

***ABERDEEN***

*Community Development District*

*MAY 24, 2022*

# *AGENDA*

**Aberdeen**  
**Community Development District**

475 West Town Place

Suite 114

St. Augustine, Florida 32092

*District Website:* [www.AberdeenCDD.com](http://www.AberdeenCDD.com)

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May 17, 2022

Board of Supervisors  
Aberdeen Community Development District

Dear Board Members:

The Aberdeen Community Development District Audit Committee Meeting is scheduled for **Tuesday, May 24, 2021 at 4:00 p.m.** at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, St. Johns, Florida 32259. Immediately following will be the regular meeting of the Board of Supervisors.

Following is the advance agenda for the meeting:

**Audit Committee Meeting**

- I. Roll Call
- II. Review and Ranking of Proposals Received in Response to the RFP
- III. Other Business
- IV. Adjournment

**Regular Meeting**

- I. Roll Call
- II. Public Comments (*regarding agenda items below*)
- III. Presentation of Proposed Fiscal Year 2023 Budget
- IV. Discussion of Drainage Issues

- V. Consideration of Resolution 2022-05, Approving the Proposed for Fiscal Year 2023 and Setting a Public Hearing Date for Adoption (August 23, 2022 @ 4:00 p.m.)
- VI. Discussion of Proposed Amenity Center Rates
- VII. Update Regarding Future Improvements to Common Area Greenspace and other CDD-Owned Facilities and Assets
- VIII. Consideration of Committee Rankings of Proposals to Perform the Audit for Fiscal Year 2022
- IX. Consideration of Proposals
  - A. Pond Fountain
  - B. Monument Repair
  - C. Basketball Fence
- X. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Manager – Report on the Number of Registered Voters (3,636)
  - D. Operation Manager
  - E. Amenity Center Manager - Report
- XI. Supervisor’s Request and Public Comments
- XII. Approval of Consent Agenda
  - A. Approval of the Minutes of the April 26, 2022 Meeting
  - B. Balance Sheet as of April 30, 2022 and Statement of Revenues and Expenses for the Period Ending April 30, 2022
  - C. Assessment Receipt Schedule
  - D. Approval of Check Register
- XIII. Next Scheduled Meeting – 06/28/22 @ 4:00 p.m.@ Aberdeen Amenity Center
- XIV. Adjournment



*SECOND ORDER OF BUSINESS*

**Aberdeen Community Development District**  
Auditor Selection Evaluation Criteria

|                                      | <b>Ability of Personnel</b>   | <b>Proposer's Experience</b>   | <b>Understanding of Scope of Work</b>  | <b>Ability to Furnish the Required Services</b>   | <b>Price</b>   |                    |
|--------------------------------------|---|--|--|---|--|--------------------|
|                                      | (e.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.) | (e.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character; integrity; reputation of respondent, etc.) | Extent to which the proposal demonstrates an understanding of the District's needs for the services requested. | Extent to which the proposal demonstrates the adequacy of proposer's financial resources and stability as a business entity necessary to complete the services required (e.g., the existence of any natural disaster plan for business operations). | Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to services. | <b>Point Total</b> |
| <b>Proposer</b>                      | <b>20</b>   | <b>20</b>  | <b>20</b>  | <b>20</b>   | <b>20</b>  | <b>100</b>         |
| Berger, Toombs, Elam, Gaines & Frank |   |  |  |   |  |                    |
| Grau & Associates                    |   |  |  |   |  |                    |

**ABERDEEN  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

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

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

May 3, 2022

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

May 3, 2022

Aberdeen Community Development District  
Governmental Management Services  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Aberdeen Community Development District.

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

## Experience

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

Fort Pierce / Stuart

Member AICPA

- 1 -  
Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA

Aberdeen Community Development District  
May 3, 2022

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

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

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

Thank you again for the opportunity to submit this proposal to Aberdeen Community Development District.

Very truly yours,



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

## **PROFILE OF THE PROPOSER**

### **Description and History of Audit Firm**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

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

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

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

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

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

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

|   | <u>Total</u> |
|---|--------------|
| Partners/Directors (CPA's)              | 5            |
| Principals (CPA)                        | 1            |
| Managers (CPA)                          | 1            |
| Senior/Supervisor Accountants (2 CPA's) | 3            |
| Staff Accountants (1 CPA)               | 7            |
| Computer Specialist                     | 1            |
| Paraprofessional                        | 6            |
| Administrative                          | <u>4</u>     |
| Total – all personnel                   | 28           |

Following is a brief description of each employee classification:

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

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

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

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

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



## **Professional Staff Resources (Continued)**

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

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

### **Ability to Furnish the Required Services**

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

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

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

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

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

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

## **GOVERNMENTAL AUDITING EXPERIENCE**

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

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

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

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

### **Continuing Professional Education**

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

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

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

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

### **Quality Control Program**

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

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

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

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

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

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

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

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

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

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

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

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

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

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

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

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

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### References

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

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

The Reserve Community Development District  
  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Port of the Islands Community Development  
District  
Cal Teague, Premier District Management  
  
(239) 690-7100 ext 101

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

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

|   |  |
|---|--|
| Cheval West Community<br>Development District             | Evergreen Community Development<br>District                  |
| Coconut Cay Community<br>Development District             | Forest Brooke Community<br>Development District              |
| Colonial Country Club Community<br>Development District   | Gateway Services Community<br>Development District           |
| Connerton West Community<br>Development District          | Gramercy Farms Community<br>Development District             |
| Copperstone Community<br>Development District             | Greenway Improvement District                                |
| Creekside @ Twin Creeks Community<br>Development District | Greyhawk Landing Community<br>Development District           |
| Deer Run Community Development<br>District                | Griffin Lakes Community Development<br>District              |
| Dowden West Community<br>Development District             | Habitat Community Development<br>District                    |
| DP1 Community Development<br>District                     | Harbor Bay Community Development<br>District                 |
| Eagle Point Community Development<br>District             | Harbourage at Braden River<br>Community Development District |
| East Nassau Stewardship District                          | Harmony Community Development<br>District                    |
| Eastlake Oaks Community<br>Development District           | Harmony West Community<br>Development District               |
| Easton Park Community Development<br>District             | Harrison Ranch Community<br>Development District             |
| Estancia @ Wiregrass Community<br>Development District    | Hawkstone Community<br>Development District                  |

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

|   |   |
|---|---|
| Heritage Harbor Community<br>Development District     | Madeira Community Development<br>District                   |
| Heritage Isles Community<br>Development District      | Marhsall Creek Community<br>Development District            |
| Heritage Lake Park Community<br>Development District  | Meadow Pointe IV Community<br>Development District          |
| Heritage Landing Community<br>Development District    | Meadow View at Twin Creek<br>Community Development District |
| Heritage Palms Community<br>Development District      | Mediterra North Community<br>Development District           |
| Heron Isles Community<br>Development District         | Midtown Miami Community<br>Development District             |
| Heron Isles Community Development<br>District         | Mira Lago West Community<br>Development District            |
| Highland Meadows II Community<br>Development District | Montecito Community<br>Development District                 |
| Julington Creek Community<br>Development District     | Narcoossee Community<br>Development District                |
| Laguna Lakes Community<br>Development District        | Naturewalk Community<br>Development District                |
| Lake Bernadette Community<br>Development District     | New Port Tampa Bay Community<br>Development District        |
| Lakeside Plantation Community<br>Development District | Overoaks Community Development<br>District                  |
| Landings at Miami Community<br>Development District   | Panther Trace II Community<br>Development District          |
| Legends Bay Community<br>Development District         | Paseo Community Development<br>District                     |
| Lexington Oaks Community<br>Development District      | Pine Ridge Plantation Community<br>Development District     |
| Live Oak No. 2 Community<br>Development District      | Piney Z Community Development<br>District                   |



**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

|  |  |
|--|--|
| Poinciana Community<br>Development District                    | Sampson Creek Community<br>Development District                      |
| Poinciana West Community<br>Development District               | San Simeon Community<br>Development District                         |
| Port of the Islands Community<br>Development District          | Six Mile Creek Community<br>Development District                     |
| Portofino Isles Community<br>Development District              | South Village Community<br>Development District                      |
| Quarry Community Development<br>District                       | Southern Hills Plantation I<br>Community Development District        |
| Renaissance Commons Community<br>Development District          | Southern Hills Plantation III<br>Community Development District      |
| Reserve Community<br>Development District                      | South Fork Community<br>Development District                         |
| Reserve #2 Community<br>Development District                   | St. John's Forest Community<br>Development District                  |
| River Glen Community<br>Development District                   | Stoneybrook South Community<br>Development District                  |
| River Hall Community<br>Development District                   | Stoneybrook South at ChampionsGate<br>Community Development District |
| River Place on the St. Lucie<br>Community Development District | Stoneybrook West Community<br>Development District                   |
| Rivers Edge Community<br>Development District                  | Tern Bay Community<br>Development District                           |
| Riverwood Community<br>Development District                    | Terracina Community Development<br>District                          |
| Riverwood Estates Community<br>Development District            | Tison's Landing Community<br>Development District                    |
| Rolling Hills Community<br>Development District                | TPOST Community Development<br>District                              |
| Rolling Oaks Community<br>Development District                 |  |

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Triple Creek Community  
Development District

Vizcaya in Kendall  
Development District

TSR Community Development  
District

Waterset North Community  
Development District

Turnbull Creek Community  
Development District

Westside Community Development  
District

Twin Creeks North Community  
Development District

WildBlue Community Development  
District

Urban Orlando Community  
Development District

Willow Creek Community  
Development District

Verano #2 Community  
Development District

Willow Hammock Community  
Development District

Viera East Community  
Development District

Winston Trails Community  
Development District

VillaMar Community  
Development District

Zephyr Ridge Community  
Development District

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Other Governmental Organizations

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

### Current or Recent Single Audits.

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Treasure Coast Food Bank, Inc.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

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

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

### Counties

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

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

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

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

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

### Schools and Colleges

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

### State and County Agencies

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

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$3,375 for the years ended September 30, 2022, 2023, and 2024, and \$3,590 for the years ended September 30, 2025 and 2026. The fee is contingent upon the financial records and accounting systems of Aberdeen Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Aberdeen Community Development District as of September 30, 2022, 2023, 2024, 2025, and 2026. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP**

Director – 41 years

#### **Education**

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

#### **Registrations**

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

#### **Professional Affiliations/Community Service**

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

#### **Professional Experience**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

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

Director

#### **Continuing Professional Education**

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

# ***Commitment to Quality Service***

## **Personnel Qualifications and Experience**

### **David S. McGuire, CPA, CITP**

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

### **Education**

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

### **Registrations**

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

### **Professional Affiliations/Community Service**

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

### **Professional Experience**

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



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP (Continued)**

Accounting and Audit Principal

#### **Continuing Professional Education**

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

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 30 years

#### **Education**

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

#### **Registrations**

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

#### **Professional Affiliations/Community Service**

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

#### **Professional Experience**

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

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

# ***Commitment to Quality Service***

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| <b>Personnel Qualifications and Experience</b> |
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**David F. Haughton, CPA (Continued)**  
Accounting and Audit Manager

**Professional Experience (Continued)**

**Special Districts:**

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

**Non-Profits:**

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

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

**Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Senior Staff Accountant – 10 years

#### **Education**

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

#### **Professional Affiliations/Community Service**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 9 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin, CPA**

Senior Staff Accountant – 8 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 5 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker, CPA**

Staff Accountant – 4 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Senior Staff Accountant – 7 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Sean Stanton, CPA**

Staff Accountant – 4 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

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| <b>Personnel Qualifications and Experience</b> |
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### **Taylor Nuccio**

Staff Accountant – 3 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

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| <b>Personnel Qualifications and Experience</b> |
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**Tifanee Terrell**  
Staff Accountant

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Mathew Spinosa**

Staff Accountant

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Dylan Dixon**

Staff Accountant

#### **Education**

- ◆ Indian River State College, A.A. – Accounting

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Mr. Dixon is currently pursuing a bachelor's degree in Accounting.
- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Dixon is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Dominic DeCambre**

Staff Accountant

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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



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

### Report on the Firm's System of Quality Control

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

October 30, 2019

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

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

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

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

#### Opinion

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

*Baggett, Reutimann & Associates, CPAs PA*  
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA  
Signed: E. Reutimann by: J. Baggett, Reutimann & Associates, CPAs, PA, 10/31/19 email: jrb@baggett.com

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



**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**Annual Audit Services for Fiscal Year 2022**  
St. Johns County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** An electronic copy of the proposal must be received no later than Tuesday, May 3, 2022, 5:00 p.m. at the e-mail address of the District Recording Secretary Sarah Sweeting, [ssweeting@gmsnf.com](mailto:ssweeting@gmsnf.com).

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit an electronic copy of the Proposal Documents, and other requested attachments at the time and e-mail address indicated herein, which shall include the subject line, "Auditing Services - Aberdeen Community Development District".

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

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

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

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

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

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

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

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

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, GMS, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, within seventy-two (72) hours after the receipt of the proposed project plans and specifications or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

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

**ABERDEEN CDD  
AUDITOR SELECTION  
EVALUATION CRITERIA**

**1. Ability of Personnel. (20 Points)**

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

**2. Proposer's Experience. (20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of respondent, etc.)

**3. Understanding of Scope of Work. (20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

**4. Ability to Furnish the Required Services. (20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required. (E.g., the existence of any natural disaster plan for business operations)

**5. Price. (20 Points)**

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**ABERDEEN**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: May 03, 2022  
5:00PM

**Submitted to:**

Aberdeen  
Community Development District  
c/o District Manager  
475 West Town Place, Suite 114  
St. Augustine, Florida 32092

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**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

May 03, 2022

Aberdeen Community Development District  
c/o District Manager  
475 West Town Place, Suite 114  
St. Augustine, Florida 32092

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals.

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

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

## Why Grau & Associates:

### Knowledgeable Audit Team

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

### Servicing your Individual Needs

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

### Developing Relationships

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

### Maintaining an Impeccable Reputation

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

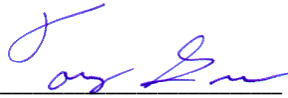
### Complying With Standards

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

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

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

Very truly yours,  
Grau & Associates



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Antonio J. Grau

# Firm Qualifications



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

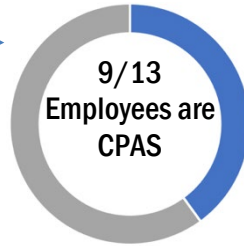


# Grau's Focus and Experience

## Our Team



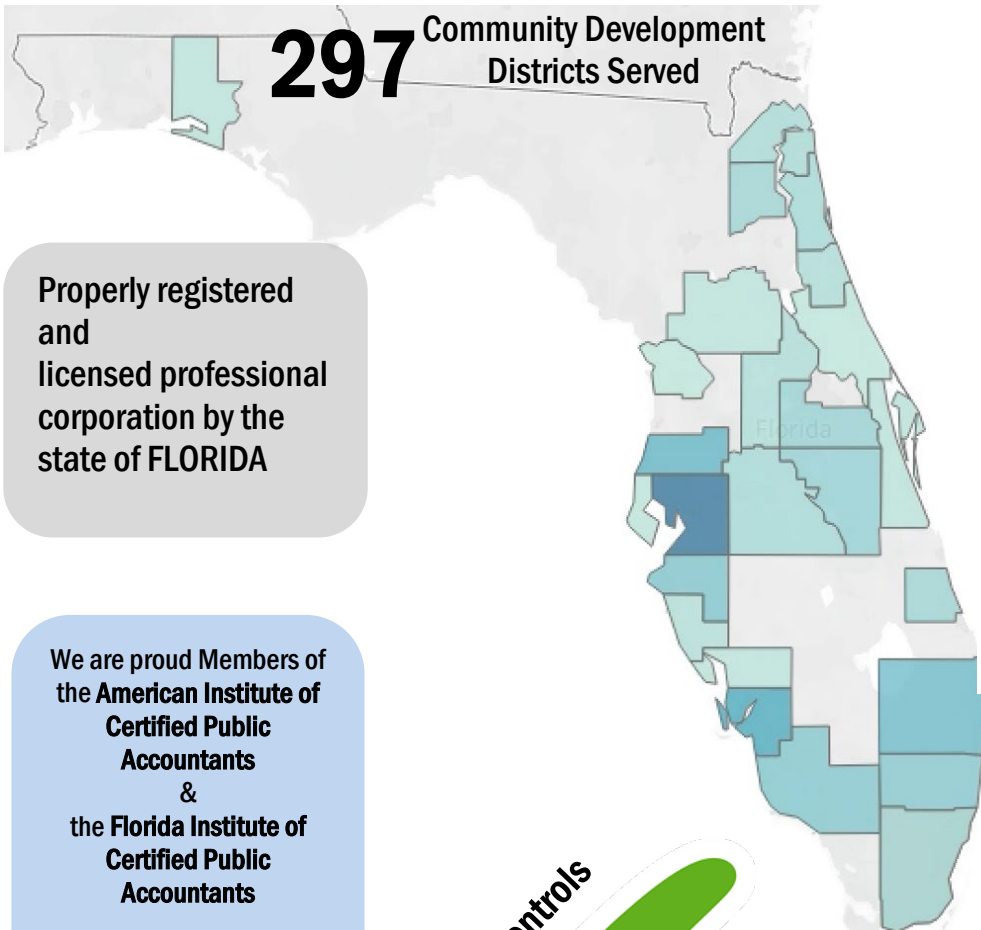
**3** Partners  
**10** Professional Staff  
**2** Administrative Professionals



# 2005

Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

**Quality Controls**

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review  
Program

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,  
*FICPA Peer Review Committee*

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

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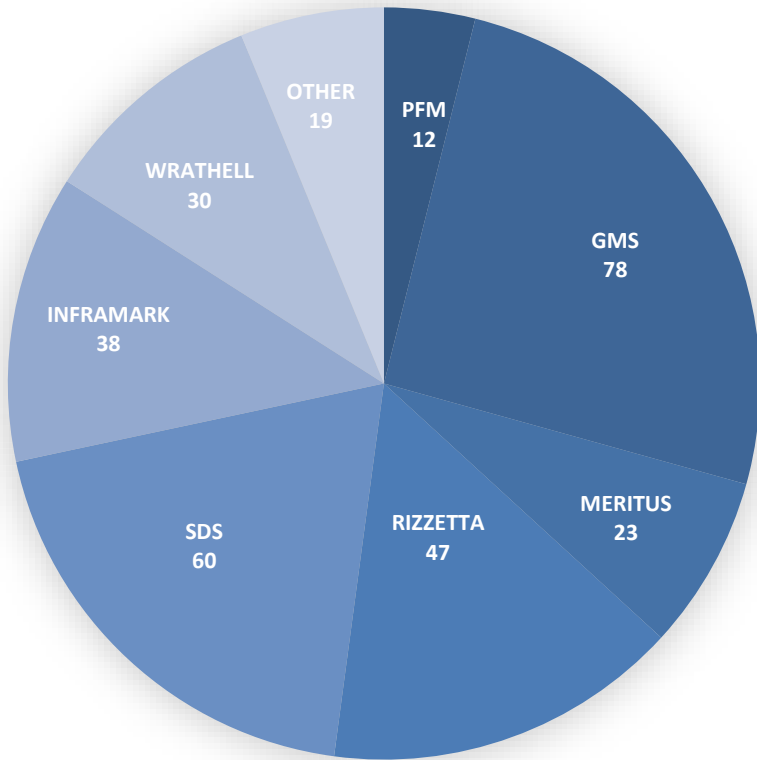
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)

# Firm & Staff Experience



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### *Profile Briefs:*

**Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 30+  
CPE (last 2 years): Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 53 hours  
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+  
CPE (last 2 years): Government Accounting, Auditing: 61 hours; Accounting, Auditing and Other: 30 hours  
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

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

Tony Grau

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

Racquel McIntosh

# YOUR ENGAGEMENT TEAM

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

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

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



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

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



# Antonio 'Tony' J. Grau, CPA Partner

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

## Experience

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

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

## Education

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

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## Clients Served (partial list)

(>300) Various Special Districts, including:

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

## Professional Associations/Memberships

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

## Professional Education (over the last two years)

| <u>Course</u>                      | <u>Hours</u>                                  |
|------------------------------------|---|
| Government Accounting and Auditing | 40  |
| Accounting, Auditing and Other     | <u>53</u>                                     |
| Total Hours                        | <u>93</u> (includes of 4 hours of Ethics CPE) |





# Racquel C. McIntosh, CPA

## Partner

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

### Experience

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

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

### Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

### Clients Served (partial list)

(>300) Various Special Districts, including:  
Carlton Lakes Community Development District  
Golden Lakes Community Development District  
Rivercrest Community Development District  
South Fork III Community Development District  
TPOST Community Development District

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

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

### Professional Associations/ Memberships

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

FICPA State & Local Government Committee  
FGFOA Palm Beach Chapter

### Professional Education (over the last two years)

#### Course

Government Accounting and Auditing  
Accounting, Auditing and Other

Total Hours

#### Hours

61

30

91 (includes of 4 hours of Ethics CPE)

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



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

## Dunes Community Development District

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

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## Two Creeks Community Development District

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

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## Journey's End Community Development District

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

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

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

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

## **Proposed segmentation of the engagement**

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



## **Phase I - Preliminary Planning**

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

### **During this phase we will perform the following activities:**

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

## Phase II – Execution of Audit Plan

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

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

## Phase III - Completion and Delivery

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

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

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

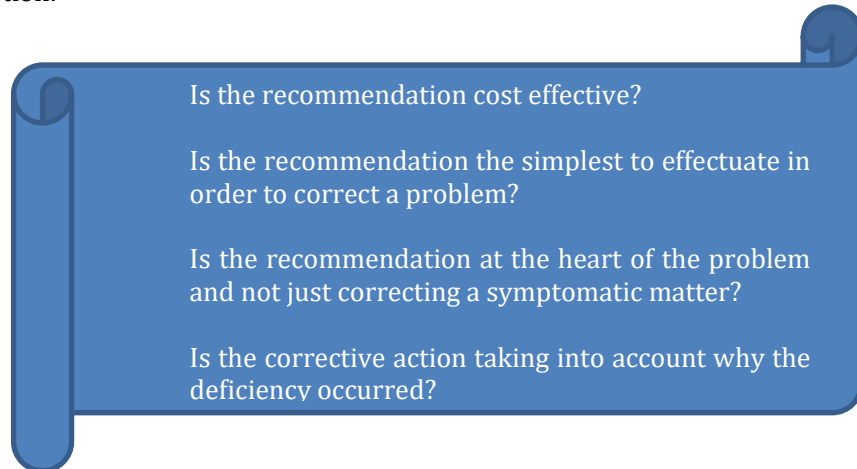
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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

### **Communications**

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

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

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2022-2026 are as follows:

| <u>Year Ended September 30,</u> | <u>Fee</u>             |
|---------------------------------|------------------------|
| 2022                            | \$4,500                |
| 2023                            | \$4,700                |
| 2024                            | \$4,900                |
| 2025                            | \$5,100                |
| 2026                            | <u>\$5,300</u>         |
| <b>TOTAL (2022-2026)</b>        | <b><u>\$24,500</u></b> |

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

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



## PARTIAL LIST OF CLIENTS

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

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

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

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

### **ARBITRAGE**

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

**73**

Current  
Arbitrage  
Calculations

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

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

*FIFTH ORDER OF BUSINESS*

**RESOLUTION 2022-05**

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

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

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

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

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

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

DATE: August 23, 2022

HOUR: 4:00 p.m.

LOCATION: Aberdeen Amenity Center  
110 Flower of Scotland Avenue  
Saint Johns, Florida 32259

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

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

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

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

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

**PASSED AND ADOPTED THIS 24<sup>th</sup> DAY OF MAY, 2022.**

ATTEST:

**ABERDEEN COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Proposed Budget

**Proposed Budget  
Fiscal Year 2023**



**Aberdeen  
Community Development District**



**Aberdeen**  
**Community Development District**

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# Aberdeen

## Community Development District

## General Fund

| Description            | Adopted<br>Budget<br>FY 2022 | Actual<br>Thru<br>4/30/22 | Next<br>5<br>Months | Projected<br>Thru<br>9/30/22 | Proposed<br>Budget<br>FY 2023 |
|------------------------|------------------------------|---------------------------|---------------------|------------------------------|-------------------------------|
| <b>Revenues</b>        |                              |                           |                     |                              |                               |
| Assessments            | \$ 1,090,295                 | \$ 1,082,672              | \$ 7,623            | \$ 1,090,295                 | \$ 1,369,382                  |
| Interest Earned        | \$ 200                       | \$ 14                     | \$ 20               | \$ 34                        | \$ 200                        |
| Amenities Revenue/Misc | \$ 10,000                    | \$ 10,797                 | \$ 7,712            | \$ 18,509                    | \$ 20,000                     |
| Carry Forward Surplus  | \$ 77,369                    | \$ -                      | \$ 77,369           | \$ 77,369                    | \$ 28,178                     |
| <b>Total Revenues</b>  | <b>\$ 1,177,864</b>          | <b>\$ 1,093,483</b>       | <b>\$ 92,724</b>    | <b>\$ 1,186,206</b>          | <b>\$1,417,761</b>            |

### Expenditures

#### Administrative

|                                |                   |                  |                  |                   |                   |
|--------------------------------|-------------------|------------------|------------------|-------------------|-------------------|
| Supervisor Fees                | \$ 12,000         | \$ 4,800         | \$ 5,000         | \$ 9,800          | \$ 12,000         |
| FICA Expense                   | \$ 918            | \$ 367           | \$ 383           | \$ 750            | \$ 918            |
| Assessment Administration      | \$ 5,000          | \$ 5,000         | \$ -             | \$ 5,000          | \$ 5,000          |
| Engineering Fees               | \$ 7,000          | \$ 2,814         | \$ 4,186         | \$ 7,000          | \$ 7,000          |
| Arbitrage                      | \$ 1,200          | \$ -             | \$ 1,200         | \$ 1,200          | \$ 1,200          |
| Dissemination Agent            | \$ 7,800          | \$ 4,950         | \$ 2,850         | \$ 7,800          | \$ 7,800          |
| Impact Fee Administration      | \$ 10,000         | \$ 833           | \$ 9,167         | \$ 10,000         | \$ 10,000         |
| Attorney Fees                  | \$ 40,000         | \$ 11,370        | \$ 28,630        | \$ 40,000         | \$ 40,000         |
| Annual Audit                   | \$ 3,450          | \$ -             | \$ 3,550         | \$ 3,550          | \$ 3,650          |
| Trustee Fees                   | \$ 14,500         | \$ 6,553         | \$ 7,947         | \$ 14,500         | \$ 14,500         |
| Management Fees                | \$ 50,282         | \$ 29,331        | \$ 20,951        | \$ 50,282         | \$ 52,796         |
| Information Technology         | \$ 1,800          | \$ 1,050         | \$ 750           | \$ 1,800          | \$ 1,800          |
| Travel and Per Diem            | \$ 600            | \$ -             | \$ 300           | \$ 300            | \$ 600            |
| Telephone                      | \$ 700            | \$ 256           | \$ 385           | \$ 641            | \$ 700            |
| Postage                        | \$ 2,000          | \$ 567           | \$ 1,350         | \$ 1,917          | \$ 2,000          |
| Printing and Binding           | \$ 3,000          | \$ 831           | \$ 1,025         | \$ 1,856          | \$ 2,000          |
| Insurance                      | \$ 10,989         | \$ 10,340        | \$ -             | \$ 10,340         | \$ 12,408         |
| Legal Advertising              | \$ 2,000          | \$ 561           | \$ 1,439         | \$ 2,000          | \$ 2,000          |
| Other Current Charges          | \$ 1,000          | \$ 489           | \$ 500           | \$ 989            | \$ 1,000          |
| Office Supplies                | \$ 250            | \$ 18            | \$ 232           | \$ 250            | \$ 250            |
| Dues, Licenses & Subscriptions | \$ 175            | \$ 175           | \$ -             | \$ 175            | \$ 175            |
| <b>Administrative Expenses</b> | <b>\$ 174,664</b> | <b>\$ 80,305</b> | <b>\$ 89,844</b> | <b>\$ 170,149</b> | <b>\$ 177,797</b> |

#### Amenity Center

|  |            |           |           |            |           |
|--|------------|-----------|-----------|------------|-----------|
| Insurance                                    | \$ 37,046  | \$ 34,854 | \$ -      | \$ 34,854  | \$ 41,825 |
| Repairs & Replacements                       | \$ 35,000  | \$ 38,834 | \$ 15,000 | \$ 53,834  | \$ 55,000 |
| Special Events                               | \$ 7,500   | \$ 9,395  | \$ 5,000  | \$ 14,395  | \$ 15,000 |
| Staff Uniforms                               | \$ -       | \$ -      | \$ -      | \$ -       | \$ 1,500  |
| Recreational Supplies                        | \$ -       | \$ -      | \$ -      | \$ -       | \$ 1,800  |
| Recreational Passes                          | \$ 1,600   | \$ 1,013  | \$ 588    | \$ 1,600   | \$ 1,600  |
| Capital Outlay                               | \$ 2,000   | \$ 3,552  | \$ 250    | \$ 3,802   | \$ 2,000  |
| Other Current Charges                        | \$ 1,000   | \$ 582    | \$ 418    | \$ 1,000   | \$ 1,000  |
| Permit Fees                                  | \$ 2,030   | \$ 1,411  | \$ 589    | \$ 2,000   | \$ 2,000  |
| Office Supplies                              | \$ 2,400   | \$ 2,140  | \$ 1,000  | \$ 3,140   | \$ 3,150  |
| Credit Card Machine Fees                     | \$ 450     | \$ 1,094  | \$ 450    | \$ 1,544   | \$ 450    |
| Pest Control                                 | \$ 3,000   | \$ -      | \$ 1,500  | \$ 1,500   | \$ 3,000  |
| Utilities                                    |            |           |           |            |           |
| Water & Sewer                                | \$ 23,000  | \$ 9,254  | \$ 13,746 | \$ 23,000  | \$ 23,000 |
| Electric                                     | \$ 55,000  | \$ 16,915 | \$ 38,085 | \$ 55,000  | \$ 55,000 |
| Cable/Internet/Phone                         | \$ 12,000  | \$ 7,351  | \$ 5,026  | \$ 12,377  | \$ 12,500 |
| Management Contracts                         |            |           |           |            |           |
| Field Operations Management - FirstService   | \$ 54,600  | \$ 28,185 | \$ 26,415 | \$ 54,600  | \$ 72,440 |
| Pool Attendants/Lifeguards - Elite LifeGuard | \$ 39,655  | \$ -      | \$ 39,655 | \$ 39,655  | \$ 50,000 |
| Facility Management - FirstService           | \$ 104,140 | \$ 49,335 | \$ 54,805 | \$ 104,140 | \$ 99,441 |
| Pool Maintenance/Supplies - FirstService     | \$ 20,553  | \$ 8,584  | \$ 11,969 | \$ 20,553  | \$ 28,210 |
| Janitorial Services - FirstService           | \$ 37,012  | \$ 13,554 | \$ 23,458 | \$ 37,012  | \$ 54,240 |
| General Facility Maintenance - FirstService  | \$ 8,500   | \$ 15,171 | \$ 10,836 | \$ 26,007  | \$ 40,560 |
| Resident Services Coordinator- FirstService  | \$ -       | \$ -      | \$ -      | \$ -       | \$ 49,040 |
| Management Fee - FirstService                | \$ 12,000  | \$ 7,000  | \$ 5,000  | \$ 12,000  | \$ 12,900 |



