

ISLES OF BARTRAM PARK
Community Development District

May 18, 2022

AGENDA

Isles of Bartram Park

Community Development District

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

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

May 4, 2022

Board of Supervisors
Isles of Bartram Park Community Development District
Staff Call In#: 1-800-264-8432: Code: 9694032

Dear Board Members:

The Isles of Bartram Park Community Development District Board of Supervisors is scheduled for **Wednesday, May 18, 2022, at 10:00** a.m. at the Offices of GMS, 475 West Town Place, Suite 114, St. Augustine, FL 32092.

Following is the advance agenda for this meeting:

- I. Roll Call
- II. Audience Comment
- III. Approval of Minutes of the February 16, 2022 Meeting
- IV. Consideration of Resolution 2022-04, Approving the FY 2023 Proposed Budget & Setting a Public Hearing Date for Adoption
- V. Acceptance of FY 2021 Financial Audit
- VI. Presentation of the Stormwater System Needs Analysis Report
- VII. Other Business
- VIII. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager – Present Report on Number of Registered Voters
- IX. Supervisors' Requests
- X. Audience Comments

- XI. Financial Reports
 - A. Balance Sheet as of March 31, 2022 and Statement of Revenues & Expenditures
 - B. Assessment Receipt Schedule
 - C. Approval of Check Register
- XII. Next Scheduled Meeting – August 17, 2022 @ 10:00 a.m. at The Offices of GMS, 475 West Town Place, Suite 114, St. Augustine, FL 32092.
- XIII. Adjournment

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call.

Sincerely,

James Oliver

James Oliver
District Manager

MINUTES

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

The regular meeting of the Board of Supervisors of the Isles of Bartram Park Community Development District was held on Wednesday, **February 16, 2022** at 1:00 p.m. at the Offices of GMS, 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
Michael 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 10:10 a.m. Five Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Audience Comment

Mr. Oliver stated that there were no members of the public present for the meeting.

THIRD ORDER OF BUSINESS

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

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

On MOTION by Ms. Rogers seconded by Mr. Forshey-Friedman, with all in favor, the Minutes of the November 17, 2021 Meeting, were approved.

FOURTH ORDER OF BUSINESS

Consideration of Prompt Payment Policies Resolution 2022-01

Mr. Oliver presented the resolution and noted that this is required by Florida statutes. The Board had no questions.

On MOTION by Ms. Rogers, seconded by Mr. Forshey-Friedman, with all in favor, the Prompt Payment Policies Resolution 2022-01, was approved.

FIFTH ORDER OF BUSINESS

Consideration of Registered Agent and Registered Office Resolution 2022-02

Mr. Oliver noted that Wes Haber would be designated as the registered agent and Kutak Rock Tallahassee office as the registered office for the District.

On MOTION by Ms. Rogers, seconded by Mr. Forshey-Friedman, with all in favor, the Registered Agent Designated as Wes Haber and Registered Office Designated as Kutak Rock, LLP Tallahassee office Resolution 2022-02, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Pond Maintenance Agreement with Lake Doctors, Inc.

Mr. Oliver presented the pond maintenance agreement with Lake Doctors, Inc. for eleven ponds noting the total per month of \$1,670.

SEVENTH ORDER OF BUSINESS

Consideration of Fountain Maintenance Agreement with Lake Doctors, Inc.

Mr. Oliver reviewed the fountain maintenance agreement with Lake Doctors, Inc. for four pond fountains totaling \$350 per quarter.

On MOTION by Ms. Rogers, seconded by Mr. Mayo, with all in favor, the Lake Doctors, Inc Pond Maintenance Agreement and Fountain Maintenance Agreement, was approved.

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2022-03,
Authorizing St. Johns Supervisor of Elections
to Conduct the 2022 General Election**

Mr. Oliver stated that this resolution authorizes St. Johns Supervisor of Elections to conduct the 2022 general election.

On MOTION by Ms. Rogers, seconded by Mr. Forshey-Friedman, with all in favor, Resolution 2022-03, Authorizing St. Johns Supervisor of Elections to Conduct the 2022 General Election, was approved.

NINTH ORDER OF BUSINESS

Consideration of Proposal for Road Striping

Mr. Oliver presented the proposal for road striping of the CDD entry road from Rogers Pavement Maintenance, Inc for \$2,050.

On MOTION by Mr. Forshey-Friedman, seconded by Ms. Rogers, with all in favor, the Proposal for Road Striping, was approved.

TENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Haber had nothing further to report.

B. Engineer – Presentation of Proposal to Prepare Stormwater System Needs Analysis Report

Mr. Maggiore presented the stormwater system needs analysis report proposal. After discussion between staff and the engineer, the Board decided on a not to exceed amount of \$15,000 for the report.

On MOTION by Ms. Rogers, seconded by Mr. Forshey-Friedman, with all in favor, the Proposal to Prepare Stormwater System Needs Analysis Report Not to Exceed \$15,000, was approved.

C. Manager

Mr. Oliver had nothing further for the Board.

TWELFTH ORDER OF BUSINESS

Supervisors' Requests

The Board discussed the transfer of deeds for certain lands from the master Developer to either the HOA or CDD. There was a discussion of funding for the clean-up of construction debris in ponds.

THIRTEENTH ORDER OF BUSINESS

Audience Comments

There being no public present, the next item followed.

FOURTEENTH ORDER OF BUSINESS

Financial Reports

A. Balance Sheet as of December 31, 2021 and Statement of Revenues & Expenditures

Mr. Oliver stated that included in the agenda package is a copy of the financial reports through December 31, 2021.

B. Assessment Receipt Schedule

Mr. Oliver noted that the assessment receipt schedule shows they are 97% 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. Forshey-Friedman, with all in favor, the Check Register, was approved.

FIFTEENTH ORDER OF BUSINESS

**Next Scheduled Meeting – May 18, 2022 @
10:00 a.m. at The Offices of GMS, 475 West
Town Place, Suite 114, St. Augustine, FL
32092**

Mr. Oliver stated the next scheduled meeting is May 18, 2021 at 10:00 a.m. at the offices of GMS.

SIXTEENTH ORDER OF BUSINESS Adjournment

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

Secretary / Assistant Secretary

Chairperson / Vice Chairperson

FOURTH ORDER OF BUSINESS

RESOLUTION 2022-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Isles of Bartram Park Community Development District ("**District**") prior to June 15, 2022, proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set as follows:

DATE: August 17, 2022

HOUR: 10:00 am

LOCATION: Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, Florida 32092

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

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

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

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

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

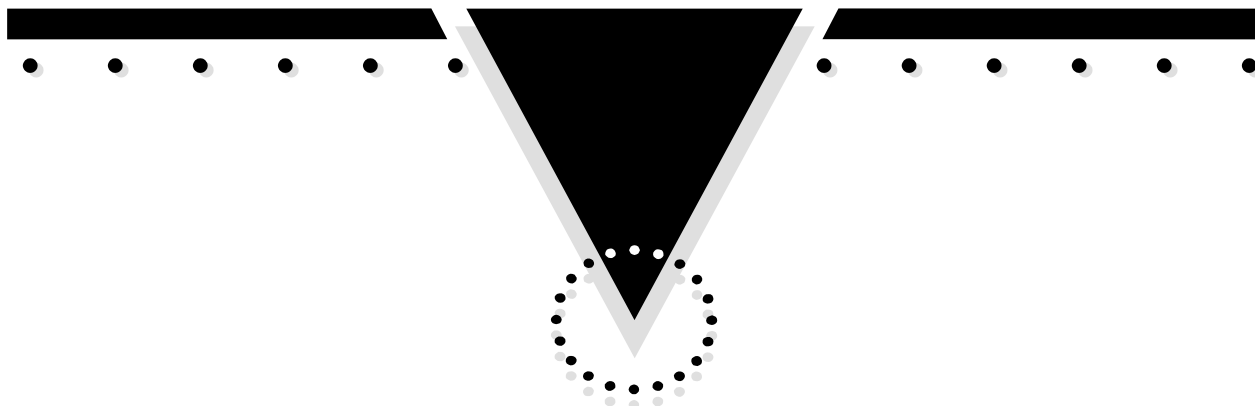
PASSED AND ADOPTED THIS 18th DAY OF MAY, 2022.

ATTEST:

**ISLES OF BARTRAM PARK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors



*Isles of Bartram Park
Community Development District*

Proposed Budget

FY 2023

May 18, 2022



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 2022</i>	<i>Actual YTD 6/30/22</i>	<i>Projected Next 6 Months</i>	<i>Total Projected 9/30/22</i>	<i>Proposed Budget FY 2023</i>
<u>Revenues</u>					
Assessments	\$237,023	\$233,478	\$3,539	\$237,017	\$237,023
Developer Contributions	\$0	\$14,510	\$0	\$14,510	\$0
Carryforward Surplus	\$0	\$0	\$0	\$0	\$1,746
Total Revenues	\$237,023	\$247,988	\$3,539	\$251,527	\$238,769
<u>Expenditures</u>					
<u>Administrative</u>					
Supervisors Fees	\$4,000	\$1,800	\$2,000	\$3,800	\$4,000
FICA	\$306	\$138	\$153	\$291	\$306
Engineering	\$6,000	\$844	\$1,000	\$1,844	\$6,000
Dissemination	\$7,000	\$3,500	\$3,500	\$7,000	\$7,000
Arbitrage	\$1,200	\$600	\$600	\$1,200	\$1,200
Assessment Roll	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Attorney	\$10,000	\$2,882	\$4,119	\$7,000	\$10,000
Annual Audit	\$4,200	\$3,800	\$0	\$3,800	\$3,900
Trustee Fees	\$8,000	\$7,333	\$667	\$8,000	\$8,000
Management Fees	\$46,800	\$23,400	\$23,400	\$46,800	\$49,140
Information Technology	\$1,200	\$600	\$600	\$1,200	\$1,400
Website Maintenance	\$800	\$400	\$400	\$800	\$950
Telephone	\$150	\$8	\$57	\$65	\$150
Postage	\$300	\$171	\$129	\$300	\$300
Insurance	\$9,292	\$8,957	\$0	\$8,957	\$10,748
Printing & Binding	\$1,300	\$287	\$527	\$814	\$1,300
Legal Advertising	\$2,000	\$134	\$300	\$434	\$2,000
Other Current Charges	\$500	\$100	\$400	\$500	\$500
Office Supplies	\$200	\$23	\$77	\$100	\$200
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Total Administrative	\$108,423	\$60,151	\$37,928	\$98,079	\$112,269
<u>Field</u>					
Landscape Maintenace	\$57,800	\$20,739	\$35,378	\$56,117	\$57,800
Lake Maintenance	\$25,800	\$10,020	\$14,820	\$24,840	\$25,800
Waterfall/Entry Pond Maintenance	\$6,600	\$4,082	\$4,213	\$8,295	\$8,500
Lake Fountains Maintenance (Lake Doctors)	\$11,400	\$6,138	\$5,139	\$11,277	\$11,400
Management	\$6,000	\$3,000	\$3,000	\$6,000	\$6,000
Utilities	\$20,000	\$3,761	\$9,000	\$12,761	\$16,000
General Maintenance	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Total Field	\$128,600	\$47,739	\$72,551	\$120,290	\$126,500
Total Expenditures	\$237,023	\$107,890	\$110,479	\$218,369	\$238,769
Excess Revenues/(Expenditures)	\$0	\$140,098	(\$106,940)	\$33,158	\$0

		FY 2022	FY 2023		FY 2022	FY 2023
DESCRIPTION	Units	Gross Per Unit	Gross Per Unit	Gross Per Unit Increase	Gross Assesment	Gross Assesment
Gross Assesment - Tax Collector	635	\$397	\$397	\$0	\$252,152	\$252,152
Less: Discounts & Collections (6%)					(\$15,129)	(\$15,129)
Net Assesment - Tax Collector				\$0	\$237,023	\$237,023

Isles of Bartram Park
Community Development District
GENERAL FUND BUDGET
FISCAL YEAR 2023

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 Kutak Rock LLP 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 2023

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 2023

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	\$ 252	\$ 3,027
Crystal Clean	\$ 450	\$ 5,400
Contingency	\$ 6	\$ 73
	<u>\$ 708</u>	<u>\$ 8,500</u>

Isles of Bartram Park
Community Development District
GENERAL FUND BUDGET
FISCAL YEAR 2023

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 2022</i>	<i>Actual Thru 6/30/22</i>	<i>Projected Next 6 Months</i>	<i>Total Projected 9/30/22</i>	<i>Proposed Budget FY 2023</i>
Revenues					
Assessments	\$432,170	\$423,118	\$6,614	\$429,732	\$429,732
Interest Income	\$50	\$28	\$132	\$160	\$50
Carry Forward Surplus*	\$371,502	\$376,459	\$0	\$376,459	\$287,691
Total Revenues	\$803,722	\$799,605	\$6,746	\$806,351	\$717,473
Expenditures					
<u>Series 2015</u>					
Interest - 11/01	\$150,841	\$150,841	\$0	\$150,841	\$145,659
Principal - 11/01	\$115,000	\$115,000	\$0	\$115,000	\$120,000
Prepayment - 11/01	\$32,000	\$20,000	\$0	\$20,000	\$0
Interest - 05/01	\$148,325	\$0	\$147,819	\$147,819	\$143,034
Prepayment - 05/01	\$0	\$0	\$85,000	\$85,000	\$0
Total Expenditures	\$446,166	\$285,841	\$232,819	\$518,659	\$408,694
Excess Revenues	\$357,556	\$513,764	(\$226,073)	\$287,691	\$308,780

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

11/1/23 Interest	\$143,034
11/1/23 Principal	\$130,000
	\$273,034

Residential Type	Units	Gross Per Unit	Gross Assesment
68'	126	\$1,205	\$151,816
73'	106	\$1,388	\$147,163
83'	88	\$1,458	\$128,319
90'	19	\$1,572	\$29,864
Total	339		\$457,162
Less: Discounts & Collections (6%)			\$27,430
Net Annual Assesment			\$429,732

Isles of Bartram Park
Community Development District

Amortization Schedule
Series 2015, Special Assessment Bonds

(Term Bonds Due Combined)

Date	Balance	Principal	Interest	Annual
11/1/22	\$5,810,000	\$ 120,000	\$ 145,659	\$ 265,659
5/1/23	\$5,690,000	\$ -	\$ 143,034	\$ -
11/1/23	\$5,690,000	\$ 130,000	\$ 143,034	\$ 416,069
5/1/24	\$5,560,000	\$ -	\$ 140,191	\$ -
11/1/24	\$5,560,000	\$ 135,000	\$ 140,191	\$ 415,381
5/1/25	\$5,425,000	\$ -	\$ 137,238	\$ -
11/1/25	\$5,425,000	\$ 140,000	\$ 137,238	\$ 414,475
5/1/26	\$5,285,000	\$ -	\$ 134,175	\$ -
11/1/26	\$5,285,000	\$ 160,000	\$ 134,175	\$ 428,350
5/1/27	\$5,125,000	\$ -	\$ 130,175	\$ -
11/1/27	\$5,125,000	\$ 165,000	\$ 130,175	\$ 425,350
5/1/28	\$4,960,000	\$ -	\$ 126,050	\$ -
11/1/28	\$4,960,000	\$ 175,000	\$ 126,050	\$ 427,100
5/1/29	\$4,785,000	\$ -	\$ 121,675	\$ -
11/1/29	\$4,785,000	\$ 185,000	\$ 121,675	\$ 428,350
5/1/30	\$4,600,000	\$ -	\$ 117,050	\$ -
11/1/30	\$4,600,000	\$ 195,000	\$ 117,050	\$ 429,100
5/1/31	\$4,405,000	\$ -	\$ 112,175	\$ -
11/1/31	\$4,405,000	\$ 205,000	\$ 112,175	\$ 429,350
5/1/32	\$4,200,000	\$ -	\$ 107,050	\$ -
11/1/32	\$4,200,000	\$ 215,000	\$ 107,050	\$ 429,100
5/1/33	\$3,985,000	\$ -	\$ 101,675	\$ -
11/1/33	\$3,985,000	\$ 225,000	\$ 101,675	\$ 428,350
5/1/34	\$3,760,000	\$ -	\$ 96,050	\$ -
11/1/34	\$3,760,000	\$ 235,000	\$ 96,050	\$ 427,100
5/1/35	\$3,525,000	\$ -	\$ 90,175	\$ -
11/1/35	\$3,525,000	\$ 245,000	\$ 90,175	\$ 425,350

