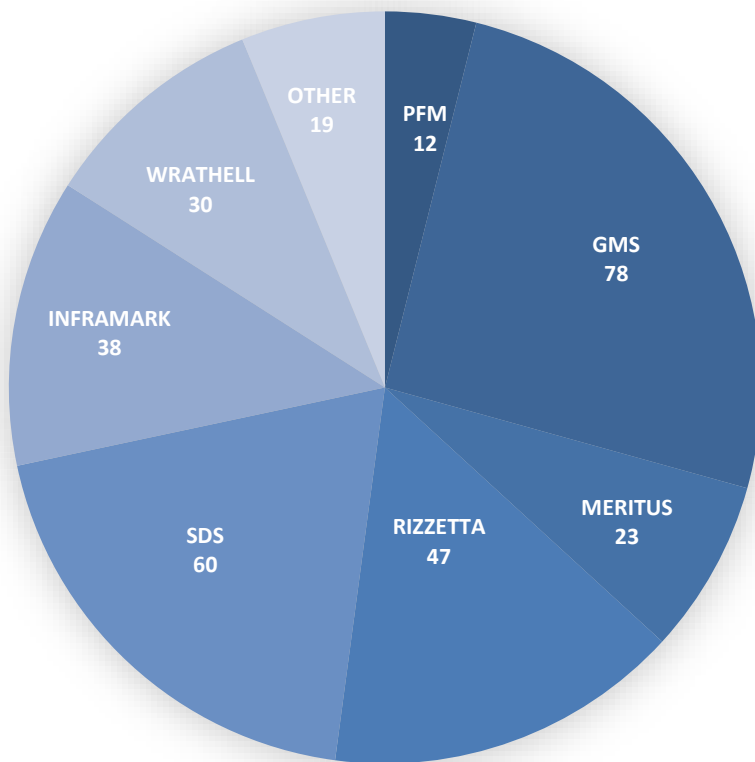
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

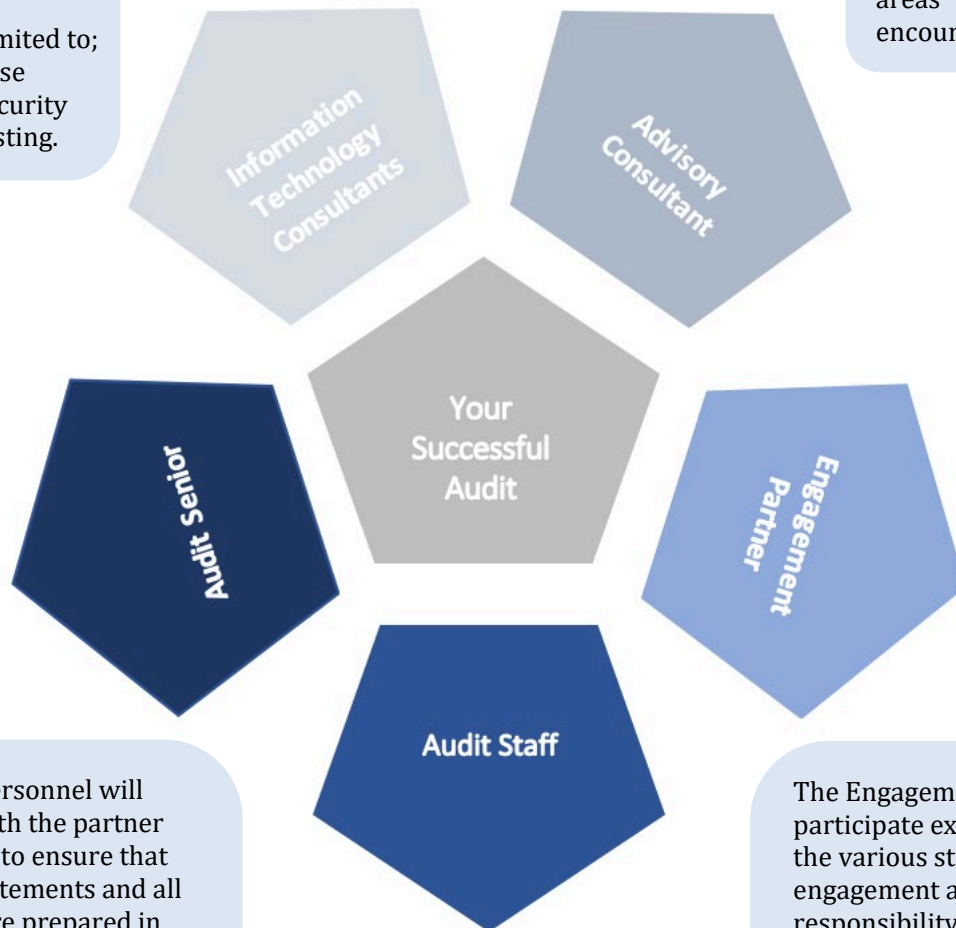
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	47
Accounting, Auditing and Other	58
Total Hours	105 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2021-2023 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2021	\$3,800
2022	\$3,900
2023	<u>\$4,000</u>
TOTAL (2021-2023)	<u>\$11,700</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing *Isles of Bartram Park Community Development District* with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

**ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

August 4, 2021

TABLE OF CONTENTS

<u>DESCRIPTION OF SECTION</u>	<u>PAGE</u>
A. Letter of Transmittal	1-2
B. Profile of the Proposer	
Description and History of Audit Firm	3
Professional Staff Resources	4-5
Ability to Furnish the Required Services	5
Arbitrage Rebate Services	6
A. Governmental Auditing Experience	7-16
B. Fee Schedule	17
C. Scope of Work to be Performed	17
D. Resumes	18-33
E. Peer Review Letter	34
Instructions to Proposers	35-36



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

August 4, 2021

Isles at Bartram Park Community Development District
Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Isles at Bartram Park Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Isles at Bartram Park Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Isles at Bartram Park Community Development District
August 4, 2021

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Isles at Bartram Park Community Development District.

Very truly yours,

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 71 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 71 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 38 of the 42 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 14 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	9
Computer Specialist	1
Paraprofessional	8
Administrative	<u>4</u>
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Isles at Bartram Park Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred fifty audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development
District

Amelia Walk Community Development
District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development
District

Armstrong Community Development District

Avalon Park West Community Development
District

Bartram Springs Community Development
District

Baytree Community Development District

Beaumont Community Development District

Bella Collina Community Development
District

Boggy Branch Community Development
District

Boggy Creek Community Development
District

Bonnet Creek Community Development
District

Buckeye Park Community Development
District

Candler Hills East Community Development
District

Capital Region Community Development
District

Cedar Hammock Community Development
District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Central Lake Community Development District	Channing Park Community Development District
Cheval West Community Development District	Clearwater Cay Community Development District
Coconut Cay Community Development District	Colonial Country Club Community Development District
Connerton West Community Development District	Copper Creek Community Development District
Copperstone Community Development District	Creeside at Twin Creeks Community
Deer Run Community Development District	Dowden West Community Development District
DP1 Community Development District	Durbin Crossing Community Development District
Eagle Point Community Development District	East Nassau Stewardship District
Eastlake Oaks Community Development District	Easton Park Community Development District
Eden Hills Community Development District	Estancia at Wiregrass Community Development District
Estates at Cherry Lake Community Development District	Evergreen Community Development District
Finley Woods Community Development District	Gateway Services Community Development District
Gramercy Farms Community Development District	Greenway Improvement District
Greyhawk Landing Community Development District	Griffin Lakes Community Development District
Habitat Community Development District	Harmony Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Harmony West Community Development
District

Heritage Harbor South Community
Development District

Heritage Lake Park Community Development
District

Heritage Palms Community Development
District

Highland Meadows II Community
Development District

Laguna Lakes Community Development
District

Lake Bernadette Community Development
District

Landings at Miami Community Development
District

Lexington Oaks Community Development
District

Lucaya Community Development District

Magic Reserve Community Development
District

Marhsall Creek Community Development
District

Midtown Miami Community Development
District

Montecito Community Development District

Narcoossee Community Development
District

New Port Tampa Bay Community
Development District

Hawkstone Community Development
District

Heritage Isles Community Development
District

Heritage Landing Community Development
District

Heron Isles Community Development
District

Julington Creek Community Development
District

Lake Ashton Community Development
District

Lakeside Plantation Community
Development District

Legends Bay Community Development
District

Live Oak No. 2 Community Development
District

Madeira Community Development District

Magnolia Creek Community Development
District

Meadow Pointe IV Community Development
District

Mira Lago West Community Development
District

Myrtle Creek Improvement District

Naturewalk Community Development District

Overoaks Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Paseo Community Development District	Pier Park Community Development District
Pine Ridge Plantation Community Development District	Piney Z Community Development District
Poinciana West Community Development District	Port of the Islands Community Development District
Portofino Isles Community Development District	Quarry Community Development District
Renaissance Commons Community District	Reserve #2 Community Development District
Reserve at Pradera Community Development District	Reserve Community Development District
River Hall Community Development District	River Place on the St. Lucie Community Development District
Rivers Edge Community Development District	Riverwood Estates Community Development
Rolling Hills Community Development District	Rolling Oaks Community Development District
Ryals Creek Community Development District	Sampson Creek Community Development District
San Simeon Community Development District	Sandmine Road Community Development District
Six Mile Creek Community Development District	South Fork Community Development District
South Shore Community Development District	South Village Community Development District
Southern Hills Plantation I Community Development District	St. John's Forest Community Development District
Stoneybrook South at ChampionsGate Community Development District	Stoneybrook South Community Development District
Stoneybrook West Community Development District	Storey Creek Community Development District
Terracina Community Development District	Tison's Landing Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Town of Kindred II Community Development District	TPOST Community Development District
Triple Creek Community Development District	TSR Community Development District
Turnbull Creek Community Development District	Twin Creeks North Community Development District
Urban Orlando Community Development District	Venetian Community Development District
Verano #2 Community Development District	Viera East Community Development District
VillaMar Community Development District	Vizcaya in Kendall Community Development District
Waterset North Community Development District	West Port Community Development District
Westside Community Development District	WildBlue Community Development District
Willow Creek Community Development District	Willow Hammock Community Development District
Wiregrass Community Development District	Wiregrass II Community Development District
Zephyr Ridge Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits.

St. Lucie County, Florida Early Learning Coalition, Inc. Treasure Coast Food Bank, Inc.	Gateway Services Community Development District
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Members of our audit team have acquired extensive experience from performing or participating in over 2,100 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,850 for the years ended September 30, 2021 and 2022, \$3,955 for the years ended September 30, 2023 and 2024, and \$4,085 for the year ended September 30, 2025. The fee is contingent upon the financial records and accounting systems of Isles at Bartram Park Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Isles at Bartram Park Community Development District as of September 30, 2021, 2022, 2023, 2024, and 2025. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 41 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience
--

J. W. Gaines, CPA, CITP (Continued)

Director

Continuing Professional Education

- ♦ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

Professional Experience

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 30 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 10 years

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience
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Paul Daly

Staff Accountant – 9 years

Education

- ♦ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Senior Staff Accountant – 7 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mrs. Marlin is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Staff Accountant – 5 years

Education

- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker

Staff Accountant – 4 years

Education

- ♦ Indian River State College, B.S.A. – Accounting

Professional Experience

- ♦ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

- ♦ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- ♦ Mrs. Stonebraker is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Jonathan Herman, CPA

Senior Staff Accountant – 7 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Professional Experience

- ◆ Accounting graduate with five years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant – 4 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
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Taylor Nuccio

Staff Accountant – 3 years

Education

- ♦ Indian River State College, B.S.A. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Ms. Nuccio is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
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Kirk Vasser

Staff Accountant – 1 year

Education

- ♦ Indian River State College, B.S.A. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mr. Vasser participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Mr. Vasser is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
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Madison Ballash

Staff Accountant – 1 year

Education

- ◆ Indian River State College, B.S.A. – Accounting (May 2020)

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Ballash participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Ballash is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



Judson B. Baggett 6815 Dairy Road
MBA, CPA, CVA, Partner Zephyrhills, FL 33542
Marci Reutimann (813) 788-2155
CPA, Partner (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs, PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAS, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA, CN: BR&A email: jrb@baggettcpa.com

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)
National Association of Certified Valuation Analysts (NACVA)

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

Annual Audit Services for Fiscal Year 2021
St. Johns County, Florida

INSTRUCTIONS TO PROPOSE

SECTION 1. DUE DATE. Sealed proposals must be received no later than Wednesday, August 4, 2021 by 3:00 p.m., at the offices of the District Manager, located at 475 West Town Place, Suite 114, St. Augustine, Florida 32092. Proposals will be publicly opened at that time.

