

ABERDEEN

Community Development District

JULY 26, 2022

AGENDA

Aberdeen
Community Development District

475 West Town Place

Suite 114

St. Augustine, Florida 32092

District Website: www.AberdeenCDD.com

July 20, 2022

Board of Supervisors
Aberdeen Community Development District

Dear Board Members:

The Aberdeen Community Development District Meeting is scheduled for **Tuesday, July 26, 2022 at 4:00 p.m.** at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, St. Johns, Florida 32259.

Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comments (*regarding agenda items below*)
- III. Organizational Matters
 - A. Appointment of New Supervisor to Fill Unexpired Term of Office (11/2022)
 - B. Oath of Office for Newly Appointed Supervisor
 - C. Election of Officers, Resolution 2022-07
- IV. Acceptance of Fiscal Year 2021 Audit Report
- V. Update Regarding Future Improvements to Common Area Greenspace and other CDD-Owned Facilities and Assets
 - A. Pond Fountains
 - B. Pool Lighting
- VI. Discussion of Fiscal Year 2023 Budget (budget hearing will be 08/23/22)

VII. Staff Reports

- A. Attorney
- B. Engineer – Longleaf Pine Widening
- C. Manager – Discussion of Fiscal Year 2023 Meeting Schedule
- D. Operation Manager
 - 1. Upcoming Wall Project
 - 2. Fountain Project Update
 - 3. Main Lake on Longleaf and Southerland Forest
 - 4. Update Regarding Maintenance Staff
- E. Amenity Center Manager - Report

VIII. Supervisor’s Request and Public Comments

IX. Approval of Consent Agenda

- A. Approval of the Minutes of the June 28, 2022 Meeting
 - B. Balance Sheet as of June 30, 2022 and Statement of Revenues and Expenses for the Period Ending June 30, 2022
 - C. Assessment Receipt Schedule
 - D. Approval of Check Register
- X. Next Scheduled Meeting – 08/23/22 @ 4:00 p.m.@ Aberdeen Amenity Center

XI. Adjournment

THIRD ORDER OF BUSINESS

A.

From: Ruthanne Trinca-Conley <conleytrincaconley@gmail.com>

Subject: Ruthanne's bio for Aberdeen CDD

Date: June 29, 2022 at 7:19:35 AM EDT

To: joliver@gmsnf.com

Good morning James:

Per yesterday's Aberdeen CDD meeting, please find below my bio. If you have an open seat on the board and would like my efforts, I would be honored to fill it. I respectfully request a list of all the meeting dates in order to block out my schedule. Again, I will be unable to join the July 26th meeting due to being in Eugene, OR for the World's Track and Field Competition.

Originally from Buffalo, New York my husband, Dan Conley, and I, Ruthanne Trinca-Conley, relocated here and have been Florida residents since October 2019. We are the proud parents of our adult daughter, Carla Trinca-Conley Esq., who not only is a Florida resident but also practices law locally. Starting my higher education at the State University of New York at Buffalo, I completed a BS in Medical Technology degree. This catapulted me into obtaining additional degrees of my MBA and a MS in Special Education at other private New York colleges. It is my honor and pleasure to be part of the Aberdeen CDD Board of Directors. I will bring both my diverse personal skills and professional experiences from the areas of laboratory medicine, risk management, and teaching to this position.

Respectfully, Ruthanne Trinca-Conley

From: SUE CLARKE <hsueclarke@comcast.net>
Sent: Saturday, July 2, 2022 11:28:30 AM
To: Belynda Tharpe <Belynda.Tharpe@fsresidential.com>
Subject: CDD seat

Belynda,

If not too late, I would like to throw my hat in the ring for the open CDD board seat (Beth).

Susie Clarke

C.

RESOLUTION 2022-07

**A RESOLUTION DESIGNATING OFFICERS OF THE
ABERDEEN COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Board of Supervisors of the Aberdeen Community Development District at a regular business meeting held on July 26, 2022 desires to elect the below recited persons to the offices specified.

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

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

_____	Chairman
_____	Vice-Chairperson
<u>James Oliver</u>	Secretary
<u>James Oliver</u>	Treasurer
<u>Marilee Giles</u>	Assistant Treasurer(s)
<u>Darrin Mossing</u>	
<u>Daniel Laughlin</u>	
<u>Marilee Giles</u>	Assistant Secretary(s)
<u>Daniel Laughlin</u>	
<u>Darrin Mossing</u>	

PASSED AND ADOPTED THIS 26TH DAY OF JULY, 2022.

Chairman / Vice Chairman

Secretary / Assistant Secretary

FOURTH ORDER OF BUSINESS

**Aberdeen
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2021

Aberdeen Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

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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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Aberdeen Community Development District
St. Johns County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Aberdeen Community Development District as of and for the year ended September 30, 2021, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Fort Pierce / Stuart

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To the Board of Supervisors
Aberdeen Community Development District

Opinion

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

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 29, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Aberdeen Community Development District's internal control over financial reporting and compliance.



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

June 29, 2022

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

Management's discussion and analysis of Aberdeen Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by the private-sector. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position are reported in three categories; 1) net investment in capital assets, 2) restricted and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities funded by the District include general government, physical environment, culture/recreation, and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual**, is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

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

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

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets, and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights:

The following are the highlights of financial activity for the year ended September 30, 2021.

- The District's total assets and deferred outflows of resources were exceeded by total liabilities by \$(17,254,714) (net position). Net investment in capital assets was \$2,342,610 and restricted net position was \$251,013. Unrestricted net position was \$(19,848,337).
- Governmental activities revenues totaled \$3,557,190 while governmental activities expenses totaled \$2,307,945.

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District.

Net Position

	Governmental Activities	
	2021	2020
Current assets	\$ 1,158,826	\$ 783,982
Prepaid bond insurance	222,977	238,267
Restricted assets	1,350,125	2,731,845
Capital assets, net of depreciation	5,326,839	4,310,932
Total Assets	8,058,767	8,065,026
 Deferred outflows of resources	160,115	171,094
 Current liabilities	1,593,471	1,694,003
Non-current liabilities	23,880,125	25,046,076
Total Liabilities	25,473,596	26,740,079
 Net position - net investment in capital assets	2,342,610	1,409,822
Net position-restricted	251,013	-
Net position-unrestricted	(19,848,337)	(19,913,781)
Total Net Position	\$ (17,254,714)	\$ (18,503,959)

The increase in current assets is related to the increase in investments in the current year.

The decrease in restricted assets is related to the increase in capital assets.

The decrease in non-current liabilities is related to principal payments in the current year.

The increase in net position is related to revenues in excess of expenses in the current year.

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District.

Change in Net Position

	Governmental Activities	
	2021	2020
Program Revenues		
Charges for services	\$ 3,168,971	\$ 3,506,349
Operating grants and contributions	373,774	749,005
General Revenues		
Investment earnings	1,043	37,219
Other revenues	13,402	9,962
Total Revenues	<u>3,557,190</u>	<u>4,302,535</u>
Expenses		
General government	170,059	189,968
Physical environment	605,847	727,024
Culture and recreation	535,414	463,222
Interest and other charges	996,625	2,135,871
Total Expenses	<u>2,307,945</u>	<u>3,516,085</u>
Change in Net Position	1,249,245	786,450
Net Position - Beginning of Year	<u>(18,503,959)</u>	<u>(19,290,409)</u>
Net Position - End of Year	<u>\$ (17,254,714)</u>	<u>\$ (18,503,959)</u>

The decrease in charges for services is primarily related to lower special assessments in the current year.

The decrease in operating contributions is related to the decrease in impact fees collected.

The decrease in general government expenses is primarily related to decreased legal fees in the current year.

The decrease in physical environment is related to the decrease in various maintenance expenses in the current year.

The increase in culture/recreation is primarily related to the increase in lifeguard and amenity maintenance expenses in the current year.

The decrease in interest and other charges is related to the issuance of a new refunding bond series in the prior year.

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2021 and 2020.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Land	\$ 150,000	\$ 150,000
Construction in progress	-	587,958
Recreational facility and amenities	2,170,912	322,934
Infrastructure	5,734,313	5,734,313
Accumulated depreciation	<u>(2,728,386)</u>	<u>(2,484,273)</u>
Total Capital Assets (Net)	<u>\$ 5,326,839</u>	<u>\$ 4,310,932</u>

During the year, \$1,260,000 was added to and \$1,847,978 was transferred from construction in progress, \$1,847,978 was added to recreational facility and amenities and depreciation was \$244,113.

General Fund Budgetary Highlights

The actual expenditures exceeded the budget primarily because repairs and amenity expenditures were less than anticipated.

The September 30, 2021 budget was amended for increased legal and amenity expenditures.

Debt Management

Governmental Activities debt includes the following:

- In November 2018, the District issued \$2,065,000 Series 2018 Special Assessment Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. The balance outstanding at September 30, 2021 was \$1,980,000.
- In May 2020, the District issued \$18,485,000 Series 2020A-1 Senior Special Assessment Revenue Refunding Bonds and \$4,890,000 Series 2020A-2 Subordinate Special Assessment Revenue Refunding Bonds. These bonds were issued to refund and redeem the Series 2005 Special Assessment Bonds. The balances outstanding at September 30, 2021 for the Series 2020A-1 and Series 2020A-2 Bonds were \$17,670,000 and \$4,675,000, respectively.

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Aberdeen Community Development District does not expect any economic factors to have a significant effect on the financial position or the results of operations of the District in fiscal year 2022.

Request for Information

The financial report is designed to provide a general overview of District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Aberdeen Community Development District, c/o Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

Aberdeen Community Development District
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 260,236
Investments	820,578
Accounts receivable	45
Assessments receivable	28,745
Prepaid expenses	49,222
Total Current Assets	1,158,826
Non-Current Assets	
Prepaid bond insurance	222,977
Restricted assets	
Investments	1,350,125
Capital assets, not being depreciated	
Land	150,000
Capital assets, being depreciated	
Infrastructure	5,734,313
Recreational facilities and amenities	2,170,912
Less: accumulated depreciation	(2,728,386)
Total Non-Current Assets	6,899,941
Total Assets	8,058,767
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	160,115
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	65,435
Accrued interest	413,036
Bonds payable	1,115,000
Total Current Liabilities	1,593,471
Non-Current Liabilities	
Bonds payable, net	23,880,125
Total Liabilities	25,473,596
 NET POSITION	
Net investment in capital assets	2,342,610
Restricted for debt service	251,013
Unrestricted	(19,848,337)
Total Net Position	\$ (17,254,714)

See accompanying notes to financial statements.

Aberdeen Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenues and Changes in Net Position</u>
Primary government		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
General government	\$ (170,059)	\$ 173,279	\$ -	\$ 3,220
Physical environment	(605,847)	371,556	370,649	136,358
Culture and recreation	(535,414)	491,579	-	(43,835)
Interest and other charges	(996,625)	2,132,557	3,125	1,139,057
Total Governmental Activities	<u>\$ (2,307,945)</u>	<u>\$ 3,168,971</u>	<u>\$ 373,774</u>	<u>1,234,800</u>
General Revenues				
				1,043
				13,402
				<u>14,445</u>
				1,249,245
				<u>(18,503,959)</u>
				<u>\$ (17,254,714)</u>

See accompanying notes to financial statements.

Aberdeen Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2021

	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 128,383	\$ -	\$ 131,853	\$ 260,236
Investments	190,274	-	630,304	820,578
Accounts receivable	45	-	-	45
Assessments receivable	-	26,089	-	26,089
Due from other funds	662	-	-	662
Due from other governments	2,656	-	-	2,656
Prepaid expenses	49,222	-	-	49,222
Restricted assets				
Investments, at fair value	-	1,302,776	47,349	1,350,125
Total Assets	<u>\$ 371,242</u>	<u>\$ 1,328,865</u>	<u>\$ 809,506</u>	<u>\$ 2,509,613</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 59,935	\$ -	\$ 5,500	\$ 65,435
Due to other funds	-	662	-	662
Total Liabilities	<u>59,935</u>	<u>662</u>	<u>5,500</u>	<u>66,097</u>
Fund Balances:				
Nonspendable - prepaid expenses	49,222	-	-	49,222
Restricted - capital projects	-	-	47,349	47,349
Restricted - debt service	-	1,328,203	-	1,328,203
Assigned capital projects	-	-	756,657	756,657
Unassigned	262,085	-	-	262,085
Total Fund Balances	<u>311,307</u>	<u>1,328,203</u>	<u>804,006</u>	<u>2,443,516</u>
Total Liabilities and Fund Balances	<u>\$ 371,242</u>	<u>\$ 1,328,865</u>	<u>\$ 809,506</u>	<u>\$ 2,509,613</u>

See accompanying notes to financial statements.

Aberdeen Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSTION OF GOVERNMENTAL ACTIVITIES
September 30, 2021

Total Governmental Fund Balances	\$ 2,443,516
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land, \$150,000, recreational facilities and amenities, \$2,170,912, and infrastructure, \$5,734,313, net of accumulated depreciation, \$(2,728,386), used in governmental activities are not financial resources and; therefore, are not reported in the funds.	5,326,839
Prepaid bond insurance was recognized as an other debt service cost at the fund level in the year the debt was issued, however, at the government-wide level it is recognized as an asset an amortized over the life of the bonds.	222,977
Deferred amount on refunding is not a current financial resource and therefore, is not reported at the fund level.	160,115
Long-term liabilities, including bonds payable, \$(24,325,000), and bond premium, net, \$(670,125) are not due and payable in the current period and; therefore, are not reported at the fund level.	(24,995,125)
Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported in the funds.	<u>(413,036)</u>
Net Position of Governmental Activities	<u><u>\$ (17,254,714)</u></u>

See accompanying notes to financial statements.

Aberdeen Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$1,036,414	\$ 2,132,557	\$ -	\$ 3,168,971
Impact fees	-	3,125	370,649	373,774
Investment earnings	25	105	913	1,043
Miscellaneous revenues	13,402	-	-	13,402
Total Revenues	<u>1,049,841</u>	<u>2,135,787</u>	<u>371,562</u>	<u>3,557,190</u>
Expenditures				
Current				
General government	170,059	-	-	170,059
Physical environment	364,652	-	50,051	414,703
Culture and recreation	482,445	-	-	482,445
Capital outlay	-	-	1,260,020	1,260,020
Debt service				
Principal	-	1,075,000	-	1,075,000
Interest	-	984,942	-	984,942
Total Expenditures	<u>1,017,156</u>	<u>2,059,942</u>	<u>1,310,071</u>	<u>4,387,169</u>
Excess of revenues over expenditures	<u>32,685</u>	<u>75,845</u>	<u>(938,509)</u>	<u>(829,979)</u>
Other financing sources/(uses)				
Operating transfers in	-	-	65,335	65,335
Operating transfers out	(65,335)	-	-	(65,335)
Total Other Financing Sources/(Uses)	<u>(65,335)</u>	<u>-</u>	<u>65,335</u>	<u>-</u>
Net change in fund balances	(32,650)	75,845	(873,174)	(829,979)
Fund Balances - October 1, 2020	<u>343,957</u>	<u>1,252,358</u>	<u>1,677,180</u>	<u>3,273,495</u>
Fund Balances - September 30, 2021	<u>\$ 311,307</u>	<u>\$ 1,328,203</u>	<u>\$ 804,006</u>	<u>\$ 2,443,516</u>

See accompanying notes to financial statements.

Aberdeen Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Net Change in Fund Balances - Total Governmental Funds \$ (829,979)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, \$1,260,020, exceeded depreciation, \$(244,113), in the current period.	1,015,907
Repayments of bond principal are expenditures in the governmental funds, but the repayments reduce long-term liabilities in the Statement of Net Position.	1,075,000
Deferred outflows of resources for refunding debt is recognized as a component of interest on long-term debt in the Statement of Activities, but not in the governmental funds. This is the amount of interest in the current year.	(10,979)
Amortization of prepaid bond insurance reported in the Statement of Activities does not require the use of current financial resources and therefore, is not reported as an expenditure at the fund level.	(15,290)
Amortization of bond premium reported in the Statement of Activities does not require the use of current financial resources and therefore, is not reported as an expenditure at the fund level.	45,951
The change in accrued interest on long-term liabilities is recorded in the Statement of Activities but not in the fund financial statements.	<u>(31,365)</u>

Change in Net Position of Governmental Activities \$ 1,249,245

See accompanying notes to financial statements.

Aberdeen Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$1,024,670	\$1,033,095	\$ 1,036,414	\$ 3,319
Investment earnings	200	26	25	(1)
Miscellaneous revenues	10,000	13,402	13,402	-
Total Revenues	<u>1,034,870</u>	<u>1,046,523</u>	<u>1,049,841</u>	<u>3,318</u>
Expenditures				
Current				
General government	174,542	180,764	170,059	10,705
Physical environment	358,585	378,199	364,652	13,547
Culture and recreation	436,408	498,627	482,445	16,182
Total Expenditures	<u>969,535</u>	<u>1,057,590</u>	<u>1,017,156</u>	<u>40,434</u>
Excess of revenues over expenditures	<u>65,335</u>	<u>(11,067)</u>	<u>32,685</u>	<u>43,752</u>
Other financing sources/(uses)				
Operating transfers out	<u>(65,335)</u>	<u>(65,335)</u>	<u>(65,335)</u>	<u>-</u>
Net change in fund balances	-	(76,402)	(32,650)	43,752
Fund Balances - October 1, 2020	<u>-</u>	<u>76,402</u>	<u>343,957</u>	<u>267,555</u>
Fund Balances - September 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 311,307</u>	<u>\$ 311,307</u>

See accompanying notes to financial statements.

Aberdeen Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on November 5, 2003, by administrative Rule 42NN-1 of the Florida Land and Water Adjudicatory Commission, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or without the boundaries of the Aberdeen Community Development District. The District is governed by a five-member Board of Supervisors who are elected for four year terms. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present Aberdeen Community Development District (the primary government) as a local unit of special-purpose government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria, as set forth in Governmental Accounting Standards, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments, developer contributions, intergovernmental revenues and interest. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District implemented the Governmental Accounting Standards Board Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The classifications include non-spendable, restricted, committed, assigned and unassigned.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance – This classification consists of amounts that can only be used for specific purposes pursuant to the constraints imposed by a formal action of the government's highest level of decision making authority.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – When restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. In addition, the proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Funds – Accounts for debt service requirements to retire the special assessment bonds. The bond series are secured by a pledge of all available special assessment revenues in any fiscal year related to the improvements and a first lien on the special assessment revenues from the District lien on all acreage of benefited land.

Capital Projects Fund – Accounts for construction of infrastructure improvements within the District.

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as infrastructure and improvements, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits and certificates of deposit with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity
(Continued)**

b. Restricted Assets

Certain assets of the District and a corresponding liability or portion of net position is classified as restricted assets on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation, or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include land, recreational amenities and infrastructure, are reported in the governmental activities column in the government-wide statements.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure	30 years
Recreational facilities and amenities	7-20 years

d. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds.

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)

e. Deferred Outflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to future periods. The District reported a deferred amount on refunding on the Statement of Net Position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

f. Unamortized Bond Premium

Bond premiums are presented on the government-wide financial statements. The premium is amortized over the life of the bonds. For financial reporting, the unamortized bond premium is netted with the applicable long-term debt.

g. Prepaid Bond Insurance

Prepaid bond insurance associated with the issuance of refunding bonds are presented on the financial statements as a non-current asset and amortized over the life of the bonds using the straight-line method.

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$2,443,516, differs from “net position” of governmental activities, \$(17,254,714), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets (infrastructure and improvements that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land	\$ 150,000
Infrastructure	5,734,313
Recreational facilities and amenities	2,170,912
Accumulated depreciation	<u>(2,728,386)</u>
Total	<u>\$ 5,326,839</u>

**Aberdeen Community Development District
 NOTES TO THE FINANCIAL STATEMENTS
 September 30, 2021**

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Prepaid bond insurance

Prepaid bond insurance is recognized as an asset at the government-wide level and amortized over the life of the long-term debt.

Prepaid bond insurance	\$ <u>222,977</u>
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Deferred outflows of resources

Deferred outflows of resources applicable to the District's governmental activities are not financial resources and therefore, are not reported as fund deferred outflows of resources.

Deferred amount on refunding, net	\$ <u>160,115</u>
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Long-term debt transactions

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position.

Bonds payable	\$ (24,325,000)
Bond premium, net	<u>(670,125)</u>
Total	<u>\$ (24,995,125)</u>

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	\$ <u>(413,036)</u>
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**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021**

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$(829,979), differs from the “change in net position” for governmental activities, \$1,249,245, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation. The following is the amount of depreciation in excess of current year capital asset acquisitions:

Depreciation	\$ (244,113)
Capital asset acquisitions	1,260,020
Total	<u>\$ 1,015,907</u>

Long-term debt transactions

The issuance of new long-term debt and repayments of bond principal are reported as an other financing source or expenditures at the fund level and, thus, have the effect of affecting fund balance because current financial resources have been provided or used.

Bond principal payments	<u>\$ 1,075,000</u>
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Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Decrease in accrued interest payable	<u>\$ (31,365)</u>
Amortization reflected as interest	<u>\$ 19,682</u>

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021**

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet and statement of net position as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned. The investment policy of the District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District’s bank balance was \$306,210 and the carrying value was \$260,236. The District controls its exposure to custodial credit risk because it maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2021, the District had the following investments and maturities.

Investment	Maturity	Fair Value
U.S. Bank Managed Money Market First American Government Obligation Fund	N/A	\$ 190,274
Florida PRIME	14 days*	1,350,125
	49 days*	630,304
Total		\$ 2,170,703

* Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District’s own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investments in U.S. Bank Managed Money Market and First American Government Obligation Fund are Level 1 assets.

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021**

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2021, there were no redemption fees, maximum transaction amounts, or any other requirement that would limit daily access to 100 percent of the account value.

Interest Rate Risk

The District monitors investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments in the state investment pool and government loans are limited by state statutory requirements and bond compliance. As of September 30, 2021, the District's investment in the First American Government Obligation Fund and Florida PRIME were rated AAAM by Standard & Poor's. The District's investment in U.S. Bank Managed Money Market was not rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. The investments in Florida PRIME represents 29% of the District's total investments, 62% is in First American Government Obligation Fund, and 9% is in U.S. Bank Managed Money Market Funds.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary. In addition, the District has the ability to hold investments to maturity which may have fair values less than cost. The District's investments are recorded at fair value.