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	\$3,280,000	\$ -	\$ 84,050	\$ -
11/1/36	\$3,280,000	\$ 260,000	\$ 84,050	\$ 428,100
5/1/37	\$3,020,000	\$ -	\$ 77,388	\$ -
11/1/37	\$3,020,000	\$ 275,000	\$ 77,388	\$ 429,775
5/1/38	\$2,745,000	\$ -	\$ 70,341	\$ -
11/1/38	\$2,745,000	\$ 285,000	\$ 70,341	\$ 425,681
5/1/39	\$2,460,000	\$ -	\$ 63,038	\$ -
11/1/39	\$2,460,000	\$ 300,000	\$ 63,038	\$ 426,075
5/1/40	\$2,160,000	\$ -	\$ 55,350	\$ -
11/1/40	\$2,160,000	\$ 315,000	\$ 55,350	\$ 425,700
5/1/41	\$1,845,000	\$ -	\$ 47,278	\$ -
11/1/41	\$1,845,000	\$ 335,000	\$ 47,278	\$ 429,556
5/1/42	\$1,510,000	\$ -	\$ 38,694	\$ -
11/1/42	\$1,510,000	\$ 350,000	\$ 38,694	\$ 427,388
5/1/43	\$1,160,000	\$ -	\$ 29,725	\$ -
11/1/43	\$1,160,000	\$ 370,000	\$ 29,725	\$ 429,450
5/1/44	\$ 790,000	\$ -	\$ 20,244	\$ -
11/1/44	\$ 790,000	\$ 385,000	\$ 20,244	\$ 425,488
5/1/45	\$ 405,000	\$ -	\$ 10,378	\$ -
11/1/45	\$ 405,000	\$ 405,000	\$ 10,378	\$ 425,756
Totals		\$5,810,000	\$4,252,053	\$ 10,062,053

Isles of Bartram Park

Community Development District

Debt Service Fund
Series 2017

<i>Description</i>	<i>Adopted Budget FY 2022</i>	<i>Actual Thru 6/30/22</i>	<i>Projected Next 6 Months</i>	<i>Total Projected 9/30/22</i>	<i>Proposed Budget FY 2023</i>
Revenues					
Assessments	\$341,479	\$336,224	\$5,256	\$341,479	\$341,479
Interest Income	\$35	\$19	\$85	\$104	\$50
Carry Forward Surplus*	\$238,817	\$242,090	\$0	\$242,090	\$232,798
Total Revenues	\$580,331	\$578,332	\$5,341	\$583,673	\$574,327
Expenditures					
<u>Series 2017</u>					
Interest - 11/01	\$118,813	\$118,813	\$0	\$118,813	\$116,697
Principal - 11/01	\$100,000	\$100,000	\$0	\$100,000	\$105,000
Interest - 05/01	\$117,063	\$0	\$117,063	\$117,063	\$114,859
Prepayment - 05/01	\$0	\$0	\$15,000	\$15,000	\$0
Total Expenditures	\$335,875	\$218,813	\$132,063	\$350,875	\$336,556
Excess Revenues	\$244,456	\$359,520	(\$126,722)	\$232,798	\$237,771

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

11/1/23 Interest	\$114,859
11/1/23 Principal	\$110,000
	\$224,859

Residential Type	Units	Gross Per Unit	Gross Assesment
68'	79	\$1,205	\$95,205
73'	85	\$1,389	\$118,055
83'	87	\$1,458	\$126,848
83'	1	\$1,165	\$1,165
90'	14	\$1,572	\$22,002
Total	266		\$363,276
Less: Discounts & Collections (6%)			\$21,797
Net Annual Assesment			\$341,479

Isles of Bartram Park
Community Development District

Amortization Schedule
Series 2017, Special Assessment Bonds

(Term Bonds Due Combined)

Date	Balance	Principal	Interest	Annual
11/1/22	\$4,835,000	\$ 105,000	\$ 116,697	\$ 221,697
5/1/23	\$4,835,000		\$ 114,859	\$ -
11/1/23	\$4,835,000	\$ 110,000	\$ 114,859	\$ 339,719
5/1/24	\$4,725,000		\$ 112,659	\$ -
11/1/24	\$4,725,000	\$ 115,000	\$ 112,659	\$ 340,319
5/1/25	\$4,610,000		\$ 110,359	\$ -
11/1/25	\$4,610,000	\$ 120,000	\$ 110,359	\$ 340,719
5/1/26	\$4,490,000		\$ 107,959	\$ -
11/1/26	\$4,490,000	\$ 120,000	\$ 107,959	\$ 335,919
5/1/27	\$4,370,000		\$ 105,559	\$ -
11/1/27	\$4,370,000	\$ 125,000	\$ 105,559	\$ 336,119
5/1/28	\$4,245,000		\$ 103,059	\$ -
11/1/28	\$4,245,000	\$ 130,000	\$ 103,059	\$ 336,119
5/1/29	\$4,115,000		\$ 100,053	\$ -
11/1/29	\$4,115,000	\$ 140,000	\$ 100,053	\$ 340,106
5/1/30	\$3,975,000		\$ 96,816	\$ -
11/1/30	\$3,975,000	\$ 145,000	\$ 96,816	\$ 338,631
5/1/31	\$3,830,000		\$ 93,463	\$ -
11/1/31	\$3,830,000	\$ 150,000	\$ 93,463	\$ 336,925
5/1/32	\$3,680,000		\$ 89,994	\$ -
11/1/32	\$3,680,000	\$ 160,000	\$ 89,994	\$ 339,988
5/1/33	\$3,520,000		\$ 86,294	\$ -
11/1/33	\$3,520,000	\$ 165,000	\$ 86,294	\$ 337,588
5/1/34	\$3,355,000		\$ 82,478	\$ -
11/1/34	\$3,355,000	\$ 175,000	\$ 82,478	\$ 339,956
5/1/35	\$3,180,000		\$ 78,431	\$ -
11/1/35	\$3,180,000	\$ 180,000	\$ 78,431	\$ 336,863

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	\$3,000,000		\$ 74,269	\$ -
11/1/36	\$3,000,000	\$ 190,000	\$ 74,269	\$ 338,538
5/1/37	\$2,810,000		\$ 69,875	\$ -
11/1/37	\$2,810,000	\$ 200,000	\$ 69,875	\$ 339,750
5/1/38	\$2,610,000		\$ 65,250	\$ -
11/1/38	\$2,610,000	\$ 210,000	\$ 65,250	\$ 340,500
5/1/39	\$2,400,000		\$ 60,000	\$ -
11/1/39	\$2,400,000	\$ 220,000	\$ 60,000	\$ 340,000
5/1/40	\$2,180,000		\$ 54,500	\$ -
11/1/40	\$2,180,000	\$ 230,000	\$ 54,500	\$ 339,000
5/1/41	\$1,950,000		\$ 48,750	\$ -
11/1/41	\$1,950,000	\$ 240,000	\$ 48,750	\$ 337,500
5/1/42	\$1,710,000		\$ 42,750	\$ -
11/1/42	\$1,710,000	\$ 250,000	\$ 42,750	\$ 335,500
5/1/43	\$1,460,000		\$ 36,500	\$ -
11/1/43	\$1,460,000	\$ 265,000	\$ 36,500	\$ 338,000
5/1/44	\$1,195,000		\$ 29,875	\$ -
11/1/44	\$1,195,000	\$ 280,000	\$ 29,875	\$ 339,750
5/1/45	\$ 915,000		\$ 22,875	\$ -
11/1/45	\$ 915,000	\$ 290,000	\$ 22,875	\$ 335,750
5/1/46	\$ 625,000		\$ 15,625	\$ -
11/1/46	\$ 625,000	\$ 305,000	\$ 15,625	\$ 336,250
5/1/47	\$ 320,000		\$ 8,000	\$ -
11/1/47	\$ 320,000	\$ 320,000	\$ 8,000	\$ 336,000
Totals		\$4,940,000	\$3,737,203	\$ 8,677,203

FIFTH ORDER OF BUSINESS

**ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

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

TABLE OF CONTENTS

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



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Isles of Bartram Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

March 22, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Isles of Bartram Park Community Development District, St. Johns County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$3,623,681).
- The change in the District's total net position in comparison with the prior fiscal year was \$137,723, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$1,058,186, an increase of \$33,899 in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service, non-spendable for prepaids and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,			
	2021	2020	
Assets, excluding capital assets	\$ 1,061,624	\$ 1,027,089	
Capital assets, net of depreciation	6,638,113	6,763,859	
Total assets	7,699,737	7,790,948	
Liabilities, excluding long-term liabilities	228,150	231,295	
Long-term liabilities	11,095,268	11,320,607	
Total liabilities	11,323,418	11,551,902	
Net Position			
Net investment in capital assets	(4,457,155)	(4,555,797)	
Restricted	783,678	733,347	
Unrestricted	49,796	61,496	
Total net position	\$ (3,623,681)	\$ (3,760,954)	

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 1,013,414	\$ 980,877
Operating grants and contributions	83	18,429
Capital grants and contributions	-	170
Total revenues	1,013,497	999,476
Expenses:		
General government	92,093	92,510
Maintenance and operations	244,026	223,336
Interest on long-term debt	540,105	548,751
Total expenses	876,224	864,597
Change in net position	137,273	134,879
Net position - beginning	(3,760,954)	(3,895,833)
Net position - ending	\$ (3,623,681)	\$ (3,760,954)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$876,224. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments. Expenses increased in the current year due to a increase in lake and landscape maintenance.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$7,141,097 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$502,984 has been taken, which resulted in a net book value of \$6,638,113. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$11,085,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Isles of Bartram Park Community Development District's Finance Department at 475 West Town Place, Suite 114, St. Augustine, Florida, 32092.

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 45,873
Assessments receivable	9,162
Prepays	12,290
Restricted assets:	
Investments	994,299
Capital assets:	
Nondepreciable	3,887,234
Depreciable, net	2,750,879
Total assets	<u>7,699,737</u>
 LIABILITIES	
Accounts payable	3,438
Accrued interest payable	224,712
Non-current liabilities:	
Due within one year	215,000
Due in more than one year	10,880,268
Total liabilities	<u>11,323,418</u>
 NET POSITION	
Net investment in capital assets	(4,457,155)
Restricted for debt service	783,678
Unrestricted	49,796
Total net position	<u>\$ (3,623,681)</u>

See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Program Revenues			Net (Expense)
	Expenses	Charges for	Operating Grants and Contributions	Revenue and Changes in Net Position
Primary government:		Services		Governmental Activities
Governmental activities:				
General government	\$ 92,093	\$ 92,093	\$ -	\$ -
Maintenance and operations	244,026	106,580	-	(137,446)
Interest on long-term debt	540,105	814,741	83	274,719
Total governmental activities	876,224	1,013,414	83	137,273
		Change in net position		137,273
		Net position - beginning		(3,760,954)
		Net position - ending		<u>\$ (3,623,681)</u>

See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 45,873	\$ -	\$ 45,873
Investments	-	994,299	994,299
Assessments receivable	9,162	-	9,162
Due from other funds	-	14,091	14,091
Prepays	12,290	-	12,290
Total assets	<u>\$ 67,325</u>	<u>\$ 1,008,390</u>	<u>\$ 1,075,715</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,438	\$ -	\$ 3,438
Due to other funds	14,091	-	14,091
Total liabilities	<u>17,529</u>	<u>-</u>	<u>17,529</u>
Fund balances:			
Nonspendable:			
Prepays	12,290	-	12,290
Restricted for:			
Debt service	-	1,008,390	1,008,390
Unassigned	37,506	-	37,506
Total fund balances	<u>49,796</u>	<u>1,008,390</u>	<u>1,058,186</u>
Total liabilities and fund balances	<u>\$ 67,325</u>	<u>\$ 1,008,390</u>	<u>\$ 1,075,715</u>

See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Fund balance - governmental funds \$ 1,058,186

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

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

Cost of capital assets	7,141,097	
Accumulated depreciation	(502,984)	6,638,113

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

Accrued interest payable	(224,712)	
Bonds payable, net of premiums/discounts	(11,095,268)	(11,319,980)
Net position of governmental activities		\$ (3,623,681)

See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 198,673	\$ 814,741	\$ -	\$ 1,013,414
Interest	-	83	-	83
Total revenues	198,673	814,824	-	1,013,497
EXPENDITURES				
Current:				
General government	92,093	-	-	92,093
Maintenance and operations	118,280	-	-	118,280
Debt Service:				
Principal	-	225,000	-	225,000
Interest	-	544,225	-	544,225
Total expenditures	210,373	769,225	-	979,598
Excess (deficiency) of revenues over (under) expenditures	(11,700)	45,599	-	33,899
OTHER FINANCING SOURCES (USES)				
Interfund transfer in	-	951	-	951
Interfund transfer (out)	-	-	(951)	(951)
Total other financing sources (uses)	-	951	(951)	-
Net change in fund balances	(11,700)	46,550	(951)	33,899
Fund balances - beginning	61,496	961,840	951	1,024,287
Fund balances - ending	\$ 49,796	\$ 1,008,390	\$ -	\$ 1,058,186

See notes to the financial statements

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$ 33,899
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.	(125,746)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	225,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	3,781
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	339
Change in net position of governmental activities	<u>\$ 137,273</u>

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2021, four of the Board members are affiliated with Lennar Homes (the "Developer") and one supervisor is a resident appointed to fill a vacant general election seat and is not affiliated with the Developer.

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

The capital projects fund is used to account for the costs of major infrastructure acquired by the District and also to accumulate capital reserves for future maintenance costs and capital projects. The fund was closed out during the current fiscal year.

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

Prepaid Items

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

Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Infrastructure - drainage	30
Infrastructure - entry features	15

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2021:

	Amortized Cost	Credit Risk	Maturities
Fidelity Investment Treasury 1 695	\$ 994,299	N/A	N/A
	<u>\$ 994,299</u>		

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

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2021 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 14,091
Debt service	14,091	-
	<u>\$ 14,091</u>	<u>\$ 14,091</u>

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

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land Improvements	\$ 3,887,234	\$ -	\$ -	\$ 3,887,234
Total capital assets, not being depreciated	<u>3,887,234</u>	<u>-</u>	<u>-</u>	<u>3,887,234</u>
Capital assets, being depreciated				
Infrastructure - drainage	2,735,356	-	-	2,735,356
Infrastructure - entry features	518,507	-	-	518,507
Total capital assets, being depreciated	<u>3,253,863</u>	<u>-</u>	<u>-</u>	<u>3,253,863</u>
Less accumulated depreciation for:				
Infrastructure - drainage	(273,537)	(91,179)	-	(364,716)
Infrastructure - entry features	(103,701)	(34,567)	-	(138,268)
Total accumulated depreciation	<u>(377,238)</u>	<u>(125,746)</u>	<u>-</u>	<u>(502,984)</u>
Total capital assets, being depreciated, net	<u>2,876,625</u>	<u>(125,746)</u>	<u>-</u>	<u>2,750,879</u>
Governmental activities capital assets, net	<u>\$ 6,763,859</u>	<u>\$ (125,746)</u>	<u>\$ -</u>	<u>\$ 6,638,113</u>

Depreciation was charged to maintenance and operations.