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

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

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

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

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

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

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

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

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

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

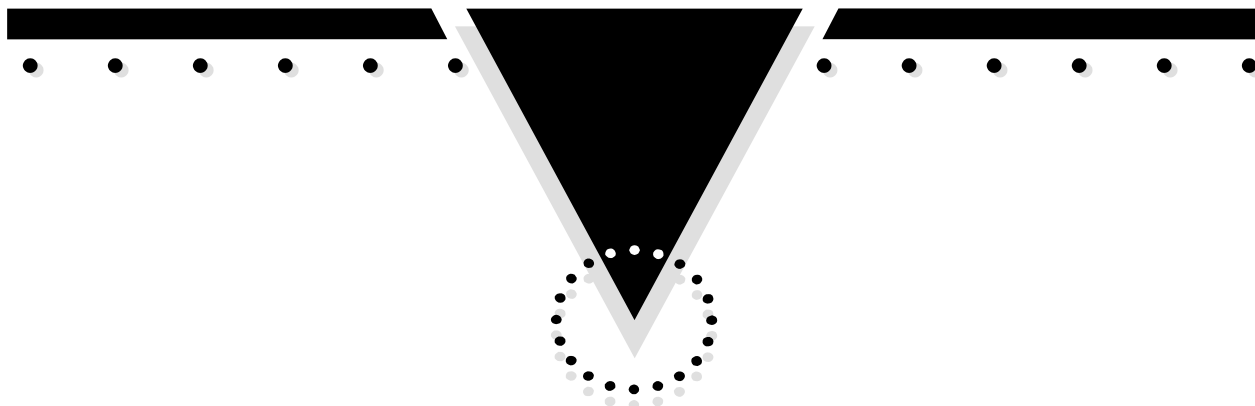
SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed: list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal.

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

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

FIFTH ORDER OF BUSINESS



*Isles of Bartram Park
Community Development District*

Approved Budget

FY 2022

August 18, 2021



Isles of Bartram Park
Community Development District
GENERAL FUND BUDGET

GENERAL FUND BUDGET

Summary Revenues and Expenditures	Page 1
Narrative – Administrative and Maintenance	Page 2-5
Series 2015 Special Assessments Bonds	Page 6-8
Series 2017 Special Assessments Bonds	Page 9-11

Isles of Bartram Park

Community Development District

General Fund

<i>Description</i>	<i>Adopted Budget FY 2021</i>	<i>Actual YTD 6/30/21</i>	<i>Projected Next 3 Months</i>	<i>Total Projected 9/30/21</i>	<i>Approved Budget FY 2022</i>
<u>Revenues</u>					
<i>Developer Contributions</i>	\$20,136	\$0	\$15,532	\$15,532	\$0
<i>Assessments</i>	\$196,435	\$196,818	\$0	\$196,818	\$237,023
<i>Carryforward Surplus</i>	\$0	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	\$216,571	\$196,818	\$15,532	\$212,350	\$237,023
<u>Expenditures</u>					
<u>Administrative</u>					
<i>Supervisors Fees</i>	\$4,000	\$2,800	\$1,000	\$3,800	\$4,000
<i>FICA</i>	\$306	\$214	\$77	\$291	\$306
<i>Engineering</i>	\$6,000	\$1,658	\$1,543	\$3,200	\$6,000
<i>Dissemination</i>	\$7,000	\$5,250	\$1,750	\$7,000	\$7,000
<i>Arbitrage</i>	\$1,200	\$600	\$600	\$1,200	\$1,200
<i>Assessment Roll</i>	\$5,000	\$5,000	\$0	\$5,000	\$5,000
<i>Attorney</i>	\$10,000	\$2,589	\$7,411	\$10,000	\$10,000
<i>Annual Audit</i>	\$4,100	\$4,100	\$0	\$4,100	\$4,200
<i>Trustee Fees</i>	\$8,000	\$7,333	\$667	\$8,000	\$8,000
<i>Management Fees</i>	\$45,000	\$33,750	\$11,250	\$45,000	\$46,800
<i>Information Technology</i>	\$1,000	\$750	\$250	\$1,000	\$1,200
<i>Website Maintenance</i>	\$600	\$450	\$150	\$600	\$800
<i>Telephone</i>	\$150	\$52	\$48	\$100	\$150
<i>Postage</i>	\$300	\$260	\$40	\$300	\$300
<i>Insurance</i>	\$8,500	\$8,459	\$0	\$8,459	\$9,292
<i>Printing & Binding</i>	\$1,300	\$577	\$200	\$777	\$1,300
<i>Legal Advertising</i>	\$2,000	\$444	\$1,556	\$2,000	\$2,000
<i>Other Current Charges</i>	\$500	\$174	\$100	\$274	\$500
<i>Office Supplies</i>	\$200	\$76	\$50	\$126	\$200
<i>Dues, Licenses & Subscriptions</i>	\$175	\$175	\$0	\$175	\$175
<i>Total Administrative</i>	\$105,331	\$74,712	\$26,691	\$101,402	\$108,423
<u>Field</u>					
<i>Landscape Maintenace</i>	\$52,600	\$44,721	\$8,009	\$52,730	\$57,800
<i>Lake Maintenance</i>	\$24,840	\$20,630	\$5,010	\$25,640	\$25,800
<i>Waterfall/Entry Pond Maintenance</i>	\$5,400	\$5,628	\$1,350	\$6,978	\$6,600
<i>Lake Fountains Maintenance (Lake Doctors)</i>	\$1,400	\$10,617	\$350	\$10,967	\$11,400
<i>Management</i>	\$6,000	\$4,500	\$1,500	\$6,000	\$6,000
<i>Utilities</i>	\$20,000	\$4,633	\$3,000	\$7,633	\$20,000
<i>General Maintenance</i>	\$1,000	\$0	\$1,000	\$1,000	\$1,000
<i>Total Field</i>	\$111,240	\$90,729	\$20,219	\$110,948	\$128,600
<i>Total Expenditures</i>	\$216,571	\$165,441	\$46,909	\$212,350	\$237,023
<i>Excess Revenues/(Expenditures)</i>	\$0	\$31,377	(\$31,377)	\$0	\$0

		FY 2021	FY 2022		FY 2021	FY 2022
DESCRIPTION	Units	Gross Per Unit	Gross Per Unit	Gross Per Unit Increase	Gross Assesment	Gross Assesment
Gross Assesment - Tax Collector	635	\$339	\$396	\$56	\$208,973	\$251,244
Less: Discounts & Collections (6%)					(\$12,538)	(\$14,221)
Net Assesment - Tax Collector				\$56	\$196,435	\$237,023

Isles of Bartram Park
Community Development District
GENERAL FUND BUDGET
FISCAL YEAR 2022

REVENUES:

Assessments

The District will levy a non-ad-valorem maintenance assessment on all taxable property within the District to fund all of the General Operating Expenditures for 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.

<u>Contract</u>	<u>Monthly</u>	<u>Annual</u>
GMS	\$ 583	\$ 7,000

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 2022

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

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

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

Insurance

Represents the estimated cost for public officials, general liability, and property 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.

Isles of Bartram Park
Community Development District
 GENERAL FUND BUDGET
 FISCAL YEAR 2022

Other Current Charges

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

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. Other services includes annual and plant rotation and mulch installation.

<u>Contract</u>	<u>Monthly</u>	<u>Annual</u>
Yellowstone Landscape	\$ 2,750	\$ 32,996
Other Services	\$ 1,714	\$ 20,565
Contingency	\$ 353	\$ 4,239
	<u>\$ 4,817</u>	<u>\$ 57,800</u>

Lake Maintenance

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

<u>Description</u>	<u>Monthly</u>	<u>Annual</u>
Lake Maintenance	\$ 1,670	\$ 20,040
Triploid Grass Carp	\$ -	\$ 4,800
Contingency	\$ 80	\$ 960
Total	<u>\$ 1,750</u>	<u>\$ 25,800</u>

Waterfall/Pond Entry Maintenance

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

<u>Contract</u>	<u>Monthly</u>	<u>Annual</u>
Innovative Fountain Services	\$ 385	\$ 4,620
Contingency	<u>\$ 165</u>	<u>\$ 1,980</u>
	<u>\$ 550</u>	<u>\$ 6,600</u>

Isles of Bartram Park
Community Development District
GENERAL FUND BUDGET
FISCAL YEAR 2022

Lake Fountains Maintenance

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

<u>Contract</u>	<u>Quarterly</u>	<u>Annual</u>
The Lake Doctor's	\$ 350	\$ 1,400
<u>Contingency</u>	<u>\$ 2,500</u>	<u>\$ 10,000</u>
	\$ 2,850	\$ 11,400

Management Company

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

<u>Contract</u>	<u>Monthly</u>	<u>Annual</u>
Vesta	\$ 500	\$ 6,000

Utilities

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

General Maintenance

Estimated cost for general maintenance services of the district.

Isles of Bartram Park
Community Development District

Debt Service Fund
Series 2015

<i>Description</i>	<i>Adopted Budget FY 2021</i>	<i>Actual Thru 6/30/21</i>	<i>Projected Next 3 Months</i>	<i>Total Projected 9/30/21</i>	<i>Approved Budget FY 2022</i>
<i>Revenues</i>					
<i>Assessments</i>	\$433,476	\$433,015	\$0	\$433,015	\$432,170
<i>Prepayments</i>	\$0	\$32,273	\$0	\$32,273	\$0
<i>Interest Income</i>	\$2,000	\$33	\$19	\$52	\$50
<i>Carry Forward Surplus*</i>	\$334,698	\$336,012	\$0	\$336,012	\$371,502
<i>Total Revenues</i>	\$770,174	\$801,333	\$19	\$801,352	\$803,722
<i>Expenditures</i>					
<i>Series 2015</i>					
<i>Interest - 11/01</i>	\$153,506	\$153,628	\$0	\$153,628	\$150,841
<i>Principal - 11/01</i>	\$110,000	\$110,000	\$0	\$110,000	\$115,000
<i>Prepayment - 11/01</i>	\$0	\$0	\$0	\$0	\$32,000
<i>Interest - 05/01</i>	\$151,100	\$151,222	\$0	\$151,222	\$148,325
<i>Prepayment - 05/01</i>	\$0	\$15,000	\$0	\$15,000	\$0
<i>Total Expenditures</i>	\$414,606	\$429,850	\$0	\$429,850	\$446,166
<i>Excess Revenues</i>	\$355,568	\$371,483	\$19	\$371,502	\$357,556

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

<i>11/1/22 Interest</i>	\$148,325
<i>11/1/22 Principal</i>	\$120,000
	\$268,325

Isles of Bartram Park
Community Development District

Amortization Schedule
Series 2015, Special Assessment Bonds

(Term Bonds Due Combined)

