

BARTRAM PARK
Community Development District

April 26, 2023

AGENDA

Bartram Park

Community Development District

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

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

April 19, 2023

Board of Supervisors
Bartram Park Community Development District

Dear Board Members:

The Bartram Park Community Development District Board of Supervisors is scheduled for **Wednesday, April 26, 2023 at 11:00 a.m.** at the Bartram Springs Amenity Center, 14530 East Cherry Lake Dr., Jacksonville, FL 32258.

Following is the advance agenda for this meeting:

- I. Roll Call
- II. Public Comment
- III. Approval of Minutes of the January 25, 20223 Meeting
- IV. Acceptance of FY 22 Financial Audit
- V. Consideration of Resolution 2023-04, Approving the FY 2024 Proposed Budget & Setting a Public Hearing Date for Adoption
- VI. Other Business
- VII. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager
- VIII. Audience Comments
- IX. Supervisor's Requests
- X. Financial Reports
 - A. Balance Sheet and Statement of Revenues & Expenditures for the Period Ending March 31, 2023

B. Assessment Receipt Schedules

C. Approval of Check Register

XI. Next Scheduled Meeting – July 26, 2023 @ 11:00 a.m. at The Bartram
Springs Amenity Center, 14530 East Cherry Lake Dr., Jacksonville, FL
32258

XII. Adjournment

MINUTES

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

The regular meeting of the Board of Supervisors of the Bartram Park Community Development District was held on Wednesday, **January 25, 2023** at 11:00 a.m. at the Bartram Springs Amenity Center at 14530 East Cherry Lake Dr., Jacksonville, Florida.

Present and constituting a quorum were:

James Griffith	Chairman
Trisston Brown	Vice Chairman
Don Smith	Assistant Secretary
Patricia Evert	Assistant Secretary

Also present were:

Jim Oliver	District Manager, GMS
Wes Haber <i>by phone</i>	District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the meeting to order. There were four members of the Board present at the meeting constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment

There were no members of the public present.

THIRD ORDER OF BUSINESS

Approval of Minutes of the October 26, 2022 Meeting

Mr. Oliver presented the minutes of the October 26, 2022 Board of Supervisors meeting. He asked if there were any corrections to the minutes.

Mr. Griffith stated that in the sixth order of business, in paragraphs 3 and 4, the minutes needed to be corrected to say that Mr. Griffith was the one speaking as opposed to Mr. Brown.

On MOTION by Ms. Evert, seconded by Mr. Griffith, with all in favor, the October 26, 2022, 2022 Board of Supervisors Meeting Minutes, were approved.

FOURTH ORDER OF BUSINESS

Organizational Matters

A. Consideration of Supervisors to Fill Seat 2 & 4 Vacancies

Mr. Oliver noted that Mr. Smith and Ms. Evert had not qualified during the June qualifying period, therefore they needed to get through the general election before they could fill the vacancies. He added that the Board had the ability to fill the vacancies if they chose.

Mr. Brown nominated Mr. Smith and Ms. Evert to fill the Seat 2 & 4 vacancies. Mr. Oliver asked for a motion to approve.

On MOTION by Mr. Brown, seconded by Mr. Griffith, with all in favor, Appointing Supervisors Don Smith and Pat Evert to Fill Seat 2 & 4 Vacancies, was approved.

B. Oath of Office for Newly Appointed Supervisors

Mr. Oliver presented the oath of office to Mr. Smith and Ms. Evert, and they were sworn in.

C. Consideration of Resolution 2023-02, Election of Officers

Mr. Oliver noted that Mr. Brown had been serving as Chairman, Mr. Griffith as Vice Chair, and the other Supervisors as Assistant Secretaries, as well as staff at Mr. Oliver's office serving as Assistant Secretary, Assistant Treasurer, and Mr. Oliver himself as the Secretary and Treasurer. The Board decided to appoint Mr. Griffith as the Chairman and Mr. Brown as Vice Chair, with the remaining Supervisors and staff left as is.

On MOTION by Ms. Evert, seconded by Mr. Smith, with all in favor, Resolution 2023-02, Election of Officers, with Mr. Griffith as Chair, Mr. Brown as Vice Chair, and Ms. Evert and Mr. Smith as Assistant Secretaries, was approved.

FIFTH ORDER OF BUSINESS**Consideration of Records Retention Policy,
Resolution 2023-03**

Mr. Haber presented the resolution, noting that it updated the prior records retention policy to address two issues that the prior resolution did not address, including electronic records and transitory records and whether or not they needed to be retained. He added that the resolution stated that electronic copies of documents would serve as the formal record of the District, as well as to provide that when transitory messages no longer served the District, they did not need to be retained. He stated that the Board had two options, one being that the District could keep documents until they were otherwise able to be disposed of. The second option was for the District to keep all of the records regardless of the guidelines, with the understanding that, in the future, they could delete certain records if wanted. The Board chose the second option, and Mr. Oliver asked for a motion to approve.

On MOTION by Mr. Brown, seconded by Mr. Griffith, with all in favor, the Records Retention Policy, Resolution 2023-03 Option 2, was approved.

SIXTH ORDER OF BUSINESS**Other Business**

Mr. Oliver noted that Shelby was the recording secretary for the District and was currently on maternity leave but would be returning on February 6th.

SEVENTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Mr. Haber updated the Board, noting that the legislative session had started in Tallahassee where a bill that was trying to put training requirements on CDD Board members, was in the process of being passed or not passed. He added that if it did end up passing, he would inform the Board of what they would need to do to comply with the requirements. There was also different legislation regarding property insurance that passed in a special session. He added that the goal of it was to try and prevent the increase in insurance rates. The last legislation that he discussed regarded attorney's fees, where if the District sued an insurance company, each party was required to pay their own fees in order to have less liability on the insurance company.

B. Engineer

There being none, the next item followed.

C. Manager

Mr. Oliver noted that they would start the budget process at the April meeting, in which Mr. Oliver would bring a proposed budget to the Board and they would discuss and approve it before setting a hearing date.

EIGHTH ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Brown noted that the city had posted the requested "no parking" signs north of the fire station.

TENTH ORDER OF BUSINESS

Financial Reports

A. Balance Sheet and Statement of Revenues & Expenditures for the Period Ending December 31, 2022

Mr. Oliver noted the financial reports are available in the agenda package and they are through December 31, 2022.

B. Assessment Receipt Schedules

Mr. Oliver noted that the District was 95% collected on the assessment receipt schedules.

C. Approval of Check Register

Mr. Oliver stated the check register is included in the agenda package and he was looking for a motion of approval. He discussed the checks included in the summary.

On MOTION by Mr. Smith, seconded by Mr. Brown, with all in favor, the Financial Reports, were approved.

ELEVENTH ORDER OF BUSINESS

**Next Scheduled Meeting – April 26, 2023 @
11:00 a.m. at the Bartram Springs Amenity
Center, 14530 East Cherry Lake Dr.,
Jacksonville, Florida 32258**

Mr. Oliver stated the next scheduled meeting was to be on April 26, 2023 at 11:00 a.m. at the same location.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Griffith, seconded by Ms. Evert, with all in favor the Meeting was adjourned.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS

**BARTRAM PARK
COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Bartram Park Community Development District
City of Jacksonville, 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 Bartram Park Community Development District, City of Jacksonville, Florida ("District") as of and for the fiscal year ended September 30, 2022, 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, 2022, 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 February 14, 2023, 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.

February 14, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Bartram Park Community Development District, City of Jacksonville, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. 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 plus deferred outflows of resources at the close of the most recent fiscal year resulting in a net position deficit balance of (\$24,008,867).
- The change in the District's total net position in comparison with the prior fiscal year was \$1,121,604, 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, 2022, the District's governmental funds reported combined ending fund balances of \$1,541,207, a decrease of (\$805,663) in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, restricted for debt service, assigned for 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 assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

The District adopts an annual appropriated budget for its general fund. 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

In the case of the District, liabilities exceeded assets plus deferred outflows of resources 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,	
	2022	2021
Current and other assets	\$ 1,575,533	\$ 2,349,242
Total assets	1,575,533	2,349,242
Deferred outflows of resources	147,227	158,700
Total assets and deferred outflows	1,722,760	2,507,942
Current liabilities	455,406	578,695
Long-term liabilities	25,276,221	27,059,718
Total liabilities	25,731,627	27,638,413
Net position		
Net investment in capital assets	(25,128,994)	(26,901,018)
Restricted	842,962	1,537,100
Unrestricted	277,165	233,447
Total net position	\$ (24,008,867)	\$ (25,130,471)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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.

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.

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,		
	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 2,781,119	\$ 2,807,248
Operating grants and contributions	8,696	247
General revenues		
Unrestricted investment earnings	88	4
Total revenues	2,789,903	2,807,499
Expenses:		
General government	98,797	93,929
Interest	1,250,457	1,440,913
Note issue costs	319,045	-
Total expenses	1,668,299	1,534,842
Change in net position	1,121,604	1,272,657
Net position - beginning	(25,130,471)	(26,403,128)
Net position - ending	\$ (24,008,867)	\$ (25,130,471)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$1,668,299. The costs of the District's activities were primarily funded by program revenues. Program revenues, which are comprised primarily of assessments, decreased during the fiscal year. The majority of the increase in expenses is due to bond issuance cost during the current fiscal year.

