BARTRAM PARK

Community Development District

July 24, 2024

AGENDA

Bartram Park

Community Development District

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

July 17, 2024

Board of Supervisors Bartram Park Community Development District

Dear Board Members:

The Bartram Park Community Development District Board of Supervisors is scheduled for **Wednesday**, July 24, 2024 at 11:00 a.m. at the offices of England-Thims & Miller, Inc., 14775 Old St. Augustine Road, Jacksonville, Florida 32258.

Following is the advance agenda for this meeting:

- I. Roll Call
- II. Public Comment
- III. Organizational MattersA. Acceptance of Resignation from Supervisor Donald Smith
 - B. Appointment of New Supervisor(s) to Fill Unexpired Term(s) of Office (11/2026)
 - C. Oath of Office for Newly Appointed Supervisor (s)
 - D. Election of Officers, Resolution 2024-02
- IV. Approval of Minutes of the April 24, 2024 Meeting
- V. Acceptance of Fiscal Year 2023 Audit Report
- VI. Public Hearing
 - A. Consideration of Resolution 2024-04, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2025
 - B. Consideration of Resolution 2024-05, Imposing Special Assessments and Certifying an Assessment Roll
- VII. Other Business

VIII. Staff Reports

A. Attorney

- B. Engineer
- C. Manager
 - 1. Report on the Number of Registered Voters (6,034)
 - 2. Discussion of Fiscal Year 2025 Meeting Schedule
- IX. Audience Comments
- X. Supervisor's Requests
- XI. Financial Reports
 - A. Balance Sheet and Statement of Revenues & Expenditures for the Period Ending June 30, 2024
 - B. Assessment Receipt Schedules
 - C. Approval of Check Register
- XII. Next Scheduled Meeting To Be Determined at 11:00 a.m. @ England-Thims & Miller
- XIII. Adjournment

THIRD ORDER OF BUSINESS

A.

June 26, 2024 To. gin Oliver From Donald H. Smith

Please accept my resignation troma the Bartman Park Community Development District (Secot 4) effective today gene 24, 2024. I have enjoyed my time on the Board.

Donald H. Smith

B.

Lvnda Learn 14940 Venosa Circle Jacksonville, Florida 32258

Goal: I desire a position on the Montevilla at Bartram Lakes Board of Directors to serve the community I call home. I believe a strong moral and ethically sound Board will improve property values and ensure Montevilla will continue to be a great place to call home.

Experience:

Real Estate Agent

Keller Williams Atlantic Partners

2001 to present.

- Prepared purchase and listing agreements.
- Scheduled and coordinates photos, inspections and all aspects involved with the sale or purchase of a home.
- Developed a working relationship with my counterpart agent to have a successful and negotiation and closing process. Chaired and coordinated RedDay Fundraisers which benefited the Community.

Vice President

Information Technology and Telecommunications

1995 to 1999 Responsible for implementation and daily Operation of all computer services for a 600 bed teaching hospital. This included all ancillary,

inpatient, medical records, payroll and financial services including billing.

- Managed the successful integration and conversion of a second hospital.
- Responsible for the installation and daily operation of all computer room • hardware and computers, network, and operation of all Telecom services.
- Led committees to evaluate and determine all systems and applications to be used by The hospital.
- Budgeted, managed and maintained a \$1,000,000 annual budget which included salaries for a staff of 70. Director of Management Information 1990 to 1995 Managed the daily operations of the data center and all applications used to run patient care and financial systems. Education Kennedy Western University Bachelor of Management Information 1995

Education

Kennedy Western University Bachelor of Management Information 1995

Skills

Strong moral and ethical background Result and Detail oriented **Contract** Negotiations Dependable Perform all aspects of client and staff relation management D.

RESOLUTION 2024-02

A RESOLUTION DESIGNATING OFFICERS OF THE BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the Board of Supervisors of the Bartram Park Community Development District at a regular business meeting held on July 24, 2024 desires to elect the below recited persons to the offices specified.

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

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

	Chairman
	Vice-Chairman
James Oliver	Secretary
James Oliver	Treasurer
Darrin Mossing	Assistant Treasurer
Daniel Laughlin	Assistant Treasurer
Marilee Giles	Assistant Treasurer
	Assistant Secretary
	Assistant Secretary
	Assistant Secretary
Darrin Mossing	Assistant Secretary
Daniel Laughlin	Assistant Secretary
Marilee Giles	Assistant Secretary

PASSED AND ADOPTED THIS 24TH DAY OF JULY, 2024.

Chairman / Vice Chairman

Secretary / Assistant Secretary

FOURTH ORDER OF BUSINESS

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, April 24, 2024 at 11:00 a.m. at the offices of England-Thims & Miller, Inc, 14775 Old St. Augustine Road, Jacksonville, Florida.

Present and constituting a quorum were:

James Griffith Trisston Brown Don Smith Chairman Vice Chairman Supervisor

Also present were:

Jim Oliver Tucker Mackie *by phone* District Manager, GMS District Counsel, Kutak Rock

FIRST ORDER OF BUSINESS Roll Call

Mr. Oliver called the meeting to order. There were three 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 Organizational Matters

A. Appointment of New Supervisor to Fill Unexpired Term of Office (11/2026)

B. Oath of Office for Newly Appointed Supervisor

C. Election of Officers, Resolution 2024-02

Mr. Oliver stated noted that this item was on the agenda to fill a vacancy due to the resignation of Pat Evert. There are no candidates at this time and no action was taken on this item. This item will be tabled until the next regularly scheduled Board of Supervisors meeting.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the January 24, 2024 Meeting

Mr. Oliver presented the minutes of the January 24, 2024 Board of Supervisors meeting and asked for any comments, corrections, or questions. The Board had no changes to the minutes and Mr. Oliver asked for a motion of approval.

On MOTION by Mr. Griffith, seconded by Mr. Smith, with all in favor, the January 24, 2024 Board of Supervisors Meeting Minutes, were approved.

FIFTH ORDER OF BUSINESS Memorandum Regarding Annual Ethics Training & Annual Form 1 Filing

Mr. Oliver reminded the Board that ethics training is now a statutory requirement that will need to be completed by the end of the year. Counsel noted that there are "clickable" links attached to the memorandum for the Board's convenience that will lead them to the information referenced in the memo that will be helpful. When the Board fills out their Form 1 requirements in 2025, they will note that they fulfilled the ethics training there.

SIXTH ORDER OF BUSINESS Presentation of Fiscal Year 2025 Proposed Budget

Mr. Oliver presented the proposed budget for Fiscal Year 2025 and stated that there is a copy of the proposed budget in the agenda packet. The assessments will not be changing from \$33.75 from the previous year and there is no need to send notice to residents because of that. Mr. Oliver summarized the budget for the Board and then offered to answer any Board questions.

SEVENTH ORDER OF BUSINESS Consideration of Resolution 2024-03, Approving the Fiscal Year 2025 Proposed Budget and Setting a Public Hearing Date for Adoption

Mr. Oliver presented the resolution and suggested the hearing date for July 24, 2024 at 11:00 a.m. at the current location. There being no Board questions, there was a motion of approval

On MOTION by Mr. Griffith, seconded by Mr. Brown, with all in favor, Resolution 2024-03 Approving the Fiscal Year 2025 Proposed Budget and Setting a Public Hearing Date for Adoption, was approved.

EIGHTH ORDER OF BUSINESS Other Business

Mr. Oliver stated that he had no other business.

NINTH ORDER OF BUSINESS Staff Reports

A. Attorney

Ms. Mackie had nothing further for the Board and offered to answer any question. There being no questions, the next item followed.

B. Engineer

There being no comments, the next item followed.

C. Manager – 2024 General Elections

Mr. Oliver stated that this is a general election year meaning Seats 1, 3, and 5 will be up for general election. The qualifying period with the Supervisor of Elections runs from June 10th through June 14th from noon to noon on those dates. Mr. Oliver suggested that Board members contact the Supervisor of Elections in advance to make it a quicker process. Mr. Oliver will confirm the seats up for reelection and circle back with the correct information.

TENTH ORDER OF BUSINESS Audience Comments

Mr. Oliver stated there are no members of the public present today.

ELEVENTH ORDER OF BUSINESS Supervisor's Requests

Mr. Brown asked if his name could be updated on the CDD website and Mr. Oliver will have that fixed.

TWELFTH ORDER OF BUSINESSFinancial Reports

A. Balance Sheet and Statement of Revenues & Expenditures for the Period Ending March 31, 2024

Mr. Oliver stated the financial reports are in the agenda through March 31st and noted that there are no unusual variances.

B. Assessment Receipt Schedules

Mr. Oliver stated the Assessment Receipt Schedule shows they are 99% collected.

C. Approval of Check Register

Mr. Oliver presented the check register and noted it is in the agenda packet for review.

With no Board questions, he asked for a motion of approval.

On MOTION by Mr. Griffith, seconded by Mr. Brown, with all in favor, the Check Register, was approved.

THIRTEENTH ORDER OF BUSINESS Ne

Next Scheduled Meeting – July 24, 2024 at 11:00 a.m. @ England-Thims & Miller

Mr. Oliver stated the next meeting will be next year July 24th at 11:00 at Bartram Springs Amenity Center at 14530 East Cherry Lake Dr., Jacksonville, Florida.

FOURTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Griffith, seconded by Mr. Smith, with all in favor, the Meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

FIFTH ORDER OF BUSINESS

BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT CITY OF JACKSONVILLE, FLORIDA FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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, 2023, 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, 2023, 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 April 22, 2024, 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 reporting and compliance.

April 22, 2024

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, 2023. 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 (\$22,453,964).
- The change in the District's total net position in comparison with the prior fiscal year was \$1,554,903, 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, 2023, the District's governmental funds reported combined ending fund balances of \$1,589,840, an increase of \$48,633 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 two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general 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.

NET POSITION

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

SEPTEMBER 30,						
		2023		2022		
Current and other assets	\$	1,589,940	\$	1,575,533		
Total assets		1,589,940		1,575,533		
Deferred outflows of resources		135,754		147,227		
Total assets and deferred outflows		1,725,694		1,722,760		
Current liabilities		363,852		455,406		
Long-term liabilities		23,815,806		25,276,221		
Total liabilities	24,179,658			25,731,627		
Net position						
Net investment in capital assets		(23,680,052)		(25,128,994)		
Restricted	889,774 842			842,962		
Unrestricted		336,314		277,165		
Total net position	\$	(22,453,964)	\$	(24,008,867)		

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:

FOR THE FISCAL YEAR ENDED SEPTEMBER 30,					
		2023		2022	
Revenues:					
Program revenues					
Charges for services	\$	2,490,870	\$	2,781,119	
Operating grants and contributions		63,782		8,696	
General revenues					
Unrestricted investment earnings		10,748		88	
Total revenues		2,565,400		2,789,903	
Expenses:					
General government		81,564		98,797	
Interest		928,933		1,250,457	
Note issue costs		-		319,045	
Total expenses		1,010,497		1,668,299	
Change in net position		1,554,903		1,121,604	
Net position - beginning		(24,008,867)		(25, 130, 471)	
Net position - ending	\$	(22,453,964)	\$	(24,008,867)	

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$1,010,497. 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 decrease in expenses is due to decrease in interest expense and note issue costs which were incurred in the prior.

