ISLES OF BARTRAM PARK Community Development District

May 9, 2025



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 2, 2025

Board of Supervisors Isles of Bartram Park Community Development District

Dear Board Members:

The Isles of Bartram Park Community Development District Board of Supervisors is scheduled for **Friday**, **May 9**, **2025**, **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. Organizational MatterA. Oath of Office for Newly Elected Board Member
- IV. Approval of Minutes of the February 21, 2025 Meeting
- V. Acceptance of Fiscal Year 2024 Financial Audit
- VI. Consideration of Resolution 2025-03, Approving the Fiscal Year 2026 Proposed Budget & Setting a Public Hearing Date for Adoption (proposed budget will be sent under separate cover)
- VII. Innovative Maintenance Report
- VIII. Other Business
 - IX. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager
 - 1. Report on the Number of Registered Voters (1,148)

- 2. Annual Form 1 Filing & Annual Ethics Training
- D. First Choice Aquatics
- X. Supervisors' Requests
- XI. Audience Comments
- XII. Financial Reports
 - A. Balance Sheet as of March 31, 2025 and Statement of Revenues & Expenditures
 - B. Assessment Receipt Schedule
 - C. Approval of Check Register
- XIII. Next Scheduled Meeting August 15, 2025 @ 10:00 a.m.
- XIV. Adjournment



MINUTES OF MEETING ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Isles of Bartram Park Community Development District was held on Friday, February 21, 2025 at 10:00 a.m. at the Offices of GMS, 475 West Town Place, Suite 114, St. Augustine, Florida.

Present and constituting a quorum were:

Scott Forshey-FriedmanChairmanJoseph ZemelVice ChairmanNancy BrownSupervisorJames PudnerSupervisor

Also present were:

Jim OliverDistrict ManagerWes Haber by phoneDistrict Counsel

Sarah Sweeting GMS

FIRST ORDER OF BUSINESS Roll Call

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

SECOND ORDER OF BUSINESS Audience Comment

Mr. Oliver noted no members of the public were present today.

THIRD ORDER OF BUSINESS Organizational Matters

A. Oath of Office for Newly Elected Board Members

Mr. Oliver swore in Scott Forshey-Friedman and James Pudner before the meeting. He reviewed the Sunshine Law and Public Records Law. Mr. Oliver provided documents regarding Board of Supervisors responsibilities, ethics training requirements, Form-1, Code of Ethics, and

Chapter 190 of Florida Statutes. Mr. Haber discussed the ethics training and offered to take any questions.

B. Election of Officers, Resolution 2025-02

Mr. Oliver stated Scott Forshey-Friedman currently serves as Chair and Joe Zemel as Vice Chair. The other Supervisors serve as Assistant Secretaries. He asked if the Board would like to keep the same slate of officers. Board consensus was to keep the same slate of officers.

On MOTION by Ms. Brown, seconded by Mr. Forshey-Friedman, with all in favor, Resolution 2025-02, Election of Officers as slated above, was approved.

FOURTH ORDER OF BUSINESS Approval of Minutes of the November 8, 2024 Meeting

Mr. Oliver presented the minutes of the November 8, 2024 meeting and asked if there were comments, corrections, or changes. The Board had no changes to the minutes.

On MOTION by Mr. Forshey-Friedman, seconded by Ms. Brown, with all in favor, the Minutes of the November 8, 2024 Meeting, were approved.

FIFTH ORDER OF BUSINESS Fiscal Year 2026 Budget Guidance

Mr. Oliver stated the Districts financials are strong and the audits are good. There is \$93,000 in the Capital Reserve Fund. A quarter into the fiscal year, they have positive variances in all areas. Mr. Oliver noted that they are preparing the proposed budget for the May meeting formally starts the process. The Board will approve the proposed budget and set a public hearing for adoption to be held no sooner than 60 days. The budget is typically adopted in August. Mr. Forshay-Friedman spoke about reactionary measures to the ponds.

SIXTH ORDER OF BUSINESS Innovative Maintenance Report

Mr. Oliver stated the Innovative Maintenance Report is on page 15 of the agenda package.

SEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS Staff Reports

A. Attorney

Mr. Haber had nothing further to report. He offered to take questions.

B. Engineer

Mr. Schaefer is not on the line.

C. Manager

Mr. Oliver noted he already covered the budget process but offered to take questions about any District matters. A Board member noted \$50,000 a year has been added to the reserves and asked if that is what they are planning to continue. Mr. Oliver stated he can do that with the initial budget if that is what the Board would like to do.

D. First Choice Aquatics

Mr. Oliver noted there is not a First Choice Aquatics Report in the agenda.

NINTH ORDER OF BUSINESS Supervisors' Requests

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS Audience Comments

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS Financial Reports

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

Mr. Oliver noted the financials are through December 31, 2024. He noted an independent CPA firm performs a financial audit each year which is in process right now. The deadline for those audits is June 30th.

B. Assessment Receipt Schedule

Mr. Oliver stated the District is 92% collected.

C. Approval of Check Register

Mr. Oliver stated the check register is in the agenda package for Board consideration. Mr. Forshey-Friedman questioned the Crystal Clean Pool Service charge. Mr. Oliver noted they call it pool but it's the fountain.

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

TWELFTH ORDER OF BUSINESS

Next Scheduled Meeting – May 16, 2025 @ 10:00 a.m.

Mr. Oliver stated the next scheduled meeting is May 16, 2025, at 10:00 a.m. at the World Golf Village Renaissance.

THIRTEENTH ORDER OF BUSINESS Adjournment

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

Secretary / Assistant Secretary	Chairperson / Vice Chairperson



ISLES OF BARTRAM PARK
COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024

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

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS Government-Wide Financial Statements:	
Statement of Net Position Statement of Activities	7 8
Fund Financial Statements: Balance Sheet – Governmental Funds Reconciliation of the Balance Sheet - Governmental Funds to the	9
Statement of Revenues, Expenditures and Changes in Fund Balances –	10
Governmental Funds Reconciliation of the Statement of Revenues, Expenditures and Changes in	11
Fund Balances of Governmental Funds to the Statement of Activities Notes to the Financial Statements	12 13-21
REQUIRED SUPPLEMENTARY INFORMATION Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund Notes to Required Supplementary Information	22 23
OTHER INFORMATION Data Elements required by FL Statute 218.39 (3) (c)	24
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 GOVERNMENT AUDITING STANDARDS	25-26
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	27
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	28-29



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Isles of Bartram Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to
 fraud or error, and design and perform audit procedures responsive to those risks. Such procedures
 include examining, on a test basis, evidence regarding the amounts and disclosures in the financial
 statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2025, 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 31, 2025

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, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$2,879,049).
- The change in the District's total net position in comparison with the prior fiscal year was \$269,839, 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, 2024, the District's governmental funds reported combined ending fund balances of \$1,334,634, an increase of \$141,043 in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service, non-spendable for prepaid items, assigned to capital reserves, 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 funds with similar information presented for governmental funds with similar information presented for governmental funds statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,

	2024	2023
Assets, excluding capital assets	\$ 1,336,999	\$ 1,197,463
Capital assets, net of depreciation	6,260,875	6,386,621
Total assets	7,597,874	7,584,084
Liabilities, excluding long-term liabilities	212,672	218,382
Long-term liabilities	10,264,251	10,514,590
Total liabilities	 10,476,923	10,732,972
Net Position		
Net investment in capital assets	(4,003,376)	(4,127,969)
Restricted	885,069	786,396
Unrestricted	 239,258	192,685
Total net position	\$ (2,879,049)	\$ (3,148,888)

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,

	 2024	2023		
Revenues:				
Program revenues				
Charges for services	\$ 1,100,592	\$	1,098,273	
Operating grants and contributions	45,493		35,642	
General revenues				
Unrestricted investment earnings	 1,317		-	
Total revenues	 1,147,402		1,133,915	
Expenses:				
General government	104,383		95,765	
Maintenance and operations	268,194		216,483	
Interest on long-term debt	 504,986		515,538	
Total expenses	877,563		827,786	
Change in net position	 269,839		306,129	
Net position - beginning	 (3,148,888)		(3,455,017)	
Net position - ending	\$ (2,879,049)	\$	(3,148,888)	

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$877,563. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments and interest revenue. In total, expenses increased from the prior fiscal year primarily as a result of an increase in operations and maintenance expenses.

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. The general fund budget for the fiscal year ended September 30, 2024 was amended to increase revenues by \$233 and increase appropriations by \$8,564.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$7,141,097 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$880,222 has been taken, which resulted in a net book value of \$6,260,875. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$10,255,000 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, 2024

	G	Governmental Activities		
ASSETS				
Cash	\$	141,490		
Assessments receivable		11,992		
Due from Developer		900		
Prepaids		12,337		
Restricted assets:				
Investments		1,170,280		
Capital assets:				
Nondepreciable		3,887,234		
Depreciable, net		2,373,641		
Total assets		7,597,874		
LIABILITIES				
Accounts payable		2,365		
Accrued interest payable		210,307		
Non-current liabilities:				
Due within one year		250,000		
Due in more than one year		10,014,251		
Total liabilities		10,476,923		
NET POSITION				
Net investment in capital assets		(4,003,376)		
Restricted for debt service		885,069		
Unrestricted		239,258		
Total net position	\$	(2,879,049)		

ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT ST. JOHNS COUNTY, FLORIDA STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

				Program	Reve	nues	Re	t (Expense) evenue and anges in Net Position
					Op	perating		
			Ch	narges for	Gra	ants and	Go	overnmental
Functions/Programs	E	xpenses	5	Services	Con	tributions		Activities
Primary government: Governmental activities:								
General government	\$	104,383	\$	104,383	\$	-	\$	-
Maintenance and operations		268,194		187,704		-		(80,490)
Interest on long-term debt		504,986		808,505		45,493		349,012
Total governmental activities		877,563		1,100,592		45,493		268,522
		eral revenues						4 247
		restricted in			gs			1,317
		Total general						1,317
Change in net position							269,839	
		osition - beg		ng				(3,148,888)
	Net p	osition - end	ling				\$	(2,879,049)

ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT ST. JOHNS COUNTY, FLORIDA BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2024

	Major Funds					Total	
						overnmental	
		General	D	ebt Service		Funds	
ASSETS							
Cash	\$	141,490	\$	-	\$	141,490	
Investments		101,317		1,068,963		1,170,280	
Assessments receivable		11,992		-		11,992	
Due from Developer		900		-		900	
Due from other funds		-		26,413		26,413	
Prepaid items		12,337		-		12,337	
Total assets		268,036	\$	1,095,376	\$	1,363,412	
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$	2,365	\$	-	\$	2,365	
Due to other funds		26,413		-		26,413	
Total liabilities		28,778		-		28,778	
Fund halanaaa							
Fund balances:							
Nonspendable:		40.007				40.007	
Prepaid items Restricted for:		12,337		-		12,337	
				1 005 276		1 00E 276	
Debt service		-		1,095,376		1,095,376	
Assigned to:		00 004				00.004	
Capital reserves		92,361		-		92,361	
Unassigned		134,560		4 005 070		134,560	
Total fund balances		239,258		1,095,376		1,334,634	
Total liabilities and fund balances	\$	268,036	\$	1,095,376	\$	1,363,412	

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, 2024

Fund balance - governmental funds		\$ 1,334,634
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	(880,222)	6,260,875
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	(210,307)	
Bonds payable, net of premiums/discounts	(10,264,251)	(10,474,558)
Net position of governmental activities		\$ (2,879,049)

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, 2024

	Major Funds					Total		
					Governmental			
		General	De	bt Service		Funds		
REVENUES								
Assessments	\$	292,087	\$	808,505	\$	1,100,592		
Interest		1,317		45,493		46,810		
Total revenues		293,404		853,998		1,147,402		
EXPENDITURES								
Current:								
General government		104,383		-		104,383		
Maintenance and operations		133,884		-		133,884		
Debt Service:								
Principal		-		250,000		250,000		
Interest		-		509,528		509,528		
Capital outlay		8,564		-		8,564		
Total expenditures		246,831		759,528		1,006,359		
Excess (deficiency) of revenues								
over (under) expenditures		46,573		94,470		141,043		
over (under) experiances		40,070		3 7 ,710		171,070		
Fund balances - beginning		192,685		1,000,906		1,193,591		
Fund balances - ending	\$	239,258	\$	1,095,376	\$	1,334,634		

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, 2024

Net change in fund balances - total governmental funds	\$	141,043
Amounts reported for governmental activities in the statement of activitie are different because:	S	
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.		250,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		4,203
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	\$	269,839

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.

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*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

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.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

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

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

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.

<u>Deferred Outflows/Inflows of Resources</u>

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:

<u>Committed fund balance</u> – 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.

<u>Assigned fund balance</u> – 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.

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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.

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.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2024:

	Amo	ortized Cost	Credit Risk	Maturities
Investment in Local Government Surplus				
Funds Trust Fund (Florida PRIME)	\$	101,317	S&P AAAm	Weighted average maturity: 39 days
Fidelity Investment Treasury 1 695		1,068,963	S&P AAAm	Weighted average maturity: 21 days
	\$	1,170,280		

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.

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 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days." With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2024 were as follows:

Fund	Re	eceivable	Payable
General	\$	-	\$ 26,413
Debt service		26,413	-
	\$	26,413	\$ 26,413

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, 2024 was as follows:

	Beginning Balance	Additions	Red	luctions	Ending Balance
Governmental activities					
Capital assets, not being depreciated					
Land Improvements	\$ 3,887,234	\$ -	\$	-	\$ 3,887,234
Total capital assets, not being depreciated	 3,887,234	=		-	3,887,234
Capital assets, being depreciated					
Infrastructure - drainage	2,735,356	-		-	2,735,356
Infrastructure - entry features	 518,507	-		-	518,507
Total capital assets, being depreciated	 3,253,863	-		_	3,253,863
Less accumulated depreciation for:					
Infrastructure - drainage	(547,074)	(91,179)		-	(638,253)
Infrastructure - entry features	(207,402)	(34,567)		-	(241,969)
Total accumulated depreciation	 (754,476)	(125,746)		-	(880,222)
Total capital assets, being depreciated, net	 2,499,387	(125,746)		-	2,373,641
Governmental activities capital assets, net	\$ 6,386,621	\$ (125,746)	\$	-	\$ 6,260,875

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, 2024.