Date	Balance	Principal	Interest	Annual
11/1/21	\$6,030,000	\$ 115,000	\$ 150,841	\$ 265,841
5/1/22	\$5,915,000	\$ -	\$ 148,325	\$ -
11/1/22	\$5,915,000	\$ 120,000	\$ 148,325	\$ 416,650
5/1/23	\$5,795,000	\$ -	\$ 145,700	\$ -
11/1/23	\$5,795,000	\$ 130,000	\$ 145,700	\$ 421,400
5/1/24	\$5,665,000	\$ -	\$ 142,856	\$ -
11/1/24	\$5,665,000	\$ 135,000	\$ 142,856	\$ 420,713
5/1/25	\$5,530,000	\$ -	\$ 139,903	\$ -
11/1/25	\$5,530,000	\$ 140,000	\$ 139,903	\$ 419,806
5/1/26	\$5,390,000	\$ -	\$ 136,841	\$ -
11/1/26	\$5,390,000	\$ 160,000	\$ 136,841	\$ 433,681
5/1/27	\$5,230,000	\$ -	\$ 132,841	\$ -
11/1/27	\$5,230,000	\$ 170,000	\$ 132,841	\$ 435,681
5/1/28	\$5,060,000	\$ -	\$ 128,591	\$ -
11/1/28	\$5,060,000	\$ 180,000	\$ 128,591	\$ 437,181
5/1/29	\$4,880,000	\$ -	\$ 124,091	\$ -
11/1/29	\$4,880,000	\$ 190,000	\$ 124,091	\$ 438,181
5/1/30	\$4,690,000	\$ -	\$ 119,341	\$ -
11/1/30	\$4,690,000	\$ 200,000	\$ 119,341	\$ 438,681
5/1/31	\$4,490,000	\$ -	\$ 114,341	\$ -
11/1/31	\$4,490,000	\$ 205,000	\$ 114,341	\$ 433,681
5/1/32	\$4,285,000	\$ -	\$ 109,216	\$ -
11/1/32	\$4,285,000	\$ 220,000	\$ 109,216	\$ 438,431
5/1/33	\$4,065,000	\$ -	\$ 103,716	\$ -
11/1/33	\$4,065,000	\$ 230,000	\$ 103,716	\$ 437,431
5/1/34	\$3,835,000	\$ -	\$ 97,966	\$ -
11/1/34	\$3,835,000	\$ 240,000	\$ 97,966	\$ 435,931
5/1/35	\$3,595,000	\$ -	\$ 91,966	\$ -
11/1/35	\$3,595,000	\$ 250,000	\$ 91,966	\$ 433,931

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	\$ 3,345,000	\$ -	\$ 85,716	\$ -
11/1/36	\$ 3,345,000	\$ 265,000	\$ 85,716	\$ 436,431
5/1/37	\$ 3,080,000	\$ -	\$ 78,925	\$ -
11/1/37	\$ 3,080,000	\$ 280,000	\$ 78,925	\$ 437,850
5/1/38	\$ 2,800,000	\$ -	\$ 71,750	\$ -
11/1/38	\$ 2,800,000	\$ 290,000	\$ 71,750	\$ 433,500
5/1/39	\$ 2,510,000	\$ -	\$ 64,319	\$ -
11/1/39	\$ 2,510,000	\$ 305,000	\$ 64,319	\$ 433,638
5/1/40	\$ 2,205,000	\$ -	\$ 56,503	\$ -
11/1/40	\$ 2,205,000	\$ 325,000	\$ 56,503	\$ 438,006
5/1/41	\$ 1,880,000	\$ -	\$ 48,175	\$ -
11/1/41	\$ 1,880,000	\$ 340,000	\$ 48,175	\$ 436,350
5/1/42	\$ 1,540,000	\$ -	\$ 39,463	\$ -
11/1/42	\$ 1,540,000	\$ 355,000	\$ 39,463	\$ 433,925
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		\$6,030,000	\$4,635,434	\$ 10,665,434

Isles of Bartram Park
Community Development District

Debt Service Fund
Series 2017

<i>Description</i>	<i>Adopted Budget FY 2021</i>	<i>Actual Thru 6/30/21</i>	<i>Projected Next 3 Months</i>	<i>Total Projected 9/30/21</i>	<i>Approved Budget FY 2022</i>
<i>Revenues</i>					
<i>Assessments</i>	\$344,195	\$342,147	\$0	\$342,147	\$341,479
<i>Interest Income</i>	\$2,000	\$25	\$10	\$35	\$35
<i>Carry Forward Surplus*</i>	\$244,032	\$236,010	\$0	\$236,010	\$238,817
<i>Total Revenues</i>	\$590,227	\$578,182	\$10	\$578,192	\$580,331
<i>Expenditures</i>					
<u><i>Series 2017</i></u>					
<i>Interest - 11/01</i>	\$120,563	\$120,563	\$0	\$120,563	\$118,813
<i>Principal - 11/01</i>	\$100,000	\$100,000	\$0	\$100,000	\$100,000
<i>Interest - 05/01</i>	\$118,813	\$118,813	\$0	\$118,813	\$117,063
<i>Total Expenditures</i>	\$339,375	\$339,375	\$0	\$339,375	\$335,875
<i>Excess Revenues</i>	\$250,852	\$238,807	\$10	\$238,817	\$244,456
<i>*Reflects excess revenue at fiscal year end less reserve fund amount</i>			<i>11/1/22 Interest</i>		\$117,063
			<i>11/1/22 Principal</i>		\$105,000
					\$222,063

Isles of Bartram Park
Community Development District

Amortization Schedule
Series 2017, Special Assessment Bonds

(Term Bonds Due Combined)

Date	Balance	Principal	Interest	Annual
11/1/21	\$5,055,000	\$ 100,000	\$ 118,813	\$ 337,625
5/1/22	\$4,955,000		\$ 117,063	\$ -
11/1/22	\$4,850,000	\$ 105,000	\$ 117,063	\$ 339,125
5/1/23	\$4,850,000		\$ 115,225	\$ -
11/1/23	\$4,850,000	\$ 110,000	\$ 115,225	\$ 340,450
5/1/24	\$4,740,000		\$ 113,025	\$ -
11/1/24	\$4,740,000	\$ 115,000	\$ 113,025	\$ 341,050
5/1/25	\$4,625,000		\$ 110,725	\$ -
11/1/25	\$4,625,000	\$ 120,000	\$ 110,725	\$ 341,450
5/1/26	\$4,505,000		\$ 108,325	\$ -
11/1/26	\$4,505,000	\$ 120,000	\$ 108,325	\$ 336,650
5/1/27	\$4,385,000		\$ 105,925	\$ -
11/1/27	\$4,385,000	\$ 125,000	\$ 105,925	\$ 336,850
5/1/28	\$4,260,000		\$ 103,425	\$ -
11/1/28	\$4,260,000	\$ 135,000	\$ 103,425	\$ 341,850
5/1/29	\$4,125,000		\$ 100,303	\$ -
11/1/29	\$4,125,000	\$ 140,000	\$ 100,303	\$ 340,606
5/1/30	\$3,985,000		\$ 97,066	\$ -
11/1/30	\$3,985,000	\$ 145,000	\$ 97,066	\$ 339,131
5/1/31	\$3,840,000		\$ 93,713	\$ -
11/1/31	\$3,840,000	\$ 150,000	\$ 93,713	\$ 337,425
5/1/32	\$3,690,000		\$ 90,244	\$ -
11/1/32	\$3,690,000	\$ 160,000	\$ 90,244	\$ 340,488
5/1/33	\$3,530,000		\$ 86,544	\$ -
11/1/33	\$3,530,000	\$ 165,000	\$ 86,544	\$ 338,088
5/1/34	\$3,365,000		\$ 82,728	\$ -
11/1/34	\$3,365,000	\$ 175,000	\$ 82,728	\$ 340,456
5/1/35	\$3,190,000		\$ 78,681	\$ -
11/1/35	\$3,190,000	\$ 180,000	\$ 78,681	\$ 337,363

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	\$3,010,000		\$ 74,519	\$ -
11/1/36	\$3,010,000	\$ 190,000	\$ 74,519	\$ 339,038
5/1/37	\$2,820,000		\$ 70,125	\$ -
11/1/37	\$2,820,000	\$ 200,000	\$ 70,125	\$ 340,250
5/1/38	\$2,620,000		\$ 65,500	\$ -
11/1/38	\$2,620,000	\$ 210,000	\$ 65,500	\$ 341,000
5/1/39	\$2,410,000		\$ 60,250	\$ -
11/1/39	\$2,410,000	\$ 220,000	\$ 60,250	\$ 340,500
5/1/40	\$2,190,000		\$ 54,750	\$ -
11/1/40	\$2,190,000	\$ 230,000	\$ 54,750	\$ 339,500
5/1/41	\$1,960,000		\$ 49,000	\$ -
11/1/41	\$1,960,000	\$ 240,000	\$ 49,000	\$ 338,000
5/1/42	\$1,720,000		\$ 43,000	\$ -
11/1/42	\$1,720,000	\$ 255,000	\$ 43,000	\$ 341,000
5/1/43	\$1,465,000		\$ 36,625	\$ -
11/1/43	\$1,465,000	\$ 265,000	\$ 36,625	\$ 338,250
5/1/44	\$1,200,000		\$ 30,000	\$ -
11/1/44	\$1,200,000	\$ 280,000	\$ 30,000	\$ 340,000
5/1/45	\$ 920,000		\$ 23,000	\$ -
11/1/45	\$ 920,000	\$ 295,000	\$ 23,000	\$ 341,000
5/1/46	\$ 625,000		\$ 15,625	\$ -
11/1/46	\$ 625,000	\$ 305,000	\$ 15,625	\$ 336,250
5/1/47	\$ 320,000		\$ 8,000	\$ -
11/1/47	\$ 320,000	\$ 320,000	\$ 8,000	\$ 336,000
Totals		\$5,055,000	\$3,985,581	\$ 9,159,394

A.

RESOLUTION 2021-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2021, submitted to the Board of Supervisors (“**Board**”) of the Isles of Bartram Park Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Isles of Bartram Park Community Development District for the Fiscal Year Ending September 30, 2022.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2021/2022, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND – SERIES 2015	\$ _____
DEBT SERVICE FUND – SERIES 2017	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2021/2022 or within 60 days following the end of the Fiscal Year 2021/2022 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of

the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 18th DAY OF AUGUST, 2021.

ATTEST:

**ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

By:_____

Its:_____

Exhibit A: Fiscal Year 2022 Budget

B.

RESOLUTION 2021-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2021/2022; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in St. Johns County, Florida (“**County**”); and

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Budget**”) for Fiscal Year 2021/2022, attached hereto as **Exhibit “A,”** and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2021/2022; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method

by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B,”** and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit “B;”** and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits “A” and “B,”** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190 of the Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**
- B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B.”** Operation and maintenance assessments directly collected by the District are due according to the following schedule: 25% due on

October 15, 2021, 25% due on January 1, 2022, April 1, 2022 and July 1, 2022. Previously levied debt assessments directly collected by the District are due according to the following schedule: 38% on April 1, 2022 and 62% on September 30, 2022. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2021/2022, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170 of the Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

- C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. That portion of the District's Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 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.

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

PASSED AND ADOPTED this 18th day of August, 2021.

ATTEST:

**ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By:_____

Its:_____

Exhibit A: Budget
Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

SIXTH ORDER OF BUSINESS

RESOLUTION 2021-08

**A RESOLUTION DESIGNATING OFFICERS OF THE
ISLES OF BARTRAM PARK COMMUNITY
DEVELOPMENT DISTRICT**

WHEREAS, the Board of Supervisors of the Isles of Bartram Park Community Development District at a regular business meeting held on August 18, 2021 desires to elect the below recited persons to the offices specified.

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

1. The following persons were elected to the offices shown, to wit:

<u>Zenzi Rogers</u>	Chairman
<u>Chris Mayo</u>	Vice-Chairman
<u>James Oliver</u>	Secretary
<u>James Perry</u>	Treasurer
<u>James Oliver</u>	Assistant Treasurer
<u>Scott Forshey-Friedman</u>	Assistant Secretary(s)
<u>Mike Della Penta</u>	Assistant Secretary(s)
<u>Joe Panchula</u>	Assistant Secretary(s)
<u>James Perry / Ernesto Torres</u>	Assistant Secretary(s)
<u>Marilee Giles / Daniel Laughlin</u>	Assistant Secretary(s)

PASSED AND ADOPTED THIS 18TH DAY OF AUGUST, 2021.

Chairman / Vice Chairman

Secretary / Assistant Secretary

EIGHTH ORDER OF BUSINESS

B.