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, 2023 was amended to increase revenues by \$8,983 and increase appropriations by \$11,970. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

CAPITAL DEBT

At September 30, 2023, the District had \$23,950,000 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, 2023

	Governmental Activities		
ASSETS			
Cash	\$	127,262	
Investments		195,793	
Prepaid		13,359	
Restricted assets:			
Investments		1,253,526	
Total assets		1,589,940	
DEFERRED OUTFLOWS OF RESOURCES Deferred charge on refunding		135,754	
Total deferred outflows of resources		135,754	
LIABILITIES			
Accounts payable		100	
Accrued interest payable		363,752	
Non-current liabilities:			
Due within one year		1,485,000	
Due in more than one year		22,330,806	
Total liabilities	24,179,658		
NET POSITION			
Net investment in capital assets		(23,680,052)	
Restricted for debt service		889,774	
Unrestricted		336,314	
Total net position	\$	(22,453,964)	

BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT CITY OF JACKSONVILLE, FLORIDA STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

				Program	Rever	nues	R	et (Expense) evenue and anges in Net Position
					Oper	rating Grants		
			С	harges for		and	G	overnmental
Functions/Programs	I	Expenses	Services Contributions		Activities			
Primary government:								
Governmental activities:								
General government	\$	81,564	\$	129,965	\$	-	\$	48,401
Interest on long-term debt		928,933		2,360,905		63,782		1,495,754
Total governmental activities		1,010,497		2,490,870		63,782		1,544,155
			Gen	neral revenues	:			
			U	nrestricted inv	estme	ent earnings		10,748
				Total general	reven	ues		10,748

lotal general revenues	10,748
Change in net position	1,554,903
Net position - beginning	(24,008,867)
Net position - ending	\$ (22,453,964)
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BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT CITY OF JACKSONVILLE, FLORIDA BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2023

		Major Funds				Total		
						Governmental		
	(General	De	ebt Service		Funds		
ASSETS								
Cash	\$	127,262	\$	-	\$	127,262		
Investments		195,793		1,253,526		1,449,319		
Prepaids		13,359		-		13,359		
Total assets	\$	336,414	\$	1,253,526	\$	1,589,940		
LIABILITIES AND FUND BALANCES Liabilities:								
Accounts payable	\$	100	\$	-	\$	100		
Total liabilities		100		-		100		
Fund balances: Nonspendable: Prepaids		13,359		-		13,359		
Restricted for: Debt service Assigned to:		-		1,253,526		1,253,526		
Renewal and replacement		72,078		-		72,078		
Unassigned		250,877		-		250,877		
Total fund balances		336,314		1,253,526		1,589,840		
Total liabilities and fund balances	\$	336,414	\$	1,253,526	\$	1,589,940		

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, 2023

Fund balance - governmental funds		\$ 1,589,840
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.		135,754
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	(363,752)	
Bonds payable	(23,815,806)	(24,179,558)
Net position of governmental activities		\$ (22,453,964)

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, 2023

	Major Funds				Total		
	(General	D	ebt Service	Go	overnmental Funds	
REVENUES							
Assessments	\$	129,965	\$	2,360,905	\$	2,490,870	
Interest income		10,748		63,782		74,530	
Total revenues		140,713		2,424,687		2,565,400	
EXPENDITURES							
Current:							
General government		81,564		-		81,564	
Debt service:							
Principal		-		1,470,000		1,470,000	
Interest		-		965,203		965,203	
Total expenditures		81,564		2,435,203		2,516,767	
Excess (deficiency) of revenues							
over (under) expenditures		59,149		(10,516)		48,633	
Fund balances - beginning		277,165		1,264,042		1,541,207	
Fund balances - ending	\$	336,314	\$	1,253,526	\$	1,589,840	

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, 2023

Net change in fund balances - total governmental funds	\$ 48,633
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.	1,470,000
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	(9,585)
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.	 57,328
Change in net position of governmental activities	\$ 1,554,903

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*.

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.

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.

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.

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

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

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

Prepaid Items

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

Capital Assets

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

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

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.

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

Long-Term Obligations

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

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

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:

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

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

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

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and 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.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2023:

	Am	ortized cost	Credit Risk	Maturities
Fidelity Investment Treasury 695	\$	1,253,526	Not available	Not available
US Bank Mmkt		128,621	N/A	N/A
Investment in Local Government Surplus				Weighted average maturity: 35
Funds Trust Fund (Florida PRIME)		67,172	S&P AAAm	days
	\$	1,449,319		

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

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

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

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

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

As of September 30, 2023, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 5 – LONG TERM LIABILITIES

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:

	Payment				
Series	Terms	Р	ar 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 \$25,000 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, 2023.

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.

NOTE 5 – LONG TERM LIABILITIES (Continued)

Series 2022 (Continued)

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 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, 2023.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	 Beginning Balance	Additions	R	Reductions	En	ding Balance	-	oue Within One Year
Governmental activities								
Bonds payable:								
Series 2015	\$ 12,690,000	\$ -	\$	770,000	\$	11,920,000	\$	770,000
Less: Original issue discount	143,779	-		9,585		134,194		-
Series 2022	 12,730,000	-		700,000		12,030,000		715,000
Total	\$ 25,276,221	\$ _	\$	1,460,415	\$	23,815,806	\$	1,485,000

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending	 Governmental Activities						
September 30:	Principal		Interest		Total		
2024	\$ 1,485,000	\$	873,003	\$	2,358,003		
2025	1,540,000		819,883		2,359,883		
2026	1,595,000		764,703		2,359,703		
2027	1,650,000		706,663		2,356,663		
2028	1,720,000		646,500		2,366,500		
2029-2033	9,580,000		2,230,075		11,810,075		
2034-2038	 6,380,000		448,715		6,828,715		
Total	\$ 23,950,000	\$	6,489,542	\$	30,439,542		

NOTE 6 – 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 7 – 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, 2023

		Budgeted	Amo	ounts		Actual	Fina	iance with Il Budget - Positive
	(Original		Final	Ā	Amounts	(N	legati <i>v</i> e)
REVENUES								<u> </u>
Assessments	\$	129,495	\$	129,965	\$	129,965	\$	-
Interest		-		8,513		10,748		2,235
Total revenues		129,495		138,478		140,713		2,235
EXPENDITURES Current:								
General government		129,495		141,465		81,564		59,901
Total expenditures		129,495		141,465		81,564		59,901
Excess (deficiency) of revenues over (under) expenditures		-		(2,987)		59,149		62,136
OTHER FINANCING SOURCES								
Use of fund balance		-		2,987		-		(2,987)
Total other financing sources		-		2,987		-		(2,987)
Net change in fund balances	\$	_	\$	_		59,149	\$	59,149
Fund balance - beginning						277,165	-	
Fund balance - ending					\$	336,314		

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, 2023 was amended to increase revenues by \$8,983 and increase appropriations by \$11,970. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT CITY OF JACKSONVILLE, FLORIDA OTHER INFORMATION – DATA ELEMENTS REQUIRED BY FL STATUTE 218.39(3)(C) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023 UNAUDITED

Element	<u>Comments</u>			
Number of District employees compensated in the last pay period of the	0			
District's fiscal year being reported.				
Number of independent contractors compensated to whom nonemployee				
compensation was paid in the last month of the District's fiscal year	2			
being reported.				
Employee compensation	\$3,140			
Independent contractor compensation	\$87,748			
Construction projects to begin on or after October 1; (\$65K)				
	See the Schedule of Revenues, Expenditures and			
Budget variance report	Changes in Fund Balance - Budget and Actual -			
	General Fund			
Ad Valorem taxes;	Not applicable			
Non ad valorem special assessments;				
Special assessment rate	Operations and maintenance - \$33.75			
	Series 2015 \$633.66			
	Series 2022-1 \$0 - \$2,017.46			
	Series 2022-3 \$1,365.07 - \$2,047.60			
	Series 2022-4 \$0 - \$1,656.66			
	Series 2022-5 \$0 - \$2,039.80			
	001103 2022-0 - W0 - W2,000.00			
Special assessments collected	\$2,490,870			
Outstanding Bonds:	see Note 5 for details			



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

To the Board of Supervisors 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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 22, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

April 22, 2024



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

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

To the Board of Supervisors 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, 2023. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

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.

April 22, 2024



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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, 2023, and have issued our report thereon dated April 22, 2024.

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 April 22, 2024, 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.

April 22, 2024

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, 2022.

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, 2023.

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, 2023.

- 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, 2023. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
- 7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

SIXTH ORDER OF BUSINESS

A.



Community Development District

Approved Budget FY 2025

July 24, 2024

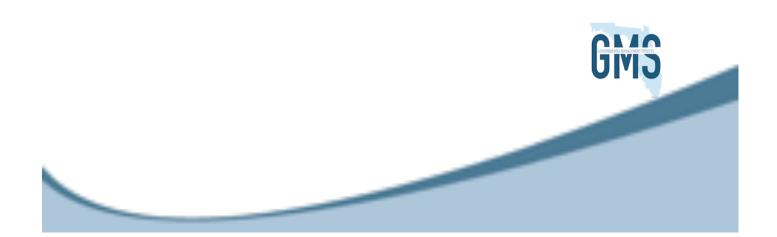


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Community Development District

Approved Budget General Fund

Description	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Projected Thru 9/30/24	Approved Budget FY 2025
REVENUES:					
Special Assessments - On Roll	\$129,495	\$129,999	\$-	\$129,999	\$129,495
Interest Earned	4,000	6,799	2,700	9,499	6,500
Carry Forward Surplus	-	-	-	-	-
TOTAL REVENUES	\$133,495	\$136,798	\$2,700	\$139,498	\$135,995
EXPENDITURES:					
Administrative:					
Supervisor Fees	\$4,000	\$2,600	\$1,000	\$3,600	\$4,000
FICA Taxes	306	199	77	275	306
Engineer	8,500	193	807	1,000	8,500
Attorney	20,000	2,412	4,589	7,000	15,000
Annual Audit	3,700	3,700	-	3,700	3,700
Assessment Administration	7,950	7,950	-	7,950	7,950
Arbitrage Rebate	1,200	-	1,200	1,200	1,200
Trustee Fees	10,000	8,267	1,733	10,000	10,000
Management Fees	47,700	35,775	11,925	47,700	50,562
Information Technology	1,625	1,219	406	1,625	1,723
Website Maintenance	1,050	788	263	1,050	1,113
Telephone	191	18	173	191	191
Postage & Delivery	400	139	261	400	400
General Liability and Public Officials Insurance	7,960	7,526	-	7,526	8,279
Printing & Binding	1,000	118	882	1,000	1,000
Legal Advertising	800	487	313	800	800
Other Current Charges	500	350	150	500	500
Office Supplies	100	1	99	100	100
Dues, Licenses & Subscriptions	175	175	-	175	175
Capital Reserves-Transfer out	16,339	16,339	-	16,339	20,497
TOTAL ADMINISTRATIVE	\$133,495	\$88,255	\$23,876	\$112,131	\$135,995
TOTAL EXPENDITURES	\$133,495	\$88,255	\$23,876	\$112,131	\$135,995
EXCESS REVENUES (EXPENDITURES)	\$-	\$48,543	\$(21,176)	\$27,367	\$-
			FY 2023	<u>FY 2024</u>	FY 2025
Net Assessments			\$ 129,495.38	\$ 129,495.38	\$ 129,495.37
Plus Collection Fees (7.5%)			\$ 10,499.63	\$ 10,499.63	\$ 10,499.62
Gross Assessments			\$ 139,995.00	\$ 139,995.00	\$ 139,995.00
No. of Units			4,148	4,148	· · · · · · · · · · · · · · · · · · ·
			<i>,</i>	,	4,148
Per Unit Assessments			\$ 33.75	\$ 33.75	\$ 33.75

Community Development District

Budget Narrative

Fiscal Year 2025

REVENUES

Special Assessments-Tax Roll

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Interest

The District earns interest on the monthly average collected balance for each of their investment accounts.

Expenditures - Administrative

Supervisors Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 4 meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Engineering

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees.

Assessment Roll Administration

GMS, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

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

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.

District Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Information Technology

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, LLC.