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.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Series 2017 (Continued)

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, 2024.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Re	eductions	Ending Balance	 ue Within Ine Year
Governmental activities						
Bonds payable:						
Series 2015	\$ 5,680,000	\$ -	\$	135,000	\$ 5,545,000	\$ 135,000
Less: original issue discount	38,928	-		1,770	37,158	-
Series 2017	4,825,000	-		115,000	4,710,000	115,000
Plus: original issue premium	48,518	-		2,109	46,409	
Total	\$ 10,514,590	\$ -	\$	250,339	\$ 10,264,251	\$ 250,000

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

	Governmental Activities							
Year ending								
September 30:		Principal		Interest		Total		
2025	\$	250,000	\$	499,485	\$	749,485		
2026		255,000		488,869		743,869		
2027		280,000		477,107		757,107		
2028		290,000		464,082		754,082		
2029		305,000		450,076		755,076		
2030-2034		1,785,000		2,005,476		3,790,476		
2035-2039		2,245,000		1,517,435		3,762,435		
2040-2044		2,865,000		878,456		3,743,456		
2045-2048		1,980,000		163,875		2,143,875		
Total	\$	10,255,000	\$	6,944,861	\$	17,199,861		

NOTE 8 - MANAGEMENT COMPANY

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

NOTE 9 - RISK MANAGEMENT

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

ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT ST. JOHNS COUNTY, FLORIDA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

								iance with al Budget -	
		Budgeted A	١mo	unts		Actual		Positive	
	Original Final				A	Amounts	(Negative)		
REVENUES							,		
Assessments	\$	287,013	\$	287,013	\$	292,087	\$	5,074	
Interest		-		233		1,317		1,084	
Total revenues		287,013		287,246		293,404		6,158	
EXPENDITURES									
Current:									
General government		116,574		116,574		104,383		12,191	
Maintenance and operations		123,853		123,853		133,884		(10,031)	
Capital outlay		50,000		58,564		8,564		50,000	
Total expenditures		290,427		298,991		246,831		52,160	
Excess (deficiency) of revenues									
over (under) expenditures		(3,414)		(11,745)		46,573		58,318	
OTHER FINANCING SOURCES									
Carryforward surplus		3,414		11,745		-		(11,745)	
Total other financing sources		3,414		11,745		-		(11,745)	
Net change in fund balance	\$		\$			46,573	\$	46,573	
Fund balance - beginning						192,685	-		
Fund balance - ending					\$	239,258	=		

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. The general fund budget for the fiscal year ended September 30, 2024 was amended to increase revenues by \$233 and increase appropriations by \$8,564.

ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT ST. JOHNS COUNTY, FLORIDA OTHER INFORMATION – DATA ELEMENTS REQUIRED BY FL STATUTE 218.39(3)(C) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024 UNAUDITED

Element	Comments							
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0							
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	12							
Employee compensation	\$3,509.30							
Independent contractor compensation	\$248,979.86							
Construction projects to begin on or after October 1, (\$65,000)	None							
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund							
Non Ad valorem special assessments:								
Special assessment rate	Operation and Maintenance \$480.84							
	Debt Service Series 2015 \$1,204.89 - \$1,571.7							
	Debt Service Series 2017 \$1,205.13 - \$1,571.6							
Special assessments collected	Operation and Maintenance \$292,087.00							
	Debt Service Series 2015 \$437,329.00							
	Debt Service Series 2017 \$371,176.00							
Outstanding Bonds:	see Note 7 for details							



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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, 2024, 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 31, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



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

To the Board of Supervisors
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, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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.



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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, 2024, and have issued our report thereon dated March 31, 2025.

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 31, 2025, 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.

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, 2023.

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, 2024.

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, 2024.

- 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, 2024. 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 24.



RESOLUTION 2025-03

[FY 2026 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2026; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("FY 2026"), the District Manager prepared and submitted to the Board of Supervisors ("Board") of the Isles of Bartram Park Community Development District ("District") prior to June 15, 2025, the proposed budget(s) attached hereto as Exhibit A ("Proposed Budget"); and

WHEREAS, the Board now desires to set the required public hearing on the Proposed Budget.

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 attached hereto as **Exhibit A** is hereby approved preliminarily.
- 2. **SETTING A PUBLIC HEARING; DIRECTING PUBLICATION.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

- 3. **TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET.** The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*.
- 4. **SEVERABILITY; EFFECTIVE DATE.** 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. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 9th DAY OF MAY, 2025.

ATTEST:	ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
Secretary / Assistant Secretary	Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget



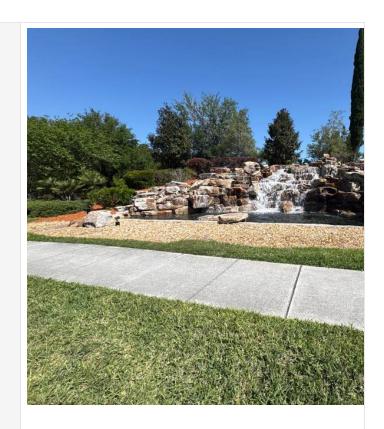


Stationary Fountain Maintenance Report

Date	4-14-25
Property	Celestina Waterfall
Address	20 Lunetta Ct, Saint Johns, FL 32259
Arrival Time	11:18 AM

Fountain Checklist

Before Picture of Fountain



is it green? (Algae)	No
Test Water	Yes
PH Before	8+
Acid Needed	63 oz
Chlorine/Bromine Before	7.2
Chlorine/Bromine Needed	22 pucks
Calcium?	No
Scrubbed Scum Line?	No
Debris on surface or bottom of fountain?	No

Check Display Nozzles	Yes
Is area surrounding fountain clean?	Yes
Check the overflow pipe	Yes
Are there bubbles in the water?	No

Vault Check List

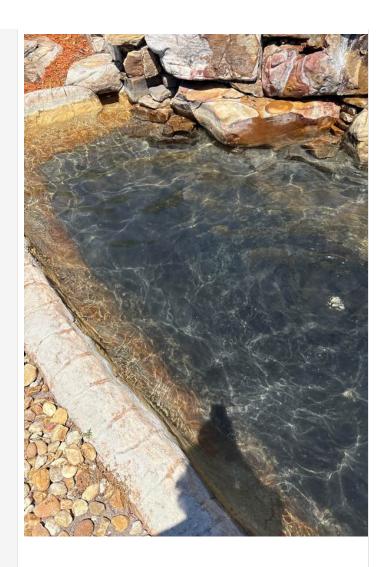
is there a vault or equipment pack?	No

Additional Chemicals Readings

Any Additional Chemicals or Notes	Tested and adjusted pH. Emptied skimmer boxes. Handpicked debris from rock wall. Vacuumed debris from basin. Netted floating debris. Emptied both feature pump strainer baskets. Emptied filter pump strainer basket. Backwashed media filter. Topped off chlorinator. Need to replace both skimmer box flappers.
-----------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Comments

After Picture for Customer





C.





April 16, 2025

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

Dear Sarah Sweeting:

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

1148 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, 2025.

Please contact us if we may be of further assistance.

Sincerely,

Vicky/C. Oakes

Supervisor of Elections





14289 Denton Rd Jacksonville, FL 32226

Contact # 904-226-7031 Ema

Email: Firstchoiceaquaticsjax@gmail.com

CEO: Daniel Thomas

Service Report

Date: April 22, 2025 Aquatic tech: William Thomas

Pond 1: This pond's condition is 9 out of 10 at this time. Today I spot treated for grasses



Pond 2: This pond's condition is 8 out of 10 at this time. The last treatment was very effective. I treated again around the perimeter for algae and grasses.



Pond 3: This ponds condition is 8 out of 10 at this time. I treated minor grasses along the perimeter.



Pond 4: This pond's condition is 9 out of 10 at this time. Today I picked up minor trash.



Pond 5: This pond's condition is a 8 out of 10 at this time. My last treatment was effective. I treated for minor algae and grasses.



Pond 6: This pond's condition is 7 out of 10 at this time. I treated for algae again and picked up trash.



Pond 7: This ponds condition is 8 out of 10 at this time. I treated minor grasses along the perimeter.



Pond 8: This pond's condition is 8 out of 10 at this time. Today I spot treated for minor grasses.

Picture Lost.

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

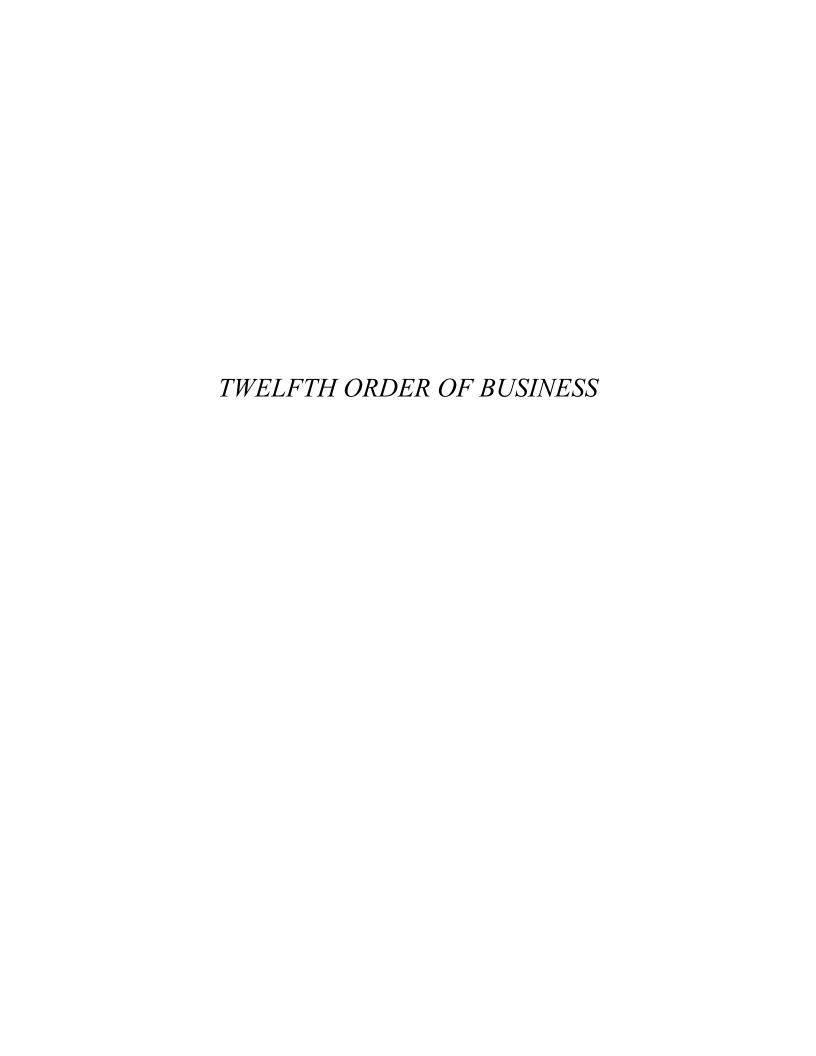


Pond 10: This pond's condition is 10 out of 10 at this time. Today I picked up trash.



Pond 11: This pond's condition is 9 out of 10 at this time. I treated for minor algae, grasses and picked up trash along the perimeter.





Community Development District

Unaudited Financial Reporting



Table of Contents

1	Balance Sheet
2	General Fund
3	Month to Month
4	Debt Service Fund Series 2015
5	Debt Service Fund Series 2017
6	Capital Dagawa Eund
0	Capital Reserve Fund
7	Long Term Debt Report
8	Assessment Receipt Schedule
9	Check Register Summary

Community Development District

Combined Balance Sheet
March 31, 2025

		General Fund	l	Debt Service Fund	Сар	ital Reserve Fund	Totals Governmental Funds		
Assets:									
Cash:									
Operating Account - Truist	\$	51,935	\$	-	\$	41,436	\$	93,371	
Assessments Receivable		-		_		-		-	
Due from Other		-		-		-		-	
Due from General Fund - Series 2015		-		_		_		-	
Due from General Fund - Series 2017		-		_		_		-	
Due from Developer		900		-				900	
Investments:									
State Board of Administration (SBA)		303,448		-		52,131		355,579	
<u>Series 2015</u>									
Reserve		-		220,634		-		220,634	
Interest		-		274		-		274	
Revenue		-		530,299		-		530,299	
Sinking Fund		-		265		-		265	
Prepayment		-		5,000		-		5,000	
<u>Series 2017</u>								-	
Reserve		-		170,000		-		170,000	
Interest		-		221		-		221	
Principal		-		-		-		-	
Revenue		-		465,578		-		465,578	
Prepayment		-		5,000		-		5,000	
Sinking Fund				226				226	
Prepaid Expenses		-		-		-		-	
Deposits		-		-		-		-	
Total Assets	\$	356,283	\$	1,397,499	\$	93,567	\$	1,847,348	
Liabilities:									
Accounts Payable	\$	8,699	\$	-	\$	-	\$	8,699	
FICA Payable		-		_				-	
Due to Debt Service - Series 2015		-		-		-		-	
Due to Debt Service - Series 2017		-		-		-		-	
Total Liabilites	\$	8,699	\$	-	\$	-	\$	8,699	
Fund Balance:									
Nonspendable:									
Prepaid Items	\$	-	\$	-	\$	-	\$	-	
Restricted for:	-		•						
Debt Service		-		1,397,499		_		1,397,499	
Capital Project		-		-		_		-	
Assigned for:									
Capital Reserve Fund		-		-		93,567		93,567	
Capital Reserves		-		-		-		-	
Unassigned		347,584		-		-		347,584	
Total Fund Balances	\$	347,584	\$	1,397,499	\$	93,567	\$	1,838,649	
Total Liabilities & Fund Balance	\$	356,283	\$	1,397,499	\$	93,567	\$	1,847,348	