NOTE 7 – LONG-TERM LIABILITIES

Series 2015

On November 5, 2015, the District issued \$6,725,000 of Special Assessment Bonds, Series 2015 consisting of \$1,300,000 Term Bonds Series 2015 due November 1, 2025 with a fixed interest rate of 4.375%, \$2,060,000 Term Bonds Series 2015 due November 1, 2035 with a fixed interest rate of 5.000%, and \$3,365,000 Term Bonds Series 2015 due November 1, 2045 with a fixed interest rate of 5.125%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2016 through November 1, 2045.

The Series 2015 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

Series 2017

On August 16, 2017, the District issued \$5,345,000 of Special Assessment Bonds, Series 2017 consisting of \$450,000 Term Bonds due November 1, 2022 with a fixed interest rate of 3.5%, \$600,000 Term Bonds due November 1, 2027 with a fixed interest rate of 4%, \$1,655,000 Term Bonds due November 1, 2037 with a fixed interest rate of 4.625%, and \$2,640,000 Term Bonds due November 1, 2047 with a fixed interest rate of 5%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2018 through November 1, 2047.

The Series 2017 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2015	\$ 6,155,000	\$ -	\$ 125,000	\$ 6,030,000	\$ 115,000
Less: original issue discount	44,238	-	1,770	42,468	-
Series 2017	5,155,000	-	100,000	5,055,000	100,000
Plus: original issue premium	54,845	-	2,109	52,736	-
Total	<u>\$ 11,320,607</u>	<u>\$ -</u>	<u>\$ 225,339</u>	<u>\$ 11,095,268</u>	<u>\$ 215,000</u>

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 215,000	\$ 535,042	\$ 750,042
2023	225,000	523,313	748,313
2024	240,000	513,806	753,806
2025	250,000	506,509	756,509
2026	260,000	495,794	755,794
2027-2031	1,565,000	2,276,382	3,841,382
2032-2036	1,975,000	1,850,407	3,825,407
2037-2041	2,515,000	1,301,653	3,816,653
2042-2046	3,215,000	580,488	3,795,488
2047-2048	625,000	31,625	656,625
Total	\$ 11,085,000	\$ 8,615,019	\$ 19,700,019

NOTE 8 – DEVELOPER TRANSACTIONS

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

NOTE 9 – CONCENTRATION

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

NOTE 10 – MANAGEMENT COMPANY

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

NOTE 11 – RISK MANAGEMENT

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

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amount <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 196,435	\$ 198,673	\$ 2,238
Developer contributions	20,136	-	(20,136)
Total revenues	<u>216,571</u>	<u>198,673</u>	<u>(17,898)</u>
EXPENDITURES			
Current:			
General government	105,331	92,093	13,238
Maintenance and operations	111,240	118,280	(7,040)
Total expenditures	<u>216,571</u>	<u>210,373</u>	<u>6,198</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(11,700)	<u>\$ (11,700)</u>
Fund balance - beginning		<u>61,496</u>	
Fund balance - ending		<u>\$ 49,796</u>	

See notes to required supplementary information

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

Element	Comments	
Number of district employees compensated at 9/30/2021	0	
Number of independent contractors compensated in September 2021	9	
Employee compensation FYE 9/30/21 (paid/accrued)	\$3,324.60	
Independent contractor compensation for FYE 9/30/21	\$206,863.83	
Construction projects to begin on or after October 1, (\$65,000)	None	
Budget variance report	See page 21 of the annual financial report	
Non Ad valorem special assessments:		
Special assessment rate FYE 9/30/21	Operation and Maintenance	\$339.24
	Debt Service Series 2015	\$1204.89 - \$1571.78
	Debt Service Series 2017	\$1165.41 - \$1571.60
Special assessment collected FYE 9/30/21	O&M	\$198,672.82
	Debt Service Series 2015	\$437,096.45
	Debt Service Series 2017	\$345,371.87
Outstanding Bonds:		
Series 2015 due November 1, 2045, see Note 7 for details	\$6,030,000.00	
Series 2017 due November 1, 2047 , see Note 7 for details	\$5,055,000.00	



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Isles of Bartram Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 22, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

March 22, 2022



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

We have examined Isles of Bartram Park Community Development District, St. Johns County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

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

March 22, 2022



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Isles of Bartram Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 22, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 22, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

March 22, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

SIXTH ORDER OF BUSINESS

CDD Storm Water Needs Analysis - Limitations and Assumptions

Project Name: Isles of Bartram Park CDD
Project Location: Isles of Bartram Park CDD
Project City / State: St. Johns County, FL

Date: 5/11/2022
Etm Job No. 13-125-03

Storm Water Need Analysis Limitations and Assumptions:

England, Thims & Miller, Inc. (ETM) drafted a portion of the storm water need analysis based on limited information. This information includes ,when available, approved Engineering Plans and Permits that were issued by St. Johns County Development Services and the St. Johns River Water Management District. Since, this is a Community Development District (CDD) that was phased there are numerous approved Plans and Permits.

ETM did not conduct an exhaustive search of the regulating documents for this project due to a limited scope and budget. The intent is to provide estimates sufficient to respond to the Storm Water Need Analysis as required by the State of Florida's Office of Economic & Demographic Research. This level of accuracy was confirmed during the State of Florida's Webinars regarding the Storm Water Need Analysis.

Due to the nature of the analysis for this project, there are many assumptions and limitations required. It should be noted that the intent is to provide the State of Florida with a proposed budget for Storm Water Needs for the next 20 years. Due to the assumptions and limitations, this analysis should not be relied upon for any use other than the fulfillment by the CDD to fill out the State of Florida's Storm Water Need Analysis forms.

Assumptions / Limitations:

1. Generally there will be no major replacements required of storm water infrastructure that exceeds 5% of the maintenance budget in any given year.
2. The CDD Boundary will not be revised or expanded during the 20 year period designated in this analysis.
3. Maintenance budget figures are provided by the District Manager.
4. No survey or field work was performed to determine the details of the storm water management system; including lengths of culverts or ditches.
5. Generalized data were obtained from various engineering plans that were prepared for the development of the CDD infrastructure.
6. Projections of the maintenance budget numbers based on optional growth rate schedules spreadsheet provided by the State of Florida Department of Economic and Demographic Research.



England - Thims & Miller, Inc.

14775 Old St. Augustine Rd., Jacksonville, FL 32258
Phone (904) 642-8990 Reg No: 2584

Background Information

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

Name of Local Government:	Isles of Bartram Park Community Development District
Name of stormwater utility, if applicable:	N/A
Contact Person	Jim Oliver
Name:	Governmental Management Services, LLC
Position/Title:	District Manager
Email Address:	joliver@gmsnf.com
Phone Number:	904-940-5850

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

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

Indicate the type of local government:

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

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

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

Part 1.1 Narrative Description:

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

Isles of Bartram Park Community Development District is a residential community that was developed in multiple phases that were permitted, designed, and constructed in accordance with St. Johns County and St. Johns River Water Management District regulations. The management of storm water is regulated with multiple stormwater management facilities and control structures throughout the community.

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

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

Part 1.2 Current Stormwater Program Activities:

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

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?
If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:
- Does your jurisdiction have a dedicated stormwater utility?
If no, do you have another funding mechanism?

If yes, please describe your funding mechanism.

Funding is provided through community development district assessments for each lot in the community. These funds provide for the on-going maintenance needs of the storm water management system.

- Does your jurisdiction have a Stormwater Master Plan or Plans?

No

If Yes:

How many years does the plan(s) cover?

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

Please provide a link to the most recently adopted version of the document (if it is published online):

- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?

No

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

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

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

A construction sediment and erosion control program for new construction (plans review and/or inspection)?

No

An illicit discharge inspection and elimination program?

No

A public education program?

No

A program to involve the public regarding stormwater issues?

No

A "housekeeping" program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc. ?

No

A stormwater ordinance compliance program (i.e., for low phosphorus fertilizer)?

No

Water quality or stream gage monitoring?

No

A geospatial data or other mapping system to locate stormwater infrastructure (GIS, etc.)?

No

A system for managing stormwater complaints?

Yes

Other specific activities?

Notes or Comments on any of the above:

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

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

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

No

Notes or Comments on the above:

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

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, *etc.* ?

Yes

Debris and trash removal from pond skimmers, inlet grates, ditches, *etc.* ?

Yes

Invasive plant management associated with stormwater infrastructure?

Yes

Ditch cleaning?

Yes

Sediment removal from the stormwater system (vacator trucks, other)?

No

Muck removal (dredging legacy pollutants from water bodies, canal, *etc.*)?

No

Street sweeping?

No

Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, *etc.* ?

No

Non-structural programs like public outreach and education?

No

Other specific routine activities?

--

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

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

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

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	15,000.00	Feet
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:		
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	9	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):	0	
Number of stormwater treatment wetland systems:	0	
Other:		

Notes or Comments on any of the above:

--

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

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

Other Best Management Practices:

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

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

Other(s):

Engineering plans.

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

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

Independent Special Districts:

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

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

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

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

A shapefile of the community development district boundary will be provided with this submittal.

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

No change anticipated.

[Proceed to Part 5](#)

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

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

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

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

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

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

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

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

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

Part 5.1 Routine Operation and Maintenance

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

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

Routine Operation and Maintenance

Expenditures (in \$thousands)

LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
---------------	-----------------------	-----------------------	-----------------------	-----------------------

Operation and Maintenance Costs	37	202	234	271	314
Brief description of growth greater than 15% over any 5-year period:					
Assumed 3% annual growth rate.					

Part 5.2 Future Expansion (Committed Funding Source)

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

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

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

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

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

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

5.2.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

Part 5.3 Future Expansion with No Identified Funding Source

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

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

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

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

Expansion Projects with No Identified Funding Source

5.3.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

5.3.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

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

- ☐ Stormwater Master Plan
- ☐ Basin Studies or Engineering Reports

<input type="checkbox"/>	Adopted BMAP
<input type="checkbox"/>	Adopted Total Maximum Daily Load
<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
	Specify: <input type="text"/>
<input checked="" type="checkbox"/>	Other(s): St. Johns County and St. Johns River Water Management District approved engineering plans and permits

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

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

Resiliency Projects with a Committed Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

Resiliency Projects with No Identified Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

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

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

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

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

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

End of Useful Life Replacement Projects with a Committed Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

End of Useful Life Replacement Projects with No Identified Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

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

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

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

Note that for this table:

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

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

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

Routine O&M

	Total	Funding Sources for Actual Expenditures				Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund		
2016-17	8	8					
2017-18	29	29					
2018-19	15	15					
2019-20	25	25					
2020-21	37	37					

Expansion

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

Resiliency

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

2019-20	N/A						
2020-21	N/A						

Replacement of Aging Infrastructure

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

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

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

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	202	234	271	314
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	202	234	271	314

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

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

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A				
Total	0	0	0	0
Remaining Unfunded Needs	0	0	0	0

EIGHTH ORDER OF BUSINESS

C.

April 27, 2022

Isles of Bartram Park CDD
Attn: Shelby Stephens, Recording Secretary
c/o Governmental Mgmt. Services
475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear Ms. Stephens:

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

Isles of Bartram Park CDD

970 registered voters in St. Johns County

This number is based on the streets within the legal description on file with this office as of April 15, 2022.

Please contact us if we may be of further assistance.

Sincerely,



Vicky C. Oakes
Supervisor of Elections

VO/ew

ELEVENTH ORDER OF BUSINESS

A.

Isles of Bartram Park
Community Development District
Unaudited Financial Statements
as of
March 31, 2022

Isles of Bartram Park
Community Development District
Combined Balance Sheet
March 31, 2022

Governmental Fund Types

			<i>(Memorandum Only)</i>
	<u><i>General</i></u>	<u><i>Debt Service</i></u>	<u><i>2022</i></u>
<u>Assets:</u>			
Cash	\$191,522	---	\$191,522
Investments:			
Series 2015:			
Reserve	---	\$218,916	\$218,916
Interest	---	\$0	\$0
Revenue	---	\$430,996	\$430,996
Sinking Fund	---	\$114	\$114
Prepayment	---	\$2	\$2
General Redemption	---	\$1,280	\$1,280
Optional Redepmtion	---	\$81,373	\$81,373
Series 2017:			
Reserve	---	\$170,926	\$170,926
Interest	---	\$0	\$0
Revenue	---	\$342,452	\$342,452
Sinking	---	\$0	\$0
General Redemption	---	\$51	\$51
Optional Redepmtion	---	\$17,006	\$17,006
Prepayment	---	\$10	\$10
Total Assets	<u><u>\$191,522</u></u>	<u><u>\$1,263,126</u></u>	<u><u>\$1,454,648</u></u>
<u>Liabilities:</u>			
Accounts Payable	\$1,628	---	\$1,628
Accrued Expenses	---	---	\$0
Fund Balances:			\$0
Restricted for Debt Service	---	\$1,263,126	\$1,263,126
Nonspendable	\$0	---	\$0
Unassigned	\$189,894	---	\$189,894
Total Liabilities & Fund Equity	<u><u>\$191,522</u></u>	<u><u>\$1,263,126</u></u>	<u><u>\$1,454,648</u></u>

Isles of Bartram Park
Community Development District
GENERAL FUND
Statement of Revenues & Expenditures
For the Period ending March 31, 2022

	<i>Adopted Budget</i>	<i>Prorated Thru 03/31/22</i>	<i>Actual Thru 03/31/22</i>	<i>Variance</i>
<u>REVENUES:</u>				
Assessment - Tax Roll	\$237,023	\$233,478	\$233,478	\$0
Developer Contribution	\$0	\$0	\$14,510	\$14,510
TOTAL REVENUES	\$237,023	\$233,478	\$247,988	\$14,510
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Supervisors	\$4,000	\$2,000	\$1,800	\$200
FICA Expense	\$306	\$153	\$138	\$15
Engineering	\$6,000	\$3,000	\$844	\$2,156
Dissemination	\$7,000	\$3,500	\$3,500	\$0
Arbitrage	\$1,200	\$600	\$600	\$0
Assessment Roll	\$5,000	\$5,000	\$5,000	\$0
Attorney Fees	\$10,000	\$5,000	\$2,882	\$2,119
Annual Audit	\$4,200	\$4,200	\$3,800	\$400
Trustee Fees	\$8,000	\$7,333	\$7,333	\$0
Management Fees	\$46,800	\$23,400	\$23,400	\$0
Information Technology	\$1,200	\$600	\$600	\$0
Website Maintenance	\$800	\$400	\$400	(\$0)
Telephone	\$150	\$75	\$8	\$67
Postage	\$300	\$150	\$171	(\$21)
Insurance	\$9,292	\$9,292	\$8,957	\$335
Printing and Binding	\$1,300	\$650	\$287	\$363
Legal Advertising	\$2,000	\$1,000	\$134	\$866
Other Current Charges	\$500	\$250	\$100	\$150
Office Supplies	\$200	\$100	\$23	\$77
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$108,423	\$66,878	\$60,151	\$6,727
<u>FIELD:</u>				
Landscape Maintenance	\$57,800	\$28,900	\$20,739	\$8,161
Lake Maintenance	\$25,800	\$12,900	\$10,020	\$2,880
Waterfall/Entry Pond Maintenance	\$6,600	\$3,300	\$4,082	(\$782)
Lake Fountains Maintenance	\$11,400	\$5,700	\$6,138	(\$438)
Facility Management	\$6,000	\$3,000	\$3,000	\$0
Utilities	\$20,000	\$10,000	\$3,761	\$6,239
General Maintenance	\$1,000	\$500	\$0	\$500
TOTAL FIELD	\$128,600	\$64,300	\$47,739	\$16,561
TOTAL EXPENDITURES	\$237,023	\$131,178	\$107,890	\$23,288
EXCESS REVENUES (EXPENDITURES)	\$0		\$140,098	
FUND BALANCE - Beginning	\$0		\$49,795	
FUND BALANCE - Ending	\$0		\$189,894	