Telephone

Phone, Internet, and fax service for office.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Community Development District

Budget Narrative

Fiscal Year 2025

Expenditures - Administrative (continued)

General Liability and Public Officials Insurance

The District's General Liability & Public Officials Liability Insurance policy is with Florida Insurance Alliance, a qualified entity that specializes in providing insurance coverage to governmental agencies. This is the estimated premium.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings 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.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

Capital Reserve

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

Community Development District

Approved Budget Debt Service Series 2015A1 & A2 Special Assessment Refunding Bonds

Description	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Projected Thru 9/30/24	Approved Budget FY 2025
REVENUES:					
Special Assessments-On Roll	\$1,305,910	\$1,310,992	\$-	\$1,310,992	\$1,305,910
Interest Earnings	4,000	49,096	10,000	59,096	30,000
Carry Forward Surplus ⁽¹⁾	325,628	327,777	-	327,777	321,702
TOTAL REVENUES	\$1,635,538	\$1,687,864	\$10,000	\$1,697,864	\$1,657,612
EXPENDITURES:					
Series 2015A1					
Interest 11/1	\$210,344	\$210,344	\$-	\$210,344	\$195,956
Interest 5/1	210,344	210,344	-	210,344	195,956
Principal 5/1	620,000	620,000	-	620,000	645,000
Prepayment 5/1	-	55,000	-	55,000	-
Series 2015A2					
Interest 11/1	57,738	57,738	-	57,738	53,988
Interest 5/1	57,738	57,738	-	57,738	53,988
Principal 5/1	150,000	150,000	-	150,000	155,000
Prepayment 5/1	-	15,000	-	15,000	-
TO TAL EXPENDITURES	\$1,306,163	\$1,376,163	\$-	\$1,376,163	\$1,299,888
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$-	\$-	\$-	\$-	\$-
TOTAL OTHER SOURCES/(USES)	\$-	\$-	\$-	\$-	\$-
TOTAL EXPENDITURES	\$1,306,163	\$1,376,163	\$-	\$1,376,163	\$1,299,888
EXCESS REVENUES (EXPENDITURES)	\$329,376	\$311,702	\$10,000	\$321,702	\$357,724
⁽¹⁾ Carry Forward is Net of Reserve Rec	uirement		Series 2015 A1 Inte	rest Due 11/1/25	\$182,250.00
	1		Series 2015 A2 Inte Series 2015 A2 Inte		\$50,500.00
			Series 2015 A2 lille	Test Due 11/1/23	\$232,750.00
				:	
	Net Assessments				\$1,305,910
	Plus Collection Fee	es (7.5%)			\$97,943
	Gross Assessments				\$1,403,853

Community Development District

AMORTIZATION SCHEDULE Debt Service Series 2015A1 Special Assessment Refunding Bonds

Period	Outstanding Balance	Coupons	Coupons Principal		Annual Debt Service
11/01/24	8,960,000			195,956	195,956.25
05/01/25	8,960,000	4.250%	645,000	195,956	175,750.25
11/01/25	8,315,000	4.23070	-	182,250	1,023,206.25
05/01/26	8,315,000	4.250%	675,000	182,250	1,025,200.25
11/01/26	7,640,000	4.23070	075,000	167,906	1,025,156.25
05/01/27	7,640,000	4.250%	705,000	167,906	1,025,150.25
11/01/27	6,935,000	1.23070	/03,000	152,925	1,025,831.25
05/01/28	6,935,000	4.250%	735,000	152,925	1,023,031.23
11/01/28	6,200,000	4.230%	/33,000	137,306	1,025,231.25
05/01/29	6,200,000	4.250%	765,000	137,306	1,023,231.23
11/01/29	5,435,000	4.230%	703,000	121,050	1,023,356.25
05/01/30	5,435,000	4.500%	800,000	121,050	1,023,330.23
11/01/30	4,635,000	4.500%	800,000	103,050	1,024,100.00
05/01/31	4,635,000	4.500%	835,000	103,050	1,024,100.00
11/01/31	3.800.000	4.300%	833,000	84.263	1 0 2 2 2 1 2 5 0
, ,	-,,	4.500%	975 000	. ,	1,022,312.50
05/01/32	3,800,000	4.500%	875,000	84,263	1 0 2 2 0 2 7 5 0
11/01/32	2,925,000	4 5000/	-	64,575	1,023,837.50
05/01/33	2,925,000	4.500%	915,000	64,575	4 000 5 (0 50
11/01/33	2,010,000	4 50001	-	43,988	1,023,562.50
05/01/34	2,010,000	4.500%	955,000	43,988	1 001 107
11/01/34	1,055,000		-	22,500	1,021,487.50
05/01/35	1,055,000	4.500%	1,000,000	22,500	
					1,022,500.00
Total			\$8,905,000	\$2,551,538	\$11,456,538

Community Development District

AMORTIZATION SCHEDULE Debt Service Series 2015A2 Special Assessment Refunding Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/24	2,190,000	4.500%		53,988	53,987.50
	2,190,000	4.500%	155,000	53,988	33,907.30
05/01/25	, ,		155,000	,	250 407 50
11/01/25	2,035,000	5.000%	-	50,500	259,487.50
05/01/26	2,035,000	5.000%	160,000	50,500	
11/01/26	1,875,000	5.000%	-	46,500	257,000.00
05/01/27	1,875,000	5.000%	170,000	46,500	
11/01/27	1,705,000	5.000%	-	42,250	258,750.00
05/01/28	1,705,000	5.000%	175,000	42,250	
11/01/28	1,530,000	5.000%	-	37,875	255,125.00
05/01/29	1,530,000	5.000%	185,000	37,875	
11/01/29	1,345,000	5.000%	-	33,250	256,125.00
05/01/30	1,345,000	5.000%	195,000	33,250	
11/01/30	1,150,000	5.000%	-	28,375	256,625.00
05/01/31	1,150,000	5.000%	205,000	28,375	
11/01/31	945.000	5.000%	-	23,250	256,625.00
05/01/32	945,000	5.000%	215,000	23,250	,
11/01/32	730,000	5.000%	210,000	17,875	256,125.00
05/01/33	730,000	5.000%	225,000	17,875	200,120.00
11/01/33	505,000	5.000%	223,000	12,250	255,125.00
05/01/34	505,000	5.000%	240,000	12,250	233,123.00
	,	5.000%	240,000	,	250 500 00
11/01/34	265,000		-	6,250	258,500.00
05/01/35	265,000	5.000%	250,000	6,250	054050.00
				*= * * * * *	256,250.00
Total			\$2,175,000	\$704,725	\$2,879,725

Community Development District

Approved Budget Debt Service Series 2022 Revenue Refunding Note

Description	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Projected Thru 9/30/24	Approved Budget FY 2025
REVENUES:					
Special Assessments-On Roll	\$1,042,770	\$1,050,531	\$-	\$1,050,531	\$1,042,770
Interest Earnings	7,000	20,652	3,500	24,152	14,000
Carry Forward Surplus ⁽¹⁾	226,002	226,465	-	226,465	244,379
TOTAL REVENUES	\$1,275,772	\$1,297,649	\$3,500	\$1,301,149	\$1,301,149
EXPENDITURES:					
Interest 11/1	\$168,420	\$168,420	\$-	\$168,420	\$158,340
Prepayment 11/1	-	5,000	-	5,000	-
Interest 5/1	168,420	168,350	-	168,350	158,340
Principal 5/1	715,000	715,000	-	715,000	735,000
TOTAL EXPENDITURES	\$1,051,840	\$1,056,770	\$-	\$1,056,770	\$1,051,680
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$-	\$-	\$-	\$-	\$-
TOTAL OTHER SOURCES/(USES)	\$-	\$-	\$-	\$-	\$-
TOTAL EXPENDITURES	\$1,051,840	\$1,056,770	\$-	\$1,056,770	\$1,051,680
EXCESS REVENUES (EXPENDITURES)	\$223,932	\$240,879	\$3,500	\$244,379	\$249,469
⁽¹⁾ Communication Not of Possenice Pos			Interest Di	uo 11/1/25	\$148.050.00

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/25 \$148,050.00

Community Development District

AMORTIZATION SCHEDULE Debt Service Series 2022 Revenue Refunding Note

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/24	11,310,000	2.800%	-	158,340	158,340.00
05/01/25	11,310,000	2.800%	735,000	158,340	
11/01/25	10,575,000	2.800%	-	148,050	1,041,390.00
05/01/26	10,575,000	2.800%	755,000	148,050	
11/01/26	9,820,000	2.800%	-	137,480	1,040,530.00
05/01/27	9,820,000	2.800%	775,000	137,480	
11/01/27	9,045,000	2.800%	-	126,630	1,039,110.00
05/01/28	9,045,000	2.800%	800,000	126,630	
11/01/28	8,245,000	2.800%	-	115,430	1,042,060.00
05/01/29	8,245,000	2.800%	820,000	115,430	
11/01/29	7,425,000	2.800%	-	103,950	1,039,380.00
05/01/30	7,425,000	2.800%	840,000	103,950	
11/01/30	6,585,000	2.800%	-	92,190	1,036,140.00
05/01/31	6,585,000	2.800%	865,000	92,190	
11/01/31	5,720,000	2.800%	-	80,080	1,037,270.00
05/01/32	5,720,000	2.800%	890,000	80,080	
11/01/32	4,830,000	2.800%	-	67,620	1,037,700.00
05/01/33	4,830,000	2.800%	915,000	67,620	
11/01/33	3,915,000	2.800%	-	54,810	1,037,430.00
05/01/34	3,915,000	2.800%	945,000	54,810	
11/01/34	2,970,000	2.800%	-	41,580	1,041,390.00
05/01/35	2,970,000	2.800%	965,000	41,580	
11/01/35	2,005,000	2.800%	-	28,070	1,034,650.00
05/01/36	2,005,000	2.800%	990,000	28,070	
11/01/36	1,015,000	2.800%	-	14,210	1,032,280.00
05/01/37	1,015,000	2.800%	1,015,000	14,210	
. ,					1,029,210.00
Total			\$11,310,000	\$2,336,880	\$13,646,880

Community Development District

Approved Budget Capital Reserve Fund

Description	Adopted Budget FY2024	Actuals Thru 6/30/24	Projected Next 3 Months	Projected Thru 9/30/24	Approved Budget FY 2025
REVENUES:					
Capital Reserve-Transfer In	\$16,339	\$16,339	\$-	\$16,339	\$20,497
Interest Income	1,200	2,822	1,098	3,920	1,200
Carry Forward Balance	62,159	134,290	-	134,290	154,549
TOTAL REVENUES	\$79,698	\$153,451	\$1,098	\$154,549	\$176,246
EXPENDITURES:					
Capital Outlay	\$-	\$-	\$-	\$-	\$-
Repair and Replacements	-	-	-	-	-
Other Current Charges	400	-	-	-	400
TOTAL EXPENDITURES	\$400	\$-	\$-	\$-	\$400
Other Sources/(Uses)					
Transfer in/(Out)	\$-	\$-	\$-	\$-	\$-
TOTAL OTHER SOURCES/(USES)	\$-	\$-	\$-	\$-	\$-
TOTAL EXPENDITURES	\$400	\$-	\$-	\$-	\$400
EXCESS REVENUES (EXPENDITURES)	\$79,298	\$153,451	\$1,098	\$154,549	\$175,846

Community Development District Non-Ad Valorem Assessments Comparison 2024-2025

Neighborhood	O&M Units	Note 2015 Units	Bonds 2022 Units	Annual M	aintenance Ass	sessments	Annual Debt Assessments					Total Assessed Per Unit					
				FY 2025	FY2024	Increase/ (decrease)	FY 2025		FY2024		Increase/ (decrease)	FY 2025		FY2024		Increase/ (decrease)	
							Series 2015	Series 2022	Series 2015	Series 2022	Total	Series 2015	Series 2022	Series 2015	Series 2022	Total	
Hawthorn - MF	196	196	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Twinlea - MF	302	302	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Office Park	111	111	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Verano - MF	296	296	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Greenbrier - MF	344	344	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Arrowood - MF	212	212	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Summerlin - MF	320	320	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Emerald Preserve - MF	168	168	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Carlton - MF	395	395	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Franklin Office	105	105	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Bayberry - MF	286	310	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Arium at Bartram Park	323	323	0	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Carlle at Bartram Park	336	0	336	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Preserve Unit 1	218	0	218	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Preserve Unit 2	218	0	218	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Montevilla	160	0	160	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Preserve Unit 3	158	0	158	\$33.75	\$33.75	\$0.00	\$633.66	\$0.00	\$633.66	\$0.00	\$0.00	\$667.41	\$0.00	\$667.41	\$0.00	\$0.00	
Total	4148	3082	1090														



RESOLUTION 2024-04 [FY 2025 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("FY 2025"), the District Manager prepared and submitted to the Board of Supervisors ("Board") of the Bartram Park Community Development District ("District") prior to June 15, 2024, proposed budget(s) ("Proposed Budget") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

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

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Bartram Park Community Development District for the Fiscal Year Ending September 30, 2025."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2025, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2025 or within 60 days following the end of the FY 2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.
- **SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 24th DAY OF JULY, 2024.