# Aberdeen

## Community Development District

## General Fund

| Description                             | Adopted<br>Budget<br>FY 2022 | Actual<br>Thru<br>4/30/22 | Next<br>5<br>Months | Projected<br>Thru<br>9/30/22 | Proposed<br>Budget<br>FY 2023 |
|---|------------------------------|---------------------------|---------------------|------------------------------|-------------------------------|
| Pool Chemicals - Poolsure               | \$ 25,000                    | \$ 11,915                 | \$ 13,085           | \$ 25,000                    | \$ 30,000                     |
| Refuse Service                          | \$ 7,500                     | \$ 5,436                  | \$ 3,883            | \$ 9,319                     | \$ 9,500                      |
| Security                                | \$ 17,800                    | \$ 10,331                 | \$ 7,469            | \$ 17,800                    | \$ 17,800                     |
| Website                                 | \$ 1,800                     | \$ 900                    | \$ 900              | \$ 1,800                     | \$ 1,800                      |
| Holiday Decorations                     | \$ 12,000                    | \$ 1,652                  | \$ 6,500            | \$ 8,152                     | \$ 12,000                     |
| Subscriptions                           | \$ 2,988                     | \$ 1,743                  | \$ 1,245            | \$ 2,988                     | \$ 2,988                      |
| <b>Amenity Center Expenses</b>          | <b>\$ 525,574</b>            | <b>\$ 280,201</b>         | <b>\$ 286,871</b>   | <b>\$ 567,073</b>            | <b>\$ 699,744</b>             |
| <b>Grounds Maintenance</b>              |                              |                           |                     |                              |                               |
| Electric                                | \$ 11,000                    | \$ 6,061                  | \$ 4,939            | \$ 11,000                    | \$ 11,000                     |
| Streetlighting                          | \$ 34,000                    | \$ 18,982                 | \$ 15,018           | \$ 34,000                    | \$ 34,000                     |
| Lake Maintenance                        | \$ 29,000                    | \$ 19,114                 | \$ 13,653           | \$ 32,766                    | \$ 33,000                     |
| Landscape Maintenance                   | \$ 200,000                   | \$ 84,541                 | \$ 100,000          | \$ 184,541                   | \$ 258,568                    |
| Landscape Contingency                   | \$ 20,000                    | \$ 4,193                  | \$ 5,000            | \$ 9,193                     | \$ 30,000                     |
| Common Area Maintenance                 | \$ 33,000                    | \$ -                      | \$ 10,000           | \$ 10,000                    | \$ 30,525                     |
| Reuse Water                             | \$ 55,000                    | \$ 25,366                 | \$ 29,634           | \$ 55,000                    | \$ 55,000                     |
| Miscellaneous                           | \$ 3,000                     | \$ 3,307                  | \$ 1,693            | \$ 5,000                     | \$ 5,000                      |
| Irrigation Repairs                      | \$ 7,000                     | \$ 1,180                  | \$ 2,500            | \$ 3,680                     | \$ 7,500                      |
| Contingency                             | \$ 10,000                    | \$ -                      | \$ 5,000            | \$ 5,000                     | \$ 5,000                      |
| Wetland Monitoring/Mitigation           | \$ 10,000                    | \$ -                      | \$ 5,000            | \$ 5,000                     | \$ 5,000                      |
| <b>Grounds Maintenance Expenses</b>     | <b>\$ 412,000</b>            | <b>\$ 162,744</b>         | <b>\$ 192,436</b>   | <b>\$ 355,181</b>            | <b>\$ 474,593</b>             |
| Capital Reserve Fund                    | \$ 65,626                    | \$ -                      | \$ 65,626           | \$ 65,626                    | \$ 65,626                     |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 1,177,864</b>          | <b>\$ 523,251</b>         | <b>\$ 634,777</b>   | <b>\$ 1,158,028</b>          | <b>\$1,417,761</b>            |
| <b>EXCESS REVENUES / (EXPENDITURES)</b> | <b>\$ -</b>                  | <b>\$ 570,232</b>         | <b>\$(542,054)</b>  | <b>\$ 28,178</b>             | <b>\$ -</b>                   |

|                                       |                    |
|---------------------------------------|--------------------|
| Net Assessment                        | \$1,369,382        |
| Plus Collection Fees & Discounts (6%) | \$87,366           |
| <b>Gross Assessment</b>               | <b>\$1,456,748</b> |

| Parcel           | Unit<br>Count | Gross<br>Assessment<br>Per Parcel | Gross<br>Assessment Per<br>Unit - FY 2022 | Gross<br>Assessment Per<br>Unit - FY 2023 | \$ Increase | % Increase |
|------------------|---------------|-----------------------------------|---|---|-------------|------------|
| Single Family 80 | 233           | \$248,226                         | \$848.23                                  | \$1,065.35                                | \$217.12    | 26%        |
| Single Family 73 | 330           | \$321,298                         | \$775.20                                  | \$973.63                                  | \$198.43    | 26%        |
| Single Family 63 | 337           | \$282,938                         | \$668.47                                  | \$839.58                                  | \$171.11    | 26%        |
| Single Family 53 | 628           | \$443,072                         | \$561.74                                  | \$705.53                                  | \$143.79    | 26%        |
| Multi-Family     | 408           | \$143,928                         | \$280.87                                  | \$352.76                                  | \$71.90     | 26%        |
| Commercial       | 42000         | \$14,816                          | \$280.87                                  | \$352.76                                  | \$71.90     | 26%        |
| Office           | 7000          | \$2,469                           | \$280.87                                  | \$352.76                                  | \$71.90     | 26%        |
| <b>Total</b>     | <b>50,936</b> | <b>\$1,456,748</b>                |   |   |             |            |

| Parcel           | Unit<br>Count | ERU Factor | Total ERU's    | %           | Net Assessment      | Gross<br>Assessment |
|------------------|---------------|------------|----------------|-------------|---------------------|---------------------|
| Single Family 80 | 233           | 1.51       | 351.83         | 17%         | \$233,339           | \$248,226           |
| Single Family 73 | 330           | 1.38       | 455.40         | 22%         | \$302,029           | \$321,298           |
| Single Family 63 | 337           | 1.19       | 401.03         | 19%         | \$265,970           | \$282,938           |
| Single Family 53 | 628           | 1          | 628.00         | 30%         | \$416,500           | \$443,072           |
| Multi-Family     | 408           | 0.5        | 204.00         | 10%         | \$135,296           | \$143,928           |
| Commercial       | 42000         | 1          | 21.00          | 1%          | \$13,928            | \$14,816            |
| Office           | 7000          | 1          | 3.50           | 0%          | \$2,321             | \$2,469             |
| <b>Total</b>     | <b>50,936</b> |            | <b>2064.76</b> | <b>100%</b> | <b>\$ 1,369,382</b> | <b>\$ 1,456,748</b> |

**Aberdeen**  
**Community Development District**  
GENERAL FUND BUDGET  
Fiscal Year 2023

**REVENUES:**

*Assessments*

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

*Interest Income*

The District will have all excess funds invested with the US Bank Corporate Trust Services. The amount is based upon the estimated average balance of funds available during the fiscal year.

*Amenities Revenue/Misc*

Income received from residents for rental of clubroom or patio and special events deposits.

---

**EXPENDITURES:**

**Administrative:**

*Supervisor Fees*

The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon 5 supervisors for 12 monthly meetings.

*FICA Expense*

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

*Assessment Administration*

Governmental Management Services serves as the District's Assessment Administrator responsible for certifying annual assessments to County Tax Collector, billing and collection of direct assessments, collection of prepaid assessments, maintaining lien book, etc.

*Engineering Fees*

The District's engineering firm, England, Thims & Miller, Inc., will be providing general engineering services to the District, including attendance and preparation for monthly board meetings, review invoices, etc.

*Arbitrage*

The District is required to annually have an arbitrage calculation on the District's Series 2005, 2006-1 & 2006-2 Special Assessment Bonds. The District has contracted with Grau and Associates, an independent audit firm to calculate the rebate liability and submit a report to the District.

# Aberdeen Community Development District

GENERAL FUND BUDGET  
Fiscal Year 2023

## Dissemination Agent

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

| <u>Vendor</u>                    | <u>Monthly</u> | <u>Annual</u> |
|----------------------------------|----------------|---------------|
| Governmental Management Services | \$ 583         | \$ 7,000      |
| Disclosure Services LLC          | \$ 67          | \$ 800        |
|                                  | \$ 650         | \$ 7,800      |

## Impact Fee Administration

Charges to the District for the services of Governmental Management Services, LLC to collect St. Johns County Impact Fees on behalf of the District, manage the 2006 Impact Fee Bonds, and maintain the Series 2006 Lien Book.

## Attorney Fees

The District's legal counsel, Kutak Rock LLP, will be providing general legal services to the District, including attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc.

## Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with Berger Toombs to conduct their annual audit.

## Trustee Fees

The District issued Series 2005, Series 2006-1, and Series 2018 Special Assessment Bond, which are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between US Bank and the District.

## Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC.

| <u>Vendor</u>                    | <u>Monthly</u> | <u>Annual</u> |
|----------------------------------|----------------|---------------|
| Governmental Management Services | \$ 4,400       | \$ 52,796     |

## Information Technology

The cost related to District's accounting and information systems, District website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

| <u>Vendor</u>                    | <u>Monthly</u> | <u>Annual</u> |
|----------------------------------|----------------|---------------|
| Governmental Management Services | \$ 150         | \$ 1,800      |

**Aberdeen**  
**Community Development District**  
GENERAL FUND BUDGET  
Fiscal Year 2023

Travel and Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Telephone

Telephone and fax machine.

Postage

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

Printing & Binding

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

Insurance

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

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings etc in the St. Augustine Record.

Other Current Charges

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

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

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

**Amenity Center:**

Insurance

The District's Property Insurance policy is with EGIS Insurance Advisors LLC. EGIS Insurance Advisors specialize in providing insurance coverage to governmental agencies. The amount budgeted represents the estimated premium for property insurance related to the Amenity Center and other CDD owned improvements.

Repair & Replacements

Regular maintenance and replacement cost incurred by the Amenity Center of the District.

**Aberdeen**  
**Community Development District**  
GENERAL FUND BUDGET  
Fiscal Year 2023

Special Events

Represents estimated costs for the District to host special events for the community throughout the Fiscal Year.

Staff Uniforms

Represents the cost for FirstService Residential staff - front desk and maintenance.

Recreational Supplies

Represents the cost for special event supplies such as games, ping pong, corn hole, etc.

Recreation Passes

Represents the estimated cost for access cards purchased by the District's Amenity Center.

Capital Outlay

Represents any minor capital expenditures the District may need to make during the Fiscal Year for the Amenity Center.

Other Current Charges

Any unanticipated cost incurred by the Amenity Center.

Permit Fees

Represents Permit Fees paid to the Florida Department of Health for the swimming pool.

Office Supplies

Represents any supplies needed for the operation of the Amenity Center.

Credit Card Machine Fees

Fees associated with using the merchant machine to run credit card transaction to collect facility revenue for rentals and access cards.

Pest Control

The district is contracted with Turner Pest Control to provide monthly pest control services for the amenity centers.

|               |               |                |               |
|---------------|---------------|----------------|---------------|
| <b>Vendor</b> | First Service | \$ 8,287       | \$ 99,441     |
|               |               | <b>Monthly</b> | <b>Annual</b> |

Cost to provide management for the Amenity Center. Amount based on proposed contract with First Service.

Facility Management

The District is under contract with Elite LifeGuard to provide lifeguards during the operating season for the pool. Amount based on proposed contract. Oversight provided by First Service.

Pool Attendants/Lifeguards

|               |               |                |               |
|---------------|---------------|----------------|---------------|
| <b>Vendor</b> | First Service | \$ 6,037       | \$ 72,440     |
|               |               | <b>Monthly</b> | <b>Annual</b> |

The District is under contract with First Service, for onsite field management of contracts for District Services such as landscaping, amenity & pool facilities, lake maintenance, etc.

Field Operations Management

The District's estimated cost for cable television, internet & telephone services for the Amenity Center provided by Comcast.

Cable/Internet/Telephone

|                |          |                            |                |               |
|----------------|----------|----------------------------|----------------|---------------|
| <b>Account</b> | 12512538 | 110 Flower of Scotland Ave | \$ 2,750       | \$ 33,000     |
|                |          |                            | <b>Monthly</b> | <b>Annual</b> |
|                |          | Contingency                | \$ 1,833       | \$ 22,000     |
|                |          |                            | \$ 4,583       | \$ 55,000     |

JEA provides the cost of electric associated with the Recreation Facility.

Electric

|                |          |                                  |                |               |
|----------------|----------|----------------------------------|----------------|---------------|
| <b>Account</b> | 68342315 | 110 Flower of Scotland Ave       | \$ 85          | \$ 1,020      |
|                | 68090745 | 110 Flower of Scotland Ave       | \$ 1,100       | \$ 13,200     |
|                | 84792274 | 110 Flower of Scotland Ave       | \$ 160         | \$ 1,920      |
|                | 68342315 | 110 Flower of Scotland Ave-SEWER | \$ 164         | \$ 1,968      |
|                |          | Contingency                      | \$ 408         | \$ 4,892      |
|                |          |                                  | \$ 1,917       | \$ 23,000     |
|                |          |                                  | <b>Monthly</b> | <b>Annual</b> |

JEA provides the cost of water / sewer associated with the Recreation Facility.

Water & Sewer

**Aberdeen**  
**Community Development District**  
 GENERAL FUND BUDGET  
 Fiscal Year 2023

Pool Maintenance & Supplies

Amount based on proposed contract with First Service to provide maintenance of the Amenity Center swimming pool.

| <u>Vendor</u> | <u>Monthly</u> | <u>Annual</u> |
|---------------|----------------|---------------|
| First Service | \$ 2,351       | \$ 28,210     |

Janitorial Services

Amount based on proposed contract with First Service to provide janitorial services for the Amenity Center and the Fitness Center.

| <u>Vendor</u> | <u>Monthly</u> | <u>Annual</u> |
|---------------|----------------|---------------|
| First Service | \$ 4,520       | \$ 54,240     |

General Facility Maintenance

Amount based on proposed contract with First Service to provide routine repairs and maintenance for the Amenity Center.

Resident Services Coordinator

Amount based on proposed contract with First Service to cover office, assist members, assist with events.

Management Fee

The District is contracted with First Service to provide annual corporate support.

| <u>Vendor</u> | <u>Monthly</u> | <u>Annual</u> |
|---------------|----------------|---------------|
| First Service | \$ 1,075       | \$ 12,900     |

Pool Chemicals

Poolsure will provide the necessary chemicals for the Amenity Center pool.

| <u>Vendor</u> | <u>Monthly</u> | <u>Annual</u> |
|---------------|----------------|---------------|
| Poolsure      | \$ 2,500       | \$ 30,000     |

Refuse Service

GFL Environmental provides garbage disposal service for the District.

**Aberdeen  
Community Development District  
GENERAL FUND BUDGET  
Fiscal Year 2023**

Security

The District is contracted with Envera Systems and Alpha Dog to provide security monitoring for the Amenity Center and Fitness Center.

| Vendor         | Monthly  | Annual    |
|----------------|----------|-----------|
| Envera Systems | \$ 924   | \$ 11,088 |
| Alpha Dog      | \$ 250   | \$ 3,000  |
| Contingency    | \$ 309   | \$ 3,712  |
|                | \$ 1,483 | \$ 17,800 |

Website

The district contracts with Unicorn Web Development to provide website licensing and services.

| Vendor                  | Monthly | Annual   |
|-------------------------|---------|----------|
| Unicorn Web Development | \$ 150  | \$ 1,800 |

Holiday Decorations

The district estimated cost for Holiday preparation of Amenity Center.

Subscriptions

Wellbeats is contracted to provide program channels at Fitness Center.

| Vendor    | Monthly | Annual   |
|-----------|---------|----------|
| Wellbeats | \$ 249  | \$ 2,988 |



**Aberdeen**  
**Community Development District**  
 GENERAL FUND BUDGET  
 Fiscal Year 2023

**Grounds Maintenance:**

*Electric*

JEA provides the cost of electricity for signage lighting and entry feature lighting for the District.

| <u>Account</u> | <u>Location</u>                     | <u>Monthly</u> | <u>Annual</u> |
|----------------|-------------------------------------|----------------|---------------|
| 97329397       | 100 Flower of Scotland Ave Apt SG01 | \$ 15          | \$ 180        |
| 89317527       | 100 Scotland Yard Blvd              | \$ 16          | \$ 192        |
| 97329395       | 100 William Penney Way Apt SG01     | \$ 16          | \$ 192        |
| 14904108       | 111 Prince Albert Av APT FS01       | \$ 30          | \$ 360        |
| 20193412       | 126 Burnett Ct Apt FS01             | \$ 280         | \$ 3,360      |
| 22969631       | 1300 Shetland Dr Apt LL01           | \$ 15          | \$ 180        |
| 148933351      | 138 Prince Albert Av Aprt IR01      | \$ 40          | \$ 480        |
| 14903183       | 17 Shetland Dr Apt SG01             | \$ 16          | \$ 192        |
| 14907340       | 191 Prince Albert AV Apt SG01       | \$ 15          | \$ 180        |
| 76783963       | 3394 Longleaf Pine PY               | \$ 25          | \$ 300        |
| 28727195       | 4788 Longleaf Pine PY APT SG 01     | \$ 18          | \$ 216        |
| 14908425       | 5040 Longleaf Pine Py Apt SG01      | \$ 18          | \$ 216        |
| 97329407       | 70 Glenlivet Wy Apt SG01            | \$ 15          | \$ 180        |
| 28768954       | 90 Queen Victoria Av                | \$ 15          | \$ 180        |
| 95047089       | 91 Prince Albert Av                 | \$ 20          | \$ 240        |
| 14909547       | 944 Rustlewood LA Apt FS01          | \$ 200         | \$ 2,400      |
| 97329410       | 99 Mahogany Bay Dr Apt SG01         | \$ 18          | \$ 216        |
|                | Contingency                         | \$ 145         | \$ 1,736      |
|                |                                     | \$ 917         | \$ 11,000     |

*Street Lighting*

JEA provides the District street lighting cost for the community. The amount is based upon the agreement plus estimated cost for fuel charges.

| <u>Account</u> | <u>Location</u>           | <u>Monthly</u> | <u>Annual</u> |
|----------------|---------------------------|----------------|---------------|
| 70 watts/241U  | 119 Shetland Dr           | \$ 1,825       | \$ 21,900     |
| 40W/22UNITS    | 1300 Shetland Dr Apt ARLT | \$ 400         | \$ 4,800      |
| 27UNITS        | 764 Shetland Dr Apt IR01  | \$ 220         | \$ 2,640      |
| 40 watts/23U   | 90 Queen Victoria         | \$ 180         | \$ 2,160      |
| 40W/5UNITS     | 992 Shetland Dr Apt IR01  | \$ 41          | \$ 492        |
|                | Contingency               | \$ 167         | \$ 2,008      |
|                |                           | \$ 2,833       | \$ 34,000     |

*Lake Maintenance*

The District has contracted with Future Horizons, Inc for the maintenance of 38 ponds on district property. GMS also contracted to inspect and clean lakes and outfall structures.

| <u>Vendor</u>   | <u>Monthly</u> | <u>Annual</u> |
|-----------------|----------------|---------------|
| Future Horizons | \$ 2,129       | \$ 25,548     |
| Contingency     | \$ 621         | \$ 7,452      |
|                 | \$ 2,750       | \$ 33,000     |

**Aberdeen**  
**Community Development District**  
GENERAL FUND BUDGET  
Fiscal Year 2023

Landscape Maintenance

The District has contracted with Tree Amigos Outdoor Services to maintain the common areas of the District.

| <u>Vendor</u> | <u>Monthly</u> | <u>Annual</u> |
|---------------|----------------|---------------|
| Tree Amigos   | \$ 21,547      | \$ 258,568    |

Landscape Contingency

Other landscape costs that are not under contract, which includes landscape light repairs and replacements.

Common Area Maintenance

Contracted staff for repairs and trash pick-up on District owned property.

Water/Reuse Water

Water, sewer and irrigation systems cost for the district based on JEA projected rates.

| <b>Account</b> | <b>Location</b>            | <b>Monthly</b>  | <b>Annual</b>    |
|----------------|----------------------------|-----------------|------------------|
| 67153683       | 100 Flower of Scotland Ave | \$ 38           | \$ 456           |
| 1594221        | 100 Scotland Yard Blvd     | \$ 360          | \$ 4,320         |
| 64240114       | 100 William Penney Way     | \$ 85           | \$ 1,020         |
| 64240091       | 101 Flower of Scotland Ave | \$ 54           | \$ 648           |
| 85342751       | 1290 Shetland Dr Apt IR01  | \$ 107          | \$ 1,284         |
| 85740420       | 130 Veterans PY            | \$ 69           | \$ 828           |
| 67862630       | 133 Celtic Wedding Dr      | \$ 25           | \$ 300           |
| 83713776       | 1591 Shetland Dr Apt IR01  | \$ 200          | \$ 2,400         |
| 78582269       | 17 Shetland Dr             | \$ 245          | \$ 2,940         |
| 72122492       | 176 River Dee Dr           | \$ 138          | \$ 1,656         |
| 81113064       | 191 Albert Av Apt IR01     | \$ 175          | \$ 2,100         |
| 83717400       | 200 W Adelaide Dr          | \$ 235          | \$ 2,820         |
| 83714368       | 299 Glasgow Dr Apt IR01    | \$ 82           | \$ 984           |
| 84332498       | 3924 Longleaf Pine Py      | \$ 68           | \$ 816           |
| 64240055       | 437 S Aberdeenshire Dr     | \$ 25           | \$ 300           |
| 67153684       | 4788 Longleaf Pine PY      | \$ 68           | \$ 816           |
| 83717398       | 482 S Aberdeenshire Dr     | \$ 25           | \$ 300           |
| 67153700       | 5040 Longleaf Pine PY      | \$ 55           | \$ 660           |
| 85015950       | 559 Grampian Highlands Dr  | \$ 40           | \$ 480           |
| 83714400       | 572 Glasgow Dr Apt IR01    | \$ 80           | \$ 960           |
| 81948219       | 711 Irish Tartan Way       | \$ 100          | \$ 1,200         |
| 81948213       | 764 Shetland Dr Apt IR01   | \$ 40           | \$ 480           |
| 85740407       | 90 Queen Victoria Av       | \$ 800          | \$ 9,600         |
| 85083599       | 91 Prince Albert Av        | \$ 1,000        | \$ 12,000        |
| 71731594       | 99 Mahogany Bay Dr         | \$ 195          | \$ 2,340         |
| 83794232       | 992 Shetland Dr Apt IR01   | \$ 148          | \$ 1,776         |
| 83459857       | 650 Fort William Dr        | \$ 39           | \$ 468           |
|                | Contingency                | \$ 87           | \$ 1,048         |
|                |                            | <b>\$ 4,583</b> | <b>\$ 55,000</b> |

**Aberdeen**  
**Community Development District**  
GENERAL FUND BUDGET  
Fiscal Year 2023

Miscellaneous

Any unanticipated and unscheduled maintenance cost to the District.

Irrigation Repairs

Miscellaneous irrigation repairs and maintenance cost for the District.

Contingency

A contingency for any unanticipated cost to the District

Wetland Monitoring/Mitigation

Cost to preserve beneficial aquatic plants in the wetland mitigation area and control nuisance and exotic pest plant populations. Amount based on contract with Environmental Management Services, Inc.

Capital Reserve Fund

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

# Aberdeen

Community Development District

Debt Service Fund

Series 2018

| Description                             | Adopted<br>Budget<br>FY 2022 | Actual<br>Thru<br>4/30/22 | Projected<br>5<br>Months | Projected<br>Thru<br>9/30/22 | Proposed<br>Budget<br>FY 2023 |
|---|------------------------------|---------------------------|--------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                         |                              |                           |                          |                              |                               |
| Assessments                             | \$ 135,283                   | \$ 134,119                | \$ 1,164                 | \$ 135,283                   | \$ 135,283                    |
| Prepayments                             | \$ -                         | \$ 1,351                  | \$ -                     | \$ 1,351                     | \$ -                          |
| Interest                                | \$ -                         | \$ 5                      | \$ 5                     | \$ 10                        | \$ -                          |
| Carry Forward Surplus                   | \$ 49,952                    | \$ 50,645                 | \$ -                     | \$ 50,645                    | \$ 49,439                     |
| <b>Total Revenues</b>                   | <b>\$ 185,235</b>            | <b>\$ 186,120</b>         | <b>\$ 1,169</b>          | <b>\$ 187,289</b>            | <b>\$ 184,721</b>             |
| <b>Expenditures</b>                     |                              |                           |                          |                              |                               |
| Interest 11/1                           | \$ 48,928                    | \$ 48,925                 | \$ -                     | \$ 48,925                    | \$ 48,100                     |
| Interest 5/1                            | \$ 48,928                    | \$ -                      | \$ 48,925                | \$ 48,925                    | \$ 48,100                     |
| Principal 5/1                           | \$ 35,000                    | \$ -                      | \$ 35,000                | \$ 35,000                    | \$ 35,000                     |
| Principal 5/1 - Prepayment              | \$ -                         | \$ -                      | \$ 5,000                 | \$ 5,000                     | \$ -                          |
| <b>Total Expenditures</b>               | <b>\$ 132,855</b>            | <b>\$ 48,925</b>          | <b>\$ 88,925</b>         | <b>\$ 137,850</b>            | <b>\$ 131,200</b>             |
| <b>EXCESS REVENUES / (EXPENDITURES)</b> | <b>\$ 52,380</b>             | <b>\$ 137,195</b>         | <b>\$ (87,756)</b>       | <b>\$ 49,439</b>             | <b>\$ 53,521</b>              |

11/1/23 Interest Payment \$47,400

|                                       |                  |
|---------------------------------------|------------------|
| Net Assessment                        | \$ 135,283       |
| Plus Collection Fees & Discounts (6%) | \$8,631          |
| <b>Gross Assessment</b>               | <b>\$143,914</b> |

# Aberdeen Community Development District

## SERIES 2018 AMORTIZATION SCHEDULE (Combined)

| DATE    | BALANCE         | PRINCIPAL       | INTEREST        | TOTAL           |
|---------|-----------------|-----------------|-----------------|-----------------|
| 5/1/22  | \$ 1,980,000.00 | \$ 40,000.00    | \$ 48,900.00    |                 |
| 11/1/22 | \$ 1,940,000.00 |                 | \$ 48,100.00    | \$ 48,100.00    |
| 5/1/23  | \$ 1,940,000.00 | \$ 35,000.00    | \$ 48,100.00    | \$ 130,500.00   |
| 11/1/23 | \$ 1,905,000.00 |                 | \$ 47,400.00    |                 |
| 5/1/24  | \$ 1,905,000.00 | \$ 40,000.00    | \$ 47,400.00    | \$ 134,000.00   |
| 11/1/24 | \$ 1,865,000.00 |                 | \$ 46,600.00    |                 |
| 5/1/25  | \$ 1,865,000.00 | \$ 40,000.00    | \$ 46,600.00    | \$ 132,300.00   |
| 11/1/25 | \$ 1,825,000.00 |                 | \$ 45,700.00    |                 |
| 5/1/26  | \$ 1,825,000.00 | \$ 40,000.00    | \$ 45,700.00    | \$ 130,500.00   |
| 11/1/26 | \$ 1,785,000.00 |                 | \$ 44,800.00    |                 |
| 5/1/27  | \$ 1,785,000.00 | \$ 45,000.00    | \$ 44,800.00    | \$ 133,587.50   |
| 11/1/27 | \$ 1,740,000.00 |                 | \$ 43,787.50    |                 |
| 5/1/28  | \$ 1,740,000.00 | \$ 45,000.00    | \$ 43,787.50    | \$ 131,562.50   |
| 11/1/28 | \$ 1,695,000.00 |                 | \$ 42,775.00    |                 |
| 5/1/29  | \$ 1,695,000.00 | \$ 45,000.00    | \$ 42,775.00    | \$ 129,537.50   |
| 11/1/29 | \$ 1,650,000.00 |                 | \$ 41,762.50    |                 |
| 5/1/30  | \$ 1,650,000.00 | \$ 50,000.00    | \$ 41,762.50    | \$ 132,275.00   |
| 11/1/30 | \$ 1,600,000.00 |                 | \$ 40,512.50    |                 |
| 5/1/31  | \$ 1,600,000.00 | \$ 50,000.00    | \$ 40,512.50    | \$ 129,775.00   |
| 11/1/31 | \$ 1,550,000.00 |                 | \$ 39,262.50    |                 |
| 5/1/32  | \$ 1,550,000.00 | \$ 55,000.00    | \$ 39,262.50    | \$ 132,150.00   |
| 11/1/32 | \$ 1,495,000.00 |                 | \$ 37,887.50    |                 |
| 5/1/33  | \$ 1,495,000.00 | \$ 55,000.00    | \$ 37,887.50    | \$ 129,400.00   |
| 11/1/33 | \$ 1,440,000.00 |                 | \$ 36,512.50    |                 |
| 5/1/34  | \$ 1,440,000.00 | \$ 60,000.00    | \$ 36,512.50    | \$ 131,525.00   |
| 11/1/34 | \$ 1,380,000.00 |                 | \$ 35,012.50    |                 |
| 5/1/35  | \$ 1,380,000.00 | \$ 65,000.00    | \$ 35,012.50    | \$ 133,400.00   |
| 11/1/35 | \$ 1,315,000.00 |                 | \$ 33,387.50    |                 |
| 5/1/36  | \$ 1,315,000.00 | \$ 65,000.00    | \$ 33,387.50    | \$ 130,150.00   |
| 11/1/36 | \$ 1,250,000.00 |                 | \$ 31,762.50    |                 |
| 5/1/37  | \$ 1,250,000.00 | \$ 70,000.00    | \$ 31,762.50    | \$ 131,775.00   |
| 11/1/37 | \$ 1,180,000.00 |                 | \$ 30,012.50    |                 |
| 5/1/38  | \$ 1,180,000.00 | \$ 75,000.00    | \$ 30,012.50    | \$ 133,150.00   |
| 11/1/39 | \$ 1,105,000.00 |                 | \$ 28,137.50    |                 |
| 5/1/39  | \$ 1,105,000.00 | \$ 80,000.00    | \$ 28,137.50    | \$ 134,275.00   |
| 11/1/39 | \$ 1,025,000.00 |                 | \$ 26,137.50    |                 |
| 5/1/40  | \$ 1,025,000.00 | \$ 80,000.00    | \$ 26,137.50    | \$ 130,235.00   |
| 11/1/40 | \$ 945,000.00   |                 | \$ 24,097.50    |                 |
| 5/1/41  | \$ 945,000.00   | \$ 85,000.00    | \$ 24,097.50    | \$ 131,027.50   |
| 11/1/41 | \$ 860,000.00   |                 | \$ 21,930.00    |                 |
| 5/1/42  | \$ 860,000.00   | \$ 90,000.00    | \$ 21,930.00    | \$ 131,565.00   |
| 11/1/42 | \$ 770,000.00   |                 | \$ 19,635.00    |                 |
| 5/1/43  | \$ 770,000.00   | \$ 95,000.00    | \$ 19,635.00    | \$ 131,847.50   |
| 11/1/43 | \$ 675,000.00   |                 | \$ 17,212.50    |                 |
| 5/1/44  | \$ 675,000.00   | \$ 100,000.00   | \$ 17,212.50    | \$ 131,875.00   |
| 11/1/44 | \$ 575,000.00   |                 | \$ 14,662.50    |                 |
| 5/1/45  | \$ 575,000.00   | \$ 105,000.00   | \$ 14,662.50    | \$ 131,647.50   |
| 11/1/45 | \$ 470,000.00   |                 | \$ 11,985.00    |                 |
| 5/1/46  | \$ 470,000.00   | \$ 110,000.00   | \$ 11,985.00    | \$ 131,165.00   |
| 11/1/46 | \$ 360,000.00   |                 | \$ 9,180.00     |                 |
| 5/1/47  | \$ 360,000.00   | \$ 115,000.00   | \$ 9,180.00     | \$ 130,427.50   |
| 11/1/47 | \$ 245,000.00   |                 | \$ 6,247.50     |                 |
| 5/1/48  | \$ 245,000.00   | \$ 120,000.00   | \$ 6,247.50     | \$ 129,435.00   |
| 11/1/48 | \$ 125,000.00   |                 | \$ 3,187.50     |                 |
| 5/1/49  | \$ 125,000.00   | \$ 125,000.00   | \$ 3,187.50     | \$ 128,187.50   |
| 11/1/49 |                 |                 |                 |                 |
|         |                 | \$ 1,940,000.00 | \$ 1,655,375.00 | \$ 3,595,375.00 |