NOTE D – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2021 were as follows:

	Transfer In
	Capital Projects
	Fund
Transfer Out	
General Fund	\$ 65,335

The interfund transfer relates to capital reserve funding for the fiscal year.

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021**

NOTE E – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2020-2021 fiscal year were levied in October 2020. All assessments are payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Assessments paid in March are without discount. All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments that were on the assessment roll certified and delivered to the Tax Collector are collected via the sale of tax certificates on or prior to June 1. For certain parcels, the District bills and collects the annual assessments.

NOTE F – CAPITAL ASSETS

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

	Balance October 1, 2020	Additions	Deletions	Balance September 30, 2021
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 150,000	\$ -	\$ -	\$ 150,000
Construction in progress	587,958	1,260,020	(1,847,978)	-
Total Capital Assets, Not Being Depreciated	<u>737,958</u>	<u>1,260,020</u>	<u>(1,847,978)</u>	<u>150,000</u>
Capital assets, being depreciated:				
Infrastructure	5,734,313	-	-	5,734,313
Recreational facility and amenities	322,934	1,847,978	-	2,170,912
Total Capital Assets Being Depreciated	<u>6,057,247</u>	<u>1,847,978</u>	<u>-</u>	<u>7,905,225</u>
Less accumulated depreciation for:				
Infrastructure	(2,273,744)	(191,144)	-	(2,464,888)
Recreational facility and amenities	(210,529)	(52,969)	-	(263,498)
Total Accumulated Depreciation	<u>(2,484,273)</u>	<u>(244,113)</u>	<u>-</u>	<u>(2,728,386)</u>
Governmental Activities Capital Assets	<u>\$ 4,310,932</u>	<u>\$ 2,863,885</u>	<u>\$ (1,847,978)</u>	<u>\$ 5,326,839</u>

Depreciation of \$191,144 was charged to physical environment and \$52,969 to culture/recreation during the year.

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021**

NOTE G – LONG-TERM DEBT

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2021:

Long-term debt at October 1, 2020	\$ 25,400,000
Principal payments	(1,075,000)
Long-term debt at September 30, 2021	\$ 24,325,000
Plus: bond premium, net	670,125
Bonds Payable, Net at September 30, 2021	\$ 24,995,125

Long-term debt is comprised of the following:

<p>\$2,065,000 Special Assessment Bonds, Series 2018 due in annual principal installments beginning May 2020. Interest rates ranging from 4.00% to 5.50% is due May 1 and November 1 beginning May 2019. Current portion is \$35,000.</p>	\$ 1,980,000
<p>\$18,485,000 Series 2020A-1 Senior Special Assessment Revenue Refunding Bonds are due in annual principal installments beginning May 2021 maturing May 2036. Interest at various rates between 2.375% and 5% is due May and November beginning November 2020. Current portion is \$855,000.</p>	17,670,000
<p>\$4,890,000 Series 2020A-2 Subordinate Special Assessment Revenue Refunding Bonds are due in annual principal installments beginning May 2021 maturing May 2036. Interest at various rates between 4% and 4.75% is due May and November beginning November 2020. Current portion is \$225,000.</p>	4,675,000
<p>Bond Payable at September 30, 2021</p>	\$ 24,325,000

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021**

NOTE G – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of long-term debt outstanding as of September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 1,115,000	\$ 991,288	\$ 2,106,288
2023	1,170,000	938,138	2,108,138
2024	1,225,000	882,338	2,107,338
2025	1,285,000	823,888	2,108,888
2026	1,350,000	762,338	2,112,338
2027-2031	7,710,000	2,837,488	10,547,488
2032-2036	9,220,000	1,344,650	10,564,650
2037-2041	390,000	280,295	670,295
2042-2046	500,000	170,850	670,850
2047-2049	360,000	37,227	397,227
Totals	<u>\$ 24,325,000</u>	<u>\$ 9,068,500</u>	<u>\$ 33,393,500</u>

Summary of Significant Bonds Resolution Terms and Covenants

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2029 a price equal to the par amount of the Series 2018 Bonds thereof, together with accrued interest to the date of redemption. The Series 2018 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2020A-1 and Series 2020A-2 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2030 a price equal to the par amount of the Series 2020A-1 and Series 2020A-2 Bonds thereof, together with accrued interest to the date of redemption. The Series 2020A-1 and Series 2020A-2 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021**

NOTE G – LONG-TERM DEBT (CONTINUED)

Depository Funds

The bond resolutions establish certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

1. Reserve Fund – The Series 2018 and Series 2020A-2 Reserve Accounts were funded from the proceeds of the Series 2018 and Series 2020A-2 Bonds in amounts equal to 50% of the maximum annual debt service requirement for the Series 2018 and Series 2020A-2 Bonds. The reserve requirement for the Series 2020A-1 Bonds was met through bond insurance and a cash reserve of \$378,625 which is equal to the bond reserve requirement. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Reserve Balance	Reserve Requirement
Special Assessment Bonds, Series 2018	\$ 6,725	\$ 23
Subordinate Special Assessment Revenue Refunding Bonds, Series 2020A-2	\$ 218,250	\$ 218,250

NOTE H – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE I – MANAGEMENT COMPANY

Aberdeen Community Development District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.



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

To the Board of Supervisors
Aberdeen Community Development District
St. Johns County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Aberdeen Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated June 29, 2022.

Internal Control Over Financial Reporting

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

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

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

Board of Supervisors
Aberdeen Community Development District

Compliance and Other Matters

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

Purpose of this Report

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



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

June 29, 2022



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Aberdeen Community Development District
St. Johns County, Florida

Report on the Financial Statements

We have audited the financial statements of the Aberdeen Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated June 29, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 29, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Aberdeen Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Aberdeen Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.

To the Board of Supervisors
Aberdeen Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Aberdeen Community Development District. It is management's responsibility to monitor the Aberdeen Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2021.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Aberdeen Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 5
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 13
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$10,528
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$896,906
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District did not have any construction projects.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was amended, see below.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Aberdeen Community Development District reported:

- 7) The rate or rates of non-ad valorem special assessments imposed by the District: The General Fund, \$263.96 - \$797.17, and Debt Service Fund, \$34.96 - \$1,753.94.
- 8) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$3,168,971.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2018 Bonds, \$1,980,000, maturing May 2049, Series 2020A-1 Bonds, \$17,670,000, maturing November 2036, and Series 2020A-2 Bonds, \$4,675,000 maturing May 2049.

To the Board of Supervisors
Aberdeen Community Development District

	<u>Original Budget</u>	<u>Actual</u>	<u>Variance with Original Budget Positive (Negative)</u>
Revenues			
Special assessments	\$ 1,024,670	\$ 1,036,414	\$ 11,744
Investment earnings	200	25	(175)
Miscellaneous revenues	10,000	13,402	3,402
Total Revenues	<u>1,034,870</u>	<u>1,049,841</u>	<u>14,971</u>
Expenditures			
Current			
General government	174,542	170,059	4,483
Physical environment	358,585	364,652	(6,067)
Culture and recreation	436,408	482,445	(46,037)
Total Expenditures	<u>969,535</u>	<u>1,017,156</u>	<u>(47,621)</u>
Excess of revenues over expenditures	<u>65,335</u>	<u>32,685</u>	<u>(32,650)</u>
Other financing sources/(uses)			
Operating transfers out	<u>(65,335)</u>	<u>(65,335)</u>	<u>-</u>
Net change in fund balances	-	(32,650)	(32,650)
Fund Balances - October 1, 2020	<u>-</u>	<u>343,957</u>	<u>343,957</u>
Fund Balances - September 30, 2021	<u>\$ -</u>	<u>\$ 311,307</u>	<u>\$ 311,307</u>

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

To the Board of Supervisors
Aberdeen Community Development District

Purpose of this Letter

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

*Berger Toombs Elam
Gaines + Frank*

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

June 29, 2022



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Aberdeen Community Development District
St. Johns County, Florida

We have examined Aberdeen Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Aberdeen Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Aberdeen Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Aberdeen Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Aberdeen Community Development District's compliance with the specified requirements.

In our opinion, Aberdeen Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam
Gaines & Frank*

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

June 29, 2022

SIXTH ORDER OF BUSINESS

**Approved Budget
Fiscal Year 2023**



**Aberdeen
Community Development District**



Aberdeen
Community Development District

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Aberdeen

Community Development District

General Fund

Description	Adopted Budget FY 2022	Actual Thru 6/30/22	Next 3 Months	Projected Thru 9/30/22	Approved Budget FY 2023
Revenues					
Assessments	\$ 1,090,295	\$ 1,092,578	\$ -	\$ 1,092,578	\$ 1,361,623
Interest Earned	\$ 200	\$ 19	\$ 5	\$ 24	\$ 200
Amenities Revenue/Misc	\$ 10,000	\$ 17,412	\$ 5,804	\$ 23,215	\$ 25,000
Carry Forward Surplus	\$ 77,369	\$ -	\$ 77,369	\$ 77,369	\$ 712
Total Revenues	\$ 1,177,864	\$ 1,110,009	\$ 83,178	\$ 1,193,186	\$1,387,535

Expenditures

Administrative

Supervisor Fees	\$ 12,000	\$ 6,800	\$ 2,400	\$ 9,200	\$ 12,000
FICA Expense	\$ 918	\$ 520	\$ 184	\$ 704	\$ 918
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Engineering Fees	\$ 7,000	\$ 4,096	\$ 1,600	\$ 5,696	\$ 7,000
Arbitrage	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
Dissemination Agent	\$ 7,800	\$ 6,116	\$ 1,684	\$ 7,800	\$ 7,800
Impact Fee Administration	\$ 10,000	\$ 833	\$ 9,167	\$ 10,000	\$ 10,000
Attorney Fees	\$ 40,000	\$ 18,382	\$ 8,200	\$ 26,582	\$ 37,000
Annual Audit	\$ 3,450	\$ -	\$ 3,550	\$ 3,550	\$ 3,650
Trustee Fees	\$ 14,500	\$ 7,781	\$ 6,719	\$ 14,500	\$ 14,500
Management Fees	\$ 50,282	\$ 37,712	\$ 12,571	\$ 50,282	\$ 52,796
Information Technology	\$ 1,800	\$ 1,350	\$ 450	\$ 1,800	\$ 1,800
Travel and Per Diem	\$ 600	\$ -	\$ -	\$ -	\$ 300
Telephone	\$ 700	\$ 375	\$ 231	\$ 606	\$ 700
Postage	\$ 2,000	\$ 648	\$ 2,200	\$ 2,848	\$ 3,000
Printing and Binding	\$ 3,000	\$ 1,117	\$ 400	\$ 1,517	\$ 2,000
Insurance	\$ 10,989	\$ 10,340	\$ -	\$ 10,340	\$ 12,408
Legal Advertising	\$ 2,000	\$ 956	\$ 1,200	\$ 2,156	\$ 2,500
Other Current Charges	\$ 1,000	\$ 661	\$ 220	\$ 881	\$ 1,000
Office Supplies	\$ 250	\$ 94	\$ 156	\$ 250	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Administrative Expenses	\$ 174,664	\$ 102,957	\$ 52,130	\$ 155,087	\$ 175,997

Amenity Center

Insurance	\$ 37,046	\$ 34,854	\$ -	\$ 34,854	\$ 41,825
Repairs & Replacements	\$ 35,000	\$ 50,759	\$ 16,920	\$ 67,679	\$ 68,000
Special Events	\$ 7,500	\$ 15,200	\$ 5,000	\$ 20,200	\$ 18,500
Staff Uniforms	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,500
Recreational Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,800
Recreational Passes	\$ 1,600	\$ 1,013	\$ 588	\$ 1,600	\$ 1,600
Capital Outlay	\$ 2,000	\$ 3,552	\$ -	\$ 3,552	\$ 2,000
Other Current Charges	\$ 1,000	\$ 791	\$ 209	\$ 1,000	\$ 1,000
Permit Fees	\$ 2,030	\$ 2,111	\$ -	\$ 2,111	\$ 2,200
Office Supplies	\$ 2,400	\$ 2,231	\$ 919	\$ 3,150	\$ 3,150
Credit Card Machine Fees	\$ 450	\$ 1,235	\$ 250	\$ 1,485	\$ 450
Pest Control	\$ 3,000	\$ 1,599	\$ 533	\$ 2,132	\$ 3,000
Utilities					
Water & Sewer	\$ 23,000	\$ 12,172	\$ 4,400	\$ 16,572	\$ 21,000
Electric	\$ 55,000	\$ 21,736	\$ 12,000	\$ 33,736	\$ 45,000
Cable/Internet/Phone	\$ 12,000	\$ 9,973	\$ 3,324	\$ 13,297	\$ 13,500
Management Contracts					
Field Operations Management - FirstService	\$ 54,600	\$ 40,264	\$ 14,336	\$ 54,600	\$ 72,440
Pool Attendants/Lifeguards - Elite LifeGuard	\$ 39,655	\$ 10,893	\$ 29,107	\$ 40,000	\$ 50,000
Facility Management - FirstService	\$ 104,140	\$ 72,766	\$ 24,255	\$ 97,022	\$ 99,441
Pool Maintenance/Supplies - FirstService	\$ 20,553	\$ 12,710	\$ 7,843	\$ 20,553	\$ 28,210
Janitorial Services - FirstService	\$ 37,012	\$ 20,069	\$ 16,943	\$ 37,012	\$ 54,240
General Facility Maintenance - FirstService	\$ 8,500	\$ 21,392	\$ 10,696	\$ 32,088	\$ 40,560
Resident Services Coordinator - FirstService	\$ -	\$ -	\$ -	\$ -	\$ 49,040
Management Fee - FirstService	\$ 12,000	\$ 9,000	\$ 3,000	\$ 12,000	\$ 12,900

Aberdeen

Community Development District

General Fund

Description	Adopted Budget FY 2022	Actual Thru 6/30/22	Next 3 Months	Projected Thru 9/30/22	Approved Budget FY 2023
Pool Chemicals - Poolsure	\$ 25,000	\$ 16,163	\$ 6,500	\$ 22,663	\$ 26,000
Refuse Service	\$ 7,500	\$ 7,387	\$ 2,462	\$ 9,849	\$ 10,500
Security	\$ 17,800	\$ 10,831	\$ 3,900	\$ 14,731	\$ 17,800
Website	\$ 1,800	\$ 1,350	\$ 450	\$ 1,800	\$ 1,800
Holiday Decorations	\$ 12,000	\$ 1,652	\$ 3,500	\$ 5,152	\$ 12,000
Subscriptions	\$ 2,988	\$ 2,241	\$ 747	\$ 2,988	\$ 2,988
Amenity Center Expenses	\$ 525,574	\$ 383,942	\$ 168,882	\$ 552,824	\$ 702,444
Grounds Maintenance					
Electric	\$ 11,000	\$ 8,045	\$ 2,681	\$ 10,726	\$ 11,000
Streetlighting	\$ 34,000	\$ 24,434	\$ 8,145	\$ 32,579	\$ 34,000
Lake Maintenance	\$ 29,000	\$ 24,998	\$ 8,000	\$ 32,998	\$ 33,000
Landscape Maintenance	\$ 200,000	\$ 118,830	\$ 86,000	\$ 204,830	\$ 258,568
Landscape Contingency	\$ 20,000	\$ 27,160	\$ 37,501	\$ 64,661	\$ 30,000
Common Area Maintenance	\$ 33,000	\$ 1,601	\$ 13,361	\$ 14,962	\$ 30,525
Reuse Water	\$ 55,000	\$ 31,084	\$ 13,916	\$ 45,000	\$ 45,000
Miscellaneous	\$ 3,000	\$ 5,043	\$ 1,957	\$ 7,000	\$ 7,000
Irrigation Repairs	\$ 7,000	\$ 1,180	\$ 2,000	\$ 3,180	\$ 10,000
Contingency	\$ 10,000	\$ -	\$ 3,000	\$ 3,000	\$ 5,000
Wetland Monitoring/Mitigation	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Grounds Maintenance Expenses	\$ 412,000	\$ 242,376	\$ 176,561	\$ 418,937	\$ 464,093
Capital Reserve Fund	\$ 65,626	\$ -	\$ 65,626	\$ 65,626	\$ 45,000
TOTAL EXPENDITURES	\$ 1,177,864	\$ 729,275	\$ 463,199	\$ 1,192,474	\$ 1,387,535
EXCESS REVENUES / (EXPENDITURES)	\$ -	\$ 380,733	\$(380,021)	\$ 712	\$ -

Net Assessment	\$1,361,623
Plus Collection Fees & Discounts (6%)	\$86,871
Gross Assessment	\$1,448,494

Parcel	Unit Count	Gross Assessment Per Parcel	Gross Assessment Per Unit - FY 2022	Gross Assessment Per Unit - FY 2023	\$ Increase	% Increase
Single Family 80	233	\$246,820	\$848.23	\$1,059.31	\$211.09	24.89%
Single Family 73	330	\$319,477	\$775.20	\$968.11	\$192.91	24.89%
Single Family 63	337	\$281,335	\$668.47	\$834.82	\$166.35	24.89%
Single Family 53	628	\$440,562	\$561.74	\$701.53	\$139.79	24.89%
Multi-Family	408	\$143,112	\$280.87	\$350.77	\$69.90	24.89%
Commercial	42000	\$14,732	\$280.87	\$350.77	\$69.90	24.89%
Office	7000	\$2,455	\$280.87	\$350.77	\$69.90	24.89%
Total	50,936	\$1,448,494				

Parcel	Unit Count	ERU Factor	Total ERU's	%	Net Assessment	Gross Assessment
Single Family 80	233	1.51	351.83	17%	\$232,017	\$246,820
Single Family 73	330	1.38	455.40	22%	\$300,317	\$319,477
Single Family 63	337	1.19	401.03	19%	\$264,462	\$281,335
Single Family 53	628	1	628.00	30%	\$414,140	\$440,562
Multi-Family	408	0.5	204.00	10%	\$134,529	\$143,112
Commercial	42000	1	21.00	1%	\$13,849	\$14,732
Office	7000	1	3.50	0%	\$2,308	\$2,455
Total	50,936		2064.76	100%	\$ 1,361,623	\$ 1,448,494

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.

Aberdeen
Community Development District
 GENERAL FUND BUDGET
 Fiscal Year 2023

Water & Sewer

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

<u>Account</u>	<u>Location</u>	<u>Monthly</u>	<u>Annual</u>
68342315	110 Flower of Scotland Ave	\$ 125	\$ 1,500
68090745	110 Flower of Scotland Ave	\$ 1,165	\$ 13,980
84792274	110 Flower of Scotland Ave	\$ 170	\$ 2,040
68342315	110 Flower of Scotland Ave-SEWER	\$ 180	\$ 2,160
	Contingency	\$ 110	\$ 1,320
		\$ 1,750	\$ 21,000

Electric

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

<u>Account</u>	<u>Location</u>	<u>Monthly</u>	<u>Annual</u>
12512538	110 Flower of Scotland Ave	\$ 3,100	\$ 37,200
	Contingency	\$ 650	\$ 7,800
		\$ 3,750	\$ 45,000

Cable/Internet/Telephone

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

Field Operations Management

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.

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
First Service	\$ 6,037	\$ 72,440

Pool Attendants/Lifeguards

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.

Facility Management

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
First Service	\$ 8,287	\$ 99,441

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	\$ 2,167	\$ 26,000

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.

Account	Location	Monthly	Annual
67153683	100 Flower of Scotland Ave	\$ 40	\$ 480
1594221	100 Scotland Yard Blvd	\$ 335	\$ 4,020
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	\$ 190	\$ 2,280
78582269	17 Shetland Dr	\$ 165	\$ 1,980
72122492	176 River Dee Dr	\$ 138	\$ 1,656
81113064	191 Albert Av Apt IR01	\$ 165	\$ 1,980
83717400	200 W Adelaide Dr	\$ 185	\$ 2,220
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	\$ 35	\$ 420
83714400	572 Glasgow Dr Apt IR01	\$ 75	\$ 900
81948219	711 Irish Tartan Way	\$ 100	\$ 1,200
81948213	764 Shetland Dr Apt IR01	\$ 40	\$ 480
85740407	90 Queen Victoria Av	\$ 550	\$ 6,600
85083599	91 Prince Albert Av	\$ 600	\$ 7,200
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	\$ 1,044
		\$ 3,750	\$ 45,000

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 Budget FY 2022	Actual Thru 6/30/22	Projected 3 Months	Projected Thru 9/30/22	Approved Budget FY 2023
Revenues					
Assessments	\$ 135,283	\$ 135,346	\$ -	\$ 135,346	\$ 135,283
Prepayments	\$ -	\$ 1,351	\$ -	\$ 1,351	\$ -
Interest	\$ -	\$ 35	\$ 10	\$ 45	\$ 100
Carry Forward Surplus	\$ 49,952	\$ 50,645	\$ -	\$ 50,645	\$ 49,536
Total Revenues	\$ 185,235	\$ 187,376	\$ 10	\$ 187,386	\$ 184,919
Expenditures					
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	\$ -
Total Expenditures	\$ 132,855	\$ 137,850	\$ -	\$ 137,850	\$ 131,200
EXCESS REVENUES / (EXPENDITURES)	\$ 52,380	\$ 49,526	\$ 10	\$ 49,536	\$ 53,719

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

Net Assessment	\$ 135,283
Plus Collection Fees & Discounts (6%)	\$8,631
Gross Assessment	\$143,914

Aberdeen Community Development District

SERIES 2018 AMORTIZATION SCHEDULE (Combined)

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
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 Budget FY 2022	Actual Thru 6/30/22	Projected 3 Months	Projected Thru 9/30/22	Approved Budget FY 2023
Revenues					
Assessment	\$ 1,950,944	\$ 1,953,074	\$ -	\$ 1,953,074	\$ 1,950,944
Prepayments 2020A1	\$ -	\$ 11,214	\$ -	\$ 11,214	\$ -
Prepayments 2020A2	\$ -	\$ 2,967	\$ -	\$ 2,967	\$ -
Interest	\$ 100	\$ 325	\$ 75	\$ 400	\$ 500
Carry Forward Surplus	\$ 590,966	\$ 613,419	\$ -	\$ 613,419	\$ 582,842
Total Revenues	\$ 2,542,010	\$ 2,580,999	\$ 75	\$ 2,581,074	\$ 2,534,286
Expenditures					
2020 A1					
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	\$ -
2020 A2					
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	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,973,438	\$ 2,148,231	\$ -	\$ 1,998,231	\$ 1,958,800
Excess Revenues (Expenditures)	\$ 568,573	\$ 432,767	\$ 75	\$ 582,842	\$ 575,486

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
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
		\$ 16,790,000.00	\$ 4,678,056.25	\$ 21,468,056.25

**Aberdeen
Community Development District**

SERIES 2020 A2
AMORTIZATION SCHEDULE (Combined)

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
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 Budget FY 2022	Actual Thru 6/30/22	Next 3 Months	Projected Thru 9/30/22	Approved Budget FY 2023
REVENUES:					
Capital Reserve - Transfer In	\$ 65,626	\$ -	\$ 65,626	\$ 65,626	\$ 45,000
Impact Fees	\$ -	\$ 169,608	\$ -	\$ 169,608	\$ -
Interest	\$ 900	\$ 2,162	\$ 650	\$ 2,812	\$ 3,000
Carry Forward Surplus	\$ 763,832	\$ 756,657	\$ -	\$ 756,657	\$ 778,381
Total Revenues	\$ 830,358	\$ 928,427	\$ 66,276	\$ 994,703	\$ 826,381
EXPENDITURES:					
Capital Outlay	\$ 50,000	\$ 97,748	\$ 32,583	\$ 120,307	\$ 150,000
Repair and Replacements	\$ 50,000	\$ 74,636	\$ 24,879	\$ 96,014	\$ 100,000
Total Expenditures	\$ 100,000	\$ 172,384	\$ 57,461	\$ 216,321	\$ 250,000
EXCESS REVENUES / (EXPENDITURES)	\$ 730,358	\$ 756,043	\$ 8,815	\$ 778,381	\$ 576,381

SEVENTH ORDER OF BUSINESS

C.