ATTEST:

BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025 Budget

D.

RESOLUTION 2024-05 [FY 2025 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2025 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Bartram Park Community Development District ("**District**") is a local unit of specialpurpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Duval County, Florida ("**County**"); and

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

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("FY 2025"), the Board of Supervisors ("Board") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("Adopted Budget"), attached hereto as Exhibit A; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("**Assessment Roll**").

2. OPERATIONS AND MAINTENANCE ASSESSMENTS.

a. Benefit Findings. The provision of the services, facilities, and operations as described in Exhibit A confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in Exhibit A and Exhibit B and is hereby found to be fair and reasonable.

- b. O&M Assessment Imposition. Pursuant to Chapter 190, Florida Statutes, a special assessment for operations and maintenance ("O&M Assessment(s)") is hereby levied and imposed on benefitted lands within the District and in accordance with Exhibit A and Exhibit B. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
- **c. Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.
- 3. DEBT SERVICE SPECIAL ASSESSMENTS. The District's Board hereby certifies for collection the FY 2025 installment of the District's previously levied debt service special assessments ("Debt Assessments," and together with the O&M Assessments, the "Assessments") in accordance with this Resolution and as further set forth in Exhibit A and Exhibit B, and hereby directs District staff to affect the collection of the same.
- 4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes,* the District is authorized to collect and enforce the Assessments as set forth below.
 - a. Tax Roll Assessments. To the extent indicated in Exhibit A and Exhibit B, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "Tax Roll Property" identified in Exhibit B shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("Uniform Method"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - b. Future Collection Methods. The District's decision to collect Assessments by any particular method e.g., on the tax roll or by direct bill does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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 upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 24th day of July, 2024.

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ATTEST:

BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT

Ву:_____

Secretary / Assistant Secretary

lts:_____

Exhibit A:BudgetExhibit B:Assessment Roll

EIGHTH ORDER OF BUSINESS



2.

NOTICE OF MEETINGS BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the **Bartram Park Community Development District** will hold their regularly scheduled public meetings for **Fiscal Year 2025** at 11:00 a.m. at England-Thims & Miller, Inc., 14775 Old St. Augustine Road, Jacksonville, Florida 32258, on the fourth Wednesday of the months listed (*unless notated otherwise) as follows:

October 23, 2024 January 22, 2025 April 23, 2025 July 23, 2025 ELEVENTH ORDER OF BUSINESS

A.

Community Development District

Unaudited Financial Reporting

June 30, 2024



Table of Contents

1	Balance Sheet
2	General Fund
3	Month to Month
4	Debt Service Fund Series 2015
5	Debt Service Fund Series 2022
6	Capital Reserve Fund
7	Long Term Debt Report
8	Assessment Receipt Schedule
9	Choole Desistor Summer
ז	Check Register Summary