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, 2022 was amended to increase revenues by \$29,635 and increase appropriations by \$30,368. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL DEBT

At September 30, 2022, the District had \$25,420,000 in Bonds outstanding. 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 Bartram Park Community Development District's Finance Department at 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

**BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash	\$ 176,303
Investments	125,044
Due from other funds	30,535
Accounts receivable	1,369
Assessments receivable	2,280
Prepaid	7,236
Restricted assets:	
Investments	1,232,766
Total assets	<u>1,575,533</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	147,227
Total deferred outflows of resources	<u>147,227</u>
LIABILITIES	
Accounts payable	3,791
Due to other funds	30,535
Accrued interest payable	421,080
Non-current liabilities:	
Due within one year	1,440,000
Due in more than one year	23,836,221
Total liabilities	<u>25,731,627</u>
NET POSITION	
Net investment in capital assets	(25,128,994)
Restricted for debt service	842,962
Unrestricted	277,165
Total net position	<u>\$ (24,008,867)</u>

See notes to the financial statements

**BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for	Operating Grants and Contributions	Governmental
Functions/Programs	Expenses	Services		Activities
<hr/>				
Primary government:				
Governmental activities:				
General government	\$ 98,797	\$ 98,797	\$ -	\$ -
Maintenance and operations	-	31,249	-	31,249
Interest on long-term debt	1,250,457	2,651,073	8,696	1,409,312
Note issuance costs	319,045	-	-	(319,045)
Total governmental activities	1,668,299	2,781,119	8,696	1,121,516
<hr/>				
		General revenues:		
		Unrestricted investment earnings		88
		Total general revenues		88
		Change in net position		1,121,604
		Net position - beginning		(25,130,471)
		Net position - ending		\$ (24,008,867)

See notes to the financial statements

**BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 176,303	\$ -	\$ 176,303
Investments	125,044	1,232,766	1,357,810
Due from other funds	-	30,535	30,535
Assessment receivable	1,539	741	2,280
Accounts receivable	1,369	-	1,369
Prepays	7,236	-	7,236
Total assets	<u>\$ 311,491</u>	<u>\$ 1,264,042</u>	<u>\$ 1,575,533</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,791	\$ -	\$ 3,791
Due to other funds	30,535	-	30,535
Total liabilities	<u>34,326</u>	<u>-</u>	<u>34,326</u>
Fund balances:			
Nonspendable:			
Prepays	7,236	-	7,236
Restricted for:			
Debt service	-	1,264,042	1,264,042
Assigned to:			
Renewal and replacement	72,078	-	72,078
Unassigned	197,851	-	197,851
Total fund balances	<u>277,165</u>	<u>1,264,042</u>	<u>1,541,207</u>
Total liabilities and fund balances	<u>\$ 311,491</u>	<u>\$ 1,264,042</u>	<u>\$ 1,575,533</u>

See notes to the financial statements

**BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Fund balance - governmental funds		\$	1,541,207
Amounts reported for governmental activities in the statement of net position are different because:			
Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.			147,227
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	(421,080)		
Bonds payable	(25,276,221)		(25,697,301)
Net position of governmental activities		\$	<u>(24,008,867)</u>

See notes to the financial statements

**BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 130,046	\$ 2,651,073	\$ -	\$ 2,781,119
Interest income	88	8,696	-	8,784
Total revenues	130,134	2,659,769	-	2,789,903
EXPENDITURES				
Current:				
General government	98,797	-	-	98,797
Debt service:				
Principal	-	14,525,000	-	14,525,000
Interest	-	1,382,724	-	1,382,724
Note issue costs	-	-	319,045	319,045
Total expenditures	98,797	15,907,724	319,045	16,325,566
Excess (deficiency) of revenues over (under) expenditures	31,337	(13,247,955)	(319,045)	(13,535,663)
OTHER FINANCING SOURCES (USES)				
Interfund transfers in (out)	12,381	(12,381)	-	-
Note proceeds	-	12,410,955	319,045	12,730,000
Total other financing sources (uses)	12,381	12,398,574	319,045	12,730,000
Net change in fund balances	43,718	(849,381)	-	(805,663)
Fund balances - beginning	233,447	2,113,423	-	2,346,870
Fund balances - ending	\$ 277,165	\$ 1,264,042	\$ -	\$ 1,541,207

See notes to the financial statements

**BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, 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, 2022**

Net change in fund balances - total governmental funds	\$ (805,663)
Amounts reported for governmental activities in the statement of activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	14,525,000
Governmental funds report the face amount of Notes issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(12,730,000)
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:	
Amortization of deferred amount on refunding	(11,473)
Amortization of original issue discount	(11,503)
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.	155,243
Change in net position of governmental activities	<u>\$ 1,121,604</u>

See notes to the financial statements

**BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Bartram Park Community Development District ("District") was created on February 2, 2005 by Ordinance 2004-1280-E of the City of Jacksonville, Florida, pursuant to the Uniform Community Development District Act of 1980, 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 qualified electors as such term is defined in chapter 190, Florida Statutes. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Allocating 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 Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon an adopted budget and levied annually. Debt Service Assessments are levied when Bonds are issued and certified for collection on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by 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 funds are used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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 Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

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

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

Prepaid Items

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

Capital Assets

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

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

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures.

Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$11,473 was recognized as a component of interest expense in the current fiscal year.

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and approve an Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. 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 following October 1.
- b) Public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2022:

	Amortized cost	Credit Risk	Maturities
Fidelity Investment Treasury 695	\$ 1,232,766	Not available	Not available
US Bank Mmkt 5 - Ct	125,044	N/A	N/A
	<u>\$ 1,357,810</u>		

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2022 were as follows:

Fund	Receivable	Payable
General fund	\$ -	30,535
Debt service fund	30,535	-
Total	<u>\$ 30,535</u>	<u>\$ 30,535</u>

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

Interfund transfers for the fiscal year ended September 30, 2022 were as follows:

Fund	Transfer in	Transfer out
General fund	\$ 12,381	\$ -
Debt service fund		12,381
Total	<u>\$ 12,381</u>	<u>\$ 12,381</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the general fund were made in order to reallocate excess debt service funds into capital reserves.

NOTE 6 – LONG TERM LIABILITIES

Series 2012

On June 6, 2012, the District issued \$25,060,000 of Replacement Bonds, Series 2012 consisting of \$5,075,000 Convertible Capital Appreciation Special Assessment Bonds, Series 2012-1 due on May 1, 2037 with a fixed interest rate of 5.875%, \$3,545,000 Special Assessment Bonds, Series 2012-2 due on May 1, 2037 with a fixed interest rate of 5.4%, \$4,960,000 Convertible Capital Appreciation Special Assessment Bonds, Series 2012-3 due on May 1, 2037 with a fixed interest rate of 5.875%, \$8,050,000 Special Assessment Bonds, Series 2012-4 due on May 1, 2037 with a fixed interest rate of 5.4%, and \$3,430,000 Convertible Capital Appreciation Special Assessment Bonds, Series 2012-5 due on May 1, 2037 with a fixed interest rate of 5.8%. The Bonds were issued to exchange approximately \$28,945,000 of the District's outstanding Special Assessment Bonds, Series 2006 for newly issued Bonds. Each Series relates to specific tracts of land which have various landowners. The Bonds were refunded during the current fiscal year.

Series 2015

On July 30, 2015, the District issued \$18,830,000 of Special Assessment Revenue Refunding Bonds Series 2015 consisting of \$15,210,000 Series 2015-1 and \$3,620,000 Series 2015-2. The Series 2015-1 and Series 2015-2 are further consisted of the following Bonds:

Series	Payment Terms	Par Amount	Maturity Date	Interest Rate
2015-1	Serial Bonds	\$ 4,770,000	May 1, 2023	1.00% - 3.250%
2015-1	Term Bonds	4,540,000	May 1, 2029	4.25%
2015-1	Term Bonds	5,900,000	May 1, 2035	4.50%
2015-2	Term Bonds	625,000	May 1, 2020	4.00%
2015-2	Term Bonds	770,000	May 1, 2025	4.50%
2015-2	Term Bonds	2,225,000	May 1, 2035	5.00%

The Series 2015 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$20,000 of the Series 2015 Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

Series 2022

On March 15, 2022, the District issued \$12,730,000 of Revenue Refunding Note, Series 2022 due on May 1, 2037, with a fixed interest rate of 2.80%. The Note was issued to currently refund all of the outstanding Series 2012 Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Note is to be paid serially commencing November 1, 2022, through May 1, 2037.

The Series 2022 Note is not subject to optional redemption. 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 Indenture established certain restrictions and requirements relating principally to the use of proceeds to pay off the Series 2012 Bonds and the procedures to be followed by the District on assessments to property owners. The District agrees to bill 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, 2022.

NOTE 6 – LONG TERM LIABILITIES (Continued)

Refunded Bonds

The District refunded the Series 2012 Bonds, which had an outstanding balance of \$13,240,000 at the time of the current refunding with the proceeds from the Series 2022 Note. The refunding was a current refunding and resulted in a difference in cash flows required to pay the respective debt service of \$3,505,991. The refunding resulted in an economic gain of \$2,659,354. The refunded Bonds have been paid off as of September 30, 2022.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2012	\$ 13,800,000	\$ -	\$ 13,800,000	\$ -	\$ -
Series 2015	13,415,000	-	725,000	12,690,000	745,000
Less: Original issue discount	155,282	-	11,503	143,779	-
Series 2022	-	12,730,000	-	12,730,000	695,000
Total	\$ 27,059,718	\$ 12,730,000	\$ 14,513,497	\$ 25,276,221	\$ 1,440,000

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 1,440,000	\$ 965,047	\$ 2,405,047
2024	1,490,000	874,018	2,364,018
2025	1,540,000	820,685	2,360,685
2026	1,595,000	765,505	2,360,505
2027	1,655,000	707,465	2,362,465
2028-2032	9,240,000	2,577,760	11,817,760
2033-2037	8,460,000	751,210	9,211,210
Total	\$ 25,420,000	\$ 7,461,690	\$ 32,881,690

NOTE 7 – CONCENTRATION

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

NOTE 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.

**BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
REVENUES				
Assessments	\$ 129,495	\$ 159,042	\$ 130,046	\$ (28,996)
Interest	-	88	88	-
Total revenues	129,495	159,130	130,134	(28,996)
EXPENDITURES				
Current:				
General government	129,495	159,863	98,797	61,066
Total expenditures	129,495	159,863	98,797	61,066
Excess (deficiency) of revenues over (under) expenditures	-	(733)	31,337	32,070
OTHER FINANCING SOURCES				
Interfund transfer	-	-	12,381	12,381
Total other financing sources	-	-	12,381	12,381
Net change in fund balances	\$ -	\$ (733)	43,718	\$ 44,451
Fund balance - beginning			233,447	
Fund balance - ending			\$ 277,165	

See notes to required supplementary information

**BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, 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, 2022 was amended to increase revenues by \$29,635 and increase appropriations by \$30,368. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

**BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

Number of district employees compensated at 9/30/2022	0	
Number of independent contractors compensated in September 2022	2	
Employee compensation FYE 9/30/2022 (paid/accrued)	\$4,986.90	
Independent contractor compensation for FYE 9/30/2022	\$82,509.00	
Construction projects to begin on or after October 1, (\$65,000) No Construction Project		
Budget variance report	see page 21	See Budget Amendment
Non Ad valorem special assessments:		
Special assessment rate FYE 9/30/2022	Operation and Maintenance	\$33.75
	Series 2015	\$633.66
	Series 2012-1	\$1711.48 - \$2567.22
	Series 2012-3	\$1737.05 - \$2605.58
	Series 2012-4	\$1000-\$2108.11
	Series 2012-5	\$1730.43 - \$2595.64
Special assessment collected FYE 9/30/2022	O&M and DS	\$2,781,119
Outstanding Bonds:		
Series 2015-A1 due May 1, 2035 , see Note 6 for details	\$12,690,000.00	
Series 2022 due May 1. 2037, see Note 6 for details	\$12,730,000.00	



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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
Bartram Park Community Development District
City of Jacksonville, 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 Bartram Park Community Development District, City of Jacksonville, Florida (the "District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated February 14, 2023.

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 may exist that have not been 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.

February 14, 2023



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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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
Bartram Park Community Development District
City of Jacksonville, Florida

We have examined Bartram Park Community Development District, City of Jacksonville, 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, 2022. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

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 Bartram Park Community Development District, City of Jacksonville, Florida and is not intended to be and should not be used by anyone other than these specified parties.

February 14, 2023



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

To the Board of Supervisors
Bartram Park Community Development District
City of Jacksonville, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Bartram Park Community Development District, City of Jacksonville, Florida (the "District") as of and for the fiscal year ended September 30, 2022 and have issued our report thereon dated February 14, 2023.

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 February 14, 2023, 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 Bartram Park Community Development District, City of Jacksonville, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Bartram Park Community Development District, City of Jacksonville, 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.

February 14, 2023

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, 2021.

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, 2022.

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, 2022.

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, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

FIFTH ORDER OF BUSINESS

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Bartram Park Community Development District (“**District**”) prior to June 15, 2023, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: _____, 2023

HOUR: _____

LOCATION: _____

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

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

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

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

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

PASSED AND ADOPTED THIS 26th DAY OF APRIL, 2023.

ATTEST:

**BARTRAM PARK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

***Proposed Budget
Fiscal Year 2024***

***Bartram Park Community
Development District***

April 26, 2023



**Bartram Park
Community Development District**

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Bartram Park

Community Development District

General Fund

Description	Adopted Budget FY 2023	Actual Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY 2024
Revenues					
Special Assessments - On Roll	\$129,495	\$126,343	\$3,153	\$129,495	\$129,495
Interest	\$0	\$4,956	\$900	\$5,856	\$0
Carry Forward Surplus	\$0	\$0	\$22,983	\$22,983	\$0
TOTAL REVENUES	\$129,495	\$131,299	\$27,036	\$158,334	\$129,495
Expenditures					
Administrative					
Supervisor Fees	\$4,800	\$1,800	\$2,000	\$3,800	\$4,000
FICA Expense	\$367	\$138	\$153	\$291	\$306
Engineering	\$8,500	\$391	\$1,609	\$2,000	\$8,500
Assessment Roll	\$7,500	\$7,500	\$0	\$7,500	\$7,500
Arbitrage	\$1,200	\$0	\$1,200	\$1,200	\$1,200
Dissemination	\$3,500	\$0	\$0	\$0	\$0
Attorney	\$20,000	\$2,885	\$4,500	\$7,385	\$20,000
Annual Audit	\$3,600	\$3,600	\$0	\$3,600	\$3,700
Trustee Fees	\$18,000	\$2,667	\$13,333	\$16,000	\$17,000
Management Fees	\$45,000	\$22,500	\$22,500	\$45,000	\$47,700
Computer Time	\$1,450	\$725	\$725	\$1,450	\$1,625
Website Compliance	\$900	\$450	\$450	\$900	\$1,050
Telephone	\$180	\$7	\$159	\$166	\$191
Postage	\$600	\$51	\$200	\$251	\$400
Printing & Binding	\$1,000	\$50	\$500	\$550	\$1,060
Insurance	\$8,797	\$7,236	\$0	\$7,236	\$9,677
Legal Advertising	\$800	\$80	\$400	\$480	\$800
Other Current Charges	\$1,400	\$0	\$300	\$300	\$500
Office Supplies	\$100	\$1	\$50	\$51	\$100
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Capital Reserves-Transfer out	\$1,626	\$60,000	\$0	\$60,000	\$4,012
TOTAL EXPENDITURES	\$129,495	\$110,256	\$48,079	\$158,334	\$129,496
Assigned Fund Balance	\$0	\$21,043	(\$21,043)	\$0	(\$0)
			FY 2022	FY 2023	FY 2024
Per Unit Assessments			\$33.75	\$33.75	\$33.75

BARTRAM PARK

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND BUDGET
FISCAL YEAR 2024

REVENUES:

Maintenance Assessments:

The District will Levy a non ad-valorem special assessment on all taxable property within the District to fund all of the General Operating Expenditures for the fiscal year.

EXPENDITURES:

Administrative:

Supervisor Fees

The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon five supervisors paid for the estimated four annual meetings.

FICA Expense

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

Engineering Fees

The District has contracted with England Thims and Miller to provide general engineering services to the District including attendance and preparation for board meetings, etc.

Assessment Roll

Governmental Management Services serves as the District's collection agent and certifies the District's non-ad valorem assessments with the county tax collector.

Arbitrage

The District is required to have an Arbitrage Rebate Calculation on the districts 2015 Special Assessment Bonds and 2022 Revenue Refunding Note. The district has contracted with Grau & Associates to provide these calculations for each bond issue.

Dissemination Agent

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

Attorney

Kutak Rock LLP is the District's legal counsel providing general legal services to the District, i.e., attendance and preparation for monthly meetings, review operating and maintenance contracts, etc.

Annual Audit

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

BARTRAM PARK

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND BUDGET
FISCAL YEAR 2023

Trustee Fees

The District issued Series 2015 Special Assessment Bonds and Series 2022 Revenue Refunding Note which are held with a Trustee at BNY Mellon. The amount of the trustee fees is based on the agreement between BNY Mellon and the District for each bond issue.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services. These services are further outlined in Exhibit "A" of the Management Agreement.

Computer Time

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. contracted with Governmental Management Services.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

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

Printing & Binding

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

Insurance

The District's General Liability & Public Officials Liability Insurance policy is with Florida Insurance Alliance. Florida Insurance Alliance specializes in providing insurance coverage to governmental agencies.

Legal Advertising

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

Other Current Charges

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

BARTRAM PARK

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND BUDGET
FISCAL YEAR 2023

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

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

Capital Reserve

The District has established a maintenance reserve to fund the renewal and replacement of the District's capital related facilities.

Bartram Park

Community Development District

Debt Service Fund
Series 2015A-1/A-2

Description	Adopted Budget FY 2023	Actual Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY 2024
Revenues					
Special Assessments	\$1,305,910	\$1,274,118	\$31,792	\$1,305,910	\$1,305,910
Interest Income	\$100	\$17,512	\$8,000	\$25,512	\$4,000
(1) Carry Forward Surplus	\$299,366	\$301,624	\$0	\$301,624	\$299,871
TOTAL REVENUES	\$1,605,376	\$1,593,254	\$39,792	\$1,633,046	\$1,609,781
Expenditures					
<u>Series 2015A-1</u>					
Interest 11/1	\$240,031	\$220,531	\$0	\$220,531	\$210,344
Principal Prepayment - 11/1	\$0	\$0	\$0	\$0	\$0
Interest - 5/1	\$220,531	\$0	\$220,531	\$220,531	\$210,344
Principal - 5/1	\$600,000	\$0	\$600,000	\$600,000	\$620,000
Principal Prepayment - 5/1	\$0	\$0	\$20,000	\$20,000	\$0
<u>Series 2015A-2</u>					
Interest 11/1	\$61,000	\$61,113	\$0	\$61,113	\$57,738
Interest - 5/1	\$61,000	\$0	\$61,000	\$61,000	\$57,738
Principal - 5/1	\$145,000	\$0	\$145,000	\$145,000	\$150,000
Principal Prepayment - 5/1	\$0	\$0	\$5,000	\$5,000	\$0
TOTAL EXPENDITURES	\$1,327,563	\$281,644	\$1,051,531	\$1,333,175	\$1,306,163
Other Sources/(Uses)					
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES/USES	\$0	\$0	\$0	\$0	\$0
EXCESS REVENUES	\$277,813	\$1,311,611	(\$1,011,739)	\$299,871	\$303,619

(1) Carry forward surplus is net of the reserve requirement

Series 2015A-1 Interest - 11/1/24	\$197,169
Series 2015A-2 Interest - 11/1/24	\$54,363
	\$251,531

FY 2024	
Net Assessments	\$1,305,910
Plus Collection Fees (7.5%)	\$97,943
Gross Assessments	\$1,403,853