**NOTICE OF MEETINGS
ABERDEEN
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the **Aberdeen Community Development District** will hold their regularly scheduled public meetings for **Fiscal Year 2023** at 4:00 p.m. at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, Saint Johns, Florida 32259 on the fourth Tuesday of each month as follows or otherwise noted:

October 25, 2022
November 22, 2022
December 20, 2022 (3rd Tuesday)
January 24, 2023
February 28, 2023
March 28, 2023
April 25, 2023
May 23, 2023
June 27, 2023
July 25, 2023
August 22, 2023
September 26, 2023

E.

Aberdeen CDD GM/LD Agenda

July 26, 2022

GM Update:

- Southern Recreation meeting July 20th at 10am (playground/awnings)
- Invoiced HOA for July 4th Sponsorship (\$2446.45)
 - Dive-In Movie & Concessions
 - 4th DJ
 - Cookout Supplies
- Utilizing the weekly alarm report to update resident information (denied access). Expired lease is usually the cause.
- Night Swim (Big Z to replace bulb in lap pool & test underwater lighting and deck lighting). If minimum lighting is met, will submit permit.
- Alpha Dog (Brian Jones) sold the business. We were not notified and have not been contacted by new owner. Power Outage/lightning strike issues led to a technician visit.
 - During power outages the gates are automatically unlocked leaving facility exposed. Will continue to work on a solution.

Recap of Lifestyle Events:

- June Trivia Night (rained) hosted approximately 25 participants
- Dive-In Movie rained out twice. Rescheduled for Aug. 5th
- July 4th
 - Fed 297 people
 - HUGE shout out and THANK YOU to the HOA for sponsoring the DJ and Cookout!! Board members Derrick Sims, Kenny Gleason, Chad Gatchell and resident Lou Ortiz for grilling the hamburgers and hotdogs!!
 - Pool games, corn hole tournament, DJ Anthony and the Shaved Ice Truck was a hit

Lifestyle Upcoming Events:

- Back to School Party - August 5th 4-7pm (Sponsored by HOA)

- Hot Dog Cookout (includes hot dogs, chips, toppings, lemonade, ice cream sundae bar)
 - DJ
 - Inflatables
 - BINGO
 - Dive-In Movie 8:30pm
- August 4th Trivia
 - August 12th 50 Plus Social
 - August 13th Ladies Social-Salad in a Jar (2-6pm)

NINTH 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, June 28, 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
Angela Andrews	Supervisor
Thomas Marmo	Supervisor

Also present were:

Jim Oliver	District Manager
Wes Haber	District Counsel by telephone
George Katsaras	District Engineer by telephone
Lucy Acevedo	FirstService Residential
Belynda Tharpe	FirstService Residential
Jay Parker	First Service Residential

The following is a summary of the actions taken at the June 28, 2022 meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the meeting to order at 6:00 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Acceptance of Fiscal Year 2021 Audit Report

Mr. Oliver stated the audit is still being finalized and we will circulate that to the board as soon as it is finished. The deadline for that is June 30th and we provided all the information to the auditor, they are just wrapping it up right now.

FOURTH ORDER OF BUSINESS

Consideration of Audit Engagement Letter with Berger Toombs Elam Gaines & Frank

Mr. Oliver stated this board went through the RFP process to select an audit firm for the FY22 audit as required by Chapter 218, Florida Statutes. The firm you selected is Berger Toombs and they sent an engagement letter for them to perform that audit at the cost of \$3,375 and that is the same price that was in the proposal.

On MOTION by Mr. Marmo seconded by Ms. Andrews with all in favor the engagement letter with Berger Toombs to perform the fiscal year 2022 audit was approved.

FIFTH ORDER OF BUSINESS

Update Regarding Drainage Issue Solutions

Mr. Oliver stated at the last meeting the district engineer spoke to us about a problem that was brought to our attention by St. Johns County regarding a drainage easement. There are certain sections of the drainage easement that had been blocked not allowing the water to flow through that easement. After speaking with the attorney and George and our operations manager as well as the county we decided to contact the residents who appear to have blocked the easement and give them the opportunity to fix those improvements so the water can flow properly. I sent letters to two of those property owners, I had conversations with one of the residents and we are going to meet her onsite with staff because it is in her backyard on her side of the fence and we want to collaborate with her for possible solutions. We had a very cordial phone call with her and I think we are moving in the right direction. I have received no response from the other letter. We will keep you posted, the county did follow-up with me to see what action was taken and I told them about the letters we sent and we have given reasonable time for the residents to come up with a plan to make the necessary corrections. Once they come up with a plan the engineer will review that plan and see if it makes sense and is workable and if that is the case we will proceed with that. If they don't respond or come up with a workable plan, we will need to come up with another option for the district to intercede because we have to fix the drainage easement especially before a storm causes any type of flooding that is worse than it has been.

SIXTH ORDER OF BUSINESS

Presentation of Stormwater Systems 20-Year Analysis Report

Mr. Oliver stated the engineer is on the phone, the report has been completed and filed with St. Johns County and we will also share with the appropriate agency in Tallahassee. The bottom line is this is an unfunded mandate, all forms of government local and county down to the district level had to respond to this analysis for the stormwater system and water and sewer systems, which we don't have as a district. This is solely focused on the stormwater system, which is essentially your pond system for surface water drainage. We accumulated the numbers for the past five years to let this report show what has been spent in maintaining those ponds and lake banks. In addition, we have projections in five-year increments for the next 20-years. This report won't be required to be done again for five years.

On MOTION by Mr. Marmo seconded by Ms. Andrews with all in favor the stormwater analysis report was accepted.

SEVENTH ORDER OF BUSINESS

Discussion of Trespassing on CDD Parcel Behind Prince Albert

Mr. Oliver stated we have talked about this for several meetings. The operations manager has installed signs and gates and cables and different methods to try to keep people out of there and at the last meeting one of the discussions was to bring it back to the next board meeting to discuss if that is something you want to solve and what the possible solutions are.

Mr. Clarke stated I wasn't here, but I read the notes and it sounded like you had a good discussion.

Mr. Oliver stated we tried signs, we tried a cable, and people still get in there because they get in from the other end anyway. The only thing I suggest is if it rises to the level that you absolutely need to do something perhaps hire off-duty law enforcement on a random basis, so that people don't know the pattern.

EIGHTH ORDER OF BUSINESS

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

Mr. Clarke stated thank you for that survey, we got a lot of detail. I think we have enough information to go out with a request for proposals from vendors.

Ms. Andrews stated I don't know where we are, but my first concern is the monuments.

Mr. Clarke stated that is a separate issue.

Ms. Andrews stated I don't want to pour money into adding more stuff without fixing what we have right now. The monuments are a major item and the existing playgrounds we have are an eyesore, they need to be fixed before we do anything else.

Mr. Clarke stated they are included, the two playgrounds we have are included among those six.

Let's focus on the monuments and if we can get contractors to give us reasonable bids that are sufficiently detailed we can get them done. We may have to ask the contractors to look at each one, take the façade off down to the core block and start over and remove those decorative caps.

Mr. Parker stated I spoke to seven contractors, five said we should put it out as a bid just as we did for the landscape team. At the time every contractor was busy but with the economy slowing down we may get some contractors to bid on it. Some of them just need to be cleaned and some just need the caps replaced.

Ms. Andrews stated if we are replacing caps, let's replace it with stone.

Mr. Marmo stated I agree we need to take care of what we have assuming we can find contractors that can do the work. I think we can do both and look at some of the suggestions from the survey and see how feasible it is to do, maybe do one project at a time. I do agree with Angela we need to take care of what we have.

Mr. Clarke stated we also have a proposal for the ponds, \$121,000 for electrical for 15 ponds.

Mr. Parker stated and it was \$141,000 for the 15 ponds and they said it is best to do five or more at a time and I also just got a quote for the electrical and they said we would have to get permission from the people for the electrical, which his \$121,178.20. I have gotten a number of emails in the last couple weeks about algae in the ponds. We haven't had any rain, some of these ponds are not like regular ponds that flow out they are retention ponds so the water stays in there getting hot, the fountains would ease up a lot of the algae and smell coming out of the ponds. Some of them are fountains, some are diffusers and some are both. I have a map of all the ponds, Sutherland, Prestwick, the one by the storefront is also going to get done.

Ms. Andrews asked are we staying on top of the ponds?

Mr. Parker stated yes, they were coming once a month in the slow season and now they are out here every two weeks. They were here last Monday and if you have a pond and have not seen them please tell me and I will send them over there.

Mr. Clarke asked what are the fountains if the electric is \$121,000?

Mr. Parker stated it is \$136,675.14 for the fountains.

Mr. Clarke stated the total for 15 fountains is \$257,853 and that is roughly \$16,000 per fountain per pond. If we do five at a time we can spread that out over several years. I suggest we contact the homeowners and make sure we have approval where we need it.

Ms. Andrews stated that is not their property so I don't know that you need approval.

Mr. Clarke stated I have a list of properties that they said they will need permission in order to trench to get power to the pond bank. Let's go for the ones we don't need permission from first then the ones that we do. Should we do all sites or do them in parts?

Mr. Parker stated I will speak to them about that. It may be better to do them all at once with the prices going up.

Ms. Andrews stated if we do the electrical at one time, residents might complain that we ripped up the lawn and they have nothing to show for it.

Mr. Clarke asked should we go ahead and approve the electrical and come back with the fountains after the electric is in?

On MOTION by Mr. Marmo seconded by Ms. Andrews with all in favor the proposal from future Horizons to install the electrical in the pond banks for the fountains in the amount of \$121,178.20 was approved.

Ms. Andrews asked are we going with five fountains?

Mr. Clarke stated that was just electrical but let's divvy up the fountains over two years if not three.

Are we going to table the green space for now? From the survey it looks like folks would really like a pickleball court. Where to put it is an issue. I propose that we ask the fire marshal and the county to see if we could relocate the fire lane. The perfect place for the pickleball court would be behind the new fitness center.

Ms. Andrews stated it was zoned for a fire station.

Mr. Katsaras stated they have to be able to access the building on all sides, that was the purpose of that fire lane. That would still be a concern and I will look up the code on the distance they require but you have to be able to cover every part of the building.

Mr. Clarke asked what if we put a drive right up to the building?

Mr. Katsaras stated if you replace the fire lane with a drive, we could probably do that. Send me the information and I will contact the county.

Mr. Clarke stated the other thing that jumped out at me is repurposing the fitness center with a snack bar. There are two empty corners in the entryway that seem to be wasted space. If we were to repurpose that I would break out the wall and make it larger and there would be ample room on the north side of the building to make an office for Jay.

Ms. Tharpe stated there is a vendor who is interested in giving a proposal to provide snack bar service. He would provide his equipment but not rebuild that space.

Mr. Clarke asked why don't we focus on getting the space repurposed first then make it generic enough that when this guy leaves after a year it will be available for the next one.

Ms. Andrews asked why don't we see what the demand is? Why don't we bring him in and in a year bring it back up and see if it is being used.

Mr. Clarke stated it is still going to require work and if we knocked out the wall and incorporate that existing vacant space that would add about 200 square feet. We need to repurpose it. Should we get proposals from contractors to repurpose it?

Mr. Parker stated we can do that.

Mr. Clarke stated put it on the agenda for next month.

Mr. Marmo stated another overwhelming opinion was the night swimming.

Ms. Tharpe stated that requires an electrician coming out and determining if there is the required lighting needed that the state requires. If the electrician signs off on it you submit a permit for night swimming. If there is not enough lighting then you have to add lighting.

Can we discuss the three existing playgrounds? The only thing we have done is added mulch. Can we discuss upgrading and doing what needs to be done to get them to where they need to be?

Mr. Clarke stated we have responses for that on the survey. Why don't we get proposals from a playground company and look at them next month? I know they want a shade structure.

Ms. Andrews stated there should be something done for River Dee because that is the biggest one, but I also think it should be more age appropriate, not just little ones. I would be fine with focusing on one.

Mr. Clarke stated start with that one, get proposals and we will look at them next month.

NINTH ORDER OF BUSINESS

Consideration of Amenity Center Fees

Ms. Tharpe stated at the last meeting I had asked the board to look at charging for the cabana rentals, especially on the weekends. Residents reserve the four-hour period from 10-2, then a neighbor or friend reserves it from 2-6 so they are occupying that shaded space for eight hours and preventing anyone else from using it. We reached out to communities like Aberdeen and everybody charges for a cabana rental period for a four hour period including 30-minute set up and 30-minute cleanup anywhere from \$55 per hour up to \$150, their clubhouse which I'm referring to as the social hall and any guest fees. We are the only community not charging for cabana space. They get the shade, occupy it all day long plus they get the gas grill and preventing other folks from using it.

Ms. Andrews stated we have had the same fee since we started, we have never raised it.

Mr. Clarke stated we haven't talked about the shade structures.

Ms. Tharpe stated depending on the wall if we just do shade sails or an actual canopy, it could be three. I think a shade sail for this area is sufficient and you can do those under \$1,000 easily compared to a shade structure.

Mr. Clarke stated since this is changing the fees we need to have a public hearing.

On MOTION by Ms. Andrews seconded by Mr. Clarke with all in favor staff was authorized to notice a public hearing for the August meeting for an increase and implementation of fees.

TENTH ORDER OF BUSINESS

Consideration of Proposal for Capital Reserve Study

Mr. Oliver stated there is a proposal in your agenda package, however, I was talking to the chairman before the meeting and I think we may be able to pull the accounting information that we have and get a suitable product without spending money on a vendor. If you table this it will give us an opportunity to review the information we have.

ELEVENTH ORDER OF BUSINESS

Ratification of License Agreement with Vesta Regarding the Use of the District's Basketball Facilities

Mr. Oliver stated next is ratification of the license agreement with Vesta regarding the use of the district's basketball facilities.

Ms. Andrews stated I don't know anything about this.

Ms. Tharpe stated it is for their camps that they offer to the community. Right now, the standard is that any outside contractor provides the district 20% of their profit sharing, but Vesta does not. I think because Vesta is no longer managing your community they wanted a facility to be able to offer summer camps.

Ms. Andrews stated they are making a profit. The instructors at the gym make a profit and they pay 20% to the district. It should be the same.

Mr. Clarke asked what is the recommendation, do we scrap the agreement or revise it?

Mr. Oliver asked are they on the ground doing anything right now?

Ms. Tharpe stated not that I am aware of.

Mr. Oliver stated we can get with counsel as to what happens in the case of the board not ratifying the agreement.

Mr. Clarke stated let's get clarification because I thought they were providing services. They were providing a service to the children in the community and I thought they continued that after they lost the contract. Let's get clarification.

Mr. Oliver stated if we are aware they are not using it now, it is pretty easy to pull the plug.

TWELFTH ORDER OF BUSINESS

Consideration of Proposals

A. Pond Fountain

This item taken earlier in the meeting.

B. Entry Monument Repairs

This item taken earlier in the meeting.

THIRTEENTH ORDER OF BUSINESS

Discussion of Fiscal Year 2023 Approved Budget

Mr. Oliver gave an overview of the budget process and stated the public hearing is set for August 23rd and we have almost 60 days to refine the budget. We will need to send mailed notice to the property owners announcing what an assessment increase would be if that is where we end up landing. Right now, it looks like an assessment increase but here is a lot of work to do with the budget.

Mr. Oliver reviewed the areas of proposed increases and the proposed assessments and stated the board could go to some other CDD websites and look at their budgets to see what their dollar assessments are and you will find these are not outlandish and in some cases they are lower than I have seen in a lot of districts. Look at Bartram Springs or Sampson Creek CDD, which is the St. Johns Golf & Country Club. You will get a better feel for the dollar differences between this district and some of the other districts, some of which have similar amenities and some have fewer amenities than this one. Is there any board direction on the budget?

Mr. Clarke stated I will work with you.

**FOURTEENTH ORDER OF BUSINESS Consideration of Resolution 2022-06
Designating a Registered Agent and Office**

Mr. Haber stated this resolution changes the name of the registered agent and registered office to be in line with the new firm and new address.

On MOTION by Mr. Marmo seconded by Ms. Andrews with all in favor Resolution 2022-06 designating Wesley S. Haber as the district’s registered agent and his office address of Kutak Rock, LLP, 107 West College Avenue, Tallahassee, Florida 32301 as the district’s registered office was approved.

FIFTEENTH 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 the qualification period for people to run for three seats on the board for the November election, Tom Marmo has qualified and is unopposed and will assume that seat after the general election. Paul Fogel of Aberdeen qualified for a seat and is unopposed and will assume his seat after the November election and no one qualified for the third seat and after the general election the board will appoint someone to fill that vacancy.

D. Operation Manager - Report

Mr. Parker distributed a proposal for the pool equipment enclosure and stated the last quote was \$108,000 and this one is \$45,000 and the only difference is that it doesn't include the shade sails. I will have to find another company to put up the gates.

It was the consensus of the board to approve the proposal for the pool equipment enclosure contingent upon it including the concrete.

Mr. Parker stated I have been getting emails about trees from the preserve hanging over homeowners' property. Whose responsibility is it to trim the trees?

Ms. Andrews stated the homeowner's responsibility.

E. Amenity Center Manager - Report

Ms. Tharpe stated hopefully you have seen improvement on Longleaf Pine, the new landscape company has been here three weeks and I think it looks a lot better than the last eight months, the owner has been out here driving the property while the crews are here. As soon as I got the complaint about the clippings going into the pond, I sent a text and he responded immediately, so they are very responsive and I think they are doing a fabulous job.

I receive many complaints on daily basis about the lap pool. The lap pool is designed for lap swimming; what the lap pool is not designed for is for moms with young kids and divers, teenagers jumping in, jumping on the lane ropes, just being disruptive to the people swimming laps. I'm recommending another change in the policies and procedures that, that pool is used as a lap pool. If you are 5 or 8 years old and you are swimming laps you can be in there. What we are trying to get rid of is all the disruption. On Friday afternoon there were five older teenagers and the lifeguard continually asked them to get off the lane ropes and they were doing everything possible to disrupt the person swimming laps.

The board and staff discussed lap swimming 6 a.m. to noon then leave two lanes in the afternoon, common complaints being loud music, foul language, kids playing in the lap pool, enforce the policies, hire a pool monitor on holidays,

After discussion the board gave the following direction: close the pool to everyone but lap swimmers until noon and permanently close the edges but not the middle and if kids are in the lap pool they need to be told to get out of the pool, add a monitor to the pool deck.

SIXTEENTH ORDER OF BUSINESS Supervisors Requests and Public Comments

There being none, the next item followed.

SEVENTEENTH ORDER OF BUSINESS Approval of Consent Agenda

- A. Approval of the Minutes of the May 24, 2022 Meeting**
- B. Acceptance of the Minutes of the May 24, 2022 Audit Committee Meeting**
- C. Balance Sheet as of May 31, 2022 and Statement of Revenues and Expenses for the Period Ending May 31, 2022**
- D. Assessment Receipt Schedule**
- E. Approval of Check Register**

On MOTION by Mr. Marmo seconded by Mr. Clarke with all in favor the consent agenda items were approved with the revision to the minutes of the May 24, 2022 meeting.

EIGHTEENTH ORDER OF BUSINESS Next Scheduled Meeting – 07/26/22 @ 4:00 p.m. @ Aberdeen Amenity Center

Mr. Oliver stated the next meeting is scheduled for July 26, 2022 at 4:00 p.m. in the same location.