Community Development District

Combined Balance Sheet

June 30, 2024

Assets: S 153,094 S S 72,078 S 225,1 Due from General Fund-2015 1 21,617 2 2 21,6 Due from General Fund-2022 1 17,722 2 17,7 Extended of Administration (SRA) 81,641 81,373 163,0 Custody US Bank Account 53,738 3 53,738 Series 2015A1 - 81,373 163,0 Reserve 200,084 - 290,0 Interest - - - Sinking - 131,050 - 131,01 Excess Revenue - 131,050 - 131,01 Sinking - 131,050 - 131,01 Sinking - 131,050 - 22,01 Reserve - 52,013 - 22,01 Interest - 12,12 - 12,01 Interest - 52,013 - 5 Sinking<			General Fund	1	Debt Service Fund	Сар	oital Reserve Fund	Gove	Totals rnmental Funds
Cache. S 153,094 \$ S 72,078 \$ 221,617 . 221,617 . 221,617 . 221,617 . 221,617 . 221,617 . 221,617 . 221,617 . 221,617 . 221,617 . 221,617 . 221,617 . . 221,617 . . 221,613 . <th>Assets</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Assets								
Operating Account \$ 153.094 \$. \$ 72.078 \$ 225.1 Due from General Fund-2015 - 21.617 - 21.61 21.61 21.61 Due from General Fund-2022 - 17.322 - 17.322 17.33 Investments: Same Food of Administration (SRA) 81.641 - 81.373 16.30 Custedy US Bank Account 53.738 - 516.131 - 516.13 Reserve - 516.131 - 516.13 - 516.13 Reserve - 200.094 - - 20.004 Interest - - - - - - - 131.050 - 131.050 - 131.050 - - 131.050 - - 131.050 - 131.050 - 52.113 - 52.113 - 52.113 - 52.123 - 52.123 - 52.123 - 52.123 -									
Due form General Fund-2015 . 21,617 . 21,6 Due form General Fund-2022 . 17,322 . 17,3 Investments: . . 17,32 . 163,0 Custo dy US Bank Account 53,73 . . . 53,7 Saries 2015A1 .		\$	153,094	\$	-	\$	72,078	\$	225,172
Due from General Fund-2022 - 17,322 - 17,3 Interstimatis 81,441 - 81,373 163,0 State Road of Administration (SRA) 81,441 - 81,373 163,0 Cateday US Road Account 53,738 - - 516,131 - 516,131 - 516,131 - 516,131 - 516,131 - 516,131 - 516,131 - 290,004 - 290,004 - 290,004 - 290,004 - 200,00 <td></td> <td></td> <td>-</td> <td></td> <td>21,617</td> <td></td> <td>-</td> <td></td> <td>21,617</td>			-		21,617		-		21,617
Stare Board of Administration (SBA) 81,641 - 81,373 1630 Castody US Bank Account 53,738 - - 53,737 Series 2015A1 - - 516,131 - 516,131 Reserve 290,084 - - 290,004 - 290,004 Interest - - - - 290,004 - 290,004 - 290,004 - 290,004 - 290,004 - 290,004 - 290,004 - 290,004 - 290,004 - - - - - 290,004 1010,00 - 131,00 - - 131,00 - - 131,00 - - 131,00 - - 131,00 - - 131,00 - - 131,00 - - 131,00 - - 131,00 - 52,10 - 52,10 - 52,10 - 52,10 - 52,10 -			-				-		17,322
Custody US Bank Account 53,738 - 53,737 Series 2015A1 - 516,131 - 516,131 Reserve - 290,004 - 290,004 Interest - - - 290,004 Sinking - - - - Sinking - - - - Series 2015A2 - - - - Sinking - - - - - Sinking -	Investments:								
Series 2015A1 <	State Board of Administration (SBA)		81,641		-		81,373		163,015
Reserve - 516,131 - 516,1 Revenue - 290,084 - 290,000 Sinking - - - 290,000 - 290,000 - 290,000 - 290,000 - 290,000 - 290,000 - 290,000 - 290,000 - 290,000 - 290,000 - 290,000 - 290,000 - 290,000 - 131,050 - - 131,050 - 131,050 - 131,050 - 131,050 - 131,050 - 131,050 - 131,050 - 131,050 - 131,050 - 131,050 - 131,050 - 131,050 - 131,050 - 52,103 - - - 202,201 - 121 - 121 1	Custody US Bank Account		53,738		-		-		53,738
Revenue 290,084 - 290,0 Interest - - - Excess Revenue - 131,050 - 131,050 Series 2015A2 - - 131,050 - 131,050 Reserve - - - - - - Series 2015A2 -	<u>Series 2015A1</u>								
Interest - - - Sinking - - - Series 2015A2 - - - Reserve - 131,050 - 131,050 Interest - - - - Sinking - - - - Series 2012A - - - - Series 2012A - - - - Series 2012A - - - - Reserve - 52,103 - 52,1 Reserve - 222,913 - 222,93 Interest - 121 - 11 Prepayment - 4 - - Sinking - 519 - 5 1,667 Total Assets S 290,140 S 1,251,865 S 1,657,4 Libilities: - - - - - - - Accounts Payable S 634 S - S	Reserve		-		516,131		-		516,131
Sinking - - - - Excess Revenue - - - - Reserve - 131,050 - 131,050 Reserve - - - - Sinking - - - - Reserve - 52,103 - 52,103 Revenue - 222,913 - 222,913 Interest - 121 - 1 Prepayment - 121 - 1 Prepayment - 1667 - 1667 5 153,451 5 1,695,41 Chalkasets \$ 290,140 \$ 1,251,865 \$ 153,451 \$ 1,695,41 Libilities: - - - - - 1,667 - 5 6 Accrued Expenses 1,667 \$ - \$ - 5 6 Accrued Expenses - - - - - 1,667 - 1,667 - <t< td=""><td>Revenue</td><td></td><td></td><td></td><td>290,084</td><td></td><td>-</td><td></td><td>290,084</td></t<>	Revenue				290,084		-		290,084
Excess Royenue - - - - - - - - - - 131,050 - 131,050 - 131,050 - 131,050 - 131,050 - - 131,050 - - 131,050 - - 131,050 - - 131,050 - - 131,050 - - - 131,050 - - - 131,050 -	Interest		-		-		-		-
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Reserve - 131,050 - 131,0 Interest - - - - Sinking - 52,103 - 52,203 Reserve - 52,103 - 52,229 Revenue - 222,913 - 222,92 Interest - 121 - 11 Prepayment - 4 - - Sinking - 519 - 5 5 Prepaid Expenses 1,667 - - 1,667 - - 1,667 Total Assets \$ 290,140 \$ 1,251,865 \$ 1,657,47 - 5 6 Accrued Expenses - </td <td>Excess Revenue</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td>	Excess Revenue		-		-		-		-
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Prepayment - 4 - Sinking - 519 - 5 Prepaid Expenses 1,667 - - 1,667 Total Assets 200,140 \$ 1,251,865 \$ 153,451 \$ 1,665,41 Liabilities: - - - - - - 6 Accounts Payable \$ 634 \$ - \$ - 5 6 Accounts Payable \$ 634 \$ - \$ - 5 6 Accounts Payable \$ 634 \$ - \$ - 5 6 Accrued Expenses - - - - - 21,6 7 - 21,6 7 - 21,6 7 21,6 - 17,3 23,3 - \$ - 21,6 7 - 121,6 121,6 - 121,6 - 121,6 - 121,6 - 121,6 - 125,1 6 - 125,1,6 - 1,25			-				-		121
Sinking - 519 - 559 5 Prepaid Expenses 1,667 - 519 - 5 Total Assets \$ 290,140 \$ 1,251,865 \$ 153,451 \$ 1,695,41 Liabilities: Accounts Payable \$ 634 \$ - \$ 1,695,41 Accounts Payable \$ 634 \$ - \$ 1,695,41 Liabilities: Accounts Payable \$ 634 \$ - \$ 1,695,41 Accounts Payable \$ 634 \$ - \$ 1,695,41 Accounts Payable - - - - - - - - - - 1,667 \$ - \$ - \$ 1,667 \$ - \$ 1,667 \$ - \$ 1,251,865 \$ 1,251,865 \$ 1,251,865 \$ 1,251,865 \$ 1,251,865 \$ 1,			-				-		
Total Assets \$ 290,140 \$ 1,251,865 \$ 153,451 \$ 1,695,4 Liabilities:			-				-		519
Liabilities: Accounts Payable \$ 634 \$ - \$ - \$ 6 Accrued Expenses - - - - FICA Payable - - - - Due to Debt Service - Series 2015 21,617 - - 21,6 Due to Debt Service - Series 2022 17,322 - - 17,3 Total Liabilites \$ 39,573 - \$ - \$ 39,57 Fund Balance: Nonspendable: Prepaid Items \$ 1,667 \$ - \$ - \$ 1,667 Prepaid Items \$ 1,667 \$ - \$ - \$ 39,57 \$ - \$ 1,667 Debt Service - 1,251,865 - \$ 1,251,865 - 1,251,865 Assigned for: - - 153,451 153,451 153,451 163,451 Unassigned 248,900 - - 248,90 - 248,90 Total Fund Balances \$ 250,567 \$ 1,251,865 \$ 153,451 \$ 1,655,85	Prepaid Expenses		1,667		-		-		1,667
Accounts Payable \$ 634 \$ - \$ - \$ 6 Accrued Expenses - - - - - - 7 - 7	Total Assets	\$	290,140	\$	1,251,865	\$	153,451	\$	1,695,455
Accounts Payable \$ 634 \$ - \$ 6 Accrued Expenses - - - - - FICA Payable - 21,617 - - 21,62 Due to Debt Service - Series 2022 17,322 - - 21,66 Total Liabilites \$ 39,573 \$ - \$ 39,57 Fund Balance: - - - \$ 39,573 \$ - \$ \$ 39,57 Fund Balance: - - - \$ - \$ 1,667 \$ - \$ 1,667 \$ - \$ 1,667 \$ - \$ 1,667 \$ - \$ 1,667 \$ - \$ 1,667 \$ - \$ 1,667 \$ - \$ 1,667 \$ - \$ 1,667 \$ - \$ 1,667 \$ - \$ 1,667 \$ - \$ 1,655 \$ 1,251,865 \$ 1,251,865 1,251,865	Liabilities:								
Accrued ExpensesFICA Payable21,60Due to Debt Service - Series 202221,61721,60Total Liabilites\$ 39,573\$ -\$ -\$ 39,573Fund Balance:Nonspendable:*1,667\$ -\$ -\$ 1,667Prepaid Items\$ 1,667\$ -\$ -\$ 1,667Restricted for:-1,251,865-1,251,8<5		\$	634	\$	-	\$	-	\$	634
FICA PayableDue to Debt Service - Series 202221,617-21,617Due to Debt Service - Series 202217,32217,32Total Liabilites\$39,573\$-\$\$39,57Fund Balance:Nonspendable:Prepaid Items\$1,667\$-\$\$1,667Debt Service-1,251,865-1,251,865-1,251,8651,251,865Service-1,251,865-153,451153,451153,451Massigned for:153,451153,4511,655,865Capital Reserve Fund1,251,865\$153,4511,655,865Total Fund Balances\$250,567\$1,251,865\$153,451\$1,655,865		•		*	-	+	-		-
Due to Debt Service - Series 201521,61721,6Due to Debt Service - Series 202217,32217,3Total Liabilites\$ 39,573\$ -\$ -\$ 39,57Fund Balance: Nonspendable: Prepaid Items\$ 1,667\$ -\$ -\$ 1,6Restricted for: Debt Service-1,251,865-1,251,865Debt Service-1,251,865-1,251,865Assigned for: Capital Reserve Fund153,451153,4Unassigned248,900248,90			-		-		-		-
Due to Debt Service - Series 202217,32217,32Total Liabilites\$39,573\$-\$-\$39,57Fund Balance: Nonspendable: Prepaid Items\$1,667\$-\$-\$1,6Restricted for: Debt Service-1,251,865-\$1,251,8-\$1,251,8Assigned for: Capital Reserve Fund153,451153,451153,451Total Fund Balances\$250,567\$1,251,865\$153,451\$1,655,857			21.617		-		-		21,617
Fund Balance: Nonspendable: Prepaid Items \$ 1,667 \$ - \$ - \$ 1,6 Restricted for: Debt Service - 1,251,865 - 1,251,8 Assigned for: Capital Reserve Fund - 153,451 153,4 Unassigned 248,900 - 248,90 Total Fund Balances \$ 250,567 \$ 1,251,865 \$ 153,451 \$ 1,655,88					-		-		17,322
Fund Balance: Nonspendable: Prepaid Items \$ 1,667 \$ - \$ - \$ 1,6 Restricted for: Debt Service - 1,251,865 - 1,251,8 Assigned for: Capital Reserve Fund - 153,451 153,4 Unassigned 248,900 - 248,90 Total Fund Balances \$ 250,567 \$ 1,251,865 \$ 153,451 \$ 1,655,88	Total Liabilites	\$	39,573	\$		\$	-	\$	39,573
Nonspendable: Prepaid Items \$ 1,667 \$ - \$ 1,67 \$ 1,667 \$ - \$ 1,667 \$ 1,667 \$ 1,667 \$ 1,667 \$ 1,667 \$ 1,667 \$ 1,667 \$ 1,667 \$ 1,667 \$ 1,667 \$ 1,251,865 \$ 1,251,855 \$ 1,251,855 \$ 1,251,855 \$ 1,251,855 \$ 1,251,855 \$ 1,251,855 \$ 1,251,855 \$ 1,251,855 \$ 1,251,855 \$ 1,251,855 \$ 1,251,855 \$ 1,251,855 \$ 1,251,855 \$ 1,									
Prepaid Items \$ 1,667 \$ - \$ - \$ 1,6 Restricted for: - 1,251,865 - 1,251,8 Debt Service - 1,251,865 - 1,251,8 Assigned for: - - 153,451 153,4 Unassigned 248,900 - - 248,90 Total Fund Balances \$ 250,567 \$ 1,251,865 \$ 153,451 \$ 1,655,853									
Restricted for: - 1,251,865 - 1,251,8 Debt Service - 1,251,865 - 1,251,8 Assigned for: - - 153,451 153,4 Capital Reserve Fund - - 153,451 153,4 Unassigned 248,900 - - 248,9 Total Fund Balances \$ 250,567 \$ 153,451 \$ 1,655,83	-								
Debt Service - 1,251,865 - 1,251,8 Assigned for: - - 153,451 153,4 Capital Reserve Fund - - 153,451 153,4 Unassigned 248,900 - - 248,90 Total Fund Balances \$ 250,567 1,251,865 \$ 153,451 \$ 1,655,85	-	\$	1,667	\$	-	\$	-	\$	1,667
Assigned for: Capital Reserve Fund 153,451 153,4 Unassigned 248,900 248,9 Total Fund Balances \$ 250,567 \$ 1,251,865 \$ 153,451 \$ 1,655,88									
Capital Reserve Fund - - 153,451 153,4 Unassigned 248,900 - 248,9 Total Fund Balances \$ 250,567 \$ 1,251,865 \$ 153,451 \$ 1,655,88			-		1,251,865		-		1,251,865
Unassigned 248,900 248,9	-								
Total Fund Balances \$ 250,567 \$ 1,251,865 \$ 153,451 \$ 1,655,83			-		-		153,451		153,451
	Unassigned		248,900		-		-		248,900
Total Liabilities & Fund Balance \$ 290,140 <u>\$ 1,251,865 \$ 153,451 \$ 1,695,4</u> 9	Total Fund Balances	\$	250,567	\$	1,251,865	\$	153,451	\$	1,655,882
	Total Liabilities & Fund Balance	\$	290 <u>,140</u>	\$	1,25 <u>1,865</u>	\$	153,451	\$	1,695,455

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Pror	ated Budget		Actual		
	Budget	Thr	u 06/30/24	Thr	u 06/30/24	V	ariance
Revenues:							
Special Assessments - Tax Roll	\$ 129,495	\$	129,495	\$	129,999	\$	504
Interest	4,000		3,000		6,799		3,799
Total Revenues	\$ 133,495	\$	132,495	\$	136,798	\$	4,302
Expenditures:							
General & Administrative:							
Supervisor Fees	\$ 4,000	\$	3,000	\$	2,600	\$	400
PR-FICA	306	-	230		199		31
Engineering	8,500		6,375		193		6,182
Attorney	20,000		15,000		2,412		12,589
Annual Audit	3,700		-		3,700		(3,700
Assessment Administration	7,950		7,950		7,950		-
Arbitrage Rebate	1,200		-		-		-
Trustee Fees	10,000		8,267		8,267		-
Management Fees	47,700		35,775		35,775		-
Information Technology	1,625		1,219		1,219		(0
Website Maintenance	1,050		788		788		-
Telephone	191		143		18		125
Postage & Delivery	400		300		139		161
Insurance General Liability/Public Officials	7,960		7,960		7,526		434
Printing & Binding	1,000		750		118		632
Legal Advertising	800		600		487		113
Other Current Charges	500		375		350		25
Office Supplies	100		75		1		74
Dues, Licenses & Subscriptions	175		175		175		-
Capital Reserves-Transfer out	16,339		16,339		16,339		-
Total General & Administrative	\$ 133,495	\$	105,319	\$	88,255	\$	17,065
Total Expenditures	\$ 133,495	\$	105,319	\$	88,255	\$	17,065
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$	27,176	\$	48,543	\$	21,367
Net Change in Fund Balance	\$ -	\$	27,176	\$	48,543	\$	21,367
Fund Balance - Beginning	\$ -			\$	202,024		
Fund Balance - Ending	\$ -			\$	250,567		