Isles of Bartram Park
Community Development District
General Fund
Month By Month Income Statement
Fiscal Year 2022

	<i>October</i>	<i>November</i>	<i>December</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>August</i>	<i>September</i>	<i>Total</i>
<u>Revenues:</u>													
<i>Assessment - Tax Roll</i>	\$7,092	\$37,007	\$45,974	\$139,358	\$2,822	\$1,225	\$0	\$0	\$0	\$0	\$0	\$0	\$233,478
<i>Developer Contribution</i>	\$0	\$0	\$0	\$0	\$14,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,510
<i>Total Revenues</i>	\$7,092	\$37,007	\$45,974	\$139,358	\$17,332	\$1,225	\$0	\$0	\$0	\$0	\$0	\$0	\$247,988
<u>Expenditures:</u>													
<u>Administrative</u>													
<i>Supervisors</i>	\$0	\$800	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800
<i>FICA Expense</i>	\$0	\$61	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138
<i>Engineering</i>	\$0	\$0	\$0	\$731	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$844
<i>Dissemination</i>	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500
<i>Arbitrage</i>	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
<i>Assessment Roll</i>	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
<i>Attorney Fees</i>	\$0	\$376	\$0	\$1,360	\$673	\$473	\$0	\$0	\$0	\$0	\$0	\$0	\$2,882
<i>Annual Audit</i>	\$0	\$0	\$0	\$0	\$0	\$3,800	\$0	\$0	\$0	\$0	\$0	\$0	\$3,800
<i>Trustee Fees</i>	\$3,333	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,333
<i>Management Fees</i>	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$0	\$0	\$0	\$0	\$0	\$0	\$23,400
<i>Information Technology</i>	\$100	\$100	\$100	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$600
<i>Website Maintenance</i>	\$67	\$67	\$67	\$67	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$400
<i>Telephone</i>	\$2	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
<i>Postage</i>	\$2	\$9	\$105	\$18	\$19	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$171
<i>Insurance</i>	\$8,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,957
<i>Printing and Binding</i>	\$21	\$0	\$122	\$0	\$8	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$287
<i>Legal Advertising</i>	\$0	\$61	\$0	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134
<i>Other Current Charges</i>	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
<i>Office Supplies</i>	\$0	\$0	\$21	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
<i>Dues, Licenses & Subscriptions</i>	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<i>Total Administrative</i>	\$22,841	\$9,964	\$4,898	\$6,759	\$6,612	\$9,077	\$0	\$0	\$0	\$0	\$0	\$0	\$60,151
<u>Field</u>													
<i>Landscape Maintenance</i>	\$4,709	\$2,670	\$5,111	\$2,750	\$2,750	\$2,750	\$0	\$0	\$0	\$0	\$0	\$0	\$20,739
<i>Lake Maintenance</i>	\$1,670	\$1,670	\$1,670	\$1,670	\$1,670	\$1,670	\$0	\$0	\$0	\$0	\$0	\$0	\$10,020
<i>Waterfall/Entry Pond Maintenance</i>	\$1,129	\$680	\$217	\$1,132	\$224	\$701	\$0	\$0	\$0	\$0	\$0	\$0	\$4,082
<i>Lake Fountains Maintenance</i>	\$350	\$415	\$5,023	\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,138.00
<i>Management</i>	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
<i>Utilities</i>	\$1,252	\$1,246	\$987	\$276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,760.51
<i>General Maintenance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Field</i>	\$9,609	\$7,180	\$13,508	\$6,678	\$5,143	\$5,621	\$0	\$0	\$0	\$0	\$0	\$0	\$47,739
<i>Total Expenses</i>	\$32,450	\$17,144	\$18,406	\$13,437	\$11,756	\$14,697	\$0	\$0	\$0	\$0	\$0	\$0	\$107,890
<i>Excess Revenues (Expenditures)</i>	(\$25,358)	\$19,863	\$27,569	\$125,921	\$5,577	(\$13,473)	\$0	\$0	\$0	\$0	\$0	\$0	\$140,098

Isles of Bartram Park
Community Development District
DEBT SERVICE FUND SERIES 2015
Statement of Revenues & Expenditures
For the Period ending March 31, 2022

<i>Adopted</i>	<i>Prorated</i>	<i>Actual</i>	
<i>Budget</i>	<i>Thru 03/31/22</i>	<i>Thru 03/31/22</i>	<i>Variance</i>

REVENUES:

<i>Assessment - Tax Roll</i>	\$432,170	\$423,118	\$423,118	\$0
<i>Interest Income</i>	\$50	\$25	\$28	\$3

TOTAL REVENUES

\$432,220	\$423,143	\$423,146	\$3
-----------	-----------	-----------	-----

EXPENDITURES:

Series 2015

<i>Interest Expense - 11/01</i>	\$150,841	\$150,841	\$150,841	\$0
<i>Principal Expense - 11/01</i>	\$115,000	\$115,000	\$115,000	\$0
<i>Principal Expense - 11/01 Prepayment</i>	\$32,000	\$32,000	\$20,000	\$12,000
<i>Interest Expense - 05/01</i>	\$148,325	\$0	\$0	\$0
<i>Principal Expense - 05/01 Prepayment</i>	\$0	\$0	\$0	\$0

TOTAL EXPENDITURES

\$446,166	\$297,841	\$285,841	\$12,000
-----------	-----------	-----------	----------

OTHER SOURCES/(USES)

<i>Transfer In and (Out)</i>	\$0	\$0	\$0	\$0
------------------------------	-----	-----	-----	-----

TOTAL OTHER SOURCES AND USES

\$0	\$0	\$0	\$0
-----	-----	-----	-----

EXCESS REVENUES (EXPENDITURES)

(\$13,946)	\$137,306
------------	-----------

FUND BALANCE - Beginning

\$371,502	\$595,374
-----------	-----------

FUND BALANCE - Ending

\$357,556	\$732,680
-----------	-----------

Isles of Bartram Park
Community Development District
DEBT SERVICE FUND SERIES 2017
Statement of Revenues & Expenditures
For the Period ending March 31, 2022

<i>Adopted Budget</i>	<i>Prorated Thru 03/31/22</i>	<i>Actual Thru 03/31/22</i>	<i>Variance</i>
---------------------------	-----------------------------------	---------------------------------	-----------------

REVENUES:

<i>Assessment - Tax Roll</i>	\$341,479	\$336,224	\$336,224	\$0
<i>Interest Income</i>	\$35	\$18	\$19	\$2

TOTAL REVENUES

\$341,514	\$336,241	\$336,243	\$2
-----------	-----------	-----------	-----

EXPENDITURES:

Series 2015

<i>Interest Expense - 11/01</i>	\$118,813	\$118,813	\$118,813	\$0
<i>Principal Expense - 11/01</i>	\$100,000	\$100,000	\$100,000	\$0
<i>Interest Expense - 05/01</i>	\$117,063	\$0	\$0	\$0

TOTAL EXPENDITURES

\$335,875	\$218,813	\$218,813	\$0
-----------	-----------	-----------	-----

OTHER SOURCES/(USES)

<i>Transfer In/(Out)</i>	\$0	\$0	\$0	\$0
--------------------------	-----	-----	-----	-----

TOTAL OTHER SOURCES AND USES

\$0	\$0	\$0	\$0
-----	-----	-----	-----

EXCESS REVENUES (EXPENDITURES)

\$5,639	\$117,430
---------	-----------

FUND BALANCE - Beginning

\$238,817	\$413,016
-----------	-----------

FUND BALANCE - Ending

\$244,456	\$530,446
-----------	-----------

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:	\$218,915.75
Bonds outstanding - 11/30/2015	\$6,725,000
Less: November 1, 2015	\$0
Less: November 1, 2016	(\$110,000)
Less: November 1, 2017	(\$130,000)
Less: May 1, 2018 (Prepayment)	(\$100,000)
Less: November 1, 2018	(\$100,000)
Less: May 1, 2019 (Prepayment)	(\$20,000)
Less: November 1, 2019	(\$105,000)
Less: November 1, 2019 (Prepayment)	(\$5,000)
Less: November 1, 2020	(\$110,000)
Less: May 1, 2021 (Prepayment)	(\$15,000)
Less: November 1, 2021	(\$115,000)
Less: November 1, 2021 (Prepayment)	(\$20,000)
Current Bonds Outstanding	\$5,895,000

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:	\$170,926.12
Bonds outstanding - 11/30/2017	\$5,345,000
Less: November 1, 2018	(\$50,000)
Less: May 1, 2019 (Prepayment)	(\$25,000)
Less: August 1, 2019 (Prepayment)	(\$15,000)
Less: November 1, 2019	(\$95,000)
Less: November 1, 2019 (Prepayment)	(\$5,000)
Less: November 1, 2020	(\$100,000)
Less: November 1, 2021	(\$100,000)
Current Bonds Outstanding	\$4,955,000

B.

**ISLES OF BARTRAM PARK CDD
FISCAL YEAR 2022 ASSESSMENT RECEIPTS**

ASSESSED TO	# LOTS	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY22 O&M ASMT	TOTAL ASMTS
STANDARD PACIFIC OF FLORIDA	19	-	-	7,091.94	7,091.94
TOTAL DIRECT INVOICES NET	19	-	-	7,091.94	7,091.94
TAX ROLL NET	616	429,732.19	341,479.08	229,925.20	1,001,136.47
TOTAL DISTRICT NET	635	429,732.19	341,479.08	237,017.14	1,008,228.41

RECEIVED FROM	BALANCE DUE	SERIES 2015 DEBT SERVICE RECEIVED	SERIES 2017 DEBT SERVICE RECEIVED	O&M RECEIVED	TOTAL RECEIVED
STANDARD PACIFIC OF FLORIDA	-	-	-	7,091.94	7,091.94
TOTAL DIRECT INVOICES	-	-	-	7,091.94	7,091.94
TAX ROLL RECEIVED / DUE	5,200.53	427,499.89	339,705.21	228,730.84	995,935.94
TOTAL RECEIPTS / DUE	5,200.53	427,499.89	339,705.21	235,822.78	1,003,027.88

TAX ROLL RECEIPTS

DISTRIBUTION	DATE	SERIES 2015 DEBT SERVICE RECEIVED	SERIES 2017 DEBT SERVICE RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/4/2021	-	-	-	-
2	11/17/2021	13,059.33	10,377.36	6,987.30	30,423.99
3	11/22/2021	56,106.63	44,584.14	30,019.47	130,710.24
4	12/8/2021	37,940.43	30,148.69	20,299.76	88,388.88
5	12/20/2021	47,986.09	38,131.29	25,674.62	111,792.00
6	1/14/2022	260,456.43	206,967.09	139,355.39	606,778.91
INTEREST	1/21/2022	5.45	4.33	2.92	12.70
7	2/16/2022	5,275.13	4,191.79	2,822.42	12,289.34
8	3/7/2022	2,288.89	1,818.83	1,224.66	5,332.38
9	4/7/2022	4,381.51	3,481.69	2,344.30	10,207.50
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
TOTAL TAX ROLL RECEIPTS		427,499.89	339,705.21	228,730.84	995,935.94

PERCENT COLLECTED DIRECT	0%	0%	100%	100%
PERCENT COLLECTED TAX ROLL	99%	0%	99%	99%
PERCENT COLLECTED TOTAL	99%	99%	99%	99%

OPERATIONS & MAINTENANCE (O&M) IS DUE IN INSTALLMENTS OF 25% DUE 10/15/21,
1/1/22, 4/1/22, 7/1/22.

C.

Isles of Bartram Park

Community Development District

Check Run Summary

1/01/22 - 3/31/22

Fund	Date	Check No.	Amount
<i>Payroll</i>	2/16/22	50049-50053	\$923.50
			<u><i>Sub-Total</i></u> \$923.50
<i>General Fund</i>			
<i>Accounts Payable</i>	1/1/22-1/31/22	782-793	\$22,842.21
	2/1/22- 2/28/22	794-802	\$568,121.76
	3/1/22-3/31/22	803-816	\$30,322.71
			<u><i>Sub-Total</i></u> \$621,286.68
<i>Total</i>			\$ 622,210.18

** Fedex Invoices available upon request*

BR040M-A CHECKS WRITTEN LISTING AS OF 2/28/2022 RUN 5/09/2022 PAGE 1
 CMPY-001 ISLES OF BARTRAM - GENERAL BANK-P ISLES OF BARTRAM

CHECK#	TYPE	SYSTEM	CHECK DATE	CHECK AMT	EMP/CUS/VEN#	DESCRIPTION
050049	R	PR	02/16/2022	184.70	3	CHRIS MAYO
050050	R	PR	02/16/2022	184.70	2	JOSEPH PANCHULA
050051	R	PR	02/16/2022	184.70	5	MICHAEL DELLA PENTA
050052	R	PR	02/16/2022	184.70	6	SCOTT FORSHEY-FRIEDMAN
050053	R	PR	02/16/2022	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

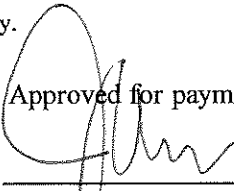
District Name: Isles Bartram Park CDD

Board Meeting Date: Wednesday, February 16, 2022

	<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"/>	\$ * please
4	Ginny Feiner <i>Scott Forshey - Friedman</i> →	<input checked="" type="checkbox"/>	\$ 200 <i>confirm not to be paid.</i>
5	Joe Panchula	<input checked="" type="checkbox"/>	\$ 200

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

Approved for payment:


District Manager Signature

2/16/2022
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 #
1/13/22	00025	12/29/21 12292021	202112 320-57200-46500	REIMBURS JEA IRRIG BILL	*	986.70	
				CELESTINA MASTER HOA			986.70 000782
1/13/22	00021	1/01/22 M5298	202201 320-57200-46400	DEC POOL CLEANING	*	450.00	
				CRYSTAL CLEAN POOL SERVICE, INC			450.00 000783
1/13/22	00001	1/01/22 95	202201 310-51300-34000	JAN MANAGEMENT FEES	*	3,900.00	
		1/01/22 95	202201 310-51300-52000	JAN WEBSITE ADMIN	*	66.67	
		1/01/22 95	202201 310-51300-35100	JAN INFORMATION TECH	*	100.00	
		1/01/22 95	202201 310-51300-31200	JAN DISSEM AGENT SERVICES	*	583.33	
		1/01/22 95	202201 310-51300-51000	OFFICE SUPPLIES	*	.48	
		1/01/22 95	202201 310-51300-42000	POSTAGE	*	17.75	
				GOVERNMENTAL MANAGEMENT SERVICES			4,668.23 000784
1/13/22	00023	12/28/21 2022329	202112 320-57200-46400	DEC WTRFL FTN MAINTENANCE	*	216.72	
				INNOVATIVE FOUNTAIN SERVICES, INC			216.72 000785
1/13/22	00020	11/23/21 618378	202111 320-57200-46300	RPR FOUNTAIN AERATION	*	415.00	
		1/01/22 628435	202201 320-57200-46300	QTRLY FOUNTAIN SERVICE	*	350.00	
				LAKE DOCTORS, INC.			765.00 000786
1/13/22	00018	1/01/22 393726	202201 320-53800-45501	JAN MANAGEMENT SERVICES	*	500.00	
				VESTA PROPERTY SERVICES, INC.			500.00 000787
1/13/22	00022	12/23/21 JAX30751	202112 320-57200-46200	WINTER ANNL ROTATION 2021	*	1,957.50	
				YELLOWSTONE LANDSCAPE			1,957.50 000788
1/20/22	00025	11/29/21 11292021	202111 320-57200-46500	REIMBURS JEA IRRIG 11/16	*	1,245.58	
				CELESTINA MASTER HOA			1,245.58 000789
1/20/22	00020	11/01/21 615592	202111 320-57200-46100	NOV LAKE MANAGEMENT	*	1,670.00	