# Aberdeen

## Community Development District

## Debt Service Fund

### Series 2020

| Description                           | Adopted<br>Budget<br>FY 2022 | Actual<br>Thru<br>4/30/22 | Projected<br>5<br>Months | Projected<br>Thru<br>9/30/22 | Proposed<br>Budget<br>FY 2023 |
|---------------------------------------|------------------------------|---------------------------|--------------------------|------------------------------|-------------------------------|
| <b>Revenues</b>                       |                              |                           |                          |                              |                               |
| Assessment                            | \$ 1,950,944                 | \$ 1,935,154              | \$ 15,790                | \$ 1,950,944                 | \$ 1,950,944                  |
| Prepayments 2020A1                    | \$ -                         | \$ 11,214                 | \$ -                     | \$ 11,214                    | \$ -                          |
| Prepayments 2020A2                    | \$ -                         | \$ 2,967                  | \$ -                     | \$ 2,967                     | \$ -                          |
| Interest                              | \$ 100                       | \$ 62                     | \$ 35                    | \$ 97                        | \$ 100                        |
| Carry Forward Surplus                 | \$ 590,966                   | \$ 613,419                | \$ -                     | \$ 613,419                   | \$ 430,410                    |
| <b>Total Revenues</b>                 | <b>\$ 2,542,010</b>          | <b>\$ 2,562,816</b>       | <b>\$ 15,825</b>         | <b>\$ 2,578,641</b>          | <b>\$ 2,381,454</b>           |
| <b>Expenditures</b>                   |                              |                           |                          |                              |                               |
| <b>2020 A1</b>                        |                              |                           |                          |                              |                               |
| Interest 11/1                         | \$ 339,250                   | \$ 339,250                | \$ -                     | \$ 339,250                   | \$ 317,419                    |
| Principal 11/1 - Prepayment           | \$ -                         | \$ 15,000                 | \$ -                     | \$ 15,000                    | \$ -                          |
| Interest 5/1                          | \$ 339,250                   | \$ -                      | \$ 339,044               | \$ 339,044                   | \$ 317,419                    |
| Principal 5/1                         | \$ 855,000                   | \$ -                      | \$ 855,000               | \$ 855,000                   | \$ 900,000                    |
| Principal 5/1 - Prepayment            | \$ -                         | \$ -                      | \$ 10,000                | \$ 10,000                    | \$ -                          |
| <b>2020 A2</b>                        |                              |                           |                          |                              |                               |
| Interest 11/1                         | \$ 107,469                   | \$ 107,469                | \$ -                     | \$ 107,469                   | \$ 99,481                     |
| Interest 5/1                          | \$ 107,469                   | \$ -                      | \$ 107,469               | \$ 107,469                   | \$ 99,481                     |
| Principal 5/1                         | \$ 225,000                   | \$ -                      | \$ 225,000               | \$ 225,000                   | \$ 225,000                    |
| Principal 5/1 - Prepayment            | \$ -                         | \$ -                      | \$ 150,000               | \$ 150,000                   | \$ -                          |
| <b>Total Expenditures</b>             | <b>\$ 1,973,438</b>          | <b>\$ 461,719</b>         | <b>\$ 1,686,513</b>      | <b>\$ 2,148,231</b>          | <b>\$ 1,958,800</b>           |
| <b>Excess Revenues (Expenditures)</b> | <b>\$ 568,573</b>            | <b>\$ 2,101,097</b>       | <b>\$ (1,670,687)</b>    | <b>\$ 430,410</b>            | <b>\$ 422,654</b>             |

|                             |                  |
|-----------------------------|------------------|
| 11/1/23 Interest payment A1 | \$294,919        |
| 11/1/22 Interest payment A2 | \$94,981         |
|                             | <u>\$389,900</u> |

|                                       |                     |
|---------------------------------------|---------------------|
| Net Assessment                        | \$ 1,950,944        |
| Plus Collection Fees & Discounts (6%) | 124,588             |
| Gross Assessment                      | <u>\$ 2,075,532</u> |

# Aberdeen Community Development District

## SERIES 2020 A1 AMORTIZATION SCHEDULE (Combined)

| DATE    | BALANCE          | PRINCIPAL               | INTEREST               | TOTAL                   |
|---------|------------------|-------------------------|------------------------|-------------------------|
| 5/1/22  | \$ 16,790,000.00 | \$ -                    | \$ 317,418.75          |                         |
| 11/1/22 | \$ 16,790,000.00 |                         | \$ 317,418.75          | \$ 317,418.75           |
| 5/1/23  | \$ 16,790,000.00 | \$ 900,000.00           | \$ 317,418.75          |                         |
| 11/1/23 | \$ 15,890,000.00 |                         | \$ 294,918.75          | \$ 1,512,337.50         |
| 5/1/24  | \$ 15,890,000.00 | \$ 945,000.00           | \$ 294,918.75          |                         |
| 11/1/24 | \$ 14,945,000.00 |                         | \$ 271,293.75          | \$ 1,511,212.50         |
| 5/1/25  | \$ 14,945,000.00 | \$ 990,000.00           | \$ 271,293.75          |                         |
| 11/1/25 | \$ 13,955,000.00 |                         | \$ 246,543.75          | \$ 1,507,837.50         |
| 5/1/26  | \$ 13,955,000.00 | \$ 1,045,000.00         | \$ 246,543.75          |                         |
| 11/1/26 | \$ 12,910,000.00 |                         | \$ 220,418.75          | \$ 1,511,962.50         |
| 5/1/27  | \$ 12,910,000.00 | \$ 1,095,000.00         | \$ 220,418.75          |                         |
| 11/1/27 | \$ 11,815,000.00 |                         | \$ 193,043.75          | \$ 1,508,462.50         |
| 5/1/28  | \$ 11,815,000.00 | \$ 1,155,000.00         | \$ 193,043.75          |                         |
| 11/1/28 | \$ 10,660,000.00 |                         | \$ 164,168.75          | \$ 1,512,212.50         |
| 5/1/29  | \$ 10,660,000.00 | \$ 1,195,000.00         | \$ 164,168.75          |                         |
| 11/1/29 | \$ 9,465,000.00  |                         | \$ 149,978.13          | \$ 1,509,146.88         |
| 5/1/30  | \$ 9,465,000.00  | \$ 1,225,000.00         | \$ 149,978.13          |                         |
| 11/1/30 | \$ 8,240,000.00  |                         | \$ 133,900.00          | \$ 1,508,878.13         |
| 5/1/31  | \$ 8,240,000.00  | \$ 1,265,000.00         | \$ 133,900.00          |                         |
| 11/1/31 | \$ 6,975,000.00  |                         | \$ 113,343.75          | \$ 1,512,243.75         |
| 5/1/32  | \$ 6,975,000.00  | \$ 1,305,000.00         | \$ 113,343.75          |                         |
| 11/1/32 | \$ 5,670,000.00  |                         | \$ 92,137.50           | \$ 1,510,481.25         |
| 5/1/33  | \$ 5,670,000.00  | \$ 1,350,000.00         | \$ 92,137.50           |                         |
| 11/1/33 | \$ 4,320,000.00  |                         | \$ 70,200.00           | \$ 1,512,337.50         |
| 5/1/34  | \$ 4,320,000.00  | \$ 1,395,000.00         | \$ 70,200.00           |                         |
| 11/1/34 | \$ 2,925,000.00  |                         | \$ 47,531.25           | \$ 1,512,731.25         |
| 5/1/35  | \$ 2,925,000.00  | \$ 1,440,000.00         | \$ 47,531.25           |                         |
| 11/1/35 | \$ 1,485,000.00  |                         | \$ 24,131.25           | \$ 1,511,662.50         |
| 5/1/36  | \$ 1,485,000.00  | \$ 1,485,000.00         | \$ 24,131.25           |                         |
| 11/1/36 | \$ -             |                         | \$ -                   | \$ 1,509,131.25         |
|         |                  | <b>\$ 16,790,000.00</b> | <b>\$ 4,678,056.25</b> | <b>\$ 21,468,056.25</b> |

**Aberdeen  
Community Development District**

SERIES 2020 A2  
AMORTIZATION SCHEDULE (Combined)

| DATE    | BALANCE         | PRINCIPAL       | INTEREST        | TOTAL           |
|---------|-----------------|-----------------|-----------------|-----------------|
| 5/1/22  | \$ 4,525,000.00 | \$ 225,000.00   | \$ 103,981.25   |                 |
| 11/1/22 | \$ 4,300,000.00 |                 | \$ 99,481.25    | \$ 99,481.25    |
| 5/1/23  | \$ 4,300,000.00 | \$ 225,000.00   | \$ 99,481.25    |                 |
| 11/1/23 | \$ 4,075,000.00 |                 | \$ 94,981.25    | \$ 419,462.50   |
| 5/1/24  | \$ 4,075,000.00 | \$ 235,000.00   | \$ 94,981.25    |                 |
| 11/1/24 | \$ 3,840,000.00 |                 | \$ 90,281.25    | \$ 420,262.50   |
| 5/1/25  | \$ 3,840,000.00 | \$ 245,000.00   | \$ 90,281.25    |                 |
| 11/1/25 | \$ 3,595,000.00 |                 | \$ 85,381.25    | \$ 420,662.50   |
| 5/1/26  | \$ 3,595,000.00 | \$ 255,000.00   | \$ 85,381.25    |                 |
| 11/1/26 | \$ 3,340,000.00 |                 | \$ 79,325.00    | \$ 419,706.25   |
| 5/1/27  | \$ 3,340,000.00 | \$ 265,000.00   | \$ 79,325.00    |                 |
| 11/1/27 | \$ 3,075,000.00 |                 | \$ 73,031.25    | \$ 417,356.25   |
| 5/1/28  | \$ 3,075,000.00 | \$ 280,000.00   | \$ 73,031.25    |                 |
| 11/1/28 | \$ 2,795,000.00 |                 | \$ 66,381.25    | \$ 419,412.50   |
| 5/1/29  | \$ 2,795,000.00 | \$ 295,000.00   | \$ 66,381.25    |                 |
| 11/1/29 | \$ 2,500,000.00 |                 | \$ 59,375.00    | \$ 420,756.25   |
| 5/1/30  | \$ 2,500,000.00 | \$ 310,000.00   | \$ 59,375.00    |                 |
| 11/1/30 | \$ 2,190,000.00 |                 | \$ 52,012.50    | \$ 421,387.50   |
| 5/1/31  | \$ 2,190,000.00 | \$ 325,000.00   | \$ 52,012.50    |                 |
| 11/1/31 | \$ 1,865,000.00 |                 | \$ 44,293.75    | \$ 421,306.25   |
| 5/1/32  | \$ 1,865,000.00 | \$ 340,000.00   | \$ 44,293.75    |                 |
| 11/1/32 | \$ 1,525,000.00 |                 | \$ 36,218.75    | \$ 420,512.50   |
| 5/1/33  | \$ 1,525,000.00 | \$ 355,000.00   | \$ 36,218.75    |                 |
| 11/1/33 | \$ 1,170,000.00 |                 | \$ 27,787.50    | \$ 419,006.25   |
| 5/1/34  | \$ 1,170,000.00 | \$ 370,000.00   | \$ 27,787.50    |                 |
| 11/1/34 | \$ 800,000.00   |                 | \$ 19,000.00    | \$ 416,787.50   |
| 5/1/35  | \$ 800,000.00   | \$ 390,000.00   | \$ 19,000.00    |                 |
| 11/1/35 | \$ 410,000.00   |                 | \$ 9,737.50     | \$ 418,737.50   |
| 5/1/36  | \$ 410,000.00   | \$ 410,000.00   | \$ 9,737.50     |                 |
| 11/1/36 |                 |                 |                 | \$ 419,737.50   |
|         |                 | \$ 4,300,000.00 | \$ 1,674,575.00 | \$ 5,974,575.00 |



# Aberdeen

## Community Development District

## Capital Reserve Fund

| Description                             | Adopted<br>Budget<br>FY 2022 | Actual<br>Thru<br>4/30/22 | Next<br>5<br>Months | Projected<br>Thru<br>9/30/22 | Proposed<br>Budget<br>FY 2023 |
|---|------------------------------|---------------------------|---------------------|------------------------------|-------------------------------|
| <b>REVENUES:</b>                        |                              |                           |                     |                              |                               |
| Capital Reserve - Transfer In           | \$ 65,626                    | \$ -                      | \$ 65,626           | \$ 65,626                    | \$ 65,626                     |
| Impact Fees                             | \$ -                         | \$ 165,476                | \$ -                | \$ 165,476                   | \$ -                          |
| Interest                                | \$ 900                       | \$ 869                    | \$ 650              | \$ 1,519                     | \$ 2,000                      |
| Carry Forward Surplus                   | \$ 763,832                   | \$ 756,657                | \$ -                | \$ 756,657                   | \$ 752,802                    |
| <b>Total Revenues</b>                   | <b>\$ 830,358</b>            | <b>\$ 923,002</b>         | <b>\$ 66,276</b>    | <b>\$ 989,278</b>            | <b>\$ 820,428</b>             |
| <b>EXPENDITURES:</b>                    |                              |                           |                     |                              |                               |
| Capital Outlay                          | \$ 50,000                    | \$ 56,959                 | \$ 43,041           | \$ 89,976                    | \$ 100,000                    |
| Repair and Replacements                 | \$ 50,000                    | \$ 74,636                 | \$ 75,364           | \$ 146,500                   | \$ 150,000                    |
| <b>Total Expenditures</b>               | <b>\$ 100,000</b>            | <b>\$ 131,595</b>         | <b>\$ 118,405</b>   | <b>\$ 236,476</b>            | <b>\$ 250,000</b>             |
| <b>EXCESS REVENUES / (EXPENDITURES)</b> | <b>\$ 730,358</b>            | <b>\$ 791,407</b>         | <b>\$ (52,129)</b>  | <b>\$ 752,802</b>            | <b>\$ 570,428</b>             |

*SIXTH ORDER OF BUSINESS*

Aberdeen Amenity Center

**Social Hall #'s (4 hour rental blocks and current rental rate of \$75)**

32 rentals for the year (19 completed and 13 scheduled)

Current earnings \$2,400 (\$75 per 4 hours)

Potential earnings **\$4,000** increase the rental fee from \$75 to \$125 (22/23)

**Cabana's #'s (4 hour rental time)**

34 CURRENT rentals for the year (15 completed and 19 scheduled)

**Current earnings \$0** including the additional cost of propane for the gas grills (x 3).

Potential income \$2,550 to charge \$75 per cabana rental (22/23)

**Cabana & SH**

Potential rental profits = **\$6,550** (With Cabana Rental of \$75 & SH \$125)

*NINTH ORDER OF BUSINESS*

*B.*

**Royal Foam US LLC**

4225 James E Casey Dr Unit 5  
 Jacksonville, FL 32219 US  
 +1 9043455400  
 ilana@royalfoam.us  
 www.royalfoam.us

**Estimate**

| ADDRESS  |
|--|
| Jay Parker<br>Aberdeen CDD<br>110 Flower Of Scotland Ave<br>St Johns, FL 32259 |

| SHIP TO  |
|--|
| Jay Parker<br>Aberdeen CDD<br>110 Flower Of Scotland Ave<br>St Johns, FL 32259 |

| ESTIMATE # | DATE       |
|------------|------------|
| 8750 i     | 05/05/2022 |

**TERMS**

75% Prepay, 25% after complete

| ACTIVITY   | QTY | RATE     | AMOUNT    |
|--|-----|----------|-----------|
| Project: Aberdeen CDD Monument Signs Repair                                      |     |          |           |
| MONUMENT SIGN BRAEWICK   |     |          |           |
| <b>LABOR</b>   | 1   | 2,350.00 | 2,350.00T |
| Cleaning, replacement of damaged trims, refinishing, repainting                  |     |          |           |
| <b>Materials</b>   | 1   | 2,875.00 | 2,875.00T |
| EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice |     |          |           |
| <b>Services</b>  | 1   | 100.00   | 100.00    |
| Disposal Fee   |     |          |           |
| <b>MISC</b>  | 1   | 350.00   | 350.00T   |
| Equipment Rental   |     |          |           |
| MONUMENT SIGN WITH 2 ADDITIONAL POSTS STERLING BRIDGE #1                         |     |          |           |
| <b>LABOR</b>   | 1   | 3,200.00 | 3,200.00T |
| Cleaning, replacement of damaged trims, refinishing, repainting                  |     |          |           |
| <b>Materials</b>   | 1   | 2,875.00 | 2,875.00T |
| EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice |     |          |           |
| <b>Services</b>  | 1   | 100.00   | 100.00    |
| Disposal Fee   |     |          |           |
| <b>MISC</b>  | 1   | 350.00   | 350.00T   |
| Equipment Rental   |     |          |           |
| MONUMENT SIGN WITH 2 ADDITIONAL POSTS STERLING BRIDGE #2                         |     |          |           |
| <b>LABOR</b>   | 1   | 2,475.00 | 2,475.00T |
| Cleaning, replacement of damaged trims, refinishing, repainting                  |     |          |           |
| <b>Materials</b>   | 1   | 2,875.00 | 2,875.00T |
| EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice |     |          |           |
| <b>Services</b>  | 1   | 100.00   | 100.00    |
| Disposal Fee   |     |          |           |

PLEASE SIGN AND RETURN THE CONFIRMATION. THE ORDER WILL NOT GO INTO PRODUCTION WITHOUT LEGIBLE SIGNED CONFIRMATION. ANY PARTIAL OR FULL PAYMENT TOWARDS THE BALANCE SHOWN ON THIS INVOICE WILL ALSO BE UNDERSTOOD AS A CONFIRMATION OF THE ORDER.

Terms of Sale : Ex Works 4225 JAMES E CASEY DR #5 JACKSONVILLE FL 32219

| ACTIVITY   | QTY | RATE     | AMOUNT    |
|--|-----|----------|-----------|
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN SOUTHERLAND FOREST (DOUBLE SIDED)                   | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 2,375.00 | 2,375.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN SEATON MANOR (DOUBLE SIDED)                         | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 2,375.00 | 2,375.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN EAST WOOD (DOUBLE SIDED)                            | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 2,375.00 | 2,375.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN HIGHLAND POINT (DOUBLE SIDED)                       | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 2,375.00 | 2,375.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN THE CLUB  | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 2,375.00 | 2,375.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |

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Terms of Sale : Ex Works 4225 JAMES E CASEY DR #5 JACKSONVILLE FL 32219

| ACTIVITY   | QTY | RATE     | AMOUNT    |
|--|-----|----------|-----------|
| Disposal Fee   |     |          |           |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN WITH 2 ADDITIONAL POSTS<br>WELLINGTON PARK #1       | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 3,200.00 | 3,200.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN WITH 2 ADDITIONAL POSTS<br>WELLINGTON PARK #2       | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 3,200.00 | 3,200.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN PRESTWICK #1  | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 3,200.00 | 3,200.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN PRESTWICK #2  | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 3,200.00 | 3,200.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN WITH 2 ADDITIONAL POSTS<br>GREENSTONE #1            | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 3,200.00 | 3,200.00T |

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Terms of Sale : Ex Works 4225 JAMES E CASEY DR #5 JACKSONVILLE FL 32219



| ACTIVITY   | QTY | RATE     | AMOUNT    |
|--|-----|----------|-----------|
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN WITH 2 ADDITIONAL POSTS<br>GREENSTONE #2            | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 3,200.00 | 3,200.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN STONEHAVEN #1                                       | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 2,375.00 | 2,375.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN STONEHAVEN #2                                       | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 2,375.00 | 2,375.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN SUTHERLAND FOREST (DOUBLE SIDED)                    | 1   | 350.00   | 350.00T   |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 2,375.00 | 2,375.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental<br>MONUMENT SIGN WITH 2 ADDITIONAL POSTS                             | 1   | 350.00   | 350.00T   |

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Terms of Sale : Ex Works 4225 JAMES E CASEY DR #5 JACKSONVILLE FL 32219

| ACTIVITY   | QTY | RATE     | AMOUNT    |
|--|-----|----------|-----------|
| GRANDHOLM POINT #1   |     |          |           |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 3,200.00 | 3,200.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental  | 1   | 350.00   | 350.00T   |
| MONUMENT SIGN WITH 2 ADDITIONAL POSTS<br>GRANDHOLM POINT #2  |     |          |           |
| <b>LABOR</b><br>Cleaning, replacement of damaged trims, refinishing, repainting                      | 1   | 3,200.00 | 3,200.00T |
| <b>Materials</b><br>EPS Foam with Polyurea Hard Coat<br>Fine Sand Finish, Paint of Customer's Choice | 1   | 2,750.00 | 2,750.00T |
| <b>Services</b><br>Disposal Fee  | 1   | 100.00   | 100.00    |
| <b>MISC</b><br>Equipment Rental  | 1   | 350.00   | 350.00T   |
| Lead Time: Approximately 2.5 months (10 days prep work, 3 days per sign), depending on the weather   |     |          |           |
| <b>Services</b><br>Shipping  |     |          | 2,850.00  |

|              |                     |
|--------------|---------------------|
| SUBTOTAL     | 116,650.00          |
| TAX          | 0.00                |
| <b>TOTAL</b> | <b>\$116,650.00</b> |

Accepted By

Accepted Date

*C.*

# Fencescape, Llc

450-106 S.R. 13 North #402

St. Johns, FL 32259

904.465.0423

April 28, 2022

## **Proposal / Invoice for:**

**Attn:** Jay Parker

904.303.7366

**C/o:** Aberdeen CDD Amenities Center

110 Flower of Scotland Avenue

St. Johns, Florida 32259

## **Fence work is as Follows:**

Supply labor, materials & equipment to install 330 linear feet of 10' tall residential Black Vinyl coated chain link fence with two (2) gateless openings at an existing basketball court per customer provided information. All posts will be set in concrete. Installers will remove and dispose of fence being replaced.

## **Materials will consist of the following:**

- 1-5/8" Top rail, mid and bottom rails.
- 9 ga. Black vinyl coated mesh.
- 2-1/2" Line posts and 3" terminations.
- 9ga Bottom tension wire.
- All necessary Hardware.

## **Total Cost: \$18,824.00**

**Payment Requirements: Signed Proposal, 50% deposit. Balance upon completion.**

I/We the owner/agent of the premises mentioned herein, hereby contract with you and authorize you as the contractor, to furnish all necessary labor and materials to construct the improvements described herein. In the event the payment is not made as specified, the company reserves its right to exercise the provisions provided for under the Florida mechanics lien law. All expenses associated with collection, including but not limited to, attorney, court fees, and association costs. All materials are guaranteed as specified. All work is to be completed in a workmanlike manner in accordance with industry standards. Any alteration or deviation from the above specifications involving extra costs will be an extra charge over and above the agreed upon price, including a reasonable charge for additional profit and overhead. Additions, changes or deviations will not be executed without written orders by the owner or owner's agent. The owner/agent accepts full responsibility for locating, staking, and clearing fence lines as well as deed or subdivision restrictions. Fencescape Llc. is not liable for damages of any nature due to underground obstructions. In consideration of said work and services by the contractor, the owner/agent accepts the specifications and terms of this agreement. This Proposal is valid for 30 days.

Owner/Agent: X\_\_\_\_\_



# DUVAL FENCE, INC.

DUVAL FENCE, INC.  
Jacksonville, FL 32257  
www.duvalfence.com

5151 Sunbeam Road, Suite 13  
904-260-4747

## PROPOSAL/CONTRACT

Page 1  
05/04/2022

### Customer Information:

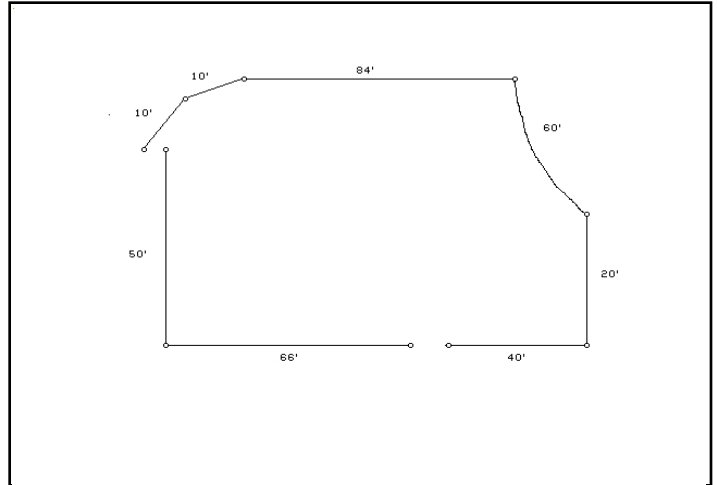
THE CLUB  
PH 303-7366  
110 FLOWER OF SCOTLAND AVE  
Jacksonville, FL 32259

### Job Information:

JAY PARKER 303-7366  
JAY.PARKER@FS RESIDENTAL.COM  
JR

### Notes:

- 340' OF 10' HIGH BLACK VINYL CHAIN LINK FENCE
- SEE SPECIFICATION SHEET FOR FENCE DETAILS
- ALL POSTS WITH CONCRETE FOOTINGS
- TAKE DOWN AND HAUL OFF EXISTING FENCE
- Total includes material and installation.
- Terms: 50% down payment and balance on completion. PRICES GOOD FOR 10 DAYS



DUVAL FENCE, INC. agrees to guarantee above fence to be free from defects in materials and workmanship for one year.

DUVAL FENCE, INC. shall advise the customer as to local zoning regulations but responsibility for complying with said regulations and obtaining any required permits shall rest with the customer. DUVAL FENCE, INC. will assist the customer, upon request, in determining where the fence is to be erected, but under no circumstance does DUVAL FENCE, INC. assume any responsibility concerning property lines or in any way guarantee their accuracy. If property pins cannot be located it is recommended that the customer have the property surveyed.

DUVAL FENCE, INC. will assume the responsibility for having underground public utilities located and marked. However, DUVAL FENCE, INC. assumes no responsibility for unmarked sprinkler lines, or any other unmarked buried lines or objects. The customer will assume all liability for any damage caused by directing DUVAL FENCE, INC. to dig in the immediate vicinity of known utilities.

The final billing will be based on the actual footage of fencing built and the work performed. Partial billing for materials delivered to the job site and work completed may be sent at weekly

intervals. Adjustments for material used on this job and adjustments for labor will be charged or credited at the currently established rates. Additional charges for any extra work not covered in this contract that was requested by the customer will also be added. The full amount of this contract along with any additional charges will become payable upon completion of all work whether or not it has been invoiced.

A finance charge of 1 1/2% per month (or a minimum of \$1.00), which is an annual percentage rate of 18%, shall be applied to accounts that are not paid within 10 days after completion of any work invoiced. All materials will remain the property of DUVAL FENCE, INC. until all invoices pertaining to this job are paid in full. The customer agrees to pay all interest and any costs incurred in the collection of this debt.

### Approved & Accepted for Customer:

\_\_\_\_\_  
Customer Date

### Accepted for DUVAL FENCE, INC.:

\_\_\_\_\_  
Salesperson Date

Contract Amount: \$ 19739.51

Down Payment: \$ \_\_\_\_\_

Balance Due: \$ 19739.51

# Posey Family Outdoor Services

228 Little Owl Lane  
Saint Augustine, FL 32086 US  
904-347-9915  
poseyfamily1925@gmail.com  
<https://poseyfos.com>



## Estimate

ADDRESS  
Aberdeen CDD  
Jay Parker  
110 Flower Of Scotland  
Fruit Cove, FL 32259

SHIP TO  
Aberdeen CDD  
Jay Parker  
110 Flower Of Scotland  
Fruit Cove, FL 32259

ESTIMATE 193098  
DATE 03/30/2022

| DATE  | ACTIVITY                     | DESCRIPTION   | AMOUNT             |
|-------|------------------------------|---|--------------------|
|       | Chain Link Fence Installtion | Remove existing black chain link fence along the lake near the basketball court and dispose.<br><br>Install ten foot (10') tall chain link fencing around basketball court and along lake side<br>10' Black vinyl coated materials.<br>Two openings | 17,989.45          |
| ----- |                              |   |                    |
|       |                              | SUBTOTAL  | 17,989.45          |
|       |                              | TAX   | 0.00               |
| ----- |                              |   |                    |
|       |                              | TOTAL   | <b>\$17,989.45</b> |

Accepted By

Accepted Date

*TENTH ORDER OF BUSINESS*

*C.*





April 27, 2022

Aberdeen CDD  
Attn: Sarah Sweeting, Recording Secretary  
c/o Governmental Mgmt. Services  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

Dear Ms. Sweeting:

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

Aberdeen CDD

3,636 registered voters in St. Johns County

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

Please contact us if we may be of further assistance.