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending March 31, 2025

		Adopted		ated Budget		Actual			
		Budget	Thru	u 03/31/25	Thr	u 03/31/25		Variance	
Revenues:									
Special Assessments - Tax Roll	\$	317,987	\$	317,987	\$	313,325	\$	(4,662)	
Interest	Ψ	3,414	Ψ	1,707	Ψ	3,055	Ψ	1,348	
Total Revenues	\$	321,401	\$	319,694	\$	316,380	\$	(3,314)	
	<u> </u>	321,101	Ψ	317,071	Ψ	310,300	Ψ	(5,511)	
Expenditures:									
General & Administrative:									
Supervisor Fees	\$	4,000	\$	2,000	\$	1,600	\$	400	
PR-FICA		306	-	153		122		31	
Engineering		12,000		6,000		- 220		6,000	
Attorney Annual Audit		10,000 4,100		5,000 1,000		328 1,000		4,673	
Assessment Administration		5,618		5,618		5,618		-	
Arbitrage Rebate		1,200		600		600		-	
Dissemination Agent		7,866		3,933		3,933		_	
Trustee Fees		8,800		4,400		4,400		-	
Management Fees		54,694		27,347		27,347		-	
Information Technology		1,800		900		900		-	
Website Maintenance		1,200		600		600		-	
Telephone		150		75		28		47	
Postage & Delivery		500		250		231		19	
Insurance General Liability/Public Officials		12,854		12,854		12,337		517	
Printing & Binding		500		250		71		179	
Legal Advertising		1,265		633		139		494	
Other Current Charges		1,000		500		247		253	
Office Supplies		200		100		2		98	
Dues, Licenses & Subscriptions		175		175		175		-	
Total General & Administrative	\$	128,228	\$	72,387	\$	59,678	\$	12,710	
Operations & Maintenance									
Field Expenditures									
Landscape Maintenace (Yellowstone)	\$	64,972	\$	32,486	\$	29,979	\$	2,507	
Lake Maintenance (First Choice Aquatics)		33,700		16,850		12,600		4,250	
Waterfall/Entry Pond Maintenance		11,500		5,750		4,612		1,138	
Lake Fountains Maintenance (First Coast Aquatics)		14,000		7,000		1,150		5,850	
Management		6,000		3,000		3,000		-	
Utilities		10,000		5,000		2,469		2,531	
General Maintenance		3,000		1,500		2,206		(706)	
Subtotal Field Expenditures	\$	143,172	\$	71,586	\$	56,017	\$	15,569	
Total Operations & Maintenance	\$	143,172	\$	71,586	\$	56,017	\$	15,569	
Total Expenditures	\$	271,400	\$	143,974	\$	115,694	\$	28,279	
Excess (Deficiency) of Revenues over Expenditures	\$	50,000			\$	200,686			
Other Financing Sources/(Uses):		30,000			Ψ	200,000			
		(50,000)							
Capital Reserve Fund		(50,000)							
Total Other Financing Sources/(Uses)	\$	(50,000)	\$	-	\$	-	\$	-	
Net Change in Fund Balance	\$	0			\$	200,686			
Fund Balance - Beginning	\$	-			\$	146,898			
Fund Balance - Ending	\$	0			\$	347,584			
runa Dalante - Enumg	. J	0			P	377,304			

Community Development District Month to Month

		Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:														
Special Assessments - Tax Roll	\$	- \$	21,137 \$	36,704 \$	233,619 \$	21,865 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	313,325
Interest		216	203	203	229	1,048	1,157	-	-	-	-	-	-	3,055
Total Revenues	\$	216 \$	21,339 \$	36,907 \$	233,848 \$	22,913 \$	1,157 \$	- \$	- \$	- \$	- \$	- \$	- \$	316,380
Expenditures:														
General & Administrative:														
Supervisor Fees	\$	- \$	800 \$	- \$	- \$	800 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	1,600
PR-FICA		-	61	-	-	61	-	-	-	-	-	-	-	122
Engineering		-	-	-	-	-	-	-	-	-	-	-	-	-
Attorney		24	141	47	116	-	-	-	-	-	-	-	-	328
Annual Audit		-	-	-	-	-	1,000	-	-	-	-	-	-	1,000
Assessment Administration		5,618	-	-	-	-	-	-	-	-	-	-	-	5,618
Arbitrage Rebate		-	-	600	-	-	-	-	-	-	-	-	-	600
Dissemination Agent		656	656	656	656	656	656	-	-	-	-	-	-	3,933
Trustee Fees		-	4,400	-				-	-	-	-	-	-	4,400
Management Fees		4,558	4,558	4,558	4,558	4,558	4,558	-	-	-	-	-	-	27,347
Information Technology		150	150 100	150	150	150	150	-	-	-	-	-	-	900
Website Maintenance		100 22	100	100	100 5	100	100	-	-	-	-	-	-	600 28
Telephone		7	130	-	33	30	31	-	-	-	-	-	-	28
Postage & Delivery Insurance General Liability/Public Officials		12,337	130	-		30	31	-	-	-	-	-	-	12,337
Printing & Binding		0	-	34	0	8	29	-	-	-	-	-	-	71
Legal Advertising		69	-	34	U	70	29	-	-	-	-	-	-	139
Other Current Charges		39	47	39	39	42	42	-	-	-	-	-	-	247
Office Supplies		0	0	0	0	0	0	-	-	-	-	-	-	2 47
Dues, Licenses & Subscriptions		175	-	-	-	-	-	-	_	_	_	_		175
-	\$	23,755 \$	11,043 \$	6,184 \$	5,656 \$	6,475 \$	6,565 \$	- \$	- \$	- s	- \$	- s	- \$	59,678
Total General & Administrative Operations & Maintenance	\$	23,/55 \$	11,043 \$	6,184 \$	5,656 \$	6,4/5 \$	6,565 \$	- 3	- \$	- 3	- \$	- \$	- 3	59,678
•														
Field Expenditures														
Landscape Maintenace (Yellowstone)	\$	3,154 \$	3,154 \$	5,293 \$	3,244 \$	11,890 \$	3,244 \$	- \$	- \$	- \$	- \$	- \$	- \$	29,979
Lake Maintenance (First Choice Aquatics)		2,100	2,100	2,100	2,100	2,100	2,100	-	-	-	-	-	-	12,600
Waterfall/Entry Pond Maintenance		1,193	738	1,315	450	916	400	-	-	-	-	-	-	4,612 1,150
Lake Fountains Maintenance (First Coast Aquatics)		-	-	750			400	-	-	-	-	-	-	
Management Utilities		500 405	500 393	500 552	500 617	500 503	500	-	-	-	-	-	-	3,000 2,469
General Maintenance		405	2,206	-	617	-	-	-	-	-	-	-	-	2,206
ченетан маниенансе			2,200						-	-		-	-	2,200
Subtotal Field Expenditures	\$	7,353 \$	9,091 \$	10,510 \$	6,911 \$	15,909 \$	6,244 \$	- \$	- \$	- \$	- \$	- \$	- \$	56,017
Total Operations & Maintenance	s	7,353 \$	9,091 \$	10,510 \$	6,911 \$	15,909 \$	6,244 \$	- \$	- \$	- \$	- \$	- \$	- \$	56,017
Total o per actoris & Manifechance	*						0,211 \$	- 3				- 4		
Total Expenditures	\$	31,107 \$	20,134 \$	16,693 \$	12,567 \$	22,384 \$	12,809 \$	- \$	- \$	- \$	- \$	- \$	- \$	115,694
Excess (Deficiency) of Revenues over Expenditures	\$	(30,891) \$	1,206 \$	20,213 \$	221,282 \$	529 \$	(11,652) \$	- \$	- \$	- \$	- \$	- \$	- \$	200,686
Other Financing Sources/Uses:														
Transfer In/(Out)		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/Uses	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Net Change in Fund Balance	\$	(30,891) \$	1,206 \$	20,213 \$	221,282 \$	529 \$	(11,652) \$	- \$	- \$	- \$	- \$	- \$	- \$	200,686

Community Development District

Debt Service Fund Series 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted		ated Budget		Actual		
	Budget	et Thru 03/31/25		Thru 03/31/25		Variance	
Revenues:							
Special Assessments - Tax Roll	\$ 429,732	\$	429,732	\$	423,440	\$	(6,292)
Interest Income	12,000		6,000		11,620		5,620
Total Revenues	\$ 441,732	\$	435,732	\$	435,060	\$	(673)
Expenditures:							
Interest - 11/1	\$ 139,934	\$	139,934	\$	139,806	\$	128
Principal - 11/1	135,000		135,000		135,000		-
Interest - 5/1	136,981		-		-		-
Total Expenditures	\$ 411,916	\$	274,934	\$	274,806	\$	128
Excess (Deficiency) of Revenues over Expenditures	\$ 29,817			\$	160,253		
Other Financing Sources/(Uses):							
Transfer In/(Out)	\$ -	\$	-	\$	-	\$	-
Total Other Financing Sources/(Uses)	\$ -	\$	-	\$	-	\$	-
Net Change in Fund Balance	\$ 29,817			\$	160,253		
Fund Balance - Beginning	\$ 367,939			\$	596,220		
Fund Balance - Ending	\$ 397,756			\$	756,473		

Community Development District

Debt Service Fund Series 2017

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted Pro		Prorated Budget		Actual			
	Budget	Thru	ı 03/31/25	Thr	u 03/31/25	V	Variance	
Revenues:								
Special Assessments - Tax Roll	\$ 364,708	\$	364,708	\$	359,388	\$	(5,320)	
Interest Income	10,000		5,000		9,792		4,792	
Total Revenues	\$ 374,708	\$	369,708	\$	369,180	\$	(528)	
Expenditures:								
Interest - 11/1	\$ 112,434	\$	112,434	\$	112,309	\$	125	
Principal - 11/1	115,000		115,000		115,000		-	
Special Call - 11/1	-		-		-		-	
Interest - 5/1	110,134		-		-		-	
Total Expenditures	\$ 337,569	\$	227,434	\$	227,309	\$	125	
Excess (Deficiency) of Revenues over Expenditures	\$ 37,139			\$	141,871			
Other Financing Sources/(Uses):								
Transfer In/(Out)	\$ -	\$	-	\$	-	\$	-	
Total Other Financing Sources/(Uses)	\$ -	\$	-	\$	-	\$	-	
Net Change in Fund Balance	\$ 37,139			\$	141,871			
Fund Balance - Beginning	\$ 323,485			\$	499,155			
Fund Balance - Ending	\$ 360,624			\$	641,025			

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted Budget		Prorated Budget Thru 03/31/25		Actual Thru 03/31/25			
							Variance	
Revenues								
Capital Reserve Transfer In	\$	50,000	\$	-	\$	-	\$	-
Interest		-		-		1,206		1,206
Total Revenues	\$	50,000	\$	-	\$	1,206	\$	1,206
Expenditures:								
Capital Outlay	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Excess (Deficiency) of Revenues over Expenditures	\$	50,000			\$	1,206		
Other Financing Sources/(Uses)								
Transfer In/(Out)	\$	-	\$	-	\$	-	\$	-
Total Other Financing Sources (Uses)	\$	-	\$	-	\$	-	\$	-
Net Change in Fund Balance	\$	50,000			\$	1,206		
Fund Balance - Beginning	\$	50,923			\$	92,361		
Fund Balance - Ending	\$	100,923			\$	93,567		

Isles of Bartram Park

Community Development District

Long Term Debt Report

Interest Rate: 4.375%-5.125% Maturity Date: 11/1/1945 Reserve Fund Definition 50% of Maximum Annual Debt Service Reserve Fund Requirement \$214,291 Reserve Fund Balance 220,634 Bonds outstanding - 11/30/2015 \$6,725,000 Less: November 1, 2015 \$0 (\$110,000) Less: November 1, 2016 (\$130,000) Less: November 1, 2017 (\$100,000) Less: May 1, 2018 (Prepayment) (\$100,000) Less: November 1, 2018 (\$20,000) Less: May 1, 2019 (Prepayment) Less: November 1, 2019 (\$105,000) Less: November 1, 2019 (Prepayment) (\$5,000) Less: November 1, 2020 (\$110,000) (\$15,000) Less: May 1, 2021 (Prepayment) Less: November 1, 2021 (\$115,000) Less: November 1, 2021 (Prepayment) (\$20,000) Less: May 1, 2022 (Prepayment) (\$85,000) Less: November 1, 2022 (\$120,000) Less: November 1, 2022 (Prepayment) (\$5,000)Less: May 1, 2023 (Prepayment) (\$5,000) (\$130,000) Less: November 1, 2023 Less: November 1, 2023 (Prepayment) (\$5,000) Less: November 1, 2024 (\$135,000)

Current Bonds Outstanding \$5,410,000

3.50%-5.00%

Series 2017 Special Assessment Bonds

Interest Rate:

Maturity Date: 11/1/1947 Reserve Fund Definition 50% of Maximum Annual Debt Service Reserve Fund Requirement \$169,875 Reserve Fund Balance 170,000 Bonds outstanding - 11/30/2017 \$5,345,000 (\$50,000) Less: November 1, 2018 Less: May 1, 2019 (Prepayment) (\$25,000)Less: August 1, 2019 (Prepayment) (\$15,000) (\$95,000) Less: November 1, 2019 Less: November 1, 2019 (Prepayment) (\$5,000) (\$100,000) Less: November 1, 2020 Less: November 1, 2021 (\$100,000) (\$15,000) Less: May 1, 2022 (Prepayment) Less: November 1, 2022 (\$105,000) Less: November 1, 2022 (Prepayment) (\$5,000) Less: May 1, 2023 (Prepayment) (\$5,000)(\$110,000) Less: November 1, 2023 Less: November 1, 2023 (Prepayment) (\$5,000) Less: November 1, 2024 (\$115,000)**Current Bonds Outstanding** \$4,595,000