June 29, 2021

**Zenzi Rogers, Chairperson
Board of Supervisors
Isles of Bartram Park Community Development District
475 West Town Place, Suite 114
St. Augustine, FL 32092**

**Reference: Isles of Bartram Park Community Development District
ETM No. 13-125**

Subject: 2021 Engineer's Report Bond Series 2015 and Series 2017

Dear Ms. Rogers:

In accordance with Chapter 189.415, Florida Statutes, we hereby offer the following report.

We have inspected the District's facilities and have found them to be generally in good repair, working order and condition. It appears that the facilities are maintained regularly, and we do not recommend any additional maintenance or repair at this time.

If you have any questions or require any additional information, please do not hesitate to call.

Sincerely,
England-Thims & Miller, Inc.



Matthew S. Maggiore, P.E.
Executive Vice President

cc: Jim Oliver – Isles of Bartram Park CDD District Manager

C.

NOTICE OF MEETINGS
ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Isles of Bartram Park Community Development District will hold their regularly scheduled public meetings for **Fiscal Year 2022** at the offices of Governmental Management Services, LLC located at 475 West Town Place, Suite 114, St. Augustine, Florida 32092 at 2:00 p.m. on the third Wednesday of each month listed (unless notated otherwise*) as follows:

November 17, 2021
February 16, 2022
May 18, 2022 (Approve Budget)
August 17, 2022 (Budget Adoption)

ELEVENTH ORDER OF BUSINESS

A.

Isles of Bartram Park
Community Development District
Unaudited Financial Statements
as of
June 30, 2021

Isles of Bartram Park
Community Development District
Combined Balance Sheet
June 30, 2021

Governmental Fund Types

	<i>General</i>	<i>Debt Service</i>	<i>(Memorandum Only)</i> 2021
<u>Assets:</u>			
Cash	\$106,865	---	\$106,865
Investments:			
Series 2015:			
Reserve	---	\$218,895	\$218,895
Interest	---	\$0	\$0
Revenue	---	\$334,404	\$334,404
Sinking Fund	---	\$113	\$113
Prepayment	---	\$32,795	\$32,795
General Redemption	---	\$1,280	\$1,280
Due from General Fund	---	\$3,790	\$3,790
Due from Debt Service 2017	---	---	\$0
Construction	---	---	\$0
Series 2017:			
Reserve	---	\$170,923	\$170,923
Interest	---	\$0	\$0
Revenue	---	\$235,802	\$235,802
Sinking	---	\$0	\$0
General Redemption	---	\$51	\$51
Prepayment	---	\$10	\$10
Due from General Fund	---	\$2,995	\$2,995
Total Assets	<u>\$106,865</u>	<u>\$1,001,059</u>	<u>\$1,107,924</u>
<u>Liabilities:</u>			
Accounts Payable	\$6,764	---	\$6,764
Accrued Expenses	\$444	---	\$444
Due to Debt Service 2015	\$3,790	---	\$3,790
Due to Debt Service 2017	\$2,995	---	\$2,995
Fund Balances:			
Restricted for Debt Service	---	\$1,001,059	\$1,001,059
Nonspendable	\$0	---	\$0
Unassigned	\$92,873	---	\$92,873
Total Liabilities & Fund Equity	<u>\$106,865</u>	<u>\$1,001,059</u>	<u>\$1,107,924</u>

Isles of Bartram Park
Community Development District
GENERAL FUND
Statement of Revenues & Expenditures
For the Period ending June 30, 2021

	<i>Adopted Budget</i>	<i>Prorated Thru 06/30/21</i>	<i>Actual Thru 06/30/21</i>	<i>Variance</i>
<u>REVENUES:</u>				
Developer Contributions	\$20,136	\$0	\$0	\$0
Assessment - Tax Roll	\$196,435	\$196,435	\$196,818	\$383
TOTAL REVENUES	\$216,571	\$196,435	\$196,818	\$383
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Supervisors	\$4,000	\$1,000	\$2,800	(\$1,800)
FICA Expense	\$306	\$77	\$214	(\$138)
Engineering	\$6,000	\$4,500	\$1,658	\$2,843
Dissemination	\$7,000	\$5,250	\$5,250	\$0
Arbitrage	\$1,200	\$600	\$600	\$0
Assessment Roll	\$5,000	\$5,000	\$5,000	\$0
Attorney Fees	\$10,000	\$7,500	\$2,589	\$4,911
Annual Audit	\$4,100	\$4,100	\$4,100	\$0
Trustee Fees	\$8,000	\$7,333	\$7,333	\$0
Management Fees	\$45,000	\$33,750	\$33,750	\$0
Information Technology	\$1,600	\$1,200	\$1,200	\$0
Telephone	\$150	\$113	\$52	\$60
Postage	\$300	\$225	\$260	(\$35)
Insurance	\$8,500	\$8,500	\$8,459	\$41
Printing and Binding	\$1,300	\$975	\$577	\$398
Legal Advertising	\$2,000	\$1,500	\$444	\$1,056
Other Current Charges	\$500	\$375	\$174	\$201
Office Supplies	\$200	\$150	\$76	\$74
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$105,331	\$82,322	\$74,712	\$7,611
<u>FIELD:</u>				
Landscape Maintenance	\$52,600	\$39,450	\$44,721	(\$5,271)
Lake Maintenance	\$24,840	\$18,630	\$20,630	(\$2,000)
Waterfall/Entry Pond Maintenance	\$5,400	\$4,050	\$5,628	(\$1,578)
Lake Fountains Maintenance	\$1,400	\$350	\$10,617	(\$10,267)
Facility Management	\$6,000	\$4,500	\$4,500	\$0
Utilities	\$20,000	\$15,000	\$4,633	\$10,367
General Maintenance	\$1,000	\$750	\$0	\$750
TOTAL FIELD	\$111,240	\$82,730	\$90,729	(\$7,999)
TOTAL EXPENDITURES	\$216,571	\$165,052	\$165,441	(\$388)
EXCESS REVENUES (EXPENDITURES)	\$0		\$31,377	
FUND BALANCE - Beginning	\$0		\$61,496	
FUND BALANCE - Ending	\$0		\$92,873	

Isles of Bartram Park
Community Development District
General Fund
Month By Month Income Statement
Fiscal Year 2021

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Revenues:</u>													
Developer Contributions/Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessment - Tax Roll	\$0	\$12,385	\$87,172	\$90,607	\$3,486	\$706	\$739	\$0	\$1,723	\$0	\$0	\$0	\$196,818
Total Revenues	\$0	\$12,385	\$87,172	\$90,607	\$3,486	\$706	\$739	\$0	\$1,723	\$0	\$0	\$0	\$196,818
<u>Expenditures:</u>													
<u>Administrative</u>													
Supervisors	\$0	\$600	\$0	\$0	\$1,200	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$2,800
FICA Expense	\$0	\$46	\$0	\$0	\$92	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$214
Engineering	\$619	\$0	\$0	\$420	\$0	\$0	\$0	\$0	\$619	\$0	\$0	\$0	\$1,658
Dissemination	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$0	\$0	\$5,250
Arbitrage	\$0	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
Assessment Roll	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Attorney Fees	\$368	\$377	\$0	\$301	\$1,347	\$126	\$71	\$0	\$0	\$0	\$0	\$0	\$2,589
Annual Audit	\$0	\$0	\$0	\$0	\$4,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,100
Trustee Fees	\$3,333	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,333
Management Fees	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$0	\$0	\$0	\$33,750
Information Technology	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$0	\$0	\$0	\$1,200
Telephone	\$0	\$0	\$0	\$21	\$0	\$0	\$16	\$16	\$0	\$0	\$0	\$0	\$52
Postage	\$0	\$21	\$101	\$3	\$21	\$12	\$59	\$32	\$11	\$0	\$0	\$0	\$260
Insurance	\$8,333	\$0	\$0	\$0	\$0	\$0	\$0	\$126	\$0	\$0	\$0	\$0	\$8,459
Printing and Binding	\$0	\$2	\$143	\$2	\$0	\$271	\$5	\$5	\$150	\$0	\$0	\$0	\$577
Legal Advertising	\$0	\$359	\$0	\$0	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$444
Other Current Charges	\$0	\$25	\$49	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Office Supplies	\$3	\$0	\$25	\$0	\$0	\$24	\$0	\$6	\$18	\$0	\$0	\$0	\$76
Dues, Licenses & Subscriptions	\$0	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Total Administrative	\$22,122	\$10,072	\$4,784	\$5,813	\$11,311	\$5,000	\$4,617	\$5,728	\$5,265	\$0	\$0	\$0	\$74,712
<u>Field</u>													
Landscape Maintenance	\$10,531	\$3,112	\$2,970	\$2,670	\$4,722	\$2,670	\$4,627	\$9,096	\$4,325	\$0	\$0	\$0	\$44,721
Lake Maintenance	\$1,670	\$1,670	\$6,470	\$1,670	\$2,470	\$1,670	\$1,670	\$1,670	\$1,670	\$0	\$0	\$0	\$20,630
Waterfall/Entry Pond Maintenance	\$450	\$1,643	\$450	\$258	\$1,006	\$0	\$913	\$907	\$0	\$0	\$0	\$0	\$5,628
Lake Fountains Maintenance	\$8,347	\$0	\$0	\$0	\$715	\$0	\$850	\$0	\$705	\$0	\$0	\$0	\$10,617.00
Management	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$4,500
Utilities	\$439	\$147	\$188	\$165	\$247	\$825	\$826	\$826	\$969	\$0	\$0	\$0	\$4,633.01
General Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Field	\$21,937	\$7,072	\$10,578	\$5,263	\$9,661	\$5,665	\$9,386	\$12,998	\$8,169	\$0	\$0	\$0	\$90,729
Total Expenses	\$44,059	\$17,144	\$15,362	\$11,076	\$20,972	\$10,664	\$14,004	\$18,726	\$13,434	\$0	\$0	\$0	\$165,441
Excess Revenues (Expenditures)	(\$44,059)	(\$4,759)	\$71,810	\$79,531	(\$17,486)	(\$9,958)	(\$13,265)	(\$18,726)	(\$11,711)	\$0	\$0	\$0	\$31,377

Isles of Bartram Park
Community Development District
DEBT SERVICE FUND SERIES 2015
Statement of Revenues & Expenditures
For the Period ending June 30, 2021

<i>Adopted</i>	<i>Prorated</i>	<i>Actual</i>	
<i>Budget</i>	<i>Thru 06/30/21</i>	<i>Thru 06/30/21</i>	<i>Variance</i>

REVENUES:

<i>Assessment - Tax Roll</i>	\$433,476	\$433,015	\$433,015	\$0
<i>Prepayments</i>	\$0	\$0	\$32,273	\$32,273
<i>Interest Income</i>	\$2,000	\$1,500	\$33	(\$1,467)

TOTAL REVENUES

\$435,476	\$434,515	\$465,321	\$30,806
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EXPENDITURES:

Series 2015

<i>Interest Expense - 11/01</i>	\$153,506	\$153,506	\$153,628	(\$122)
<i>Principal Expense - 11/01</i>	\$110,000	\$110,000	\$110,000	\$0
<i>Interest Expense - 05/01</i>	\$151,100	\$151,100	\$151,222	(\$122)
<i>Principal Expense - 05/01 Prepayment</i>	\$0	\$0	\$15,000	(\$15,000)

TOTAL EXPENDITURES

\$414,606	\$414,606	\$429,850	(\$15,244)
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OTHER SOURCES/(USES)

<i>Transfer In and (Out)</i>	\$0	\$0	\$900	\$900
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TOTAL OTHER SOURCES AND USES

\$0	\$0	\$900	\$900
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EXCESS REVENUES (EXPENDITURES)

\$20,870	\$36,371
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FUND BALANCE - Beginning

\$334,698	\$554,907
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FUND BALANCE - Ending

\$355,568	\$591,278
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Isles of Bartram Park
Community Development District
DEBT SERVICE FUND SERIES 2017
Statement of Revenues & Expenditures
For the Period ending June 30, 2021