On MOTION by Mr. Clarke seconded by Ms. Andrews with all in favor the meeting adjourned at 6:15 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Aberdeen

Community Development District

Unaudited Financial Reporting

June 30, 2022

Aberdeen
Community Development District
Combined Balance Sheet
June 30, 2022

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Debt Service</u>	<u>Capital Reserve</u>	<u>Capital Projects</u>	
Assets:					
Cash	\$120,664	---	\$26,769	---	\$147,433
Investments:					
Operations					
Custody Account	\$593,897	---	---	---	\$593,897
State Board of Administration - Capital Reserve	---	---	\$209,874	---	\$209,874
State Board of Administration - Renewal & Rplcmt	---	---	\$534,492	---	\$534,492
Series 2005/2020A					
Reserve A1	---	\$378,625	---	---	\$378,625
Interest A1	---	\$108	---	---	\$108
Prepayment A1	---	\$4,348	---	---	\$4,348
Revenue	---	\$425,629	---	---	\$425,629
Reserve A2	---	\$218,250	---	---	\$218,250
Interest A2	---	\$62	---	---	\$62
Prepayment A2	---	\$2,620	---	---	\$2,620
General Redemption	---	\$1	---	---	\$1
Series 2018					
Reserve	---	\$67,263	---	---	\$67,263
Revenue	---	\$49,501	---	---	\$49,501
Redemption	---	\$26	---	---	\$26
Construction	---	---	---	\$47,362	\$47,362
Due From General Fund	---	---	\$7,708	---	\$7,708
Due from Other	\$140	---	---	---	\$140
Prepaid Expenses	\$10,464	---	---	---	\$10,464
Total Assets	\$725,164	\$1,146,432	\$778,843	\$47,362	\$2,697,801
Liabilities:					
Accounts Payable	\$33,124	---	\$22,800	---	\$55,924
Fund Balances:					
Restricted for Debt Service	---	\$1,146,432	---	---	\$1,146,432
Restricted for Capital Projects	---	---	---	\$47,362	\$47,362
Assigned	\$10,464	---	---	---	\$10,464
Unassigned	\$681,576	---	\$756,043	---	\$1,437,619
Total Liabilities and Fund Equity	\$725,164	\$1,146,432	\$778,843	\$47,362	\$2,697,801

Aberdeen
Community Development District
General Fund

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

	ADOPTED BUDGET	PRORATED BUDGET Thru 06/30/22	ACTUAL Thru 06/30/22	VARIANCE
REVENUES:				
Assessments - Direct	\$12,937	\$12,937	\$12,937	\$0
Assessments - Tax Roll	\$1,077,358	\$1,077,358	\$1,079,641	\$2,283
Interest	\$200	\$150	\$19	(\$132)
Amenities Revenue/Misc	\$10,000	\$10,000	\$17,412	\$7,412
TOTAL REVENUES	\$1,100,495	\$1,100,445	\$1,110,009	\$9,563

EXPENDITURES:

Administrative

Supervisor Fees	\$12,000	\$9,000	\$6,800	\$2,200
FICA Expense	\$918	\$689	\$520	\$168
Assessment Administration	\$5,000	\$5,000	\$5,000	\$0
Engineering Fees	\$7,000	\$5,250	\$4,096	\$1,154
Arbitrage	\$1,200	\$900	\$0	\$900
Dissemination Agent	\$7,800	\$5,850	\$6,116	(\$266)
Impact Fee Administration	\$10,000	\$7,500	\$833	\$6,667
Attorney Fees	\$40,000	\$30,000	\$18,382	\$11,618
Annual Audit	\$3,450	\$2,588	\$0	\$2,588
Trustee Fees	\$14,500	\$10,875	\$7,781	\$3,094
Management Fees	\$50,282	\$37,712	\$37,712	(\$0)
Information Technology	\$1,800	\$1,350	\$1,350	\$0
Travel and Per Diem	\$600	\$450	\$0	\$450
Telephone	\$700	\$525	\$375	\$150
Postage	\$2,000	\$1,500	\$648	\$852
Printing and Binding	\$3,000	\$2,250	\$1,117	\$1,133
Insurance	\$10,989	\$10,989	\$10,340	\$649
Legal Advertising	\$2,000	\$1,500	\$956	\$544
Other Current Charges	\$1,000	\$750	\$661	\$89
Office Supplies	\$250	\$188	\$94	\$93
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE EXPENDITURES	\$174,664	\$135,039	\$102,957	\$32,082

Amenity Center

Insurance	\$37,046	\$37,046	\$34,854	\$2,192
Repairs & Replacements	\$35,000	\$35,000	\$50,759	(\$15,759)
Special Events	\$7,500	\$7,500	\$15,200	(\$7,700)
Recreational Passes	\$1,600	\$1,200	\$1,013	\$188
Capital Outlay	\$2,000	\$2,000	\$3,552	(\$1,552)
Other Current Charges	\$1,000	\$750	\$791	(\$41)
Permit Fees	\$2,030	\$2,030	\$2,111	(\$81)
Office Supplies	\$2,400	\$1,800	\$2,231	(\$431)
Credit Card Machine Fees	\$450	\$450	\$1,235	(\$785)
Pest Control	\$3,000	\$2,250	\$1,599	\$651
Utilities				
Water & Sewer	\$23,000	\$17,250	\$12,172	\$5,078
Electric	\$55,000	\$41,250	\$21,736	\$19,514
Cable/Internet/Phone	\$12,000	\$9,000	\$9,973	(\$973)

Aberdeen
Community Development District
General Fund

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

	ADOPTED BUDGET	PRORATED BUDGET Thru 06/30/22	ACTUAL Thru 06/30/22	VARIANCE
Management Contracts				
Field Operations Management - FirstService	\$54,600	\$40,950	\$40,264	\$686
Pool Attendants/Lifeguards - FirstService	\$39,655	\$29,741	\$10,893	\$18,849
Facility Management - FirstService	\$104,140	\$78,105	\$72,766	\$5,339
Pool Maintenance/Supplies - FirstService	\$20,553	\$15,414	\$12,710	\$2,705
Janitorial Services - FirstService	\$37,012	\$27,759	\$20,069	\$7,690
General Facility Maintenance - FirstService	\$8,500	\$8,500	\$21,392	(\$12,892)
Management Fee - FirstService	\$12,000	\$9,000	\$9,000	\$0
Pool Chemicals - Poolsure	\$25,000	\$18,750	\$16,163	\$2,587
Refuse Service	\$7,500	\$5,625	\$7,387	(\$1,762)
Security	\$17,800	\$13,350	\$10,831	\$2,519
Website	\$1,800	\$1,350	\$1,350	\$0
Holiday Decorations	\$12,000	\$9,000	\$1,652	\$7,349
Subscriptions	\$2,988	\$2,241	\$2,241	\$0
TOTAL AMENITY CENTER EXPENDITURES	\$525,574	\$417,312	\$383,942	\$33,370
<i>Grounds Maintenance</i>				
Electric	\$11,000	\$8,250	\$8,045	\$205
Streetlighting	\$34,000	\$25,500	\$24,434	\$1,066
Lake Maintenance	\$29,000	\$21,750	\$24,998	(\$3,248)
Landscape Maintenance	\$200,000	\$150,000	\$118,830	\$31,170
Landscape Contingency	\$20,000	\$20,000	\$27,160	(\$7,160)
Common Area Maintenance	\$33,000	\$24,750	\$1,601	\$23,149
Reuse Water	\$55,000	\$41,250	\$31,084	\$10,166
Miscellaneous	\$3,000	\$3,000	\$5,043	(\$2,043)
Irrigation Repairs	\$7,000	\$5,250	\$1,180	\$4,070
Contingency	\$10,000	\$7,500	\$0	\$7,500
Wetland Monitoring/Mitigation	\$10,000	\$7,500	\$0	\$7,500
TOTAL GROUNDS MAINT. EXPENDITURES	\$412,000	\$314,750	\$242,376	\$72,374
Capital Reserve Funding	\$65,626	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,177,864	\$867,101	\$729,275	\$137,826
EXCESS REVENUES/(EXPENSES)			\$380,733	
NET CHANGE IN FUND BALANCE			\$380,733	
Fund Balance - Beginning	\$77,369		\$311,307	
Fund Balance - Ending	<u>\$0</u>		<u>\$692,040</u>	

Aberdeen Community Development District

General Fund

Statement of Revenues & Expenditures

Fiscal Year 2022

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Field Operations Management - FirstService	\$2,296	\$6,182	\$2,235	\$4,122	\$5,879	\$4,913	\$2,558	\$6,663	\$5,416	\$0	\$0	\$0	\$40,264
Pool Attendants/Lifeguards - FirstService	\$0	\$0	\$0	\$0	\$0	\$3,740	\$2,909	\$4,243	\$0	\$0	\$0	\$0	\$10,893
Facility Management - FirstService	\$4,107	\$10,329	\$3,983	\$7,409	\$10,738	\$8,202	\$4,567	\$12,996	\$10,435	\$0	\$0	\$0	\$72,766
Pool Maintenance/Supplies - FirstService	\$658	\$1,926	\$635	\$1,240	\$2,002	\$1,392	\$730	\$2,302	\$1,824	\$0	\$0	\$0	\$12,710
Janitorial Services - FirstService	\$1,039	\$3,041	\$1,003	\$1,959	\$3,161	\$2,199	\$1,153	\$3,634	\$2,881	\$0	\$0	\$0	\$20,069
General Facility Maintenance - FirstService	\$1,151	\$3,366	\$1,110	\$2,232	\$3,499	\$2,536	\$1,322	\$4,023	\$2,152	\$0	\$0	\$0	\$21,392
Management Fee - FirstService	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$9,000
Pool Chemicals - Poolsure	\$1,839	\$2,015	\$0	\$2,015	\$2,015	\$2,015	\$2,015	\$2,015	\$2,233	\$0	\$0	\$0	\$16,163
Refuse Service	\$642	\$761	\$778	\$772	\$765	\$765	\$955	\$970	\$981	\$0	\$0	\$0	\$7,387
Security	\$3,022	\$263	\$250	\$2,977	\$250	\$3,022	\$548	\$250	\$0	\$0	\$0	\$0	\$10,831
Website	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$0	\$0	\$0	\$1,350
Holiday Decorations	\$0	\$0	\$1,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,652
Subscriptions	\$249	\$249	\$249	\$249	\$249	\$249	\$249	\$249	\$249	\$0	\$0	\$0	\$2,241
TOTAL AMENITY CENTER EXPENDITURES	\$61,087	\$42,397	\$23,627	\$38,702	\$41,529	\$49,862	\$29,841	\$51,679	\$45,217	\$0	\$0	\$0	\$383,942
<i>Grounds Maintenance</i>													
Electric	\$838	\$673	\$688	\$702	\$1,130	\$1,031	\$999	\$1,007	\$977	\$0	\$0	\$0	\$8,045
Streetlighting	\$2,646	\$2,654	\$2,627	\$2,690	\$2,822	\$2,779	\$2,764	\$2,741	\$2,711	\$0	\$0	\$0	\$24,434
Lake Maintenance	\$3,192	\$2,889	\$2,387	\$2,622	\$2,918	\$2,681	\$2,424	\$3,035	\$2,849	\$0	\$0	\$0	\$24,998
Landscape Maintenance	\$7,686	\$15,371	\$15,371	\$15,371	\$15,371	\$15,371	\$15,371	\$18,918	\$0	\$0	\$0	\$0	\$118,830
Landscape Contingency	\$700	\$0	\$543	\$0	\$0	\$0	\$2,950	\$14,467	\$8,500	\$0	\$0	\$0	\$27,160
Common Area Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,601	\$0	\$0	\$0	\$1,601
Reuse Water	\$5,558	\$4,188	\$3,698	\$3,623	\$3,854	\$2,324	\$2,122	\$2,931	\$2,787	\$0	\$0	\$0	\$31,084
Miscellaneous	\$0	\$1,054	\$1,295	\$1	\$0	\$1,835	\$0	\$0	\$857	\$0	\$0	\$0	\$5,043
Irrigation Repairs	\$203	\$500	\$67	\$275	\$0	\$0	\$135	\$0	\$0	\$0	\$0	\$0	\$1,180
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wetland Monitoring/Mitigation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GROUNDS MAINT. EXPENDITURES	\$20,821	\$27,329	\$26,676	\$25,285	\$26,095	\$26,023	\$26,765	\$43,100	\$20,283	\$0	\$0	\$0	\$242,376
Capital Reserve Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$108,512	\$76,814	\$61,160	\$72,352	\$77,628	\$87,328	\$67,022	\$105,750	\$72,709	\$0	\$0	\$0	\$729,275
EXCESS REVENUES/(EXPENSES)	(\$91,935)	\$15,809	\$198,929	\$615,308	(\$64,956)	(\$75,369)	(\$55,119)	(\$102,827)	(\$59,107)	\$0	\$0	\$0	\$380,733

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

	ADOPTED BUDGET	PRORATED Thru 06/30/22	ACTUAL Thru 06/30/22	VARIANCE
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Revenues:

Special Assessments - Tax Roll	\$1,950,944	\$1,950,944	\$1,953,074	\$2,130
Prepayments 2021A1	\$0	\$0	\$11,214	\$11,214
Prepayments 2021A2	\$0	\$0	\$2,967	\$2,967
Interest Income	\$100	\$100	\$325	\$225
Carry Forward Surplus	\$590,966	\$0	\$0	\$0
Total Revenues	\$2,542,010	\$1,951,044	\$1,967,580	\$16,536

Expenditures

2020 A1

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	\$339,250	\$339,044	\$206
Principal 5/1	\$855,000	\$855,000	\$855,000	\$0
Principal 5/1 - Prepayment	\$0	\$0	\$10,000	(\$10,000)

2020 A2

Interest 11/1	\$107,469	\$107,469	\$107,469	\$0
Interest 5/1	\$107,469	\$107,469	\$107,469	\$0
Principal 5/1	\$225,000	\$225,000	\$225,000	\$0
Principal 5/1 - Prepayment	\$0	\$0	\$150,000	(\$150,000)

Total Expenditures	\$1,973,438	\$1,973,438	\$2,148,231	(\$174,794)
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Excess Revenues (Expenditures)	\$568,573	(\$180,652)
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NET CHANGE IN FUND BALANCE	\$568,573	(\$180,652)
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Fund Balance - Beginning	\$509,945	\$1,210,294
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Fund Balance - Ending	\$1,078,518	\$1,029,642
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Reserve A1	\$378,625
Reserve A2	\$218,250
Interest A1	\$108
Interest A2	\$62
Revenue	\$425,629
Prepayment A1	\$4,348
Prepayment A2	\$2,620
General Redemption	\$1
	\$1,029,642

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

	APPROVED BUDGET	PRORATED Thru 06/30/22	ACTUAL Thru 06/30/22	VARIANCE
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Revenues:

Special Assessments - Direct	\$1,610	\$1,610	\$1,610	\$0
Special Assessments - Tax Roll	\$133,672	\$133,672	\$133,735	\$63
Prepayments	\$0	\$0	\$1,351	\$1,351
Interest Income	\$0	\$0	\$35	\$35
Carry Forward Surplus	\$49,952	\$0	\$0	\$0
Total Revenues	\$185,235	\$135,283	\$136,732	\$1,449

Expenditures

Interest 11/1	\$48,928	\$48,928	\$48,925	\$3
Interest 5/1	\$48,928	\$48,928	\$48,925	\$3
Principal 5/1	\$35,000	\$35,000	\$35,000	\$0
Principal 5/1-Prepayment	\$0	\$0	\$5,000	(\$5,000)
Total Expenditures	\$132,855	\$132,855	\$137,850	(\$4,995)

Excess Revenues (Expenditures)	\$52,380	\$2,428	(\$1,118)	\$6,444
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NET CHANGE IN FUND BALANCE	\$52,380	(\$1,118)		
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Fund Balance - Beginning	\$54,881	\$117,908		
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Fund Balance - Ending	\$107,261	\$116,790		
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Reserve	\$67,263
Revenue	\$49,501
Redemption	\$26
	\$116,790

Aberdeen

Community Development District

Capital Reserve Fund

Statement of Revenues & Expenditures

For the Period Ending

June 30, 2022

	ADOPTED BUDGET	PRORATED Thru 06/30/22	ACTUAL Thru 06/30/22	VARIANCE
Revenues:				
Capital Reserve Funding - Transfer In	\$65,626	\$0	\$0	\$0
Impact Fees	\$0	\$0	\$169,608	\$169,608
Interest	\$900	\$900	\$2,162	\$1,262
Carry Forward Surplus	\$763,832	\$0	\$0	\$0
Total Revenues	\$830,358	\$900	\$171,770	\$170,870
Expenditures				
Capital Outlay	\$50,000	\$50,000	\$97,748	(\$47,748)
Repair and Replacements	\$50,000	\$50,000	\$74,636	(\$24,636)
Total Expenditures	\$100,000	\$100,000	\$172,384	(\$72,384)
Excess Revenues (Expenditures)	\$730,358		(\$614)	
Fund Balance - Beginning	\$399,145		\$756,657	
Fund Balance - Ending	\$1,129,503		\$756,043	

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

	SERIES 2018
<u>REVENUES:</u>	
Interest	\$14
Total Revenues	\$14
<u>EXPENDITURES:</u>	
Capital Outlay	\$0
Cost of Issuance	\$0
Total Expenditures	\$0
<u>OTHER SOURCES/(USES)</u>	
Interfund Transfer In/(Out)	\$0
Total Other Sources/(Uses)	\$0
Excess Revenues (Expenditures)	\$14
Fund Balance - Beginning	\$47,349
Fund Balance - Ending	\$47,362

Aberdeen
Community Development District
Long Term Debt Report

Series 2018 Special Assessment Bonds	
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)
Less: May 1, 2022 (Mandatory)	(\$35,000)
Less: May 1, 2022 (Prepayment)	(\$5,000)
Current Bonds Outstanding	\$1,940,000

Series 2020-A1 Special Assessment Revenue Refunding Bonds	
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)
Less: May 1, 2022 (Mandatory)	(\$855,000)
Less: May 1, 2022 (Prepayment)	(\$10,000)
Current Bonds Outstanding	\$16,790,000

Series 2020 A-2 Special Assessment Revenue Refunding Bonds	
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)
Less: May 1, 2022 (Mandatory)	(\$225,000)
Less: May 1, 2022 (Prepayment)	(\$150,000)
Current Bonds Outstanding	\$4,300,000

C.

ABERDEEN COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2022 Summary of Assessment Receipts

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

DUE / RECEIVED	BALANCE DUE	SERIES 2020 DEBT PAID	SERIES 2018 DEBT PAID	FY22 O&M PAID	TOTAL PAID
SHOPPES AT ABERDEEN (1)	-	-	1,610.49	12,937.20	14,547.69
TOTAL DUE / RECEIVED DIRECT BILL	-	-	1,610.49	12,937.20	14,547.69
TAX ROLL DUE / RECEIVED	(6,778.63)	1,953,073.88	133,735.18	1,079,641.16	3,166,450.22
TOTAL DUE / RECEIVED	(6,778.63)	1,953,073.88	135,345.67	1,092,578.36	3,180,997.91

PERCENT COLLECTED DIRECT INVOICE	0.00%	100.00%	100.00%	100.00%
PERCENT COLLECTED TAX ROLL	100.21%	100.21%	100.21%	100.21%
TOTAL PERCENT COLLECTED	100.21%	100.21%	100.21%	100.21%

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 RECEIVED	SERIES 2020 DEBT RECEIPTS	SERIES 2018 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
10	6/21/2022	16,397.01	10,113.71	692.53	5,590.77
TAX CERTS	6/16/2022	12,656.11	7,806.32	534.53	4,315.26
			-	-	-
			-	-	-
			-	-	-
			-	-	-
TOTAL TAX ROLL RECEIPTS		3,166,450.22	1,953,073.88	133,735.18	1,079,641.16

D.