Bartram Park

Community Development District

Amortization Schedule

Series 2015A-1, Special Assessment Revenue Refunding Bonds

DATE	BALANCE	RATE	PRINCIPAL	INTEREST	TOTAL
11/01/23	\$9,600,000.00		\$0.00	\$210,343.75	\$210,343.75
05/01/24	\$9,600,000.00	4.250%	\$620,000.00	\$210,343.75	
11/01/24	\$8,980,000.00		\$0.00	\$197,168.75	\$1,027,512.50
05/01/25	\$8,980,000.00	4.250%	\$650,000.00	\$197,168.75	
11/01/25	\$8,330,000.00		\$0.00	\$183,356.25	\$1,030,525.00
05/01/26	\$8,330,000.00	4.250%	\$680,000.00	\$183,356.25	
11/01/26	\$7,650,000.00		\$0.00	\$168,906.25	\$1,032,262.50
05/01/27	\$7,650,000.00	4.250%	\$705,000.00	\$168,906.25	
11/01/27	\$6,945,000.00		\$0.00	\$153,925.00	\$1,027,831.25
05/01/28	\$6,945,000.00	4.250%	\$740,000.00	\$153,925.00	
11/01/28	\$6,205,000.00		\$0.00	\$138,200.00	\$1,032,125.00
05/01/29	\$6,205,000.00	4.250%	\$770,000.00	\$138,200.00	
11/01/29	\$5,435,000.00		\$0.00	\$121,837.50	\$1,030,037.50
05/01/30	\$5,435,000.00	4.500%	\$805,000.00	\$121,837.50	
11/01/30	\$4,630,000.00		\$0.00	\$103,725.00	\$1,030,562.50
05/01/31	\$4,630,000.00	4.500%	\$840,000.00	\$103,725.00	
11/01/31	\$3,790,000.00		\$0.00	\$84,825.00	\$1,028,550.00
05/01/32	\$3,790,000.00	4.500%	\$880,000.00	\$84,825.00	
11/01/32	\$2,910,000.00		\$0.00	\$65,025.00	\$1,029,850.00
05/01/33	\$2,910,000.00	4.500%	\$920,000.00	\$65,025.00	
11/01/33	\$1,990,000.00		\$0.00	\$44,325.00	\$1,029,350.00
05/01/34	\$1,990,000.00	4.500%	\$965,000.00	\$44,325.00	
11/01/34	\$1,025,000.00		\$0.00	\$22,612.50	\$1,031,937.50
05/01/35	\$1,025,000.00	4.500%	\$1,005,000.00	\$22,612.50	
					\$1,027,612.50
TOTAL			\$9,580,000.00	\$2,988,500.00	\$12,568,500.00

Bartram Park

Amortization Schedule

Community Development District

Series 2015A-2, Special Assessment Revenue Refunding Bonds

DATE	BALANCE	RATE	PRINCIPAL	INTEREST	TOTAL
11/01/23	\$2,345,000.00	4.50%	\$0.00	\$57,737.50	\$57,737.50
05/01/24	\$2,345,000.00	4.50%	\$150,000.00	\$57,737.50	
11/01/24	\$2,195,000.00	4.50%	\$0.00	\$54,362.50	\$262,100.00
05/01/25	\$2,195,000.00	4.50%	\$155,000.00	\$54,362.50	
11/01/25	\$2,040,000.00	4.50%	\$0.00	\$50,875.00	\$260,237.50
05/01/26	\$2,040,000.00	5.00%	\$160,000.00	\$50,875.00	
11/01/26	\$1,880,000.00	5.00%	\$0.00	\$46,875.00	\$257,750.00
05/01/27	\$1,880,000.00	5.00%	\$170,000.00	\$46,875.00	
11/01/27	\$1,710,000.00	5.00%	\$0.00	\$42,625.00	\$259,500.00
05/01/28	\$1,710,000.00	5.00%	\$180,000.00	\$42,625.00	
11/01/28	\$1,530,000.00	5.00%	\$0.00	\$38,125.00	\$260,750.00
05/01/29	\$1,530,000.00	5.00%	\$185,000.00	\$38,125.00	
11/01/29	\$1,345,000.00	5.00%	\$0.00	\$33,500.00	\$256,625.00
05/01/30	\$1,345,000.00	5.00%	\$195,000.00	\$33,500.00	
11/01/30	\$1,150,000.00	5.00%	\$0.00	\$28,625.00	\$257,125.00
05/01/31	\$1,150,000.00	5.00%	\$205,000.00	\$28,625.00	
11/01/31	\$945,000.00	5.00%	\$0.00	\$23,500.00	\$257,125.00
05/01/32	\$945,000.00	5.00%	\$215,000.00	\$23,500.00	
11/01/32	\$730,000.00	5.00%	\$0.00	\$18,125.00	\$256,625.00
05/01/33	\$730,000.00	5.00%	\$230,000.00	\$18,125.00	
11/01/33	\$500,000.00	5.00%	\$0.00	\$12,375.00	\$260,500.00
05/01/34	\$500,000.00	5.00%	\$240,000.00	\$12,375.00	
11/01/34	\$260,000.00	5.00%	\$0.00	\$6,375.00	\$258,750.00
05/01/35	\$260,000.00	5.00%	\$255,000.00	\$6,375.00	
11/01/35					\$261,375.00
TOTAL			\$2,340,000.00	\$826,200.00	\$3,166,200.00

\$2,340,000.00

\$0.00

Bartram Park

Community Development District

Debt Service Fund

Series 2022 Note

Description	Proposed Budget FY 2023	Actual Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY 2024
Revenues					
Special Assessments	\$1,046,460	\$1,020,983	\$25,477	\$1,046,460	\$1,046,460
Interest Income	\$0	\$5,611	\$2,800	\$8,411	\$4,000
(1) Carry Forward Surplus	\$223,765	\$0	\$0	\$0	\$223,765
TOTAL REVENUES	\$1,270,225	\$1,026,594	\$28,277	\$1,054,871	\$1,274,225
Expenditures					
Interest 11/1	\$223,765	\$223,765	\$0	\$223,765	\$168,490
Interest - 5/1	\$178,220	\$5,000	\$0	\$5,000	\$168,490
Principal - 5/1	\$695,000	\$0	\$695,000	\$695,000	\$715,000
TOTAL EXPENDITURES	\$1,096,985	\$228,765	\$695,000	\$923,765	\$1,051,980
Other Sources/(Uses)					
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES/USES	\$0	\$0	\$0	\$0	\$0
EXCESS REVENUES	\$173,240	\$797,829	(\$666,723)	\$131,106	\$222,245

(1) Carry forward surplus is net of the reserve requirement

Series 2022 Interest - 11/1/24

\$158,480

	FY 2024
Net Assessments	\$1,046,460
Plus Collection Fees (7.5%)	\$78,485
Gross Assessments	\$1,124,945

Bartram Park

Community Development District

Amortization Schedule

Series 2022, Revenue Refunding Note

DATE	BALANCE	RATE	PRINCIPAL	INTEREST	TOTAL
11/01/23	\$12,035,000.00	2.80%	\$0.00	\$168,490.00	\$1,041,710.00
05/01/24	\$12,035,000.00	2.80%	\$715,000.00	\$168,490.00	
11/01/24	\$11,320,000.00	2.80%	\$0.00	\$158,480.00	\$1,041,970.00
05/01/25	\$11,320,000.00	2.80%	\$735,000.00	\$158,480.00	
11/01/25	\$10,585,000.00	2.80%	\$0.00	\$148,190.00	\$1,041,670.00
05/01/26	\$10,585,000.00	2.80%	\$755,000.00	\$148,190.00	
11/01/26	\$9,830,000.00	2.80%	\$0.00	\$137,620.00	\$1,040,810.00
05/01/27	\$9,830,000.00	2.80%	\$775,000.00	\$137,620.00	
11/01/27	\$9,055,000.00	2.80%	\$0.00	\$126,770.00	\$1,039,390.00
05/01/28	\$9,055,000.00	2.80%	\$800,000.00	\$126,770.00	
11/01/28	\$8,255,000.00	2.80%	\$0.00	\$115,570.00	\$1,042,340.00
05/01/29	\$8,255,000.00	2.80%	\$820,000.00	\$115,570.00	
11/01/29	\$7,435,000.00	2.80%	\$0.00	\$104,090.00	\$1,039,660.00
05/01/30	\$7,435,000.00	2.80%	\$840,000.00	\$104,090.00	
11/01/30	\$6,595,000.00	2.80%	\$0.00	\$92,330.00	\$1,036,420.00
05/01/31	\$6,595,000.00	2.80%	\$865,000.00	\$92,330.00	
11/01/31	\$5,730,000.00	2.80%	\$0.00	\$80,220.00	\$1,037,550.00
05/01/32	\$5,730,000.00	2.80%	\$895,000.00	\$80,220.00	
11/01/32	\$4,835,000.00	2.80%	\$0.00	\$67,690.00	\$1,042,910.00
05/01/33	\$4,835,000.00	2.80%	\$915,000.00	\$67,690.00	
11/01/33	\$3,920,000.00	2.80%	\$0.00	\$54,880.00	\$1,037,570.00
05/01/34	\$3,920,000.00	2.80%	\$950,000.00	\$54,880.00	
11/01/34	\$2,970,000.00	2.80%	\$0.00	\$41,580.00	\$1,046,460.00
05/01/35	\$2,970,000.00	2.80%	\$965,000.00	\$41,580.00	
11/01/35	\$2,005,000.00	2.80%	\$0.00	\$28,070.00	\$1,034,650.00
05/01/36	\$2,005,000.00	2.80%	\$990,000.00	\$28,070.00	
11/01/36	\$1,015,000.00	2.80%	\$0.00	\$14,210.00	\$1,032,280.00
05/01/37	\$1,015,000.00	2.80%	\$1,015,000.00	\$14,210.00	
11/01/37					\$1,029,210.00
TOTAL			\$12,035,000.00	\$2,676,380.00	\$15,584,600.00

Bartram Park

Community Development District

Capital Reserve Fund

Description	Adopted Budget FY 2023	Actual Thru 3/31/23	Projected Next 6 Months	Total Projected 9/30/23	Proposed Budget FY 2024
REVENUES:					
Capital Reserve - Transfer In	\$ 1,626	\$ 60,000	\$ -	\$ 60,000	\$ 4,012
Interest	\$ -	\$ 565	\$ -	\$ 565	\$ -
Carry Forward Surplus	\$ 59,635	\$ -	\$ -	\$ -	\$ 60,455
Total Revenues	\$ 61,261	\$ 60,565	\$ -	\$ 60,565	\$ 64,467
EXPENDITURES:					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Replacements	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 420	\$ -	\$ 110	\$ 110	\$ 200
Total Expenditures	\$ 420	\$ -	\$ 110	\$ 110	\$ 200
EXCESS REVENUES / (EXPENDITURES)	\$ 60,841	\$ 60,565	\$ (110)	\$ 60,455	\$ 64,267

TENTH ORDER OF BUSINESS

A.