IBTR ISLES OF BRTRM BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		1/01/22 627772	202201 320-57200-46100	JAN LAKE MANAGEMENT	*	1,670.00	
				LAKE DOCTORS, INC.			3,340.00 000790
1/20/22 00022		10/29/21 JAX28183	202110 320-57200-46200	OCT IRRIG RPRS	*	81.75	
		12/01/21 JAX30066	202112 320-57200-46200	DEC LANDSCAPE MAINTENANCE	*	2,669.57	
				YELLOWSTONE LANDSCAPE			2,751.32 000791
1/26/22 00023		9/22/21 2021936	202110 320-57200-46400	INSTL FTN FLTR PMP MTR	*	938.16	
				INNOVATIVE FOUNTAIN SERVICES, INC			938.16 000792
2/23/22 00023		9/22/21 2021936	202110 320-57200-46400	INSTL FTN FLTR PMP MTR	V	938.16-	
				INNOVATIVE FOUNTAIN SERVICES, INC			938.16-000792
1/26/22 00020		1/13/22 630382	202112 320-57200-46300	LAKE FTN 1 MAINTENANCE	*	5,023.00	
				LAKE DOCTORS, INC.			5,023.00 000793
2/03/22 00032		1/31/22 2990468	202111 310-51300-31500	NOV GENERAL PROF SRVS	*	376.00	
				KUTAK ROCK LLP			376.00 000794
2/03/22 00018		2/01/22 395053	202202 320-53800-45501	FEB MANAGEMENT SERVICES	*	500.00	
				VESTA PROPERTY SERVICES, INC.			500.00 000795
2/03/22 00022		1/15/22 JAX31718	202201 320-57200-46200	JAN LANDSCAPE MAINTENANCE	*	2,749.65	
		1/28/22 JAX32052	202112 320-57200-46200	DEC IRRIGATION REPAIRS	*	484.25	
		2/01/22 JAX32149	202202 320-57200-46200	FEB LANDSCAPE MAINTENANCE	*	2,749.65	
				YELLOWSTONE LANDSCAPE			5,983.55 000796
2/11/22 00021		6/01/21 M4284	202110 320-57200-46400	MAY 21 POOL CLEANING	*	450.00	
		11/01/21 M5028	202110 320-57200-46400	OCT 21 POOL CLEANING	*	450.00	
		12/01/21 M5164	202111 320-57200-46400	NOV 21 POOL CLEANING	*	450.00	
		2/01/22 M5520	202201 320-57200-46400	JAN POOL CLEANING	*	450.00	
				CRYSTAL CLEAN POOL SERVICE, INC			1,800.00 000797
				IBTR ISLES OF BRTRM BPEREGRINO			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
3/15/22	00011	2/08/22 201601	202201 310-51300-31100	JAN PROFESSIONAL SERVICES	*	731.25	
				ENGLAND THIMS & MILLER INC			731.25 000805
3/15/22	00001	3/01/22 97	202203 310-51300-34000	MAR MANAGEMENT FEES	*	3,900.00	
		3/01/22 97	202203 310-51300-52000	MAR WEBSITE ADMIN	*	66.67	
		3/01/22 97	202203 310-51300-35100	MAR INFORMATION TECH	*	100.00	
		3/01/22 97	202203 310-51300-31200	MAR DISSEM AGENT SERVICES	*	583.33	
		3/01/22 97	202203 310-51300-51000	OFFICE SUPPLIES	*	.45	
		3/01/22 97	202203 310-51300-42000	POSTAGE	*	17.80	
		3/01/22 97	202203 310-51300-42500	COPIES	*	135.75	
				GOVERNMENTAL MANAGEMENT SERVICES			4,804.00 000806
3/15/22	00023	2/28/22 2022566	202202 320-57200-46400	FEB WATERFALL FTN MAINT	*	223.81	
				INNOVATIVE FOUNTAIN SERVICES, INC			223.81 000807
3/15/22	00029	3/10/22 03102022	202203 300-20700-10200	2/16/22 SJC TAX DIST 7	*	5,275.13	
		3/10/22 03102022	202203 300-20700-10200	3/7/22 SJC TAX DIST 8	*	2,288.89	
		3/10/22 03102022	202203 300-20700-10200	(\$2.00) OVERPYMT LAST REQ	*	2.00-	
				ISLES OF BARTRAM PARK CDD-DS 2015			7,562.02 000808
3/15/22	00030	3/10/22 03102022	202203 300-20700-10300	2/16/22 SJC TAX DIST 7	*	4,191.79	
		3/10/22 03102022	202203 300-20700-10300	3/7/22 SJC TAX DIST 8	*	1,818.83	
				ISLES OF BARTRAM PARK CDD-DS 2017			6,010.62 000809
3/15/22	00002	2/28/22 I0340031	202202 310-51300-48000	NOTICE OF MEETING 2/8/22	*	72.53	
				ST. AUGUSTINE RECORD			72.53 000810
3/15/22	00018	3/01/22 396224	202203 320-53800-45501	MAR MANAGEMENT SERVICES	*	500.00	
				VESTA PROPERTY SERVICES, INC.			500.00 000811
				IBTR ISLES OF BRTRM BPEREGRINO			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/15/22	00022	3/01/22 JAX33209	202203 320-57200-46200	MAR LANDSCAPE MAINTENANCE	*	2,749.65	
				YELLOWSTONE LANDSCAPE			2,749.65 000812
3/23/22	00011	3/07/22 201834	202202 310-51300-31100	FEB PROFESSIONAL SERVICES	*	112.50	
				ENGLAND THIMS & MILLER INC			112.50 000813
3/23/22	00020	3/01/22 639962	202203 320-57200-46100	MAR LAKE MANAGEMENT	*	1,670.00	
				LAKE DOCTORS, INC.			1,670.00 000814
3/30/22	00013	3/01/22 22105	202203 310-51300-35200	AUDIT FYE 09/30/21	*	3,800.00	
				GRAU AND ASSOCIATES			3,800.00 000815
3/30/22	00032	3/03/22 3009855	202201 310-51300-31500	JAN PROFESS GENERAL SRVS	*	1,360.00	
				KUTAK ROCK LLP			1,360.00 000816
TOTAL FOR BANK A						621,286.68	
TOTAL FOR REGISTER						621,286.68	

IBTR ISLES OF BRTRM BPEREGRINO

Celestina Master HOA, Inc**INVOICE****INVOICE DATE: 12.29.2021**

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

	DESCRIPTION		AMOUNT
	Reimbursement for Irrigation Billing (10% of 05330) (Reference JEA bill dated 12/15/21) 1.320.572.465 25A		\$986.70
Any questions please call Vesta WGV Office 904-747-0181			
TOTAL AMOUNT DUE			\$986.70

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.





21 West Church Street, Jacksonville, FL 32202-3139
Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

SERVICE DETAILS

Account Name: CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC	Account #: 1209880485	Bill Date: 12/15/21	Cycle: 14
---	--------------------------	------------------------	--------------

Service Address:	Serv Type:	Current Chgs:	Service Point:	Service Period:	Bill Rate:
110 ANTILA WY APT ARLT Detail Charges: 21 Unit(s) 40W LED PT Fuel Charge Environmental Charge Gross Receipts Tax Florida State Sales Tax	E	178.99 149.10 13.10 0.22 4.16 12.41	Area Light 05305	11/12/21 - 12/14/21	Street and Area Light Rate
110 ANTILA WY APT LS01 Detail Charges: Basic Monthly Charge Inspection Fee Tier 1 Consumption (1-14 kgal @ \$3.44) Environmental Charge	W	87.03 31.50 6.00 44.72 4.81	Reclaim Commercial 05330	11/11/21 - 12/13/21 Current Reading 1302	Commercial Reclaimed Irrigation Service Consumption 13000 GAL Days Billed 32 Reading Type Regular
121 LACAILLE AV APT IRO1 Detail Charges: Basic Monthly Charge Inspection Fee	W	37.50 31.50 6.00	Reclaim Commercial 05330	11/16/21 - 12/14/21 Current Reading 3037	Commercial Reclaimed Irrigation Service Consumption 0 GAL Days Billed 28 Reading Type Regular
123 CELESTA PY APT GATE Detail Charges: Basic Monthly Charge Energy Charge (\$0.0663 per kWh) Fuel Cost Environmental Charge Gross Receipts Tax Florida State Sales Tax	E	859.67 9.25 493.67 272.52 4.62 20.00 59.61	Gate 05410	11/12/21 - 12/14/21 Current Reading 8956	General Service Consumption 7446 KWH Days Billed 32 Reading Type Regular
16 ORIANA CT APT FS01 Detail Charges: Basic Monthly Charge Energy Charge (\$0.0663 per kWh) Fuel Cost Environmental Charge Gross Receipts Tax Florida State Sales Tax	E	540.80 9.25 308.36 170.23 2.88 12.58 37.50	Commercial - Electric 05300	11/12/21 - 12/14/21 Current Reading 48754	General Service Consumption 4651 KWH Days Billed 32 Reading Type Regular
23 ANILA ST APT LS01 Detail Charges: Basic Monthly Charge Inspection Fee	W	37.50 31.50 6.00	Reclaim Commercial 05330	11/11/21 - 12/13/21 Current Reading 0	Commercial Reclaimed Irrigation Service Consumption 0 GAL Days Billed 32 Reading Type Regular



Service Address:	Serv Type:	Current Chgs:	Service Point:	Service Period:	Bill Rate:
29 CELESTA PY APT IR01 Detail Charges:	E	102.32 85.20 7.51 0.13 2.38 7.10	Area Light 05305	11/12/21 - 12/14/21	Street and Area Light Rate
29 CELESTA PY APT IR01 Detail Charges:	E	453.48 243.96 113.60 53.03 0.90 10.55 31.44	Area Light 05305	11/12/21 - 12/14/21	Street and Area Light Rate
29 CELESTA PY APT IR01 Detail Charges:	W	8,994.56 201.60 6.00 48.17 7,987.32 751.47	Reclaim Commercial 05330	11/11/21 - 12/13/21	Commercial Reclaimed Irrigation Service Meter Nbr 89006063 Current Reading 7935 Consumption 2031000 GAL Days Billed 32 Reading Type Regular
33 CELESTA PY Detail Charges:	E	656.02 9.25 375.32 207.19 3.51 15.26 45.49	Commercial - Electric 05300	11/12/21 - 12/14/21	General Service Meter Nbr 22953660 Current Reading 81025 Consumption 5661 KWH Days Billed 32 Reading Type Regular
33 CELESTA PY Detail Charges:	W	41.22 18.90 17.88 4.44	Commercial - Water 05320	11/11/21 - 12/13/21	Commercial Water Service Meter Nbr 78232846 Current Reading 942 Consumption 12000 GAL Days Billed 32 Reading Type Regular
33 STARLUS PL Detail Charges:	W	39.75 18.90 6.00 13.00 1.85	Reclaim Residential 05330	11/11/21 - 12/13/21	Residential Reclaimed Irrigation Meter Nbr 82196211 Current Reading 1678 Consumption 5000 GAL Days Billed 32 Reading Type Regular
33 TALDRI AV APT IR01 Detail Charges:	W	37.50 31.50 6.00	Reclaim Commercial 05330	11/11/21 - 12/13/21	Commercial Reclaimed Irrigation Service Meter Nbr 78727792 Current Reading 4049 Consumption 0 GAL Days Billed 32 Reading Type Regular

Service Address:	Serv Type:	Current Chgs:	Service Point:	Service Period:	Bill Rate:
35 MANDARA WY Detail Charges:	E	2,289.95 9.25 1,307.44 721.75 12.23 52.58 156.70	Commercial - Electric 05300	11/1/21 - 12/14/21 Meter Nbr 22489790 Current Reading 21601 1.03	General Service Consumption 19720 KWH 41.20 KWH 32 32 Regular Regular
35 MANDARA WY Detail Charges:	I	579.65 63.00 48.17 423.71 44.77	Irrigation 1 - Commercial 05320	11/1/21 - 12/13/21 Meter Nbr 78261618 Current Reading 12761	Commercial Irrigation Service Consumption 121000 GAL 32 Regular
35 MANDARA WY Detail Charges:	S	383.13 338.40 42.14 2.59	Commercial - Water/Sewer 05320	11/1/21 - 12/13/21 Meter Nbr 79251944 Current Reading 1966	Commercial Sewer Service Consumption 7000 GAL 32 Regular
35 MANDARA WY Detail Charges:	W	214.62 201.60 10.43 2.59	Commercial - Water/Sewer 05320	11/1/21 - 12/13/21 Meter Nbr 79251944 Current Reading 1966	Commercial Water Service Consumption 7000 GAL 32 Regular
44 CALLIEL WY APT 1R01 Detail Charges:	W	542.35 63.00 6.00 48.17 384.11 41.07	Reclaim Commercial 05330	11/1/21 - 12/13/21 Meter Nbr 86322464 Current Reading 4228	Commercial Reclaimed Irrigation Service Consumption 111000 GAL 32 Regular
56 CALLIEL WY APT 1R01 Detail Charges:	E	33.60 9.25 13.59 7.51 0.13 0.78 2.34	Irrigation 1 - Electric 05300	11/1/21 - 12/14/21 Meter Nbr 23650846 Current Reading 3927	General Service Consumption 205 KWH 32 Regular
57 SOLIS AV APT LS01 Detail Charges:	W	90.84 31.50 6.00 48.16 5.18	Reclaim Commercial 05330	11/1/21 - 12/13/21 Meter Nbr 78582271 Current Reading 1142	Commercial Reclaimed Irrigation Service Consumption 14000 GAL 32 Regular



Service Address:		Serv Type:	Current Chgs:	Service Point:	Service Period:	Bill Rate:
65 DELANO ST	E		13.84	Commercial - Electric	11/12/21 - 12/14/21	General Service
Detail Charges:			9.25		Current Reading	Consumption
Basic Monthly Charge			2.12		2283	32 KWH
Energy Charge (\$0.0663 per kWh)			1.17			Days Billed
Fuel Cost			0.02			Reading Type
Environmental Charge			0.32			Regular
Gross Receipts Tax			0.96			
Florida State Sales Tax						
65 DELANO ST	W		18.90	Commercial - Water	11/11/21 - 12/13/21	Commercial Water Service
Detail Charges:			18.90		Current Reading	Consumption
Basic Monthly Charge					0	0 GAL
						Days Billed
						Reading Type
						Regular

05330 - 9867.03 · 10% = 986.70 → 8880.33

05410 - 859.67

05300 - ~~(8331.24)~~ 3504.21

05305 - 734.79

05320 - 1237.52

05335 (CDD) - 986.70

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 # M5298

DATE 01/01/2022

DUE DATE 01/31/2022

TERMS Net 30

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Monthly Service	Monthly Pool Cleaning	1	450.00	450.00
<hr/>				
December	Pool cleaning	21A	1,320.572.464	SUBTOTAL 450.00
				TAX 0.00
				TOTAL 450.00
				BALANCE DUE \$450.00

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 95

Invoice Date: 1/1/22

Due Date: 1/1/22

Case:

P.O. Number:

Bill To:

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

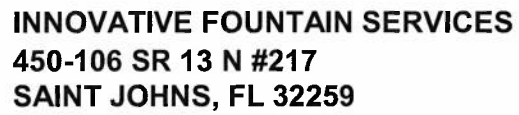
1A

Description	Hours/Qty	Rate	Amount
Management Fees - January 2022 1.310.513.340		3,900.00	3,900.00
Website Administration - January 2022 1.310.513.520		66.67	66.67
Information Technology - January 2022 1.310.513.357		100.00	100.00
Dissemination Agent Services - January 2022 1.310.513.312		583.33	583.33
Office Supplies 1.310.513.510		0.48	0.48
Postage 1.310.513.420		17.75	17.75

Total \$4,668.23

Payments/Credits \$0.00

Balance Due \$4,668.23



Customerservice@innovativefountainservices.com

Date	Invoice #
12/28/2021	2022329

Bill To
Celestina Master 200 Business Park Circle suite 101 St. Augustine, FL 32095

1. 320.572.464

Total	\$216.72
Payments/Credits	\$0.00
Balance Due	\$216.72



The Lake Doctors, Inc.
Aquatic Management Services

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

INVOICE

Invoice #	618378
Account #	723920
Invoice Date	11/23/2021
Due Date	12/23/2021
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 11/23/2021)	190.00
	Fountain/Aeration-Service Call/Labor	225.00
	For Scheduling Questions- please contact our Jacksonville office at 904-262-5500 1. 320.572.463 20A	
Total Invoice		\$415.00

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 #	618378
Account #	723920
Date	11/23/2021

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

Invoice #	628435
Account #	723920
Invoice Date	1/1/2022
Due Date	1/31/2022
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) 1. 320.572.463 20A	350.00	
Customer Total Balance		\$765.00	
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 #	628435
Account #	723920
Date	1/1/2022

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

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

Invoice # 393726
Date 1/1/2022
Terms Due on receipt
Due Date 1/1/2022
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 1.320.538.45501 Jan	1	500.00	500.00
Total			\$500.00

RECEIVED JAN 04 2022

**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 307517	12/23/2021
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: January 22, 2022

Invoice Amount: \$1,957.50

Description	Current Amount
Winter Annual Rotation 2021	
Annual Installation SUB	\$1,957.50
	1,320.572.462
	22A

Invoice Total **\$1,957.50**

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

Celestina Master HOA, Inc**INVOICE****INVOICE DATE: 11.29.2021**

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

	DESCRIPTION	AMOUNT
	Reimbursement for Irrigation Billing (10% of 05305) (Reference JEA bill dated 11/16/21) 25A 1,320.572.465	\$1,245.58
Any questions please call Vesta WGV Office 904-747-0181		
TOTAL AMOUNT DUE		\$1,245.58

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.