Aberdeen

Community Development District

Check Run Summary

6/1/2022-6/30/2022

	Check Date	Check No.		Amount
General Fund - Wells Fargo				
Payroll	6/29/22	50870-50872	\$	554.10
Total				\$ 554.10
 General Fund - Wells Fargo				
Accounts Payable				
	6/3/22	4369-4372	\$	15,713.80
	6/9/22	4373-4385	\$	31,892.23
	6/16/22	4386-4392	\$	27,903.80
	6/23/22	4393-4396	\$	14,224.12
	6/30/22	4397-4401	\$	29,952.56
				\$ 119,686.51
 Capital Reserve Fund - Wells Fargo				
Accounts Payable				
	6/3/22	127	\$	12,189.45
	6/23/22	128	\$	5,800.00
				\$ 17,989.45
Total				\$ 137,675.96
 Autopayments - Wells Fargo				
	6/2/22	Hi-Tech System	\$	250.00
	6/2/22	GFL Environmental	\$	970.17
	6/7/22	Comcast	\$	436.94
	6/14/22	JEA Utilities	\$	10,539.27
	6/17/22	Comcast	\$	521.23
	6/17/22	Comcast	\$	607.25
	6/27/22	Wellbeats	\$	249.00
	6/28/22	Wells Fargo Credit Card	\$	3,701.91
	6/30/22	GFL Environmental	\$	985.15
Total				\$ 18,260.92

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

PR300R

PAYROLL CHECK REGISTER

RUN 6/29/22 PAGE 1

CHECK #	EMP #	EMPLOYEE NAME	CHECK AMOUNT	CHECK DATE
50870	12	ANGELA MARIE ANDREWS	184.70	6/29/2022
50871	13	DENNIS M CLARKE	184.70	6/29/2022
50872	16	THOMAS G MARMO	184.70	6/29/2022
TOTAL FOR REGISTER			554.10	

ABER ABERDEEN

DLAUGHLIN

Check Approval Form

Date: June 29, 2022

District: Aberdeen CDD

Fund Code: 1

Beginning Check #: 50870


Ending Check #: 50872

Total Amount of Checks: \$ 554.10 New Balance

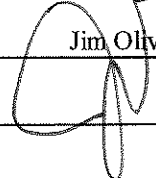
Balance in Account***: \$ 166,015.13 \$ 165,461.03

Recent Deposits: _____

Prepared by: Daniel Laughlin

Signature:  _____

Approved by: Jim Oliver

Signature:  _____

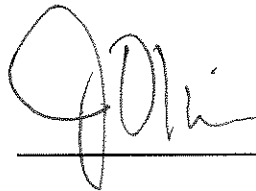
ATTENDANCE SHEET

District: Aberdeen

Meeting Date: 06.28.22

	Supervisor	In Attendance	Fees
1.	Lauren Eggleston <i>Vice Chairperson</i>	<input type="checkbox"/>	\$200
2.	Dennis Clarke <i>Chairman</i>	<input checked="" type="checkbox"/>	\$200
3.	Thomas Marmo <i>Assistant Secretary</i>	<input checked="" type="checkbox"/>	\$200
4.	Hillary (Beth) Fore <i>Resigned</i> <i>Assistant Secretary</i>	<input type="checkbox"/>	\$200
5.	Angela Andrews <i>Assistant Secretary</i>	<input checked="" type="checkbox"/>	\$200

District Manager:



PLEASE RETURN COMPLETED FORM TO OKSANA KUZMUK

*** CHECK DATES 06/01/2022 - 06/30/2022 ***
 ABERDEEN - GENERAL FUND
 BANK A ABERDEEN CDD

CHECK DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME	STATUS	AMOUNT	....CHECK.....	AMOUNT	#
DATE		DATE	INVOICE	YRMO DPT ACCT# SUB SUBCLASS					
6/03/22	00259	5/27/22	10803256	202205 320-53800-46000	*	2,110.28			
				MAY FIELD OPS MANAGER					
		5/27/22	10803256	202205 320-53800-45918	*	4,333.06			
				MAY FAC MANAGER					
		5/27/22	10803256	202205 320-53800-45505	*	807.81			
				MAY POOL MAINTENANCE					
		5/27/22	10803256	202205 320-53800-45506	*	1,275.54			
				MAY JANITORIAL					
		5/27/22	10803256	202205 320-53800-45917	*	1,412.06			
				MAY COMMON AREA MAINT					
		5/27/22	10803256	202205 320-53800-46100	*	314.15			
				MAY LAKE MAINTENANCE					
				FIRST SERVICE RESIDENTIAL			10,252.90	004369	
6/03/22	00213	5/31/22	73164	202205 320-53800-46100	*	2,140.00			
				MAY LAKE MAINTENANCE					
				FUTURE HORIZONS, INC			2,140.00	004370	
6/03/22	00079	6/01/22	13129560	202206 320-53800-45507	*	2,170.90			
				JUNE POOL CHEMICALS					
				POOLSURE			2,170.90	004371	
6/03/22	00266	5/13/22	7682	202205 320-53800-46300	*	750.00			
				CUT BACK FALLEN PINE TREE					
		5/13/22	7683	202205 320-53800-46300	*	400.00			
				RMV LEANING PINE TREES					
				TREECO DBA			1,150.00	004372	
6/09/22	00282	6/08/22	0610STJO	202206 320-57200-49400	*	1,600.00			
				6/10/22 SAND BAR SET-UP					
				ASHLEY V. WILLIS DBA			1,600.00	004373	
6/09/22	00207	6/06/22	10560	202206 320-57200-46000	*	1,409.00			
				ACID TREATMENT&FLR RETURN					
				BIG Z POOL SERVICE, LLC			1,409.00	004374	
6/09/22	00184	6/08/22	0012022.	202206 300-15500-10000	*	650.00			
				7/1/22 EVENT					
				BOUNCERS, SLIDES, AND MORE INC			650.00	004375	
6/09/22	00184	6/08/22	06242022	202206 320-57200-49400	*	350.00			
				6/24/22 EVENT					
				BOUNCERS, SLIDES, AND MORE INC			350.00	004376	
6/09/22	00279	6/01/22	1392	202205 320-53800-45913	*	4,243.48			
				MAY LIFEGUARD HOURS					
				ELITE AMENITIES NE FL, LLC			4,243.48	004377	

ABER ABERDEEN OKUZMUK

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/09/22	00259	6/01/22	10804255	202206 320-53800-45921		JUNE MANAGEMENT FEES FIRST SERVICE RESIDENTIAL	*	1,000.00	1,000.00	004378
6/09/22	00159	6/08/22	55-BID-5	202206 320-53800-45904		PERMIT # 55-60-00554 FLORIDA DEPARTMENT OF HEALTH	*	350.00	350.00	004379
6/09/22	00159	6/08/22	55-BID-5	202206 320-53800-45904		PERMIT # 55-60-00553 FLORIDA DEPARTMENT OF HEALTH	*	350.00	350.00	004380
6/09/22	00017	6/01/22	682	202206 310-51300-34000		JUN MANAGEMENT FEES	*	4,190.17		
		6/01/22	682	202206 310-51300-35100		JUN INFORMATION TECH	*	150.00		
		6/01/22	682	202206 310-51300-31300		JUN DISSEM AGENT SERVICES	*	583.33		
		6/01/22	682	202206 310-51300-51000		OFFICE SUPPLIES	*	6.67		
		6/01/22	682	202206 310-51300-42000		POSTAGE	*	69.47		
		6/01/22	682	202206 310-51300-42500		COPIES	*	199.80		
		6/01/22	682	202206 310-51300-41000		TELEPHONE	*	33.57		
						GOVERNMENTAL MANAGEMENT SERVICES			5,233.01	004381
6/09/22	00250	5/19/22	322	202206 300-15500-10000		7/4/22 EVENT HIGH DEFINITION MUSIC ENT LLC	*	375.00	375.00	004382
6/09/22	00271	6/07/22	3064322	202204 310-51300-31500		APR GENERAL COUNSEL KUTAK ROCK LLP	*	3,714.74	3,714.74	004383
6/09/22	00281	6/08/22	INV21006	202206 320-57200-49400		6/10/22 EVENT ROBERT TORRENCE SR.	*	300.00	300.00	004384
6/09/22	00283	5/24/22	17648	202205 320-53800-46300		PLAYGROUND MULCH 218YDS TREE AMIGOS	*	12,317.00	12,317.00	004385
6/16/22	00207	5/25/22	10755	202205 320-57200-46000		COMP & FAM POOL SUM PUMPS BIG Z POOL SERVICE, LLC	*	1,898.42	1,898.42	004386

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/16/22	00013	6/06/22 203128	202205 310-51300-31100	MAY PROFESSIONAL SERVICES ENGLAND THIMS & MILLER, INC.	*	776.00	776.00 004387
6/16/22	00068	6/01/22 715925	202206 300-15500-10000	POOL MONITORING 7/1-9/30 ENVERA SYSTEMS	*	2,772.00	2,772.00 004388
6/16/22	00271	6/07/22 3064418	202205 310-51300-31500	MAY MONTHLY MEETING KUTAK ROCK LLP	*	3,296.39	3,296.39 004389
6/16/22	00003	5/31/22 I0341385	202205 310-51300-48000	NOTICE OF MEETING 5/16/22	*	67.32	
		5/31/22 I0341408	202205 310-51300-48000	NOTICE OF MEETING 5/13/22 THE ST. AUGUSTINE RECORD	*	76.29	143.61 004390
6/16/22	00261	4/01/22 13502	202204 320-53800-46200	APR LANDSCAPE MAINTENANCE	*	15,371.00	
		6/01/22 14098	202205 320-53800-46200	MAY LANDSCAPE MAINTENANCE TRIMAC OUTDOOR	*	3,547.15	18,918.15 004391
6/16/22	00060	6/09/22 18094320	202206 320-57200-46000	JUN PEST CONTROL TURNER PEST CONTROL LLC	*	99.23	99.23 004392
6/23/22	00285	6/14/22 W52241	202206 320-57200-46000	RPLC PERMA POST AND LIGHT AMERICAN ELECTRICAL CONTRACTING, INC	*	885.80	885.80 004393
6/23/22	00207	6/07/22 10848	202206 320-57200-46000	RPR CPEX VALVE, FAM POOL	*	636.00	
		6/07/22 10849	202206 320-57200-46000	24 QTS OF METAL GONE BIG Z POOL SERVICE, LLC	*	624.00	1,260.00 004394
6/23/22	00259	6/10/22 10805733	202206 320-53800-46000	JUN FIELD OPS MANAGER	*	2,393.37	
		6/10/22 10805733	202206 320-53800-45918	JUN FAC MANAGER	*	4,914.34	
		6/10/22 10805733	202206 320-53800-45505	JUN POOL MAINTENANCE	*	916.18	
		6/10/22 10805733	202206 320-53800-45506	JUN JANITORIAL	*	1,446.66	

ABER ABERDEEN OKUZMUK

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK... AMOUNT #
6/10/22		10805733	202206	320-53800-46900		JUN COMMON AREA MAINT	*	1,601.48	
6/10/22		10805733	202206	320-53800-46100		JUN LAKE MAINTENANCE	*	356.29	
FIRST SERVICE RESIDENTIAL									11,628.32 004395
6/23/22	00221	4/01/22	2791	202204	320-53800-45919	APR MAINT & NEWSLETTER	*	150.00	
		5/01/22	2800	202205	320-53800-45919	MAY MAINT & NEWSLETTER	*	150.00	
		6/01/22	2807	202206	320-53800-45919	JUN MAINT & NEWSLETTER	*	150.00	
ROBERTA G NAGLE DBA UNICORN									450.00 004396
6/30/22	00207	5/16/22	10561	202205	320-57200-46000	DRAINSTAIN CLEAN LAP POOL	*	1,687.00	
BIG Z POOL SERVICE, LLC									1,687.00 004397
6/30/22	00259	6/23/22	10808914	202206	320-53800-46000	JUN FIELD OPS MGR	*	2,372.23	
		6/23/22	10808914	202206	320-53800-45918	JUN FAC MANAGER	*	4,870.94	
		6/23/22	10808914	202206	320-53800-45505	JUN POOL MAINTENANCE	*	908.09	
		6/23/22	10808914	202206	320-53800-45506	JUN JANITORIAL	*	1,433.87	
		6/23/22	10808914	202206	320-53800-45917	JUN COM AREA MAINTENANCE	*	1,587.34	
		6/23/22	10808914	202206	320-53800-46100	JUN LAKE MAINTENANCE	*	353.15	
FIRST SERVICE RESIDENTIAL									11,525.62 004398
6/30/22	00259	6/23/22	10809778	202206	320-53800-46000	JUN FIELD OPS MANAGER	*	650.00	
		6/23/22	10809778	202206	320-53800-45918	JUN FACILITY MANAGEMENT	*	650.00	
FIRST SERVICE RESIDENTIAL									1,300.00 004399
6/30/22	00046	5/02/22	8095302	202205	310-51300-51000	ENGRAVED DESKPLATES (4)	*	68.94	
HOLMES STAMP & DESIGN									68.94 004400
6/30/22	00261	5/01/22	13757	202205	320-53800-46200	MAY LNDSCAPE MAINTENANCE	*	15,371.00	
TRIMAC OUTDOOR									15,371.00 004401
TOTAL FOR BANK A								119,686.51	
ABER ABERDEEN						OKUZMUK			

CHECK DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME	STATUS	AMOUNT	....CHECK.....
		DATE	INVOICE	YRMO DPT ACCT# SUB	SUBCLASS		AMOUNT #
TOTAL FOR REGISTER						119,686.51	

ABER ABERDEEN OKUZMUK

Check Approval Form

General Fund

Date: June 3, 2022

District: Aberdeen CDD

Fund Code: 1

Beginning Check #: 4369

Ending Check #: 4372

Total Amount of Checks: \$ 15,713.80

New Balance

Balance in Account***: \$ 269,589.32

\$ 253,875.52

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	52722	10803256	001-320-53800-46000		52722	2,110.28	.00	2,110.28		
			MAY FIELD OPS MANAGER							
			OPERATIONS MANAGEMENT							
00259	52722	10803256	001-320-53800-45918		52722	4,333.06	.00	4,333.06		
			MAY FAC MANAGER							
			FACILITY MANAGER							
00259	52722	10803256	001-320-53800-45505		52722	807.81	.00	807.81		
			MAY POOL MAINTENANCE							
			AMENT-POOL MAINTENANCE							
00259	52722	10803256	001-320-53800-45506		52722	1,275.54	.00	1,275.54		
			MAY JANITORIAL							
			AMENT- JANITORIAL MAINT							
00259	52722	10803256	001-320-53800-45917		52722	1,412.06	.00	1,412.06		
			MAY COMMON AREA MAINT							
			GENERAL FACILITY MAINTENANCE							
00259	52722	10803256	001-320-53800-46100		52722	314.15	.00	314.15		
			MAY LAKE MAINTENANCE							
			LAKE MAINTENANCE							
			FIRST SERVICE RESIDENTIAL			10,252.90	.00	10,252.90	004369	
00213	53122	73164	001-320-53800-46100		53122	2,140.00	.00	2,140.00		
			MAY LAKE MAINTENANCE							
			LAKE MAINTENANCE							
			FUTURE HORIZONS, INC			2,140.00	.00	2,140.00	004370	
00079	60122	13129560	001-320-53800-45507		60122	2,170.90	.00	2,170.90		
			JUNE POOL CHEMICALS							
			AMENITY - POOL CHEMICALS							
			POOLSURE			2,170.90	.00	2,170.90	004371	
00266	51322	7682	001-320-53800-46300		51322	750.00	.00	750.00		
			CUT BACK FALLEN PINE TREE							
			LANDSCAPE CONTINGENCY							
00266	51322	7683	001-320-53800-46300		51322	400.00	.00	400.00		
			RMV LEANING PINE TREES							
			LANDSCAPE CONTINGENCY							
			TREECO DBA			1,150.00	.00	1,150.00	004372	
			ABERDEEN CDD			15,713.80	.00	15,713.80		
			ABERDEEN - GENERAL FUND			15,713.80	.00	15,713.80		

From: Anh Nguyen Anh.Nguyen@fsresidential.com
Subject: FW: PAYROLL - 100-0SNC - Aberdeen Community Development District - 05/27/2022 - 10803256
Date: May 31, 2022 at 8:10 AM
To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com
Cc: Belynda Tharpe Belynda.Tharpe@fsresidential.com, Lucy Acevedo Lucy.Acevedo@fsresidential.com



Good morning,
Please code the attached invoice as follows.

	Invoice Amount	\$10,252.9
Field Operations Manager	001.320.53800.46000	\$2,110.28
Facility Manager	001.320.53800.45918	\$4,333.06
Pool Maintenance	001.320.53800.45505	\$807.81
Janitorial Common Area Maintenance	001.320.53800.45506	\$1,275.54
Maintenance	001.320.53800.45917	\$1,412.06
Lake Maintenance	001.320.53800.46100	\$314.15

259A

Thank you.

#FirstServeOthers



ANH NGUYEN, LCAM (FL, GA)
Vice President

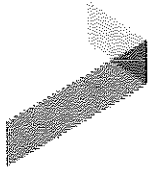
6620 Southpoint Drive South Suite 610 | Jacksonville, FL 32216
Direct 904-924-6293
anh.nguyen@fsresidential.com

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

From: CORPBILLING@fsresidential.com <CORPBILLING@fsresidential.com>
Sent: Friday, May 27, 2022 11:03 PM
To: Anh Nguyen <Anh.Nguyen@fsresidential.com>
Cc: FL - FSR Billing <FSRBilling.FL@fsresidential.com>
Subject: PAYROLL - 100-0SNC - Aberdeen Community Development District - 05/27/2022 - 10803256



FSR Payroll
Invoice.pdf



FirstService

RESIDENTIAL

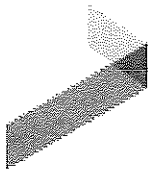
Aberdeen Community Development District
110 Flower of Scotland Avenue
Saint Johns, FL 32259
Anh.Nguyen@fsresidential.com

INVOICE

Invoice Number 10803256
Invoice Date 5/27/2022
Terms 15 ePay ACH BP
Period Start 5/7/2022
Period End 5/20/2022

Customer 100-0SNC
Account # PAY-0SNC
Total Amount Due: \$10,252.90

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%	Arnold, Demetric E	52.59 REG	\$16.00	\$1,051.80
Staff, Front Desk	25.00%	Mccarthy, Moira	32.77 REG	\$12.50	\$512.03
Staff, Front Desk	25.00%	Naumann, Max M	22.20 REG	\$12.50	\$346.89
				Subtotal	\$1,910.72
Staff, Porter	25.00%	Hogans, Kalan	51.15 REG	\$15.50	\$991.02
				Subtotal	\$991.02
Supervisor, Building Maint	25.00%	Parker, Jay	1.10 OT	\$36.00	\$49.50
Supervisor, Building Maint	25.00%	Parker, Jay	73.37 REG	\$24.00	\$2,201.10
Supervisor, Building Maint	25.00%	Parker, Jay	8.00 VACATION	\$24.00	\$240.00
Supervisor, Building Maint	0.00%	Parker, Jay	PHONE	\$50.00	\$50.00
				Subtotal	\$2,540.60
Staff, Building Maint	25.00%	Henry, Brandon E	8.00 PTO	\$17.00	\$170.00
Staff, Building Maint	25.00%	Henry, Brandon E	72.68 REG	\$17.00	\$1,544.46
				Subtotal	\$1,714.46



INVOICE

FirstService

RESIDENTIAL

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

Invoice Number 10803256
Invoice Date 5/27/2022
Terms 15 ePay ACH BP
Period Start 5/7/2022
Period End 5/20/2022
Customer 100-0SNC
Account # PAY-0SNC
Total Amount Due: \$10,252.90

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
				Subtotal	\$10,252.90
				Tax	\$0.00
				Total	\$10,252.90

Future Horizons, Inc.

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

INVOICE

Invoice Number: 73164
 Invoice Date: May 31, 2022
 Page: 1

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

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

Ship to:
Aberdeen CDD 475 West Town Place Suite 114 St. Augustine, FL 32092

Customer ID	Customer PO	Payment Terms	
Aberdeen01	Per Contract	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		6/30/22

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services performed in May <u>lake maint</u>	2,140.00	2,140.00
<i>1,320,538.461</i> <i>213A</i>				

Check/Credit Memo No:

Subtotal	2,140.00
Sales Tax	
Freight	
Total Invoice Amount	2,140.00
Payment/Credit Applied	
TOTAL	2,140.00

Overdue invoices are subject to finance charges.



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

Invoice

Date 6/1/2022

Invoice # 131295606815

Terms	Net 20
Due Date	6/21/2022
PO #	

Bill To GMS LLC Aberdeen CDD 475 West Town Place Suite 114 St. Augustine FL 32092	Ship To Aberdeen CCD 110 Flowers of Scotland Jacksonville FL 32259
---	--

Item ID	Description	Qty	Units	Amount
WM-CHEM-FLAT	Water Management Flat Billing Rate	1	ea	1,944.84
WM-SHED RENTAL	Monthly rental fee for storage shed	1	ea	10.00
WM Surcharge	WM Surcharge	1	ea	155.59
Fuel Surcharge	Fuel/Environmental Transit Fee	1	ea	60.47

79A
+ 7205
1,320,538,45307
June Pool chemicals

RECEIVED

MAY 25 2022

Subtotal 2,170.90
Shipping Cost (FEDEX GROUND) 0.00
Total 2,170.90
Amount Due \$2,170.90

Remittance Slip

Customer
13ABE100
Invoice #
131295606815

Amount Due \$2,170.90

Amount Paid _____

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



131295606815

Treeco

267 Big Oak Rd
Saint Augustine, FL 32095 US
Alla@treecofl.com



INVOICE

BILL TO
Belynda Tharpe
Aberdeen CDD
110 Flower Of Scotland Avenue
Fruit Cove, Florida 32259
United States

INVOICE 7682
DATE 05/13/2022
TERMS Net 30
DUE DATE 06/12/2022

DATE	DESCRIPTION	QTY	RATE	AMOUNT
05/13/2022	Commercial Sales 1108 Kilgour Court	1	750.00	750.00

Cut back one fallen pine tree in backyard that damaged the fence back to behind fence line so that fence can be fixed.

Remove one structurally damaged and hazardous pine tree located in backyard behind fence-flush cut stump.

BALANCE DUE

\$750.00

266A
1,320.53800,46300

Treeco

267 Big Oak Rd
Saint Augustine, FL 32095 US
Alla@treecofl.com



INVOICE

BILL TO
Belynda Tharpe
Aberdeen CDD
110 Flower Of Scotland Avenue
Fruit Cove, Florida 32259
United States

INVOICE 7683
DATE 05/13/2022
TERMS Net 30
DUE DATE 06/12/2022

DATE	DESCRIPTION	QTY	RATE	AMOUNT
05/13/2022	Commercial Sales 1021 Wilmot Place	1	400.00	400.00

Remove two leaning pine trees located
in woods behind backyard right side-
flush cut stumps.