Bartram Park

Community Development District
Unaudited Financial Reporting as of
March 31, 2023

Meeting Date
April 26, 2023

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II.	<u>Assessments Receipt Schedule</u>
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Bartram Park
Community Development District
Combined Balance Sheet
March 31, 2023

	General	Debt Service	Capital Reserve	Total Governmental Funds
ASSETS:				
Cash	\$94,797	---	\$72,078	\$166,875
Custody Account - Excess Funds	\$126,301	---	---	\$126,301
State Board of Administration	\$3,700	---	\$60,565	\$64,265
Due from Other	---	---	---	\$0
<u>Series 2015A1</u>				
Reserve	---	\$516,944	---	\$516,944
Revenue	---	\$1,206,933	---	\$1,206,933
Excess Revenue	---	\$23,475	---	\$23,475
Due from General Fund	---	\$741	---	\$741
Due From Debt Service 2022	---	\$80,462	---	\$80,462
<u>Series 2015A2</u>				
Reserve	---	\$132,675	---	\$132,675
<u>Series 2022</u>				
Reserve	---	\$52,323	---	\$52,323
Revenue	---	\$1,136,753	---	\$1,136,753
Interest	---	\$2,001	---	\$2,001
Prepayment	---	\$12	---	\$12
Due from General Fund	---	---	---	\$0
Assessment Receivable	---	---	---	\$0
Prepaid Expenses	\$1,333	---	---	\$1,333
Total Assests	\$226,131	\$3,152,319	\$132,643	\$3,511,092
LIABILITIES:				
Accounts Payable	---	---	---	\$0
Due to Debt Service - Series 2015	---	\$80,462	---	\$80,462
Due to Debt Service - Series 2022	---	---	---	\$0
Total Liabilities	\$0	\$80,462	\$0	\$80,462
FUND BALANCES:				
Nonspendable	\$1,333	---	---	\$1,333
Restricted for Debt Service	---	\$3,071,857	---	\$3,071,857
Restricted for Capital Reserve	---	---	\$132,643	\$132,643
Unassigned	\$224,797	---	---	\$224,797
Total Fund Balances	\$226,131	\$3,071,857	\$132,643	\$3,430,630
Total Liabilities and Fund Equity	\$226,131	\$3,152,319	\$132,643	\$3,511,092

Bartram Park

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended March 31, 2023

	ADOPTED	PRORATED BUDGET	ACTUAL	
	BUDGET	THRU 03/31/23	THRU 03/31/23	VARIANCE
REVENUES:				
Maintenance Assessments - On Roll	\$129,495	\$126,343	\$126,343	\$0
Interest Income	\$0	\$0	\$4,956	\$4,956
TOTAL REVENUES	\$129,495	\$126,343	\$131,299	\$4,956
EXPENDITURES:				
ADMINISTRATIVE:				
Supervisor Fees	\$4,800	\$1,800	\$1,800	\$0
FICA Expense	\$367	\$138	\$138	\$0
Engineering	\$8,500	\$4,250	\$391	\$3,859
Assessment Roll	\$7,500	\$7,500	\$7,500	\$0
Arbitrage	\$1,200	\$0	\$0	\$0
Dissemination	\$3,500	\$1,750	\$0	\$1,750
Attorney	\$20,000	\$10,000	\$2,885	\$7,115
Annual Audit	\$3,600	\$3,600	\$3,600	\$0
Trustee fees	\$18,000	\$2,667	\$2,667	\$0
Management Fees	\$45,000	\$22,500	\$22,500	\$0
Computer Time	\$1,450	\$725	\$725	\$0
Website Compliance	\$900	\$450	\$450	\$0
Telephone	\$180	\$90	\$7	\$83
Postage	\$600	\$300	\$51	\$249
Printing & Binding	\$1,000	\$500	\$50	\$450
Insurance	\$8,797	\$8,797	\$7,236	\$1,561
Legal Advertising	\$800	\$400	\$80	\$320
Other Current Charges	\$1,400	\$700	\$0	\$700
Office Supplies	\$100	\$50	\$1	\$49
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
Capital Reserves-Transfer Out	\$1,626	\$1,626	\$60,000	(\$58,374)
TOTAL EXPENDITURES	\$129,495	\$68,017	\$110,256	(\$42,238)
EXCESS REVENUES (EXPENDITURES)	\$0		\$21,043	
FUND BALANCE - Beginning	\$0		\$205,087	
FUND BALANCE - Ending	\$0		\$226,131	

Bartram Park
Community Development District
General Fund
Month By Month Income Statement
Fiscal Year 2023

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Revenues:</u>													
Assessments	\$0	\$19,567	\$102,430	\$2,129	\$1,480	\$737	\$0	\$0	\$0	\$0	\$0	\$0	\$126,343
Interest	\$154	\$189	\$201	\$1,370	\$2,814	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$4,956
Transfer In 2012 Close out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$154	\$19,756	\$102,630	\$3,499	\$4,295	\$965	\$0	\$0	\$0	\$0	\$0	\$0	\$131,299
<u>Expenditures:</u>													
<u>Administrative</u>													
Supervisor Fees	\$1,000	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800
FICA Expense	\$77	\$0	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138
Engineering	\$0	\$0	\$391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$391
Assessment Roll	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney	\$1,777	\$140	\$29	\$940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,885
Annual Audit	\$0	\$0	\$1,500	\$2,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,600
Trustee fees	\$0	\$0	\$0	\$0	\$0	\$2,667	\$0	\$0	\$0	\$0	\$0	\$0	\$2,667
Management Fees	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$0	\$0	\$0	\$0	\$0	\$0	\$22,500
Computer Time	\$121	\$121	\$121	\$121	\$121	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$725
Website Compliance	\$75	\$75	\$75	\$75	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$450
Telephone	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
Postage	\$2	\$7	\$1	\$10	\$26	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$51
Printing & Binding	\$2	\$8	\$0	\$3	\$21	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Insurance	\$7,236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,236
Legal Advertising	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80
Other Current Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Capital Reserves-Transfer Out	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
Total Administrative Expenses	\$21,793	\$4,101	\$5,867	\$67,860	\$3,994	\$6,640	\$0	\$0	\$0	\$0	\$0	\$0	\$110,256
Excess Revenues (Expenditures)	(\$21,639)	\$15,655	\$96,763	(\$64,361)	\$301	(\$5,676)	\$0	\$0	\$0	\$0	\$0	\$0	\$21,043

Bartram Park
COMMUNITY DEVELOPMENT DISTRICT

CAPITAL RESERVE FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended March 31, 2023

	PROPOSED	PRORATED	ACTUAL	
	BUDGET	THRU 03/31/23	THRU 03/31/23	VARIANCE
REVENUES:				
Transfer In	\$60,000	\$60,000	\$60,000	\$0
Interest Income	\$0	\$0	\$565	\$565
TOTAL REVENUES	\$60,000	\$60,000	\$60,565	\$565
EXPENDITURES:				
Capital Outlay	\$0	\$0	\$0	\$0
Replacement and Maintenance	\$0	\$0	\$0	\$0
Other Current Charges	\$420	\$35	\$0	\$35
TOTAL EXPENDITURES	\$420	\$35	\$0	\$35
EXCESS REVENUES (EXPENDITURES)	\$59,580		\$60,565	
FUND BALANCE - Beginning	\$59,635		\$72,078	
FUND BALANCE - Ending	\$119,215		\$132,643	

Bartram Park

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 2015 Special Assessment Revenue Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended March 31, 2023

	ADOPTED	PRORATED	ACTUAL	
	BUDGET	THRU 03/31/23	THRU 03/31/23	VARIANCE
REVENUES:				
Special Assessments - On Roll	\$1,305,910	\$1,274,118	\$1,274,118	\$0
Interest Income	\$100	\$50	\$17,512	\$17,462
TOTAL REVENUES	\$1,306,010	\$1,274,168	\$1,291,630	\$17,462
EXPENDITURES:				
Series 2015A-1				
Interest Expense - 11/1	\$240,031	\$240,031	\$220,531	\$19,500
Interest Expense - 5/1	\$220,531	\$0	\$0	\$0
Principal Expense - 5/1	\$600,000	\$0	\$0	\$0
Special Call - 5/1	\$0	\$0	\$0	\$0
Series 2015A-2				
Interest Expense - 11/1	\$61,000	\$61,000	\$61,113	(\$113)
Interest Expense - 5/1	\$61,000	\$0	\$0	\$0
Principal Expense - 5/1	\$145,000	\$0	\$0	\$0
Principal Prepayment - 5/1	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,327,563	\$301,031	\$281,644	\$19,388
EXCESS REVENUES (EXPENDITURES)	(\$21,553)		\$1,009,986	
FUND BALANCE - Beginning	\$299,366		\$951,243	
FUND BALANCE - Ending	\$277,813		\$1,961,229	

Bartram Park

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 2022 Revenue Refunding Note
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended March 31, 2023

	ADOPTED	PRORATED	ACTUAL	
	BUDGET	THRU 03/31/23	THRU 03/31/23	VARIANCE
REVENUES:				
Special Assessments - On Roll	\$1,046,460	\$1,020,983	\$1,020,983	\$0
Interest Income	\$0	\$0	\$5,611	\$5,611
TOTAL REVENUES	\$1,046,460	\$1,020,983	\$1,026,594	\$5,611
EXPENDITURES:				
Interest Expense - 11/1	\$223,765	\$223,765	\$223,765	\$0
Principal Expense - 11/1	\$0	\$0	\$5,000	(\$5,000)
Interest Expense - 5/1	\$178,220	\$0	\$0	\$0
Principal Expense - 5/1	\$695,000	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,096,985	\$223,765	\$228,765	(\$5,000)
EXCESS REVENUES (EXPENDITURES)	(\$50,525)		\$797,829	
FUND BALANCE - Beginning	\$223,765		\$312,799	
FUND BALANCE - Ending	\$173,240		\$1,110,628	