Total Bonds Outstanding \$10,005,000



Isles of Bartram Park

Community Development District

Fiscal Year 2025 Assessment Receipts

ASSESSED TO TAX ROLL NET	# LOTS 635	SERIES 2015 DEBT SERVICE ASMT 429,732.19	SERIES 2017 DEBT SERVICE ASMT 364,728,02	0&M ASMT 317,980.57	TOTAL ASMTS 1,112,440.78
TOTAL DISTRICT NET	635	429,732.19	364,728.02	317,980.57	1,112,440.78

		SERIES 2015	SERIES 2017		
		DEBT	DEBT		
		SERVICE	SERVICE	0&M	TOTAL
RECEIVE FROM	BALANCE DUE	RECEIVED	RECEIVED	RECEIVED	RECEIVED
TAX ROLL RECEIVED / DUE	3,759.61	428,279.87	363,495.39	316,905.91	1,108,681.18
TOTAL RECEIPTS / DUE	3,759.61	428,279.87	363,495.39	316,905.91	1,108,681.18

TAX ROLL RECEIPTS

ST JOHNS COUNTY DISTRIBUTION	DATE	SERIES 2015 DEBT SERVICE ASMT	SERIES 2017 DEBT SERVICE ASMT	O&M ASMT	TOTAL RECEIVED
1	11/5/2024	1,654.35	1,404.11	1,224.14	4,282.60
2	11/15/2024	14,461.29	12,273.78	10,700.63	37,435.70
3	11/19/2024	12,449.30	10,566.13	9,211.86	32,227.29
4	12/6/2024	32,925.91	27,945.32	24,363.54	85,234.77
5	12/19/2024	16,677.27	14,154.55	12,340.36	43,172.18
6	1/9/2025	314,796.10	267,177.93	232,933.54	814,907.57
INT DIST 1	1/13/2025	926.67	786.49	685.69	2,398.85
7	2/20/2025	29,549.02	25,079.23	21,864.81	76,493.06
8	4/8/2025	4,382.19	3,719.31	3,242.60	11,344.10
INT DIST 2	4/14/2025	457.78	388.54	338.74	1,185.06
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
TOTAL TAX ROLL RECEIPTS		428,279.87	363,495.39	316,905.91	1,108,681.18
PERCENT COLLECTED TAX ROLL		100%	100%	100%	100%

C.

Isles of Bartram Park

COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2025

Check Register

Fund	Date	check#'s	Amount	Total
General Fund				
1/	/1/25 -1/31/25	1183-1195	\$884,318.47	
2/	/1/25 -2/28/25	1196-1202	13,382.34	
3/	/1/25 -3/31/25	1203-1214	70,874.17	
				\$968,574.98
		TOTAI		\$968,574.98

^{*} Fedex Invoices available upon request

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 4/30/25 PAGE 1
*** CHECK DATES 01/01/2025 - 03/31/2025 *** ISLES OF BARTRAM - GENERAL

CHIECK BITTED	61, 61, 2623 63, 31, 2623 E	BANK A ISLES OF BARTRAM			
CHECK VEND# DATE	INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT#	. VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
1/07/25 00025	12/16/24 12162024 202411 320-57200-	-46500	*	392.71	
	REMIB JEA IRRIG 12/14/24	CELESTINA MASTER HOA			392.71 001183
1/07/25 00036	1/01/25 2897 202501 320-57200-	-46100	*	2,100.00	
	I AN LAKE MAINIENANCE	FIRST CHOICE AQUATICS			2,100.00 001184
1/07/25 00036	12/27/24 2871 202412 320-57200-		*	350.00	
	LIGHT BULB REPLACEMENTS	FIRST CHOICE AQUATICS			350.00 001185
1/07/25 00001	1/01/25 133 202501 310-51300-	-34000	*	4,557.83	
	JAN MANAGEMENT FEES 1/01/25 133 202501 310-51300-	-52000	*	100.00	
	JAN WEBSITE ADMIN 1/01/25 133 202501 310-51300-	-35100	*	150.00	
	JAN INFORMATION TECH 1/01/25 133 202501 310-51300-		*	655.50	
	JAN DISSEMINATION SVCS 1/01/25 133 202501 310-51300-	-51000	*	.36	
	OFFICE SUPPLIES 1/01/25 133 202501 310-51300-		*	32.57	
	POSTAGE 1/01/25 133 202501 310-51300-	-42500	*	.30	
	COPIES 1/01/25 133 202501 310-51300-	-41000	*	5.18	
	TELEPHONE	GOVERNMENTAL MANAGEMENT SERVICES			5,501.74 001186
1/07/25 00018	1/01/25 423886 202501 320-53800-	-45501	*	500 00	
	JAN MANAGEMENT SERVICES	VESTA PROPERTY SERVICES, INC.			500.00 001187
1 /12 /05 00001	1 /01 /05 **11055 000410 200 55000	46400	al.	450 00	
	DEC POOL CLEANING	CRYSTAL CLEAN POOL SERVICE, INC			450.00 001188
1/13/25 00029	1/09/25 01092025 202501 300-20700-	CRYSTAL CLEAN POOL SERVICE, INC	*	16,677.27	
	11/19/24 DIST 5 1/09/25 01092025 202501 300-20700-			314,796.10	
	12/6/24 DIST 6	ISLES OF BARTRAM PARK CDD-DS 2015			31,473.37 001189
1/13/25 00029	1/09/25 01092025 202501 300-20700-	-10200	· ·	4,738.07	
1,13,23 00027	10/4/24 FY24 DIST INT 4			1,750.07	

CHIECK DITTED	Bi	ANK A ISLES OF BARTRAM			
CHECK VEND# DATE	INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT# S	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
	1/09/25 01092025 202501 300-20700-1 FY24 EXCESS FEE DIST	10200	*	26.94	
		ISLES OF BARTRAM PARK CDD-DS 2015			4,765.01 001190
	1/09/25 01092025 202501 300-20700-3	10300	*	14,154.55	
	11/19/24 DIST 5 1/09/25 01092025 202501 300-20700-:	10300	*	267,177.93	
	12/6/24 DIST 6	ISLES OF BARTRAM PARK CDD-DS 2017		:	281,332.48 001191
1/13/25 00030	1/09/25 01092025 202501 300-20700-3	10300	*	4,021.36	
	10/4/24 FY24 DIST INT 4 1/09/25 01092025 202501 300-20700-:		*	22.87	
	FY24 EXCESS FEE DIST	ISLES OF BARTRAM PARK CDD-DS 2017			4,044.23 001192
1/22/25 00039	1/25/25 01252025 202501 300-15100-3		*	250,000.00	
	EXS FNDS TXF GF RESERVE	ISLES OF BARTRAM PARK CCD C/O		:	250,000.00 001193
1/22/25 00032	1/13/25 3511700. 202410 310-51300-	31500	*	24.00	
	OCT GENERAL COUNSEL 1/13/25 3511700. 202411 310-51300-	31500	*	141.00	
	NOV GENERAL COUNSEL	KUTAK ROCK LLP			165.00 001194
1/22/25 00022	1/01/25 832113 202501 320-57200-4	46200	*	3,243.93	
	JAN LANDSCAPE MAINTENANCE	YELLOWSTONE LANDSCAPE			3,243.93 001195
2/04/25 00021	2/01/25 M11200 202501 320-57200-4		*	450.00	
	JAN POOL CLEANING	CRYSTAL CLEAN POOL SERVICE, INC			450.00 001196
	2/01/25 2957 202502 320-57200-4		*	2,100.00	
	FEB LAKE MAINTENANCE	FIRST CHOICE AQUATICS			2,100.00 001197
2/04/25 00018	2/01/25 424480 202502 320-53800-4	45501	*	500.00	
	FEB MANAGEMENT SERVICES	VESTA PROPERTY SERVICES, INC.			500.00 001198
2/11/25 00025	1/1//25 011/2025 202412 320-5/200-4	46500	*	551.59	
	REMIB JEA IRRIG 1/17/25	CELESTINA MASTER HOA			551.59 001199

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 4/30/25 PAGE 3

*** CHECK DATES 01/01/2025 - 03/31/2025 *** ISLES OF BARTRAM - GENERAL
BANK A ISLES OF BARTRAM

	B.	ANK A ISLES OF BARTRAM			
CHECK VEND# DATE	INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT#	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
2/11/25 00001	2/01/25 134 202502 310-51300-		*	4,557.83	
	FEB MANAGEMENT FEES 2/01/25 134 202502 310-51300-		*	100.00	
	FEB WEBSITE ADMIN 2/01/25 134 202502 310-51300-	35100	*	150.00	
	FEB INFORMATION TECH 2/01/25 134 202502 310-51300-		*	655.50	
	FEB DISSEMINATION SVCS 2/01/25 134 202502 310-51300-	51000	*	.21	
	OFFICE SUPPLIES 2/01/25 134 202502 310-51300-		*	30.32	
	POSTAGE 2/01/25 134 202502 310-51300-	42500	*	8.25	
	COPIES	GOVERNMENTAL MANAGEMENT SERVICES			5,502.11 001200
2/11/25 00022	2/01/25 847424 202502 320-57200-		*	3,243.93	
	FEB LANDSCAPE MAINTENANCE	YELLOWSTONE LANDSCAPE			3,243.93 001201
2/18/25 00038	12/09/24 120924-1 202411 320-57200-			1,034.71	
	(2) POST/WEATHERPROOF	CARLTON J MURPHY		•	1,034.71 001202
3/04/25 00036				400.00	- -
	QRTLY FOUNTAIN MAINT	FIRST CHOICE AQUATICS			400.00 001203
3/04/25 00036	3/01/25 3005 202503 320-57200-	46100		2,100.00	
0, 00, 00	MAR LAKE MAINTENANCE			· ·	2.100.00 001204
3/04/25 00023	2/27/25 2028421 202502 320-57200-	FIRST CHOICE AQUATICS		916.00	
3,01,23 00023	FOIINTAIN SERVICES/REPAIRS				
3/12/25 00025	2/19/25 02192025 202501 320-57200-	INNOVATIVE FOUNTAIN SERVICES, INC		616.73	
3/12/23 00023	REMIR JEA TRRIG 2/19/25				616 73 001206
	3/01/25 135 202503 310-51300-	CELESTINA MASTER HOA			
3/12/25 00001	MAR MANAGEMENT FEES		•	,	
	3/01/25 135 202503 310-51300- MAR WEBSITE ADMIN		*	100.00	
	3/01/25 135 202503 310-51300- MAR INFORMATION TECH	35100	*	150.00	

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 4/30/25 PAGE 4 AP300R *** CHECK DATES 01/01/2025 - 03/31/2025 *** ISLES OF BARTRAM - GENERAL BANK A ISLES OF BARTRAM

		BANK A ISLES OF BARTR	AM		
CHECK VEND# DATE	INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT#	. SUB SUBCLASS VENDOR	NAME STATUS	AMOUNT	CHECK AMOUNT #
	3/01/25 135 202503 310-51300	-31200	*	655.50	
	MAR DISSEMINATION SVCS 3/01/25 135 202503 310-51300	-51000	*	.30	
	OFFICE SUPPLIES 3/01/25 135 202503 310-51300	-42000	*	31.32	
	POSTAGE 3/01/25 135 202503 310-51300	-42500	*	28.65	
	COPIES	GOVERNMENTAL MANAG	EMENT SERVICES		5,523.60 001207
3/12/25 00013	3/03/25 27004 202503 310-51300 AUDIT FYE 09/30/24		*	1,000.00	
		GRAU & ASSOCIATES			1,000.00 001208
3/12/25 00029	3/11/25 03112025 202503 300-20700 1/13 INT DIST 1		*	926.67	
	3/11/25 03112025 202503 300-20700 2/20 DIST 7	-10200	*	29,549.02	
		ISLES OF BARTRAM P.	ARK CDD-DS 2015		30,475.69 001209
3/12/25 00030	3/11/25 30112025 202503 300-20700 1/13 INT DIST 1	-10300	*	786.49	
	3/11/25 30112025 202503 300-20700 2/20 DIST 7		*	25,079.23	
	2/20 DIS1 /	ISLES OF BARTRAM P.	ARK CDD-DS 2017		25,865.72 001210
3/12/25 00032	3/05/25 3535593 202501 310-51300			115.50	
	JAN GENERAL COUNSEL 3/05/25 3535593. 202412 310-51300	-31500	*	47.00	
	DEC GENERAL COUNSEL	KUTAK ROCK LLP			162.50 001211
3/12/25 00018	3/01/25 425045 202503 320-53800	-45501	*	500.00	
	MAR MANAGEMENT SERVICES		VICES, INC.		500.00 001212
3/12/25 00022	3/01/25 870107 202503 320-57200	-46200	*	3,243.93	
	MAR LANDSCAPE MAINTENANC	E YELLOWSTONE LANDSC.	APE		3,243.93 001213
3/19/25 00041	2/28/25 00069844 202502 310-51300	-48000	*	70.00	
	NOTICE OF MEETING-2/21/2	5 GANNETT MEDIA CORP	DBA GANNET		70.00 001214
			TOTAL FOR BANK A	968,574.98	

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 4/30/25 PAGE 5
*** CHECK DATES 01/01/2025 - 03/31/2025 *** ISLES OF BARTRAM - GENERAL
BANK A ISLES OF BARTRAM

CHECK VEND#INVOICE.... ..EXPENSED TO... VENDOR NAME STATUS AMOUNTCHECK.....

DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS AMOUNT #

TOTAL FOR REGISTER 968,574.98

Celestina Master HOA, Inc

INVOICE DATE: 12/16/2024

To: Jim Oliver

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

DESCRIPTION	AMOUNT
Reimbursement for Irrigation Billing (10% of 05330)	\$392.71
(Reference JEA bill dated 12/16/2024)	
RECEIVED By Tara Lee at 11:45 am, Jan 03, 2025	
Any questions please call Vesta WGV Office 904	-747-0181
TOTAL AMOU	UNT DUE \$392.71

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



225 N. Pearl St. Jacksonville, FL 32202-4513

Phone: (904) 665-6000

Online: jea.com

CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC

Account #: 1209880485

Bill Date: 12/16/24

Cycle: 14 **Amount Due** \$9,842.25

Do not pay. AutoPay will process your payment on 01/07/25.