BALANCE DUE

\$400.00

266A

1,320,538.463

Check Approval Form

General Fund

Date: June 9, 2022

District: Aberdeen CDD

Fund Code: 1

Beginning Check #: 4373

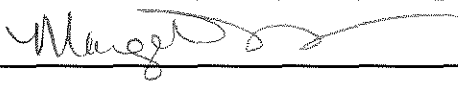
Ending Check #: 4385

Total Amount of Checks: \$ 31,892.23 New Balance

Balance in Account***: \$ 253,875.52 \$ 221,983.29

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	PO#	CHECK NO.
00282	60822	0610STJO	001-320-57200-49400		60822	1,600.00	.00	1,600.00		
	6/10/22	SAND BAR SET-UP	SPECIAL EVENTS			1,600.00	.00	1,600.00	004373	
		ASHLEY V. WILLIS DBA								
00207	60622	10560	001-320-57200-46000		60622	1,409.00	.00	1,409.00		
		ACID TREATMENT&FLR RETURN	REPAIRS AND REPLACEMENTS			1,409.00	.00	1,409.00	004374	
		BIG Z POOL SERVICE, LLC								
00184	60822	0012022.	001-300-15500-10000		60822	650.00	.00	650.00		
	7/1/22	EVENT	PREPAID EXPENSES			650.00	.00	650.00	004375	
		BOUNCERS, SLIDES, AND MORE INC								
00184	60822	06242022	001-320-57200-49400		60822	350.00	.00	350.00		
	6/24/22	EVENT	SPECIAL EVENTS			350.00	.00	350.00	004376	
		BOUNCERS, SLIDES, AND MORE INC								
00279	60122	1392	001-320-53800-45913		60122	4,243.48	.00	4,243.48		
		MAY LIFEGUARD HOURS	AMENITY - LIFEGUARDS			4,243.48	.00	4,243.48	004377	
		ELITE AMENITIES NE FL, LLC								
00259	60122	10804255	001-320-53800-45921		60122	1,000.00	.00	1,000.00		
		JUNE MANAGEMENT FEES	AMENITY-LIFESTYLE COORDINATOR			1,000.00	.00	1,000.00	004378	
		FIRST SERVICE RESIDENTIAL								
00159	60822	55-BID-5	001-320-53800-45904		60822	350.00	.00	350.00		
		PERMIT # 55-60-00554	AMENITY - PERMIT FEES			350.00	.00	350.00	004379	
		FLORIDA DEPARTMENT OF HEALTH								
00159	60822	55-BID-5	001-320-53800-45904		60822	350.00	.00	350.00		
		PERMIT # 55-60-00553	AMENITY - PERMIT FEES			350.00	.00	350.00	004380	
		FLORIDA DEPARTMENT OF HEALTH								
00017	60122	682	001-310-51300-34000		60122	4,190.17	.00	4,190.17		
		JUN MANAGEMENT FEES	MANAGEMENT FEES							
00017	60122	682	001-310-51300-35100		60122	150.00	.00	150.00		
		JUN INFORMATION TECH	COMPUTER SERVICE							
00017	60122	682	001-310-51300-31300		60122	583.33	.00	583.33		
		JUN DISSEM AGENT SERVICES	DISSEMINATION AGENT							
00017	60122	682	001-310-51300-51000		60122	6.67	.00	6.67		
		OFFICE SUPPLIES	OFFICE SUPPLIES							
00017	60122	682	001-310-51300-42000		60122	69.47	.00	69.47		
		POSTAGE	POSTAGE							
00017	60122	682	001-310-51300-42500		60122	199.80	.00	199.80		
		COPIES	PRINTING & BINDING							
00017	60122	682	001-310-51300-41000		60122	33.57	.00	33.57		

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	PO#	CHECK NO.
TELEPHONE		TELEPHONE									
		GOVERNMENTAL MANAGEMENT SERVICES					5,233.01	.00	5,233.01		004381
00250	51922	322	001-300-15500-10000			51922	375.00	.00	375.00		
7/4/22	EVENT		PREPAID EXPENSES				375.00	.00	375.00		004382
			HIGH DEFINITION MUSIC ENT LLC								
00271	60722	3064322	001-310-51300-31500			60722	3,714.74	.00	3,714.74		
APR	GENERAL COUNSEL		ATTORNEY FEES				3,714.74	.00	3,714.74		004383
			KUTAK ROCK LLP								
00281	60822	INV21006	001-320-57200-49400			60822	300.00	.00	300.00		
6/10/22	EVENT		SPECIAL EVENTS				300.00	.00	300.00		004384
			ROBERT TORRENCE SR.								
00283	52422	17648	001-320-53800-46300			52422	12,317.00	.00	12,317.00		
PLAYGROUND	MULCH 218YDS		LANDSCAPE CONTINGENCY				12,317.00	.00	12,317.00		004385
			TREE AMIGOS								
			ABERDEEN CDD				31,892.23	.00	31,892.23		
			ABERDEEN - GENERAL FUND				31,892.23	.00	31,892.23		



Sand Bar Set Up

Aberdeen CDD

June 10 St Johns FL

2 Sand Bar Set Ups for 150 kids (\$10 pp)

Sand bar \$200 per hour 3 hour minimum	\$1200
Travel and Set up	\$400
Total	\$1600

This will save you about \$300 and we can get 150 artists in and out no problem!

Thank you for your consideration,

We guarantee to serve up the fun and miles of smiles,

Ashley Willis

386-405-6836

51 Crestwood Ct

Ormond Beach, FL 32174

282A

1. 320.572.494.

Note: event is Friday.
Belynda to flou@wov
Friday morning.
Email her when print is
Ready.



Big Z Pool Service, LLC
 172 Stokes Landing Rd
 Saint Augustine, FL 32095
 office@bigzpoolservice.com
 bigzpoolservice.com

Invoice 10560

BILL TO

Aberdeen CDD C/o First
 Service Residential
 110 Flower of Scotland Ave
 Saint Johns, FL 32259

DATE
 06/06/2022

PLEASE PAY
 \$1,409.00

DUE DATE
 06/16/2022

PRODUCT/SERVICE	QTY	RATE	AMOUNT
Re: Acid Treatment, Floor Returns Lap Pool Completed: 6/6/22 Labor Rates:Commercial Labor Labor, to do 38 drain cover cleanings, it takes roughly 15 mins per drain, and we will have to a certain amount and take break, and will have to return another day because we do not want to crash the water chemistry to much that the pool becomes un-swimmable for several hours.	10	125.00	1,250.00
Job Material:Material Acid, for stain treatment and other chemicals for neutralizing water chemistry	1	159.00	159.00

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.

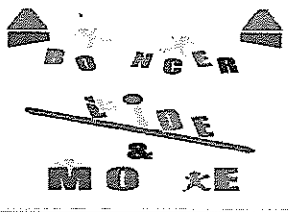
TOTAL DUE \$1,409.00

THANK YOU.

*1.320.572.460
 207A*

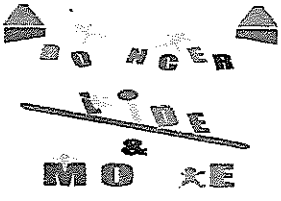
If you have any questions please give us a call at 904-868-4660!

Zach Sullivan
 Big Z Pool Service, LLC
 Licensed & Insured CPC#1459355

		Bouncers, Slides, and More Inc. 1915 Bluebonnet Way Fleming Island, FL 32003		Invoice Date: July 1st, 2022 Invoice Number: 0012022.19		
		Name / Address Attn: Aberdeen CDD 110 205 Flowers of Scotland Blvd. St. John's, FL 32092		Additional Details:		
	Description	Quantity	Rate	Discount	SubTotal	Extended
1	Outdoor Movie	1	\$450.00		\$350.00	\$350.00
2	Popcorn for 150	1	\$150.00		\$150.00	\$100.00
3	Snow Cone for 150	1	\$150.00		\$150.00	\$100.00
4	Onsite labor for PC & SC	2	\$100.00		\$100.00	\$100.00
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
Comments:			Subtotal			\$650.00
			Sales Tax (0.0%)			n/a
			Total			\$650.00

184A
 1,300.155.100

HOA will reimburse
 the CDD as they
 are sponsoring the
 event.
 Please code to Special Events
 - Belinda will pick up @ the GMS
 office the morning of 7/1

	Bouncers, Slides, and More Inc. 1915 Bluebonnet Way Fleming Island, FL 32003	Invoice				
		Date: June 24th, 2022 Invoice Number: 06242022.01				
110	<u>Name / Address</u>		Additional Details:			
	Attn: Debra					
	Aberdeen CDD					
	205 Flowers of Scotland Blvd. St. John's, FL 32092					
	<u>Description</u>	<u>Quantity</u>	<u>Rate</u>	<u>Discount</u>	<u>SubTotal</u>	<u>Extended</u>
1	Trivia Night	1	\$400.00		\$350.00	\$350.00
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
<u>Comments:</u>		Subtotal				\$350.00
		Sales Tax (0.0%)				n/a
		Total				\$350.00

184A
1.320.572.494

Please code to special events.
 *Belinda to pick up @GMS office 6/24 in the A.M.

Elite Amenities NE FL, LLC

4116 Running Bear Lane
Saint Johns, FL 32259 US
904-710-0172
eric@eliteamenities.com

INVOICE

BILL TO
Belynda Tharpe
Aberdeen Amenity Center
110 Flower of Scotland Ave.
St. Johns, FL 32259

INVOICE 1392
DATE 06/01/2022
TERMS Due in 10 days
DUE DATE 06/11/2022

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	May Invoice (229.75 total hours at \$18.47/hour)	229.75	18.47	4,243.48

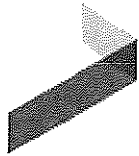
May Invoice for Lifeguarding Services

BALANCE DUE

\$4,243.48

279A
1.320.538.45913

Position	Employee Name	Number of Shifts	Number of Hours
Life Guard	Elliot Benson	4	22
Life Guard	Savannah Clements	8	43.25
Life Guard	Sophia Clements	9	47
Life Guard	Logan Cronin	1	7.5
Life Guard	Christian Ferguson	6	29
Life Guard	Anna Gavin	1	7.5
Life Guard	Karis Matheson	8	52
Life Guard	Theron Taylor	1	3.25
Life Guard	Faith Williams	5	18.25
			<hr/>
			229.75



FirstService
RESIDENTIAL

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

INVOICE

Invoice Number 10804255
Invoice Date 6/1/2022
Terms 15 ePay ACH BP
Service Period 6/1/2022
Customer 100-0SNC

Invoice Type MGFE
Account # MGF-0SNC
Total Amount Due: \$1,000.00

Description	Total
<i>JUNE</i> Management Fee	\$1,000.00
	Subtotal \$1,000.00
	Tax \$0.00
	Total \$1,000.00

1.320538.45921
259A

Florida Department of Health
in St. Johns County
Notification of Fees Due



55-BID-5914242



Permit Number
55-60-00554

Fee Amount: \$350.00
Previous Balance: \$0.00
Total Amount Due: **\$350.00**

For: Swimming Pools - Public Pool > 25000 Gallons

Notice: This bill is due and payable in full upon receipt and must be received by the local office by the payment due date (05/30/2002)

Payment Due Date: 05/30/2002 or Upon Receipt

Mail To: Attention: Aberdeen ODD
ABERDEEN AMENITY CENTER POOL
110 Flower of Scotland Avenue
Jacksonville, FL 32259

*Please Code to
Permit Fees*

Please verify all information below at www.myfloridaehpermit.com and make changes as necessary.

159A
1.320.538.45904

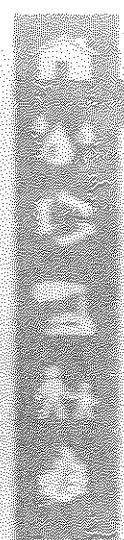
Account Information: Pool Volume: 169,250 gallons
Name: ABERDEEN AMENITY CENTER POOL Bathing Load: 156
Location: 110 FLOWER OF SCOTTLAND Avenue Flow Rate: 0
Saint Johns, FL 32259

Owner Information:
Name: ABERDEEN AMENITY CENTER POOL
Address: 110 Flower of Scotland Avenue
Mailing: Jacksonville, FL 32259
Home Phone: (904) 217-2625 Work Phone:

Circle One: Visa MC Disc Amer Exp
Name on Card _____
Account # _____
Exp Date _____ Security Code (CVV) _____
Card Billing Address _____
City _____ State _____ Zip _____
I authorize Florida Department of Health in St. Johns County to charge my credit card account for the following:
Payment Amount \$ _____ For _____

Please go online to pay fee at:
www.MyFloridaEhPermit.com
Permit Number 55-60-00554 Bill ID 55-BID-5914242
Billing Questions call 204-St. Johns or 1-800-352-3337
If you do not pay online, make check payable to and mail check WITH payment to:
Florida Department of Health in St. Johns County
200 San Sebastian Way, Suite 1022
Saint Augustine, FL 32084

ease URN invoice with your payment. Batch Billing ID:55033



PERMIT HOLDERS CAN NOW
pay invoices online!

- The Florida Department of Health now offers a secure system for permit holders to pay invoices and print permits online!
- No sign-up cost.
- Save time. Paying a bill online is faster than mailing a check or hand delivering payment.
- Our safe and secure system will keep your information protected.
- Pay at your convenience. With our online system, you can pay with your credit card or e-check and don't have to worry about envelopes or stamps.

Pay this invoice online at www.myfloridaehpermit.com

NOTE: Payments made online will be assessed a small convenience fee. Visit the site for more information





For Department Use Only	
Fee Received \$ _____	Date _____
Check# _____	From _____

Application Type: (check box, see instructions on back)

- Initial Permit Modification
 Transfer, change of owner or name
 Renewal

Operating Permit # 55-60-00557 -50-

STATE OF FLORIDA
DEPARTMENT OF HEALTH
APPLICATION FOR A SWIMMING POOL OPERATING PERMIT

1. Project /Facility Name: Aberdeen Amenity Center Pool County: St. Johns
 Address of Pool: 110 Flowert of Scotland City: St. Johns Zip: 32259
 2. Owner Name: Aberdeen ODD E-Mail: _____ Phone: 904 217.0925
 Mailing Address: 475 W Town Place #114 City: St. Aug. State: FL Zip: 32092

3. Building Dept. Name: _____
 Mailing Address _____ City _____ Zip _____
 E-mail Address _____ Phone Number _____

4. Design Engineer/Architect Name _____
 Phone Number _____ E-mail _____

5. Pool Water Source (Name of Public Water System): _____

6. Lighting (check one): No Night Swimming
 Outdoor: Three foot candles overhead and 1/2 watt per square foot of pool surface area underwater
 Indoor: Ten foot candles overhead and 8/10 watt per square foot of pool surface area underwater

7. Pool Volume in Gallons: Main Pool _____ Spa Pool _____ Other _____

8. Pool Bathing Load _____ Number & Type of Dwelling Units Served: _____

9. Pool Dimensions: Width: _____ Length: _____ Area: _____ Perimeter: _____ Depth: Max. _____ Min. _____

10. Water Treatment Equipment Manufacturer and Model:

(A) Recirculation Pump: _____ Flow _____ GPM At _____ TDH HP _____
 (B) Filter _____ Area _____ Sq. Ft. Flow Capacity _____ GPM
 (C) Disinfection Equipment: _____ Capacity _____ (GPD) or (PPD)
 Secondary Disinfection if Applicable): _____
 (D) pH Adjustment Feeder _____ Capacity _____ (GPD)
 (E) Test Kit _____

11. Other Equipment Details _____

REMARKS _____

CERTIFICATION OF OWNER

The undersigned owner, or owner's representative, hereby agrees to operate the pool described in this application in accordance with the requirements of Chapter 514 of the Florida Statutes (F.S.), and Chapter 64E-9 of the Florida Administrative Code, and maintain the original construction approved under the Florida Building Code by the jurisdictional building department. This agreement includes keeping a daily record of the information regarding pool operation on the monthly report form furnished by the department or on other forms approved by the department and when requested, submission of the completed form to the appropriate county health department.

Sign: Belynda Tharp
Name: Belynda Tharp
(Print or type)

Date: 6-6-22
Title: GM
(Print or type) if not the Owner, attach authorization from Owner

THIS SECTION FOR DOH USE ONLY:

Building Department Construction Approval Date _____ Approval Number _____

CERTIFICATION OF INSPECTION

I hereby certify that an inspection of the pool has been made and the foregoing information is correct to the best of my knowledge and belief. It is recommended the first annual operating permit be granted subject to the provisions of the Florida Administrative Code.

Signature DOH Engineer/Authorized Staff _____

Date _____

Print Name _____

Change data entered into EHD by _____ on _____

Instructions- Before submitting application to DOH:

For Initial Permit: Complete the entire application with owner certification. Include the original and one copy of this completed form, a copy of construction plans & specs to be submitted to the building department (electronic copy in PDF, TIF or JPG format is acceptable), and the appropriate fee. The operating permit number will be entered by DOH staff. This application will not be complete until a copy of the final building department inspection is received.

For Modification: Enter existing operating permit number, complete items 1 - 4, note proposed or completed changes in the appropriate sections, and complete the owner certification. Include a copy of the construction plans & specs to be submitted to the building department (electronic copy is acceptable). This application will not be complete until a copy of the final building department inspection is received.

For Transfer: Enter existing operating permit number, complete items 1 and 2, then note changes in the remarks section, and complete the owner certification. There is no fee or building plans required for a transfer permit reissued due to change of ownership, name of facility, phone number, or mailing address.

For Renewal: Enter existing operating permit number, complete items 1 and 2, and complete the owner certification. There is an annual operating permit fee charged for renewal.



Florida Department of Health
in St. Johns County
Notification of Fees Due



55-BID-5914243

Permit Number
55-60-00553

Fee Amount: \$350.00

Previous Balance: \$0.00

Total Amount Due: **\$350.00**

For: Swimming Pools - Public Pool > 25000 Gallons

Payment Due Date: 06/30/2022 or Upon Receipt

Notice: This bill is due and payable in full upon receipt and must be received by the local office by the payment due date: 06/30/2022

Mail To: ABERDEEN AMENITY CENTER COMPETITION POOL
110 Flower of Scotland Avenue
Jacksonville, FL 32259

Please code to Permit Fees.

Please verify all information below at www.myfloridaehpermit.com and make changes as necessary.

Account Information:

Name: Aberdeen Amenity Competition pool
Location: 110 Flower of Scotland Avenue
Saint Johns, FL 32259

Pool Volume: 112,290 gallons
Bathing Load: 124
Flow Rate: 0

Owner Information:

Name: ABERDEEN AMENITY CENTER COMPETITION POC
Address: 110 Flower of Scotland Avenue
(Mailing) Jacksonville, FL 32259
Home Phone: (904) 958-9528 Work Phone: (904) 217-0825

Circle One: Visa MC Disc AmerExp

Name on Card _____

Account # _____

Exp Date ____/____ Security Code (CVV) ____

Card's Billing Address _____

City _____ State ____ Zip _____

I Authorize Florida Department of Health in St. Johns County to charge my credit card account for the following:

Payment Amount \$ ____ For _____

Signature _____ Date _____

Please go online to pay fee at:
www.MyFloridaEHPermit.com

Permit Number: 55-60-00553 Bill ID: 55-BID-5914243

Billing Questions call DOH-St. Johns at: (904) 505-8081

If you do not pay online, make checks payable to and mail invoice with payment to:
Florida Department of Health in St. Johns County
200 San Sebastian View, Suite 1322
Saint Augustine, FL 32084

[Please RETURN]

Batch Billing ID: 55033



PERMIT HOLDERS CAN NOW

pay invoices online!

The Florida Department of Health now offers a secure system for permit holders to pay invoices and print permits online!

- No sign-up cost.
- Save time. Paying a bill online is faster than mailing a check or hand delivering payment.
- Our safe and secure system will keep your information protected.
- Pay at your convenience. With our online system, you can pay with your credit card or e-check and don't have to worry about envelopes or stamps.

Pay this invoice online at www.myfloridaehpermit.com

NOTE: Payments made online will be assessed a small convenience fee. Visit the site for more information





For Department Use Only	
Fee Received \$ _____	Date _____
Check# _____	From _____

Application Type: (check box, see instructions on back)

- Initial Permit Modification
 Transfer, change of owner or name
 Renewal 55-60-00553

Operating Permit # -50-

STATE OF FLORIDA
DEPARTMENT OF HEALTH
APPLICATION FOR A SWIMMING POOL OPERATING PERMIT

- Project/Facility Name Abundant Amenity Center Competition Pool County: St. Johns
 Address of Pool: 110 Flower of Scotland Ave City: St. Johns Zip: 32259
- Owner Name: Abundant CDD E-Mail: _____ Phone: 904.217.0925
 Mailing Address: 475 W Town Pl. # 114 City: St. Aug. State: FL Zip: 32092
- Building Dept. Name: _____
 Mailing Address _____
 E-mail Address _____ Phone Number _____
- Design Engineer/Architect Name _____
 Phone Number _____ E-mail _____
- Pool Water Source (Name of Public Water System) _____
- Lighting (check one): No Night Swimming
 Outdoor: Three foot candles overhead and 10 watt per square foot of pool surface area underwater
 Indoor: Ten foot candles overhead and 50 watt per square foot of pool surface area underwater
- Pool Volume in Gallons: Main Pool _____ Spa Pool _____ Other _____
- Pool Bathing Load _____ Number & Type of Dwelling Units Served _____
- Pool Dimensions: Width: _____ Length: _____ Area: _____ Perimeter: _____ Depth: Max. _____ Min. _____
- Water Treatment Equipment Manufacturer and Model:
 - (A) Recirculation Pump: _____ Flow _____ GPM At _____ TDH HP _____
 - (B) Filter: _____ Area: _____ Sq. Ft. Flow Capacity _____ GPM
 - (C) Disinfection Equipment: _____ Capacity _____ (GPD) or (PPD)
 - Secondary Disinfection if Applicable): _____
 - (D) pH Adjustment Feeder: _____ Capacity _____ (GPD)
 - (E) Test Kit: _____
- Other Equipment Details: _____

REMARKS _____

CERTIFICATION OF OWNER

The undersigned owner, or owner's representative, hereby agrees to operate the pool described in this application in accordance with the requirements of Chapter 514 of the Florida Statutes (F.S.), and Chapter 64E-9 of the Florida Administrative Code, and maintain the original construction approved under the Florida Building Code by the jurisdictional building department. This agreement includes keeping a daily record of the information regarding pool operation on the monthly report form furnished by the department or on other forms approved by the department and when requested, submission of the completed form to the appropriate county health department.

Sign: Belinda Tharpe
Name: Belinda Tharpe
(Print or type)

Date: 10-10-22
Title: GMA
(Print or type) if not the Owner, attach authorization from Owner

THIS SECTION FOR DOH USE ONLY:

Building Department Construction Approval Date: _____ Approval Number: _____

CERTIFICATION OF INSPECTION

I hereby certify that an inspection of this pool has been made and the foregoing information is correct to the best of my knowledge and belief. It is recommended the first annual operating permit be granted subject to the provisions of the Florida Administrative Code.

Signature DOH Engineer/Authorized Staff _____

Date _____

Print Name _____

Change data entered into EHD by _____ on _____

Instructions- Before submitting application to DOH:

For Initial Permit: Complete the entire application with owner certification. Include the original and one copy of this completed form, a copy of construction plans & specs to be submitted to the building department (electronic copy in PDF, TIF or JPG format is acceptable) and the appropriate fee. The operating permit number will be entered by DOH staff. This application will not be complete until a copy of the final building department inspection is received.

For Modification: Enter existing operating permit number, complete items 1 - 4, note proposed or completed changes in the appropriate sections, and complete the owner certification. Include a copy of the construction plans & specs to be submitted to the building department (electronic copy is acceptable). This application will not be complete until a copy of the final building department inspection is received.

For Transfer: Enter existing operating permit number, complete items 1 and 2, then note changes in the remarks section, and complete the owner certification. There is no fee or building plans required for a transfer permit reissued due to change of ownership, name of facility, phone number, or mailing address.

For Renewal: Enter existing operating permit number, complete items 1 and 2, and complete the owner certification. There is an annual operating permit fee charged for renewal.