Sincerely,

A handwritten signature in blue ink that reads "Vicky C. Oakes".

Vicky C. Oakes  
Supervisor of Elections

VO/ew

*E.*

## Aberdeen CDD GM/LD Agenda

May 24, 2022

- Common Area/Green Space Survey Monkey questions (Final Version)
- Tree Amigo/Cinch Bug Preventative Treatment (May is critical timing)  
\$2500

### Lifestyle

#### **Memorial Day - May 30<sup>th</sup> (\$1200)**

11:30-2:30

DJ \$350

Scooby Combo \$250 (Inflatable Slide for small kids)

Double Lane inflatable slide with slip n slide \$600

**Food Trucks onsite 11:30-2:30 (Mike's Yum Yum & Frios)**

#### **Kids School's Out Party - June 10<sup>th</sup> (\$1575)**

4:30-7:30

Rock Climbing Wall - \$850

Dual Hamster Ball Track -\$450

Standard Obstacle Course - \$275

**Pizza & Ice Cream Food Trucks onsite**

#### **Family Dive In Movie - July 1<sup>st</sup> (\$950)**

8:30/9

Inflatable Outdoor Movie - \$350

Popcorn - \$50 + \$10 for each 25 people (\$200)

SnoCone - \$50 + \$10 for each 25 people (\$200)

Candy Floss - \$50 + \$10 for each 25 people (\$200)

#### **July 4<sup>th</sup> – Cookout 11:30am-2:30 pm (\$1600)**

DJ - \$350

**Corn Hole Tournament Prizes \$50**

**Cookout (B & Jay will grill) \$1200**

Burgers/Dogs/chips/toppings/watermelon

#### **Back to School Party (August 5<sup>th</sup>) (\$1550)**

Poolside Karaoke – 5<sup>th</sup> (6:00-9:00pm) \$800

Hot Dog Cookout (includes hot dogs, chips, toppings, dessert) (\$500-\$750)

**Estimated Total - \$6875 (Fully funded by the HOA)**

*TWELFTH ORDER OF BUSINESS*

*A.*

MINUTES OF MEETING  
ABERDEEN  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Aberdeen Community Development District was held Tuesday, April 26, 2022 at 4:00 p.m. at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, St. Johns, Florida.

Present and constituting a quorum were:

|                  |                  |
|------------------|------------------|
| Dennis M. Clarke | Chairman         |
| Lauren Egleston  | Vice Chairperson |
| Angela Andrews   | Supervisor       |
| Thomas Marmo     | Supervisor       |

Also present were:

|                |                    |
|----------------|--------------------|
| Jim Oliver     | District Manager   |
| Wes Haber      | District Counsel   |
| Belynda Tharpe | General Manager    |
| Jay Parker     | Operations Manager |

The following is a summary of the actions taken at the April 26, 2022 meeting. An audio copy of the proceedings can be obtained by contacting the District Manager.

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Oliver called the meeting to order at 4:00 p.m. and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comments**

A resident stated I'm concerned about cars flying through the intersection by the park and I put up a sign and cars did slow down. Someone complained to the sheriff's office and they made me take the sign down. I am requesting speed bumps or signage to help with that situation.

Mr. Oliver stated these roads are owned by St. Johns County, not by the district so the district alone could not put speed bumps on the country roads. St. Johns County has a process to apply for speed bumps or speed tables and as I recall it is a lengthy process. You can also call St. Johns County Public Works and ask what the process is to request adding speed bumps. Typically,

it requires a polling of the people who live in that specific area to determine the level of support before they go through any type of process.

A resident stated there is no grass in that park and the play area for the kids I feel it is not age appropriate for my children.

Ms. Egleston stated we are in the process of reviewing some of the green spaces. No decision has been made yet.

Supervisor Marmo joined the meeting during this item.

A resident stated I want to address what I consider an illegal fence put on a common area behind a home off of Fort Williams Drive. I was told Ernesto put up the fence, he no longer works for the CDD, it is also a wooden fence, which is not within the regulations. The homeowner is getting verbally aggressive. I want the fence to come down, it was put up illegally and shouldn't be there, it obstructs our ability to use that common area and I'm asking the CDD to pull it down.

Mr. Oliver stated if there is a fence encroaching onto district property, we have a process by which we send a letter to that person, stating the fence is encroaching onto CDD property, and ask them to provide any evidence to prove otherwise. If they cannot provide that evidence, the CDD will have them take it down within a reasonable time. Wes and I have worked on similar issues at Heritage Park. In this particular case, it doesn't make sense to me that Ernesto would have allowed installation of a fence on CDD property by a resident. Requests for any type of improvement on CDD property or easement must come before the board. If approved by the board, we would issue that approval in writing. We don't have all the facts yet, but I would want to get the facts before we speculate too much.

Mr. Parker stated what Ernesto did was put up two bollards in front of this walkway to stop the golf carts from going through. On the other side, he also put up something like a horse fence, to also stop the golf carts from going through. This gentleman built a wooden fence on top of two posts. When I talked to him he said he had permission from Ernesto. He did have correspondence, but it talked about putting the posts there not the fence itself. He put the fence there himself.

Mr. Oliver stated it is important for us to document the process and we would start with the letter I described. The adjacent property owner would have a chance to respond or provide evidence. We realize that evidence may not be there based on what you described.

Ms. Tharpe stated the fence you spoke about was put up within the last 48 hours. He did not get approval of any kind for that, but there were emails he provided where there was communication with Angela and Ernesto about that one fence that was installed.

Mr. Haber stated this board has the authority to determine how CDD owned property is used. It sounds like the intent was to allow it to be used by walkers and bicycles, not motor vehicles and that is why he put up the bollards. I think we can leave this meeting with direction from the board to send a letter documenting it, but if the board 100% does not want the fence there if the resident doesn't provide a reason that we think merits further board decision, then the District take the requisite action to require the removal or otherwise remove the fence off the District's property.

Mr. Oliver stated this situation is different than some of the other encroachment issues we deal with because we likely will not need to get on private property to remove the unauthorized structure.

The board was in consensus with staff taking that action.

### **THIRD ORDER OF BUSINESS**

#### **Consideration of Landscape Maintenance Proposals**

Mr. Oliver stated at your last meeting you directed staff to issue an RFP for landscape maintenance, the deadline for submission was April 21, 2022, last Thursday at 2:00 p.m. We received six proposals. We also received a proposal from a seventh bidder the next day, but that was almost 24 hours after the deadline. We did not open that proposal and told the vendor it was being rejected. You have in front of you the six proposals received from the different vendors and three pages of scoring documents. The first page is linked to the second page which is the evaluation criteria. As part of the RFP manual, you approved evaluation criteria the proposals can be ranked according to this criteria: personnel, experience, understanding scope of work, and price. On the last page you can see the pricing for the six proposers. The initial contract included in the RFP package has a three-year term, followed with two one-year renewal options.

Going back to the first page I have already filled out the column called price. The score is purely objective. The lowest price proposal gets 20 points, and all the other bidders get a proportion the 20 points based on their pricing compared to the low bid. The other scoring columns are left blank for the board's determination.

Your general manager and Operations Manager have scored the proposals based on the evaluation criteria and their review of the submitted proposals. As a board, you will be able to



accept those rankings. However, if you decide as a board that you want to rank the proposals, you have the opportunity to do that.

Ms. Tharpe stated there are some errors in some of them, basically with copy and paste, not the attention to details. All the proposers were present for the Q&A; one company was here for three days measuring the entire property to be maintained.

The board and staff discussed specifics of the proposals, and all were in agreement with the general manager's recommendation of Tree Amigos no. 1, Brightview no. 2 and Cohen (check the spelling on this) Outdoor no. 3.

Mr. Haber stated the ultimate decision is a board decision, you have been provided packages, had an opportunity to review, ask any questions. You have every right to adopt this scoring if you are agreeable to it, to ask questions, make any changes if you want to all agree on a final scoring. Most importantly it is your job to be familiar with and understand what the proposals are, what the project is and that you agree that based on the evaluation of these proposals you are choosing the proposer that you feel is the most qualified to do the work, not necessarily the lowest price.

Mr. Clarke stated I am comfortable with management's recommendation. They did a thorough job of vetting these proposals and are in a great position to judge the proposals based on their merit and knowledge and experience with these companies. I am in favor of accepting their proposal and offering the contract to Tree Amigos

Mr. Haber stated because this is a publicly noticed bid we would send a notice to all the proposers that essentially says the board met on this date, reviewed and evaluated the packages, and decided to award the contract to Tree Amigos. There is a 72-hour protest period and assuming there is no protest within the 72-hour period, we can then begin the process of entering into the agreement with Tree Amigos.

On MOTION by Mr. Clarke seconded by Ms. Egleston with all in favor Tree Amigos was ranked no. 1 and staff was authorized to enter into a contract for landscape maintenance services with Tree Amigos to be effective June 1, 2022.

On MOTION by Ms. Egleston seconded by Ms. Andrews with all in favor staff was authorized to send a 30-day notice of termination to the current landscape maintenance contractor.

**FOURTH ORDER OF BUSINESS**

**Update Regarding Improvements to Common Area Greenspace and Other CDD Owned Facilities and Assets**

This item taken later in the meeting.

**FIFTH ORDER OF BUSINESS**

**Consideration of Policy Regarding Trimming or Removal of Encroaching Trees or Brush**

Mr. Oliver stated you have a copy of the updated policy and the key thing we want people to do is notify staff if there is a tree on district property that is dead or dying that may endanger their house. We recommend notification be not just want a phone call, but followed-up with an email so we have documentation of the request and resulting actions.

On MOTION by Ms. Egleston seconded by Mr. Marmo with all in favor the policy regarding trimming or removal of encroaching trees or brush was adopted.

**SIXTH ORDER OF BUSINESS**

**Board Guidance Regarding Preparation for Fiscal Year 2022/2023 Proposed Budget**

Mr. Oliver stated we will bring a proposed budget to your May meeting. Over the next few months, we will refine that budget before a public hearing in August. After the public hearing, the board will adopt the FY23 budget and certify the assessment roll. It will be provided to the St. Johns County Tax Collector for inclusion on the tax bills that go out November 1<sup>st</sup>.

Last year you balanced your budget by carrying forward \$77,000 of surplus. As we go through the process you will have to decide what amount of money you may use for carry forward surplus this year, or if you are not going to use it at all. You did have an assessment increase in FY22 and there was a range of increases based on product types. We will also be dealing with inflation factors. I expect some of these costs to go up significantly. Over the next 30 days staff, will reach out to all the current vendors to find out what their proposed pricing will be for FY23.

Mr. Clarke stated I would like First Service to go through the budget line items and see if there are any that can be combined or eliminated.

Ms. Tharpe stated there are a few line items such as special events revenue and special events expense, there is basically one revenue line item. I don't know if you want to break that

out so you can see how many access cards are being replaced because we spend money for access cards. Same thing with this room rental. Everything is all lumped in together in one line.

Mr. Oliver stated there are sub-accounts.

Mr. Clarke stated if you could provide a detailed report every month, pick items that are meaningful. We don't need to have janitorial and facility maintenance broken out.

Mr. Oliver stated I would also say it is better to put the highest likely costs in the proposed budget for board discussion and adjustments.

**SEVENTH ORDER OF BUSINESS                      Consideration of Proposals**

There being none, the next item followed.

**EIGHTH ORDER OF BUSINESS                      Ratification of Addendum with Elite Amenities for Lifeguards**

Mr. Oliver stated as we were preparing for Spring break, Elite Amenities informed staff their liability insurance premium is going to be sky high, with an increase ranging from \$28,000 to \$35,000. It made more sense for the vendor to contract directly with the district rather than through the management company.

On MOTION by Ms. Egleston seconded by Mr. Marmo with all in favor the addendum to the agreement with Elite Amenities for lifeguard services was ratified.

**NINTH ORDER OF BUSINESS                      Staff Reports**

**A. Attorney**

There being none, the next item followed.

**B. Engineer**

There being none, the next item followed.

**C. Manager**

Mr. Oliver stated we did receive a letter from the Office of the State Attorney dated April 13, 2022 and essentially states, "Please see the enclosed three restitution checks in the amounts of \$102, \$500 and \$500. This represents payment in full for your loss for pretty damage caused by

vandalism.” The property damage occurred several months ago. The perpetrator also provided an apology letter.

**D. Operation Manager**

**1. Proposals for Basketball Court Fencing Project**

Mr. Parker reviewed the three proposals received for the 10-foot fence around the basketball court.

|   |
|---|
| On MOTION by Mr. Marmo seconded by Ms. Egleston with three in favor and Mr. Clarke opposed the proposal from Fencescape, Llc in an amount not to exceed \$15,000 for a 10-foot black chain link fence around the basketball court was approved. |
|---|

**2. Fountain Project**

This item tabled.

**3. Monument Project**

This item tabled.

**Prince Albert No Trespassing Signs**

Mr. Parker stated at the end of Prince Albert there used to be a fence that we believe JEA tore out and now we have a couple kids flying through on their dirt bikes. We put in bollards with a cable running through them and I painted it fluorescent yellow so that people on bikes can see them and we put up no trespassing signs. They hit the signs with a baseball bat and tossed it into the woods.

Mr. Clarke stated before the meeting Wes and I talked about the plat and the property, it is CDD owned, some is conservation area, some was predesignated as common area, park area and there may be some that could be sold as lots.

Mr. Haber stated there are two narrow strips of land, one is identified as open and the other is encumbered by a JEA utility easement, which means we are probably limited on what can be done in the easement area, but the park area is on the other side. Importantly, JEA needs to be able to have access to it.

Mr. Parker stated they should be able to get over the cables without any problem. I'm hoping they don't cut them. I hope they reach out to me so that I can unlock it for them. That cable stops anybody from flying in and out of there. The kids can get through with their bikes they just have to lift the cable and slide their bikes in. The dirt bike is going to have a problem getting through there now.

Mr. Marmo stated I have some sheriff's office no trespassing signs and they are subject to being arrested after they have been warned. I think the fence needs to be fixed or taken down because it looks badly damaged and pushed over. If we don't need the fence or need to maintain it or fix it, let's take it down.

Mr. Parker stated JEA said they did not take down the fence, they have nothing to do with the fence.

Ms. Egleston stated if we take it down we are going to have to install more of the barriers.

Mr. Parker stated the bollards go up and down I would just have to get more of the wire.

Mr. Clarke asked do we want to direct the attorney and engineer to see if it is viable to use that property back there?

Mr. Haber stated on either side of the corridor that is the JEA easement are tracts identified as park.

Mr. Clarke asked if we can find out what the footprint, acreage, is it viable to put a tennis court or pickleball court or some other facility back there for the community?

Ms. Tharpe stated that was one of the areas identified in the green space meeting.

Ms. Egleston stated the area by the white vinyl fence belongs to D.R. Horton maybe reach out to them and maybe they will give us the property.

Mr. Haber stated if they are not willing to give the property maybe they will be willing to grant an easement to the CDD to put up a fence.

Mr. Marmo stated we need to do what we can to minimize the juveniles and the dirt bikes and protect the CDD.

### **Pool Equipment**

Mr. Parker stated the equipment is fixed, everything in the pool area has been replaced. The power of the new pumps made a little leak and he is going to fix that. It is going to cost a

couple hundred because there is a valve he has to fix and once that is fixed with all new equipment we shouldn't have to worry about that for a couple years.

Next is to get the pool cleaned and they are going to start taking all the rust stains out of the pool.

Mr. Clarke asked what about the enclosure around the pool equipment?

Mr. Parker stated they want us to have an architect draw it up for them, then put it out for bid, same as the monument. If you are willing to pay \$1,500 to \$3,000 for an architect, I will be glad to hand draw one up but he was talking about putting in a new wall. If we can protect the equipment with an awning over the top that will save a lot of wear and tear.

Mr. Clarke stated reach out to the residents and see if there is an architect in the neighborhood willing to do that. We will compensate him for that.

Ms. Egleston stated I work for a designer and I can get her to draw us something, she won't do it for free but I just need the survey.

Mr. Clarke stated also ask for a schedule of materials.

Ms. Egleston stated I can approach her and put her in touch with Jay.

### **Additional issues**

Mr. Parker stated we have two properties where they are driving over CDD land, one drove over the playground at 203 North Aberdeenshire to get a deck put in and the HOA said he didn't have permission to put in a deck, but he tore up our grass. The other one is 707 Grampion, they took down their fence, drove over our property, broke our pipe and tore up all our sod. I want to make you aware of. We are charging the pool company at 707 for everything. I haven't gotten in touch with anybody at 203 North Aberdeenshire, they tore up the grass and dumped all their materials on the playground side.

The county is tearing out the areas on Longleaf where there are easements because they have to clear out the grass they are trying to make the water flow to the other side.

### **E. Amenity Center Manager - Report**

Ms. Tharpe reviewed the amenity center activities and maintenance items, which were outlined on the monthly memorandum, which was included as part of the agenda package.

**Common Area/Green Space Survey Monkey questions**

Ms. Tharpe stated question No. 2 includes Prince Albert. The questions were grouped by greenspace, amenity center and common areas.

Ms. Andrews stated I don't know that residents who live next to an area want something and that is something we have to consider.

Ms. Tharpe stated this is for you to approve before we send this out to the residents.

Ms. Egleston stated there is nothing on here about just having turf and a green space. Also, we don't have a write-in spot.

Mr. Clarke stated we should have a space so the residents can identify the closest facility to their residence.

Ms. Tharpe stated I can update this with your comments and send it out.

Mr. Haber asked do you want to put in a sentence that says, this survey is being sent to get the community's input, however, the final decision for any improvements shall be subject to board approval. It is not a vote.

Ms. Andrews stated it is also subject to funding.

**TENTH ORDER OF BUSINESS**

**Supervisors Requests and Public Comments**

Ms. Andrews stated there is a lot of trash blowing out of the construction dumpster.

Mr. Parker stated I will reach out to them.

Mr. Clarke stated on the east side of the Eastwood sign the right light is out.

Mr. Parker stated there was a tree reported to Brian and it was not taken care of and the tree came down and destroyed the people's fence. It cost \$70 to get it fixed. There is another fence that was supposed to be taken care of and I have not heard anything from this family.

**ELEVENTH ORDER OF BUSINESS**

**Approval of Consent Agenda**

- A. Approval of the Minutes of the March 22, 2022 Meeting**
- B. Acceptance of the Minutes of the March 22, 2022 Audit Committee Meeting**
- C. Balance Sheet as of March 31, 2022 and Statement of Revenues and Expenses for the Period Ending March 31, 2022**
- D. Assessment Receipt Schedule**
- E. Approval of Check Register**

On MOTION by Mr. Clarke seconded by Ms. Eggleston with all in favor the consent agenda items were approved.

**TWELFTH ORDER OF BUSINESS**

**Next Scheduled Meeting – 05/24/22 @ 4:00 p.m. @ Aberdeen Amenity Center**

Mr. Oliver stated the next scheduled meeting will be May 24, 2022 at 4:00 p.m. at the same location.

On MOTION by Mr. Marmo seconded by Mr. Clarke with all in favor the meeting adjourned at 6:03 p.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



*B.*

# Aberdeen

Community Development District

Unaudited Financial Reporting

April 30, 2022

**Aberdeen**  
**Community Development District**  
**Combined Balance Sheet**

April 30, 2022

|  | <u>Governmental Fund Types</u> |                         |                            |                             | <b>Totals</b><br><b>(Memorandum Only)</b> |
|--|--------------------------------|-------------------------|----------------------------|-----------------------------|---|
|  | <u>General</u>                 | <u>Debt<br/>Service</u> | <u>Capital<br/>Reserve</u> | <u>Capital<br/>Projects</u> |   |
| <b>Assets:</b>                                   |                                |                         |                            |                             |   |
| Cash   | \$317,572                      | ---                     | \$44,758                   | ---                         | \$362,331                                 |
| Investments:                                     |                                |                         |                            |                             |   |
| <b>Operations</b>                                |                                |                         |                            |                             |   |
| Custody Account                                  | \$583,986                      | ---                     | ---                        | ---                         | \$583,986                                 |
| State Board of Administration - Capital Reserve  | ---                            | ---                     | \$209,508                  | ---                         | \$209,508                                 |
| State Board of Administration - Renewal & Rplcmt | ---                            | ---                     | \$529,434                  | ---                         | \$529,434                                 |
| <b>Series 2005/2020A</b>                         |                                |                         |                            |                             |   |
| Reserve A1                                       | ---                            | \$378,625               | ---                        | ---                         | \$378,625                                 |
| Interest A1                                      | ---                            | \$13                    | ---                        | ---                         | \$13                                      |
| Prepayment A1                                    | ---                            | \$14,346                | ---                        | ---                         | \$14,346                                  |
| Revenue  | ---                            | \$1,934,112             | ---                        | ---                         | \$1,934,112                               |
| Reserve A2                                       | ---                            | \$218,250               | ---                        | ---                         | \$218,250                                 |
| Interest A2                                      | ---                            | \$7                     | ---                        | ---                         | \$7                                       |
| Prepayment A2                                    | ---                            | \$7,763                 | ---                        | ---                         | \$7,763                                   |
| General Redemption                               | ---                            | \$144,856               | ---                        | ---                         | \$144,856                                 |
| <b>Series 2018</b>                               |                                |                         |                            |                             |   |
| Reserve  | ---                            | \$67,263                | ---                        | ---                         | \$67,263                                  |
| Revenue  | ---                            | \$134,381               | ---                        | ---                         | \$134,381                                 |
| Prepayment                                       | ---                            | \$2,805                 | ---                        | ---                         | \$2,805                                   |
| Redemption                                       | ---                            | \$9                     | ---                        | ---                         | \$9                                       |
| Construction                                     | ---                            | ---                     | ---                        | \$47,350                    | \$47,350                                  |
| Due From General Fund                            | ---                            | ---                     | \$7,708                    | ---                         | \$7,708                                   |
| Due from Other                                   | \$140                          | ---                     | ---                        | ---                         | \$140                                     |
| Prepaid Expenses                                 | \$1,199                        | ---                     | ---                        | ---                         | \$1,199                                   |
| <b>Total Assets</b>                              | <u>\$902,897</u>               | <u>\$2,902,430</u>      | <u>\$791,407</u>           | <u>\$47,350</u>             | <u>\$4,644,085</u>                        |
| <b>Liabilities:</b>                              |                                |                         |                            |                             |   |
| Accounts Payable                                 | \$21,358                       | ---                     | ---                        | ---                         | \$21,358                                  |
| <b>Fund Balances:</b>                            |                                |                         |                            |                             |   |
| Restricted for Debt Service                      | ---                            | \$2,902,430             | ---                        | ---                         | \$2,902,430                               |
| Restricted for Capital Projects                  | ---                            | ---                     | ---                        | \$47,350                    | \$47,350                                  |
| Assigned   | \$1,199                        | ---                     | ---                        | ---                         | \$1,199                                   |
| Unassigned                                       | \$880,340                      | ---                     | \$791,407                  | ---                         | \$1,671,747                               |
| <b>Total Liabilities and Fund Equity</b>         | <u>\$902,897</u>               | <u>\$2,902,430</u>      | <u>\$791,407</u>           | <u>\$47,350</u>             | <u>\$4,644,085</u>                        |

**Aberdeen**  
**Community Development District**  
**General Fund**

Statement of Revenues & Expenditures  
for the period ending  
April 30, 2022

|                        | ADOPTED<br>BUDGET | PRORATED BUDGET<br>Thru 04/30/22 | ACTUAL<br>Thru 04/30/22 | VARIANCE  |
|------------------------|-------------------|----------------------------------|-------------------------|-----------|
| <b>REVENUES:</b>       |                   |                                  |                         |           |
| Assessments - Direct   | \$12,937          | \$12,937                         | \$12,937                | \$0       |
| Assessments - Tax Roll | \$1,077,358       | \$1,077,358                      | \$1,069,735             | (\$7,623) |
| Interest               | \$200             | \$117                            | \$14                    | (\$103)   |
| Amenities Revenue/Misc | \$10,000          | \$10,000                         | \$10,797                | \$797     |
| TOTAL REVENUES         | \$1,100,495       | \$1,100,412                      | \$1,093,483             | (\$6,929) |

**EXPENDITURES:**

**Administrative**

|                                   |           |           |          |          |
|-----------------------------------|-----------|-----------|----------|----------|
| Supervisor Fees                   | \$12,000  | \$7,000   | \$4,800  | \$2,200  |
| FICA Expense                      | \$918     | \$536     | \$367    | \$168    |
| Assessment Administration         | \$5,000   | \$5,000   | \$5,000  | \$0      |
| Engineering Fees                  | \$7,000   | \$4,083   | \$2,814  | \$1,269  |
| Arbitrage                         | \$1,200   | \$700     | \$0      | \$700    |
| Dissemination Agent               | \$7,800   | \$4,550   | \$4,950  | (\$400)  |
| Impact Fee Administration         | \$10,000  | \$5,833   | \$833    | \$5,000  |
| Attorney Fees                     | \$40,000  | \$23,333  | \$11,370 | \$11,963 |
| Annual Audit                      | \$3,450   | \$2,013   | \$0      | \$2,013  |
| Trustee Fees                      | \$14,500  | \$8,458   | \$6,553  | \$1,905  |
| Management Fees                   | \$50,282  | \$29,331  | \$29,331 | (\$0)    |
| Information Technology            | \$1,800   | \$1,050   | \$1,050  | \$0      |
| Travel and Per Diem               | \$600     | \$350     | \$0      | \$350    |
| Telephone                         | \$700     | \$408     | \$256    | \$152    |
| Postage                           | \$2,000   | \$1,167   | \$567    | \$600    |
| Printing and Binding              | \$3,000   | \$1,750   | \$831    | \$919    |
| Insurance                         | \$10,989  | \$10,989  | \$10,340 | \$649    |
| Legal Advertising                 | \$2,000   | \$1,167   | \$561    | \$606    |
| Other Current Charges             | \$1,000   | \$583     | \$489    | \$95     |
| Office Supplies                   | \$250     | \$146     | \$18     | \$128    |
| Dues, Licenses & Subscriptions    | \$175     | \$175     | \$175    | \$0      |
| TOTAL ADMINISTRATIVE EXPENDITURES | \$174,664 | \$108,622 | \$80,305 | \$28,317 |

**Amenity Center**

|                          |          |          |          |           |
|--------------------------|----------|----------|----------|-----------|
| Insurance                | \$37,046 | \$37,046 | \$34,854 | \$2,192   |
| Repairs & Replacements   | \$35,000 | \$35,000 | \$38,834 | (\$3,834) |
| Special Events           | \$7,500  | \$7,500  | \$9,395  | (\$1,895) |
| Recreational Passes      | \$1,600  | \$933    | \$1,013  | (\$79)    |
| Capital Outlay           | \$2,000  | \$2,000  | \$3,552  | (\$1,552) |
| Other Current Charges    | \$1,000  | \$583    | \$582    | \$1       |
| Permit Fees              | \$2,030  | \$1,184  | \$1,411  | (\$227)   |
| Office Supplies          | \$2,400  | \$1,400  | \$2,140  | (\$740)   |
| Credit Card Machine Fees | \$450    | \$450    | \$1,094  | (\$644)   |
| Pest Control             | \$3,000  | \$1,750  | \$0      | \$1,750   |
| Utilities                |          |          |          |           |
| Water & Sewer            | \$23,000 | \$13,417 | \$9,254  | \$4,162   |
| Electric                 | \$55,000 | \$32,083 | \$16,915 | \$15,169  |
| Cable/Internet/Phone     | \$12,000 | \$7,000  | \$7,351  | (\$351)   |

**Aberdeen**  
**Community Development District**  
**General Fund**

Statement of Revenues & Expenditures  
for the period ending  
April 30, 2022

|   | ADOPTED<br>BUDGET  | PRORATED BUDGET<br>Thru 04/30/22 | ACTUAL<br>Thru 04/30/22 | VARIANCE         |
|---|--------------------|----------------------------------|-------------------------|------------------|
| Management Contracts                        |                    |                                  |                         |                  |
| Field Operations Management - FirstService  | \$54,600           | \$31,850                         | \$28,185                | \$3,665          |
| Pool Attendants/Lifeguards - FirstService   | \$39,655           | \$0                              | \$0                     | \$0              |
| Facility Management - FirstService          | \$104,140          | \$60,748                         | \$49,335                | \$11,413         |
| Pool Maintenance/Supplies - FirstService    | \$20,553           | \$11,989                         | \$8,584                 | \$3,405          |
| Janitorial Services - FirstService          | \$37,012           | \$21,590                         | \$13,554                | \$8,036          |
| General Facility Maintenance - FirstService | \$8,500            | \$8,500                          | \$15,171                | (\$6,671)        |
| Management Fee - FirstService               | \$12,000           | \$7,000                          | \$7,000                 | \$0              |
| Pool Chemicals - Poolsure                   | \$25,000           | \$14,583                         | \$11,915                | \$2,668          |
| Refuse Service                              | \$7,500            | \$4,375                          | \$5,436                 | (\$1,061)        |
| Security                                    | \$17,800           | \$10,383                         | \$10,331                | \$52             |
| Website                                     | \$1,800            | \$1,050                          | \$900                   | \$150            |
| Holiday Decorations                         | \$12,000           | \$7,000                          | \$1,652                 | \$5,349          |
| Subscriptions                               | \$2,988            | \$1,743                          | \$1,743                 | \$0              |
| <b>TOTAL AMENITY CENTER EXPENDITURES</b>    | <b>\$525,574</b>   | <b>\$321,159</b>                 | <b>\$280,201</b>        | <b>\$40,958</b>  |
| <b><i>Grounds Maintenance</i></b>           |                    |                                  |                         |                  |
| Electric                                    | \$11,000           | \$6,417                          | \$6,061                 | \$356            |
| Streetlighting                              | \$34,000           | \$19,833                         | \$18,982                | \$851            |
| Lake Maintenance                            | \$29,000           | \$16,917                         | \$19,114                | (\$2,197)        |
| Landscape Maintenance                       | \$200,000          | \$116,667                        | \$84,541                | \$32,126         |
| Landscape Contingency                       | \$20,000           | \$11,667                         | \$4,193                 | \$7,473          |
| Common Area Maintenance                     | \$33,000           | \$19,250                         | \$0                     | \$19,250         |
| Reuse Water                                 | \$55,000           | \$32,083                         | \$25,366                | \$6,717          |
| Miscellaneous                               | \$3,000            | \$3,000                          | \$3,307                 | (\$307)          |
| Irrigation Repairs                          | \$7,000            | \$4,083                          | \$1,180                 | \$2,903          |
| Contingency                                 | \$10,000           | \$5,833                          | \$0                     | \$5,833          |
| Wetland Monitoring/Mitigation               | \$10,000           | \$5,833                          | \$0                     | \$5,833          |
| <b>TOTAL GROUNDS MAINT. EXPENDITURES</b>    | <b>\$412,000</b>   | <b>\$241,583</b>                 | <b>\$162,744</b>        | <b>\$78,839</b>  |
| Capital Reserve Funding                     | \$65,626           | \$0                              | \$0                     | \$0              |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$1,177,864</b> | <b>\$671,365</b>                 | <b>\$523,251</b>        | <b>\$148,114</b> |
| <b>EXCESS REVENUES/(EXPENSES)</b>           | <b>(\$77,369)</b>  |                                  | <b>\$570,232</b>        |                  |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>(\$77,369)</b>  |                                  | <b>\$570,232</b>        |                  |
| Fund Balance - Beginning                    | \$0                |                                  | \$311,307               |                  |
| Carry Forward Surplus                       | \$77,369           |                                  | \$0                     |                  |
| <b>Fund Balance - Ending</b>                | <b>\$0</b>         |                                  | <b>\$881,539</b>        |                  |