<i>Adopted Budget</i>	<i>Prorated Thru 06/30/21</i>	<i>Actual Thru 06/30/21</i>	<i>Variance</i>
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REVENUES:

<i>Assessment - Tax Roll</i>	\$344,195	\$342,147	\$342,147	\$0
<i>Interest Income</i>	\$2,000	\$1,500	\$25	(\$1,475)

<i>TOTAL REVENUES</i>	\$346,195	\$343,647	\$342,172	(\$1,475)
------------------------------	-----------	-----------	-----------	-----------

EXPENDITURES:

Series 2015

<i>Interest Expense - 11/01</i>	\$120,563	\$120,563	\$120,563	\$0
<i>Principal Expense - 11/01</i>	\$100,000	\$100,000	\$100,000	\$0
<i>Interest Expense - 05/01</i>	\$118,813	\$118,813	\$118,813	\$0

<i>TOTAL EXPENDITURES</i>	\$339,375	\$339,375	\$339,375	\$0
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OTHER SOURCES/(USES)

<i>Transfer In/(Out)</i>	\$0	\$0	\$51	\$51
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<i>TOTAL OTHER SOURCES AND USES</i>	\$0	\$0	\$51	\$51
--	-----	-----	------	------

<i>EXCESS REVENUES (EXPENDITURES)</i>	\$6,820		\$2,848	
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<i>FUND BALANCE - Beginning</i>	\$244,032		\$406,933	
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<i>FUND BALANCE - Ending</i>	<u>\$250,852</u>		<u>\$409,781</u>	
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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:	\$218,893.13
Reserve Balance:	\$218,894.99
Bonds outstanding - 11/30/2015	\$6,725,000
Less: November 1, 2015	\$0
Less: November 1, 2016	(\$110,000)
Less: November 1, 2017	(\$130,000)
Less: May 1, 2018 (Prepayment)	(\$100,000)
Less: November 1, 2018	(\$100,000)
Less: May 1, 2019 (Prepayment)	(\$20,000)
Less: November 1, 2019	(\$105,000)
Less: November 1, 2019 (Prepayment)	(\$5,000)
Less: November 1, 2020	(\$110,000)
Less: May 1, 2021 (Prepayment)	(\$15,000)
Current Bonds Outstanding	\$6,030,000

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:	\$170,922.80
Reserve Balance:	\$170,922.85
Bonds outstanding - 11/30/2017	\$5,345,000
Less: November 1, 2018	(\$50,000)
Less: May 1, 2019 (Prepayment)	(\$25,000)
Less: August 1, 2019 (Prepayment)	(\$15,000)
Less: November 1, 2019	(\$95,000)
Less: November 1, 2019 (Prepayment)	(\$5,000)
Less: November 1, 2020	(\$100,000)
Current Bonds Outstanding	\$5,055,000

B.

**ISLES OF BARTRAM PARK CDD
FISCAL YEAR 2021 ASSESSMENT RECEIPTS**

ASSESSED TO	# LOTS	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY21 O&M ASMT	TOTAL ASMTS
TAX ROLL NET	616	432,169.81	341,479.08	196,433.53	970,082.43
TOTAL DISTRICT NET	616	432,169.81	341,479.08	196,433.53	970,082.43

TAX ROLL RECEIPTS

DISTRIBUTION	DATE	SERIES 2015 DEBT SERVICE RECEIVED	SERIES 2017 DEBT SERVICE RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/2/2020	725.07	572.91	329.56	1,627.54
2	11/12/2020	10,207.08	8,065.12	4,639.41	22,911.61
3	11/24/2020	16,316.49	12,892.48	7,416.31	36,625.28
4	12/3/2020	84,762.18	66,974.86	38,526.84	190,263.88
5	12/16/2020	107,023.63	84,564.75	48,645.29	240,233.67
6	1/7/2021	199,325.55	157,497.13	90,599.16	447,421.84
INTEREST	1/19/2021	16.40	12.96	7.46	36.82
7	2/22/2021	7,670.14	6,060.57	3,486.30	17,217.01
8	3/11/2021	1,553.70	1,227.66	706.20	3,487.56
INTEREST	4/8/2021	3.56	2.81	1.61	7.98
9	4/13/2021	1,621.27	1,281.04	736.91	3,639.22
DELQ & TAX CERTIFICATES	6/15/2021	3,789.81	2,994.52	1,722.58	8,506.91
		-	-	-	
		-	-	-	
		-	-	-	
TOTAL TAX ROLL RECEIPTS		433,014.88	342,146.81	196,817.63	971,979.32

PERCENT COLLECTED	100%	0%	100%	100%
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THERE IS ALSO A DEVELOPER FUNDING AGREEMENT FOR \$20,136 IN O&M

C.

Isles of Bartram Park

Community Development District

Check Run Summary

4/01/21 - 6/30/21

Fund	Date	Check No.	Amount
<i>Payroll</i>	5/24/21	50036-50040	\$ 923.50
<i>Sub-Total</i>			<i>\$ 923.50</i>
<i>General Fund</i>			
<i>Accounts Payable</i>	4/1/21-4/30/21	669-673	\$ 9,183.06
	5/1/21- 5/31/21	674-696	\$ 29,198.72
	6/1/21-6/30/21	697-710	\$ 13,060.03
<i>Sub-Total</i>			<i>\$ 51,441.81</i>
<i>Total</i>			<i>\$ 52,365.31</i>

** Fedex Invoices available upon request*

BR040M-A CHECKS WRITTEN LISTING AS OF 5/31/2021 RUN 8/09/2021 PAGE 1
 CMPY-001 ISLES OF BARTRAM - GENERAL BANK-P ISLES OF BARTRAM

CHECK#	TYPE	SYSTEM	CHECK DATE	CHECK AMT	EMP/CUS/VEN#	DESCRIPTION
050036	R	PR	05/24/2021	184.70	3	CHRIS MAYO
050037	R	PR	05/24/2021	184.70	2	JOSEPH PANCHULA
050038	R	PR	05/24/2021	184.70	5	MICHAEL DELLA PENTA
050039	R	PR	05/24/2021	184.70	6	SCOTT FORSHEY-FRIEDMAN
050040	R	PR	05/24/2021	184.70	1	ZENZI M ROGERS
BANK TOTAL				923.50		
COMPANY TOTAL				923.50		

IBTR ISLES OF BRTRM BPEREGRINO

Attendance Confirmation
for
Board of Supervisors

District Name: Isles Bartram Park CDD

Board Meeting Date: Wednesday, May 19, 2021

	<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	<input checked="" type="checkbox"/>	\$ 200
4	Ginny Feiner Scott Forshey-Friedman	<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

5/19/2021
Date

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

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/13/21	00001	5/01/21 86	202105 310-51300-34000		*	3,750.00	
		MAY MANAGEMENT FEES					
		5/01/21 86	202105 310-51300-35100		*	133.33	
		MAY INFORMATION TECH					
		5/01/21 86	202105 310-51300-31200		*	583.33	
		MAY DISSEMINATION AGENT					
		5/01/21 86	202105 310-51300-51000		*	6.31	
		OFFICE SUPPLIES					
		5/01/21 86	202105 310-51300-42000		*	20.14	
		POSTAGE					
		5/01/21 86	202105 310-51300-42500		*	4.65	
		COPIES					
		5/01/21 86	202105 310-51300-41000		*	15.70	
		TELEPHONE					
				GOVERNMENTAL MANAGEMENT SERVICES			4,513.46 000688
5/13/21	00023	4/30/21 2021414	202104 320-57200-46400		*	231.69	
		APR WATERFALL FOUNTAIN					
				INNOVATIVE FOUNTAIN SERVICES, INC			231.69 000689
5/13/21	00023	4/30/21 2021415	202104 320-57200-46400		*	231.69	
		APR AMENITY CTR FOUNTAIN					
				INNOVATIVE FOUNTAIN SERVICES, INC			231.69 000690
5/13/21	00020	5/01/21 576394	202105 320-57200-46100		*	1,670.00	
		MAY LAKE MAINTENANCE					
				LAKE DOCTORS, INC.			1,670.00 000691
5/13/21	00018	5/01/21 383478	202105 320-53800-45501		*	500.00	
		MAY MANAGEMENT SERVICES					
				VESTA PROPERTY SERVICES, INC.			500.00 000692
5/13/21	00022	5/04/21 JAX21793	202105 320-57200-46200		*	5,724.00	
		SPRING MULCH INSTALL					
				YELLOWSTONE LANDSCAPE			5,724.00 000693
5/13/21	00022	5/04/21 JAX21793	202105 320-57200-46200		*	357.00	
		APR IRRIGATION REPAIRS					
				YELLOWSTONE LANDSCAPE			357.00 000694
5/25/21	00025	4/13/21 04132021	202104 320-57200-46500		*	825.80	
		REIMBURS IRRIG JEA 4/13					
				CELESTINA MASTER HOA			825.80 000695
5/25/21	00006	5/11/21 13154	202105 310-51300-45000		*	126.00	
		PROPERTY INSURANCE FY21					
				EGIS INSURANCE ADVISORS LLC			126.00 000696
				IBTR ISLES OF BRTRM BPEREGRINO			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	VENDOR NAME SUBCLASS	STATUS	AMOUNT	....CHECK.... AMOUNT	#
6/07/21	00001	6/01/21 87	202106 310-51300-34000	JUNE MANAGEMENT FEES	*	3,750.00		
		6/01/21 87	202106 310-51300-35100	JUNE INFORMATION TECH	*	133.33		
		6/01/21 87	202106 310-51300-31200	JUNE DISSEMINATION AGENT	*	583.33		
		6/01/21 87	202106 310-51300-51000	OFFICE SUPPLIES	*	18.07		
		6/01/21 87	202106 310-51300-42000	POSTAGE SUPPLIES	*	11.09		
		6/01/21 87	202106 310-51300-42500	COPIES	*	150.00		
				GOVERNMENTAL MANAGEMENT SERVICES			4,645.82	000697
6/07/21	00004	4/30/21 122672	202103 310-51300-31500	MAR GENERAL COUNSEL	*	126.18		
				HOPPING GREEN AND SAMS			126.18	000698
6/07/21	00023	5/31/21 2021528	202105 320-57200-46400	MAY WATERFALL FTN MAINT	*	236.35		
				INNOVATIVE FOUNTAIN SERVICES, INC			236.35	000699
6/07/21	00018	3/01/21 380375	202103 320-53800-45501	MAR MANAGEMENT SERVICES	*	500.00		
				VESTA PROPERTY SERVICES, INC.			500.00	000700
6/07/21	00018	4/01/21 381915	202104 320-53800-45501	APR MANAGEMENT SERVICES	*	500.00		
				VESTA PROPERTY SERVICES, INC.			500.00	000701
6/07/21	00018	6/01/21 384929	202106 320-53800-45501	JUNE MANAGEMENT SERVICES	*	500.00		
				VESTA PROPERTY SERVICES, INC.			500.00	000702
6/07/21	00022	5/25/21 JAX22430	202105 320-57200-46200	MAY IRRIGATION REPAIRS	*	115.25		
				YELLOWSTONE LANDSCAPE			115.25	000703
6/07/21	00022	5/25/21 JAX22430	202105 320-57200-46200	IRRIG RPR-LAKE BK WASHOUT	*	230.00		
				YELLOWSTONE LANDSCAPE			230.00	000704
6/14/21	00008	6/01/21 7-390-54	202105 310-51300-42000	MAY FEDEX POSTAGE	*	11.86		
				FEDEX			11.86	000705
				IBTR ISLES OF BTRM BPEREGRINO				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/14/21	00020	2/04/21 559211	202102 320-57200-46300	QTRLY FOUNTAIN SERVICE	*	350.00	
				LAKE DOCTORS, INC.			350.00 000706
6/14/21	00020	6/01/21 582923	202106 320-57200-46100	JUNE LAKE MAINTENANCE	*	1,670.00	
				LAKE DOCTORS, INC.			1,670.00 000707
6/14/21	00020	6/10/21 585413	202106 320-57200-46300	FOUNTAIN SERVICE CALL6/9	*	705.00	
				LAKE DOCTORS, INC.			705.00 000708
6/14/21	00022	6/15/21 JAX23180	202106 320-57200-46200	JUNE LANDSCAPE MAINTENANC	*	2,669.57	
				YELLOWSTONE LANDSCAPE			2,669.57 000709
6/23/21	00022	6/16/21 JAX23330	202106 320-57200-46200	WATERFALL CEDAR RPLCMNTS	*	800.00	
				YELLOWSTONE LANDSCAPE			800.00 000710
TOTAL FOR BANK A						51,441.81	
TOTAL FOR REGISTER						51,441.81	