Electric \$3,857.73 Water

\$4,197.82

Sewer

\$440.64 Irrigation \$1,346.06

TOTAL SUMMARY OF CH	IARG	ES
Electric	\$	3,857.73
Water		4,197.82
Sewer		440.64
Irrigation		1,346.06
Total New Charges	\$	9,842.25
(A complete breakdown of charges can be found on the	e followi	ing pages.)
Previous Balance	\$	10,570.92
Payment(s) Received		-10,570.92
Balance Before New Charges		0.00
New Charges		9,842.25
Do not pay. AutoPay will process your payment on 01/07/25.	\$	9,842.25

MESSAGES

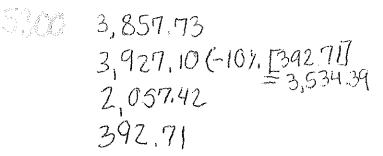


Make sure the built-in power management system on office equipment is activated to ensure power saving during periods of inactivity.



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





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





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

Acct #: 1209880485 Bill Date: 12/16/24 Do not pay. AutoPay will process your payment on 01/07/25. TOTAL AMOUNT PAID

Additional information on reverse side. "

\$9,842.25

CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC 200 BUSINESS PARK CIR STE 101 STAUGUSTINE FL 32095-8824

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XOPERTY Account #: 1209880485 LINC Bill Date: 12/16/24	Cycle: 14	ea Light					The state of the s	igation	Consumption (1 ou ft = 7,48 gal)	0 GAL	The state of the s	igation		Consumption 1.4 m ft = 7.48 man	16000 GAL	90)			Consumption	7530 KWH		90			Consumption	STATES AND	C NVII	The second secon	gation	Consumption	
MASTER PI SSOCIATION	Bill Rate	Street and Area Light	Rate				l	Reclaimed Irrigation Service	Reading Con Type (1 cuff	Regular (Ĭ	Reclaimed Irrigation	3	Reading Con-	1	General Serv		950	Reading Cont		-	General Serv			Type Con		-	Commercial	Reclaimed In Service		Type (1 cu ff
CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC	Service Period	11/13/24 - 12/13/24					11/12/24 - 12/12/24		Current R Reading	1629 R	11/14/24 - 12/16/24			Current Reading	SS I	11/13/24 - 12/13/24 General Service			Current Reading	19) 50)	1	11/13/24 - 12/13/24 General Service		30.00	Reading	100	-	11/12/24 - 12/12/24	T MASSES	313, 1745 24, 15, 25	Reading
		11/					11/		Days Billed	30	111			Days Billed	32	11/1			Days Billed	8		11/1				S	20	11/1		Days	Billed
Online: jea.com	Service Point	Area Light					Reclaim	Commercial	Meter Nomber	86614801	Reclaim	Commercial	1000	Meter	71996681	Gate			Meter Number	26189702			Electric	10,000	Number	24827846	0±0120±2	Reclaim	Commercial	Meter	Number
	Charges	\$175.84	149.10	10.46	4.09	12.19	\$37.50	31,50	6.00		899.50	31.50	6,00	53.35	8.65	\$746.58	21.00	472.58	195.86	38.48	18.66	\$436.05	21.00	270.18	111.97	22.00	10.90	\$37.50	31.50	00.9	
Phone: (904) 665-6000	Service Type	=					M				M					ä						ш						M			
Phone:	Ser					The state of the s								kgal @ \$3.81)	kgal @ \$4.33)			per kWh)	02601 per KWh)	11 per kWh)				per kWh)	02601 per kWh)	11 per kWh)					
	Service Address	110 ANTILA WY APT ARLT	Detail Charges:21 Unit(s) 40W LED PT	Fuel Charge	Gross Receipts Tax	Florida State Sales Tax	110 ANTILA WY APT LS01	Detail Charges:Basic Monthly Charge	Inspection Fee		121 LACAILLE AV APT IR01	Detail Charges:Basic Monthly Charge	Inspection Fee	Tier 1 Consumption (1-14 kgal @ \$3.81)	Tier 2 Consumption (> 14 kgal @ \$4.33)	123 CELESTA PY APT GATE	Detail Charges:Basic Monthly Charge	Energy Charge (\$0.06276 per kWh)	Tax Exempt Fuel Cost (\$0.02601 per kWh)	Taxable Fuel Cost (\$0.00511 per kWh)	Gross Receipts Tax	16 ORIANA CT APT FS01	Detail Charges: Basic Monthly Charge	Energy Charge (\$0.06276 per kWh)	Tax Exempt Fuel Cost (\$0.02601 per kWh)	Taxable Fuel Cost (\$0.00511 per kWh)	Gross Receipts Tax	23 ANILA ST APT LS01	Detail Charges:Basic Monthly Charge	Inspection Fee	

Service Address S	Service Type	Charges	Service Point	Service Period	d Bill Rate	ate		
29 CELESTA PY APT IR01	ш	\$100.48 Area Light	Area Light	11/13/24 - 12/13/24		Street and Area Light		
Detail Charges:12 Unit(s) 40W LED PT		85.20			Kate			
Fuel Charge		5.97						
Gross Receipts Tax		2.34						II ritto
Florida State Sales Tax 29 CELESTA PY APT IR01	w.	6.97	6.97 \$440:62 Area Light	11/13/24 - 12/13/24		Street and Area Light	Charges For This Address	\$541.10 Water
Detail Charges:38 Unit(s) 70W HPS CH PT		243.96	1				\$3,568.91	\$3,027.81
16 Unit(s) 40W LED PT		113.60						
Fuel Charge		42.26						
Gross Receipts Tax		10.25						
Florida State Sales Tax		30.55						
29 CELESTA PY APT IR01	M	\$3,027.81	Reclaim	11/12/24 - 12/12/24		Commercial Declaimed Infration		
Detail Charges: Basic Monthly Charge		201.60	Commercial		Service	neu imgauori		
Inspection Fee		6.00		(200	D. c. Bron	2000		
Tier 1 Consumption (1-14 kgal @ \$3.81)		53.35	Number	Billed Reading	Type	Constanting Conference (1 con		
Tier 2 Consumption (> 14 kgal @ \$4.33)		2,766.86	89006063			653000 GAL		
33 CELESTA PY	ᄪ	\$430.28	Commercial -	11/13/24 - 12/13/24	24 Genera	General Service		
Detail Charges:Basic Monthly Charge		21.00	Electric					
Energy Charge (\$0.06276 per kWh)		266.42		1,70,0	Doculing	Contraction of the		
Tax Exempt Fuel Cost (\$0.02601 per kWh)		110,41	Number	Days current Billed Reading	Type 1		Total Man	Electric
Taxable Fuel Cost (\$0.00511 per kWh)		21.69	22953660	30 11626	Regular	4245 KWH	Charges For	\$430.28
Gross Receipts Tax		10.76	22953660	30 10.44	Regular	10.44 KW	This Address	Water eag as
33 CELESTA PY	W	\$39.38	Commercial -	11/12/24 - 12/12/24		Commercial Water		7
Detail Charges:Basic Monthly Charge		18,90	water		oervice	1		
Water Consumption Charge		20,46	Meter	5.033	Reading	Consumption		
			Number 514057774	Billed Reading	Type Recular	(1 cu ft = 7.48 gal) 11000 GAL		
33 STARLIS PL	M	\$54,60	Redaim	1/12/2	211	Residential	- AND THE PROPERTY AND	
Defail Chardes:Basic Monthly Charde		18.90	Residential		Keclair	ned Irrigation		
Redaimed Water Inspection Fee		00'9						
Tier 1 Consumption (1-14 kgal @ \$2.97)		29.70	Meter Number	Days Current Billed Reading	Reading Type	Consumption (1 cu ft = 7.48 gal)		
			82196211	30 2194	Regular	10000 GAL	- Andrown-Angularity	#
33 TALORI AV APT IR01	M	\$103.83	Redaim	11/12/24 - 12/12/24	724 Comme	ercial		
Detail Charges: Basic Monthly Charge		31.50	Commercial		Service	Service		
Inspection Fee		900'9	Mater		Reading	Consumption		
Tier 1 Consumption (1-14 kgal @ \$3.81)		53.35	Number	Billed Reading	Type	(1 cu ft = 7.48 gal)		
Tier 2 Consumption (> 14 kgal @ \$4.33)		12.98	78727792	30 4528	Regular	17000 GAL		

Service Address	Service Type Charges	Service Point	Service Period	od Bill Rate	ate	
35 MANDARA WY	51,450.44	Commercial - Electric	11/13/24 - 12/13/24		General Service	
Detail Charges.coatt. Montage Energy Charge (\$0.06276 per kWh) Tax Exempt Fuel Cost (\$0.02601 per kWh)	931.36 385.99	Meter Number	Days Current Billed Reading	Reading Type	Consumption	
Taxable Fuel Cost (\$0.00511 per kWh) Gross Receipts Tax	75.83 36.26	22489790 22489790	30 37629 30 .78	Regular Regular	14840 KWH 31.20 KW	Charges For \$4.21.30 This Address Sewer \$3,468.50 \$\$
35 MANDARA WY Detail Charnes Basic Monthly Charge	W \$231.36 201.60	Commercial - Water/Sewer	11/12/24 - 12/12/24		Commercial Water Service	
Water Consumption Charge	29.76	Meter Number	Days Current Billed Reading	Reading Type Requise	Consumption (1 cu ft = 7.48 gal) 16000 GAI	
35 MANDARA WY Detail Charges:Basic Monthly Charge	\$40.64	Commercial - Water/Sewer	1,12%	(i)	Commercial Sewer Service	
Sewer Usage Charge	102.24	Meter Number 79251944	Days Current Billed Reading 30 3011	Reading Type Regular	Consumption (1 cu ft = 7.48 gal) 16000 GAL	
35 MANDARA WY Detail Charnes: Basic Monthly Charge	1 \$1,346.06 63.00	Irrigation 1 - Commercial	11/12/24 - 12/12/24		Commercial trigation Service	
Ter 1 Consumption (1-14 kgal @ \$3.81) Ter 2 Consumption (> 14 kgal @ \$4.33)	53.35 1,229.71	Meter Number 78261618	Days Current Billed Reading	Reading Type Regular	Consumption (1 cu ft = 7.48 gal) 298000 GAL	
44 CALLIEL WY APT IR01	W \$454.72	Reclaim Commercial	11/12/24 - 12/12/24	1	Commercial Reclaimed Irrigation	
Detail Charges;Basic Monthly Charge Inspection Fee The 1 Consummtion (1-14 kmal @ \$3 81)	63.00 6.00 53.35	Meter	Days Current Billed Reading	Service Reading Type	Consumption	
Tier 2 Consumption (> 14 kgal @ \$4.33)	372.37	86322464	-	Regular	100000 GAL	Address
56 CALLIEL WY APT IR01	\$53.67	Irrigation 1 - Electric	11/13/24 - 12/	11/13/24 - 12/13/24 General Service	al Service	
Energy Charge (\$0.06276 per kWh) Tax Exempt Fuel Cost (\$0.02601 per kWh)	18.51	Meter	Days Current Billed Reading	Reading Type	Consumption	
Taxable Fuel Cost (\$0.00511 per kWh) Gross Receipts Tax	1.51	23650846	30 12900	Regular	295 KWH	
Florida State Sales Tax	3./3					

Service Address	Service Type	Charges	Service Point	Service Period	Bill Rate		
57 SOLIS AV APT LS01 Detail Charges:Basic Monthly Charge Inspection Fee Tier 1 Consumption (1-14 kgal @ \$3.81)	W (\$52.74 31.50 6.00 15.24	Reclaim Commercial Meter Number 78582271	11/12/24 - 12/12/24 Days Current Resign Tilled 30 1601 Re	11/12/24 - 12/12/24 Commercial Reclaimed Irrigation Service Consumption Seading Consumption 1601 Regular 4000 GAL		
65 DELANO ST Detail Charges:Basic Monthly Charge Energy Charge (\$0.06276 per kWh) Tax Exempt Fuel Cost (\$0.02601 per kWh) Taxable Fuel Cost (\$0.00511 per kWh) Gross Receipts Tax Florida State Sales Tax 65 DELANO ST Detail Charges:Basic Monthly Charge	(Wh)	\$23.77 21.00 0.38 0.16 0.03 0.55 1.65 \$18.90	\$23.77 © Commercial - 21.00 0.38 Meter 0.16 Number 0.03 14113889 0.55 1.65 \$12.90 Commercial - 18.90 Water Number Number Number	11/13/24 - 12/13/24 General Service Days	24 General Service Reading Consumption Type 6 KWH 24 Commercial Water Service Type Consumption Type (1 cult = 7.48 gal) Regular 0 GAL	Total New Charges For This Address \$42.67	Electric \$23.77 Water \$18.90

INVOICE

First Choice Aquatics 14289 Denton Rd Jacksonville, FL 32226-4831 firstchoiceaquaticsjax@gmail.com +2267031

Aquatics.

Bill to

isles of Bartram Park

Ship to

Isles of Bartram Park

Invoice details

Invoice no.: 2871 Terms: Net 30

Invoice date: 12/27/2024 Due date: 01/26/2025

Date

Product or service

Description

Qty

Rate

Amount

1.

Fountain Repair

Light bulb replacements

5

\$70.00

\$350.00

_

Total

\$350.00

RECEIVED

By Tara Lee at 11:57 am, Jan 02, 2025

First Choice Aquatics

14289 Denton Rd Jacksonville, FL 32226-4831 USA +2267031 firstchoiceaquaticsjax@gmail.com

INVOICE

BILL TO

Isles of Bartram Park C/O GMS,LLC 475 West Town Place, Suite 114 St. Augustine, Florida 32092 **INVOICE # 2897 DATE 01/01/2025 DUE DATE 01/31/2025** TERMS Net 30

DESCRIPTION SERVICE Lake Maintenance

Isles of Bartram Park

QTY RATE **AMOUNT**

2,100.00 2,100.00 1

Services rendered are for the month listed above.