Bartram Park
Community Development District
Long Term Debt Report

Series 2015-A1 Refunding Bonds	
Interest Rate:	1.0%-4.65%
Maturity Date:	5/1/35
Reserve Fund Definition:	50% of Max Annual Debt Service
Reserve Fund Requirement:	\$516,943.75
Reserve Balance:	\$516,943.75
 Bonds outstanding - 11/30/2020	 \$11,435,000
Less: May 1, 2021	(\$570,000)
Less: May 1, 2021 (Prepayment)	(\$80,000)
Less: May 1, 2022	(\$580,000)
Less: May 1, 2022 (Prepayment)	(\$5,000)
 Current Bonds Outstanding	 \$10,200,000

Series 2015-A2 Refunding Bonds	
Interest Rate:	4.0%-5%
Maturity Date:	5/1/35
Reserve Fund Definition:	50% of Max Annual Debt Service
Reserve Fund Requirement:	\$131,981.25
Reserve Balance:	\$132,675.00
 Bonds outstanding - 11/30/2020	 \$2,785,000
Less: May 1, 2021	(\$135,000)
Less: May 1, 2021 (Prepayment)	(\$20,000)
Less: May 1, 2022	(\$135,000)
Less: May 1, 2022 (Prepayment)	(\$5,000)
 Current Bonds Outstanding	 \$2,490,000

Series 2022 Revenue Refunding Note	
Interest Rate:	2.80%
Maturity Date:	5/1/37
Reserve Fund Definition:	5% of Max Annual Debt Service
Reserve Fund Requirement:	\$52,323.00
Reserve Balance:	\$52,323.00
 Bonds outstanding - 3/15/22	 \$12,730,000
Less: November 1, 2022	(\$5,000)
 Current Bonds Outstanding	 \$12,725,000

B.

BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2023 Summary of Assessment Receipts

ASSESSED	UNITS	SERIES 2005 / 2015A1-2 ASSESSED DEBT	SERIES 2022-1 ASSESSED DEBT	SERIES 2022-3 ASSESSED DEBT	SERIES 2022-4 ASSESSED DEBT	SERIES 2022-5 ASSESSED DEBT	TOTAL SERIES 2022	O&M ASSESSED	TOTAL ASSESSED
TOTAL NET TAX ROLL ASSESSED NET	4,148	1,305,909.89	311,465.71	305,570.95	208,665.60	220,756.63	2,352,368.78	129,495.38	2,481,864.16
SUMMARY TAX ROLL COLLECTIONS - SERIES 2015/2012									
DUVAL COUNTY DISTRIBUTION	DATE	SERIES 2015 DEBT RECEIVED	SERIES 2022-1 DEBT RECEIVED	SERIES 2022-3 DEBT RECEIVED	SERIES 2022-4 DEBT RECEIVED	SERIES 2022-5 DEBT RECEIVED	TOTAL SERIES 2022 RECEIVED	O&M RECEIVED	TOTAL TAX ROLL RECEIPTS
1	11/4/2022	10,855.50	2,589.09	2,540.09	1,734.55	1,835.06	8,698.79	1,076.44	20,630.73
2	11/16/2022	73,424.47	17,512.08	17,180.65	11,732.17	12,411.99	58,836.90	7,280.85	139,542.21
3	11/25/2022	113,041.13	26,960.85	26,450.59	18,062.34	19,108.96	90,582.74	11,209.28	214,833.14
4	12/5/2022	902,905.88	215,347.34	211,271.70	144,271.36	152,631.10	723,521.50	89,533.08	1,715,960.46
5	12/6/2022	94,323.49	22,496.60	22,070.83	15,071.54	15,944.85	75,583.82	9,353.21	179,260.52
6	12/19/2022	35,732.11	8,522.28	8,360.99	5,709.48	6,040.31	28,633.05	3,543.23	67,908.39
7	1/9/2023	16,790.17	4,004.54	3,928.75	2,682.83	2,838.28	13,454.39	1,664.93	31,909.49
8	1/24/2023	4,679.86	1,116.17	1,095.05	747.78	791.10	3,750.09	464.06	8,894.02
9	2/17/2023	8,700.68	2,075.15	2,035.88	1,390.24	1,470.80	6,972.07	862.77	16,535.52
10	2/27/2023	6,227.84	1,485.37	1,457.26	995.12	1,052.78	4,990.52	617.56	11,835.92
11	3/6/2023	1,006.51	240.06	235.51	160.83	170.14	806.54	99.81	1,912.85
12	3/17/2023	6,430.27	1,533.65	1,504.63	1,027.47	1,087.00	5,152.74	637.63	12,220.65
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
TOTAL TAX ROLL RECEIPTS		1,274,117.90	303,883.17	298,131.91	203,585.69	215,382.38	1,020,983.15	126,342.85	2,421,443.90
BALANCE DUE TAX ROLL		31,791.99	7,582.54	7,439.04	5,079.90	5,374.26	1,331,385.63	3,152.53	60,420.26
PERCENT COLLECTED TAX ROLL		98%	98%	98%	98%	98%	43%	98%	98%

C.

Bartram Park
Community Development District

Check Register Summary
1/1/2023 - 3/31/2023

Check Date	Check #'s	Total Amount
1/1/2023 - 1/31/2023	1283-1289	\$ 2,354,993.10
2/1/2023 - 2/28/2023	1290-1294	\$ 6,542.98
3/1/2023 - 3/31/2023	1295-1299	\$ 745,155.60
Total		\$ 3,106,691.68

** Fedex Invoices will be available upon request*

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/11/23	00022	1/09/23 01092023	202301 300-15100-10000 GENERAL FUND EXCESS TXF		*	700,000.00	
STATE BOARD ADMINISTRATION OF FLA							700,000.00 001283
1/11/23	00022	1/09/23 01092023	202301 300-58100-10000 FY23 CAPITAL RSRV TRANSFR		*	60,000.00	
STATE BOARD ADMINISTRATION OF FLA							60,000.00 001284
1/11/23	00074	1/09/23 01092023	202301 300-20700-11000 FY22 SERIES 2022 ASMNTS		*	29,068.20	
		1/09/23 01092023	202301 300-20700-11000 DUVAL TAX DIST 16		*	741.23	
		1/09/23 01092023	202301 300-20700-11000 DUVAL TAX DIST 1		*	6,118.83	
		1/09/23 01092023	202301 300-20700-11000 DUVAL TAX DIST 2		*	41,386.57	
		1/09/23 01092023	202301 300-20700-11000 DUVAL TAX DIST 3		*	63,716.97	
		1/09/23 01092023	202301 300-20700-11000 DUVAL TAX DIST 4		*	508,933.58	
		1/09/23 01092023	202301 300-20700-11000 DUVAL TAX DIST 5		*	53,166.55	
		1/09/23 01092023	202301 300-20700-11000 DUVAL TAX DIST 6		*	20,140.82	
THE BANK OF NEW YORK MELLON NA							723,272.75 001285
1/11/23	00057	1/09/23 01092023	202301 300-20700-10500 DUVAL TAX DIST 16		*	726.05	
		1/09/23 01092023	202301 300-20700-10500 DUVAL TAX DIST 1		*	7,635.89	
		1/09/23 01092023	202301 300-20700-10500 DUVAL TAX DIST 2		*	51,647.64	
		1/09/23 01092023	202301 300-20700-10500 DUVAL TAX DIST 3		*	79,514.47	
		1/09/23 01092023	202301 300-20700-10500 DUVAL TAX DIST 4		*	635,114.67	
		1/09/23 01092023	202301 300-20700-10500 DUVAL TAX DIST 5		*	66,348.26	
		1/09/23 01092023	202301 300-20700-10500 DUVAL TAX DIST 6		*	25,134.39	
THE BANK OF NEW YORK MELLON, N.A.							866,121.37 001286
1/17/23	00012	1/01/23 245	202301 310-51300-34000 JAN MANAGEMENT FEES		*	3,750.00	
		1/01/23 245	202301 310-51300-35110 JAN WEBSITE ADMIN		*	75.00	