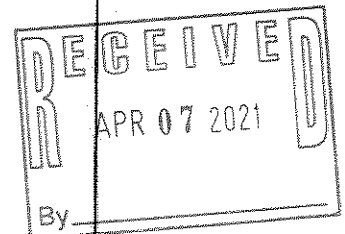
IBTR ISLES OF BRTRM BPEREGRINO

Governmental Management Services, LLC1001 Bradford Way
Kingston, TN 37763**Invoice**Invoice #: 85
Invoice Date: 4/1/21
Due Date: 4/1/21**Bill To:**Isles of Bartram Park CDD
475 West Town Place
Suite 114
At. Augustine, FL 32092Case:
P.O. Number:

1A

	Description	Hours/Qty	Rate	Amount
1	Management Fees - April 2021		3,750.00	3,750.00
2	Information Technology - April 2021		133.33	133.33
3	Dissemination Agent Services - April 2021		583.33	583.33
4	Postage		8.74	8.74
5	Copies		5.10	5.10
6	Telephone		15.70	15.70

1. 1. 310-513. 340
2. 1. 310. 513. 351
3. 1. 310. 513. 312
4. 1. 310. 513. 420
5. 1. 310. 513. 425
6. 1. 310. 513. 410

**Total** \$4,496.20**Payments/Credits** \$0.00**Balance Due** \$4,496.20

Celestina Master HOA, Inc

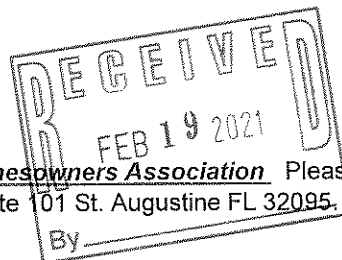
INVOICE

INVOICE DATE: 2/17/21

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

	DESCRIPTION	AMOUNT
	Reimbursement for Irrigation Billing (10%) (Reference JEA bill dated 2/17/20) Feb irrigation Reimburse 1-320-572-465 25A	\$247.30
Any questions please call Vesta WGV Office 904-747-0181		
TOTAL AMOUNT DUE		\$247.30

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



1005 Bradford Way
Kingston, TN 37763

Date	Invoice #
3/26/2021	6

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

Terms	Due Date
Net 30	4/25/2021

24A

Description	Amount
<p>Amortization Schedule Series 2015 5-1-21 Prepay \$15,000</p> <p>1-310-513-312</p>	<p>100.00</p>

RECEIVED
APR 10 2021

Total	\$100.00
Payments/Credits	\$0.00
Balance Due	\$100.00

Phone #
865-717-0976

E-mail
tcarter@disclosureservices.info

INVOICE

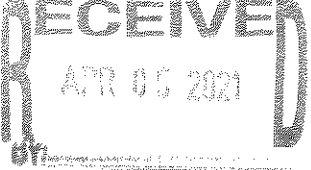


3543 State Road 419, Winter Springs, FL 32708
PH: 800-666-5253

Invoice #	569645
Account #	721658
Invoice Date	4/1/2021
Due Date	5/1/2021
Rep	MAS

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

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

Purchase Order Number		Terms	Invoice Date Reflects Month of Service Provided
		NET 30 DAYS	
Item	Description	Amount	
	Monthly Water Mgmt Serv-R-Non <i>20 A</i> <i>1-320-572-461</i> <i>Apr Lake</i> <i>Maintenance</i> 	1,670.00	
Customer Total Balance \$4,140.00			
Please confirm your bank bill payer amount matches your invoice amount if you use a bank bill payer service. Thank you!		Total Invoice \$1,670.00	

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 #	569645
Account #	721658
Date	4/1/2021

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 _____		



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
JAX 197287	3/1/2021
TERMS	PO NUMBER
Net 30	

Bill To:

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

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Celestina-Isles of Bartram CDD

Invoice Due Date: March 31, 2021

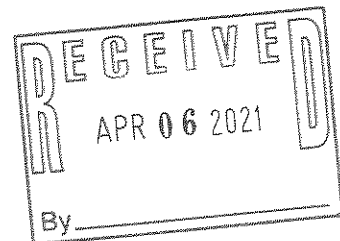
Invoice Amount: \$2,669.56

Description	Current Amount
Monthly Landscape Maintenance March 2021	\$2,669.56

001.320.57200.46200

Invoice Total **\$2,669.56**

22A
[Handwritten signature]
IN COMMERCIAL LANDSCAPING



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

Celestina Master HOA, Inc

INVOICE

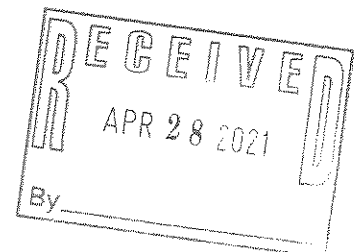
INVOICE DATE: 3/16/21

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

25A
1,320,572.465.

	DESCRIPTION	AMOUNT
	Reimbursement for Irrigation Billing (10%) (Reference JEA bill dated 3/16/21) Mar Irrig Reimburse	\$825.80
Any questions please call Vesta WGV Office 904-747-0181		
TOTAL AMOUNT DUE		\$825.80

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



Crystal Clean Pool Service Inc

9020-1 Berry Ave
Jacksonville, FL 32211 US
+1 7168302520
brett@crystalcleanpools.net

INVOICE

BILL TO

Celestina Fountain
4518 Racetrack Rd.
St. Johns, FL 32259

INVOICE # M3977

DATE 04/01/2021

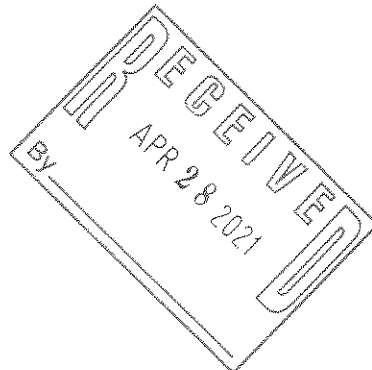
DUE DATE 05/01/2021

TERMS Net 30

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Monthly Service	Monthly Pool Cleaning <i>Apr</i>	1	450.00	450.00
March			BALANCE DUE	\$450.00

1,320.572.464

21A



Hopping Green & Sams

Attorneys and Counselors

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

STATEMENT

March 1, 2021

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

Bill Number 121074
Billed through 01/31/2021

4A
1,310.513.315

General Counsel

IBPCDD 00001 WSH

FOR PROFESSIONAL SERVICES RENDERED

01/15/21	WSH	Respond to auditor inquiry.	0.20 hrs
01/22/21	MGC	Review auditor letter response.	0.20 hrs
01/28/21	WSH	Finalize response to auditor request.	0.20 hrs
01/28/21	KFS	Prepare response to auditor request letter regarding fiscal year 2019-2020.	1.20 hrs
01/29/21	JLK	Review proposed legislation; monitor committee activity and agendas; monitor Amendment 12 implementation.	0.30 hrs
Total fees for this matter			\$300.50

MATTER SUMMARY

Kilinski, Jennifer L.	0.30 hrs	175 /hr	\$52.50
Skipper, Kay F. - Legal Assistant	1.20 hrs	95 /hr	\$114.00
Collazo, Mike	0.20 hrs	200 /hr	\$40.00
Haber, Wesley S.	0.40 hrs	235 /hr	\$94.00

TOTAL FEES \$300.50

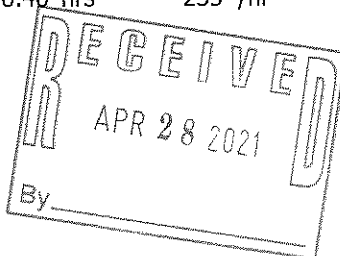
TOTAL CHARGES FOR THIS MATTER \$300.50

BILLING SUMMARY

Kilinski, Jennifer L.	0.30 hrs	175 /hr	\$52.50
Skipper, Kay F. - Legal Assistant	1.20 hrs	95 /hr	\$114.00
Collazo, Mike	0.20 hrs	200 /hr	\$40.00
Haber, Wesley S.	0.40 hrs	235 /hr	\$94.00

TOTAL FEES \$300.50

TOTAL CHARGES FOR THIS BILL \$300.50



=====

Please include the bill number with your payment.

Hopping Green & Sams

Attorneys and Counselors

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

STATEMENT

March 30, 2021

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

Bill Number 121714
Billed through 02/28/2021

4A
11310.513.315

General Counsel

IBPCDD 00001 WSH

FOR PROFESSIONAL SERVICES RENDERED

02/01/21	WSH	Review and revise agreement for lake maintenance; confer with Stephens regarding same.	0.30 hrs
02/01/21	KFJ	Prepare amendments to lake and fountain maintenance agreements; confer with Haber.	0.60 hrs
02/03/21	WSH	Confer with Stephens regarding agenda for February meeting.	0.30 hrs
02/04/21	WSH	Review and revise meeting minutes.	0.20 hrs
02/05/21	WSH	Review audit; confer with Mossing regarding valuation of capital improvements.	0.80 hrs
02/09/21	WSH	Review and respond to correspondence from Rogers regarding conveyance of conservation property.	0.30 hrs
02/12/21	WSH	Prepare agreement for landscape maintenance and confer with Stephens regarding same.	0.70 hrs
02/16/21	WSH	Prepare for Board meeting.	0.30 hrs
02/17/21	WSH	Prepare for; travel to and back; and participate in Board meeting.	2.30 hrs
02/26/21	JLK	Review proposed legislation; monitor committee activity and agendas; monitor Amendment 12 implementation.	0.30 hrs

Total fees for this matter \$1,346.50

MATTER SUMMARY

Kilinski, Jennifer L.	0.30 hrs	175 /hr	\$52.50
Jusevitch, Karen F.- Paralegal	0.60 hrs	120 /hr	\$72.00
Haber, Wesley S.	5.20 hrs	235 /hr	\$1,222.00

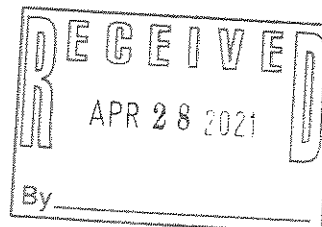
TOTAL FEES

\$1,346.50

TOTAL CHARGES FOR THIS MATTER

\$1,346.50

BILLING SUMMARY



Kilinski, Jennifer L.	0.30 hrs	175 /hr	\$52.50
Jusevitch, Karen F.- Paralegal	0.60 hrs	120 /hr	\$72.00
Haber, Wesley S.	5.20 hrs	235 /hr	\$1,222.00

TOTAL FEES	\$1,346.50
------------	------------

TOTAL CHARGES FOR THIS BILL	\$1,346.50
------------------------------------	-------------------

Please include the bill number with your payment.