**Aberdeen**  
**Community Development District**  
**Debt Service Fund-Series 2018**  
Statement of Revenues & Expenditures  
For the Period Ending  
April 30, 2022

|  | APPROVED<br>BUDGET | PRORATED<br>Thru 04/30/22 | ACTUAL<br>Thru 04/30/22 | VARIANCE |
|--|--------------------|---------------------------|-------------------------|----------|
|--|--------------------|---------------------------|-------------------------|----------|

**Revenues:**

|                                |           |           |           |           |
|--------------------------------|-----------|-----------|-----------|-----------|
| Special Assessments - Direct   | \$1,610   | \$1,610   | \$1,610   | \$0       |
| Special Assessments - Tax Roll | \$133,672 | \$133,672 | \$132,508 | (\$1,164) |
| Prepayments                    | \$0       | \$0       | \$1,351   | \$1,351   |
| Interest Income                | \$0       | \$0       | \$5       | \$5       |
| Carry Forward Surplus          | \$49,952  | \$0       | \$0       | \$0       |

|                       |           |           |           |       |
|-----------------------|-----------|-----------|-----------|-------|
| <b>Total Revenues</b> | \$185,235 | \$135,283 | \$135,475 | \$192 |
|-----------------------|-----------|-----------|-----------|-------|

**Expenditures**

|               |          |          |          |     |
|---------------|----------|----------|----------|-----|
| Interest 11/1 | \$48,928 | \$48,928 | \$48,925 | \$3 |
| Interest 5/1  | \$48,928 | \$0      | \$0      | \$0 |
| Principal 5/1 | \$35,000 | \$0      | \$0      | \$0 |

|                           |           |          |          |     |
|---------------------------|-----------|----------|----------|-----|
| <b>Total Expenditures</b> | \$132,855 | \$48,928 | \$48,925 | \$3 |
|---------------------------|-----------|----------|----------|-----|

|                                       |          |          |          |       |
|---------------------------------------|----------|----------|----------|-------|
| <b>Excess Revenues (Expenditures)</b> | \$52,380 | \$86,355 | \$86,550 | \$190 |
|---------------------------------------|----------|----------|----------|-------|

|                                   |          |  |          |  |
|-----------------------------------|----------|--|----------|--|
| <b>NET CHANGE IN FUND BALANCE</b> | \$52,380 |  | \$86,550 |  |
|-----------------------------------|----------|--|----------|--|

|                                 |          |  |           |  |
|---------------------------------|----------|--|-----------|--|
| <b>Fund Balance - Beginning</b> | \$54,881 |  | \$117,908 |  |
|---------------------------------|----------|--|-----------|--|

|                              |           |  |           |  |
|------------------------------|-----------|--|-----------|--|
| <b>Fund Balance - Ending</b> | \$107,261 |  | \$204,458 |  |
|------------------------------|-----------|--|-----------|--|

|  |                       |           |
|--|-----------------------|-----------|
|  | Reserve               | \$67,263  |
|  | Interest              | \$0       |
|  | Revenue               | \$134,381 |
|  | Prepayment            | \$2,805   |
|  | Redemption            | \$9       |
|  | Assessment Receivable | \$0       |
|  |                       | \$204,458 |



**Aberdeen**  
**Community Development District**  
**Debt Service Fund-Series 2005 and Series 2020A1 and A2**  
Statement of Revenues & Expenditures  
For the Period Ending  
April 30, 2022

|  | ADOPTED<br>BUDGET | PRORATED<br>Thru 04/30/22 | ACTUAL<br>Thru 04/30/22 | VARIANCE |
|--|-------------------|---------------------------|-------------------------|----------|
|--|-------------------|---------------------------|-------------------------|----------|

**Revenues:**

|                                |             |             |             |            |
|--------------------------------|-------------|-------------|-------------|------------|
| Special Assessments - Tax Roll | \$1,950,944 | \$1,950,944 | \$1,935,154 | (\$15,790) |
| Prepayments 2021A1             | \$0         | \$0         | \$11,214    | \$11,214   |
| Prepayments 2021A2             | \$0         | \$0         | \$2,967     | \$2,967    |
| Interest Income                | \$100       | \$58        | \$62        | \$4        |
| Carry Forward Surplus          | \$590,966   | \$0         | \$0         | \$0        |

|                       |             |             |             |           |
|-----------------------|-------------|-------------|-------------|-----------|
| <b>Total Revenues</b> | \$2,542,010 | \$1,951,002 | \$1,949,397 | (\$1,605) |
|-----------------------|-------------|-------------|-------------|-----------|

**Expenditures**

|                             |           |           |           |            |
|-----------------------------|-----------|-----------|-----------|------------|
| <b>2020 A1</b>              |           |           |           |            |
| Interest 11/1               | \$339,250 | \$339,250 | \$339,250 | \$0        |
| Principal 11/1 - Prepayment | \$0       | \$0       | \$15,000  | (\$15,000) |
| Interest 5/1                | \$339,250 | \$0       | \$0       | \$0        |
| Principal 5/1               | \$855,000 | \$0       | \$0       | \$0        |

|                |           |           |           |     |
|----------------|-----------|-----------|-----------|-----|
| <b>2020 A2</b> |           |           |           |     |
| Interest 11/1  | \$107,469 | \$107,469 | \$107,469 | \$0 |
| Interest 5/1   | \$107,469 | \$0       | \$0       | \$0 |
| Principal 5/1  | \$225,000 | \$0       | \$0       | \$0 |

|                           |             |           |           |            |
|---------------------------|-------------|-----------|-----------|------------|
| <b>Total Expenditures</b> | \$1,973,438 | \$446,719 | \$461,719 | (\$15,000) |
|---------------------------|-------------|-----------|-----------|------------|

|                                       |           |  |             |  |
|---------------------------------------|-----------|--|-------------|--|
| <b>Excess Revenues (Expenditures)</b> | \$568,573 |  | \$1,487,678 |  |
|---------------------------------------|-----------|--|-------------|--|

|                                   |           |  |             |  |
|-----------------------------------|-----------|--|-------------|--|
| <b>NET CHANGE IN FUND BALANCE</b> | \$568,573 |  | \$1,487,678 |  |
|-----------------------------------|-----------|--|-------------|--|

|                                 |           |  |             |  |
|---------------------------------|-----------|--|-------------|--|
| <b>Fund Balance - Beginning</b> | \$509,945 |  | \$1,210,294 |  |
|---------------------------------|-----------|--|-------------|--|

|                              |             |  |             |  |
|------------------------------|-------------|--|-------------|--|
| <b>Fund Balance - Ending</b> | \$1,078,518 |  | \$2,697,972 |  |
|------------------------------|-------------|--|-------------|--|

|  |                       |             |
|--|-----------------------|-------------|
|  | Reserve A1            | \$378,625   |
|  | Reserve A2            | \$218,250   |
|  | Interest A1           | \$13        |
|  | Interest A2           | \$7         |
|  | Revenue               | \$1,934,112 |
|  | Prepayment A1         | \$14,346    |
|  | Prepayment A2         | \$7,763     |
|  | General Redemption    | \$144,856   |
|  | Assessment Receivable | \$0         |
|  |                       | \$2,697,972 |

# Aberdeen

## Community Development District

### Capital Reserve Fund

#### Statement of Revenues & Expenditures

For the Period Ending

April 30, 2022

|                                       | ADOPTED<br>BUDGET  | PRORATED<br>Thru 04/30/22 | ACTUAL<br>Thru 04/30/22 | VARIANCE          |
|---------------------------------------|--------------------|---------------------------|-------------------------|-------------------|
| <b><u>Revenues:</u></b>               |                    |                           |                         |                   |
| Capital Reserve Funding - Transfer In | \$65,626           | \$0                       | \$0                     | \$0               |
| Impact Fees                           | \$0                | \$0                       | \$165,476               | \$165,476         |
| Interest                              | \$900              | \$525                     | \$869                   | \$344             |
| Carry Forward Surplus                 | \$763,832          | \$0                       | \$0                     | \$0               |
| <b>Total Revenues</b>                 | <b>\$830,358</b>   | <b>\$525</b>              | <b>\$166,345</b>        | <b>\$165,820</b>  |
| <b><u>Expenditures</u></b>            |                    |                           |                         |                   |
| Capital Outlay                        | \$50,000           | \$50,000                  | \$56,959                | (\$6,959)         |
| Repair and Replacements               | \$50,000           | \$50,000                  | \$74,636                | (\$24,636)        |
| <b>Total Expenditures</b>             | <b>\$100,000</b>   | <b>\$100,000</b>          | <b>\$131,595</b>        | <b>(\$31,595)</b> |
| <b>Excess Revenues (Expenditures)</b> | <b>\$730,358</b>   |                           | <b>\$34,750</b>         |                   |
| <b>Fund Balance - Beginning</b>       | <b>\$399,145</b>   |                           | <b>\$756,657</b>        |                   |
| <b>Fund Balance - Ending</b>          | <b>\$1,129,503</b> |                           | <b>\$791,407</b>        |                   |

**Aberdeen**  
**Community Development District**  
**Capital Projects Fund**  
Statement of Revenues & Expenditures  
For the Period Ending  
April 30, 2022

|                                       | SERIES<br>2018  |
|---------------------------------------|-----------------|
| <b><u>REVENUES:</u></b>               |                 |
| Interest                              | \$2             |
| <b>Total Revenues</b>                 | <b>\$2</b>      |
| <b><u>EXPENDITURES:</u></b>           |                 |
| Capital Outlay                        | \$0             |
| Cost of Issuance                      | \$0             |
| <b>Total Expenditures</b>             | <b>\$0</b>      |
| <b><u>OTHER SOURCES/(USES)</u></b>    |                 |
| Interfund Transfer In/(Out)           | \$0             |
| <b>Total Other Sources/(Uses)</b>     | <b>\$0</b>      |
| <b>Excess Revenues (Expenditures)</b> | <b>\$2</b>      |
| <b>Fund Balance - Beginning</b>       | \$47,349        |
| <b>Fund Balance - Ending</b>          | <b>\$47,350</b> |

**Aberdeen**  
**Community Development District**  
**Long Term Debt Report**

| <b>Series 2018 Special Assessment Bonds</b> |                    |
|---|--------------------|
| Interest Rate:                              | 4%-5.1%            |
| Maturity Date:                              | 5/1/2049           |
| Reserve Fund Definition:                    | 50% of MADS        |
| Reserve Fund Requirement:                   | \$67,265           |
| Reserve Fund Balance:                       | \$67,263           |
| Bonds outstanding - 11/01/2018              | \$2,065,000        |
| Less: February 3, 2020 (Prepayment)         | (\$5,000)          |
| Less: May 1, 2020 (Mandatory)               | (\$30,000)         |
| Less: August 3, 2020 (Prepayment)           | (\$5,000)          |
| Less: November 1, 2020 (Prepayment)         | (\$5,000)          |
| Less: May 1, 2021 (Mandatory)               | (\$35,000)         |
| Less: May 1, 2021 (Prepayment)              | (\$5,000)          |
| <b>Current Bonds Outstanding</b>            | <b>\$1,980,000</b> |

| <b>Series 2020-A1 Special Assessment Revenue Refunding Bonds</b> |                     |
|--|---------------------|
| Interest Rate:   | 2.625-5.0%          |
| Maturity Date:   | 11/1/2036           |
| Reserve Fund Definition:   | 25% of DSRF         |
| Reserve Fund Requirement:  | \$378,625           |
| Reserve Fund Balance:  | \$378,625           |
| Bonds outstanding - 5/20/2020                                    | \$18,485,000        |
| Less: May 1, 2021 (Mandatory)                                    | (\$815,000)         |
| Less: November 1, 2021 (Prepayment)                              | (\$15,000)          |
| <b>Current Bonds Outstanding</b>                                 | <b>\$17,655,000</b> |

| <b>Series 2020 A-2 Special Assessment Revenue Refunding Bonds</b> |                    |
|---|--------------------|
| Interest Rate:  | 4.0-4.75%          |
| Maturity Date:  | 5/1/2049           |
| Reserve Fund Definition:  | 50% of DSRF        |
| Reserve Fund Requirement:   | \$218,250          |
| Reserve Fund Balance:   | \$218,250          |
| Bonds outstanding - 5/20/2020                                     | \$4,890,000        |
| Less: May 1, 2021 (Mandatory)                                     | (\$215,000)        |
| <b>Current Bonds Outstanding</b>                                  | <b>\$4,675,000</b> |

*C.*

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT**  
**Fiscal Year 2022 Summary of Assessment Receipts**

| ASSESSED                           | # UNITS<br>ASSESSED | SERIES 2020 DEBT<br>ASMT | SERIES 2018 DEBT<br>ASMT | FY22 O&M<br>ASMT    | TOTAL ASSESSED      |
|------------------------------------|---------------------|--------------------------|--------------------------|---------------------|---------------------|
| SHOPPES AT ABERDEEN (1)            | 49,000              | -                        | 1,610.49                 | 12,937.20           | 14,547.69           |
| <b>NET ASSESSMENTS DIRECT BILL</b> | <b>49,000</b>       | <b>-</b>                 | <b>1,610.49</b>          | <b>12,937.20</b>    | <b>14,547.69</b>    |
| <b>NET ASSESSMENTS TAX ROLL</b>    | <b>1,936</b>        | <b>1,948,892.79</b>      | <b>133,448.88</b>        | <b>1,077,329.92</b> | <b>3,159,671.59</b> |
| <b>TOTAL NET ASSESSMENTS</b>       | <b>50,936</b>       | <b>1,948,892.79</b>      | <b>135,059.37</b>        | <b>1,090,267.12</b> | <b>3,174,219.28</b> |

| DUE / RECEIVED                          | BALANCE DUE      | SERIES 2020 DEBT<br>PAID | SERIES 2018 DEBT<br>PAID | FY22 O&M PAID       | TOTAL PAID          |
|---|------------------|--------------------------|--------------------------|---------------------|---------------------|
| SHOPPES AT ABERDEEN (1)                 | -                | -                        | 1,610.49                 | 12,937.20           | 14,547.69           |
| <b>TOTAL DUE / RECEIVED DIRECT BILL</b> | <b>-</b>         | <b>-</b>                 | <b>1,610.49</b>          | <b>12,937.20</b>    | <b>14,547.69</b>    |
| <b>TAX ROLL DUE / RECEIVED</b>          | <b>22,274.49</b> | <b>1,935,153.85</b>      | <b>132,508.12</b>        | <b>1,069,735.13</b> | <b>3,137,397.10</b> |
| <b>TOTAL DUE / RECEIVED</b>             | <b>22,274.49</b> | <b>1,935,153.85</b>      | <b>134,118.61</b>        | <b>1,082,672.33</b> | <b>3,151,944.79</b> |

|   |               |                |                |                |
|---|---------------|----------------|----------------|----------------|
| <b>PERCENT COLLECTED DIRECT INVOICE</b> | <b>0.00%</b>  | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> |
| <b>PERCENT COLLECTED TAX ROLL</b>       | <b>99.30%</b> | <b>99.30%</b>  | <b>99.30%</b>  | <b>99.30%</b>  |
| <b>TOTAL PERCENT COLLECTED</b>          | <b>99.30%</b> | <b>99.30%</b>  | <b>99.30%</b>  | <b>99.30%</b>  |

Units include 49,000 square feet of Commercial

(1) On installment plan 50% due 12/1/21, 25% due 2/1/22, 25% due 5/1/22.

| SUMMARY OF TAX ROLL RECEIPTS   |               |                     |                              |                              |                     |
|--------------------------------|---------------|---------------------|------------------------------|------------------------------|---------------------|
| ST JOHNS COUNTY DISTRIBUTION   | DATE RECEIVED | AMOUNT<br>RECEIVED  | SERIES 2020 DEBT<br>RECEIPTS | SERIES 2018<br>DEBT RECEIPTS | O&M RECEIPTS        |
| 1                              | 11/4/2021     | 8,443.85            | 5,208.19                     | 356.63                       | 2,879.03            |
| 2                              | 11/17/2021    | 82,334.37           | 50,784.03                    | 3,477.40                     | 28,072.94           |
| 3                              | 11/22/2021    | 189,314.54          | 116,769.65                   | 7,995.71                     | 64,549.18           |
| 4                              | 12/8/2021     | 188,337.84          | 116,167.22                   | 7,954.46                     | 64,216.16           |
| 5                              | 12/20/2021    | 572,721.00          | 353,255.65                   | 24,188.90                    | 195,276.45          |
| 6                              | 1/14/2022     | 2,013,671.80        | 1,242,037.45                 | 85,047.52                    | 686,586.83          |
| INTEREST                       | 1/21/2022     | 40.07               | 24.72                        | 1.69                         | 13.66               |
| 7                              | 2/16/2022     | 36,234.10           | 22,349.28                    | 1,530.35                     | 12,354.47           |
| 8                              | 3/7/2022      | 21,069.25           | 12,995.56                    | 889.86                       | 7,183.83            |
| 9                              | 4/7/2022      | 25,230.28           | 15,562.10                    | 1,065.60                     | 8,602.58            |
|                                |               |                     | -                            | -                            | -                   |
|                                |               |                     | -                            | -                            | -                   |
|                                |               |                     | -                            | -                            | -                   |
|                                |               |                     | -                            | -                            | -                   |
|                                |               |                     | -                            | -                            | -                   |
| <b>TOTAL TAX ROLL RECEIPTS</b> |               | <b>3,137,397.10</b> | <b>1,935,153.85</b>          | <b>132,508.12</b>            | <b>1,069,735.13</b> |

*D.*

# Aberdeen

## Community Development District

### Check Run Summary

4/1/2022-4/30/2022

|   | Check Date | Check No.               |    | Amount              |
|---|------------|-------------------------|----|---------------------|
| <b>General Fund - Wells Fargo</b>             |            |                         |    |                     |
| Payroll                                       |            |                         | \$ | -                   |
| <b>Total</b>                                  |            |                         |    | <b>\$ -</b>         |
| <br><b>General Fund - Wells Fargo</b>         |            |                         |    |                     |
| Accounts Payable                              |            |                         |    |                     |
|   | 4/7/22     | 4326-4334               | \$ | 25,853.54           |
|   | 4/14/22    | 4335-4340               | \$ | 5,990.83            |
|   | 4/28/22    | 4341-4347               | \$ | 13,012.18           |
|   |            |                         |    | <b>\$ 44,856.55</b> |
| <br><b>Capital Reserve Fund - Wells Fargo</b> |            |                         |    |                     |
| Accounts Payable                              |            |                         |    |                     |
|   | 4/14/22    | 125                     | \$ | 12,928.18           |
|   | 4/28/22    | 126                     | \$ | 6,728.64            |
|   |            |                         |    | <b>\$ 19,656.82</b> |
| <b>Total</b>                                  |            |                         |    | <b>\$ 64,513.37</b> |
| <br><b>Autopayments - Wells Fargo</b>         |            |                         |    |                     |
|   | 4/4/22     | Alpha Dog Audio         | \$ | 249.00              |
|   | 4/7/22     | Comcast                 | \$ | 438.00              |
|   | 4/14/22    | JEA Utilities           | \$ | 8,763.56            |
|   | 4/18/22    | Comcast                 | \$ | 598.55              |
|   | 4/26/22    | Wellbeats               | \$ | 249.00              |
|   | 4/28/22    | Wells Fargo Credit Card | \$ | 3,560.94            |
| <b>Total</b>                                  |            |                         |    | <b>\$ 13,859.05</b> |

\*Autopayment invoices and Wells Fargo Credit Card invoices will be available upon request.



| DATE<br>CHECK | VEND# | .....INVOICE.....<br>DATE INVOICE | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME               | STATUS  | AMOUNT   | ....CHECK.....<br>AMOUNT #                       |
|---------------|-------|-----------------------------------|--|---------------------------|---------|----------|--|
| 4/07/22       | 00259 | 4/01/22                           | 10788277 202203 320-53800-46000                  | MAR FIELD OPERATIONS MGR  | *       | 1,856.36 |  |
|               |       | 4/01/22                           | 10788277 202203 320-53800-45918                  | MAR FACILITY MANAGER      | *       | 3,811.70 |  |
|               |       | 4/01/22                           | 10788277 202203 320-53800-45505                  | MAR POOL MAINTENANCE      | *       | 710.61   |  |
|               |       | 4/01/22                           | 10788277 202203 320-53800-45506                  | MAR JANIT COMMON AREA     | *       | 1,122.06 |  |
|               |       | 4/01/22                           | 10788277 202203 320-53800-45917                  | MAR MAINTENANCE           | *       | 1,242.15 |  |
|               |       | 4/01/22                           | 10788277 202203 320-53800-46100                  | MAR LAKE MAINTENANCE      | *       | 276.35   |  |
|               |       |                                   |  |                           |         |          | FIRST SERVICE RESIDENTIAL 9,019.23 004326        |
| 4/07/22       | 00259 | 4/01/22                           | 10789291 202204 320-53800-45921                  | APR MANAGEMENT FEE        | *       | 1,000.00 |  |
|               |       |                                   |  |                           |         |          | FIRST SERVICE RESIDENTIAL 1,000.00 004327        |
| 4/07/22       | 00213 | 3/31/22                           | 72335 202203 320-53800-46100                     | MAR LAKE MAINTENANCE      | *       | 2,140.00 |  |
|               |       |                                   |  |                           |         |          | FUTURE HORIZONS, INC 2,140.00 004328             |
| 4/07/22       | 00017 | 4/01/22                           | 680 202204 310-51300-34000                       | APR MANAGEMENT FEES       | *       | 4,190.17 |  |
|               |       | 4/01/22                           | 680 202204 310-51300-35100                       | APR INFORMATION TECH      | *       | 150.00   |  |
|               |       | 4/01/22                           | 680 202204 310-51300-31300                       | APR DISSEM AGENT SERVICES | *       | 583.33   |  |
|               |       | 4/01/22                           | 680 202204 310-51300-51000                       | OFFICE SUPPLIES           | *       | .93      |  |
|               |       | 4/01/22                           | 680 202204 310-51300-42000                       | POSTAGE                   | *       | 74.43    |  |
|               |       | 4/01/22                           | 680 202204 310-51300-42500                       | COPIES                    | *       | 93.30    |  |
|               |       | 4/01/22                           | 680 202204 310-51300-41000                       | TELEPHONE                 | *       | 54.80    |  |
|               |       |                                   |  |                           |         |          | GOVERNMENTAL MANAGEMENT SERVICES 5,146.96 004329 |
| 4/07/22       | 00271 | 3/30/22                           | 3022819 202202 310-51300-31500                   | FEB GENERAL COUNSEL       | *       | 964.00   |  |
|               |       |                                   |  |                           |         |          | KUTAK ROCK LLP 964.00 004330                     |
| 4/07/22       | 00271 | 3/30/22                           | 3022820 202202 310-51300-31500                   | FEB MONTHLY MEETING       | *       | 1,252.41 |  |
|               |       |                                   |  |                           |         |          | KUTAK ROCK LLP 1,252.41 004331                   |
|               |       |                                   |  | ABER ABERDEEN             | OKUZMUK |          |  |

| CHECK DATE | VEND# | INVOICE DATE | INVOICE  | EXPENSED TO... YRMO | DPT ACCT#       | SUB SUBCLASS | VENDOR NAME  | STATUS | AMOUNT   | CHECK AMOUNT | CHECK # |
|------------|-------|--------------|----------|---------------------|-----------------|--------------|--|--------|----------|--------------|---------|
| 4/07/22    | 00079 | 4/01/22      | 13129560 | 202204              | 320-53800-45507 |              | APR POOL CHEMICALS<br>POOLSURE                                     | *      | 2,015.31 | 2,015.31     | 004332  |
| 4/07/22    | 00040 | 12/24/21     | 6369009  | 202112              | 310-51300-32300 |              | SE2018 TRUSTEE FEES FY22   | *      | 3,125.00 |              |         |
|            |       | 12/24/21     | 6369009  | 202112              | 310-51300-32300 |              | INCIDENTAL EXPENSES  | *      | 290.63   |              |         |
|            |       | 12/24/21     | 6369009  | 202112              | 300-15500-10000 |              | SE2018 TRUSTEE FEES FY23   | *      | 625.00   |              |         |
|            |       |              |          |                     |                 |              | US BANK  |        |          | 4,040.63     | 004333  |
| 4/07/22    | 00277 | 3/17/22      | S71230   | 202203              | 320-57200-46000 |              | RPR SYSTEM-NOT WORKING<br>WEATHER ENGINEERS, INC.                  | *      | 275.00   | 275.00       | 004334  |
| 4/14/22    | 00240 | 4/05/22      | 04052022 | 202204              | 320-57200-46000 |              | QTRLY PREVENTATIVE MAINT<br>ABERDEEN AC                            | *      | 659.34   | 659.34       | 004335  |
| 4/14/22    | 00253 | 4/05/22      | 23694    | 202204              | 320-53800-45905 |              | PROX CRDS-96 BUSH PL STJ<br>ALPHADOG AUDIO, VIDEO, & SECURITY, LLC | *      | 1,012.50 | 1,012.50     | 004336  |
| 4/14/22    | 00188 | 4/08/22      | 13       | 202204              | 310-51300-31300 |              | SE2018 AMORT SCHED   | *      | 100.00   |              |         |
|            |       | 4/08/22      | 13       | 202204              | 310-51300-31300 |              | SE2020A-1 AMORT SCHED  | *      | 100.00   |              |         |
|            |       | 4/08/22      | 13       | 202204              | 310-51300-31300 |              | SE2020A-2 AMORT SCHED  | *      | 500.00   |              |         |
|            |       |              |          |                     |                 |              | DISCLOSURE SERVICES LLC  |        |          | 700.00       | 004337  |
| 4/14/22    | 00013 | 4/11/22      | 202295   | 202203              | 310-51300-31100 |              | APR PROFESSIONAL SERVICES<br>ENGLAND THIMS & MILLER, INC.          | *      | 485.00   | 485.00       | 004338  |
| 4/14/22    | 00003 | 3/31/22      | I0340403 | 202203              | 310-51300-48000 |              | NOTICE OF MEETING 3/11/22  | *      | 76.29    |              |         |
|            |       | 3/31/22      | I0340844 | 202203              | 310-51300-48000 |              | NOTICE OF LANDSCP RFP3/31<br>THE ST. AUGUSTINE RECORD              | *      | 107.70   | 183.99       | 004339  |
| 4/14/22    | 00266 | 4/05/22      | 7434     | 202204              | 320-53800-46300 |              | TREE REMOVAL<br>TREECO DBA   | *      | 2,950.00 | 2,950.00     | 004340  |

ABER ABERDEEN OKUZMUK

| CHECK<br>DATE      | VEND# | .....INVOICE.....<br>DATE INVOICE | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME  | STATUS | AMOUNT    | ....CHECK.....<br>AMOUNT # |
|--------------------|-------|-----------------------------------|--|--|--------|-----------|----------------------------|
| 4/28/22            | 00207 | 4/15/22 9861                      | 202204 320-57200-46000                           | RPR FAM POOL-ORING RPLCD<br>BIG Z POOL SERVICE, LLC          | *      | 509.50    | 509.50 004341              |
| 4/28/22            | 00207 | 4/20/22 10562                     | 202204 320-57200-46000                           | AFTR PUMP RPLC CMPLTD4/20<br>BIG Z POOL SERVICE, LLC         | *      | 905.00    | 905.00 004342              |
| 4/28/22            | 00207 | 4/20/22 10608                     | 202204 320-57200-46000                           | FAMILY POOL ATTIONAL ITMS<br>BIG Z POOL SERVICE, LLC         | *      | 705.00    | 705.00 004343              |
| 4/28/22            | 00278 | 4/26/22 1130908                   | 202204 320-53800-45508                           | YRLY INTERNET SERV-PRIMAR<br>NATIONAL TELECOM DEPLOYMENT DBA | *      | 314.40    | 314.40 004344              |
| 4/28/22            | 00259 | 4/15/22 10791466                  | 202204 320-53800-46000                           | APR FIELD OPERATIONS MGR                                     | *      | 1,907.78  |                            |
|                    |       | 4/15/22 10791466                  | 202204 320-53800-45918                           | APR FACILITY MANAGER   | *      | 3,917.27  |                            |
|                    |       | 4/15/22 10791466                  | 202204 320-53800-45505                           | APR POOL MAINTENANCE   | *      | 730.30    |                            |
|                    |       | 4/15/22 10791466                  | 202204 320-53800-45506                           | APR JANITORIAL   | *      | 1,153.14  |                            |
|                    |       | 4/15/22 10791466                  | 202204 320-53800-45917                           | APR COMMON AREA MAINT  | *      | 1,276.56  |                            |
|                    |       | 4/15/22 10791466                  | 202204 320-53800-46100                           | APR LAKE MAINTENANCE<br>FIRST SERVICE RESIDENTIAL            | *      | 284.00    | 9,269.05 004345            |
| 4/28/22            | 00259 | 4/19/22 10795258                  | 202204 320-53800-46000                           | APR FIELD OPERATIONS MGR                                     | *      | 650.00    |                            |
|                    |       | 4/19/22 10795258                  | 202204 320-53800-45918                           | APR FACILITY MANAGER<br>FIRST SERVICE RESIDENTIAL            | *      | 650.00    | 1,300.00 004346            |
| 4/28/22            | 00060 | 4/19/22 17491983                  | 202204 320-57200-46000                           | APR PEST CONTROL<br>TURNER PEST CONTROL LLC                  | *      | 9.23      | 9.23 004347                |
| TOTAL FOR BANK A   |       |                                   |  |  |        | 44,856.55 |                            |
| TOTAL FOR REGISTER |       |                                   |  |  |        | 44,856.55 |                            |

ABER ABERDEEN OKUZMUK

# Check Approval Form

General Fund

Date: April 7, 2022

District: Aberdeen CDD

Fund Code: 1


Beginning Check #: 4326

Ending Check #: 4334

|                         |                      |                      |
|-------------------------|----------------------|----------------------|
| Total Amount of Checks: | <u>\$ 25,853.54</u>  | New Balance          |
| Balance in Account***:  | <u>\$ 396,000.80</u> | <u>\$ 370,147.26</u> |