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 682
Invoice Date: 6/1/22
Due Date: 6/1/22
Case:
P.O. Number:

Bill To:

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

17A

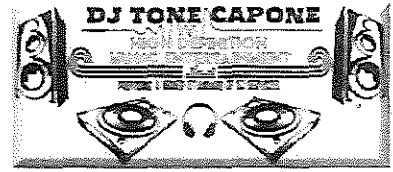
Description	Hours/Qty	Rate	Amount
Management Fees - June 2022	1,310.573.340	4,190.17	4,190.17
Information Technology - June 2022	1,310.573.357	150.00	150.00
Dissemination Agent Services - June 2022	1,310.573.313	583.33	583.33
Office Supplies	1,310.573.510	6.67	6.67
Postage	1,310.573.420	69.47	69.47
Copies	1,310.573.425	199.80	199.80
Telephone	1,310.573.410	33.57	33.57

Total \$5,233.01

Payments/Credits \$0.00

Balance Due \$5,233.01

High Definition Music Entertainment LLC.
Anthony Birchenough
653 Fort William Drive
Saint Johns, FL 32259
Phone (904) 806-1161



INVOICE 322 **5/19/2022**

BILL TO

Aberdeen CDD
475 W Town Place Suite 114
St. Augustine, FL 32092
FirstService Residential
6620 Southpoint Dr Suite 610
Jacksonville, FL 32216

QUANTITY	DESCRIPTION	TOTAL
----------	-------------	-------

	DJ/MC services (4th of July) from 11:30am-2:30pm on 7/4/2022 at Aberdeen CDD 110 Flower Of Scotland Ave, St Johns, FL 32259	
	Saint Johns, FL 32259	\$375.00

SUBTOTAL	\$375.00
SALES TAX	\$0.00
TOTAL DUE BY 7/4/2022	\$375.00

250A
1.300.155.10000
Thank for your business!

Please code to special events
I'm not mail check -
Belynda will pick up
on Fri. July 1st

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

June 7, 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. 3064322

Client Matter No. 223-1

271A

1.310.513.315

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

Invoice No. 3064322
223-1

Re: Aberdeen CDD - General Counsel

For Professional Legal Services Rendered

04/06/22	W. Haber	0.60	174.00	Confer with Fagen regarding insurance for Vesta agreement; confer with SJRWMD regarding conservation easement; confer with Sweeting regarding swim team contract
04/07/22	W. Haber	0.40	116.00	Confer with Oliver regarding addendum to landscape RFP
04/08/22	W. Haber	0.20	58.00	Confer with Sweeting regarding swim team agreement
04/11/22	W. Haber	0.20	58.00	Review and respond to inquiry regarding RFP for landscape maintenance
04/12/22	W. Haber	0.70	203.00	Prepare addendum for landscape maintenance RFP; confer with Oliver regarding same
04/18/22	W. Haber	0.20	58.00	Confer with Oliver regarding addendum to landscape maintenance RFP

KUTAK ROCK LLP

Aberdeen CDD

June 7, 2022

Client Matter No. 223-1

Invoice No. 3064322

Page 2

04/22/22	W. Haber	0.80	232.00	Review and respond to correspondence regarding late submittal of RFP response; review submittals
04/25/22	K. Jusevitch	1.80	261.00	Review landscaping proposals; research property easements and confer with Haber
04/26/22	W. Haber	0.60	174.00	Review green spaces for future improvements; confer with Oliver; review landscape RFP responses
04/26/22	K. Jusevitch	0.50	72.50	Research park parcels; confer with Haber
04/27/22	W. Haber	0.70	203.00	Prepare notice of award letters for landscape maintenance contract; review landscape maintenance agreement termination provision
04/28/22	W. Haber	0.60	174.00	Confer with Oliver regarding notice of award letters for landscape maintenance RFP; prepare termination letter for Trimac
04/28/22	K. Jusevitch	0.30	43.50	Record license agreement in official records
04/29/22	W. Haber	0.20	58.00	Review Trimac agreement with respect to termination
05/02/22	W. Haber	1.40	406.00	Review and respond to correspondence regarding lifeguard agreement amendment; review and revise minutes; prepare agreement for fence installation; review issue regarding RFP notices and contract termination
05/02/22	K. Jusevitch	0.20	29.00	Correspond with district manager regarding recorded easement agreement
05/05/22	W. Haber	0.30	87.00	Review correspondence regarding removal of improvements on CDD property and confer with Oliver regarding same
05/06/22	W. Haber	0.60	174.00	Finalize and send contract termination notice
05/09/22	K. Jusevitch	0.20	29.00	Prepare budget resolution and confer with Haber

KUTAK ROCK LLP

Aberdeen CDD

June 7, 2022

Client Matter No. 223-1

Invoice No. 3064322

Page 3

05/11/22	W. Haber	0.40	116.00	Review correspondence regarding landscape maintenance and improvements on CDD property; review and revise budget approval resolution
05/11/22	K. Jusevitch	0.20	29.00	Correspond with district manager regarding budget resolution
05/13/22	W. Haber	0.30	87.00	Conferred with Oliver regarding landscape maintenance agreement
05/20/22	W. Haber	0.50	145.00	Confer with Oliver regarding landscape maintenance agreement and resident inquiries; review revisions to agreement with Vesta and confer with Fagan regarding same
05/23/22	W. Haber	0.40	116.00	Finalize agreement with Tree Amigos and confer with Sweeting regarding same
05/26/22	W. Haber	0.60	174.00	Review correspondence regarding improvements in CDD easement and begin preparing correspondence regarding same
05/27/22	W. Haber	0.50	145.00	Review and revise agreement with Tree Amigos; review correspondence regarding lot owner improvement in CDD easement
05/31/22	W. Haber	0.70	203.00	Review and revise letters to homeowners regarding impact to CDD drainage easement
TOTAL HOURS		14.10		

KUTAK ROCK LLP

Aberdeen CDD

June 7, 2022

Client Matter No. 223-1

Invoice No. 3064322

Page 4

TOTAL FOR SERVICES RENDERED \$3,625.00

DISBURSEMENTS

Filing and Court Fees 62.50

Freight and Postage 27.24

TOTAL DISBURSEMENTS 89.74

TOTAL CURRENT AMOUNT DUE \$3,714.74



Supreme Sounds Entertainment (Rob T enterprise)

Robert Torrence
Business Number (772)888-1877
10463 Docksider dr W
Jacksonville, Fl 32257
(772)878-1887
<https://supremesoundsentertainment.godaddysites.com/>
roc1ent@gmail.com

INVOICE
INV21006

DATE
06/10/2022

DUE DATE
06/10/2022

PO #
1C21004

BALANCE DUE
USD \$300.00

BILL TO
Aberdeen CDD

Belynda Tharpe (Aberdeen Amenity Center)
110 Flower of Scotland blvd
St Johns, Fl 32259
☎ 9042170125
☐ 8649052425
Belynda.tharpe@faresidential.com

DESCRIPTION	RATE	QTY	AMOUNT
DJ June 10, 2022 4:30 to 7:30 \$100 per hour x 3 hours= \$300.00, overtime available at \$125.00 per hour.	\$100.00	3	\$300.00

TOTAL \$300.00

BALANCE DUE USD \$300.00

Payment Info

PAYPAL
roc1ent@gmail.com

BY CHECK
Robert Torrence

281A
1.320.572.494

DATE SIGNED
05/30/2022

Note: event is Friday.
Belynda to plu@wgv
Friday am. Email her
when print is ready.



Tree Amigos

Outdoor Services

Invoice

Invoice#: 17648

Date: 05/24/2022

Billed To: Aberdeen CDD
571 Market St
St. Augustine FL 32095

Project: 32215
Aberdeen CDD O/S
571 Market St

St. Augustine FL 32095

Description	Quantity	Price	Ext Price
Playground Mulch 218 yds @56.50 each	218.00	56.50	12,317.00

Notes:

Invoice Total: \$12,317.00

~~common area maint~~

283A

1,320,538.469

Check Approval Form

General Fund

Date: June 16, 2022

District: Aberdeen CDD

Fund Code: 1


Beginning Check #: 4386

Ending Check #: 4392

Total Amount of Checks:	<u>\$ 27,903.80</u>	New Balance
Balance in Account***:	<u>\$ 211,672.68</u>	<u>\$ 183,768.88</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.
00207	52522	10755	001-320-57200-46000		52522	1,898.42	.00	1,898.42		
COMP & FAM POOL SUM PUMPS REPAIRS AND REPLACEMENTS BIG Z POOL SERVICE, LLC						1,898.42	.00	1,898.42	004386	
00013	60622	203128	001-310-51300-31100		60622	776.00	.00	776.00		
MAY PROFESSIONAL SERVICES ENGINEERING FEES ENGLAND THIMS & MILLER, INC.						776.00	.00	776.00	004387	
00068	60122	715925	001-300-15500-10000		60122	2,772.00	.00	2,772.00		
POOL MONITORING 7/1-9/30 PREPAID EXPENSES ENVERA SYSTEMS						2,772.00	.00	2,772.00	004388	
00271	60722	3064418	001-310-51300-31500		60722	3,296.39	.00	3,296.39		
MAY MONTHLY MEETING ATTORNEY FEES KUTAK ROCK LLP						3,296.39	.00	3,296.39	004389	
00003	53122	I0341385	001-310-51300-48000		53122	67.32	.00	67.32		
NOTICE OF MEETING 5/16/22 LEGAL ADVERTISING										
00003	53122	I0341408	001-310-51300-48000		53122	76.29	.00	76.29		
NOTICE OF MEETING 5/13/22 LEGAL ADVERTISING THE ST. AUGUSTINE RECORD						143.61	.00	143.61	004390	
00261	40122	13502	001-320-53800-46200		40122	15,371.00	.00	15,371.00		
APR LANDSCAPE MAINTENANCE LANDSCAPE MAINTENANCE										
00261	60122	14098	001-320-53800-46200		60122	3,547.15	.00	3,547.15		
MAY LANDSCAPE MAINTENANCE LANDSCAPE MAINTENANCE TRIMAC OUTDOOR						18,918.15	.00	18,918.15	004391	
00060	60922	18094320	001-320-57200-46000		60922	99.23	.00	99.23		
JUN PEST CONTROL REPAIRS AND REPLACEMENTS TURNER PEST CONTROL LLC						99.23	.00	99.23	004392	
ABERDEEN CDD						27,903.80	.00	27,903.80		
ABERDEEN - GENERAL FUND						27,903.80	.00	27,903.80		



Big Z Pool Service, LLC
 172 Stokes Landing Rd
 Saint Augustine, FL 32095
 office@bigzpoolservice.com
 bigzpoolservice.com

Invoice 10755

BILL TO

Aberdeen CDD C/o First
 Service Residential
 110 Flower of Scotland Ave
 Saint Johns, FL 32259

DATE
05/25/2022

PLEASE PAY
\$1,898.42

DUE DATE
06/04/2022

PRODUCT/SERVICE	QTY	RATE	AMOUNT
RE: Sum Pumps Completed: 5/25/2022			
Job Material:Material Family Pool, 1/4 Sump Pump	1	634.21	634.21
Job Material:Material PVC Fittings	1	45.00	45.00
Labor Rates:Commercial Labor Labor	1	270.00	270.00
Job Material:Material Competition Pool, 1/4 Sump Pump	1	634.21	634.21
Job Material:Material PVC Fittings	1	45.00	45.00
Labor Rates:Commercial Labor Labor	1	270.00	270.00

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 \$1,898.42

THANK YOU.

207A
1,320.572, 460

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



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

June 06, 2022
 Project No: 02105.27000
 Invoice No: 0203128

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

Professional Services rendered through May 31, 2022

Task 01 Professional Services

Professional Personnel

			Hours	Rate	Amount
Senior Engineer					
Katsaras, George	5/14/2022		.50	194.00	97.00
Katsaras, George	5/21/2022		2.00	194.00	388.00
Katsaras, George	5/28/2022		1.50	194.00	291.00
Totals			4.00		776.00
Total Labor					776.00
				Total this Task	\$776.00

Task	XP	Expenses		Total this Task	0.00
				Total this Task	0.00

Invoice Total this Period \$776.00

13A
 1,310.573.311

England-Thims & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
 14776 Old St. Augustine Road • Jacksonville, Florida 32258 • Tel 904-642-8990 • Fax 904-646-9485
 CA-00002694 LC-0000316

Envera
 8281 Blaikie Court
 Sarasota, FL 34240
 (941) 556-0731

Invoice	
Invoice Number 715925	Date 06/01/2022
Customer Number 400171	Due Date 07/01/2022

Page 1

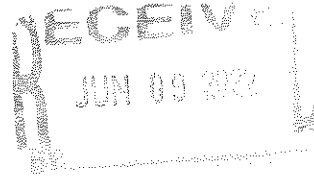
Customer Name	Customer Number	P.O. Number	Invoice Number	Due Date
Aberdeen CDD	400171		715925	07/01/2022
Quantity	Description		Rate	Amount
3.00	Aberdeen CDD, 110 Flower of Scotland Ave, Jacksonville, FL Pool Monitoring 07/01/2022 - 09/30/2022		924.00	2,772.00
	Sales Tax			0.00
	Payments/Credits Applied			0.00
			Invoice Balance Due:	\$2,772.00

68A
 1-300-15500-10000

IMPORTANT MESSAGES

Important Numbers to Know:

Billing Questions: (941) 556-0743
 Email: ar@enverasystems.com
 Service: (941) 556-0734



Date	Invoice #	Description	Amount	Balance Due
06/01/2022	715925	Alarm Monitoring Services	\$2,772.00	\$2,772.00

Envera
 8281 Blaikie Court
 Sarasota, FL 34240
 (941) 556-0731

Return Service Requested

Invoice	
Invoice Number 715925	Date 06/01/2022
Customer Number 400171	Due Date 07/01/2022

Net Due: \$2,772.00

Amount Enclosed: _____

ABERDEEN CDD
 C/O GMS, LLC
 475 W TOWN PL STE 114
 SAINT AUGUSTINE, FL 32092-3649

2625

REMIT TO:

Envera
 PO Box 2086
 Hicksville, NY 11802

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

June 7, 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. 3064418
Client Matter No. 223-2

271A
1.310.513.315

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

Invoice No. 3064418
223-2

Re: Aberdeen CDD - ^{May} Monthly Meeting

For Professional Legal Services Rendered

04/13/22	W. Haber	Review draft agenda and confer with GMS regarding same
04/26/22	W. Haber	Prepare for and participate in Board meeting
05/18/22	W. Haber	Reviewed agenda for May meeting and conferred with Oliver regarding same
05/23/22	W. Haber	Prepare for Board meeting
05/24/22	W. Haber	Prepare for and participate in Board meeting

KUTAK ROCK LLP

Aberdeen CDD

June 7, 2022

Client Matter No. 223-2

Invoice No. 3064418

Page 2

TOTAL FOR SERVICES RENDERED

\$3,000.00

DISBURSEMENTS

Meals

20.25

Travel Expenses

276.14

TOTAL DISBURSEMENTS

296.39

TOTAL CURRENT AMOUNT DUE

\$3,296.39

10	11	12	13	14	15	16	17	18	19
START STOP	NEWSPAPER REFERENCE	DESCRIPTION	PRODUCT	SAU SIZE	BILLED UNITS	TIMES RUN	RATE	AMOUNT	
04/30		Balance Forward						\$1,109.45	
05/13 05/13	103414080-05132022	AUDIT MTG 5/24/22	SA St Augustine Record	1.00 x 4.2500	4.25	1	\$8.98	\$38.17	
05/13 05/13	103414080-05132022	AUDIT MTG 5/24/22	SA St Aug Record Online	1.00 x 4.2500	4.25	1	\$8.97	\$38.12	
05/16 05/16	103413856-05162022	NOTICE OF QUALIFYING PERIOD FOR CANDIDATES	SA St Augustine Record	1.00 x 3.7500	3.75	1	\$8.98	\$33.68	
05/16 05/16	103413856-05162022	NOTICE OF QUALIFYING PERIOD FOR CANDIDATES	SA St Aug Record Online	1.00 x 3.7500	3.75	1	\$8.97	\$33.64	
PREVIOUS AMOUNT OWED:					\$1,109.45				
NEW CHARGES THIS PERIOD:					\$143.61				
CASH THIS PERIOD:					\$0.00				
DEBIT ADJUSTMENTS THIS PERIOD:					\$0.00				
CREDIT ADJUSTMENTS THIS PERIOD:					\$0.00				
We appreciate your business.									

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
	\$143.61		\$251.30 <i>paid</i>	\$0.00	\$134.63	\$0.00		\$1,253.06
	\$67.32							
ADVERTISER INFORMATION								
1	BILLING PERIOD	6	BILLED ACCOUNT NUMBER	7	ADVERTISER/CLIENT NUMBER	2	ADVERTISER/CLIENT NAME	
	05/01/2022 - 05/31/2022		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

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE



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

ADVERTISING INVOICE and STATEMENT

1	BILLING PERIOD	2	ADVERTISER/CLIENT NAME						
	05/01/2022 - 05/31/2022		ABERDEEN CDD/GMS						
COMPANY	23	TOTAL AMOUNT DUE	* UNAPPLIED AMOUNT	3	TERMS OF PAYMENT				
SA 7		\$1,253.06	\$0.00		NET 15 DAYS				
21	CURRENT NET AMOUNT	22	30 DAYS	60 DAYS	OVER 90 DAYS				
	\$143.61		\$251.30	\$0.00	\$134.63				
4	PAGE #	5	BILLING DATE	6	BILLED ACCOUNT NUMBER	7	ADVERTISER/CLIENT NUMBER	24	STATEMENT NUMBER
	1		05/31/2022		15659		15659		0000111375

8 BILLING ACCOUNT NAME AND ADDRESS

9 REMITTANCE ADDRESS



8 1 1

ABERDEEN CDD/GMS
 393 PALM COAST PKWY SW UNIT 4
 PALM COAST FL 32137-4774

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



Mon, May 16, 2022
8:18:21AM

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: 0003413856-01
Start: 05/16/2022
Placement: SA Legals
Copy Line: NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE ABERDEEN COM

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

Paytype: BILL
Stop: 05/16/2022

Lines 44
Depth 3.75
Columns 1

Price \$67.32

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE ABERDEEN COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Aberdeen Community Development District ("District") will commence at noon on June 13, 2022, and close at noon on June 17, 2022. Candidates must qualify for the office of Supervisor with the St. Johns County Supervisor of Elections located at 4455 Avenue A, Suite 101, St. Augustine, Florida 32095; Ph: (904) 823-2238. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be a "qualified elector" of the District, as defined in Section 190.003, Florida Statutes. A "qualified elector" is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the St. Johns County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Aberdeen Community Development District has three (3) seats up for election, specifically seats 1, 3 and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 8, 2022, and in the manner prescribed by law for general elections.

For additional information, please contact the St. Johns County Supervisor of Elections.
0003413856 May 16, 2022

RECEIVED MAY 22 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# 0003413856-01

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 SA Notic Misc in the matter of **NOTICE OF QUALIFYING PERIOD FOR CANDIDATES** was published in said newspaper in the issue dated **05/16/2022**.

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

**NOTICE OF QUALIFYING PERIOD
FOR CANDIDATES
FOR THE BOARD OF
SUPERVISORS OF THE
ABERDEEN COMMUNITY
DEVELOPMENT DISTRICT**

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Aberdeen Community Development District ("District") will commence at noon on June 13, 2022, and close at noon on June 17, 2022. Candidates must qualify for the office of Supervisor with the St. Johns County Supervisor of Elections located at 4455 Avenue A, Suite 101, St. Augustine, Florida 32095; Ph: (904) 823-2238. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be a "qualified elector" of the District, as defined in Section 190.003, Florida Statutes. A "qualified elector" is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the St. Johns County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

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0003413856 May 16, 2022

RECEIVED MAY 22 2022

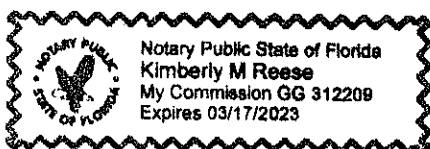
Sworn to (or affirmed) and subscribed before me by means of

physical presence or
 online notarization

this ___ day **MAY 16 2022**

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

Kimberly M Reese
(Signature of Notary Public)





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

10	11	12	13	14	15	16	17	18	19	
START STOP	NEWSPAPER REFERENCE	DESCRIPTION	PRODUCT	SAU SIZE	BILLED UNITS	TIMES RUN	RATE	AMOUNT		
04/30		Balance Forward						\$1,109.45		
05/13 05/13	103414080-05132022	AUDIT MTG 5/24/22	SA St Augustine Record	1.00 x 4.2500	4.25	1	\$8.98	\$38.17		
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PREVIOUS AMOUNT OWED:									\$1,109.45	
NEW CHARGES THIS PERIOD:									\$143.61	
CASH THIS PERIOD:									\$0.00	
DEBIT ADJUSTMENTS THIS PERIOD:									\$0.00	
CREDIT ADJUSTMENTS THIS PERIOD:									\$0.00	
We appreciate your business.										

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
	\$143.61		\$251.30 - 193109192	\$0.00	\$134.63	\$0.00		\$1,253.06
ADVERTISER INFORMATION								
1	BILLING PERIOD	6	BILLED ACCOUNT NUMBER	7	ADVERTISER/CLIENT NUMBER	2	ADVERTISER/CLIENT NAME	
	05/01/2022 - 05/31/2022		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

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE



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

ADVERTISING INVOICE and STATEMENT

1		BILLING PERIOD		2		ADVERTISER/CLIENT NAME			
		05/01/2022 - 05/31/2022				ABERDEEN CDD/GMS			
COMPANY		23	TOTAL AMOUNT DUE	* UNAPPLIED AMOUNT		3		TERMS OF PAYMENT	
SA 7			\$1,253.06	\$0.00				NET 15 DAYS	
21	CURRENT NET AMOUNT	22	30 DAYS	60 DAYS	OVER 90 DAYS				
	\$143.61		\$251.30	\$0.00	\$134.63				
4	PAGE #	5	BILLING DATE	6	BILLED ACCOUNT NUMBER	7	ADVERTISER/CLIENT NUMBER	24	STATEMENT NUMBER
	1		05/31/2022		15659		15659		0000111375

8 BILLING ACCOUNT NAME AND ADDRESS

9 REMITTANCE ADDRESS



ABERDEEN CDD/GMS
 393 PALM COAST PKWY SW UNIT 4
 PALM COAST FL 32137-4774

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



Fri, May 13, 2022
8:59:34AM

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: 0003414080-01
Start: 05/13/2022
Placement: SA Legals
Copy Line: NOTICE OF MEETING ABERDEEN COMMUNITY DEVELOPMENT DISTRICT

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

Paytype: BILL
Stop: 05/13/2022

An Audit Committee Meeting of the Aberde

Lines 49
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, May 24, 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.