INNOVATIVE FOUNTAIN SERVICES
450-106 SR 13 N #217
SAINT JOHNS, FL 32259

(904) 551-1017

Customerservice@innovativefountainservices.com

Invoice

Date	Invoice #
2/17/2021	2021133

Terms
Net 30

Bill To
Isles of Bartram CDD 200 Business Park Circle suite 101 St. Augustine, FL 32095

Description	Qty	Amount
Quart of Unfoamer <i>One time fountain defoamer</i> <i>1.320.572.464</i> <i>231A</i>	6	188.22
Total		\$188.22



INNOVATIVE FOUNTAIN SERVICES
450-106 SR 13 N #217
SAINT JOHNS, FL 32259

(904) 551-1017

Customerservice@innovativefountainservices.com

Invoice

Date	Invoice #
2/26/2021	2021195

Terms
Net 30

Bill To

Isles of Bartram CDD
200 Business Park Circle suite 101
St. Augustine, FL 32095

Description	Amount
Monthly Stationary Maintenance Waterfall Fountain- February	192.50
Chemicals Added	49.15
23A 1,320,572,464	
<div data-bbox="1177 1522 1518 1753"><p>RECEIVED APR 28 2021 By _____</p></div>	
Total	\$241.65

INVOICE



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

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

Invoice #	570407
Account #	723920
Invoice Date	4/1/2021
Due Date	5/1/2021
Rep	MAS

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

Purchase Order Number		Terms	Invoice Date Reflects Month of Service Provided
		NET 30 DAYS	
Item	Description	Amount	
	Fountain Service-Quarterly (R)	350.00	
<div>20A 1.320.572.463 Fountain/operation Repair</div> <div>RECEIVED APR 25 2021 By _____</div>			
Customer Total Balance		\$1,256.23	
Please confirm your bank bill payer amount matches your invoice amount if you use a bank bill payer service. Thank you!		Total Invoice	\$350.00

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/FTNCLN ISLES AT BARTRAM CDD 475 WEST TOWN PLACE SUITE 114 ST AUGUSTINE, FLORIDA 32092

Amount Enclosed

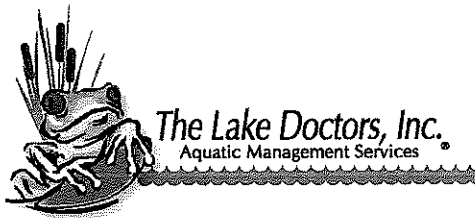
Invoice #	570407
Account #	723920
Date	4/1/2021

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

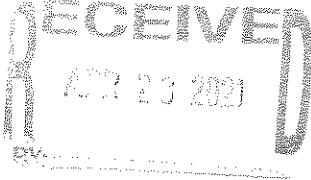
INVOICE

Invoice #	572522
Account #	723920
Invoice Date	4/20/2021
Due Date	5/20/2021
Rep	JB

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

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

Purchase Order Number	Terms
	NET 30 DAYS

Item	Description	Amount
	Fountain/Aeration System Parts (Per Service Order Dated 04/15/21) Sales Tax - ST JOHNS <i>Repairs</i> <div style="text-align: center;">  20A 1,320.572,463 </div>	500.00T 32.50 532.50
Total Invoice		\$532.50

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 #	572522
Account #	723920
Date	4/20/2021

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 _____



YELLOWSTONE
LANDSCAPE

Bill To:

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

Property Name: Celestina-Isles of Bartram CDD

INVOICE

INVOICE #	INVOICE DATE
JAX 210208	4/1/2021
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: May 1, 2021

Invoice Amount: \$2,669.57

Description	Current Amount
Monthly Landscape Maintenance April 2021	\$2,669.57

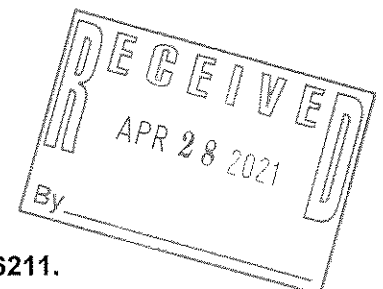
Invoice Total

\$2,669.57

1- 320.572.462

22A

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



INVOICE

INVOICE #	INVOICE DATE
JAX 211228	4/8/2021
TERMS	PO NUMBER
Net 30	

Bill To:

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

Property Name: Celestina-Isles of Bartram CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: May 8, 2021

Invoice Amount: \$1,957.50

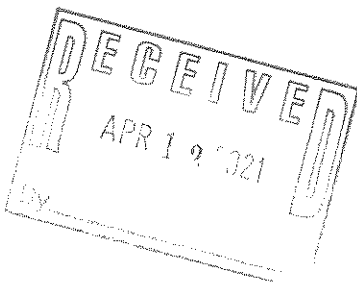
1.320.572.462

Description	Current Amount
Spring Annual Rotation 2021 Annual Installation SUB	\$1,957.50

22A

Invoice Total **\$1,957.50**

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

Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT

RECEIVED

General Fund

MAY 08 2021

Check Request


Date	Amount	Authorized By
May 6, 2021	\$3,178.53	Bernadette Peregrino

Payable to:

Isles of Bartram Park #29 - 2015

Date Check Needed:

Budget Category:

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

Intended Use of Funds Requested:

\$ 1,553.70 3/11/21 SJC TAX 8
\$ 3.56 4/8/21 INTEREST
\$ 1,621.27 4/13/21 SJC TAX 9
\$ 3,178.53
(Attach supporting documentation for request.)

Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT

RECEIVED

MAY 06 2021

General Fund

Check Request

Date	Amount	Authorized By
May 6, 2021	\$2,511.51	Bernadette Peregrino

Payable to:

Isles of Bartram Park #30 -2017

Date Check Needed:

Budget Category:

ASAP	001.300.20700.10300	A
------	---------------------	---

Intended Use of Funds Requested:

\$ 1,227.66 3/11/21 SJC TAX 8
\$ 2.81 4/8/21 INTEREST
\$ 1,281.04 4/13/21 SJC TAX 9
\$ 2,511.51
(Attach supporting documentation for request.)

Crystal Clean Pool Service Inc
9020-1 Berry Ave
Jacksonville, FL 32211 US
+1 7168302520
brett@crystalcleanpools.net

INVOICE

BILL TO

Celestina Fountain
4518 Racetrack Rd.
St. Johns, FL 32259

INVOICE # M4252
DATE 05/01/2021
DUE DATE 05/31/2021
TERMS Net 30

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Monthly Service	Monthly Pool Cleaning <i>May - -</i>	1	450.00	450.00

April

BALANCE DUE

\$450.00

1,320.572.464
21A



Governmental Management Services, LLC1001 Bradford Way
Kingston, TN 37763**Invoice**

Invoice #: 86

Invoice Date: 5/1/21

Due Date: 5/1/21

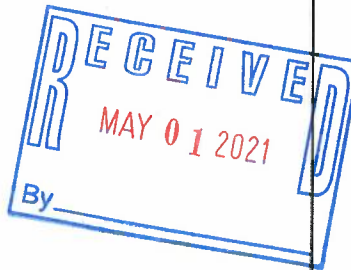
Case:

P.O. Number:

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

1A

Description	Hours/Qty	Rate	Amount
Management Fees - May 2021 1.310.513.340		3,750.00	3,750.00
Information Technology - May 2021 1.310.513.351		133.33	133.33
Dissemination Agent Services - May 2021 1.310.513.312		583.33	583.33
Office Supplies 1.310.513.510		6.31	6.31
Postage 1.310.513.420		20.14	20.14
Copies 1.310.513.425		4.65	4.65
Telephone 1.310.513.410		15.70	15.70

**Total** \$4,513.46**Payments/Credits** \$0.00**Balance Due** \$4,513.46



INNOVATIVE FOUNTAIN SERVICES
450-106 SR 13 N #217
SAINT JOHNS, FL 32259

(904) 551-1017

Customerservice@innovativefountainservices.com

Invoice

Date	Invoice #
4/30/2021	2021414

Terms
Net 30

Bill To
Isles of Bartram CDD 200 Business Park Circle suite 101 St. Augustine, FL 32095

1.320.572.464

Description	Qty	Amount
Monthly Stationary Maintenance Waterfall Fountain- April		192.50
Chemicals Added		39.19
1.320.572.464 2319		
RECEIVED MAY 07 2021 By _____		
Total		\$231.69

INNOVATIVE FOUNTAIN SERVICES
450-106 SR 13 N #217
SAINT JOHNS, FL 32259

(904) 551-1017
Customerservice@innovativefountainervices.com

Invoice

Date	Invoice #
4/30/2021	2021415

Terms
Net 30

Bill To

Isles of Bartram CDD
200 Business Park Circle suite 101
St. Augustine, FL 32095

23A

1.32.572.464

[illegible]

INVOICE




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

Bill To

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

Invoice #	576394
Account #	721658
Invoice Date	5/1/2021
Due Date	5/31/2021
Rep	MAS

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

Purchase Order Number	Terms	Invoice Date Reflects Month of Service Provided
	NET 30 DAYS	
Item	Description	Amount
	Monthly Water Mgmt Serv-R-Non <i>May Lake Maintenance</i> <i>1-320.572.461</i> <i>20A</i>  Customer Total Balance \$3,340.00	1,670.00
Please confirm your bank bill payer amount matches your invoice amount if you use a bank bill payer service. Thank you!		Total Invoice \$1,670.00

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 #	576394
Account #	721658
Date	5/1/2021

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 _____



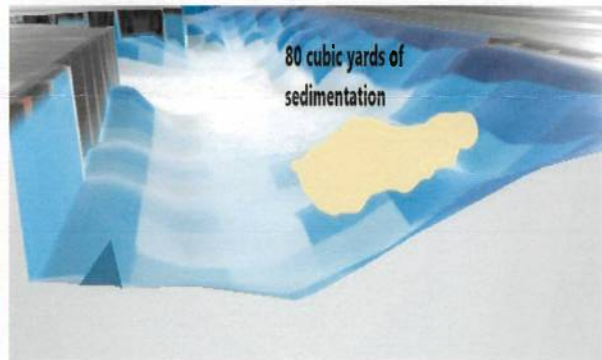
The Lake Doctors, Inc.
Aquatic Management Services

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

Dear Customers,

With so many changes in regards to storm water requirements for Florida communities, we are offering our assistance. We are a pond and lake management company, but we are also a resource for many storm water issues your community may face such as erosion repair and restoration. We are certified to inspect and advise in regards to Best Management Practices (BMP)

for your storm water features to ensure compliance with Municipal requirements. Our inspections can include 2D and 3D contour mapping and GIS format reporting.



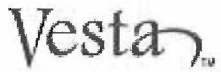
It is also a good time to consider beneficial plants. They serve a dual purpose of providing great coloring as well as functioning as great buffers for nutrient and sediment runoff.



Give us a call today to get the maximum potential out of your storm water areas.

Fabian J. Stern
The Lake Doctors, Inc.
Vice President of Sales
407-761-8924(cell)
407-327-1080 (office)
Julian.stern@lakedoctors.com

www.lakedoctors.com



Invoice

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

Invoice # 383478
Date 5/1/2021
Terms Due on receipt
Due Date 5/1/2021
Memo MANAGEMENT SERV...