Recent Deposits: \_\_\_\_\_

Prepared by: Margaret Bronson

Signature: 

Approved by: Jim Oliver

Signature: \_\_\_\_\_

BANK A: ABERDEEN CDD

| VEND NO. | Invoice Date | Vendor Inv. No. | ---General Ledger#-----          | St Cr | DUE DATE | GROSS AMOUNT | DISC AMOUNT | NET AMOUNT | CHECK PO# | CHECK NO. |
|----------|--------------|-----------------|----------------------------------|-------|----------|--------------|-------------|------------|-----------|-----------|
| 00259    | 40122        | 10788277        | 001-320-53800-46000              |       | 40122    | 1,856.36     | .00         | 1,856.36   |           |           |
|          |              |                 | MAR FIELD OPERATIONS MGR         |       |          |              |             |            |           |           |
|          |              |                 | OPERATIONS MANAGEMENT            |       |          |              |             |            |           |           |
| 00259    | 40122        | 10788277        | 001-320-53800-45918              |       | 40122    | 3,811.70     | .00         | 3,811.70   |           |           |
|          |              |                 | MAR FACILITY MANAGER             |       |          |              |             |            |           |           |
|          |              |                 | FACILITY MANAGER                 |       |          |              |             |            |           |           |
| 00259    | 40122        | 10788277        | 001-320-53800-45505              |       | 40122    | 710.61       | .00         | 710.61     |           |           |
|          |              |                 | MAR POOL MAINTENANCE             |       |          |              |             |            |           |           |
|          |              |                 | AMENT-POOL MAINTENANCE           |       |          |              |             |            |           |           |
| 00259    | 40122        | 10788277        | 001-320-53800-45506              |       | 40122    | 1,122.06     | .00         | 1,122.06   |           |           |
|          |              |                 | MAR JANIT COMMON AREA            |       |          |              |             |            |           |           |
|          |              |                 | AMENT- JANITORIAL MAINT          |       |          |              |             |            |           |           |
| 00259    | 40122        | 10788277        | 001-320-53800-45917              |       | 40122    | 1,242.15     | .00         | 1,242.15   |           |           |
|          |              |                 | MAR MAINTENANCE                  |       |          |              |             |            |           |           |
|          |              |                 | GENERAL FACILITY MAINTENANCE     |       |          |              |             |            |           |           |
| 00259    | 40122        | 10788277        | 001-320-53800-46100              |       | 40122    | 276.35       | .00         | 276.35     |           |           |
|          |              |                 | MAR LAKE MAINTENANCE             |       |          |              |             |            |           |           |
|          |              |                 | LAKE MAINTENANCE                 |       |          |              |             |            |           |           |
|          |              |                 | FIRST SERVICE RESIDENTIAL        |       |          | 9,019.23     | .00         | 9,019.23   | 004326    |           |
| 00259    | 40122        | 10789291        | 001-320-53800-45921              |       | 40122    | 1,000.00     | .00         | 1,000.00   |           |           |
|          |              |                 | APR MANAGEMENT FEE               |       |          |              |             |            |           |           |
|          |              |                 | AMENITY-LIFESTYLE COORDINATOR    |       |          |              |             |            |           |           |
|          |              |                 | FIRST SERVICE RESIDENTIAL        |       |          | 1,000.00     | .00         | 1,000.00   | 004327    |           |
| 00213    | 33122        | 72335           | 001-320-53800-46100              |       | 33122    | 2,140.00     | .00         | 2,140.00   |           |           |
|          |              |                 | MAR LAKE MAINTENANCE             |       |          |              |             |            |           |           |
|          |              |                 | LAKE MAINTENANCE                 |       |          |              |             |            |           |           |
|          |              |                 | FUTURE HORIZONS, INC             |       |          | 2,140.00     | .00         | 2,140.00   | 004328    |           |
| 00017    | 40122        | 680             | 001-310-51300-34000              |       | 40122    | 4,190.17     | .00         | 4,190.17   |           |           |
|          |              |                 | APR MANAGEMENT FEES              |       |          |              |             |            |           |           |
|          |              |                 | MANAGEMENT FEES                  |       |          |              |             |            |           |           |
| 00017    | 40122        | 680             | 001-310-51300-35100              |       | 40122    | 150.00       | .00         | 150.00     |           |           |
|          |              |                 | APR INFORMATION TECH             |       |          |              |             |            |           |           |
|          |              |                 | COMPUTER SERVICE                 |       |          |              |             |            |           |           |
| 00017    | 40122        | 680             | 001-310-51300-31300              |       | 40122    | 583.33       | .00         | 583.33     |           |           |
|          |              |                 | APR DISSEM AGENT SERVICES        |       |          |              |             |            |           |           |
|          |              |                 | DISSEMINATION AGENT              |       |          |              |             |            |           |           |
| 00017    | 40122        | 680             | 001-310-51300-51000              |       | 40122    | .93          | .00         | .93        |           |           |
|          |              |                 | OFFICE SUPPLIES                  |       |          |              |             |            |           |           |
|          |              |                 | OFFICE SUPPLIES                  |       |          |              |             |            |           |           |
| 00017    | 40122        | 680             | 001-310-51300-42000              |       | 40122    | 74.43        | .00         | 74.43      |           |           |
|          |              |                 | POSTAGE                          |       |          |              |             |            |           |           |
|          |              |                 | POSTAGE                          |       |          |              |             |            |           |           |
| 00017    | 40122        | 680             | 001-310-51300-42500              |       | 40122    | 93.30        | .00         | 93.30      |           |           |
|          |              |                 | COPIES                           |       |          |              |             |            |           |           |
|          |              |                 | PRINTING & BINDING               |       |          |              |             |            |           |           |
| 00017    | 40122        | 680             | 001-310-51300-41000              |       | 40122    | 54.80        | .00         | 54.80      |           |           |
|          |              |                 | TELEPHONE                        |       |          |              |             |            |           |           |
|          |              |                 | TELEPHONE                        |       |          |              |             |            |           |           |
|          |              |                 | GOVERNMENTAL MANAGEMENT SERVICES |       |          | 5,146.96     | .00         | 5,146.96   | 004329    |           |
| 00271    | 33022        | 3022819         | 001-310-51300-31500              |       | 33022    | 964.00       | .00         | 964.00     |           |           |
|          |              |                 | FEB GENERAL COUNSEL              |       |          |              |             |            |           |           |
|          |              |                 | ATTORNEY FEES                    |       |          |              |             |            |           |           |
|          |              |                 | KUTAK ROCK LLP                   |       |          | 964.00       | .00         | 964.00     | 004330    |           |
| 00271    | 33022        | 3022820         | 001-310-51300-31500              |       | 33022    | 1,252.41     | .00         | 1,252.41   |           |           |
|          |              |                 | FEB MONTHLY MEETING              |       |          |              |             |            |           |           |
|          |              |                 | ATTORNEY FEES                    |       |          |              |             |            |           |           |
|          |              |                 | KUTAK ROCK LLP                   |       |          | 1,252.41     | .00         | 1,252.41   | 004331    |           |
| 00079    | 40122        | 13129560        | 001-320-53800-45507              |       | 40122    | 2,015.31     | .00         | 2,015.31   |           |           |

ABER ABERDEEN MBRONSON

BANK A: ABERDEEN CDD

| VEND NO.           | Invoice Date | Vendor Inv. No. | ---General Ledger#-----  | St | Cr | DUE DATE | GROSS AMOUNT | DISC AMOUNT | NET AMOUNT | CHECK PO# | CHECK NO. |
|--------------------|--------------|-----------------|--------------------------|----|----|----------|--------------|-------------|------------|-----------|-----------|
| APR POOL CHEMICALS |              |                 |                          |    |    |          |              |             |            |           |           |
|                    |              | POOLSURE        |                          |    |    |          | 2,015.31     | .00         | 2,015.31   |           | 004332    |
|                    |              |                 | AMENITY - POOL CHEMICALS |    |    |          |              |             |            |           |           |
| 00040              | 122421       | 6369009         | 001-310-51300-32300      |    |    | 122421   | 3,125.00     | .00         | 3,125.00   |           |           |
| SE2018             |              |                 | TRUSTEE FEES FY22        |    |    |          |              |             |            |           |           |
| 00040              | 122421       | 6369009         | 001-310-51300-32300      |    |    | 122421   | 290.63       | .00         | 290.63     |           |           |
|                    |              |                 | INCIDENTAL EXPENSES      |    |    |          |              |             |            |           |           |
| 00040              | 122421       | 6369009         | 001-300-15500-10000      |    |    | 122421   | 625.00       | .00         | 625.00     |           |           |
| SE2018             |              |                 | TRUSTEE FEES FY23        |    |    |          |              |             |            |           |           |
|                    |              |                 | US BANK                  |    |    |          | 4,040.63     | .00         | 4,040.63   |           | 004333    |
|                    |              |                 | PREPAID EXPENSES         |    |    |          |              |             |            |           |           |
| 00277              | 31722        | S71230          | 001-320-57200-46000      |    |    | 31722    | 275.00       | .00         | 275.00     |           |           |
|                    |              |                 | RPR SYSTEM-NOT WORKING   |    |    |          |              |             |            |           |           |
|                    |              |                 | WEATHER ENGINEERS, INC.  |    |    |          | 275.00       | .00         | 275.00     |           | 004334    |
|                    |              |                 | REPAIRS AND REPLACEMENTS |    |    |          |              |             |            |           |           |
|                    |              |                 | ABERDEEN CDD             |    |    |          | 25,853.54    | .00         | 25,853.54  |           |           |
|                    |              |                 | ABERDEEN - GENERAL FUND  |    |    |          | 25,853.54    | .00         | 25,853.54  |           |           |



**FirstService**  
RESIDENTIAL

**Aberdeen Community Development District**  
110 Flower of Scotland Avenue  
Saint Johns, FL 32259  
Anh.Nguyen@fsresidential.com

# INVOICE

Invoice Number 10788277  
Invoice Date 4/1/2022  
Terms 15 ePay ACH BP  
Period Start 3/12/2022  
Period End 3/25/2022

Customer 100-0SNC  
Account # PAY-0SNC  
**Total Amount Due: \$9,019.24**

| Position                   | Labor Rate | Employee           | Hours     | Pay Rate     | Amount            |
|----------------------------|------------|--------------------|-----------|--------------|-------------------|
| Manager, On-Site Property  | 15.00%     | Tharpe, Belynda    | 80.00 REG | \$33.65      | \$3,096.10        |
|                            |            |                    |           | Subtotal     | \$3,096.10        |
| Staff, Front Desk          | 25.00%     | Bagwell, Camdyn E  | 31.57 REG | \$12.50      | \$493.28          |
| Staff, Front Desk          | 25.00%     | Mccarthy, Moira    | 34.39 REG | \$12.50      | \$537.34          |
| Staff, Front Desk          | 25.00%     | Naumann, Max M     | 11.79 REG | \$12.50      | \$184.23          |
|                            |            |                    |           | Subtotal     | \$1,214.85        |
| Staff, Concierge           | 25.00%     | Arnold, Demetric E | 27.85 REG | \$14.00      | \$487.39          |
|                            |            |                    |           | Subtotal     | \$487.39          |
| Supervisor, Building Maint | 25.00%     | Parker, Jay        | 3.80 OT   | \$36.00      | \$171.00          |
| Supervisor, Building Maint | 25.00%     | Parker, Jay        | 78.23 REG | \$24.00      | \$2,346.90        |
|                            |            |                    |           | Subtotal     | \$2,517.90        |
| Staff, Building Maint      | 25.00%     | Henry, Brandon E   | 0.12 OT   | \$25.50      | \$3.83            |
| Staff, Building Maint      | 25.00%     | Henry, Brandon E   | 79.96 REG | \$17.00      | \$1,699.17        |
|                            |            |                    |           | Subtotal     | \$1,703.00        |
|                            |            |                    |           | Subtotal     | \$9,019.24        |
|                            |            |                    |           | Tax          | \$0.00            |
|                            |            |                    |           | <b>Total</b> | <b>\$9,019.24</b> |



**FirstService**  
RESIDENTIAL

**Aberdeen Community Development District**  
110 Flower of Scotland Avenue  
Saint Johns, FL 32259  
Anh.Nguyen@fsresidential.com

# INVOICE

Invoice Number 10788277  
Invoice Date 4/1/2022  
Terms 15 ePay ACH BP  
Period Start 3/12/2022  
Period End 3/25/2022

Customer 100-OSNC  
Account # PAY-OSNC  
**Total Amount Due: \$9,019.24**

| Position | Labor Rate | Employee | Hours | Pay Rate | Amount |
|----------|------------|----------|-------|----------|--------|
|----------|------------|----------|-------|----------|--------|



From: Anh Nguyen <Anh.Nguyen@fsresidential.com>  
Subject: FW: PAYROLL - 100-OSNC - Aberdeen Community Development District - 04/01/2022 - 10788277  
Date: April 1, 2022 at 8:24 AM  
To: Oksana Kuzmuk <Oksana.Kuzmuk@fsresidential.com>, Margaret Bronson <Margaret.Bronson@fsresidential.com>  
Cc: Lucy Acevedo <Lucy.Acevedo@fsresidential.com>, Belynda Tharpe <Belynda.Tharpe@fsresidential.com>



Good afternoon! Please code attached invoice as follows:

|                          | <b>Invoice Amount</b> |            |
|--------------------------|-----------------------|------------|
| Field Operations Manager | 001.320.53800.46000   | \$9,019.24 |
| Facility Manager         | 001.320.53800.45918   | \$1,856.36 |
| Pool Maintenance         | 001.320.53800.45505   | \$3,811.70 |
| Janitorial               | 001.320.53800.45506   | \$710.61   |
| Common Area              |                       | \$1,122.06 |
| Maintenance              | 001.320.53800.45917   | \$1,242.15 |
| Lake Maintenance         | 001.320.53800.46100   | \$276.35   |

2591A

Thank you.

#FirstServeOthers



**FirstService**  
RESIDENTIAL

**ANH NGUYEN, LCAM (FL, GA)**  
Vice President

6620 Southpoint Drive South Suite 610 | Jacksonville, FL 32216  
Direct 904-924-6293  
[anh.nguyen@fsresidential.com](mailto:anh.nguyen@fsresidential.com)

**24/7 Customer Care Center: 866.378.1099**  
[Facebook](#) | [LinkedIn](#) | [YouTube](#)

**From:** CORPBILLING@fsresidential.com <CORPBILLING@fsresidential.com>  
**Sent:** Thursday, March 31, 2022 11:03 PM  
**To:** Anh Nguyen <Anh.Nguyen@fsresidential.com>  
**Cc:** FL - FSR Billing <FSRBilling.FL@fsresidential.com>  
**Subject:** PAYROLL - 100-OSNC - Aberdeen Community Development District - 04/01/2022 - 10788277



FSR Payroll  
Invoice.pdf



**FirstService**  
RESIDENTIAL

**Aberdeen Community Development District**  
110 Flower of Scotland Avenue  
Saint Johns, FL 32259  
Anh.Nguyen@fsresidential.com

# INVOICE

Invoice Number 10789291  
Invoice Date 4/1/2022  
Terms 15 ePay ACH BP  
Service Period 4/1/2022  
Customer 100-OSNC

Invoice Type MGFEE  
Account # MGF-OSNC  
**Total Amount Due: \$1,000.00**

259A

| Description    | Total             |
|----------------|-------------------|
| Management Fee | \$1,000.00        |
| 1.310.513.340  |                   |
| Subtotal       | \$1,000.00        |
| Tax            | \$0.00            |
| Total          | <b>\$1,000.00</b> |

RECEIVED APR 04 2022

**From:** Anh Nguyen Anh.Nguyen@fsresidential.com  
**Subject:** FW: MGMT INV - 100-OSNC - Aberdeen Community Development District - 04/01/2022 - 10789291  
**Date:** April 4, 2022 at 7:16 AM  
**To:** Oksana Kuzmuk okuzmuk@gmsnf.com, Margaret Bronson mbronson@gmsnf.com  
**Cc:** Belynda Tharpe Belynda.Tharpe@fsresidential.com, Lucy Acevedo Lucy.Acevedo@fsresidential.com



Good morning,  
Please code the attached invoice to the following.

001.320.53800.45921 Management Fee

Thank you.

#FirstServeOthers



**ANH NGUYEN, LCAM (FL, GA)**  
Vice President

6620 Southpoint Drive South Suite 610 | Jacksonville, FL 32216  
Direct 904-924-6293  
[anh.nguyen@fsresidential.com](mailto:anh.nguyen@fsresidential.com)

**24/7 Customer Care Center: 866.378.1099**  
[Facebook](#) | [LinkedIn](#) | [YouTube](#)

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**From:** CORPBILLING@fsresidential.com <CORPBILLING@fsresidential.com>  
**Sent:** Friday, April 1, 2022 11:04 PM  
**To:** Anh Nguyen <Anh.Nguyen@fsresidential.com>  
**Cc:** FL - FSR Billing <FSRBilling.FL@fsresidential.com>  
**Subject:** MGMT INV - 100-OSNC - Aberdeen Community Development District - 04/01/2022 - 10789291



FSR Mgmt  
Invoice.pdf

**Future Horizons, Inc.**

403 North First Street  
 P O Box 1115  
 Hastings, FL 32145-1115

# INVOICE

Invoice Number: 72335  
 Invoice Date: Mar 31, 2022  
 Page: 1

Voice: 800-682-1187  
 Fax: 904-692-1193

|   |
|---|
| <b>Bill To:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|   |
|---|
| <b>Ship to:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|                     |                        |                      |                 |
|---------------------|------------------------|----------------------|-----------------|
| <b>Customer ID</b>  | <b>Customer PO</b>     | <b>Payment Terms</b> |                 |
| Aberdeen01          | Per Contract           | Net 30 Days          |                 |
| <b>Sales Rep ID</b> | <b>Shipping Method</b> | <b>Ship Date</b>     | <b>Due Date</b> |
|                     | Hand Deliver           |                      | 4/30/22         |

| Quantity   | Item                 | Description   | Unit Price | Amount          |
|--|----------------------|---|------------|-----------------|
| 1.00   | Aquatic Weed Control | Aquatic Weed Control services performed in March<br><i>Mar Lake Maintenance</i> | 2,140.00   | 2,140.00        |
| RECEIVED MAR 31 2022<br><br>213 A<br>1.320.538.461 |                      |   |            |                 |
| Subtotal   |                      |   |            | 2,140.00        |
| Sales Tax  |                      |   |            |                 |
| Total Invoice Amount                               |                      |   |            | 2,140.00        |
| Payment/Credit Applied                             |                      |   |            |                 |
| <b>TOTAL</b>                                       |                      |   |            | <b>2,140.00</b> |

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

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

# Invoice

**Invoice #:** 680  
**Invoice Date:** 4/1/22  
**Due Date:** 4/1/22  
**Case:**  
**P.O. Number:**

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

17A

| Description   | Hours/Qty | Rate     | Amount            |
|---|-----------|----------|-------------------|
| Management Fees - April 2022 1.310.513.340              |           | 4,190.17 | 4,190.17          |
| Information Technology - April 2022 1.310.513.351       |           | 150.00   | 150.00            |
| Dissemination Agent Services - April 2022 1.310.513.313 |           | 583.33   | 583.33            |
| Office Supplies 1.310.513.510                           |           | 0.93     | 0.93              |
| Postage 1.310.513.420                                   |           | 74.43    | 74.43             |
| Copies 1.310.513.425                                    |           | 93.30    | 93.30             |
| Telephone 1.310.513.410                                 |           | 54.80    | 54.80             |
| <b>Total</b>  |           |          | <b>\$5,146.96</b> |
| <b>Payments/Credits</b>                                 |           |          | <b>\$0.00</b>     |
| <b>Balance Due</b>                                      |           |          | <b>\$5,146.96</b> |

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

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

Federal ID 47-0597598

March 30, 2022

**Check Remit To:**

Kutak Rock LLP  
PO Box 30057  
Omaha, NE 68103-1157

**Wire Transfer Remit To:**

ABA #104000016  
First National Bank of Omaha  
Kutak Rock LLP  
A/C # 24690470  
Reference: Invoice No. 3022819  
Client Matter No. 223-1

RECEIVED APR 02 2022

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

271A  
1.310.513.315

Invoice No. 3022819  
223-1

Re: Aberdeen CDD - General Counsel

For Professional Legal Services Rendered

|          |              |      |        |   |
|----------|--------------|------|--------|---|
| 02/01/22 | K. Jusevitch | 1.20 | 174.00 | Prepare easement license agreements; confer with Haber  |
| 02/04/22 | K. Jusevitch | 0.10 | 14.50  | Distribute legislative newsletter   |
| 02/09/22 | W. Haber     | 0.90 | 261.00 | Prepare license agreements for lot improvements in CDD easements  |
| 02/16/22 | W. Haber     | 0.20 | 58.00  | Review agenda for February meeting  |
| 02/23/22 | C. Stuart    | 0.50 | 210.00 | Review proposed legislation; monitor committee activity and agendas; monitor Amendment 12 implementation    |
| 02/24/22 | K. Jusevitch | 0.10 | 14.50  | Distribute Amendment 12 guide   |
| 02/28/22 | W. Haber     | 0.40 | 116.00 | Review and revise agreement for paver cleaning; confer with Sweeting regarding same                         |
| 02/28/22 | K. Jusevitch | 0.80 | 116.00 | Correspond with district manager regarding easement; prepare paver cleaning agreement and confer with Haber |

**KUTAK ROCK LLP**

Aberdeen CDD

March 30, 2022

Client Matter No. 223-1

Invoice No. 3022819

Page 2

TOTAL HOURS 4.20

TOTAL FOR SERVICES RENDERED \$964.00

TOTAL CURRENT AMOUNT DUE \$964.00

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

March 30, 2022

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3022820

Client Matter No. 223-2

RECEIVED APR 02 2022

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

271A  
1,310,513.315

Invoice No. 3022820  
223-2

Re: Aberdeen CDD - Monthly Meeting

For Professional Legal Services Rendered

|          |          |      |          |  |
|----------|----------|------|----------|--|
| 02/21/22 | W. Haber | 0.50 | 145.00   | Prepare for Board meeting                    |
| 02/22/22 | W. Haber | 3.70 | 1,073.00 | Prepare for and participate in Board meeting |

TOTAL HOURS 4.20

TOTAL FOR SERVICES RENDERED \$1,218.00

DISBURSEMENTS

|                 |       |
|-----------------|-------|
| Meals           | 14.82 |
| Travel Expenses | 19.59 |

TOTAL DISBURSEMENTS 34.41

TOTAL CURRENT AMOUNT DUE \$1,252.41





1707 Townhurst Dr.  
Houston TX 77043  
(800) 858-POOL (7665)  
www.poolsure.com

# Invoice

Date 4/1/2022

Invoice # 131295605735

|              |           |
|--------------|-----------|
| Terms        | Net 20    |
| Due Date     | 4/21/2022 |
| PO #         |           |
| AZ License # |           |

|   |
|---|
| <b>Bill To</b>  |
| GMS LLC<br>Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine FL 32092 |

|  |
|--|
| <b>Ship To</b>   |
| Aberdeen CCD<br>110 Flowers of Scotland<br>Jacksonville FL 32259 |

| Item ID   | Description                            | Qty | Units | Amount   |
|---|--|-----|-------|----------|
| WM-CHEM-BASE  | Water Management Seasonal Billing Rate | 1   | ea    | 1,944.84 |
| WM-SHED RENTAL  | Monthly rental fee for storage shed    | 1   | ea    | 10.00    |
| Fuel Surcharge  | Fuel/Environmental Transit Fee         | 1   | ea    | 60.47    |
| <p><i>April pool chemicals</i></p> <p>RECEIVED MAR 18 2022</p> <p>1.320.538.45507</p> |  |     |       |          |

79A  
**Subtotal** 2,015.31  
**Shipping Cost (FEDEX GROUND)** 0.00  
**Total** 2,015.31  
**Amount Due** \$2,015.31

**Remittance Slip**

**Customer**  
13ABE100  
**Invoice #**  
131295605735

**Amount Due** \$2,015.31

**Amount Paid** \_\_\_\_\_

**Make Checks Payable To**  
Poolsure  
PO Box 55372  
Houston, TX 77255-5372



131295605735



Corporate Trust Services  
 EP-MN-WN3L  
 60 Livingston Ave.  
 St. Paul, MN 55107

"Copy of Previously Printed Invoice"  
 Invoice Number:  
 Account Number:  
 Invoice Date:  
 Direct Inquiries To:  
 Phone:

6369009  
 226490000  
 12/24/2021  
 STACEY JOHNSON  
 407-835-3805

ABERDEEN COMMUNITY DEVELOPMENT DIST  
 ATTN DISTRICT MANAGER  
 475 WEST TOWN PLACE STE 114  
 ST AUGUSTINE FL 32092

**ABERDEEN CDD SERIES 2018**

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

**STATEMENT SUMMARY**

**PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.**

TOTAL AMOUNT DUE \$4,040.63

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

**ABERDEEN CDD SERIES 2018**

|                      |                |
|----------------------|----------------|
| Invoice Number:      | 6369009        |
| Account Number:      | 226490000      |
| Current Due:         | \$4,040.63     |
| Direct Inquiries To: | STACEY JOHNSON |
| Phone:               | 407-835-3805   |

Wire Instructions:  
 U.S. Bank  
 ABA # 091000022  
 Acct # 1-801-5013-5135  
 Trust Acct # 226490000  
 Invoice # 6369009  
 Attn: Fee Dept St. Paul

Please mail payments to:  
 U.S. Bank  
 CM-9690  
 PO BOX 70870  
 St. Paul, MN 55170-9690



Corporate Trust Services  
 EP-MN-WN3L  
 60 Livingston Ave.  
 St. Paul, MN 55101  
 "Copied from Previously Printed Invoice"

Invoice Number: 6369009  
 Invoice Date: 12/24/2021  
 Account Number: 226490000  
 Direct Inquiries To: STACEY JOHNSON  
 Phone: 407-835-3805

**ABERDEEN CDD SERIES 2018**

Accounts Included 226490000 226490001 226490002 226490003 226490004 226490005  
 In This Relationship: 226490006 226490007 226490008

**CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP**

| Detail of Current Charges   | Volume   | Rate     | Portion of Year | Total Fees        |
|---|----------|----------|-----------------|-------------------|
| 04200 Trustee <sup>Fy22</sup> 1,310,573.323 = \$3,125.00<br><sup>Fy23</sup> 1,300,155,100.00 = \$625.00 | 1.00     | 3,750.00 | 100.00%         | \$3,750.00        |
| <b>Subtotal Administration Fees - In Advance 12/01/2021 - 11/30/2022</b>                                |          |          |                 | <b>\$3,750.00</b> |
| Incidental Expenses 1,310,573.323   | 3,750.00 | 0.0775   |                 | \$290.63          |
| <b>Subtotal Incidental Expenses</b>   |          |          |                 | <b>\$290.63</b>   |
| <b>TOTAL AMOUNT DUE</b>   |          |          |                 | <b>\$4,040.63</b> |

40 A



**Weather Engineers, Inc.**  
 PO Box 37068  
 Jacksonville, FL 32236  
 Phone: (904) 356-3963  
 Fax: (904) 356-4969  
 www.weatherengineers.com  
 CAC041190

# Invoice

| Number | Date     |
|--------|----------|
| S71230 | 03/17/22 |

**BILL TO: #105221**

**SERVICE PERFORMED AT:**

**ABERDEEN CDD**  
 475 W. TOWN PALCE STE 114  
 ST. AUGUSTINE FL 32092

**ABERDEEN FITNESS CENTER**  
 110 FLOWER OF SCOTLAND AVE  
 ST. JOHNS FL 32259

RECEIVED APR 04 2022

Site #: 105221-001

Return this portion with payment **Amount Paid:** \_\_\_\_\_

| Work Order Date   | Call Slip Number | P.O. Number | Salesman | Terms    | Contract # | Batch # |
|---|------------------|-------------|----------|----------|------------|---------|
| 03/17/22  | 160743           |             |          | 30       |            |         |
| <b>DESCRIPTION</b>  |                  |             |          |          |            |         |
| Reported by: J Parker 904 303-7366<br>Trouble Code: NTR - NOTHING RUNS<br>installed 2021 Unit wired to alarm system<br>ac ntr/avail 630a-330p per Rob L billable<br><br>BRAND [ MODEL # / SERIAL # ] SERVING AREA<br>AAON H3-CRB-8-0-162C / 202010-CJEC06 FINTESS CENTER<br><br>Fitness center is at 96 not 110. Call for system not working. On arrival all was working and cooling. Local maintenance reset the smoke detector up at the unit. History: Apparently over the weekend the smoke detector went off and no one knew how to turn it off. A passerby heard the alarm and strobe and pulled the fire alarm outside. This caused the fire department to arrive. Not knowing how to reset the system, they disconnected the ceiling mounted alarm/ strobe. Re-mounted the audible/strobe and wired it back in. It's locked in the center of the fitness room on a ceiling tile 11 foot high. Believe the heat strips set the smoke detector off due to the cold weather. This can potentially happen again. One needs to know the reset is at the unit in the supply duct. |                  |             |          |          |            |         |
| TECH  | DATE             | RECEIVED    | ARRIVED  | DEPARTED |            |         |
| 038   | 03/17/22         | 06:45:00    | 07:12:00 | 09:15:00 |            |         |
| Continued on page 2   |                  |             |          |          |            |         |

277A  
 1.320.572.460

**Thank you for your business!!**

Please make all checks payable to Weather Engineers, Inc.  
 Remit To: PO Box 37068 Jacksonville, FL 32236  
 Phone (904) 356-3963\* Fax (904) 356-4969

We are an equal opportunity employer and do not discriminate against applicants due to race, gender, veterans status, or on the basis of disability or any other federal, state or local protected class. THIS CONTRACTOR AND SUBCONTRACTOR SHALL ABIDE BY THE REQUIREMENTS OF 41 CFR 60-300.5 (A). THIS REGULATION PROHIBITS DISCRIMINATION AGAINST QUALIFIED PROTECTED VETERANS, AND REQUIRES AFFIRMATIVE ACTION BY COVERED PRIME CONTRACTORS AND SUBCONTRACTORS TO EMPLOY AND ADVANCE IN EMPLOYMENT QUALIFIED PROTECTED VETERANS.