Community Development District Month to Month

	_	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:														
Special Assessments - Tax Roll	\$	- \$	109,488 \$	13,222 \$	2,394 \$	937 \$	1,099 \$	975 \$	622 \$	1,263 \$	- \$	- \$	- \$	129,999
Interest		526	610	590	608	684	923	952	947	959	-	-	-	6,799
Total Revenues	\$	526 \$	110,098 \$	13,812 \$	3,003 \$	1,620 \$	2,021 \$	1,927 \$	1,569 \$	2,222 \$	- \$	- \$	- \$	136,798
Expenditures:														
<u>General & Administrative:</u>														
Supervisor Fees	\$	1,000 \$	- \$	- \$	1,000 \$	- \$	- \$	600 \$	- \$	- \$	- \$	- \$	- \$	2,600
PR-FICA		77	-	-	77	-	-	46	-	-		-	-	199
Engineering		193	-	-	-	-	-	-	-	-	-	-	-	193
Attorney		455	-	193	370	222	539	634	-	-	-	-	-	2,412
Annual Audit		-	-	-	-	-	-	3,700	-	-	-	-	-	3,700
Assessment Administration		7,950	-	-	-	-	-	-	-	-	-	-	-	7,950
Arbitrage Rebate		-	-	-	-	-	-	-	-	-	-	-	-	
#REF!		-	-	-	-	-	-	-	-	-	-	-	-	
Trustee Fees		5,833	-	-	-	-	2,433	-	-	-	-	-	-	8,267
Management Fees		3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,975	-	-	-	35,775
Information Technology		135	135	135	135	135	135	135	135	135	-	-	-	1,219
Website Maintenance		88	88	88	88	88	88	88	88	88	-	-	-	788
Telephone		-	-	9	-	-	6	-	-	3	-	-	-	18
Postage & Delivery		2	7	10	1	7	37	1	72	1	-	-	-	139
Insurance General Liability/Public Officials		7,526	-	-	-	-	-	-	-	-	-	-	-	7,526
Printing & Binding		2	6	26	1	23	31	1	28	-	-	-	-	118
Legal Advertising		80		-	-	-	-	80	76	252	-	-	-	482
Other Current Charges		-		-	-	-	-	350	-	-	-	-	-	350
Office Supplies		0	0	0	0	0	0	0	0	0	-	-	-	1
Dues, Licenses & Subscriptions		175	-	-	-	-	-	-	-	-	-	-	-	175
Capital Reserves-Transfer out		-	-	-	-		-	16,339	-		-	-	-	16,339
Total General & Administrative	\$	27,490 \$	4,211 \$	4,435 \$	5,647 \$	4,450 \$	7,245 \$	25,949 \$	4,374 \$	4,454 \$	- \$	- \$	- \$	88,255
Total Expenditures	\$	27,490 \$	4,211 \$	4,435 \$	5,647 \$	4,450 \$	7,245 \$	25,949 \$	4,374 \$	4,454 \$	- \$	- \$	- \$	88,255
Excess (Deficiency) of Revenues over Expenditures	\$	(26,965) \$	105,887 \$	9,377 \$	(2,644) \$	(2,829) \$	(5,224) \$	(24,022) \$	(2,806) \$	(2,232) \$	- \$	- \$	- \$	48,543
Net Change in Fund Balance	\$	(26,965) \$	105,887 \$	9,377 \$	(2,644) \$	(2,829) \$	(5,224) \$	(24,022) \$	(2,806) \$	(2,232) \$	- \$	- \$	- \$	48,543

Community Development District

Debt Service Fund Series 2015 A1&A2

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Pro	rated Budget		Actual		
	Budget	Th	ru 06/30/24	Th	ru 06/30/24	١	/ariance
Revenues:							
Special Assessments - Tax Roll	\$ 1,305,910	\$	1,305,910	\$	1,310,992	\$	5,082
Interest Income	4,000		3,000		49,096		46,096
Total Revenues	\$ 1,309,910	\$	1,308,910	\$	1,360,087	\$	51,178
Expenditures:							
<u>Series 2015A-1</u>							
Interest - 11/1	\$ 210,344	\$	210,344	\$	210,344	\$	-
Interest - 5/1	210,344		210,344		210,344		-
Principal - 5/1	620,000		620,000		620,000		-
Special Call - 5/1	-		-		55,000		(55,000)
<u>Series 2015A-2</u>							
Interest 11/1	\$ 57,738		57,738	\$	57,738	\$	-
Interest - 5/1	57,738		57,738		57,738		-
Principal - 5/1	150,000		150,000		150,000		-
Special Call - 5/1	-		-		15,000		(15,000)
Total Expenditures	\$ 1,306,163	\$	1,306,163	\$	1,376,163	\$	(70,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 3,747	\$	2,747	\$	(16,075)	\$	(18,822)
Other Financing Sources/(Uses):							
Transfer In/(Out)	\$ -	\$	-	\$	-	\$	-
Total Other Financing Sources/(Uses)	\$ -	\$	-	\$	-	\$	-
Net Change in Fund Balance	\$ 3,747	\$	2,747	\$	(16,075)	\$	(18,822)
Fund Balance - Beginning	\$ 325,628			\$	974,958		
Fund Delenge Ending	\$ 220.276			\$	050.003		
Fund Balance - Ending	\$ 329,376			\$	958,883		

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Pro	rated Budget		Actual		
	Budget	Th	ru 06/30/24	Th	ru 06/30/24	V	ariance
Revenues:							
Special Assessments - Tax Roll	\$ 1,042,770	\$	1,042,770	\$	1,050,531	\$	7,761
Interest Income	7,000		5,250		20,652		15,402
Total Revenues	\$ 1,049,770	\$	1,048,020	\$	1,071,184	\$	23,164
Expenditures:							
Interest - 11/1	\$ 168,420	\$	168,420	\$	168,420	\$	-
Special Call - 11/1	-		-		5,000		(5,000)
Interest - 5/1	168,420		168,420		168,350		70
Principal - 5/1	715,000		715,000		715,000		-
Total Expenditures	\$ 1,051,840	\$	1,051,840	\$	1,056,770	\$	(4,930)
Excess (Deficiency) of Revenues over Expenditures	\$ (2,070)	\$	(3,820)	\$	14,414	\$	18,234
Other Financing Sources/(Uses):							
Transfer In/(Out)	\$ -	\$	-	\$	-	\$	-
Total Other Financing Sources/(Uses)	\$ -	\$	-	\$	-	\$	-
Net Change in Fund Balance	\$ (2,070)	\$	(3,820)	\$	14,414	\$	18,234
Fund Balance - Beginning	\$ 226,002			\$	278,568		
Fund Balance - Ending	\$ 223,932			\$	292,982		

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	ŀ	Adopted	Pror	ated Budget		Actual		
		Budget	Thru	u 06/30/24	Thr	u 06/30/24	V	ariance
Revenues								
Capital Reserve Transfer In	\$	16,339	\$	16,339	\$	16,339	\$	0
Interest		1,200		900		2,822		1,922
Total Revenues	\$	17,539	\$	17,239	\$	19,161	\$	1,923
Expenditures:								
Capital Outlay	\$	-	\$	-	\$	-	\$	-
Repair and Replacements		-		-		-		-
Other Service Charges		400		300		-		300
Total Expenditures	\$	400	\$	300	\$	-	\$	300
Excess (Deficiency) of Revenues over Expenditures	\$	17,139			\$	19,161		
Other Financing Sources/(Uses)								
Transfer In/(Out)	\$	-	\$	-	\$	-	\$	-
Total Other Financing Sources (Uses)	\$	-	\$	-	\$	-	\$	-
Net Change in Fund Balance	\$	17,139			\$	19,161		
Fund Balance - Beginning	\$	62,159			\$	134,290		
Fund Balance - Ending	\$	79,297			\$	153,451		

Community Development District

Long Term Debt Report

Series 2015-A	1 Refunding Bonds
Interest Rate:	1.0%-4.65%
Maturity Date:	5/1/2035
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	\$512,916
Reserve Fund Balance	\$516,131
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)
Less: May 1, 2023	(\$600,000)
Less: May 1, 2023 (Prepayment)	(\$20,000)
Less: May 1, 2024	(\$620,000)
Less: May 1, 2024 (Prepayment)	(\$55,000)
Current Bonds Outstanding	\$8,905,000

Series 2015-A	2 Refunding Bonds
Interest Rate:	4.0%-5%
Maturity Date:	5/1/2035
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	\$129,744
Reserve Fund Balance	\$131,050
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)
Less: May 1, 2023	(\$145,000)
Less: May 1, 2023 (Prepayment)	(\$5,000)
Less: May 1, 2024	(\$150,000)
Less: May 1, 2024 (Prepayment)	(\$15,000)
Current Bonds Outstanding	\$2,175,000

Series 2022 Revenue Refunding Note

Interest Rate:	2.809
Maturity Date:	5/1/203
Reserve Fund Definition	5% of Maximum Annual Debt Servic
Reserve Fund Requirement	\$52,103
Reserve Fund Balance	\$52,103
Bonds outstanding - 3/15/22	\$12,730,000
Less: November 1, 2022	(\$5,000
Less: May 1, 2023	(\$695,000
Less: November 1, 2023	(\$5,000)
Less: May 1, 2024	(\$715,000)
Current Bonds Outstanding	\$11,310,000
Total Bonds Outstanding	\$22,390,000

B.

BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT Fiscal Year 2024 Summary of Assessment Receipts

						ASSESSED DEBT	UNITS	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 1,046,43	458.89 129,495.38	756.63 1,046,458.89	5 208,665.60 220,756.63 1,04	305,570.95	311,465.71	1,305,909.89	4,148	TAL NET TAX ROLL ASSESSED NET

		SUMMARY T	AX ROLL COLLEC	TIONS - SERIES	2015/2022				
	DATE	SERIES 2015	SERIES 2022-1	SERIES 2022-3	SERIES 2022-4	SERIES 2022-5	TOTAL SERIES	0&M	TOTAL TAX ROL
DUVAL COUNTY DISTRIBUTION		DEBT RECEIVED	DEBT RECEIVED	DEBT RECEIVED	DEBT RECEIVED	DEBT RECEIVED	2022 RECEIVED	RECEIVED	RECEIPTS
1	11/3/2023	10,511.47	2,507.04	2,459.59	1,679.58	1,776.90	8,423.11	1,042.33	19,976.9
2	11/14/2023	40,017.17	9,544.28	9,363.65	6,394.17	6,764.67	32,066.78	3,968.14	76,052.0
3	11/21/2023	52,974.80	12,634.74	12,395.62	8,464.61	8,955.09	42,450.06	5,253.04	100,677.8
4	11/28/2023	110.852.78	26,438,91	25,938,54	17.712.68	18,739.03	88.829.16	10.992.28	210,674.
5	11/30/2023	889.786.59	212.218.33	208.201.91	142.175.09	150,413.36	713.008.68	88,232.16	1,691,027.4
6	12/6/2023	103.130.91	24,597,21	24,131,69	16.478.83	17.433.69	82.641.43	10,226.57	195,998.
7	12/14/2023	24,932.83	5,946.60	5,834.05	3,983.91	4,214.75	19,979.31	2,472.36	47,384.
8	12/22/2023	5,277.57	1,258.73	1,234.90	843.28	892.14	4,229.06	523.33	10,029.
9	01/9/2024	16,671.38	3,976.20	3,900.95	2,663.85	2,818.20	13,359.20	1,653.15	31,683.
10	01/19/2024	7,475.52	1,782.95	1,749.20	1,194.48	1,263.69	5,990.32	741.28	14,207
11	02/5/2024	5.688.67	1.356.78	1.331.10	908.97	961.64	4.558.48	564.09	10,811
12	02/20/2024	3,756.61	895.97	879.01	600.25	635.03	3,010.27	372.51	7,139
13	03/6/2024	4,361.49	1,040.24	1,020.55	696.90	737.29	3,494.98	432.49	8,288
14	03/20/2024	6,717.66	1,602.19	1,571.87	1,073.39	1,135.58	5,383.04	666.13	12,766
15	04/5/2024	7,219.08	1,721.78	1,689.20	1,153.50	1,220.34	5,784.83	715.85	13,719
16	04/18/2024	2,610.02	622.50	610.72	417.04	441.21	2,091.47	258.81	4,960
17	05/3/2024	4,871.68	1,161.92	1,139.93	778.42	823.53	3,903.80	483.08	9,258
18	05/20/2024	1,396.21	333.00	326.70	223.09	236.02	1,118.82	138.45	2,653
19	06/6/2024	698.11	166.50	163.35	111.55	118.01	559.41	69.22	1,326
TAX CERTIFCATES	06/21/2024	12,041.18	2,871.88	2,817.53	1,924.01	2,035.49	9,648.90	1,194.02	22,884
		-	-	-	-	-	-	-	
TAL TAX ROLL RECEIPTS		1,310,991.74	312,677.75	306,760.06	209,477.61	221,615.69	1,050,531.10	129,999.30	2,491,522
LANCE DUE TAX ROLL		(5,081.85)	(1,212.04)	(1,189.11)	(812.01)	(859.06)	(4,072.21)	(503.92)	(9,657
RCENT COLLECTED TAX ROLL		100%	100%	100%	100%	100%	100%	100%	100%



COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2024 Check Register

Fund	Date	check#'s	Amount
General Fund			
	4/1/2024 - 4/30/2024	1338-1342	\$45,723.85
	5/1/2024 - 5/31/2024	1343-1345	8,219.52
	6/1/2024 - 6/30/2024	1346-1350	5,419.54

TOTAL	\$59,362.91

* Fedex Invoices available upon request

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/17/24 PAGE 1 *** CHECK DATES 04/01/2024 - 06/30/2024 *** BARTRAM PARK - GENERAL FUND BANK A BARTRAM PARK - GEN

CHECK VEND#INVOICEEXPENSED TO. DATE DATE INVOICE YRMO DPT ACCI	VENDOR NAME F# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
4/17/24 00012 4/01/24 262 202404 310-5130 APR MANAGEMENT FEES	00-34000	*	3,975.00	
4/01/24 262 202404 310-5130 APR WEBSITE ADMIN	00-35110	*	87.50	
4/01/24 262 202404 310-5130 APR INFO TECH	00-35100	*	135.42	
4/01/24 262 202404 310-5130 OFFICE SUPPLIES	00-51000	*	.06	
4/01/24 262 202404 310-5130 POSTAGE	00-42000	*	1.28	
4/01/24 262 202404 310-5130 COPIES	00-42500	*	1.35	
COPILS	GOVERNMENTAL MANAGEMENT SERVICES			4,200.61 001338
4/17/24 00067 4/11/24 24-02464 202404 310-5130 NOTICE OF MEETING 4/24	00-48000	*	79.63	
	JACKSONVILLE DAILY RECORD			79.63 001339
4/17/24 00022 4/15/24 04152024 202404 300-5810	00-10000	*	16,339.00	
	STATE BOARD ADMINISTRATION OF FLA			16,339.00 001340
4/17/24 00074 4/15/24 04152024 202404 300-2070 3/20/24 DUVAL TAX DIST	00-11000	*	5,383.04	
4/15/24 04152024 202404 300-2070 4/5/24 DUVAL TAX DIST 1	0-11000	*	5,784.83	
	THE BANK OF NEW YORK MELLON NA			11,167.87 001341
4/17/24 00057 4/15/24 04152024 202404 300-2070 3/20/24 DUVAL TAX DIST	00-10500	*	6,717.66	
4/15/24 04152024 202404 300-2070 4/5/24 DUVAL TAX DIST 1	0-10500	*	7,219.08	
	THE BANK OF NEW YORK MELLON, N.A.			13,936.74 001342
5/07/24 00012 5/01/24 263 202405 310-5130	00-34000	*	3,975.00	
5/01/24 263 202405 310-5130 MAY WEBSITE ADMIN		*	87.50	
5/01/24 263 202405 310-5130 MAY INFO TECH	00-35100	*	135.42	
5/01/24 263 202405 310-5130 OFFICE SUPPLIES	00-51000	*	.12	
5/01/24 263 202405 310-5130 POSTAGE	00-42000	*	71.63	
5/01/24 263 202405 310-5130 COPIES	00-42500	*	28.35	
	GOVERNMENTAL MANAGEMENT SERVICES			4,298.02 001343

BPAR BARTRAM PARK BPEREGRINO

AP300R *** CHECK DATES	YEAR-TO-DATE 04/01/2024 - 06/30/2024 *** B B	ACCOUNTS PAYABLE PREPAID/COMPUT ARTRAM PARK - GENERAL FUND ANK A BARTRAM PARK - GEN	ER CHECK REGISTER	RUN 7/17/24	PAGE 2
CHECK VEND# DATE	INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT#	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
	4/01/24 25390 202404 310-51300- AUDIT FYE 09/30/2023		*	-,	
		GRAU AND ASSOCIATES			3,700.00 001344
5/07/24 00073	4/23/24 3381683 202402 310-51300- FEB GENERAL COUNSEL	31500	*	221.50	
		KUTAK ROCK LLP			221.50 001345
6/10/24 00062	4/02/24 13 202404 310-51300- AMRT SE2015A-1 PRE \$55K	49000	*	250.00	
	4/02/24 13 202404 310-51300- AMRT SE2015A-2 PRE \$15K	49000	*	100.00	
		DISCLOSURE SERVICES, LLC			350.00 001346
	6/01/24 264 202406 310-51300- JUN MANAGEMENT FEES	34000	*	3,975.00	
	6/01/24 264 202406 310-51300- JUN WEBSITE ADMIN	35110	*	87.50	
	6/01/24 264 202406 310-51300- JUN INFO TECH		*	135.42	
	6/01/24 264 202406 310-51300- OFFICE SUPPLIES	51000	*	.06	
	6/01/24 264 202406 310-51300- POSTAGE	42000	*	1.28	
	6/01/24 264 202406 310-51300- TELEPHONE	41000	*	3.28	
		GOVERNMENTAL MANAGEMENT SERVI	CES		4,202.54 001347
6/10/24 00067	5/16/24 24-03175 202405 310-51300- NTC OUAL PER FOR CAN BOS	48000	*	76.25	
		JACKSONVILLE DAILY RECORD			76.25 001348
6/10/24 00067	6/06/24 24-03539 202406 310-51300- NTC OF PUBLIC & BOS MEET	48000	*	251.75	
		JACKSONVILLE DAILY RECORD			251.75 001349
6/10/24 00073	5/31/24 3397438 202403 310-51300-		*	539.00	
	MAR GENERAL COUNSEL	KUTAK ROCK LLP			539.00 001350
		TOTAL FOR	BANK A	59,362.91	
		TOTAL FOR	REGISTER	59,362.91	

BPAR BARTRAM PARK BPEREGRINO

Governmental Management Services, LLC

1001 Bradford Way Kingston, TN 37763

> Invoice #: 262 Invoice Date: 4/1/24 Due Date: 4/1/24 Case: P.O. Number:

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

Descriptio	n	Hours/Qty	Rate	Amount
Management Fees - April 2024 Website Administration - April 2024 Information Technology - April 2024 Office Supplies Postage Copies	0013105130034000 0013105130035110 00131051300351000 0013105130042000 0013105130042500		3,975.00 87.50 135.42 0.06 1.28 1.35	3,975.00 87.50 135.42 0.06 1.28 1.35
		Total	·······	\$4,200.61
		Payment	ts/Credits	\$0.00
		Balance	Due	\$4,200.61

Invoice

Jacksonville Daily Record

A Division of DAILY RECORD & OBSERVER, LLC

P.O. Box 1769 Jacksonville, FL 32201 (904) 356-2466

April 11, 2024

Date

INVOICE

Attn: Sarah SweetingGMS, LLC475 West Town Place, Ste 114Saint AugustineFL32092

Serial # 24-02464D PO/File #	\$79.63
	Payment Due
Notice of Meeting	
	\$79.63
Bartram Park Community Development District	Publication Fee
Case Number	Amount Paid
Publication Dates 4/11	For your convenience, you
County Duval	may remit payment online at www.jaxdailyrecord.com/ send-payment.
Payment is due before the Proof of Publication is released.	If your payment is being mailed, please reference Serial # 24-02464D on your check or remittance advice.

0013105130048000 Notice of meeting 4/24

Your notice was published on both jaxdailyrecord.com and floridapublicnotices.com.

'erms: Net 30 days from date of invoice. Past due items will accrue a finance charge of 1.5% per month thereafter. Please remit any payment due upon receipt of this invoice.

Preliminary Proof Of Legal Notice (This is not a proof of publication.)

NOTICE OF MEETING BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT The regular meeting of the Board of Supervisors of the Bar-tram Park Community Devel-opment District will be held on Wednesday, April 24, 2024 at 11:00 a.m. at Englaud-Thims & Miller, Inc., 14775 Old St. Augus-tine Road, Jacksonville, Florida 32258. The meeting is open to the public and will be conducted in accordance with the provisions in accordance with the provisions of Florida Law for Community Development Districts. A copy Development Districts. A copy of the agenda for this meeting may be obtained from the District Manager, at 475 West Town Place, Suite 114, St. Augustine, Florida 32092 (and phone (904) 940-5850). This meeting may be con-tinued to a date, time, and place to be meeting on the argument of the to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at this meeting because of a disability or physi-cal impairment should contact the District Office at (904) 940-5850 at least two calendar data price to at least two calendar days prior to the meeting. If you are hearing or

the meeting. If you are hearing or speech impaired, please contact the Plorida Relay Service at 1-800-955-870, for aid in contacting the District Office. Each person who decides to appeal any action tuken at these meetings is advised that person will need a record of the proceed-ings and that accordingly, the per-son may need to ensure that a ver-batim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. James Oliver District Manager Apr. 11 00 (24-02464D)

	Bartram Park CDD		
	GENERAL FUND		
	Check Request		
Date	Amount	Authorized By	
April 15, 2024	\$16,339.00	Jim Oliver	
Vendor #22	Payable to:	FL #112130	
ate Check Needed:	Budget Category:		
4/15/24 1.300.58100.10000			
F	Intended Use of Funds Requested: Y24 Capital Reserve Fund Trans	er	
the first sector and the sector se			
	ng documentation for request.)		

		Park CDD	
	GENEI	RAL FUND	
	Check	Request	
Date		Amount	Authorized By
April 15, 2024	\$	11,167.87	Bernadette Peregrino
Aller any Aller a		Payable to:	
Vendor #74	- BNY MELLO	N C/O Bartram Par	rk - Series 2022
Check Needed:		Budget Categor	·v·
4/15/24		001.300.2070	
7/1.5/27			
	Intended U	se of Funds Requested	1:
	DUVAL	COUNTY TAXES	
	3/20/24	\$5,383.04	Duval Tax Dist 14
	4/5/24	\$5,784.83	Duval Tax Dist 15
		<u>\$11,167.87</u>	

	GENEI	RAL FUND			
	Check	Request			
Date	<u>,</u>	Amount	Authorized By		
April 15, 2024	\$	13,936.74	Bernadette Peregrino		
		Payable to:			
Vendor #		N C/O Bartram Pa	rk - Series 2015		
heck Needed:		Budget Catego			
4/15/24 001.300.20700.10500					
Intended Use of Funds Requested:					
DUVAL COUNTY TAXES					
	3/20/24	\$6,717.66	Duval Tax Dist 14		
4/5/24 \$7,219.08 Duval Tax Dist 15					
an a					
		\$13,936.74			

BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT Fiscal Year 2024 Summary of Assessment Receipts