Bill To

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

Description	Quantity	Rate	Amount
MANAGEMENT SERVICES	1	500.00	500.00

Total \$500.00

18A

1.320.538.45501



**Bill To:**

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

Property Name: Celestina-Isles of Bartram CDD

INVOICE

INVOICE #	INVOICE DATE
JAX 217934	5/4/2021
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

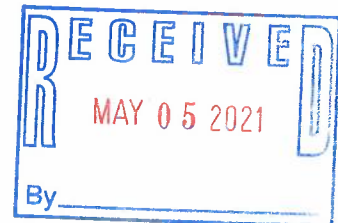
Invoice Due Date: June 3, 2021

Invoice Amount: \$5,724.00

Description	Current Amount
Spring <u>Mulch</u> 2021	
Mulch <u>Install</u>	\$5,724.00

Invoice Total \$5,724.00

22A
1,320.572.462
Excellence
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

**Bill To:**

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

Property Name: Celestina-Isles of Bartram CDD

INVOICE

INVOICE #	INVOICE DATE
JAX 217935	5/4/2021
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: June 3, 2021

Invoice Amount: \$357.00

Description	Current Amount
April Irrigation Repairs Irrigation Repairs	\$357.00

22A
1.320.572.462

Invoice Total \$357.00

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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

Celestina Master HOA, Inc**INVOICE****INVOICE DATE: 4/13/21**

1.320.572.465

25A

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

April Irrigation Reimburse

DESCRIPTION		AMOUNT
Reimbursement for Irrigation Billing (10%) (Reference JEA bill dated 4/13/21)		\$750.76
Any questions please call Vesta WGV Office 904-747-0181		
TOTAL AMOUNT DUE		\$825.80

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



INVOICE

Customer	Isles at Bartram Park Community Development District
Acct #	522
Date	05/11/2021
Customer Service	Kristina Rudez
Page	1 of 1

Isles at Bartram Park Community Development District
c/o Governmental Management Services
475 West Town Place, STE #114
St. Augustine, FL 32092

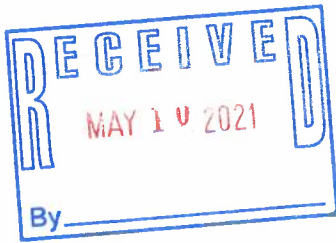
Payment Information	
Invoice Summary	\$ 126.00
Payment Amount	
Payment for:	Invoice#13154
100120240	

Thank You

Please detach and return with payment



Customer: Isles at Bartram Park Community Development District

Invoice	Effective	Transaction	Description	Amount
13154	05/11/2021	Policy change	Policy #100120240 10/01/2020-10/01/2021 Florida Insurance Alliance Package - Add Fountains Due Date: 5/11/2021 1.310.513.450 <i>prop. ins. FY21</i> <i>GA</i> 	126.00
				Total
				\$ 126.00

Thank You

FOR PAYMENTS SENT OVERNIGHT:
Egis Insurance Advisors LLC, Fifth Third Wholesale Lockbox, Lockbox #234021, 4900 W. 95th St Oaklawn, IL 60453

Remit Payment To: Egis Insurance Advisors, LLC	(321)233-9939	Date
Lockbox 234021 PO Box 84021 Chicago, IL 60689-4002	sclimer@egisadvisors.com	05/11/2021

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

Invoice

Invoice #: 87
Invoice Date: 6/1/21
Due Date: 6/1/21
Case:
P.O. Number:

Bill To:

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

1A

Description	Hours/Qty	Rate	Amount
Management Fees - June 2021	1.310.513.340	3,750.00	3,750.00
Information Technology - June 2021	1.310.513.357	133.33	133.33
Dissemination Agent Services - June 2021	1.310.513.312	583.33	583.33
Office Supplies	1.310.513.570	18.07	18.07
Postage	1.310.513.420	11.09	11.09
Copies	1.310.513.425	150.00	150.00



Total	\$4,645.82
Payments/Credits	\$0.00
Balance Due	\$4,645.82

Hopping Green & Sams
Attorneys and Counselors

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

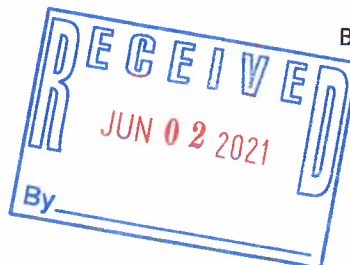
===== STATEMENT =====

April 30, 2021

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

Bill Number 122672
Billed through 03/31/2021

General Counsel
IBPCDD 00001 WSH



FOR PROFESSIONAL SERVICES RENDERED

03/31/21 JLK Review proposed legislation; monitor committee activity and agendas; monitor
Amendment 12 implementation. 0.20 hrs

Total fees for this matter

\$35.00

DISBURSEMENTS

Travel

Travel - Meals

88.05

3.13

Total disbursements for this matter

\$91.18

MATTER SUMMARY

Kilinski, Jennifer L.

0.20 hrs

175 /hr

\$35.00

TOTAL FEES

TOTAL DISBURSEMENTS

\$35.00

\$91.18

TOTAL CHARGES FOR THIS MATTER

\$126.18

BILLING SUMMARY

Kilinski, Jennifer L.

0.20 hrs

175 /hr

\$35.00

TOTAL FEES

TOTAL DISBURSEMENTS

\$35.00

\$91.18

TOTAL CHARGES FOR THIS BILL

\$126.18

Please include the bill number with your payment.

1.310.513.315

4A



INNOVATIVE FOUNTAIN SERVICES
450-106 SR 13 N #217
SAINT JOHNS, FL 32259

(904) 551-1017

Customerservice@innovativefountainservices.com

Invoice

Date	Invoice #
5/31/2021	2021528

Terms
Net 30

Bill To

Isles of Bartram CDD
200 Business Park Circle suite 101
St. Augustine, FL 32095

Description	Qty	Amount
Monthly Stationary Maintenance Waterfall Fountain- May		192.50
Chemicals Added		43.85
1.320.572.464		
23A		
RECEIVED JUN 01 2021 By _____		
Total		\$236.35



Invoice

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

Invoice # 380375
Date 3/1/2021
Terms Due on receipt
Due Date 3/1/2021
Memo MANAGEMENT SERV...

Bill To

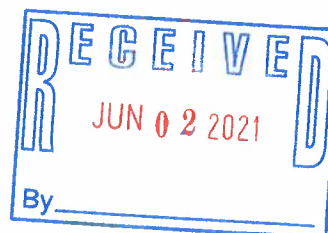
Isles of Bartram Park CDD
475 West Town Place
Suite 250
Jacksonville FL 32092

18A

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

Mar

1.320.538.45501





Invoice

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

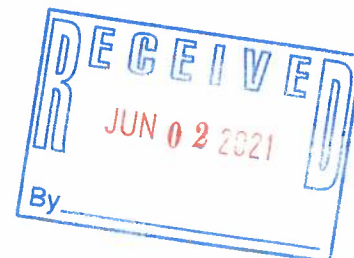
Invoice # 381915
Date 4/1/2021
Terms Due on receipt
Due Date 4/1/2021
Memo MANAGEMENT SERV...

Bill To

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

Description	Quantity	Rate	Amount
MANAGEMENT SERVICES <i>Apr</i>	1	500.00	500.00
Total			\$500.00

18A
1.320,538.45501





Invoice

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

Invoice # 384929
Date 6/1/2021
Terms Due on receipt
Due Date 6/1/2021
Memo MANAGEMENT SERV...

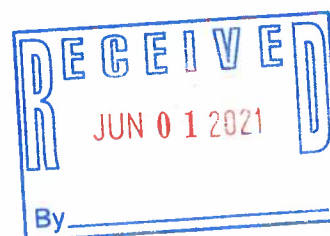
Bill To

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

Description	Quantity	Rate	Amount
MANAGEMENT SERVICES	1	500.00	500.00

Total \$500.00

1. 320.538.45501
18A



**Bill To:**

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

Property Name: Celestina-Isles of Bartram CDD

INVOICE

INVOICE #	INVOICE DATE
JAX 224305	5/25/2021
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: June 24, 2021

Invoice Amount: \$115.25

Description	Current Amount
May 2021 Irrigation Repairs	
Irrigation Repairs	\$115.25

Invoice Total

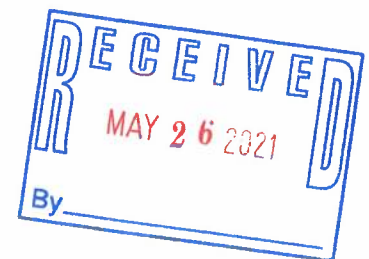
\$115.25

Excellence

22A

1.320.572.462

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

1.320.572.462



Bill To:

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

Property Name: Celestina-Isles of Bartram CDD

INVOICE

INVOICE #	INVOICE DATE
JAX 224306	5/25/2021
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: June 24, 2021

Invoice Amount: \$230.00

Description	Current Amount
Washout on Lake Bank at Office and Bike Rack Irrigation Repairs	\$230.00

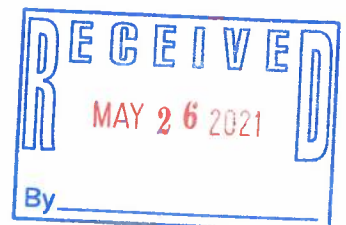
Invoice Total

\$230.00

Excellence

IN COMMERCIAL LANDSCAPING

22A
1.320.572.462



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

INVOICE



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

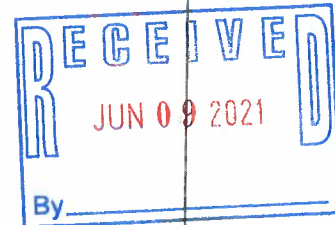
Bill To

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

Invoice #	559211
Account #	20
Invoice Date	2/4/2021
Due Date	3/6/2021
Rep	MAS

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

Purchase Order Number		Terms	Invoice Date Reflects Month of Service Provided
		NET 30 DAYS	
Item	Description		Amount
	Fountain Service-Quarterly (R) 20 A 1.320.57200.46300		350.00
Customer Total Balance			\$406.23
Please confirm your bank bill payer amount matches your invoice amount if you use a bank bill payer service. Thank you!			Total Invoice
			\$350.00



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/FTNCLN
ISLES AT BARTRAM CDD
475 WEST TOWN PLACE
SUITE 114
ST AUGUSTINE, FLORIDA 32092

Amount Enclosed

Invoice #	559211
Account #	20
Date	2/4/2021

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 _____

INVOICE



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

Bill To

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

Invoice #	582923
Account #	72658
Invoice Date	6/1/2021
Due Date	7/1/2021
Rep	MAS

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

Purchase Order Number	Terms	Invoice Date Reflects Month of Service Provided
	NET 30 DAYS	
Item	Description	Amount
	Monthly Water Mgmt Serv-R-Non <i>20A</i> <i>June lake maintenance</i> <i>1.320.572.461</i> RECEIVED JUN 07 2021 BY: _____	1,670.00
Customer Total Balance \$1,670.00		
Please confirm your bank bill payer amount matches your invoice amount if you use a bank bill payer service. Thank you!		Total Invoice \$1,670.00

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 #	582923
Account #	72658
Date	6/1/2021

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 _____



The Lake Doctors, Inc.
Aquatic Management Services

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

INVOICE

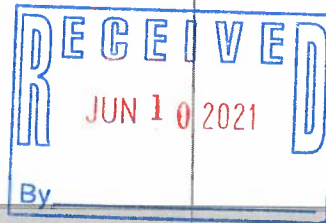
Invoice #	585413
Account #	920
Invoice Date	6/10/2021
Due Date	7/10/2021
Rep	MAS

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

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

Purchase Order Number	Terms
	NET 30 DAYS

Item	Description	Amount
	Fountain/Aeration System Parts (Per Service Order Dated 06/09/21)	380.00
	Fountain/Aeration-Service Call/Labor	325.00
	For Scheduling Questions- please contact our Jacksonville office at 904-262-5500	
	20A 1.320.57200.46300	
Total Invoice		\$705.00



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 #	585413
Account #	920
Date	6/10/2021

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 _____
--

**Bill To:**

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

Property Name: Celestina-Isles of Bartram CDD

INVOICE

INVOICE #	INVOICE DATE
JAX 231807	6/15/2021
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: July 15, 2021

Invoice Amount: \$2,669.57

Description	Current Amount
Monthly <u>Landscape</u> <u>Maintenance</u> <u>June</u> 2021	\$2,669.57

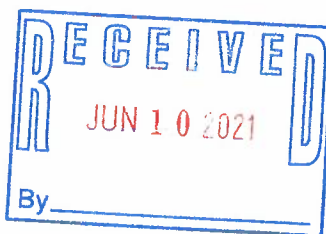
22A
1,320,572.462

Invoice Total

\$2,669.57

Excellence

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



INVOICE

INVOICE #	INVOICE DATE
JAX 233304	6/16/2021
TERMS	PO NUMBER
Net 30	

Bill To:

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

Property Name: Celestina-Isles of Bartram CDD

1.320.57200.46200

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: July 16, 2021

Invoice Amount: \$800.00

Description	Current Amount
Top of Waterfall Cedar Replacements Plant Installation	\$800.00

1.320.57200.46200

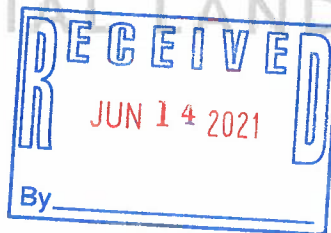
22A

Invoice Total

\$800.00

Excellence

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