21 West Church Street, Jacksonville, FL 32202-3139
Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Page 1 of 6

Customer Name: CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC

REC'D NOV 24 2021

Account #: 1209880485

Cycle: 14

Bill Date: 11/16/21

TOTAL SUGGESTION OF CHARGES

Electric	\$ 4,566.83
Irrigation	2,848.57
Sewer	383.13
Water	12,730.52

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

Total New Charges: \$ 20,529.05



Please pay \$20,529.05 by 12/08/21 to avoid 1.5% late payment fee and service disconnections.



Make sure the built-in power management system on office equipment is activated to ensure power saving during periods of inactivity.



By turning off the faucet, following irrigation restrictions and checking for leaks, you can help preserve our most valuable natural resource.

A late payment fee will be assessed for unpaid balance.

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$19,344.65	-\$19,344.65	\$0.00	\$20,529.05	\$20,529.05

**WE APPRECIATE
YOUR BUSINESS**

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

Additional information on reverse side. →



☐ Add \$_____ to my monthly bill: \$_____ for Neighbor to Neighbor and/or \$_____ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

☐ Check here for telephone/mail address correction and fill in on reverse side.

Acct#: 1209880485	Bill Date: 11/16/21	Please pay by 12/08/21 to avoid 1.5% late Payment Fee.			
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID
\$19,344.65	-\$19,344.65	\$0.00	\$20,529.05	\$20,529.05	

0012218

I=10010000



12218 2 AB 0.458
CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC JEA **
200 BUSINESS PARK CIR STE 101
ST AUGUSTINE FL 32095-8824



PO BOX 45047
JACKSONVILLE FL 32232-5047

22161209880485000000000004002052905010100000001400010



21 West Church Street, Jacksonville, FL 32202-3139
Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

SERVICE DETAILS

Account Name:	Account #:	Bill Date:	Cycle:
CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC	1209880485	11/16/21	14

Service Address:	Serv Type:	Current Chgs:	Service Point:	Service Period:	Bill Rate:
110 ANTILA WY APT ARLT Detail Charges: 21 Unit(s) 40W LED PT Fuel Charge Environmental Charge Gross Receipts Tax Florida State Sales Tax	E	175.84 149.10 10.25 0.21 4.09 12.19	Area Light 05330 05305	10/13/21 - 11/12/21	Street and Area Light Rate
110 ANTILA WY APT LS01 Detail Charges: Basic Monthly Charge Inspection Fee Tier 1 Consumption (1-14 kgal @ \$3.44) Environmental Charge	W	87.03 31.50 6.00 44.72 4.81	Reclaim Commercial 05330	10/12/21 - 11/11/21	Commercial Reclaimed Irrigation Service Consumption 13000 GAL Days Billed 30 Reading Type Regular
121 LACAILLE AV APT IR01 Detail Charges: Basic Monthly Charge Inspection Fee	W	37.50 31.50 6.00	Reclaim Commercial 05330	10/12/21 - 11/16/21	Commercial Reclaimed Irrigation Service Consumption 0 GAL Days Billed 35 Reading Type Regular
123 CELESTA PY APT GATE Detail Charges: Basic Monthly Charge Energy Charge (\$0.0663 per kWh) Fuel Cost Environmental Charge Gross Receipts Tax Florida State Sales Tax	E	751.64 9.25 457.87 210.63 4.28 17.49 52.12	Gate 05410	10/13/21 - 11/12/21	General Service Consumption 6906 KWH Days Billed 30 Reading Type Regular
16 ORIANA CT APT FS01 Detail Charges: Basic Monthly Charge Energy Charge (\$0.0663 per kWh) Fuel Cost Environmental Charge Gross Receipts Tax Florida State Sales Tax	E	513.73 9.25 310.95 143.05 2.91 11.95 35.62	Commercial - Electric 05300	10/13/21 - 11/12/21	General Service Consumption 4690 KWH Days Billed 30 Reading Type Regular
23 ANTILA ST APT LS01 Detail Charges: Basic Monthly Charge Inspection Fee	W	37.50 31.50 6.00	Reclaim Commercial 05330	10/12/21 - 11/11/21	Commercial Reclaimed Irrigation Service Consumption 0 GAL Days Billed 30 Reading Type Regular

Service Address:	Serv Type:	Current Chgs:	Service Point:	Service Period:	Bill Rate:
29 CELESTA PY APT IR01 Detail Charges:	E	100.48 85.20 5.85 0.12 2.34 6.97	Area Light 05305	10/13/21 - 11/11/21	Street and Area Light Rate
29 CELESTA PY APT IR01 Detail Charges:	E	440.62 243.96 113.60 41.42 0.84 10.25 30.55	Area Light 05305	10/13/21 - 11/11/21	Street and Area Light Rate
29 CELESTA PY APT IR01 Detail Charges:	W	11,661.84 201.60 6.00 48.17 10,426.68 979.39	Reclaim Commercial 05330	10/12/21 - 11/11/21 Meter Nbr 88006063 Current Reading 5904	Commercial Reclaimed Irrigation Service Consumption 2647000 GAL Days Billed 30 Reading Type Regular
33 CELESTA PY Detail Charges:	E	533.80 9.25 323.35 148.75 3.02 12.42 37.01	Commercial - Electric 05300	10/13/21 - 11/11/21 Meter Nbr 22953660 Current Reading 75364 11.07	General Service Consumption 4877 KWH Days Billed 30 Reading Type Regular
33 CELESTA PY Detail Charges:	W	41.22 18.90 17.88 4.44	Commercial - Water 05320	10/12/21 - 11/11/21 Meter Nbr 79232846 Current Reading 930	Commercial Water Service Consumption 12000 GAL Days Billed 30 Reading Type Regular
33 STARLIS PL Detail Charges:	W	51.63 18.90 6.00 23.40 3.33	Reclaim Residential 05330	10/12/21 - 11/11/21 Meter Nbr 82196211 Current Reading 1673	Residential Reclaimed Irrigation Consumption 9000 GAL Days Billed 30 Reading Type Regular
33 TALORI AV APT IR01 Detail Charges:	W	37.50 31.50 6.00	Reclaim Commercial 05330	10/12/21 - 11/11/21 Meter Nbr 78727792 Current Reading 4049	Commercial Reclaimed Irrigation Service Consumption 0 GAL Days Billed 30 Reading Type Regular

Service Address:	Serv Type:	Current Chgs:	Service Point:	Service Period:	Bill Rate:
35 MANDARA WY Detail Charges:	E	2,007.13 9.25 1,233.18 567.30 11.53 46.70 139.17	Commercial - Electric 05300	10/13/21 - 11/12/21 Current Reading 22483780 22489790 1.14	General Service Consumption 18600 KWH 45.60 KW Regular 30 30
35 MANDARA WY Detail Charges:	I	2,948.57 63.00 48.17 2,498.75 238.65	Irrigation 1 - Commercial 05320	10/12/21 - 11/11/21 Current Reading 78261618 12840	Commercial Irrigation Service Consumption 645000 GAL 30 Regular
35 MANDARA WY Detail Charges:	S	383.13 338.40 42.14 2.59	Commercial - Water/Sewer 05320	10/12/21 - 11/11/21 Current Reading 79251944 1959	Commercial Sewer Service Consumption 7000 GAL 30 Regular
35 MANDARA WY Detail Charges:	W	214.62 201.60 10.43 2.59	Commercial - Water/Sewer 05320	10/12/21 - 11/11/21 Current Reading 79251944 1959	Commercial Water Service Consumption 7000 GAL 30 Regular
44 CALLEL WY APT IR01 Detail Charges:	W	455.75 63.00 6.00 48.17 304.91 33.67	Reclaim Commercial 05330	10/12/21 - 11/11/21 Current Reading 86322464 4117	Commercial Reclaimed Irrigation Service Consumption 91000 GAL 30 Regular
56 CALLEL WY APT IR01 Detail Charges:	E	30.70 9.25 12.66 5.83 0.12 0.71 2.13	Irrigation 1 - Electric 05300	10/13/21 - 11/12/21 Current Reading 23650846 3722	General Service Consumption 191 KWH 30 Regular
57 SOLIS AV APT LS01 Detail Charges:	W	87.03 31.50 6.00 44.72 4.81	Reclaim Commercial 05330	10/12/21 - 11/11/21 Current Reading 78882271 1128	Commercial Reclaimed Irrigation Service Consumption 13000 GAL 30 Regular

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 #	615592
Account #	721658
Invoice Date	11/1/2021
Due Date	12/1/2021
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 001.320.57206.46106 Nov Lake mgt 20A		1,670.00
Customer Total Balance \$3,340.00			
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 #	615592
Account #	721658
Date	11/1/2021

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 _____

INVOICE



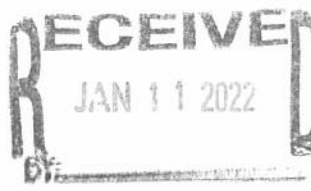
3543 State Road 419, Winter Springs, FL 32708
PH: 800-666-5253

Bill To

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

Invoice #	627772
Account #	721658
Invoice Date	1/1/2022
Due Date	1/31/2022
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>001-320.57200.46100</i> <i>Jan Lake mgt</i> <i>20A</i> 	1,670.00	
Customer Total Balance		\$3,340.00	
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 #	627772
Account #	721658
Date	1/1/2022

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 281831	10/29/2021
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 28, 2021

Invoice Amount: \$81.75

Description	Current Amount
October Irrigation Repairs	
Irrigation Repairs	\$81.75
001.320.57200.46200	

22A

Invoice Total

\$81.75

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 300669	12/1/2021
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: December 31, 2021

Invoice Amount: \$2,669.57

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

001.320.57200.46200

22A

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



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

INVOICE

Invoice #	630382
Account #	723920
Invoice Date	1/13/2022
Due Date	2/12/2022
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 12/21/2021) Fountain/Aeration-Service Call/Labor For Scheduling Questions- please contact our Jacksonville office at 904-262-5500 <div style="text-align: center;"> Lake Fountain 1 Maint. 20A 1.320572-46300 </div>	4,498.00 525.00
Total Invoice		\$5,023.00

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 #	630382
Account #	723920
Date	1/13/2022

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	_____	

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

January 31, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 2990468

Client Matter No. 10623-1

Jim Oliver

Isles of Bartram Park CDD

Governmental Management Services – St. Augustine

Suite 114

475 West Town Place

St. Augustine, FL 32092

32A

001.310.51300.31500

Invoice No. 2990468

10623-1

Re: Isles of Bartram Park CDD - General

For Professional Legal Services Rendered

11/16/21	W. Haber	0.40	94.00	Prepare for Board meeting
11/17/21	W. Haber	0.90	211.50	Prepare for and participate in Board meeting
12/28/21	C. Stuart	0.30	70.50	Review proposed legislation; monitor committee activity and agendas; monitor Amendment 12 implementation

TOTAL HOURS 1.60

TOTAL FOR SERVICES RENDERED \$376.00

TOTAL CURRENT AMOUNT DUE \$376.00



Invoice

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

Invoice # 395053
Date 2/1/2022
Terms Due on receipt
Due Date 2/1/2022
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

1,320.538.45501

Feb

**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 317185	1/15/2022
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: February 14, 2022

Invoice Amount: \$2,749.65

22A

Description	Current Amount
Monthly Landscape Maintenance January 2022	\$2,749.65

001.320.57200.46200

Invoice Total

\$2,749.65

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 320525	1/28/2022
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: February 27, 2022

Invoice Amount: \$484.25

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

December Irrigation Repairs

22A
001.320.57200.40200

Irrigation Repairs

\$484.25

Invoice Total

\$484.25

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 321493	2/1/2022
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: March 3, 2022

Invoice Amount: \$2,749.65

22A

Description	Current Amount
Monthly Landscape Maintenance February 2022	\$2,749.65

001.320.57200.46200

Invoice Total

\$2,749.65

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

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 # M4284

DATE 06/01/2021

DUE DATE 07/01/2021

TERMS Net 30

21A

1.320.572.464

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Monthly Service	Monthly Pool Cleaning	1	450.00	450.00

May

BALANCE DUE

\$450.00

10/21

RECEIVED FEB 08 2022

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 # M5028

DATE 11/01/2021

DUE DATE 12/01/2021

TERMS Net 30

21A

1.320.572.464

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Monthly Service	Monthly Pool Cleaning	1	450.00	450.00

October

SUBTOTAL 450.00

TAX 0.00

TOTAL 450.00

BALANCE DUE **\$450.00**

RECEIVED FEB 08 2022

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 # M5164

DATE 12/01/2021

DUE DATE 12/31/2021

TERMS Net 30

21A

1.320.572.464

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Monthly Service	Monthly Pool Cleaning	1	450.00	450.00

November

SUBTOTAL	450.00
TAX	0.00
TOTAL	450.00
BALANCE DUE	\$450.00

RECEIVED FEB 08 2022

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 # M5520
DATE 02/01/2022
DUE DATE 03/03/2022
TERMS Net 30

21A

1.320.572.464

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Monthly Service	Monthly Pool Cleaning	1	450.00	450.00

January

SUBTOTAL	450.00
TAX	0.00
TOTAL	450.00
BALANCE DUE	\$450.00

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

Invoice

Invoice #: 96
Invoice Date: 2/1/22
Due Date: 2/1/22
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 - February 2022 001.310.513.34000		3,900.00	3,900.00
Website Administration - February 2022 001.310.513.52000		66.67	66.67
Information Technology - February 2022 001.310.513.35100		100.00	100.00
Dissemination Agent Services - February 2022 001.310.513.31200		583.33	583.33
Office Supplies 001.310.51300.51000		0.54	0.54
Postage 001.310.513.42000		19.35	19.35
Copies 001.310.513.42500		7.80	7.80
Total			\$4,677.69
Payments/Credits			\$0.00
Balance Due			\$4,677.69

General Fund

Date	Amount	Authorized By
February 7, 2022	\$308,447.97	Bernadette Peregrino

Isles of Bartram Park #29 - 2015

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

\$	47,986.09	12/20/21	SJC TAX DIST 5
\$	260,458.43	1/14/22	SJC TAX DIST 6
\$	5.45	1/21/22	SJC TAX DIST INTEREST
\$	<u>308,449.97</u>		

(Attach supporting documentation for request.)

**Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT**

General Fund

Check Request

Date	Amount	Authorized By
February 7, 2022	\$245,102.71	Bernadette Peregrino

Payable to:

Isles of Bartram Park #30 -2017

Date Check Needed:

Budget Category:

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

Intended Use of Funds Requested:

\$ 38,131.29 12/20/21 SJC TAX DIST 5
\$ 206,967.09 1/14/22 SJC TAX DIST 6
\$ 4.33 1/21/22 SJC TAX DIST INTEREST
\$ 245,102.71
(Attach supporting documentation for request.)



Invoice

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

Invoice # 392358
Date 12/1/2021
Terms Due on receipt
Due Date 12/1/2021
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 dec 1.320.538,45501	1	500.00	500.00
Total			\$500.00

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 # 633869

Account # 721658

Invoice Date 2/1/2022

Due Date 3/3/2022

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

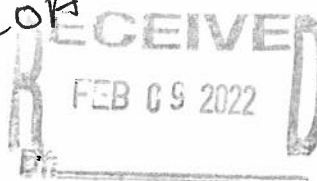
Description

Amount

Monthly Water Mgmt Serv-R-Non

*Feb Lake
Mgt*

*1,320.572.461
20A*



1,670.00

Customer Total Balance \$3,270.00

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 # 633869

Account # 721658

Date 2/1/2022

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 _____

Celestina Master HOA, Inc**INVOICE****INVOICE DATE: 02/25/22**

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

	DESCRIPTION	AMOUNT
	Reimbursement for Irrigation Billing (10% of 05330) (Reference JEA bill dated 02/16/22) <i>1.322.572.465</i> <i>25A</i>	\$276.33
Any questions please call Vesta WGV Office 904-747-0181		
TOTAL AMOUNT DUE		\$276.33

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.



21 West Church Street, Jacksonville, FL 32202-3139
Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

FEB 23 2022

Page 1 of 6

Customer Name: CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC

Account #: 1209880485

Cycle: 14

Bill Date: 02/16/22

Electric \$ 5,357.10
Irrigation 2,047.52
Sewer 383.13
Water 3,032.26

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

Total New Charges: \$ 10,820.01



Please pay \$10,820.01 by 03/10/22 to avoid 1.5% late payment fee and service disconnections.



Use power strips as central turn off points when you are finished using electronics.



By turning off the faucet, following irrigation restrictions and checking for leaks, you can help preserve our most valuable natural resource.

A late payment fee will be assessed for unpaid balance.

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$14,138.62	-\$14,138.62	\$0.00	\$10,820.01	\$10,820.01

**WE APPRECIATE
YOUR BUSINESS**

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

Additional information on reverse side. →



Add \$_____ to my monthly bill: \$_____ for Neighbor to Neighbor and/or \$_____ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.



Check here for telephone/mail address correction and fill in on reverse side.

Acct#: 1209880485	Bill Date: 02/16/22	Please pay by 03/10/22 to avoid 1.5% late Payment Fee.			
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID
\$14,138.62	-\$14,138.62	\$0.00	\$10,820.01	\$10,820.01	

0012011

I-10010000



12011 2 AB 0.458
CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC* JEA **
200 BUSINESS PARK CIR STE 101
ST AUGUSTINE FL 32095-8824



PO BOX 45047
JACKSONVILLE FL 32232-5047

22561209880485000000000004001082001010100000001400015



21 West Church Street, Jacksonville, FL 32202-3139
Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

SERVICE DETAILS

Account Name:	Account #:	Bill Date:	Cycle:
CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC	1209880485	02/16/22	14

Service Address:	Serv Type:	Current Chgs:	Service Point:	Service Period:	Bill Rate:
110 ANTILA WY APT ARLT Detail: 21 Unit(s) 40W LED PT Charges: Fuel Charge 15.69 Environmental Charge 0.19 Gross Receipts Tax 4.23 Florida State Sales Tax 12.61	E	181.82 149.10 15.69 0.19 4.23 12.61	Area Light 05305	01/18/22 - 02/15/22	Street and Area Light Rate
110 ANTILA WY APT LS01 Detail: Basic Monthly Charge Charges: Inspection Fee 6.00 Tier 1 Consumption (1-14 kgal @ \$3.44) 41.28 Environmental Charge 4.44	W	83.22 31.50 6.00 41.28 4.44	Reclaim Commercial 05330	01/17/22 - 02/14/22 Current Reading 1329	Commercial Reclaimed Irrigation Service Consumption 12000 GAL Days Billed 28 Reading Type Regular
121 LACAILLE AV APT IRD1 Detail: Basic Monthly Charge Charges: Inspection Fee 6.00	W	37.50 31.50 6.00	Reclaim Commercial 05330	01/19/22 - 02/16/22 Current Reading 3037	Commercial Reclaimed Irrigation Service Consumption 0 GAL Days Billed 28 Reading Type Regular
123 CELESTA PY APT GATE Detail: Basic Monthly Charge Charges: Energy Charge (\$0.0663 per kWh) 474.58 Fuel Cost 357.69 Environmental Charge 4.44 Gross Receipts Tax 21.69 Florida State Sales Tax 64.65	E	932.30 9.25 474.58 357.69 4.44 21.69 64.65	Gate 05410	01/18/22 - 02/15/22 Current Reading 21350	General Service Consumption 7158 KWH Days Billed 28 Reading Type Regular
16 ORIANA CT APT FS01 Detail: Basic Monthly Charge Charges: Energy Charge (\$0.0663 per kWh) 288.21 Fuel Cost 217.22 Environmental Charge 2.70 Gross Receipts Tax 13.27 Florida State Sales Tax 39.54	E	570.19 9.25 288.21 217.22 2.70 13.27 39.54	Commercial - Electric 05300	01/18/22 - 02/15/22 Current Reading 58222	General Service Consumption 4347 KWH Days Billed 28 Reading Type Regular
23 ANILA ST APT LS01 Detail: Basic Monthly Charge Charges: Inspection Fee 6.00	W	37.50 31.50 6.00	Reclaim Commercial 05330	01/17/22 - 02/14/22 Current Reading 0	Commercial Reclaimed Irrigation Service Consumption 0 GAL Days Billed 28 Reading Type Regular

Service Address:	Serv Type:	Current Chgs:	Service Point:	Service Period:	Bill Rate:
29 CELESTA PY APT IR01	E	103.87	Area Light	01/18/22 - 02/15/22	Street and Area Light Rate
Detail		85.20	05305		
Charges:					
12 Unit(s) 40W LED PT		8.94			
Fuel Charge		0.11			
Environmental Charge		2.42			
Gross Receipts Tax		7.20			
Florida State Sales Tax					
29 CELESTA PY APT IR01	E	464.69	Area Light	01/18/22 - 02/15/22	Street and Area Light Rate
Detail		243.96	05305		
Charges:					
38 Unit(s) 70W HPS CH PT		113.60			
16 Unit(s) 40W LED PT		63.31			
Fuel Charge		0.79			
Environmental Charge		10.81			
Gross Receipts Tax		32.22			
Florida State Sales Tax					
29 CELESTA PY APT IR01	W	2,283.05	Reclaim Commercial	01/17/22 - 02/14/22	Commercial Reclaimed Irrigation Service
Detail		201.60	05330		
Charges:					
Basic Monthly Charge		6.00			
Inspection Fee		48.17			
Tier 1 Consumption (1-14 kgal @ \$3.44)		1,849.31			
Tier 2 Consumption (> 14 kgal @ \$3.96)		177.97			
Environmental Charge					
33 CELESTA PY	E	634.32	Commercial - Electric	01/18/22 - 02/15/22	General Service
Detail		9.25	05300		
Charges:					
Basic Monthly Charge		321.22			
Energy Charge (\$0.0663 per kWh)		242.11			
Fuel Cost		3.00			
Environmental Charge		14.76			
Gross Receipts Tax		43.98			
Florida State Sales Tax					
33 CELESTA PY	W	35.64	Commercial - Water	01/17/22 - 02/14/22	Commercial Water Service
Detail		18.90	05320		
Charges:					
Basic Monthly Charge		13.41			
Water Consumption Charge		3.33			
Environmental Charge					
33 STARLIS PL	W	45.69	Reclaim Residential	01/17/22 - 02/14/22	Residential Reclaimed Irrigation
Detail		18.90	05330		
Charges:					
Basic Monthly Charge		6.00			
Reclaimed Water Inspection Fee		18.20			
Tier 1 Consumption (1-14 kgal @ \$2.60)		2.59			
Environmental Charge					
33 TALORI AV APT IR01	W	48.93	Reclaim Commercial	01/17/22 - 02/14/22	Commercial Reclaimed Irrigation Service
Detail		31.50	05330		
Charges:					
Basic Monthly Charge		6.00			
Inspection Fee		10.32			
Tier 1 Consumption (1-14 kgal @ \$3.44)		1.11			
Environmental Charge					

Service Address:	Serv Type:	Current Chgs:	Service Point:	Service Period:	Bill Rate:
35 MANDARA WY	E	2,421.69	Commercial - Electric	01/18/22 - 02/15/22	General Service
Detail Charges:		9.25			Consumption
Basic Monthly Charge		1,241.14			18720 KWH
Energy Charge (\$0.0663 per kWh)		935.44			55.20 KW
Fuel Cost		11.61			Regular
Environmental Charge		56.34			Regular
Gross Receipts Tax		167.91			
Florida State Sales Tax					
05300					
35 MANDARA WY	I	2,047.52	Irrigation 1 - Commercial	01/17/22 - 02/14/22	Commercial Irrigation Service
Detail Charges:		63.00			Consumption
Basic Monthly Charge		48.17			460000 GAL
Tier 1 Consumption (1-14 kgal @ \$3.44)		1,766.15			28
Tier 2 Consumption (> 14 kgal @ \$3.96)		170.20			Regular
Environmental Charge					
05320					
35 MANDARA WY	S	338.13	Commercial - Water/Sewer	01/17/22 - 02/14/22	Commercial Sewer Service
Detail Charges:		338.40			Consumption
Basic Monthly Charge		42.14			7000 GAL
Sewer Usage Charge		2.59			28
Environmental Charge					Regular
05320					
35 MANDARA WY	W	214.62	Commercial - Water/Sewer	01/17/22 - 02/14/22	Commercial Water Service
Detail Charges:		201.60			Consumption
Basic Monthly Charge		10.43			7000 GAL
Water Consumption Charge		2.59			28
Environmental Charge					Regular
05320					
44 CALLIE WY APT IR01	W	143.99	Reclaim Commercial	01/17/22 - 02/14/22	Commercial Reclaimed Irrigation Service
Detail Charges:		63.00			Consumption
Basic Monthly Charge		6.00			19000 GAL
Inspection Fee		48.17			28
Tier 1 Consumption (1-14 kgal @ \$3.44)		19.79			Regular
Tier 2 Consumption (> 14 kgal @ \$3.96)		7.03			
Environmental Charge					
05330					
56 CALLIE WY APT IR01	E	34.15	Irrigation 1 - Electric	01/18/22 - 02/15/22	General Service
Detail Charges:		9.25			Consumption
Basic Monthly Charge		12.33			186 KWH
Energy Charge (\$0.0663 per kWh)		9.29			28
Fuel Cost		0.12			Regular
Environmental Charge		0.79			
Gross Receipts Tax		2.37			
Florida State Sales Tax					
05300					
57 SOLIS AV APT LS01	W	83.22	Reclaim Commercial	01/17/22 - 02/14/22	Commercial Reclaimed Irrigation Service
Detail Charges:		31.50			Consumption
Basic Monthly Charge		6.00			12000 GAL
Inspection Fee		41.28			28
Tier 1 Consumption (1-14 kgal @ \$3.44)		4.44			Regular
Environmental Charge					
05320					



Service Address:	Serv Type:	Current Chgs:	Service Point:	Service Period:	Bill Rate:
65 DELANO ST	E	14.07	Commercial - Electric	01/18/22 - 02/15/22	General Service
Detail Charges:		9.25		Current Reading	Consumption
Basic Monthly Charge		1.99		2350	30 KWH
Energy Charge (\$0.0663 per kWh)		1.50			Days Billed
Fuel Cost		0.02			Reading Type
Environmental Charge		0.33			Regular
Gross Receipts Tax		0.98			
Florida State Sales Tax					
65 DELANO ST	W	18.90	Commercial - Water	01/17/22 - 02/14/22	Commercial Water Service
Detail Charges:		18.90		Current Reading	Consumption
Basic Monthly Charge				0	0 GAL
					Days Billed
					Reading Type
					Regular

05300

05320

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 # M5649

DATE 03/01/2022

DUE DATE 03/31/2022

TERMS Net 30

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Monthly Service	Monthly Pool Cleaning <i>march</i> <i>1.320.572.464</i>	1	450.00	450.00
February	<i>21A</i>			
			SUBTOTAL	450.00
			TAX	0.00
			TOTAL	450.00
			BALANCE DUE	\$450.00



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

February 08, 2022
Project No: 13125.03000
Invoice No: 0201601

Project 13125.03000 Isles of Bartram CDD

Professional Services rendered through January 31, 2022

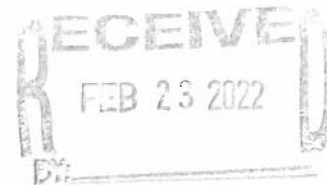
Professional Personnel

	Hours	Rate	Amount
Principal - Vice President	3.25	225.00	731.25
Totals	3.25		731.25
Total Labor			731.25

Invoice Total this Period **\$731.25**

11A

1,310.513.311



England-Thims & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
14775 Old St. Augustine Road • Jacksonville, Florida 32258 • tel 904-642-8890 • fax 904-646-9485
CA-90002584 LC-0000316

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

Invoice

Bill To:

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

Invoice #: 97
Invoice Date: 3/1/22
Due Date: 3/1/22
Case:
P.O. Number:

Description	Hours/Qty	Rate	Amount
Management Fees - March 2022 1.310.513.340		3,900.00	3,900.00
Website Administration - March 2022 1.310.513.520		66.67	66.67
Information Technology - March 2022 1.310.513.351		100.00	100.00
Dissemination Agent Services - March 2022 1.310.513.312		583.33	583.33
Office Supplies 1.310.513.510		0.45	0.45
Postage 1.310.513.420		17.80	17.80
Copies 1.310.513.425		135.75	135.75
Total			\$4,804.00
Payments/Credits			\$0.00
Balance Due			\$4,804.00



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

(904) 551-1017
Customerservice@innovativefountainservices.com

Invoice

Date	Invoice #
2/28/2022	2022566

Terms
Net 30

Bill To
Celestina Master 200 Business Park Circle suite 101 St. Augustine, FL 32095

Description	Qty	Amount
Monthly Stationary Maintenance Waterfall Fountain- February		192.50
Chemicals Added		31.31
001.320.57200.46400 23A		

Total	\$223.81
Payments/Credits	\$0.00
Balance Due	\$223.81

Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

Date	Amount	Authorized By
March 10, 2022	\$7,562.02	Bernadette Peregrino

Payable to:

Isles of Bartram Park #29 - 2015

Date Check Needed:

Budget Category:

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

Intended Use of Funds Requested:

\$ 5,275.13 2/16/22 SJC TAX DIST 7
\$ 2,288.89 3/7/22 SJC TAX DIST 8
\$ (2.00) OVERPAYMENT LAST REQUEST
\$ <u>7,562.02</u>
(Attach supporting documentation for request.)