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

2,100.00 \$2,100.00

RECEIVED

By Tara Lee at 11:21 am, Jan 03, 2025

Governmental Management Services, LLC

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

Invoice

Invoice #: 133 Invoice Date: 1/1/25 Due Date: 1/1/25

Case:

P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Management Fees - January 2025 Website Administration - January 2025 Information Technology - January 2025 Dissemination Agent Services - January 2025 Office Supplies Postage Copies Telephone		4,557.83 100.00 150.00 655.50 0.36 32.57 0.30 5.18	4,557.83 100.00 150.00 655.50 0.36 32.57 0.30 5.18
RECEIVED By Tara Lee at 9:47 am, Jan 06, 2025			
	Total		\$5,501.74
	Paymen	ts/Credits	\$0.00
	Balance	Due	\$5,501.74



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

Invoice

Invoice # Date 423886 01/01/2025

Terms

Due on receipt

Due Date

01/01/2025

Memo

WGV - MANAGEMENT

Bill To

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

Decemble	39(16)(14)(4)	James and Additional Control
MANAGEMENT SERVICES	1 500.00	500.00
		,

Total

500.00

RECEIVED

By Tara Lee at 11:25 am, Jan 03, 2025

INVOICE

Crystal Clean Pool Service Inc 9020-1 Beny Ave Jacksonville, FL 32211 Admin@crystalcleanpools.net +1 (904) 855-8884

Bill to

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

Ship to

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

Invoice details

Invoice no.: M11075 Terms: Net 30

Invoice date: 01/01/2025 Due date: 01/31/2025

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

Total \$450.00

Note to customer

December

You will be billed by the 10th of each month, with a Net 30 days for monthly service. There is a \$25.00 late fee per month for payments not received at our office within that Net 30 period If the account continues to be delinquent after the next billing, additional late fees will be charged for the first month and months thereafter until paid in

All repair invoices are due upon receipt. You will be billed a \$25.00 late fee every 10 days that the payment is not received License # RP252555644

RECEIVED

By Tara Lee at 2:31 pm, Jan 08, 2025

General Fund

Date	Amount	Authorized By			
January 9, 2025	\$331,473.37	Bernadette Peregrino			
	Payable to:				
	Isles of Bartram Park #29 - 2015				
Date Check Needed:	Budget Categor	y:			
ASAP	001.300.20700	10200			
	T. T. T. T. C.P. I. D				
	Intended Use of Funds Requested				
	, Andre, Andre, Andre,	- Wilder - Wilder - Wilder			
	\$ 16,677.27 11/19/24	DIST 5			
	\$ 314,796.10 12/6/24	DIST 6			
Allah Carte Carte Carte	,				
	Maria Islanda Anton Anto				
	Mark . Market				
	\$ 331,473.37				
	AND THE RESERVE TO TH				
(Attach su	apporting documentation for reques	t.)			

General Fund

Date		Amo	unt	Authorized By			
January 9, 2025		\$4,76	5.01	Bernadette Peregrino			
		Payab	le to:	<u></u>			
	Isles	of Bartram	Park #29 - 20	15			
Date Check Needed:			Budget Cates				
ASAP			001.300.2070	00.10200			
	Intend	led Use of I	Funds Request	red:			
	IIII						
				- Ann			
	\$	4,738.07	10/4/24	FY24 DIST INT 4			
	\$	26.94	10/29/24	FY24 EXCESS FEE DIST			
	Ψ						
A.1117							

	\$	4,765.01					
	<u> </u>	4,705.01					
/Attach si	innortina (documenta	ition for requ	est.)			

General Fund

Date	_	Amo	unt	Authorized By
January 9, 2025		\$281,33	32.48	Bernadette Peregrino
			_	
		Payab	le to:	
	Is	sles of Bartrai	m Park #30 -20	17
Date Check Needed:			Budget Categ	ory:
ASAP			001.300.2070	
	In	tended Use of	f Funds Reques	sted:
Addition to the state of the st				
	\$	14,154.55	11/19/24	DIST 5
	\$	267,177.93	12/6/24	DIST 6
esperiments and the second sec				
				And the second s
	\$	281,332.48		
		201,002,10		

(Attach s	uppoi	ting docume	entation for re	quest.)

General Fund

Date		Amo	unt	Authorized By
January 9, 2025		\$4,04	4.23	Bernadette Peregrino
		Payab	le to:	·
	·····		m Park #30 -2	017
	ISI	es of Bartra	m Park #30 -21	017
Date Check Needed:			Budget Categ	gory:
ASAP			001.300.2070	00.10300
	Into	andad Hea o	f Funds Reque	osted.
	11110	inded Ose o.	runus Reque	3.00
<u> </u>				, design to the second
	\$	4,021.36	10/4/24	FY24 DIST INT 4
	\$	22.87	10/29/24	FY24 EXCESS FEE DIST
Address Addres				
				Alan Man
	\$	4,044.23		
	<u></u>			
		f	entation for re	orwoot)

General Fund

Date	Amount	Authorized By		
January 25, 2025	\$250,000.00	Bernadette Peregrino		
	Payable to:			
Isles of Bartram Park	CDD C/O STATE BOARD OF AD	MINISTRATION #39		
Date Check Needed:	Budget Categor	y:		
ASAP	1.300.15100.10	000		
	Intended Use of Funds Requested			
\$ 250,000.00	EXCESS FUND TXF GF RESER	VE		
	SBA #181200			
4000				
	AND THE PERSON NAMED IN COLUMN			
\$ 250,000.00				
SEND WITH	DEPOSIT LETTER FROM ACC	OUNTANT		

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600 Facsimile 404-222-4654

Federal ID 47-0597598

January 13, 2025

Check Remit To: Kutak Rock LLP PO Box 30057 Omaha, NE 68103-1157



RECEIVED

By Tara Lee at 10:47 am, Jan 17, 2025

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

Invoice No. 3511700 10623-1

Re: Isles of Bartram Park CDD - General

For Professional Legal Services Rendered

10/14/24	K. Jusevitch	0.20	24.00	Review annual agency invoice Prepare for Board meeting Prepare for and participate in Board meeting
11/07/24	W. Haber	0.20	47.00	
11/08/24	W. Haber	0.40	94.00	

TOTAL HOURS 0.80

TOTAL FOR SERVICES RENDERED \$165.00

TOTAL CURRENT AMOUNT DUE \$165.00



Bill To:

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

Property Name: Celestina-Isles of Bartram CDD

Address: 475 West Town Pl

Suite 114

St. Augustine, FL 32092

INVOICE

INVOICE #	INVOICE DATE
832113	1/1/2025
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape PO Box 101017 Atlanta, GA 30392-1017

Invoice Due Date: January 31, 2025

Invoice Amount: \$3,243.93

Description	Current Amount
	\$3,243.93
Monthly Landscape Maintenance January 2025	₩3,243.93

RECEIVED

By Tara Lee at 4:23 pm, Jan 07, 2025

Invoice Total

\$3,243.93

INVOICE

Crystal Clean Pool Service Inc 9020-1 Beny Ave Jacksonville, FL 32211 Admin@crystalcleanpools.net +1 (904) 855-8884

Bill to

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

Ship to

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

Invoice details

Invoice no.: M11200

Terms: Net 30

Invoice date: 02/01/2025 Due date: 03/03/2025

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

Total \$450.00

Note to customer

January

You will be billed by the 10th of each month, with a Net 30 days for monthly service. There is a \$25.00 late fee per month for payments not received at our office within that Net 30 period If the account continues to be delinquent after the next billing, additional late fees will be charged for the first month and months thereafter until paid in

All repair invoices are due upon receipt. You will be billed a \$25.00 late fee every 10 days that the payment is not received License # RP252555644

RECEIVED

By Tara Lee at 3:21 pm, Feb 03, 2025

First Choice Aquatics

14289 Denton Rd Jacksonville, FL 32226-4831 USA +2267031

firstchoiceaquaticsjax@gmail.com

INVOICE

BILL TO

Isles of Bartram Park C/O GMS,LLC 475 West Town Place, Suite 114 St. Augustine, Florida 32092 DATE 02/01/2025
DUE DATE 03/03/2025
TERMS Net 30

SERVICE

DESCRIPTION

QTY

AMOUNT

Lake

Isles of Bartram Park

1 2,100.00

RATE

2,100.00

Maintenance

Services rendered are for the month listed above.

SUBTOTAL

TAX TOTAL

BALANCE DUE

2,100.00

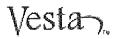
0.00

2,100.00

\$2,100.00

RECEIVED

By Tara Lee at 8:32 am, Feb 03, 2025



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

Invoice # Date

424480 02/01/2025

Terms

Due on receipt

Due Date

Invoice

02/01/2025

Memo

WGV - MANAGEMENT

Bill To

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

Interverigation	(aneurity)	Enic	·1(n(n)(n)) 500.00

RECEIVED

By Tara Lee at 8:34 am, Feb 03, 2025

Total

500.00

Celestina Master HOA, Inc

IINVOICE

INVOICE DATE: 1/17/2025

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

)	\$551.59
sta WGV Office 904-747-0	181
TOTAL AMOUNT D	UE \$551.59
	sta WGV Office 904-747-0

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



225 N. Pearl St. Jacksonville, FL

32202-4513

Online: jea.com

CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC

Account #: 1209880485 Bill Date: 01/17/25

Cycle: 14 **Amount Due** \$12,467.30

Do not pay. AutoPay will process your payment on 02/10/25.

00

TOTAL SUMMARY OF C	HARGE	S
Electric	\$	4,658.10
Water		5,801.25
Sewer		415.08
Irrigation		1,592.87
Total New Charges	\$	12,467.30
(A complete breakdown of charges can be found on t	he following	g pages.)
Previous Balance	\$	9,842.25
Payment(s) Received		-9,842.25
Balance Before New Charges		0.00
New Charges		12,467.30

MESSAGES



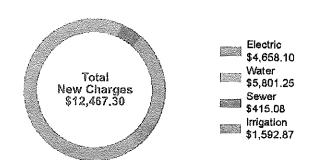
Change your light bulbs to LEDs.

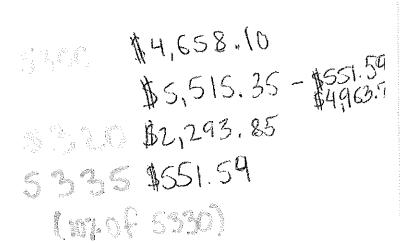
Do not pay. AutoPay will process your

payment on 02/10/25.



Energy Star commercial dishwashers are 10 percent more water-efficient than standard models.





PLEASE DETACH AND RETURN PAYMENT STUB BELOW WITH TOTAL DUE IN E





12,467.30

NVELOPE PROVIDED.	Additional information on reverse side.
Check here for telephone/	mall address correction and fill in on reverse side.
Add \$to my monthly the Prosperity Scholarship F	bill: \$for Neighbor to Neighbor and/or \$for und. I will notify JEA when I no longer wish to contribute.
Acct #: 1209880485	Bill Date: 01/17/25

Do not pay. AutoPay will process your payment on 02/10/25.

\$12,467.30

TOTAL AMOUNT PAID

CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC 200 BUSINESS PARK CIR STE 101 STAUGUSTINE FL 32095-8824

(<u>()</u>
(Z/2)
7

Phone: (904) 665-6000

Online: jea.com

CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC

Account #: 1209880485
Bill Date: 01/17/25
Cyrle: 14

=	
5	7
)ate:	;
	.010

Service Address	Service Type	Charges	Service Point	Service Period	Bill Rate	Cycle: 14
110 ANTILA WY APT ARLT	LLI	\$180.00	Area Light	12/13/24 - 01/16/25	Street and Area Light	
Detail Charges:21 Unit(s) 40W LED PT		149.10			Kate	
Fuel Charge		14.23				
Gross Receipts Tax		4.19				
Florida State Sales Tax	THE PROPERTY OF THE PROPERTY O	12.48				
110 ANTILA WY APT LS01	JVA.	\$37.50	Reclaim	12/12/24 - 01/15/25	Commercial	
Detail Charges: Basic Monthly Charge		31.50	Commercial		Keclaimed Irrigation Service	
Inspection Fee		9.00	Weter	Current Rea	S 8	
A AND AND AND AND AND AND AND AND AND AN			86614801	34 1629 Regular	ular 0 GAL	
121 LACAILLE AV APT IR01	All	\$1113,83	Reclaim	12/16/24 - 01/17/25	Commercial	
Detail Charges: Basic Monthly Charge		31,50	Commercial		Kecialmed irrigation Service	
Inspection Fee		6.00	Motor	Comment	Dooding	
Tier 1 Consumption (1-14 kgal @ \$3.81)		53,35	Number		Ξ	
Tier 2 Consumption (> 14 kgal @ \$4.33)		12.98	71996681	32 3438 Regutar	-	
123 CELESTA PY APT GATE	N.	\$912.79	Gate	12/13/24 - 01/16/25 General Service	General Service	V
Detail Charges:Basic Monthly Charge		21.00				
Energy Charge (\$0.06276 per kWh)		544.82	1000	1		
Tax Exempt Fuel Cost (\$0.03223 per kWh)		279.79	Number	Billed Reading Type		
Taxable Fuel Cost (\$0.00511 per kWih) Gross Receipts Tax		44.36 22.82	26189702	34 44835 Regular	ular 8681 KWH	
16 ORIANA CT APT FS01	101	\$562.07	Commercial -	12/13/24 - 01/16/25 General Service	General Service	
Detail Charges:Basic Monthly Charge		21.00	Electric			
Energy Charge (\$0.06276 per kWh)		330.43	-			
Tax Exempt Fuel Cost (\$0.03223 per kWh)		169.69	Meter	Billed Reading Type	outenment of the part of the p	
Taxable Fuel Cost (\$0.00511 per kWh)		26.90	24827846	39412	ular 5265 KWH	
Gross Receipts Tax	1111.0 mast	14.05				
23 ANILA ST APT LS01	Name Higher years	\$37,50	Reclaim	12/12/24 - 01/15/25	Commercial Doctrimed Injection	
Detail Charges:Basic Monthly Charge		31.50	COLLEGE	- Control of the Cont	Service	
Inspection Fee		6.00	Meter	0,025,002	ding Consumption	
			Number	d Reading	Ξ.	
Address of the second s			78582270	34 0 Regular	ular 0 GAL	