**Weather Engineers, Inc.**  
 PO Box 37068  
 Jacksonville, FL 32236  
 Phone: (904) 356-3963  
 Fax: (904) 356-4969  
 www.weatherengineers.com  
 CAC041190

# Invoice

| Number | Date     |
|--------|----------|
| S71230 | 03/17/22 |

**BILL TO: #105221**

**ABERDEEN CDD**  
**475 W. TOWN PALCE STE 114**  
**ST. AUGUSTINE FL 32092**

**SERVICE PERFORMED AT:**

**ABERDEEN FITNESS CENTER**  
**110 FLOWER OF SCOTLAND AVE**  
**ST. JOHNS FL 32259**

Site # : 105221-001

Return this portion with payment **Amount Paid:** \_\_\_\_\_

| Work Order Date       | Call Slip Number | P.O. Number | Salesman          | Terms           | Contract #    | Batch # |
|-----------------------|------------------|-------------|-------------------|-----------------|---------------|---------|
| 03/17/22              | 160743           |             |                   | 30              |               |         |
| <b>DESCRIPTION</b>    |                  |             |                   |                 |               |         |
| Continued from page 1 |                  |             |                   |                 |               |         |
| 03/17/22              | 1 MECH           | R/T         | 2.05 HRS @ 110.00 | 225.50          |               |         |
| 03/17/22              | 1 MECH           | T/T         | .45 HRS @ 110.00  | 49.50           |               |         |
|                       |                  |             |                   | LABOR           | 275.00        |         |
|                       |                  |             |                   | <b>TOTAL \$</b> | <b>275.00</b> |         |

**Thank you for your business!!**  
 Please make all checks payable to Weather Engineers, Inc.  
 Remit To: PO Box 37068 Jacksonville, FL 32236  
 Phone (904) 356-3963\* Fax (904) 356-4969

We are an equal opportunity employer and do not discriminate against applicants due to race, gender, veterans status, or on the basis of disability or any other federal, state or local protected class. THIS CONTRACTOR AND SUBCONTRACTOR SHALL ABIDE BY THE REQUIREMENTS OF 41 CFR 60-300.5 (A). THIS REGULATION PROHIBITS DISCRIMINATION AGAINST QUALIFIED PROTECTED VETERANS, AND REQUIRES AFFIRMATIVE ACTION BY COVERED PRIME CONTRACTORS AND SUBCONTRACTORS TO EMPLOY AND ADVANCE IN EMPLOYMENT QUALIFIED PROTECTED VETERANS.

# Check Approval Form

General Fund

Date: April 14, 2022

District: Aberdeen CDD

Fund Code: 1

Beginning Check #: 4335

Ending Check #: 4340

Total Amount of Checks: \$ 5,990.83

New Balance  
\$ 364,156.43

Balance in Account\*\*\*: \$ 370,147.26

Recent Deposits: \_\_\_\_\_

Prepared by: Margaret Bronson

Signature: 

Approved by: Jim Oliver

Signature: 

BANK A: ABERDEEN CDD

| VEND NO. | Invoice Date | Vendor Inv. No.                    | ---General Ledger#-----  | St Cr | DUE DATE | GROSS AMOUNT | DISC AMOUNT | NET AMOUNT | CHECK PO# | CHECK NO. |
|----------|--------------|------------------------------------|--------------------------|-------|----------|--------------|-------------|------------|-----------|-----------|
| 00240    | 40522        | 04052022                           | 001-320-57200-46000      |       | 40522    | 659.34       | .00         | 659.34     |           |           |
|          |              | QTRLY PREVENTATIVE MAINT           | REPAIRS AND REPLACEMENTS |       |          |              |             |            |           |           |
|          |              | ABERDEEN AC                        |                          |       |          | 659.34       | .00         | 659.34     |           | 004335    |
| 00253    | 40522        | 23694                              | 001-320-53800-45905      |       | 40522    | 1,012.50     | .00         | 1,012.50   |           |           |
|          |              | PROX CRDS-96 BUSH PL STJ           | AMENT-REC PASSES         |       |          |              |             |            |           |           |
|          |              | ALPHADOG AUDIO,VIDEO,&SECURITY,LLC |                          |       |          | 1,012.50     | .00         | 1,012.50   |           | 004336    |
| 00188    | 40822        | 13                                 | 001-310-51300-31300      |       | 40822    | 100.00       | .00         | 100.00     |           |           |
|          |              | SE2018 AMORT SCHED                 | DISSEMINATION AGENT      |       |          |              |             |            |           |           |
| 00188    | 40822        | 13                                 | 001-310-51300-31300      |       | 40822    | 100.00       | .00         | 100.00     |           |           |
|          |              | SE2020A-1 AMORT SCHED              | DISSEMINATION AGENT      |       |          |              |             |            |           |           |
| 00188    | 40822        | 13                                 | 001-310-51300-31300      |       | 40822    | 500.00       | .00         | 500.00     |           |           |
|          |              | SE2020A-2 AMORT SCHED              | DISSEMINATION AGENT      |       |          |              |             |            |           |           |
|          |              | DISCLOSURE SERVICES LLC            |                          |       |          | 700.00       | .00         | 700.00     |           | 004337    |
| 00013    | 41122        | 202295                             | 001-310-51300-31100      |       | 41122    | 485.00       | .00         | 485.00     |           |           |
|          |              | APR PROFESSIONAL SERVICES          | ENGINEERING FEES         |       |          |              |             |            |           |           |
|          |              | ENGLAND THIMS & MILLER, INC.       |                          |       |          | 485.00       | .00         | 485.00     |           | 004338    |
| 00003    | 33122        | I0340403                           | 001-310-51300-48000      |       | 33122    | 76.29        | .00         | 76.29      |           |           |
|          |              | NOTICE OF MEETING 3/11/22          | LEGAL ADVERTISING        |       |          |              |             |            |           |           |
| 00003    | 33122        | I0340844                           | 001-310-51300-48000      |       | 33122    | 107.70       | .00         | 107.70     |           |           |
|          |              | NOTICE OF LANDSCP RFP3/31          | LEGAL ADVERTISING        |       |          |              |             |            |           |           |
|          |              | THE ST. AUGUSTINE RECORD           |                          |       |          | 183.99       | .00         | 183.99     |           | 004339    |
| 00266    | 40522        | 7434                               | 001-320-53800-46300      |       | 40522    | 2,950.00     | .00         | 2,950.00   |           |           |
|          |              | TREE REMOVAL                       | LANDSCAPE CONTINGENCY    |       |          |              |             |            |           |           |
|          |              | TREECO DBA                         |                          |       |          | 2,950.00     | .00         | 2,950.00   |           | 004340    |
|          |              | ABERDEEN CDD                       |                          |       |          | 5,990.83     | .00         | 5,990.83   |           |           |
|          |              | ABERDEEN - GENERAL FUND            |                          |       |          | 5,990.83     | .00         | 5,990.83   |           |           |

# HVAC REPAIR INVOICE

Aberdeen Air  
 258 Grampian Highlands Drive  
 Saint Johns, FL 32259  
 (904) 342-5349  
 CAC1821470

RECEIVED APR 06 2022

April 5, 2022

Aberdeen CDD  
 c/o Belynda Tharpe  
 110 Flower of Scotland Avenue  
 Saint Johns, FL 32259  
 (904) 217.0925 / [Belynda.Tharpe@fsresidential.com](mailto:Belynda.Tharpe@fsresidential.com)

240A  
 1,320.572.460

|                    |  |           |               |
|--------------------|--|-----------|---------------|
| Date of service:   | 4/4/2022   |           |               |
| Service performed: | Quarterly Preventative Maintenance                 | \$        | 375.00        |
| Additional parts:  | (2) A43-B Browning V Belt                          | \$        | 28.08         |
|                    | (1) A39-B Browning V Belt                          | \$        | 13.32         |
|                    | (18) 16x20x2 MERV 10 pleated filters stored at CDD | \$        | 95.68         |
|                    | (12) 16x25x2 MERV 10 pleated filters stored at CDD | \$        | 67.39         |
|                    | (12) 20x20x2 MERV 10 pleated filters stored at CDD | \$        | 60.04         |
|                    | Sales Tax  | \$        | 19.83         |
|                    | <b>TOTAL</b>                                       | <b>\$</b> | <b>659.34</b> |

Please remit payment to:

Aberdeen Air  
 258 Grampian Highlands Drive  
 Saint Johns, FL 32259  
 (631) 383.3864

SERVICE ■ INSTALLATION ■ CONTROLS



For All Your Cooling and Heating Needs  
[www.aberdeencac.com](http://www.aberdeencac.com) ■ (904) 342-5349



# Alpha Dog Security

110 Cumberland Park Dr  
 Suite 106  
 Saint Augustine, FL 32095  
 9042574295

TO: **Aberdeen CDD**  
**475 West Town Place**  
**Suite 114**  
**Saint Augustine, FL 32092**

# INVOICE

|                 |                       |
|-----------------|-----------------------|
| Invoice Number  | Invoice Date          |
| <b>23694</b>    | <b>4/5/2022</b>       |
| Customer Number | Terms                 |
| <b>11516</b>    | <b>Due On Receipt</b> |

REMIT: **Alpha Dog Audio Video Security**  
**110 Cumberland Park Dr**  
**Suite 106**  
**Saint Augustine, FL 32095**

| CUSTOMER NAME | CUST NO | PO NUMBER | INVOICE DATE | TERMS          |
|---------------|---------|-----------|--------------|----------------|
| Aberdeen CDD  | 11516   |           | 4/5/2022     | Due On Receipt |

253A

1.320538.45905

| Description | Rate | Quantity | Amount |
|-------------|------|----------|--------|
|-------------|------|----------|--------|

|  |        |        |          |
|--|--------|--------|----------|
| <i>Aberdeen CDD - 96 BUSH PL Saint Johns, FL 32259</i> |        |        |          |
| 125KHZ PROXMIMITY CLAMSHELL CARD                       | \$2.10 | 125.00 | \$262.50 |
| 1326LMSMB26200 ProxCard                                | \$3.75 | 200.00 | \$750.00 |

RECEIVED APR 06 2022

|                  |                   |
|------------------|-------------------|
| Subtotal         | <b>\$1,012.50</b> |
| Taxes            | <b>\$0.00</b>     |
| Total            | <b>\$1,012.50</b> |
| Payments/Credits | <b>\$0.00</b>     |
| Net Due          | <b>\$1,012.50</b> |

| As Of      | Invoice No | Description     | Amount     | Net Due    |
|------------|------------|-----------------|------------|------------|
| 04/05/2022 | 23694      | Equipment Sales | \$1,012.50 | \$1,012.50 |

# Alpha Dog Audio Video Security

110 Cumberland Park Dr  
 Suite 106  
 Saint Augustine, FL 32095  
 9042574295

*Proxy cards for access control*

Disclosure Services LLC

1005 Bradford Way  
Kingston, TN 37763

# Invoice

| Date     | Invoice # |
|----------|-----------|
| 4/8/2022 | 13        |

|                              |
|------------------------------|
| <b>Bill To</b>               |
| Aberdeen CDD<br>c/o GMS, LLC |

| Terms  | Due Date |
|--------|----------|
| Net 30 | 5/8/2022 |

188A  
1.310.573.313

| Description   | Amount |
|---|--------|
| Amortization Schedule<br>Series 2018 5-1-22 Prepay 5,000      | 100.00 |
| Amortization Schedule<br>Series 2020A-1 5-1-22 Prepay 10,000  | 100.00 |
| Amortization Schedule<br>Series 2020A-2 5-1-22 Prepay 150,000 | 500.00 |

RECEIVED APR 11 2022

|                         |          |
|-------------------------|----------|
| <b>Total</b>            | \$700.00 |
| <b>Payments/Credits</b> | \$0.00   |
| <b>Balance Due</b>      | \$700.00 |

|              |
|--------------|
| Phone #      |
| 865-717-0976 |

|                                 |
|---------------------------------|
| E-mail                          |
| tcarter@disclosureservices.info |



Aberdeen Community Development District (CDD)  
 c/o GMS, LLC  
 475 West Town Place  
 Suite 114  
 St. Augustine, FL 32092

April 11, 2022  
 Project No: 02105.27000  
 Invoice No: 0202295

1.310573.311

Project 02105.27000 Aberdeen Community Development District-2018/2019 General Consulting Engineering Services (WA#27) 13A

**Professional Services rendered through April 2, 2022**

Task 01 Professional Services

**Professional Personnel**

|                    |           |  | Hours | Rate                   | Amount          |
|--------------------|-----------|--|-------|------------------------|-----------------|
| Senior Engineer    |           |  |       |                        |                 |
| Katsaras, George   | 3/26/2022 |  | 2.50  | 194.00                 | 485.00          |
| Totals             |           |  | 2.50  |                        | 485.00          |
| <b>Total Labor</b> |           |  |       |                        | <b>485.00</b>   |
|                    |           |  |       | <b>Total this Task</b> | <b>\$485.00</b> |

| Task | XP | Expenses |                        |
|------|----|----------|------------------------|
|      |    |          | <b>Total this Task</b> |
|      |    |          | <b>0.00</b>            |

**Invoice Total this Period** \$485.00

RECEIVED APR 15 2022



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

| 10          | 11                  | 12   | 14                      | 13            | 15           | 16        | 17     | 18         | 19 |
|-------------|---------------------|--|-------------------------|---------------|--------------|-----------|--------|------------|----|
| START STOP  | NEWSPAPER REFERENCE | DESCRIPTION  | PRODUCT                 | SAU SIZE      | BILLED UNITS | TIMES RUN | RATE   | AMOUNT     |    |
| 02/28       |                     | Balance Forward  |                         |               |              |           |        | \$1,082.53 |    |
| 03/03       | P198804             | Payment - Lockbox 4294   |                         |               |              |           |        | -\$71.80   |    |
| 03/11 03/11 | I03404030-03112022  | NOTICE OF MEETING ABERDEEN COMMUNITY DEVELOPMENT DISTRICT An Audit Committee Meeting of the Aberdeen Community Development District is scheduled to be held on | SA St Augustine Record  | 1.00 x 4.2500 | 4.25         | 1         | \$8.98 | \$38.17    |    |
| 03/11 03/11 | I03404030-03112022  | NOTICE OF MEETING ABERDEEN COMMUNITY DEVELOPMENT DISTRICT An Audit Committee Meeting of the Aberdeen Community Development District is scheduled to be held on | SA St Aug Record Online | 1.00 x 4.2500 | 4.25         | 1         | \$8.97 | \$38.12    |    |
| 03/31 03/31 | I03408440-03312022  | Notice of Landscape RFP  | SA St Augustine Record  | 1.00 x 6.0000 | 6            | 1         | \$8.98 | \$53.88    |    |
| 03/31 03/31 | I03408440-03312022  | Notice of Landscape RFP  | SA St Aug Record Online | 1.00 x 6.0000 | 6            | 1         | \$8.97 | \$53.82    |    |

*\$76.29*

PREVIOUS AMOUNT OWED: \$1,082.53  
 NEW CHARGES THIS PERIOD: \$183.99  
 CASH THIS PERIOD: (\$71.80)  
 DEBIT ADJUSTMENTS THIS PERIOD: \$0.00  
 CREDIT ADJUSTMENTS THIS PERIOD: \$0.00

We appreciate your business.

Your account remains past due. Past due balances are reported to credit reporting bureaus. You must send us your payment immediately in order to continue advertising schedules. Protect your credit.

RECEIVED APR 12 2022

3A  
 1,310,573.480

INVOICE AND STATEMENT OF ACCOUNT

AGING OF PAST DUE ACCOUNTS

\* UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE



| 21                        | CURRENT NET AMOUNT      | 22 | 30 DAYS               | 60 DAYS  | OVER 90 DAYS             | * UNAPPLIED AMOUNT | 23                     | TOTAL AMOUNT DUE |
|---------------------------|-------------------------|----|-----------------------|----------|--------------------------|--------------------|------------------------|------------------|
|                           | \$183.99                |    | \$287.21              | \$113.22 | \$0.00                   | \$0.00             |                        | \$1,194.72       |
|                           | <i>\$76.29</i>          |    |                       |          |                          |                    |                        |                  |
| 25 ADVERTISER INFORMATION |                         |    |                       |          |                          |                    |                        |                  |
| 1                         | BILLING PERIOD          | 6  | BILLED ACCOUNT NUMBER | 7        | ADVERTISER/CLIENT NUMBER | 2                  | ADVERTISER/CLIENT NAME |                  |
|                           | 03/01/2022 - 03/31/2022 |    | 15659                 |          | 15659                    |                    | ABERDEEN CDD/GMS       |                  |

MAKE CHECKS PAYABLE TO

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

Payment is due upon receipt.

The St. Augustine Record

Fri, Mar 11, 2022  
8:03:58AM

# Legal Ad Invoice

## The St. Augustine Record

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

**Acct:** 15659  
**Phone:** 9049405850  
**E-Mail:**  
**Client:** ABERDEEN CDD/GMS

**Name:** ABERDEEN CDD/GMS  
**Address:** 393 PALM COAST PKWY SW  
SUITE 4  
**City:** PALM COAST

**State:** FL **Zip:** 32137

**Ad Number:** 0003404030-01  
**Start:** 03/11/2022  
**Placement:** SA Legals  
**Copy Line:** NOTICE OF MEETING ABERDEEN COMMUNITY DEVELOPMENT DISTRICT

**Caller:** Sarah Sweeting  
**Issues:** 1  
**Rep:** Dylan zzz\_ISC-Abeyta

**Paytype:** BILL  
**Stop:** 03/11/2022

Lines 50  
Depth 4.25  
Columns 1  
Price \$76.29

**NOTICE OF MEETING  
ABERDEEN  
COMMUNITY DEVELOPMENT  
DISTRICT**

An Audit Committee Meeting of the Aberdeen Community Development District is scheduled to be held on Tuesday, March 22, 2022 at 4:00 p.m. located at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, Saint Johns, Florida 32259. Immediately following will be the meeting of the Board of Supervisors (the "Board"). The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agendas for these meetings may be obtained from the District Manager, 475 West Town Place, Suite 114, World Golf Village, St. Augustine, Florida 32092 (and phone (904) 940-5850). The meetings may be continued to a date, place and time certain, to be announced at the meetings. There may be occasions when one or more Supervisors will participate by telephone.

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

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

Ernesto Torres  
District Manager  
3404030 March 11, 2022

THE ST. AUGUSTINE RECORD  
Affidavit of Publication

**ABERDEEN CDD/GMS**  
**393 PALM COAST PKWY SW**  
**SUITE 4**  
**PALM COAST, FL 32137**

ACCT: 15659  
AD# 0003404030-01  
PO#

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

STATE OF FLORIDA  
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared MELISSA RHINEHART who on oath says he/she is an Employee of the St. Augustine Record, a daily newspaper published at St. Augustine in St. Johns County, Florida; that the attached copy of advertisement being a **NOTICE OF MEETING** in the matter of **AUDIT MTG 3/22/22** was published in said newspaper in the issue dated **03/11/2022**.

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

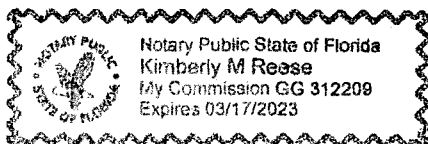
Sworn to (or affirmed) and subscribed before me by means of

physical presence or  
 online notarization

this \_\_\_\_ day of **MAR 11 2022**

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

*Kimberly M Reese*  
(Signature of Notary Public)



**NOTICE OF MEETING**  
**ABERDEEN**  
**COMMUNITY DEVELOPMENT**  
**DISTRICT**

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Ernesto Torres  
District Manager  
3404030 March 11, 2022



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

| 10          | 11                  | 12   | 14                      | 13            | 15           | 16        | 17     | 18         | 19 |
|-------------|---------------------|--|-------------------------|---------------|--------------|-----------|--------|------------|----|
| START STOP  | NEWSPAPER REFERENCE | DESCRIPTION  | PRODUCT                 | SAU SIZE      | BILLED UNITS | TIMES RUN | RATE   | AMOUNT     |    |
| 02/28       |                     | Balance Forward  |                         |               |              |           |        | \$1,082.53 |    |
| 03/03       | P198804             | Payment - Lockbox 4294   |                         |               |              |           |        | -\$71.80   |    |
| 03/11 03/11 | 103404030-03112022  | NOTICE OF MEETING ABERDEEN COMMUNITY DEVELOPMENT DISTRICT An Audit Committee Meeting of the Aberdeen Community Development District is scheduled to be held on | SA St Augustine Record  | 1.00 x 4.2500 | 4.25         | 1         | \$8.98 | \$38.17    |    |
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| 03/31 03/31 | 103408440-03312022  | Notice of Landscape RFP  | SA St Aug Record Online | 1.00 x 6.0000 | 6            | 1         | \$8.97 | \$53.82    |    |

PREVIOUS AMOUNT OWED: \$1,082.53  
 NEW CHARGES THIS PERIOD: \$183.99  
 CASH THIS PERIOD: (\$71.80)  
 DEBIT ADJUSTMENTS THIS PERIOD: \$0.00  
 CREDIT ADJUSTMENTS THIS PERIOD: \$0.00

*= \$107.70*

We appreciate your business.

Your account remains past due. Past due balances are reported to credit reporting bureaus. You must send us your payment immediately in order to continue advertising schedules. Protect your credit.

RECEIVED APR 12 2022

3A

1,310,573.480

INVOICE AND STATEMENT OF ACCOUNT

AGING OF PAST DUE ACCOUNTS

\* UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE



| 21 | CURRENT NET AMOUNT | 22 | 30 DAYS  | 60 DAYS  | OVER 90 DAYS | * UNAPPLIED AMOUNT | 23 | TOTAL AMOUNT DUE |
|----|--------------------|----|----------|----------|--------------|--------------------|----|------------------|
|    | \$183.99           |    | \$287.21 | \$113.22 | \$0.00       | \$0.00             |    | \$1,194.72       |

| 25 ADVERTISER INFORMATION |                         |   |                       |   |                          |   |                        |
|---------------------------|-------------------------|---|-----------------------|---|--------------------------|---|------------------------|
| 1                         | BILLING PERIOD          | 6 | BILLED ACCOUNT NUMBER | 7 | ADVERTISER/CLIENT NUMBER | 2 | ADVERTISER/CLIENT NAME |
|                           | 03/01/2022 - 03/31/2022 |   | 15659                 |   | 15659                    |   | ABERDEEN CDD/GMS       |

*\$107.70*

MAKE CHECKS PAYABLE TO  
 The St. Augustine Record

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

Payment is due upon receipt.

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Thu, Mar 31, 2022  
8:38:53AM

# Legal Ad Invoice

# The St. Augustine Record

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

**Acct:** 15659  
**Phone:** 9049405850  
**E-Mail:**  
**Client:** ABERDEEN CDD/GMS

**Name:** ABERDEEN CDD/GMS  
**Address:** 393 PALM COAST PKWY SW  
SUITE 4  
**City:** PALM COAST

**State:** FL **Zip:** 32137

**Ad Number:** 0003408440-01  
**Start:** 03/31/2022  
**Placement:** SA Legals  
**Copy Line:** REQUEST FOR PROPOSALS LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES FOR: ABERDEEN COMMUNI

**Caller:** Sarah Sweeting  
**Issues:** 1  
**Rep:** Chris ISC-Landry

**Paytype:** BILL  
**Stop:** 03/31/2022

Lines 71  
Depth 6.00  
Columns 1  
  
Price \$107.70

REQUEST FOR PROPOSALS  
LANDSCAPE AND IRRIGATION  
MAINTENANCE SERVICES FOR:

ABERDEEN COMMUNITY  
DEVELOPMENT DISTRICT  
St. Johns County, Florida

Notice is hereby given that the Aberdeen Community Development District ("District") will accept proposals from qualified firms interested in providing landscape and irrigation maintenance services, all as more specifically set forth in the Project Manual.

The Project Manual, including instructions, contract documents, project scope and any technical specifications, will be available beginning March 31, 2022, at 12:00 p.m. (EST) in electronic format and should be requested by e-mailing a request to Sarah Sweeting at [sweeting@gmsnf.com](mailto:sweeting@gmsnf.com). Firms are required to submit a Proposal Guaranty in the amount of ten-thousand dollars (\$10,000.00) with their proposal, as specified in the Project Manual.

Firms interested in this project must have prior or current experience in providing landscape and irrigation maintenance services with an annual contract amount in excess of three hundred thousand dollars (\$300,000.00) within the last five (5) years. There will be a pre-bid meeting on April 6, 2022 at 11:00 a.m. at the District's amenity center, 110 Flower of Scotland Avenue, St. Johns, Florida 32259. Although not required, Proposers are encouraged to attend the pre-bid meeting. Firms desiring to provide services for this project must submit one (1) original and eight (8) hard copies of the required proposal no later than 2:00 p.m., April 21, 2022, to Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092. Proposals shall be submitted in a sealed package, shall bear the name of the proposer on the outside of the package and shall clearly identify the project. Proposals will be publicly opened at the time and date stipulated above; those received after the time and date stipulated above will be returned un-opened to the proposer. Any proposal not completed as specified or missing the required proposal documents may be disqualified.

Ranking of proposals will be made on the basis of qualifications according to the criteria set forth in the ranking worksheet contained within the Project Manual. The District has the right to reject any and all proposals and waive any informalities or irregularities if it determines in its discretion it is in the best interest to do so.

0003408440 March 31, 2022



THE ST. AUGUSTINE RECORD  
Affidavit of Publication

ABERDEEN CDD/GMS  
393 PALM COAST PKWY SW  
SUITE 4  
PALM COAST, FL 32137

ACCT: 15659  
AD# 0003408440-01  
PO#

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

STATE OF FLORIDA  
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared MELISSA RHINEHART who on oath says he/she is an Employee of the St. Augustine Record, a daily newspaper published at St. Augustine in St. Johns County, Florida; that the attached copy of advertisement being a **REQUISITION OF PROPOSALS** in the matter of **LANDSCAPE & IRRIGATION** was published in said newspaper in the issue dated **03/31/2022**.

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REQUEST FOR PROPOSALS  
LANDSCAPE AND IRRIGATION  
MAINTENANCE SERVICES FOR:

ABERDEEN COMMUNITY  
DEVELOPMENT DISTRICT  
St. Johns County, Florida

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0003408440 March 31, 2022

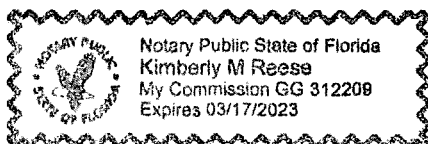
Sworn to (or affirmed) and subscribed before me by means of

physical presence or  
 online notarization

this \_\_\_\_\_ day of **MAR 31 2022**

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

*Kimberly M Reese*  
(Signature of Notary Public)



**Treeco**

267 Big Oak Rd  
Saint Augustine, FL 32095 US  
Alla@treecofl.com



RECEIVED APR 05 2022

INVOICE

BILL TO  
Belynda Tharpe  
Aberdeen CDD  
110 Flower Of Scotland Avenue  
Fruit Cove, Florida 32259  
United States

INVOICE 7434  
DATE 04/05/2022  
TERMS Net 30  
DUE DATE 05/05/2022

266A  
1.320.538.463

| DATE       | DESCRIPTION                             | QTY | RATE     | AMOUNT   |
|------------|---|-----|----------|----------|
| 04/05/2022 | Commercial Sales<br><u>Tree Removal</u> | 1   | 2,950.00 | 2,950.00 |

Remove multiple dead/hazardous trees at locations listed below. All debris is to be left as-is in preserve area and stumps are to be flush cut. - One leaning/dead pine tree in preserve to the left of property listed as 434 Glasgow Drive. - One large/dead pine in preserve behind property listed as 335 Glasgow Drive. -One leaning/dead pine in preserve behind property listed as 109 Codona Glen Drive. -One dead oak and one dead pine in preserve behind property listed as 249 West Adelaide Drive.