**ISLES OF BARTRAM PARK CDD
FISCAL YEAR 2022 ASSESSMENT RECEIPTS**

ASSESSED TO	# LOTS	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY22 O&M ASMT	TOTAL ASMTS
STANDARD PACIFIC OF FLORIDA	19	-	-	7,091.94	7,091.94
TOTAL DIRECT INVOICES NET	19	-	-	7,091.94	7,091.94
TAX ROLL NET	616	429,732.19	341,479.08	229,925.20	1,001,136.47
TOTAL DISTRICT NET	635	429,732.19	341,479.08	237,017.14	1,008,228.41

RECEIVED FROM	BALANCE DUE	SERIES 2015 DEBT SERVICE RECEIVED	SERIES 2017 DEBT SERVICE RECEIVED	O&M RECEIVED	TOTAL RECEIVED
STANDARD PACIFIC OF FLORIDA	-	-	-	7,091.94	7,091.94
TOTAL DIRECT INVOICES	-	-	-	7,091.94	7,091.94
TAX ROLL RECEIVED / DUE	15,408.03	423,118.38	336,223.52	226,386.54	985,728.44
TOTAL RECEIPTS / DUE	15,408.03	423,118.38	336,223.52	233,478.48	992,820.38

TAX ROLL RECEIPTS

DISTRIBUTION	DATE	SERIES 2015 DEBT SERVICE RECEIVED	SERIES 2017 DEBT SERVICE RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/4/2021	-	-	-	-
2	11/17/2021	13,059.33	10,377.36	6,987.30	30,423.99
3	11/22/2021	56,106.63	44,584.14	30,019.47	130,710.24
4	12/8/2021	37,940.43	30,148.69	20,299.76	88,388.88
5	12/20/2021	47,986.09	38,131.29	25,674.62	111,792.00
6	1/14/2022	260,456.43	206,967.09	139,355.39	606,778.91
INTEREST	1/21/2022	5.45	4.33	2.92	12.70
7	2/16/2022	5,275.13	4,191.79	2,822.42	12,289.34
8	3/7/2022	2,288.89	1,818.83	1,224.66	5,332.38
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
TOTAL TAX ROLL RECEIPTS		423,118.38	336,223.52	226,386.54	985,728.44

PERCENT COLLECTED DIRECT	0%	0%	100%	100%
PERCENT COLLECTED TAX ROLL	98%	0%	98%	98%
PERCENT COLLECTED TOTAL	98%	98%	99%	98%

OPERATIONS & MAINTENANCE (O&M) IS DUE IN INSTALLMENTS OF 25% DUE 10/15/21,
1/1/22, 4/1/22, 7/1/22.

**Isles of Bartram Park
COMMUNITY DEVELOPMENT DISTRICT**

General Fund

Check Request

Date	Amount	Authorized By
March 10, 2022	\$6,010.62	Bernadette Peregrino

Payable to:

Isles of Bartram Park #30 -2017

Date Check Needed:

Budget Category:

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

Intended Use of Funds Requested:

\$	4,191.79	2/16/22 SJC TAX DIST 7
\$	1,818.83	3/7/22 SJC TAX DIST 8
\$	6,010.62	
(Attach supporting documentation for request.)		

**ISLES OF BARTRAM PARK CDD
FISCAL YEAR 2022 ASSESSMENT RECEIPTS**

ASSESSED TO	# LOTS	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	FY22 O&M ASMT	TOTAL ASMTS
STANDARD PACIFIC OF FLORIDA	19	-	-	7,091.94	7,091.94
TOTAL DIRECT INVOICES NET	19	-	-	7,091.94	7,091.94
TAX ROLL NET	616	429,732.19	341,479.08	229,925.20	1,001,136.47
TOTAL DISTRICT NET	635	429,732.19	341,479.08	237,017.14	1,008,228.41

RECEIVED FROM	BALANCE DUE	SERIES 2015 DEBT SERVICE RECEIVED	SERIES 2017 DEBT SERVICE RECEIVED	O&M RECEIVED	TOTAL RECEIVED
STANDARD PACIFIC OF FLORIDA	-	-	-	7,091.94	7,091.94
TOTAL DIRECT INVOICES	-	-	-	7,091.94	7,091.94
TAX ROLL RECEIVED / DUE	15,408.03	423,118.38	336,223.52	226,386.54	985,728.44
TOTAL RECEIPTS / DUE	15,408.03	423,118.38	336,223.52	233,478.48	992,820.38

TAX ROLL RECEIPTS

DISTRIBUTION	DATE	SERIES 2015 DEBT SERVICE RECEIVED	SERIES 2017 DEBT SERVICE RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/4/2021	-	-	-	-
2	11/17/2021	13,059.33	10,377.36	6,987.30	30,423.99
3	11/22/2021	56,106.63	44,584.14	30,019.47	130,710.24
4	12/8/2021	37,940.43	30,148.69	20,299.76	88,388.88
5	12/20/2021	47,986.09	38,131.29	25,674.62	111,792.00
6	1/14/2022	260,456.43	206,967.09	139,355.39	606,778.91
INTEREST	1/21/2022	5.45	4.33	2.92	12.70
7	2/16/2022	5,275.13	4,191.79	2,822.42	12,289.34
8	3/7/2022	2,288.89	1,818.83	1,224.66	5,332.38
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
TOTAL TAX ROLL RECEIPTS		423,118.38	336,223.52	226,386.54	985,728.44

PERCENT COLLECTED DIRECT	0%	0%	100%	100%
PERCENT COLLECTED TAX ROLL	98%	0%	98%	98%
PERCENT COLLECTED TOTAL	98%	98%	99%	98%

OPERATIONS & MAINTENANCE (O&M) IS DUE IN INSTALLMENTS OF 25% DUE 10/15/21,
1/1/22, 4/1/22, 7/1/22.



Questions on this invoice call:
(866) 470-7133 Option 2
Ghbillinginquiries@ccc.gannett.com

10	11	12 14	13	15	16	17	18	19
START STOP	NEWSPAPER REFERENCE	DESCRIPTION	PRODUCT	SAU SIZE	BILLED UNITS	TIMES RUN	RATE	AMOUNT
01/31		Balance Forward						\$-3.76
02/08 02/08	I03400314-02082022	REG MTG BOS 2/16/22	SA St Augustine Record	1.00 x 4.2500	4.25	1	\$8.98	\$38.17
02/08 02/08	I03400314-02082022	REG MTG BOS 2/16/22	SA St Aug Record Online	1.00 x 4.2500	4.25	1	\$8.97	\$38.12

PREVIOUS AMOUNT OWED: \$-3.76
NEW CHARGES THIS PERIOD: \$76.29
CASH THIS PERIOD: \$0.00
DEBIT ADJUSTMENTS THIS PERIOD: \$0.00
CREDIT ADJUSTMENTS THIS PERIOD: \$0.00

We appreciate your business.

1.310.573.480
2A

RECEIVED MAR 11 2022

INVOICE AND STATEMENT OF ACCOUNT

AGING OF PAST DUE ACCOUNTS

* UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE



21	CURRENT NET AMOUNT	22	30 DAYS	60 DAYS	OVER 90 DAYS	* UNAPPLIED AMOUNT	23	TOTAL AMOUNT DUE
	\$76.29		\$0.00	\$0.00	\$0.00	\$3.76		\$72.53

ADVERTISER INFORMATION			
1	BILLING PERIOD	6	BILLED ACCOUNT NUMBER
	02/01/2022 - 02/28/2022		15657
7	ADVERTISER/CLIENT NUMBER	2	ADVERTISER/CLIENT NAME
	15657		GMS/ISLES OF BARTRAM PARK CCD

MAKE CHECKS PAYABLE TO

The St. Augustine Record

The St. Augustine Record Dept 1261
PO Box 121261
Dallas, TX 75312-1261

Payment is due upon receipt.

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE



The St. Augustine Record Dept 1261
PO Box 121261
Dallas, TX 75312-1261

1	BILLING PERIOD	2	ADVERTISER/CLIENT NAME
	02/01/2022 - 02/28/2022		GMS/ISLES OF BARTRAM PARK CCD
COMPANY	23	TOTAL AMOUNT DUE	* UNAPPLIED AMOUNT
SA 7		\$72.53	\$3.76
			NET 15 DAYS
21	CURRENT NET AMOUNT	22	30 DAYS
	\$76.29		\$0.00
4	PAGE #	5	BILLING DATE
	1		02/28/2022
6	BILLED ACCOUNT NUMBER	7	ADVERTISER/CLIENT NUMBER
	15657		15657
24	STATEMENT NUMBER		0000107025

ADVERTISING INVOICE and STATEMENT

BILLING ACCOUNT NAME AND ADDRESS

REMITTANCE ADDRESS



The St. Augustine Record
Dept 1261
PO Box 121261
Dallas, TX 75312-1261

GMS/ISLES OF BARTRAM PARK CCD
393 PALM COAST PKWY SW UNIT 4
PALM COAST FL 32137-4774



Tue, Feb 8, 2022
9:42:00AM

Legal Ad Invoice

The St. Augustine Record

Send Payments to:
The St. Augustine Record Dept 1261
PO BOX 121261
Dallas, TX 75312-1261

Acct: 15657
Phone: 9042889130

E-Mail:

Client: GMS/ISLES OF BARTRAM PARK CC

Name: GMS/ISLES OF BARTRAM PARK CCD
Address: 393 PALM COAST PKWY SW
SUITE 4

City: PALM COAST

State: FL

Zip: 32137

Ad Number: 0003400314-01

Start: 02/08/2022

Placement: SA Legals

Copy Line: NOTICE OF MEETING ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT The regular meeting of the

Caller: Shelby Stephens

Issues: 1

Rep: Dylan ISC-Abeyta

Paytype: BILL

Stop: 02/08/2022

Lines 50
Depth 4.25
Columns 1

Price \$76.29

NOTICE 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 will be held on **Wednesday, February 16, 2022 at 10:00 a.m. at the offices of Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.** The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting may be obtained from the District Manager, at 475 West Town Place, Suite 114, St. Augustine, FL 32092 (and phone (904) 940-5850). This meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

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

James Oliver
District Manager
3400314 February 8, 2022

RECEIVED FEB 14 2022

THE ST. AUGUSTINE RECORD
Affidavit of Publication

GMS/ISLES OF BARTRAM PARK CCD
393 PALM COAST PKWY SW
SUITE 4
PALM COAST, FL 32137

ACCT: 15657
AD# 0003400314-01

PO#

PUBLISHED EVERY MORNING SUNDAY THROUGH SATURDAY
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared MELISSA RHINEHART who on oath says he/she is an Employee of the St. Augustine Record, a daily newspaper published at St. Augustine in St. Johns County, Florida; that the attached copy of advertisement being a **NOTICE OF MEETING** in the matter of **REG MTG BOS 2/16/22** was published in said newspaper in the issue dated **02/08/2022**.

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in St. Johns County, Florida, and that the said newspaper heretofore has been continuously published in said St. Johns County, Florida each day and has been entered as second class mail matter at the post office in the City of St. Augustine, in said St. Johns County, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says the he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in said newspaper.

NOTICE 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 will be held on **Wednesday, February 16, 2022 at 10:00 a.m.** at the offices of Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida 32092. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting may be obtained from the District Manager, at 475 West Town Place, Suite 114, St. Augustine, FL 32092 (and phone (904) 940-5850). This meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

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

James Oliver
District Manager
3400314 February 8, 2022

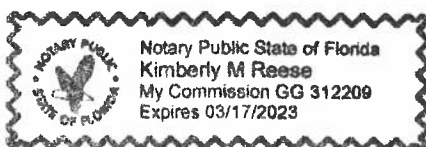
Sworn to (or affirmed) and subscribed before me by means of

☒ physical presence or
☐ online notarization

this ____ day of **FEB 08 2022**

by *Melissa Rhinehart* who is personally known to
me or who has produced as identification

Kimberly M Reese
(Signature of Notary Public)





Invoice

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

Invoice # 396224
Date 3/1/2022
Terms Due on receipt
Due Date 3/1/2022
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 March	1.320.538.45501	1 500.00	500.00
Total			\$500.00

**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 332090	3/1/2022
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: March 31, 2022

Invoice Amount: \$2,749.65

Description	Current Amount
Monthly <u>Landscape</u> <u>Maintenance</u> <u>March</u> 2022	\$2,749.65

1.320.572.462

22A

Invoice Total

\$2,749.65

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



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

March 07, 2022
Project No: 13125.03000
Invoice No: 0201834

Project 13125.03000 Isles of Bartram CDD
Professional Services rendered through February 28, 2022
Professional Personnel

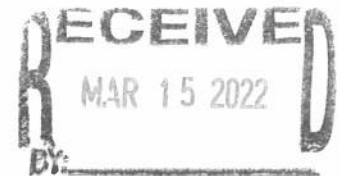
	Hours	Rate	Amount
Principal - Vice President	.50	225.00	112.50
Totals	.50		112.50
Total Labor			112.50
Invoice Total this Period			<u>\$112.50</u>

Outstanding Invoices

Number	Date	Balance
0201601	2/8/2022	731.25
Total		731.25

1,310,513.31

11A



England-Thimys & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
14775 Old St. Augustine Road • Jacksonville, Florida 32258 • tel 904-642-6990 • fax 904-646-9485
CA-00002584 LC-0000316

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 # 639962

Account # 721658

Invoice Date 3/1/2022

Due Date 3/31/2022

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

1,670.00

Mar Lake Management

20A

1,320.572.44



Customer Total Balance \$3,270.00

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 # 639962

Account # 721658

Date 3/1/2022

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 _____

Grau and Associates

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

Phone: 561-994-9299

Fax: 561-994-5823

Isles of Bartram Park
1408 Hamlin Avenue, Unit E
Saint Cloud, FL 34771

Invoice No. 22105
Date 03/01/2022

SERVICE	AMOUNT
Audit FYE 09/30/2021	\$ 3,800.00
Current Amount Due	\$ 3,800.00

13A

1,310.573.35200

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
3,800.00	0.00	0.00	0.00	0.00	3,800.00

Payment due upon receipt.

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

March 3, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3009855

Client Matter No. 10623-1

Jim Oliver

Isles of Bartram Park CDD

Governmental Management Services – St. Augustine

Suite 114

475 West Town Place

St. Augustine, FL 32092

Invoice No. 3009855

10623-1

Re: Isles of Bartram Park CDD - General

For Professional Legal Services Rendered

01/03/22	W. Haber	0.30	70.50	Review and revise minutes
01/07/22	K. Jusevitch	0.70	84.00	Confer with Haber regarding lake and fountain maintenance agreements
01/10/22	K. Jusevitch	0.60	72.00	Prepare lake and fountain maintenance agreements; confer with Haber and correspond with district manager
01/13/22	W. Haber	0.60	141.00	Review and respond to correspondence from Ms. Rogers regarding real property conveyance and ERP permits; confer with Mr. Maggiore regarding same
01/17/22	W. Haber	1.50	352.50	Review deed and property due diligence; prepare correspondence to Rogers regarding same
01/18/22	W. Haber	0.60	141.00	Confer with counsel for Standard Pacific and Bannon regarding real property conveyances
01/20/22	W. Haber	0.30	70.50	Confer with counsel for developer regarding real property conveyances

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION AND/OR WORK PRODUCT

KUTAK ROCK LLP

Isles of Bartram Park CDD

March 3, 2022

Client Matter No. 10623-1

Invoice No. 3009855

Page 2

01/25/22	K. Jusevitch	0.80	96.00	Prepare general election resolution; correspond with district manager regarding elector seats and confer with Haber
01/26/22	C. Stuart	0.30	70.50	Review proposed legislation; monitor committee activity and agendas; monitor Amendment 12 implementation
01/28/22	K. Jusevitch	1.40	168.00	Distribute legislative newsletter; confer with Haber and correspond with district manager regarding general election resolution
01/31/22	W. Haber	0.40	94.00	Confer with counsel for landowner regarding conveyance of real property

TOTAL HOURS 7.50

TOTAL FOR SERVICES RENDERED \$1,360.00

TOTAL CURRENT AMOUNT DUE \$1,360.00