Service Address	Service Type	Charges	Service Point	Service Period E	Bill Rate		Page 4 of 6
29 CELESTA PY APT IR01	Ш	\$102.86	Area Light	12/13/24 - 01/16/25 SI	Street and Area Light		
Detail Charges:12 Unit(s) 40W LED PT		85.20		Ÿ	Kate		
Fuel Charge		8.14					
Gross Receipts Tax		2.39					•
Florida State Sales Tax		7.13				Total New	Electric 45.60 23
29 CELESTA PY APT IR01	IJ	\$457.37	Area Light	12/13/24 - 01/16/25 St	Street and Area Light	This Address	
Detail Charges:38 Unit(s) 70W HPS CH PT		243.96		2	ale ale	\$5,220.45	\$4,660.22
16 Unit(s) 40W LED PT		113.60					
Fuel Charge		57.46					
Gross Receipts Tax		10.64					
Florida State Sales Tax		31.71					
29 CELESTA PY APT IR01	Iron Cara Cara	\$4,660.22	Reclaim Commercial	12/12/24 - 01/15/25 Co	Commercial Reclaimed Injustion		
Detail Charges:Basic Monthly Charge		201.60	Collination	Š	Service		
Inspection Fee		00.9		Current Bes	Constitution		
Tier 1 Consumption (1-14 kgal @ \$3.81) Tier 2 Consumption (> 14 kgal @ \$4.33)		53.35 4,399.27	Number		= ====================================		
29 CE CETA DV		A Lend	Ostronos	SUGGO NACIOE	II IUSUUU USAL	And the second s	
	LI.	*******	Commercial -	12/13/24 - 01/10/23 56	General Service		
Detail Charges:Basic Monthly Charge		21.00					
Energy Charge (\$0.06276 per kWh)		293.97					
Tax Exempt Fuel Cost (\$0.03223 per kWh)		150.97	Meter	Days Current Reading	g Consumption		
Taxable Fuel Cost (\$0.00511 per kWh)		23.94		\$ \$240 B	I ARSA KAMU	Total New	Electric SSO 44
Gross Receipts Tax		12.56	22953660	10.40		This Address	
33 CELESTA PY		W 82.7 68	Commercial -	2/12/24 - 01/15/25	nmerci	\$545.52	\$43.08
			Water		Service		
Detail Charges: Basic Monthly Charge		18.90		3			
Water Consumption Charge		24.18	Meter	Current	a Consumption		
			L	Billed Reading Type	Ξ.		
			514057774	34 165 Regular	-		
33 STARLIS PL	ñ	\$57.57	Reclaim	12/12/24 - 01/15/25 Re	Residential	THE PROPERTY OF THE PLANTAGE PROPERTY OF THE P	The second secon
Detail Charges: Basic Monthly Charge		18.90	Kesidential	Ϋ́	daimed Irrigation		
Redaimed Water Inspection Fee		00.9					
Tier 1 Consumption (1-14 kgal @ \$2.97)		32.67		Current d Reading			
	. A	\$ 50 mm	82196211	24/11	r 11000 GAL	THE	
33 IALORI AV APT IRUT	i.		Keclaim Commercial	12/12/24 - 01/15/25 Co	Commercial Reclaimed Irrigation		
Detail Charges:Basic Monthly Charge		31.50		Se	Service		
Inspection Fee		6.00		Days Current Reading	g Consumption		
Tier 2 Consumption (1-14 kgal @ 55.51)		17.34		Reading	Ĕ		
(co.t.) Sagar Living Control of the		2	78727792	34 4546 Regular	r 18000 GAL		

Page 6 of 6			Electric \$24.36 Water \$18.90	
			Total New Charges For This Address \$43.26	
Service Period Bill Rate	12/12/24 - 01/15/25 Commercial Reclaimed Inigation	Current Reading Consumption	13/24 - 01/16/25 General Se Current Reading Co Reading Co T2/24 - 01/15/25 Commercial Current Reading Co Reading Type Co Reading Type Co Current Reading Co Co Co Co Co Co Co	0 Regular 0 GAL
Service Point	Reclaim Commercial	Meter Days Number Billed 78582271 34	3 <u>20</u>	79232848 34
Charges	\$37.50	6.00	\$24.36 21.00 0.69 0.35 0.06 0.57 1.69 \$18.90	***************************************
Service Type	M		E 23 per kWh) er kWh)	WARRACTURE TO THE PARTY OF THE
Service Address	57 SOLIS AV APT LS01 Detail Charges:Basic Monthly Charge	Inspection Fee	65 DELANO ST Detail Charges:Basic Monthly Charge Energy Charge (\$0.06276 per kWh) Tax Exempt Fuel Cost (\$0.03223 per kWh) Gross Receipts Tax Horida State Sales Tax 65 DELANO ST Detail Charges:Basic Monthly Charge	

Governmental Management Services, LLC

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

Invoice

Invoice #: 134
Invoice Date: 2/1/25

Due Date: 2/1/25

Case:

P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Management Fees - February 2025 Website Administration - February 2025 Information Technology - February 2025 Dissemination Agent Services - February 2025 Office Supplies Postage Copies		4,557.83 100.00 150.00 655.50 0.21 30.32 8.25	4,557.83 100.00 150.00 655.50 0.21 30.32 8.25

RECEIVED

By Tara Lee at 12:07 pm, Feb 06, 2025

Total	\$5,502.11
Payments/Credits	\$0.00
Balance Due	\$5,502.11



Bill To:

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

Property Name: Celestina-Isles of Bartram CDD

475 West Town PI Address: Suite 114

St. Augustine, FL 32092

INVOICE

INVOICE #	INVOICE DATE
847424	2/1/2025
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape PO Box 101017

Atlanta, GA 30392-1017

Invoice Due Date: March 3, 2025

Invoice Amount: \$3,243.93

Description	Current Amount
Monthly Landscape Maintenance February 2025	\$3,243.93

RECEIVED

By Tara Lee at 1:09 pm, Feb 05, 2025

Invoice Total

\$3,243.93

High Tide Electric

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



INVOICE

DATE

11/22/2024

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

SERVICE DESCRIPTION

Labor Installed one p

Installed one power post behind entrance monument wall and one power post in front of exit monument wall. Each post has a weatherproof outlet with a weatherproof cover. Used underground boxes to extend wiring to new power post. Verified that all receptacles were working properly after install. Painted all post black

during installation.

INVOICE 120924-1

QTY

1

DATE 12/09/2024
TERMS Net 30

DUE DATE 01/08/2025

RATE

___ ____

750.00

284.71

750.00

AMOUNT

.71 284.71

\$1,034.71

BALANCE DUE

RECEIVED

Material

By Tara Lee at 10:10 am, Feb 18, 2025

First Choice Aquatics 14289 Denton Rd Jacksonville, FL 32226-4831 USA +2267031 firstchoiceaquaticsjax@gmail.com

INVOICE

BILL TO

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

INVOICE # 2990 DATE 03/01/2025 **DUE DATE 03/31/2025** TERMS Net 30

SERVICE

DESCRIPTION

QTY

RATE

AMOUNT

Fountain

Quarterly Fountain Maintenance

400.00

400.00

Maintenance

1

Celestina: 4 Fountains

SUBTOTAL

TAX

TOTAL

BALANCE DUE

400.00

0.00

400.00

\$400.00

RECEIVED

By Tara Lee at 9:13 am, Mar 03, 2025

First Choice Aquatics

14289 Denton Rd

Jacksonville, FL 32226-4831

USA

+2267031

firstchoiceaquaticsjax@gmail.com

INVOICE

BILL TO

Isles of Bartram Park

C/O GMS,LLC

475 West Town Place, Suite

114

St. Augustine, Florida 32092

INVOICE # 3005

DATE 03/01/2025

DUE DATE 03/31/2025

TERMS Net 30

SERVICE

DESCRIPTION

QTY

RATE

AMOUNT

Lake

Isles of Bartram Park

1 2,100.00

2,100.00

Maintenance

Services rendered are for the month listed above.

SUBTOTAL

TAX

TOTAL

BALANCE DUE

2,100.00

0.00

2,100.00

\$2,100.00

RECEIVED

By Tara Lee at 9:16 am, Mar 03, 2025

INVOICE

innovative Fountain Services, Inc 11637 Columbia Park Dr E Ste 4 Jacksonville, FL 32258-4493 admin@innovativefountainservices.com +1 (904) 551-1017



Celestina:Celestina Waterfall
Bill to
Celestina
Isles of Bartram Park CDD
475 West Town Place Ste 114
Saint Augustine, FL 32092

Invoice details

Invoice no.: 2028421

Terms: Net 30

Invoice date: 02/27/2025 Due date: 03/29/2025

Product or service

Description

Amount

1. Fountain Service

Innovative Fountain Services propose to furnish all materials, labor, and tools to cut out 2 leaking ball valves in the filter pump discharge plumbing and replace with schedule 80 true union ball valves. Turn on fountain and verify proper operation.

\$916.00

Total

\$916.00

RECEIVED

By Tara Lee at 2:21 pm, Feb 27, 2025

Celestina Master HOA, Inc



INVOICE DATE: 2/19/2025

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

DESCRIPTION	AMOUNT
Reimbursement for Irrigation Billing (10% of 05330)	\$616.73
(Reference JEA bill dated 2/19/2025)	
Any questions please call Vesta WGV Office 904-747-0181	
 TOTAL AMOUNT DUE FIVED ra Lee at 3:38 pm, Mar 07, 2025	\$616.73

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



225 N. Pearl St. Jacksonville, FL 32202-4513

Phone: (904) 665-6000



Online: jea.com

CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC

Account #: 1209880485

Bill Date: 02/19/25

Cvcle:

Amount Due \$12,475.43

Do not pay. AutoPay will process your payment on 03/13/25.

TOTAL SUMMARY OF CH	HARRICH	ES .
Electric	\$	4,227.26
Water		6,445.79
Sewer		408.69
Irrigation		1,393.69
Total New Charges	\$	12,475.43
(A complete breakdown of charges can be found on the	e followii	ng pages.)
Previous Balance	\$	12,467.30 -12,467.30
Balance Before New Charges		0.00
New Charges		12,475.43
Do not pay. AutoPay will process your payment on 03/13/25.	\$	12,475.43

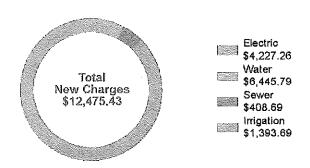
MESSAGES



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.



6,167.3**3** -616.73=60 2,080.84 616.73

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



SCAN
TO PAY ONLINE

Check here for telephone/mail a	address correction and fill in on reverse side.
Add \$to my monthly bill: \$ the Prosperity Scholarship Fund.	for Neighbor to Neighbor and/or \$fo
Acct #: 1209880485	Bill Date: 02/19/25

BIII Date: 02/19/25 Do not pay. AutoPay will process your payment on 03/13/25. TOTAL AMOUNT PAID \$12,475.43

Additional information on reverse side.

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

Account #: 1209880485



Phone: (904) 665-6000 Online: jea.com CELESTINA MASTER PROPERTY OWNERS ASSOCIATION INC

	© Pnone: (904) 663-6000		Offiline, Jea.com	OWNERS ASSOCIATION INC	OCIATION INC	Bill Date: 02/19/25
Consider Address	Service Type	Charnes	Service Point	Service Period	Bill Rate	Cycle: 14
110 ANTILA WY APT ARLT		€179.20	- 1	O.	Street and Area Light	
Detail Charges:21 Unit(s) 40W LED PT		149.10			76.6	
Fuel Charge		13.58				
Gross Receipts Tax		4.17				
Florida State Sales Tax	The state of the s	12.43	***************************************			The state of the s
110 ANTILA WY APT LS01	3.6%	\$37.50	Reclaim	01/15/25 - 02/13/25	Commercial Reclaimed Irrigation	
Detail Charges:Basic Monthly Charge		31.50	Collinaria		Service	
Inspection Fee		6.00	Meter Number	Days Current Reading Billed Reading Type	ding Consumption Pe (1 cu ft = 7.48 gal)	
			86614801	29 1629 Regular	ular 0 GAL	The second secon
121 LACAILLE AV APT IR01	PA	\$103,63	Reclaim	01/17/25 - 02/19/25	Commercial Reclaimed Irrigation	
Detail Charges:Basic Monthly Charge		31.50			Service	
Inspection Fee Tier 1 Consumption (1-14 kgal @ \$3.81)	kgal @ \$3.81)	6.00 53.35	Weter Number	Days Current Reading Billed Reading Type	ding Consumption Pe (1 cu ft = 7.48 gal)	
Tier 2 Consumption (> 14 kgal @ \$4.33)	kgal @ \$4.33)	12.98	71996681	33 3455 Regular	 	The state of the s
123 CELESTA PY APT GATE		3605.90	Gate	01/16/25 - 02/14/25	General Service	
Detail Charges:Basic Monthly Charge	,	21.00				
Energy Charge (\$0.06276 per kWh) Tax Exempt Fuel Cost (\$0.03669 per kWh)	per kWh) .03669 per kWh)	459.03 268.35	Meter Number	Days Current Reading Billed Reading Type	ding Consumption	
Taxable Fuel Cost (\$0.00511 per kWh)	11 per kWh)	37.37 20.15	26189702	52149	jular 7314 KWH	i
16 ORIANA CT APT FS01	In	8486.11	Commercial -	01/16/25 - 02/14/25	General Service	
Detail Charges:Basic Monthly Charge		21.00	Песліс			
Energy Charge (\$0.06276 per kWh)	per kWh)	271.88	Meter	Current	iding Consumption	
Tax Exempt Fuel Cost (\$0.03669 per kWh)	.03669 per kWh)	158.94	Number	d Reading	11174	
Gross Receipts Tax		12.15	2482/846	23 43/44 Reg	Regular 4332 NVVI	TANADATA TO THE TANADATA TO TH
23 ANILA ST APT LS01	Str	\$37,50	Reclaim	01/15/25 - 02/13/25	Commercial	
Detail Charges:Basic Monthly Charge		31.50			Service	
Inspection Fee		6.00	Weter	Days Current Rea	Reading Consumption	
			78582270	0	Regular 0 GAL	
THE PARTY OF THE P			Ten i i i i i i i i i i i i i i i i i i i		Administration of the Control of the	A CAMPANIA AND A CAMP