BPAR BARTRAM PARK BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE	EXPENSED TO..... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		1/01/23	245	202301	310-51300-35100					*	120.83		
			JAN INFORMATION TECH										
		1/01/23	245	202301	310-51300-51000					*	.18		
			OFFICE SUPPLIES										
		1/01/23	245	202301	310-51300-42000					*	10.12		
			POSTAGE										
		1/01/23	245	202301	310-51300-42500					*	2.85		
			COPIES										
									GOVERNMENTAL MANAGEMENT SERVICES			3,958.98	001287
1/17/23	00030	1/03/23	23375	202212	310-51300-32200					*	1,500.00		
			AUDIT FYE 09/30/22										
									GRAU AND ASSOCIATES			1,500.00	001288
1/17/23	00073	11/23/22	3158271	202211	310-51300-31500					*	140.00		
			NOV GENERAL COUNSEL										
									KUTAK ROCK LLP			140.00	001289
2/10/23	00011	1/04/23	0206221	202212	310-51300-31100					*	70.00		
			DEC CDD REQS/INVOICES										
		1/04/23	0206221	202212	310-51300-31100					*	70.00		
			DEC ENGINEERING										
									ENGLAND THIMS & MILLER, INC.			140.00	001290
2/10/23	00012	2/01/23	246	202302	310-51300-34000					*	3,750.00		
			FEB MANAGEMENT FEES										
		2/01/23	246	202302	310-51300-35110					*	75.00		
			FEB WEBSITE ADMIN										
		2/01/23	246	202302	310-51300-35100					*	120.83		
			FEB INFO TECH										
		2/01/23	246	202302	310-51300-51000					*	.33		
			OFFICE SUPPLIES										
		2/01/23	246	202302	310-51300-42000					*	26.12		
			POSTAGE										
		2/01/23	246	202302	310-51300-42500					*	21.45		
			COPIES										
									GOVERNMENTAL MANAGEMENT SERVICES			3,993.73	001291
2/10/23	00073	1/31/23	3170796	202212	310-51300-31500					*	29.00		
			DEC OPINION LETTER										
		1/31/23	3170796	202212	310-51300-31500					*	29.00		
			DEC GENERAL COUNSEL										
									KUTAK ROCK LLP			58.00	001292
2/24/23	00011	11/02/22	0205358	202210	310-51300-31100					*	251.25		
			BALANCE OCT INVOICE										
									ENGLAND THIMS & MILLER, INC.			251.25	001293
									BPAR BARTRAM PARK				
									BPEREGRINO				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/24/23	00030	2/02/23 23492	202301 310-51300-32200	AUDIT FYE 09/30/22	*	2,100.00	
				GRAU AND ASSOCIATES			2,100.00 001294
3/10/23	00012	3/01/23 247	202303 310-51300-34000	MARCH MANAGEMENT FEES	*	3,750.00	
		3/01/23 247	202303 310-51300-35110	MARCH WEBSITE ADMIN	*	75.00	
		3/01/23 247	202303 310-51300-35100	MARCH INFO TECH	*	120.83	
		3/01/23 247	202303 310-51300-51000	OFFICE SUPPLIES	*	.12	
		3/01/23 247	202303 310-51300-42000	POSTAGE	*	5.27	
		3/01/23 247	202303 310-51300-42500	COPIES	*	15.90	
		3/01/23 247	202303 310-51300-41000	TELEPHONE	*	6.58	
				GOVERNMENTAL MANAGEMENT SERVICES			3,973.70 001295
3/10/23	00073	2/25/23 3183011	202301 310-51300-31500	JAN GENERAL COUNSEL	*	939.50	
				KUTAK ROCK LLP			939.50 001296
3/22/23	00074	3/22/23 03222023	202303 300-20700-11000	12/19 REC SCHEDULE ADJ	*	292,393.47	
		3/22/23 03222023	202303 300-20700-11000	1/9 DUVAL TAX DIST #7	*	13,454.39	
		3/22/23 03222023	202303 300-20700-11000	1/24 DUVAL TAX DIST #8	*	3,750.09	
		3/22/23 03222023	202303 300-20700-11000	2/17 DUVAL TAX DIST #9	*	6,972.07	
		3/22/23 03222023	202303 300-20700-11000	2/27 DUVAL TAX DIST #10	*	4,990.52	
		3/22/23 03222023	202303 300-20700-11000	3/6 DUVAL TAX DIST #11	*	806.54	
		3/22/23 03222023	202303 300-20700-11000	3/16 DUVAL TAX DIST #12	*	5,152.74	
				THE BANK OF NEW YORK MELLON NA			327,519.82 001297
3/22/23	00057	3/22/23 03222023	202303 300-20700-10500	12/19 REC SCHEDULE ADJ	*	364,887.25	
		3/22/23 03222023	202303 300-20700-10500	1/9 DUVAL TAX DIST #7	*	16,790.17	
		3/22/23 03222023	202303 300-20700-10500	1/24 DUVAL TAX DIST #8	*	4,679.86	

BPAR BARTRAM PARK BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		3/22/23	03222023 202303 300-20700-10500 2/17 DUVAL TAX DIST #9		*	8,700.68	
		3/22/23	03222023 202303 300-20700-10500 2/27 DUVAL TAX DIST #10		*	6,227.84	
		3/22/23	03222023 202303 300-20700-10500 3/6 DUVAL TAX DIST #11		*	1,006.51	
		3/22/23	03222023 202303 300-20700-10500 3/16 DUVAL TAX DIST #12		*	6,430.27	
THE BANK OF NEW YORK MELLON, N.A.						408,722.58	001298
3/23/23	00056	3/03/23	252-2535 202303 310-51300-32300 FY23 DS2022 TRUSTEE FEES		*	2,666.72	
		3/03/23	252-2535 202303 300-15500-10000 FY24 DS2022 TRUSTEE FEE		*	1,333.28	
THE BANK OF NEW YORK MELLON						4,000.00	001299
TOTAL FOR BANK A						3,106,691.68	
TOTAL FOR REGISTER						3,106,691.68	

Bartram Park CDD

GENERAL FUND

Check Request

Date	Amount	Authorized By
1/9/2023 B	\$700,000.00	Jim Oliver

Payable to:

Vendor #22 - State Board Administration of FL #112131
--

Date Check Needed:

Budget Category:

1/9/2023 B	1.300.15100.10000
------------	-------------------

Intended Use of Funds Requested:

General Fund Excess Transfer
<i>(Attach supporting documentation for request.)</i>

Bartram Park CDD

GENERAL FUND

Check Request

Date	Amount	Authorized By
1/9/2023 C	\$60,000.00	Jim Oliver

Payable to:

Vendor #22 - State Board Administration of FL #112130
--

Date Check Needed:

Budget Category:

1/9/2023 C	1.300.58100.10000
------------	-------------------

Intended Use of Funds Requested:

FY23 Capital Reserve Fund Transfer
(Attach supporting documentation for request.)

Bartram Park CDD

GENERAL FUND

Check Request

Date	Amount	Authorized By
January 9, 2023	\$723,272.75	Bernadette Peregrino

Payable to:

Vendor #74 - BNY MELLON C/O Bartram Park - Series 2022

Date Check Needed:

Budget Category:

1/9/23	001.300.20700.11000
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Intended Use of Funds Requested:

DUVAL COUNTY TAXES		
9/30/22	\$29,068.20	FY22 ASSESSMENTS
10/25/22	\$741.23	Duval Tax Dist 16
11/4/22	\$6,118.83	Duval Tax Dist 1
11/16/22	\$41,386.57	Duval Tax Dist 2
11/25/22	\$63,716.97	Duval Tax Dist 3
12/5/22	\$508,933.58	Duval Tax Dist 4
12/6/22	\$53,166.55	Duval Tax Dist 5
12/16/22	\$20,140.82	Duval Tax Dist 6
	<u>\$723,272.75</u>	
(Attach supporting documentation for request.)		

Bartram Park CDD

GENERAL FUND

Check Request

Date	Amount	Authorized By
1/9/2023 B	\$866,121.37	Bernadette Peregrino

Payable to:

Vendor #57 - BNY MELLON C/O Bartram Park - Series 2015

Date Check Needed:

Budget Category:

1/9/2023 A	001.300.20700.10500
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Intended Use of Funds Requested:

DUVAL COUNTY TAXES		
10/25/22	\$726.05	Duval Tax Dist 16
11/4/22	\$7,635.89	Duval Tax Dist 1
11/16/22	\$51,647.64	Duval Tax Dist 2
11/25/22	\$79,514.47	Duval Tax Dist 3
12/5/22	\$635,114.67	Duval Tax Dist 4
12/6/22	\$66,348.26	Duval Tax Dist 5
12/16/22	\$25,134.39	Duval Tax Dist 6
	<u>\$866,121.37</u>	
(Attach supporting documentation for request.)		

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

Invoice

Invoice #: 245
Invoice Date: 1/1/23
Due Date: 1/1/23
Case:
P.O. Number:

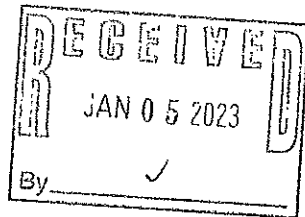
Bill To:

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

012

001 310 513

Description	Hours/Qty	Rate	Amount
Management Fees - January 2023 34000		3,750.00	3,750.00
Website Administration - January 2023 3510		75.00	75.00
Information Technology - January 2023 35100		120.83	120.83
Office Supplies 51000		0.18	0.18
Postage 42000		10.12	10.12
Copies 42500		2.85	2.85



Total \$3,958.98

Payments/Credits \$0.00

Balance Due \$3,958.98

Grau and Associates

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

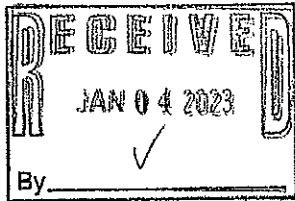
Phone: 561-994-9299

Fax: 561-994-5823

Bartram Park Community Development District
1408 Hamlin Avenue, Unit E
Saint Cloud, FL 34771

Invoice No. 23375
Date 01/03/2023

SERVICE	AMOUNT
Audit FYE 09/30/2022	\$ 1,500.00
Current Amount Due	\$ 1,500.00



036

Audit FYE 9/30/22
1310 STB, 312..

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,500.00	0.00	0.00	0.00	0.00	1,500.00

Payment due upon receipt.

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

December 30, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3158271

Client Matter No. 3223-1

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

Invoice No. 3158271
3223-1

Re: Bartram Park CDD - General Counsel

For Professional Legal Services Rendered

11/23/22	W. Haber	0.40	140.00	Review and revise October minutes and confer with Sweeting regarding same
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TOTAL HOURS 0.40

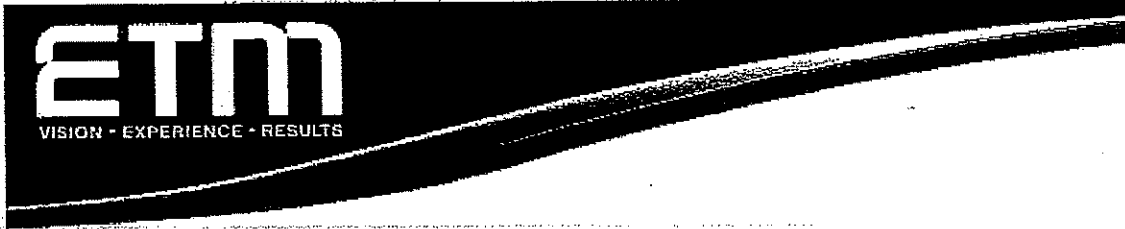
TOTAL FOR SERVICES RENDERED \$140.00

TOTAL CURRENT AMOUNT DUE \$140.00

RECEIVED
JAN 05 2023
BY: _____

73
1310 513.315..