		ASSESSED	ASSESSED	ASSESSED	ASSESSED	ត្ត	TOTAL SERIES	O&M	TOTAL
ASSESSED	UNITS	DEBT	DEBT	DEBT	DEBT	DEBT	2022	ASSESSED	ASSESSED
TOTAL NET TAX ROLL ASSESSED NET	4,148	1,305,909.89	311,465.72	305,570.95	208,665.60	220,756.63	1,046,458.89	129,495.38	2,481,864.16
		SUMMARY T.	AX ROLL COLLE					-	
		SERIES 2015	SERIES 2022-1 SERIES 2022-3	SERIES 2022-3	24	SERIES 2022-5 TOTAL SERIES	TOTAL SERIES		TOTAL TAX
		DEBT	DEBT	DEBT	DEBT	DEBT	2022	0&M	ROLL
DUVAL COUNTY DISTRIBUTION	DATE	RECEIVED	RECEIVED	RECEIVED	RECEIVED	RECEIVED	RECEIVED	RECEIVED	RECEIPTS
-	11/3/2023	10,511,47	2,507.04	2,459.59	1,679.58	1,776.90	8,423.11	1,042.33	19,976.91
	11/14/2023	40.017.17	9.544.28	9,363.65	6,394.17	6,764.67	32,066.78	3,968.14	76,052.09
1 67	11/21/2023	52,974,80	12,634,74	12,395.62	8,464.61	8,955.09	42,450.06	5,253.04	100,677.89
	11/28/2023	110,852.79	26.438.92	25,938.54	17,712.68	18,739.03	88,829.17	10,992.28	210,674.23
	11/30/2023	889.786.59	212,218.33	208,201.91	142,175.09	150,413.36	713,008.68	88,232.16	1,691,027.43
	12/6/2023	103,130.91	24,597.21	24,131.69	16,478.83	17,433.69	82,641.43	10,226.57	195,998.90
	12/14/2023	24,932.83	5,946.60	5,834.05	3,983.91	4,214.75	19,979.31	2,472.36	47,384.50
- 00	12/22/2024	5,277.57	1,258.73	1,234.90	843.28	892.14	4,229.06	523.33	10,029.96
	1/9/2024	16,671.38	3,976.20	3,900.95	2,663.85	2,818.20	13,359.20	1,653.15	31,683.74
	1/19/2024	7.475.52	1,782.95	1,749.20	1,194.48	1,263.69	5,990.32	741.28	14,207.12
	2/5/2024	5,688.67	1,356.78	1,331.10	908.97	961.64	4,558.48	564.09	10,811.25
	2/20/2024	3,756,61	895.97	879.01	600.25	635.03	3,010.27	372.51	7,139.39
-	3/6/2024	4,361,49	1.040.24	1,020.55	696.90	737.29	3,494.98	432,49	8,288.96
71	3/20/2024	6.728.19	1,604.70	1,574.33	1,075.07	1,137.36	5,391.47	667.17	12,786.83
15	4/5/2024	7,219.08	1,721,78	1,689.20	1,153.50	1,220.34	5,784.83	715.85	13,719.76
		۱	r	•	•	'	1	£	
		•	ı	•	•	'	1	ı	
		,	•	1	•	۲	ı	ı	
		,	,	•	ı	3		ı	

TOTAL TAX ROLL RECEIPTS		1,289,385.07	307,524.47	301,704.29	206,025.17	217,963.21	1,033,217.13	127,856.76	2,450,458.96
BALANCE DUE TAX ROLL		16,524.82	3,941.25	3,866.66	2,640.43	2,793.43	13,241.76	1,638.62	31,405.20
									2000
PERCENT COLLECTED TAX ROLL		%66	%66	66	66	%66	66%	%55	%.ss

Governmental Management Services, LLC

1001 Bradford Way Kingston, TN 37763

> Invoice #: 263 Invoice Date: 5/1/24 Due Date: 5/1/24 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 - May 2024 Website Administration - May 2024 Information Technology - May 2024 Office Supplies Postage Copies	0013105130034000 0013105130035110 0013105130035100 0013105130042000 0013105130042500		3,975.00 87.50 135.42 0,12 71.63 28.35	3,975.00 87.50 135.42 0.12 71.63 28.35
		Total		\$4,298.02
		Payme	ents/Credits	\$0.00
		Balanc	e Due	\$4,298.02

Invoice

Grau and Associates

951 W. Yamato Road, Suite 280 Boca Raton, FL 33431www.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. 25390 Date 04/01/2024

SERVICE

AMOUNT

Audit FYE 09/30/2023

\$<u>3,700.00</u>

Current Amount Due \$____3,700.00

1.310.51300.32200. Audit FYE 09/30/2023

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
3,700.00	0.00	0.00	0.00	0.00	3,700.00
		Dowmont due un	on receipt		

Payment due upon receipt.

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA Telephone 404-222-4600 Facsimile 404-222-4654

Federal ID 47-0597598

April 23, 2024

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



Notification Email: eftgroup@kutakrock.com

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

Invoice No. 3381683 3223-1

Re: Bartram Park CDD - General Counsel

For Professional Legal Services Rendered

02/03/24	L. Whelan	0.50	192.50	Monite to mat
02/28/24	K. Jusevitch	0.20	29.00	Conference
TOTAL HO	URS	0.70		
TOTAL FO	R SERVICES REN	IDERED		
TOTAL CURRENT AMOUNT DUE				

Monitor legislative process relating to matters impacting special districts Confer with Haber regarding easement resolution

\$221.50

<u>\$221.50</u>

0013105130031500 FEB General Counsel **Disclosure Services LLC**

1005 Bradford Way Kingston, TN 37763

Invoice

Date	Invoice #
4/2/2024	13

Bill To Bartram Park CDD c/o GMS, LLC

	Terms Due Date	
	Net 30 5/2/2024	
Description	Amount	
Amortization Schedule Series 2015A-1 5-1-24 Prepay \$55,000 Amortization Schedule Series 2015A-2 5-1-24 Prepay \$15,000		50.00 00.00
0013105130049000 Amrt SE2015A-1 Pre \$55K Amrt SE2015A-2 Pre \$15K		
	Total	\$350.0
	Total Payments/Credits	
Phone # E-mail	Payments/Credits	\$350.0 \$0.00 350.00

Governmental Management Services, LLC

1001 Bradford Way Kingston, TN 37763

> Invoice #: 264 Invoice Date: 6/1/24 Due Date: 6/1/24 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 - June 2024 Website Administration - June 2024 Information Technology - June 2024 Office Supplies Postage Telephone	0013105130034000 0013105130035110 0013105130035100 0013105130042000 0013105130041000		3,975.00 87.50 135.42 0.06 1.28 3.28	135.42 0.06 1.28
		Total	······································	\$4,202.54
		Payme	nts/Credits	\$0.00
		Balanc	e Due	\$4,202.54

Invoice

Jacksonville Daily Record

A Division of **DAILY RECORD & OBSERVER, LLC** P.O. Box 1769

Jacksonville, FL 32201 (904) 356-2466

May 16, 2024

Date

check or remittance advice.

INVOICE

Attn: Sarah Sweeting GMS, LLC 475 West Town Place, Ste 114 FL 32092 Saint Augustine

\$76.25
Payment Due
\$76.25
Publication Fee
Amount Paid
For your convenience, you may remit payment online at
www.jaxdailyrecord.com/ send-payment. If your payment is being mailed, please reference Serial # 24-03175D on your

0013105130048000

Ntc qual per for Can BOS

Your notice was published on both jaxdailyrecord.com and floridapublicnotices.com.

'erms: Net 30 days from date of invoice. Past due items will accrue a finance charge of 1.5% per month thereafter. Please remit any payment due upon receipt of this invoice.

Preliminary Proof Of Legal Notice (This is not a proof of publication.)

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT Notion is howby given that the

DEVELOPMENT DISTRICT Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Bartram Park Community Devel-opment District will commence at noon on June 10, 2024, and close at noon on June 14, 2024. Candi-dates must qualify for the office of Supervisor with the Duval County Supervisor of Elections located at 105 E Monroe Street, Jacksonville, Florida 32202, Phone (904) 630-Florida 32202, Phone (904) 630-1414. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Stat-utes, and must also be a "qualified elector" of the District, as defined in Section 190.003, Florida Stat-utes. A "qualified elector" is any In beeford 'qualified elector' is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Flor-ida and of the District, and who is registered to vote with the Duval County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*. The Bartram Park Community Development District has three (3) seats up for election, specifi-cally seats 1, 3 and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 5,

general election on November 5, 2024, and in the manner pre-scribed by law for general elec-

For additional information, please contact the Duval County Supervisor of Elections. May 16 00 (24-03175D)

Jacksonville Daily Record

A Division of DAILY RECORD & OBSERVER, LLC P.O. Box 1769

Jacksonville, FL 32201 (904) 356-2466

June 6, 2024

Date

check or remittance advice.

INVOICE

Attn: Sarah SweetingGMS, LLC475 West Town Place, Ste 114Saint AugustineFL32092

Serial # 24-03539D) PO/File #	\$251.75
		Payment Due
Notice of Public Hea	ring, etc.; and Notice of Regular Board of Supe	ervisors'
Meeting		\$251.75
Bartram Park Comm	unity Development District	Publication Fee
Case Number		Amount Paid
Publication Dates	6/6,13	For your convenience, you
County Duval		may remit payment online at www.jaxdailyrecord.com/ send-payment.
Payment is a the Proof of Line	Publication	If your payment is being mailed, please reference Serial # 24-03539D on your

0013105130048000 Ntc of public & bos meeting

Your notice was published on both jaxdailyrecord.com and floridapublicnotices.com.

erms: Net 30 days from date of invoice. Past due items will accrue a finance charge of 1.5% per month thereafter. Please remit any payment due upon receipt of this invoice.

Preliminary Proof Of Legal Notice (This is not a proof of publication.)

BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEAR-ING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2025 PROPOSED BUD-GETS; AND NOTICE OF REC-ULAR BOARD OF SUPERVI-SORS'MEETING. The Board of Supervisors ("Board") of the Bartram Park Community Development District ("District") will hold a public hearing and regular meeting as follows: DATE: July 24, 2024 TIME: 11:00 a.m. LOCATION: England-Thims & Miller, Inc. 14775 Old St. Augustine Road Jacksonville, Florida 32258 The purpose of the public hear-ing is to receive comments and objections on the adoption of the BARTRAM PARK

Ine purpose of the public feat-ing is to receive comments and objections on the adoption of the District's proposed budgets for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("Proposed Budget"). A regular Board meeting of the Dis-trict will also be held at the above time where the Board may contime where the Board may con-sider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices may be obtained at the offices of the District Manager, District Manager, c/o Governmental Man-agement Services, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, (304) 940-5850 ("District Manager's Office"), during normal business hours, or

by visiting the District's website at https://bartramparkcdd.com/. The public hearing and meeting are open to the public and will be conducted in accordance with the are open to the pathe and whit de conducted in accordance with the provisions of Florida law. The public hearing and/or meeting may be continued in progress to a date, time certain, and place to be specified on the record at the pub-lic hearing and/or meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone. Any person requiring special accommodations at the public hearing or meeting because of a disability or physical impairment should contact the District Man-ager's Office at least forty-eight (48) hours prior to the public

48) hours prior to the public hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (ITY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager Office

for aid in contacting the District Manager's Office. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a ver-batim record of the proceedings have need to ensure that a ver-batim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. District Manager

00 (24-03539D) Jun. 6/13

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA Telephone 404-222-4600 Facsimile 404-222-4654

Federal ID 47-0597598

May 31, 2024

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

0013105130031500 Mar General Counsel

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

Invoice No. 3397438 3223-1

Re: Bartram Park CDD - General Counsel

For Professional Legal Services Rendered

03/01/24	W. Haber	0.20	70.00	Review and respond to inquiry regarding ethics training
03/04/24	W. Haber	0.30	105.00	Confer with Oliver and prepare correspondence to Board regarding ethics training
03/06/24	W. Haber	0.20	70.00	Review and respond to correspondence regarding resolution approving easement
03/06/24	K. Jusevitch	0.20	29.00	Confer with district manager regarding easement resolution
03/16/24	G. Lovett	0.50	125.00	Monitor legislative process relating to matters impacting special districts
03/19/24	W. Haber	0.40	140.00	Review audit and confer with Peregrino regarding same
TOTAL HO	URS	1.80		

KUTAK ROCK LLP

Bartram Park CDD May 31, 2024 Client Matter No. 3223-1 Invoice No. 3397438 Page 2

TOTAL FOR SERVICES RENDERED	\$539.00
-----------------------------	----------

TOTAL CURRENT AMOUNT DUE

<u>\$539.00</u>