		JOUUC GAL	Kegular	4561	29	78727792			الفاح Onionidiilasii کا تا Ba
		Consumption (1 cu ft = 7.48 gal)	Reading Type	Current Reading	Days	Meter Number	53.35		Tier 1 Consumption (1-14 kgal @ \$3.81)
		e e	Service			Commission	31.50 6.00		Detail Charges:Basic Monthly Charge
		Commercial Reclaimed Irrigation		01/15/25 - 02/13/25	01/	Reclaim	\$85.17		33 TALORI AV APT IR01
and the state of t	- Action of the Control of the Contr	6000 GAL	Regular	2211	29	82196211			
		Consumption (1 cu ft = 7.48 gal)	Reading Type	Current Reading	Days Billed	Meter Number	6,00 17.82		Reclaimed Water Inspection Fee Tier 1 Consumption (1-14 kgal @ \$2.97)
		Reclaimed Irrigation		01/15/25 - 02/13/25	07/	Reclaim Residential	18.90	~	33 STARLIS PL Detail Charges:Basic Monthly Charge
MANAGE THE THE THE THE THE THE THE THE THE TH	And the second s	10000 GAL		175	29	514057774			
		Consumption (1 cu ft = 7.48 gal)	[1000000000000000000000000000000000000	Current Reading	Days Billed	Meter Number	10.00		Water Consumption Charge
						AAGIGI	18.90		Detail Charges:Basic Monthly Charge
		Commercial Water Service		01/15/25 - 02/13/25	01/	Commercial - Water	\$37.50	M	33 CELESTA PY
\$37.50	\$546.44	10.03 KW	Regular	10.03	29	22953660	12.72		Gross Receipts Tax
\$508.94	Charges For	4545 KWH	Regular	20855	29	22953660	23.22		Taxable Fuel Cost (\$0.00511 per kWh)
	Total Now	Consumption	Reading Type	Current Reading	Days Billed	Meter Number	166.76		Tax Exempt Fuel Cost (\$0.03669 per kWh)
							21.00 285.24		Detail Charges:Basic Monthly Charge
		Service	01/16/25 - 02/14/25 General Service	16/25 - 02/14	01/	Commercial - Electric	\$202.54	m	33 CELESTA PY
		1191000 GAL	Regular	52079	29	89006063	5,096.41		Tier 2 Consumption (> 14 kgal @ \$4.33)
		(1 cu ft = 7.48 gal)	Type	Reading	Billed	Number	53.35		ption (1-14 kgal @
			Reading) Incort	7	I de	6.00		Inspection Fee
		led illigation	Service			Commercial	201.60		Detail Charges:Basic Monthly Charge
		Commercial		01/15/25 - 02/13/25	01/	Reclaim	36,357,36		Plorida State Sales lax 29 CELESTA PY APT IR01
							10.58		Gross Receipts Tax
							54.88		Fuel Charge
							113.60		16 Unit(s) 40W LED PT
30,307.30	90,914,30		Nate				243.96		Detail Charges:38 Unit(s) 70W HPS CH PT
	Charges For This Address	Street and Area Light		01/16/25 - 02/14/25	01/1	Area Light	\$454.54	m	Plonda State Sales Tax 29 CELESTA PY APT IR01
Electric	Total New				-		2.38		Gross Receipts Tax
							7.77		Fuel Charge
			70.00				85.20		Detail Charges:12 Unit(s) 40W LED PT
		Street and Area Light		01/16/25 - 02/14/25	01/1	Area Light	\$102.46	T()	APT IR01
3	- Average of the second	ate	d Bill Rate	Service Period	Ser	Service Point	Charges	Service Type	Service Address Sen

Service Address	,) 20	() in ()			
35 MANDARA WY	n	\$1,612.98	Commercial - Electric	01/16/25 - 02/14/25 General Service	
Detail Charges:Basic Monthly Charge Energy Charge (\$0.06276 per kWh)		21.00 931.36			Electric
Tax Exempt Fuel Cost (\$0.03669 per kWh)		544.48	Meter Number	Days Current Reading Consumption Billed Reading Type	
Taxable Fuel Cost (\$0.00511 per kWh)		75.83	22489790	38447 F	
Gross Receipts Tax		40.32	22489790	1.27 Regular	This Address Sewer \$408.69
35 MANDARA WY	W.	参222.08	Commercial -	2/13/	`` I
Detail Charges:Basic Monthly Charge		201.60	Avaren/Oewer	CELVING	31,330.03
Water Consumption Charge		20,46	Meter Number	Days Current Reading Consumption Billed Reading Type (1,5) + = 7.48 nat)	!
			79251944	Regular	
35 MANDARA WY	co	\$408.69	Commercial -	<i>y</i> 13/	
Detail Charges:Basic Monthly Charge		338.40	Water/Sewer	Service	
Sewer Usage Charge		70.29	Meter Number	Days Current Reading Consumption Billed Reading Type (1 cu ft = 7.48 gal)	
	-1	\$ 100 mg	79251944	0414EDE DO149DE Commoscial trication	
35 MANDARA WY Detail Charges:Basic Monthly Charge	l	63.00	Irrigation 1 - Commercial	OH 19729 - 02113/29 Commetcial Hitgawon Service	
Tier 1 Consumption (1-14 kgal @ \$3.81) Tier 2 Consumption (> 14 kgal @ \$4.33)		53.35 1,277.34	Meter Number	Days Current Reading Consumption Billed Reading Type (1 cu ft = 7.48 gal)	
			78261618	29 22808 Regular 309000 GAL	The Property section (1997)
44 CALLIEL WY APT IR01		\$455.75 63.00	Reclaim Commercial	01/15/25 - 02/13/25 Commercial Reclaimed Irrigation	
Inspection Fee		6.00		2	
Tier 1 Consumption (1-14 kgal @ \$3.81)		53.35	Number	Billed Reading Type (1 cutt=7.48 gal)	
Tier 2 Consumption (> 14 kgal @ \$4.33)		333.40	86322464	29 7967 Regular 91000 GAL	And the second s
56 CALLIEL WY APT IR01	(F)	\$52.98	Irrigation 1 -	01/16/25 - 02/14/25 General Service	
Detail Charges:Basic Monthly Charge		21.00	Electric		
Energy Charge (\$0.06276 per kWh)		16.25	Metor		
Tax Exempt Fuel Cost (\$0.03669 per kWh)		9.50	Number	Billed Reading Type	
Taxable Fuel Cost (\$0,00511 per kWh)		1.32	23650846	29 13484 Regular 259 KWH	
Gross Receipts Tax		1.23		and the second s	
Florida State Sales Tax		3.68		A TOTAL AND	

Service Period Bill Rate
01/15/25 - 02/13/25 Commercial Reclaimed Irrigation Service
Days Current Reading Consumption Billed Reading Type (1 cu ft = 7.48 gal) 29 1601 Regular 0 GAL
01/16/25 - 02/14/25 General Service
Days Current Reading Consumption Billed Resident Type Service Days Current Reading Consumption Total New Charges For This Address \$42.96 O1/15/25 - 02/13/25 Commercial Water Service Days Current Reading Consumption Billed Reading Type (1 cu ft = 7.48 gal) O GAI O GAI Consumption

Governmental Management Services, LLC

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

Invoice

Invoice #: 135

Invoice Date: 3/1/25

Due Date: 3/1/25

Case:

P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Management Fees - March 2025 Website Administration - March 2025 Information Technology - March 2025 Dissemination Agent Services - March 2025 Office Supplies Postage Copies		4,557.83 100.00 150.00 655.50 0.30 31.32 28.65	4,557.83 100.00 150.00 655.50 0.30 31.32 28.65

RECEIVED

By Tara Lee at 2:06 pm, Mar 05, 2025

Total	\$5,523.60	
Payments/Credits	\$0.00	
Balance Due	\$5,523.60	

Grau and Associates

1001 W. Yamato Road, Suite 301 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.

27004

Date

03/03/2025

SERVICE

AMOUNT

Project: Audit - FYE September 30, 2024

By Tara Lee at 9:26 am, Mar 04, 2025

Audit Services

RECEIVED

\$<u>1,000.00</u>

Subtotal:

<u>1,000.00</u>

Total

1,000.00

Current Amount Due

<u>1,000.00</u>

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
•				0.00	1.000.00
1,000.00	0.00	0.00	0.00	0.00	1,000.00

Isles of Bartram Park COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

Date	Date Amount		Authorized By	
March 11, 2025	<u> </u>	\$30,475.69		Bernadette Peregrino
		Payab	le to:	
	Isle	s of Bartram	Park #29 - 20	715
Date Check Needed:			Budget Cate	gory:
ASAP			001.300.207	00.10200
	T .	1 171£1		, to de
	Inte	nded Use of I	unas Reques	sted:
				- Contract C

	1-11			Account of the second of the s
	\$	926.67	1/13/25	INT DIST 1
	\$	29,549.02	2/20/25	DIST 7

				Annua Annua Annua
	_\$	30,475.69		

Isles of Bartram Park COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

Amount		Authorized By
\$25,865.72		Bernadette Peregrino
Payabl	e to:	
f Bartrar	n Park #30 -2017	,
	Budget Category	7:
	001.300.20700.1	0300
d Use of	Funds Requeste	d:
786.49	1/13/25	INT DIST 1
079.23	2/20/25	DIST 7
	Aller .	Anna Anna Anna Anna Anna Anna Anna Anna
41111		ation to the second
,865.72		
<u></u>		- Table
	,865.72_	,865.72_

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600 Facsimile 404-222-4654

Federal ID 47-0597598

March 5, 2025

Check Remit To: Kutak Rock LLP PO Box 30057 Omaha, NE 68103-1157



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

Invoice No. 3535593

10623-1

Re: Isles of Bartram Park CDD - General								
For Professional Legal Services Rendered								
12/05/24	W. Haber	0.20	47.00	Review and respond to inquiry regarding estoppel letter				
01/11/25	L. Whelan	0.30	115.50	Monitor legislative process relating to matters impacting special districts				
TOTAL HO	OURS	0.50						
TOTAL FOR SERVICES RENDERED \$162.50								
TOTAL CU	TOTAL CURRENT AMOUNT DUE \$162.50							

RECEIVED

By Tara Lee at 9:20 am, Mar 06, 2025



Vesta Property Services, Inc. 245 Riverside Avenue Suite 300

Jacksonville FL 32202

Bill To

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

Invoice

Invoice # Date

425045 03/01/2025

Terms

Due on receipt

Due Date

03/01/2025

Memo

WGV - MANAGEMENT

Management Services	(Plesmilly 1	500.00	500.00 500.00

RECEIVED

By Tara Lee at 8:49 am, Mar 03, 2025

Total

500.00



Bill To:

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

Property Name: Celestina-Isles of Bartram CDD

Address: 475 West Town Pl

Suite 114

St. Augustine, FL 32092

INVOICE

INVOICE#	INVOICE DATE
870107	3/1/2025
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape PO Box 101017 Atlanta, GA 30392-1017

Invoice Due Date: March 31, 2025

Invoice Amount: \$3,243.93

Description (Current Amount
Monthly Landscape Maintenance March 2025	\$3,243.93

RECEIVED

By Tara Lee at 1:29 pm, Mar 04, 2025

Invoice Total

\$3,243.93



ı	AGGOO	N I WAWE	ACCOUNT #	INV DATE	
	Isles of Bartram Pa	rk CDD c/o GMS LLC	789138	02/28/25	
Ì	INVOICE#	INVOICE PERIOD	CURRENT INVOICE TOTAL \$70.00		
	0006984430	Feb 1- Feb 28, 2025			
	PREPAY (Memo Info)	UNAPPLIED (included in amt due)	TOTAL CASH A	MT DUE*	
	\$0.00	\$0.00	\$70.00		

BILLING ACCOUNT NAME AND ADDRESS

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

<u>ի Որանրիս ին Արինիան Մահանակին իրի հրապիկ ինիակին</u>

PAYMENT DUE DATE: MARCH 31, 2025

Legal Entity: Gannett Media Corp.

Torms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims

18% per annum or the maximum legal rate (whichever is less). Advertise claims for a credit related to rates incorrectly involced or pald must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be walved. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.

All funds payable in US dollars.

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

FEDERAL ID 47-2390983

Check out our brand-new invoice layout! Specifically tailored to better meet your needs and enhance your experience.

Date	Description				Amount
2/1/25	Balance Forward				\$0.00
Package	Advertising:				
Start-E	ind Date Order Number	Product	Description	PO Number	Package Cost
	2/14/25 10970646	SAG St Augustine Record	Notice of Meeting		\$70.00

RECEIVED

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02/14/2025

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NOTICE OF MEETING ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Isles of Bartram Community Development Park District will be held on Friday, February 21, 2025 at 10:00 a.m. at Governmental offices of Services, 475 Management 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 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. hearing lf you are 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 Pub: Feb 14, 2025; #10970646