BALANCE DUE

**\$2,950.00**

*landscape contingency*

# Check Approval Form

General Fund

Date: April 28, 2022

District: Aberdeen CDD

Fund Code: 1

Beginning Check #: 4341

Ending Check #: 4347

Total Amount of Checks: \$ 13,012.18

New Balance

Balance in Account\*\*\*: \$ 341,338.93

\$ 328,326.75

Recent Deposits: \_\_\_\_\_

Prepared by: Margaret Bronson

Signature: 

Approved by: Jim Oliver

Signature: \_\_\_\_\_

BANK A: ABERDEEN CDD

| VEND NO.                | Invoice Date | Vendor Inv. No. | ---General Ledger#-----         | St Cr | DUE DATE | GROSS AMOUNT | DISC AMOUNT | NET AMOUNT | CHECK PO# | CHECK NO. |
|-------------------------|--------------|-----------------|---------------------------------|-------|----------|--------------|-------------|------------|-----------|-----------|
| 00207                   | 41522        | 9861            | 001-320-57200-46000             |       | 41522    | 509.50       | .00         | 509.50     |           |           |
|                         |              |                 | RPR FAM POOL-ORING RPLCD        |       |          |              |             |            |           |           |
|                         |              |                 | BIG Z POOL SERVICE, LLC         |       |          | 509.50       | .00         | 509.50     | 004341    |           |
| 00207                   | 42022        | 10562           | 001-320-57200-46000             |       | 42022    | 905.00       | .00         | 905.00     |           |           |
|                         |              |                 | AFTR PUMP RPLC CMLPTD4/20       |       |          |              |             |            |           |           |
|                         |              |                 | BIG Z POOL SERVICE, LLC         |       |          | 905.00       | .00         | 905.00     | 004342    |           |
| 00207                   | 42022        | 10608           | 001-320-57200-46000             |       | 42022    | 705.00       | .00         | 705.00     |           |           |
|                         |              |                 | FAMILY POOL ATTIONAL ITMS       |       |          |              |             |            |           |           |
|                         |              |                 | BIG Z POOL SERVICE, LLC         |       |          | 705.00       | .00         | 705.00     | 004343    |           |
| 00278                   | 42622        | 1130908         | 001-320-53800-45508             |       | 42622    | 314.40       | .00         | 314.40     |           |           |
|                         |              |                 | YRLY INTERNET SERV-PRIMAR       |       |          |              |             |            |           |           |
|                         |              |                 | NATIONAL TELECOM DEPLOYMENT DBA |       |          | 314.40       | .00         | 314.40     | 004344    |           |
| 00259                   | 41522        | 10791466        | 001-320-53800-46000             |       | 41522    | 1,907.78     | .00         | 1,907.78   |           |           |
|                         |              |                 | APR FIELD OPERATIONS MGR        |       |          |              |             |            |           |           |
| 00259                   | 41522        | 10791466        | 001-320-53800-45918             |       | 41522    | 3,917.27     | .00         | 3,917.27   |           |           |
|                         |              |                 | APR FACILITY MANAGER            |       |          |              |             |            |           |           |
| 00259                   | 41522        | 10791466        | 001-320-53800-45505             |       | 41522    | 730.30       | .00         | 730.30     |           |           |
|                         |              |                 | APR POOL MAINTENANCE            |       |          |              |             |            |           |           |
| 00259                   | 41522        | 10791466        | 001-320-53800-45506             |       | 41522    | 1,153.14     | .00         | 1,153.14   |           |           |
|                         |              |                 | APR JANITORIAL                  |       |          |              |             |            |           |           |
| 00259                   | 41522        | 10791466        | 001-320-53800-45917             |       | 41522    | 1,276.56     | .00         | 1,276.56   |           |           |
|                         |              |                 | APR COMMON AREA MAINT           |       |          |              |             |            |           |           |
| 00259                   | 41522        | 10791466        | 001-320-53800-46100             |       | 41522    | 284.00       | .00         | 284.00     |           |           |
|                         |              |                 | APR LAKE MAINTENANCE            |       |          |              |             |            |           |           |
|                         |              |                 | FIRST SERVICE RESIDENTIAL       |       |          | 9,269.05     | .00         | 9,269.05   | 004345    |           |
| 00259                   | 41922        | 10795258        | 001-320-53800-46000             |       | 41922    | 650.00       | .00         | 650.00     |           |           |
|                         |              |                 | APR FIELD OPERATIONS MGR        |       |          |              |             |            |           |           |
| 00259                   | 41922        | 10795258        | 001-320-53800-45918             |       | 41922    | 650.00       | .00         | 650.00     |           |           |
|                         |              |                 | APR FACILITY MANAGER            |       |          |              |             |            |           |           |
|                         |              |                 | FIRST SERVICE RESIDENTIAL       |       |          | 1,300.00     | .00         | 1,300.00   | 004346    |           |
| 00060                   | 41922        | 17491983        | 001-320-57200-46000             |       | 41922    | 9.23         | .00         | 9.23       |           |           |
|                         |              |                 | APR PEST CONTROL                |       |          |              |             |            |           |           |
|                         |              |                 | TURNER PEST CONTROL LLC         |       |          | 9.23         | .00         | 9.23       | 004347    |           |
| ABERDEEN CDD            |              |                 |                                 |       |          | 13,012.18    | .00         | 13,012.18  |           |           |
| ABERDEEN - GENERAL FUND |              |                 |                                 |       |          | 13,012.18    | .00         | 13,012.18  |           |           |
| ABER ABERDEEN           |              |                 |                                 |       |          |              |             |            |           |           |
| MBRONSON                |              |                 |                                 |       |          |              |             |            |           |           |



Big Z Pool Service, LLC  
 172 Stokes Landing Rd  
 Saint Augustine, FL 32095  
 bigzpools@yahoo.com  
 www.facebook.com/bigzpoolservice

Invoice 9861

RECEIVED APR 21 2022

**BILL TO**

Aberdeen CDD C/o First  
 Service Residential  
 110 Flower of Scotland Ave  
 Saint Johns, FL 32259

|                    |                        |                        |
|--------------------|------------------------|------------------------|
| DATE<br>04/15/2022 | PLEASE PAY<br>\$509.50 | DUE DATE<br>04/25/2022 |
|--------------------|------------------------|------------------------|

| PRODUCT/SERVICE  | QTY  | RATE   | AMOUNT |
|--|------|--------|--------|
| Re: Misc Repair Items<br>Completed: 4/15/22  |      |        |        |
| <b>Job Material:Services</b><br>Service Call, to repair the 3/4 hose bib in the family pool tank.  | 1    | 38.00  | 38.00  |
| <b>Job Material:Material</b><br>2 threaded rod guides<br>Note: the current rod guides are split, the 3/4 bushing that holds those in could be damaged when we go to unscrew them and if that's the case we will charge for them when we do them. | 2    | 29.00  | 58.00  |
| <b>Job Material:Material</b><br>2" liquid filled vacuum gauges<br>Installed: 4/15/22   | 3    | 36.00  | 108.00 |
| <b>Job Material:Material</b><br>2" liquid filled Pressure Gauges<br>Installed: 4/15/22   | 3    | 35.00  | 105.00 |
| <b>Labor Rates:Commercial Labor</b><br>Labor   | 1.50 | 125.00 | 187.50 |
| <b>Job Material:Material</b><br>Oring, Vacuum Pump Lid Oring<br>Installed: 10/1/21   | 1    | 13.00  | 13.00  |

*1,320.572.460*  
*207A*

Note: this item has already been installed so we added to this estimate however if you do not move forward with the other items we will just move this to it's own invoice and bill for it.

Thank you for your business!

TOTAL DUE **\$509.50**

If you have any questions please give us a call at 904-868-4660!

Zach Sullivan  
 Big Z Pool Service, LLC  
 Licensed & Insured CPC#1459355



Big Z Pool Service, LLC  
 172 Stokes Landing Rd  
 Saint Augustine, FL 32095  
 office@bigzpoolservice.com  
 bigzpoolservice.com

Invoice 10562

RECEIVED APR 20 2022

**BILL TO**

Aberdeen CDD C/o First  
 Service Residential  
 110 Flower of Scotland Ave  
 Saint Johns, FL 32259

|                    |                        |                        |
|--------------------|------------------------|------------------------|
| DATE<br>04/20/2022 | PLEASE PAY<br>\$905.00 | DUE DATE<br>04/30/2022 |
|--------------------|------------------------|------------------------|

| PRODUCT/SERVICE   | QTY | RATE   | AMOUNT |
|---|-----|--------|--------|
| Re: Metal Out/Sequestrant Treatment<br>(after pump replacement)<br>Completed: 4/20/2022   |     |        |        |
| <b>Job Material:Material</b><br>30 quarts, Metal Out/Sequestrant  | 30  | 26.00  | 780.00 |
| -this is for more than one treatment, this will be done after the new pumps are installed and this to treat the pipes going from the pumps to the pool. After that is complete, we will do the stain treatment around the floor returns, the metal out will then have to be done again adjusting the chemistry and possibly a third time. |     |        |        |
| <b>Labor Rates:Commercial Labor</b><br>Labor  | 1   | 125.00 | 125.00 |

Thank you for your business!

For work outside of monthly cleaning services, accepted forms of payment are check, cash or a credit card however the credit card is subject to a 3.5% processing fee.

**TOTAL DUE \$905.00**

THANK YOU.

*1,320,572.460  
207A*

If you have any questions please give us a call at 904-868-4660!

Zach Sullivan  
 Big Z Pool Service, LLC  
 Licensed & Insured CPC#1459355



Big Z Pool Service, LLC  
 172 Stokes Landing Rd  
 Saint Augustine, FL 32095  
 office@bigzpoolservice.com  
 bigzpoolservice.com

Invoice 10608

RECEIVED APR 21 2022

**BILL TO**

Aberdeen CDD C/o First  
 Service Residential  
 110 Flower of Scotland Ave  
 Saint Johns, FL 32259

DATE  
04/20/2022

PLEASE PAY  
\$705.00

DUE DATE  
04/30/2022

| PRODUCT/SERVICE  | QTY | RATE   | AMOUNT |
|--|-----|--------|--------|
| RE: Family Pool<br>Addtl items   |     |        |        |
| Job Material:Material<br>1-4" flow meter ( only billed for 3 on<br>previous inv, pool has 4) | 1   | 171.00 | 171.00 |
| Job Material:Material<br>2 pressure gauges   | 2   | 32.00  | 64.00  |
| Job Material:Material<br>2 vacuum gauges   | 2   | 32.00  | 64.00  |
| RE: Lap Pool   |     |        |        |
| Job Material:Material<br>2-4" flow meters  | 2   | 171.00 | 342.00 |
| Job Material:Material<br>1 pressure gauge  | 1   | 32.00  | 32.00  |
| Job Material:Material<br>1 vacuum gauge  | 1   | 32.00  | 32.00  |
| Completed: 4/20/22   |     |        |        |

Thank you for your business!

For work outside of monthly cleaning services, accepted forms  
 of payment are check, cash or a credit card however the credit  
 card is subject to a 3.5% processing fee.

TOTAL DUE

\$705.00

THANK YOU.

*1.320.572.450*  
*207A*

If you have any questions please give us a call at 904-868-4660!

Zach Sullivan  
 Big Z Pool Service, LLC  
 Licensed & Insured CPC#1459355



**INVOICE**  
Type: NEW ORDER

| Account Number | Date      | Order Number | PO Number |
|----------------|-----------|--------------|-----------|
| 112534         | 4/26/2022 | 1130908      | -----     |

**MAIL TO**  
Aberdeen CDD  
Belynda Tharpe  
475 W TOWN PL  
Suite 114  
SAINT AUGUSTINE, FL 32092  
US

**REMIT TO**  
Dynamic Media  
38283 Mound Road  
Sterling Heights, MI 48310  
US  
586-978-4214  
M-F 9AM-6PM ET

| SALESPERSON   |
|---------------|
| Steven Selley |

| PAYMENT TERMS    |
|------------------|
| Due upon receipt |

**Number**      **Name**  
0001      Aberdeen CDD Amenity Center  
96 BUSH PL, SAINT JOHNS, FL 32259

**Site Reference**  
Fitness Center

| QTY           | PART #      | DESCRIPTION                                | UNIT PRICE  | EXTENDED           |
|---------------|-------------|--|-------------|--------------------|
| 1             | SIR-I-ACT   | SXM Streaming Activation Fee               | \$15.00 US  | \$15.00 US         |
| 1             | SIR-I-ANN-P | SiriusXM Annual Internet Service - Primary | \$299.40 US | \$299.40 US        |
| Site Subtotal |             |  |             | <b>\$314.40 US</b> |
| Site Shipping |             |  |             | <b>\$0.00 US</b>   |
| Site Tax      |             |  |             | <b>\$0.00 US</b>   |
| Site Total    |             |  |             | <b>\$314.40 US</b> |

| Account Outstanding Balances |           |           |           |
|------------------------------|-----------|-----------|-----------|
| 0-30                         | 31-60     | 61-90     | > 90      |
| \$314.40 US                  | \$0.00 US | \$0.00 US | \$0.00 US |

|                 |                    |
|-----------------|--------------------|
| <b>SUBTOTAL</b> | <b>\$314.40 US</b> |
| <b>SHIPPING</b> | <b>\$0.00 US</b>   |
| <b>TAX</b>      | <b>\$0.00 US</b>   |
| <b>TOTAL</b>    | <b>\$314.40 US</b> |
| <b>PAYMENTS</b> | <b>\$0.00 US</b>   |
| <b>BALANCE</b>  | <b>\$314.40 US</b> |

278A  
1.320.538.45508

RECEIVED APR 26 2022





Anh Nguyen

inbox - Google April 18, 2022 at 1:00 PM

FW: PAYROLL - 100-OSNC - Aberdeen Community Development District - 04/15/2022 - 10791466

To: Oksana Kuzmuk, Margaret Bronson, Cc: Lucy Acevedo, Belynda Tharpe

259A

Please pay the attached invoice per below.

|                                    | Invoice Amount      | \$9,269.05 |
|------------------------------------|---------------------|------------|
| APR<br>Field Operations<br>Manager | 001.320.53800.46000 | \$1,907.78 |
| APR<br>Facility Manager            | 001.320.53800.45918 | \$3,917.27 |
| APR<br>Pool Maintenance            | 001.320.53800.45505 | \$730.30   |
| APR<br>Janitorial<br>Common Area   | 001.320.53800.45506 | \$1,153.14 |
| APR<br>Maintenance                 | 001.320.53800.45917 | \$1,276.56 |
| APR<br>Lake Maintenance            | 001.320.53800.46100 | \$284.00   |

RECEIVED APR 18 2022

Thank you.

#FirstServeOthers



**FirstService**  
RESIDENTIAL

**ANH NGUYEN, LCAM (FL, GA)**  
Vice President

6620 Southpoint Drive South Suite 610 | Jacksonville, FL 32216  
Direct 904-924-6293  
[anh.nguyen@fsresidential.com](mailto:anh.nguyen@fsresidential.com)

**24/7 Customer Care Center: 866.378.1099**  
[Facebook](#) | [LinkedIn](#) | [YouTube](#)

**From:** CORPBILLING@fsresidential.com <CORPBILLING@fsresidential.com>



# FirstService

RESIDENTIAL

**Aberdeen Community Development District**  
110 Flower of Scotland Avenue  
Saint Johns, FL 32259  
Anh.Nguyen@fsresidential.com

RECEIVED APR 18 2022

# INVOICE

Invoice Number 10791466  
Invoice Date 4/15/2022  
Terms 15 ePay ACH BP  
Period Start 3/26/2022  
Period End 4/8/2022  
  
Customer 100-0SNC  
Account # PAY-0SNC  
**Total Amount Due: \$9,269.05**

259A

| Position                   | Labor Rate | Employee           | Hours     | Pay Rate     | Amount            |
|----------------------------|------------|--------------------|-----------|--------------|-------------------|
| Manager, On-Site Property  | 15.00%     | Tharpe, Belynda    | 80.00 REG | \$33.65      | \$3,096.10        |
|                            |            |                    |           | Subtotal     | \$3,096.10        |
| Staff, Front Desk          | 25.00%     | Bagwell, Camdyn E  | 37.50 REG | \$12.50      | \$585.94          |
| Staff, Front Desk          | 25.00%     | Naumann, Max M     | 23.70 REG | \$12.50      | \$370.32          |
|                            |            |                    |           | Subtotal     | \$956.26          |
| Staff, Concierge           | 25.00%     | Arnold, Demetric E | 39.85 REG | \$14.00      | \$697.40          |
|                            |            |                    |           | Subtotal     | \$697.40          |
| Supervisor, Building Maint | 25.00%     | Parker, Jay        | 8.65 OT   | \$36.00      | \$389.25          |
| Supervisor, Building Maint | 25.00%     | Parker, Jay        | 80.00 REG | \$24.00      | \$2,400.00        |
| Supervisor, Building Maint | 0.00%      | Parker, Jay        | PHONE     | \$50.00      | \$50.00           |
|                            |            |                    |           | Subtotal     | \$2,839.25        |
| Staff, Building Maint      | 25.00%     | Henry, Brandon E   | 8.00 PTO  | \$17.00      | \$170.00          |
| Staff, Building Maint      | 25.00%     | Henry, Brandon E   | 71.06 REG | \$17.00      | \$1,510.04        |
|                            |            |                    |           | Subtotal     | \$1,680.04        |
|                            |            |                    |           | Subtotal     | \$9,269.05        |
|                            |            |                    |           | Tax          | \$0.00            |
|                            |            |                    |           | <b>Total</b> | <b>\$9,269.05</b> |



# FirstService

RESIDENTIAL

**Aberdeen Community Development District**  
110 Flower of Scotland Avenue  
Saint Johns, FL 32259  
Anh.Nguyen@fsresidential.com

# INVOICE

Invoice Number 10791466  
Invoice Date 4/15/2022  
Terms 15 ePay ACH BP  
Period Start 3/26/2022  
Period End 4/8/2022

Customer 100-0SNC  
Account # PAY-0SNC  
**Total Amount Due: \$9,269.05**

| Position | Labor Rate | Employee | Hours | Pay Rate | Amount |
|----------|------------|----------|-------|----------|--------|
|----------|------------|----------|-------|----------|--------|



**FirstService**  
RESIDENTIAL

**Aberdeen Community Development District**  
110 Flower of Scotland Avenue  
Saint Johns, FL 32259  
Anh.Nguyen@fsresidential.com

# INVOICE

Invoice Number 10795258  
 Invoice Date 4/19/2022  
 Terms 15 ePay ACH BP  
 Period End 4/1/2022  
 Customer 100-0SNC  
 Account # MED-0SNC  
**Total Amount Due: \$1,300.00**

## Medical Insurance

259A

| Date     | Position                              | Employee        | Amount          |
|----------|---------------------------------------|-----------------|-----------------|
| 4/1/2022 | <sup>APR</sup> Property Manager       | Tharpe, Belynda | \$650.00        |
|          |                                       | <b>Subtotal</b> | <b>\$650.00</b> |
| 4/1/2022 | <sup>APR</sup> Maintenance Supervisor | Parker, Jay     | \$650.00        |
|          |                                       | <b>Subtotal</b> | <b>\$650.00</b> |

Subtotal \$1,300.00  
 Tax \$0.00  
**Total \$1,300.00**

RECEIVED APR 20 2022

**From:** Anh Nguyen Anh.Nguyen@fsresidential.com   
**Subject:** FW: MB - 100-OSNC - Aberdeen Community Development District - 04/19/2022 - 10795258  
**Date:** April 20, 2022 at 11:40 AM  
**To:** Oksana Kuzmuk okuzmuk@gmsnf.com, Margaret Bronson mbronson@gmsnf.com  
**Cc:** Lucy Acevedo Lucy.Acevedo@fsresidential.com, Belynda Tharpe Belynda.Tharpe@fsresidential.com



Good morning,  
Please code the attached invoice to the following accounts---\$650 each.

*Apr*  
Field Operations Manager 001.320.53800.46000  
*Apr* Facility Manager 001.320.53800.45918

Thank you.

*259A*

#FirstServeOthers



**FirstService**  
RESIDENTIAL

**ANH NGUYEN, LCAM (FL, GA)**  
Vice President

6620 Southpoint Drive South Suite 610 | Jacksonville, FL 32216  
Direct 904-924-6293  
[anh.nguyen@fsresidential.com](mailto:anh.nguyen@fsresidential.com)

**24/7 Customer Care Center: 866.378.1099**  
[Facebook](#) | [LinkedIn](#) | [YouTube](#)

**From:** CORPBILLING@fsresidential.com <CORPBILLING@fsresidential.com>  
**Sent:** Tuesday, April 19, 2022 11:01 PM  
**To:** Anh Nguyen <Anh.Nguyen@fsresidential.com>  
**Cc:** FL - FSR Billing <FSRBilling.FL@fsresidential.com>  
**Subject:** MB - 100-OSNC - Aberdeen Community Development District - 04/19/2022 - 10795258



FSR MB  
Invoice.pdf



**PAYMENT ADDRESS:**  
 Turner Pest Control LLC • P.O. Box 952503 • Atlanta, Georgia 31192-2503  
 904-355-5300 • Fax: 904-353-1499 • Toll Free: 800-225-5305 • turnerpest.com

Turner Pest Control LLC  
 P.O. Box 952503  
 Atlanta, GA 31192-2503  
 904-355-5300

## Service Slip/Invoice

**INVOICE:** 17491983  
**DATE:** 4/19/2022  
**ORDER:** 17491983


Bill To: [139845]  
 Aberdeen  
 Aberdeen - CDD  
 C/O Government Services  
 475 W. Town Place - Suite 114  
 Saint Augustine, FL 32092

RECEIVED APR 20 2022

Work Location: [139845] 904-626-0375  
 Aberdeen  
 Aberdeen - CDD  
 110 Flower Of Scotland Ave  
 Saint Johns, FL 32259-6937

RECEIVED APR 20 2022

| Work Date      | Time     | Target Pest  | Technician | Time In  |
|----------------|----------|--------------|------------|----------|
| 4/19/2022      | 01:42 PM |              |            | 01:42 PM |
| Purchase Order | Terms    | Last Service | Map Code   | Time Out |
|                | NET 30   | 4/19/2022    | 121:C5     | 02:44 PM |

| Service  | Description                               | Price     |
|--|---|-----------|
| CPCM   | Commercial Pest Control - Monthly Service | \$99.23   |
| 60A<br>1.320.572.400   |   |           |
| <b>SUBTOTAL</b>  |   | \$99.23   |
| <b>TAX</b>   |   | \$0.00    |
| <b>AMT. PAID</b>   |   | (\$90.00) |
| <b>TOTAL</b>   |   | \$9.23    |
| <b>AMOUNT DUE</b>  |   | \$9.23    |
| <br>_____<br>TECHNICIAN SIGNATURE |   |           |
| _____<br>CUSTOMER SIGNATURE  |   |           |

Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law. Customer agrees to pay accrued expenses in the event of collection.

I hereby acknowledge the satisfactory completion of all services rendered, and agree to pay the cost of services as specified above.

**PLEASE PAY FROM THIS INVOICE**

| CHECK<br>DATE      | VEND# | .....INVOICE.....<br>DATE INVOICE | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME             | STATUS | AMOUNT    | ....CHECK.....<br>AMOUNT # |
|--------------------|-------|-----------------------------------|--|-------------------------|--------|-----------|----------------------------|
| 4/14/22            | 00171 | 4/05/22 10080                     | 202204 600-53800-60100                           | BIG Z POOL SERVICE, LLC | *      | 12,928.18 |                            |
|                    |       | FINAL PMT-FAM POOL PUMPS          |  |                         |        |           | 12,928.18 000125           |
| 4/28/22            | 00171 | 4/15/22 10572                     | 202204 600-53800-60100                           | BIG Z POOL SERVICE, LLC | *      | 6,728.64  |                            |
|                    |       | BALANCE DUE - LAP POOL            |  |                         |        |           | 6,728.64 000126            |
| TOTAL FOR BANK B   |       |                                   |  |                         |        | 19,656.82 |                            |
| TOTAL FOR REGISTER |       |                                   |  |                         |        | 19,656.82 |                            |

ABER ABERDEEN OKUZMUK

# Check Approval Form

Capital Reserve

Date: April 14, 2022

District: Aberdeen CDD

Fund Code: 33

Beginning Check #: 125


Ending Check #: 125

Total Amount of Checks: \$ 12,928.18 New Balance

Balance in Account\*\*\*: \$ ~~4~~4,415.23 \$ ~~5~~ 1,487.05

Recent Deposits: \_\_\_\_\_

Prepared by: Margaret Bronson

Signature: 

Approved by: Jim Oliver

Signature: \_\_\_\_\_



BANK B: CAPITAL RESERVE FUND

| VEND NO. | Invoice Date | Vendor Inv. No.         | ---General Ledger#-----       | St | Cr | DUE DATE | GROSS AMOUNT | DISC AMOUNT | NET AMOUNT | CHECK PO# | CHECK NO. |
|----------|--------------|-------------------------|-------------------------------|----|----|----------|--------------|-------------|------------|-----------|-----------|
| 00171    | 40522        | 10080                   | 033-600-53800-60100           |    |    | 40522    | 12,928.18    | .00         | 12,928.18  |           |           |
| FINAL    | PMT-FAM      | POOL PUMPS              | REPAIR AND REPLACEMENTS       |    |    |          | 12,928.18    | .00         | 12,928.18  | 000125    |           |
|          |              | BIG Z POOL SERVICE, LLC |                               |    |    |          |              |             |            |           |           |
|          |              |                         | CAPITAL RESERVE FUND          |    |    |          | 12,928.18    | .00         | 12,928.18  |           |           |
|          |              |                         | ABERDEEN-CAPITAL RESERVE FUND |    |    |          | 12,928.18    | .00         | 12,928.18  |           |           |

ABER ABERDEEN

MBRONSON



Big Z Pool Service, LLC  
 172 Stokes Landing Rd  
 Saint Augustine, FL 32095  
 bigzpools@yahoo.com  
 www.facebook.com/bigzpoolservice

Invoice 10080

**BILL TO**

Aberdeen CDD C/o First  
 Service Residential  
 110 Flower of Scotland Ave  
 Saint Johns, FL 32259

|                           |                                  |                               |
|---------------------------|----------------------------------|-------------------------------|
| <b>DATE</b><br>04/05/2022 | <b>PLEASE PAY</b><br>\$12,928.18 | <b>DUE DATE</b><br>04/15/2022 |
|---------------------------|----------------------------------|-------------------------------|

1713  
 33,600.538.601

| PRODUCT/SERVICE  | QTY  | RATE     | AMOUNT   |
|--|------|----------|----------|
| REMAINING BALANCE DUE FOR<br>FAMILY POOL PUMP 1 AND 2<br>COMPLETED: 4/5/22   |      |          |          |
| <b>Services</b><br>RE: FAMILY POOL PUMP 1  | 1    |          | 0.00     |
| <b>Job Material:Material</b><br>10 hp Complete 3040 Pump<br>Includes: epoxy coated volute stainless<br>steel impeller, epoxy coated bracket with<br>gasket and seal kit and TEFC motor   | 0.50 | 6,004.14 | 3,002.07 |
| <b>Job Material:Material</b><br>4x6 Epoxy Coated Pump Stand  | 0.50 | 3,808.04 | 1,904.02 |
| <b>Job Material:Material</b><br>Stainless Steel Bolts and Hardware   | 0.50 | 138.00   | 69.00    |
| <b>Job Material:Material</b><br>Plumbing and Fittings, to replumb<br>discharge side of pump  | 0.50 | 92.00    | 46.00    |
| <b>Labor Rates:Commercial Labor</b><br>Labor   | 0.50 | 950.00   | 475.00   |
| <b>Job Material:Services</b><br>Trimming of Impeller, as the system has a<br>variable speed drive on it now, and then<br>stainless steel impeller will have to be<br>trimmed, balanced with a CNC laser from<br>a machine shop in Jacksonville. This is<br>their cost. | 0.50 | 485.00   | 242.50   |
| <b>Job Material:Material</b><br>2-4" flow meters   | 1    | 171.00   | 171.00   |
| <b>Services</b><br>RE: FAMILY POOL PUMP 2  | 1    |          | 0.00     |

RECEIVED APR 06 2022

If you have any questions please give us a call at 904-868-4660!

Zach Sullivan  
 Big Z Pool Service, LLC  
 Licensed & Insured CPC#1459355

| PRODUCT/SERVICE   | QTY  | RATE     | AMOUNT   |
|---|------|----------|----------|
| <b>Job Material:Material</b><br>10 hp Complete 3040 Pump<br>Includes: epoxy coated volute stainless steel impeller, epoxy coated bracket with gasket and seal kit and TEFC motor  | 0.50 | 6,004.14 | 3,002.07 |
| <b>Job Material:Material</b><br>4x6 Epoxy Coated Pump Stand   | 0.50 | 3,808.04 | 1,904.02 |
| <b>Job Material:Material</b><br>Stainless Steel Bolts and Hardware  | 0.50 | 138.00   | 69.00    |
| <b>Job Material:Material</b><br>Plumbing and Fittings, to replumb discharge side of pump  | 0.50 | 92.00    | 46.00    |
| <b>Labor Rates:Commercial Labor</b><br>Labor  | 0.50 | 950.00   | 475.00   |
| <b>Job Material:Services</b><br>Trimming of Impeller, as the system has a variable speed drive on it now, and then stainless steel impeller will have to be trimmed, balanced with a CNC laser from a machine shop in Jacksonville. This is their cost. | 0.50 | 485.00   | 242.50   |
| <b>Job Material:Material</b><br>2-4" flow meters  | 1    | 171.00   | 171.00   |
| <b>Job Material:Material</b><br>1/4 hp Watershed Sump Pump<br>Includes: check valve   | 0.50 | 651.00   | 325.50   |
| <b>Job Material:Material</b><br>3" flange with 3x4 bushing  | 0.50 | 89.00    | 44.50    |
| <b>Job Material:Services</b><br>Trimming of Impeller, as the system has a variable speed drive on it now, and then stainless steel impeller will have to be trimmed, balanced with a CNC laser from a machine shop in Jacksonville. This is their cost. | 0.50 | 485.00   | 242.50   |
| <b>Job Material:Material</b><br>2-4" flow meters  | 1    | 171.00   | 171.00   |
| <b>Job Material:Material</b><br>1/4 hp Watershed Sump Pump<br>Includes: check valve   | 0.50 | 651.00   | 325.50   |

Thank you for your business!

For work outside of monthly cleaning services, accepted forms of payment are check, cash or a credit card however the credit card is subject to a 3.5% processing fee.

TOTAL DUE **\$12,928.18**

THANK YOU.

If you have any questions please give us a call at 904-868-4660!

Zach Sullivan

Big Z Pool Service, LLC

Licensed & Insured CPC#1459355

# Check Approval Form

Capital Reserve

Date: April 28, 2022

District: Aberdeen CDD

Fund Code: 33

Beginning Check #: 126


Ending Check #: 126

Total Amount of Checks: \$ 6,728.64 New Balance

Balance in Account\*\*\*: \$ 51,487.05 \$ 44,758.41

Recent Deposits: \_\_\_\_\_

Prepared by: Margaret Bronson

Signature: 

Approved by: Jim Oliver

Signature: \_\_\_\_\_

BANK B: CAPITAL RESERVE FUND

| VEND NO.                                       | Invoice Date | Vendor Inv. No. | ---General Ledger#----- | St Cr | DUE DATE | GROSS AMOUNT | DISC AMOUNT | NET AMOUNT | CHECK PO# | CHECK NO. |
|--|--------------|-----------------|-------------------------|-------|----------|--------------|-------------|------------|-----------|-----------|
| 00171  | 41522        | 10572           | 033-600-53800-60100     |       | 41522    | 6,728.64     | .00         | 6,728.64   |           |           |
| BALANCE DUE - LAP POOL REPAIR AND REPLACEMENTS |              |                 |                         |       |          | 6,728.64     | .00         | 6,728.64   | 000126    |           |
| BIG Z POOL SERVICE, LLC                        |              |                 |                         |       |          |              |             |            |           |           |
| CAPITAL RESERVE FUND                           |              |                 |                         |       |          | 6,728.64     | .00         | 6,728.64   |           |           |
| ABERDEEN-CAPITAL RESERVE FUND                  |              |                 |                         |       |          | 6,728.64     | .00         | 6,728.64   |           |           |



Big Z Pool Service, LLC  
 172 Stokes Landing Rd  
 Saint Augustine, FL 32095  
 bigzpools@yahoo.com  
 www.facebook.com/bigzpoolservice

Invoice 10572

RECEIVED APR 21 2022

**BILL TO**

Aberdeen CDD C/o First  
 Service Residential  
 110 Flower of Scotland Ave  
 Saint Johns, FL 32259

|                    |                          |                        |
|--------------------|--------------------------|------------------------|
| DATE<br>04/15/2022 | PLEASE PAY<br>\$6,728.64 | DUE DATE<br>04/25/2022 |
|--------------------|--------------------------|------------------------|

| PRODUCT/SERVICE  | QTY       | RATE     | AMOUNT   |
|--|-----------|----------|----------|
| REMAINING BALANCE FOR LAP POOL<br>Completed: 4/15/22   |           |          |          |
| <b>Services</b><br>RE: LAP POOL  | 1         |          | 0.00     |
| <b>Job Material:Material</b><br>15 hp Complete 5040 Pump<br>Includes: epoxy coated volute stainless steel impeller, epoxy coated bracket with gasket and seal kit and TEFC motor | 0.4999993 | 7,647.49 | 3,823.74 |
| <b>Job Material:Material</b><br>5x8 Epoxy Coated Pump Stand  | 0.4999989 | 4,504.81 | 2,252.40 |
| <b>Job Material:Material</b><br>Stainless Steel Bolts and Hardware   | 0.50      | 138.00   | 69.00    |
| <b>Job Material:Material</b><br>Plumbing and Fittings, to replumb discharge side of pump   | 0.50      | 92.00    | 46.00    |
| <b>Labor Rates:Commercial Labor</b><br>Labor   | 0.50      | 1,075.00 | 537.50   |

Thank you for your business!

For work outside of monthly cleaning services, accepted forms of payment are check, cash or a credit card however the credit card is subject to a 3.5% processing fee.

TOTAL DUE **\$6,728.64**

THANK YOU.

*33,600.538.601  
 balance due  
 171B*

If you have any questions please give us a call at 904-868-4660!

Zach Sullivan  
 Big Z Pool Service, LLC  
 Licensed & Insured CPC#1459355