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



January 04, 2023
Project No: 00236.50001
Invoice No: 0206221

Project 00236.50001 Bartram Park CDD-Interim Engineer.Serv.
CDD Meeting/Requisitions/Invoices
Professional Services rendered through December 31, 2022
Professional Personnel

	Hours	Rate	Amount
GIS Analyst			
Tindell, Jordan 12/3/2022	.50	140.00	70.00
Montevilla Aerial for Paul Hutchinson			
Totals	.50		70.00
Total Labor			70.00

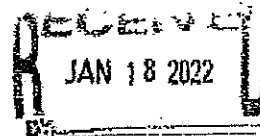
Invoice Total this Period **\$70.00**

Outstanding Invoices

Number	Date	Balance
0205358	11/2/2022	321.25
Total		321.25

	Current	Prior	Total
Billings to Date	70.00	63,357.10	63,427.10

1,310,513.311



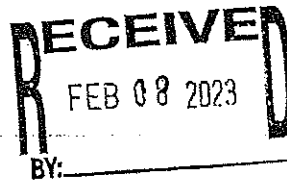
England-Thoms & Miller, Inc.

FARMHOUSE • PLAYSETS • BATHROOMS • OVEN • LAMINATE FLOORING
 3475 CH. St. Augustine Road • Jacksonville, Florida 32216 • Tel 352-443-4888 • Fax 352-443-4882
 CASH/DEBIT LOCATIONS

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

Invoice

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



Invoice #: 246
Invoice Date: 2/1/23
Due Date: 2/1/23
Case:
P.O. Number:

Description	Hours/Qty	Rate	Amount
Management Fees - February 2023	1,310.513,340 ✓	3,750.00	3,750.00
Website Administration - February 2023	351 ✓	75.00	75.00
Information Technology - February 2023	351 ✓	120.83	120.83
Office Supplies	8.10 ✓	0.33	0.33
Postage	420 ✓	26.12	26.12
Copies	425 ✓	21.45	21.45
Total			\$3,993.73
Payments/Credits			\$0.00
Balance Due			\$3,993.73

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

January 31, 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

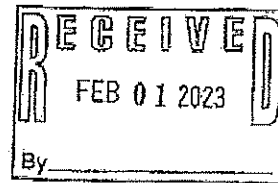
Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3170796

Client Matter No. 3223-1

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



Invoice No. 3170796

3223-1

Re: Bartram Park CDD - General Counsel

For Professional Legal Services Rendered

12/06/22	K. Jusevitch	0.20	29.00	Confer with bond counsel regarding opinion letter
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TOTAL HOURS 0.20

TOTAL FOR SERVICES RENDERED \$29.00

TOTAL CURRENT AMOUNT DUE \$29.00

1,310.513.315

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

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 247**Invoice Date:** 3/1/23**Due Date:** 3/1/23**Case:****P.O. Number:****Bill To:**

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

Description	Hours/Qty	Rate	Amount
Management Fees - March 2023		3,750.00	3,750.00
Website Administration - March 2023		75.00	75.00
Information Technology - March 2023		120.83	120.83
Office Supplies		0.12	0.12
Postage		5.27	5.27
Copies		15.90	15.90
Telephone		6.58	6.58

RECEIVED
MAR 03 2023
BY: _____

Total **\$3,973.70****Payments/Credits** **\$0.00****Balance Due** **\$3,973.70**

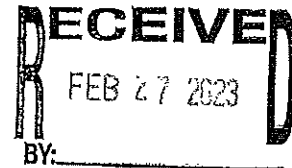
KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

February 25, 2023

Check Remit To:Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157**Wire Transfer Remit To:**ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3183011
Client Matter No. 3223-1Mr. Jim Oliver
Bartram Park CDD
Governmental Management Services – St. Augustine
Suite 114
475 West Town Place
St. Augustine, FL 32092

1,310,513.315

Invoice No. 3183011
3223-1

Re: Bartram Park CDD - General Counsel

For Professional Legal Services Rendered

01/07/23	L. Whelan	0.50	192.50	Monitor 2023 legislative session for legislation pertaining to or affecting District
01/08/23	R. Dugan	0.30	79.50	Prepare memorandum regarding statutory notice requirements
01/17/23	W. Haber	0.30	105.00	Review agenda for January meeting
01/17/23	K. Jusevitch	0.20	29.00	Prepare record retention resolution package and correspond with district manager
01/23/23	J. Gillis	0.30	43.50	Coordinate response to auditor letter
01/23/23	W. Haber	0.30	105.00	Review and finalize auditor response
01/24/23	W. Haber	0.50	175.00	Prepare for Board meeting
01/25/23	W. Haber	0.60	210.00	Prepare for and participate in Board meeting

TOTAL HOURS 3.00

KUTAK ROCK LLP

Bartram Park CDD

February 25, 2023

Client Matter No. 3223-1

Invoice No. 3183011

Page 2

TOTAL FOR SERVICES RENDERED	\$939.50
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TOTAL CURRENT AMOUNT DUE	<u>\$939.50</u>
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Bartram Park CDD

GENERAL FUND

Check Request

Date	Amount	Authorized By
March 22, 2023	\$327,519.82	Bernadette Peregrino

Payable to:

Vendor #74 - BNY MELLON C/O Bartram Park - Series 2022
--

Date Check Needed:

Budget Category:

3/22/23	001.300.20700.11000
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Intended Use of Funds Requested:

DUVAL COUNTY TAXES		
12/19/22	\$292,393.47	Receipt schedule adjustment
1/9/23	\$13,454.39	Duval Tax Dist 7
1/24/23	\$3,750.09	Duval Tax Dist 8
2/17/23	\$6,972.07	Duval Tax Dist 9
2/27/23	\$4,990.52	Duval Tax Dist 10
3/6/23	\$806.54	Duval Tax Dist 11
3/16/23	\$5,152.74	Duval Tax Dist 12
	\$327,519.82	
(Attach supporting documentation for request.)		

Bartram Park CDD

GENERAL FUND

Check Request

Date	Amount	Authorized By
March 22, 2023	\$408,722.58	Bernadette Peregrino

Payable to:

Vendor #57 - BNY MELLON C/O Bartram Park - Series 2015
--

Date Check Needed:

Budget Category:

3/22/23	001.300.20700.10500
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Intended Use of Funds Requested:

DUVAL COUNTY TAXES		
12/19/22	\$364,887.25	Receipt schedule adjustment
1/9/23	\$16,790.17	Duval Tax Dist 7
1/24/23	\$4,679.86	Duval Tax Dist 8
2/17/23	\$8,700.68	Duval Tax Dist 9
2/27/23	\$6,227.84	Duval Tax Dist 10
3/6/23	\$1,006.51	Duval Tax Dist 11
3/16/23	\$6,430.27	Duval Tax Dist 12
	\$408,722.58	
(Attach supporting documentation for request.)		

Fiscal Year 2023 Summary of Assessment Receipts

	2019	2018	2017	2016	2015
TOTAL NET TAX ROLL ASSESSED NET	4,148	1,305,909.89	311,466.71	305,570.95	208,666.60
				220,150.63	1,046,430.09
					123,922.33
					2,790,130.91

[illegible]

Category	Percentage
Category 1	10.56%
Category 2	12.31%
Category 3	8.41%
Category 4	8.89%
Category 5	5.22%
Category 6	100.00%

ASSMTS	1,274,117.89	1,020,983.15	126,342.52
ASI	909,230.55	728,569.57	126,342.56
DF GF	364,887.35	292,393.57	0.00
DF GF	49335.33	35126.36	
	408,722.68	327,519.82	
DT Series 2015	408722.58	327519.82	
DT Series 2022	327519.82		(0.00)



DOR 12




BNY MELLON

INVOICE

The Bank of New York Mellon
Trust Company, N.A.

000099 XBFRSDDL 000000


 BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT
 ATTN: Jim Oliver
 475 West Town Place Ste 114
 St Augustine, FL 32092

 Invoice Number: 252-2535388
 Account Number: TXN2228958
 Invoice Date: 03-Mar-23
 Cycle Date: 01-Mar-23
 Administrator: Caroline Cowart
 Phone Number: 904-645-1919
 Currency: USD

Bartram Park Community Development District Series 2022

	Quantity	Rate	Amount	Subtotal	Total
<u>Fees</u>					
Trustee Fee					
For the period: March 01, 2023 to February 29, 2024					4,000.00
<u>One Time Charges</u>					
Redemption Notice Fee					0.00

1-310-513.323 (335.34 x 8) = 2666.72
 FY 23 DS 2022 Trustee Fees
 * 1-3155-1 # 1333-28 FY 24 DS 2022 Trustee Fee

 Invoice Total: 4,000.00
 Satisfied To Date: 0.00
 Balance Due: 4,000.00

Terms: Payable upon receipt. Please reference the invoice and account number with your remittance.
 Our Tax ID Number is 95-3571558. Please fax Taxpayer Certification requests to (732) 667-9576.
 The Bank of New York Mellon Trust Company, N.A. is located at 400 South Hope Street - Suite 400,
 Los Angeles, CA 90071

Check Payment Instructions:
 The Bank of New York Mellon
 Corporate Trust Department
 P.O. Box 392013
 Pittsburgh, PA 15251-9013
 Please enclose billing stub.

Wire and ACH Payment Instructions:
 The Bank of New York Mellon
 ABA Number: 021000018
 Account Number: 8901245259
 Account Name: BNY Mellon - Fee Billing Wire Fees
 Please reference Invoice Number: 252-2535388

Billing Stub

Bartram Park Community Development District Series 2022

 Invoice Number: 252-2535388
 Account Number: TXN2228958
 Invoice Date: 03-Mar-23
 Cycle Date: 01-Mar-23
 Administrator: Caroline Cowart
 Phone Number: 904-645-1919
 Amount: 4,000.00 USD

00000068278125292535388000000000000040000008

Page 000001 of 000001

000000 XBFRSDDL 000000