James Oliver
District Manager
0003414080 May 13, 2022

RECEIVED MAY 22 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# 0003414080-01
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 5/24/22** was published in said newspaper in the issue dated **05/13/2022**.

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 **MAY 13 2022**

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

Kimberly M Reese
(Signature of Notary Public)

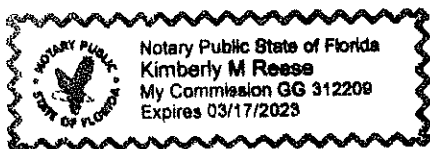
NOTICE OF MEETING
ABERDEEN
COMMUNITY DEVELOPMENT
DISTRICT

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James Oliver
District Manager
0003414080 May 13, 2022



PO Box 8699, 1880 Eastwest Pkwy
Fleming Island, FL 32006 US
9045054694
Jillf@trimacoutdoor.com
www.trimacoutdoor.com



BILL TO
Aberdeen Community
Development District
110 Flower of Scotland
St Johns, FL 32259

SHIP TO
Aberdeen Community
Development District
110 Flower of Scotland
St Johns, FL 32259

INVOICE 13502

DATE 04/01/2022 TERMS Net 30

DUE DATE 05/01/2022

JOB | SCOPE
Landscape Maintenance

*Apr. Landscape Maint
261A
1,320.538.462*

ACTIVITY	QTY	RATE	AMOUNT
Landscape maintenance: Landscape Maintenance Jacksonville Landscape maintenance for the contracted month, as indicated above by date.	1	15,371.00	15,371.00

Once contractor is authorized to perform the work stated on the face of this contract, payment will be 100% due at the completion of the work. If payment has not been received by Trimac Outdoor within (30) days after billing, Trimac Outdoor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at 1.5% per month, or the highest rate permitted by law, will be charged on unpaid balance 45 days after billing and on going thereafter until the bill has been paid.

TOTAL DUE \$15,371.00

RECEIVED APR 28 2022

"CHANGING THE LANDSCAPE OF CUSTOMER SERVICE"

PO Box 8699, 1880 Eastwest Pkwy
Fleming Island, FL 32006 US
9045054694
Jillf@trimacoutdoor.com
www.trimacoutdoor.com



BILL TO

Aberdeen Community
Development District
110 Flower of Scotland
St Johns, FL 32259

SHIP TO

Aberdeen Community
Development District
110 Flower of Scotland
St Johns, FL 32259

INVOICE 14098

DATE 06/01/2022 TERMS Net 30

DUE DATE 07/01/2022

JOB | SCOPE

Landscape Maintenance

*May Landscape maint
261A
1.320.538.462*

ACTIVITY	QTY	RATE	AMOUNT
Landscape maintenance:Landscape Maintenance Jacksonville Landscape maintenance for the contracted month, as indicated above by date. (4 visits)	1	3,547.15	3,547.15

Once contractor is authorized to perform the work stated on the face of this contract, payment will be 100% due at the completion of the work. If payment has not been received by Trimac Outdoor within (30) days after billing, Trimac Outdoor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at 1.5% per month, or the highest rate permitted by law, will be charged on unpaid balance 45 days after billing and on going thereafter until the bill has been paid.

TOTAL DUE

\$3,547.15

"CHANGING THE LANDSCAPE OF CUSTOMER SERVICE"

Check Approval Form

General Fund

Date: June 23, 2022

District: Aberdeen CDD

Fund Code: 1

Beginning Check #: 4393

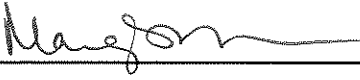
Ending Check #: 4396

Total Amount of Checks: \$ 14,224.12 New Balance

Balance in Account***: \$ 180,239.25 \$ 166,015.13

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.
00285	61422	W52241	001-320-57200-46000		61422	885.80	.00	885.80		
		RPLC PERMA POST AND LIGHT	REPAIRS AND REPLACEMENTS							
		AMERICAN ELECTRICAL CONTRACTING, INC				885.80	.00	885.80	004393	
00207	60722	10848	001-320-57200-46000		60722	636.00	.00	636.00		
		RPR CPEX VALVE, FAM POOL	REPAIRS AND REPLACEMENTS							
00207	60722	10849	001-320-57200-46000		60722	624.00	.00	624.00		
		24 QTS OF METAL GONE	REPAIRS AND REPLACEMENTS							
		BIG Z POOL SERVICE, LLC				1,260.00	.00	1,260.00	004394	
00259	61022	10805733	001-320-53800-46000		61022	2,393.37	.00	2,393.37		
		JUN FIELD OPS MANAGER	OPERATIONS MANAGEMENT							
00259	61022	10805733	001-320-53800-45918		61022	4,914.34	.00	4,914.34		
		JUN FAC MANAGER	FACILITY MANAGER							
00259	61022	10805733	001-320-53800-45505		61022	916.18	.00	916.18		
		JUN POOL MAINTENANCE	AMENT-POOL MAINTENANCE							
00259	61022	10805733	001-320-53800-45506		61022	1,446.66	.00	1,446.66		
		JUN JANITORIAL	AMENT- JANITORIAL MAINT							
00259	61022	10805733	001-320-53800-46900		61022	1,601.48	.00	1,601.48		
		JUN COMMON AREA MAINT	COMMON AREA MAINT							
00259	61022	10805733	001-320-53800-46100		61022	356.29	.00	356.29		
		JUN LAKE MAINTENANCE	LAKE MAINTENANCE							
		FIRST SERVICE RESIDENTIAL				11,628.32	.00	11,628.32	004395	
00221	40122	2791	001-320-53800-45919		40122	150.00	.00	150.00		
		APR MAINT & NEWSLETTER	AMENITY - WEBSITE							
00221	50122	2800	001-320-53800-45919		50122	150.00	.00	150.00		
		MAY MAINT & NEWSLETTER	AMENITY - WEBSITE							
00221	60122	2807	001-320-53800-45919		60122	150.00	.00	150.00		
		JUN MAINT & NEWSLETTER	AMENITY - WEBSITE							
		ROBERTA G NAGLE DBA UNICORN				450.00	.00	450.00	004396	
ABERDEEN CDD						14,224.12	.00	14,224.12		
ABERDEEN - GENERAL FUND						14,224.12	.00	14,224.12		

ABER ABERDEEN

MBRONSON



EC13010299

AMERICAN ELECTRICAL Contracting, Inc.

9016 Philips Highway | Jacksonville, FL 32256 | Office (904) 737-7770 | Fax (904) 737-1099

SOLD TO First Services Residential, INC 6620 Southpoint Dr S #610 Jacksonville, FL 32216	INVOICE Invoice Number: W52241 Invoice Date: Jun 14/22 Terms: Customer Code: 110FLOWERO Reference: RYAN P Customer Order: Work Order #: 00054460 Work Order Type: T&M Job Location: Jay Parker Called By: Jay Starting Date: Jun 7/22 Completion Date: Jun 7/22
JOB LOCATION Jay Parker 110 Flower of Scotland Ave St Johns, FL 32259 904-303-7366	



Big Z Pool Service, LLC
 172 Stokes Landing Rd
 Saint Augustine, FL 32095
 office@bigzpoolservice.com
 bigzpoolservice.com

Invoice 10848

BILL TO

Aberdeen CDD C/o First
 Service Residential
 110 Flower of Scotland Ave
 Saint Johns, FL 32259

DATE
 06/07/2022

PLEASE PAY
 \$636.00

DUE DATE
 06/17/2022

PRODUCT/SERVICE	QTY	RATE	AMOUNT
Repair Completed: 6/6/22			
Job Material: Material 4" CPEX Valve, Family Pool	1	461.00	461.00
Labor Rates: Commercial Labor Labor	1	175.00	175.00

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

\$636.00

THANK YOU.

Supplies R.E.R
 320.57200 . 46000
 RT
 6-14-22
 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 10849

BILL TO

Aberdeen CDD C/o First
 Service Residential
 110 Flower of Scotland Ave
 Saint Johns, FL 32259

DATE
06/07/2022

PLEASE PAY
\$624.00

DUE DATE
06/17/2022

PRODUCT/SERVICE	QTY	RATE	AMOUNT
Job Material:Material 24 quarts of Metal Gone (for future treatments) Ordered from the warehouse, will be delivered.	24	26.00	624.00

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 **\$624.00**

THANK YOU.

Pool Chemicals
320.538.45507
ZS
6-14-22
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 Amount	11628.32
Field Operations Manager	001.320.53800.46000	\$2,393.37
Facility Manager	001.320.53800.45918	\$4,914.34
Pool Maintenance	001.320.53800.45505	\$916.18
Janitorial	001.320.53800.45506	\$1,446.65
Common Area Maintenance	001.320.53800.46900	\$1,601.48
Lake Maintenance	001.320.53800.46100	\$356.29
		\$11,628.32

259A

Thank you.

#FirstServeOthers

<image001.png>

ANH NGUYEN, LCAM (FL, GA)
Vice President

6620 Southpoint Drive South Suite 610 | Jacksonville, FL 32216
Direct 904-924-6293
anh.nguyen@fsresidential.com

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

From: CORPBILLING@fsresidential.com <CORPBILLING@fsresidential.com>

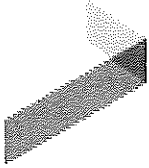
Sent: Thursday, June 9, 2022 11:02 PM

To: Anh Nguyen <Anh.Nguyen@fsresidential.com>

Cc: FL - FSR Billing <FSRBilling.FL@fsresidential.com>

Subject: PAYROLL - 100-0SNC - Aberdeen Community Development District - 06/10/2022 - 10805733

<FSR Payroll Invoice.pdf>



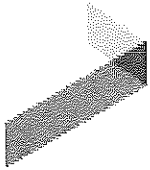
FirstService
RESIDENTIAL

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

INVOICE

Invoice Number 10805733
 Invoice Date 6/10/2022
 Terms 15 ePay ACH BP
 Period Start 5/21/2022
 Period End 6/3/2022
 Customer 100-0SNC
 Account # PAY-0SNC
Total Amount Due: \$11,628.32

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
Manager, On-Site Property	15.00%	Tharpe, Belynda	8.00 HOLIDAY	\$33.65	\$309.61
Manager, On-Site Property	15.00%	Tharpe, Belynda	72.00 REG	\$33.65	\$2,786.49
				Subtotal	\$3,096.10
Staff, Front Desk	25.00%	Arnold, Demetric E	8.00 HOLIDAY	\$16.00	\$160.00
Staff, Front Desk	25.00%	Arnold, Demetric E	51.06 REG	\$16.00	\$1,021.20
Staff, Front Desk	25.00%	Bagwell, Camdyn E	4.83 REG	\$12.50	\$75.47
Staff, Front Desk	25.00%	Mccarthy, Moira	71.77 REG	\$12.50	\$1,121.41
Staff, Front Desk	25.00%	Naumann, Max M	10.25 REG	\$12.50	\$160.15
				Subtotal	\$2,538.23
Staff, Porter	25.00%	Hogans, Kalan	8.00 HOLIDAY	\$15.50	\$155.00
Staff, Porter	25.00%	Hogans, Kalan	60.93 REG	\$15.50	\$1,180.53
				Subtotal	\$1,335.53
Supervisor, Building Maint	25.00%	Parker, Jay	8.00 HOLIDAY	\$24.00	\$240.00
Supervisor, Building Maint	25.00%	Parker, Jay	1.96 OT	\$36.00	\$88.20
Supervisor, Building Maint	25.00%	Parker, Jay	80.00 REG	\$24.00	\$2,400.00
				Subtotal	\$2,728.20



INVOICE

FirstService RESIDENTIAL

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

Invoice Number 10805733
Invoice Date 6/10/2022
Terms 15 ePay ACH BP
Period Start 5/21/2022
Period End 6/3/2022

Customer 100-0SNC
Account # PAY-0SNC
Total Amount Due: \$11,628.32

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
Staff, Building Maint	25.00%	Henry, Brandon E	8.00 HOLIDAY	\$17.00	\$170.00
Staff, Building Maint	25.00%	Henry, Brandon E	0.47 OT	\$25.51	\$14.99
Staff, Building Maint	25.00%	Henry, Brandon E	1.42 OT	\$25.50	\$45.26
Staff, Building Maint	25.00%	Henry, Brandon E	80.00 REG	\$17.00	\$1,700.01
				Subtotal	\$1,930.26

Subtotal	\$11,628.32
Tax	\$0.00
Total	\$11,628.32

Manager, On-Site Property	\$3,096.10
Staff, Building Maint	\$1,930.26
Staff, Front Desk	\$2,538.23
Staff, Porter	\$1,335.53
Supervisor, Building Maint	\$2,728.20



P.O. Box 762,
Middleburg, FL 32050

Invoice

Date	Invoice #
4/1/2022	2791

Bill To
GOVERNMENTAL MANAGEMENT SERVICES, LLC ABERDEEN CDD 475 WEST TOWN PLACE, SUITE 114 WORLD GOLF VILLAGE ST. AUGUSTINE, FL 32092

221A
1.320.538.45919

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	MONTHLY MAINTENANCE AND NEWSLETTER - ABERDEEN CDD	150.00	150.00
		Total	\$150.00



P.O. Box 762,
Middleburg, FL 32050

Invoice

Date	Invoice #
5/1/2022	2800

Bill To
GOVERNMENTAL MANAGEMENT SERVICES, LLC ABERDEEN CDD 475 WEST TOWN PLACE, SUITE 114 WORLD GOLF VILLAGE ST. AUGUSTINE, FL 32092

221A
1.320.538.45919

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	MONTHLY MAINTENANCE AND NEWSLETTER - ABERDEEN CDD	150.00	150.00
		Total	\$150.00



P.O. Box 762,
Middleburg, FL 32050

Invoice

Date	Invoice #
6/1/2022	2807

Bill To
GOVERNMENTAL MANAGEMENT SERVICES, LLC ABERDEEN CDD 475 WEST TOWN PLACE, SUITE 114 WORLD GOLF VILLAGE ST. AUGUSTINE, FL 32092

221A
1.320.538.45919

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	MONTHLY MAINTENANCE AND NEWSLETTER - ABERDEEN CDD	150.00	150.00
Total			\$150.00

Check Approval Form

General Fund

Date: June 30, 2022

District: Aberdeen CDD

Fund Code: 1

Beginning Check #: 4397

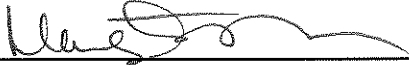
Ending Check #: 4401

Total Amount of Checks: \$ 29,952.56 New Balance

Balance in Account***: \$ 166,015.13 \$ 136,062.57

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	51622	10561	001-320-57200-46000		51622	1,687.00	.00	1,687.00		
			DRAINSTAIN CLEAN LAP POOL REPAIRS AND REPLACEMENTS BIG Z POOL SERVICE, LLC			1,687.00	.00	1,687.00	004397	
00259	62322	10808914	001-320-53800-46000		62322	2,372.23	.00	2,372.23		
			JUN FIELD OPS MGR OPERATIONS MANAGEMENT			4,870.94	.00	4,870.94		
00259	62322	10808914	001-320-53800-45918		62322	908.09	.00	908.09		
			JUN FAC MANAGER FACILITY MANAGER			1,433.87	.00	1,433.87		
00259	62322	10808914	001-320-53800-45505		62322	1,587.34	.00	1,587.34		
			JUN POOL MAINTENANCE AMENT-POOL MAINTENANCE			353.15	.00	353.15		
00259	62322	10808914	001-320-53800-45506		62322	1,587.34	.00	1,587.34		
			JUN JANITORIAL AMENT- JANITORIAL MAINT			353.15	.00	353.15		
00259	62322	10808914	001-320-53800-45917		62322	11,525.62	.00	11,525.62	004398	
			JUN COM AREA MAINTENANCE GENERAL FACILITY MAINTENANCE							
00259	62322	10808914	001-320-53800-46100		62322	11,525.62	.00	11,525.62	004398	
			JUN LAKE MAINTENANCE LAKE MAINTENANCE FIRST SERVICE RESIDENTIAL							
00259	62322	10809778	001-320-53800-46000		62322	650.00	.00	650.00		
			JUN FIELD OPS MANAGER OPERATIONS MANAGEMENT			650.00	.00	650.00		
00259	62322	10809778	001-320-53800-45918		62322	1,300.00	.00	1,300.00	004399	
			JUN FACILITY MANAGEMENT FACILITY MANAGER FIRST SERVICE RESIDENTIAL							
00046	50222	8095302	001-310-51300-51000		50222	68.94	.00	68.94		
			ENGRAVED DESKPLATES (4) OFFICE SUPPLIES			68.94	.00	68.94	004400	
			HOLMES STAMP & DESIGN							
00261	50122	13757	001-320-53800-46200		50122	15,371.00	.00	15,371.00		
			MAY LNDSCAPE MAINTENANCE LANDSCAPE MAINTENANCE			15,371.00	.00	15,371.00	004401	
			TRIMAC OUTDOOR							
ABERDEEN CDD						29,952.56	.00	29,952.56		
ABERDEEN - GENERAL FUND						29,952.56	.00	29,952.56		



Big Z Pool Service, LLC
 172 Stokes Landing Rd
 Saint Augustine, FL 32095
 office@bigzpoolservice.com
 bigzpoolservice.com

Invoice 10561

207A
 1.320.57200.46000
 Drain Stain Cleaning
 Lap Pool - ne...

BILL TO

Aberdeen CDD C/o First
 Service Residential
 110 Flower of Scotland Ave
 Saint Johns, FL 32259

DATE 05/16/2022	PLEASE PAY \$1,687.00	DUE DATE 06/15/2022
---------------------------	---------------------------------	-------------------------------

PRODUCT/SERVICE	QTY	RATE	AMOUNT
Re: Acid Treatment, Floor Returns Rec Pool Completed: 5/4/2022			
Labor Rates:Commercial Labor Labor, to do 48 drain cover cleanings, it takes roughly 15 mins per drain, and we will have to a certain amount and take break, and will have to return another day because we do not want to crash the water chemistry to much that the pool becomes un-swimmable for several hours.	12	125.00	1,500.00
Job Material:Material Acid, for stain treatment and other chemicals for neutralizing water chemistry	1	187.00	187.00

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 \$1,687.00

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

From: Anh Nguyen Anh.Nguyen@fsresidential.com
Subject: FW: PAYROLL - 100-0SNC - Aberdeen Community Development District - 06/23/2022 - 10808914
Date: June 24, 2022 at 3:17 PM
To: Oksana Kuzmuk okuzmuk@gmsnf.com, Margaret Bronson mbronson@gmsnf.com
Cc: Belynda Tharpe Belynda.Tharpe@fsresidential.com, Lucy Acevedo Lucy.Acevedo@fsresidential.com



Please code the attached invoice as follows.

	Invoice Amount	\$11,525.62	259A
Field Operations Manager	001.320.53800.46000	\$2,372.23	
Facility Manager	001.320.53800.45918	\$4,870.94	
Pool Maintenance	001.320.53800.45505	\$908.09	
Janitorial Common Area	001.320.53800.45506	\$1,433.87	
Maintenance	001.320.53800.45917	\$1,587.34	
Lake Maintenance	001.320.53800.46100	\$353.15	

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

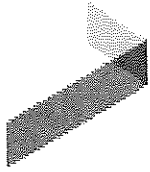
24/7 Customer Care Center: 866.378.1099

[Facebook](#) | [LinkedIn](#) | [YouTube](#)

From: CORPBILLING@fsresidential.com <CORPBILLING@fsresidential.com>
Sent: Thursday, June 23, 2022 11:04 PM
To: Anh Nguyen <Anh.Nguyen@fsresidential.com>
Cc: FL - FSR Billing <FSRBilling.FL@fsresidential.com>
Subject: PAYROLL - 100-0SNC - Aberdeen Community Development District - 06/23/2022 - 10808914



FSR Payroll
Invoice.pdf



FirstService

RESIDENTIAL

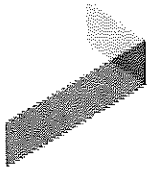
Aberdeen Community Development District
110 Flower of Scotland Avenue
Saint Johns, FL 32259
Anh.Nguyen@fsresidential.com

INVOICE

Invoice Number 10808914
Invoice Date 6/24/2022
Terms 15 ePay ACH BP
Period Start 6/4/2022
Period End 6/17/2022

Customer 100-0SNC
Account # PAY-0SNC
Total Amount Due: \$11,525.62

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%	Arnold, Demetric E	4.78 OT	\$24.00	\$143.40
Staff, Front Desk	25.00%	Arnold, Demetric E	57.30 REG	\$16.00	\$1,146.00
Staff, Front Desk	25.00%	Bagwell, Camdyn E	10.22 REG	\$12.50	\$159.69
Staff, Front Desk	25.00%	Mccarthy, Moira	46.50 REG	\$12.50	\$726.57
Staff, Front Desk	25.00%	Naumann, Max M	55.87 REG	\$12.50	\$872.97
				Subtotal	\$3,048.63
Staff, Porter	25.00%	Hogans, Kalan	59.30 REG	\$15.50	\$1,148.95
				Subtotal	\$1,148.95
Supervisor, Building Maint	25.00%	Parker, Jay	1.00 OT	\$36.00	\$45.00
Supervisor, Building Maint	25.00%	Parker, Jay	79.91 REG	\$24.00	\$2,397.30
Supervisor, Building Maint	0.00%	Parker, Jay	PHONE	\$50.00	\$50.00
				Subtotal	\$2,492.30
Staff, Building Maint	25.00%	Henry, Brandon E	1.25 OT	\$25.50	\$39.84
Staff, Building Maint	25.00%	Henry, Brandon E	79.99 REG	\$17.00	\$1,699.80



INVOICE

FirstService

RESIDENTIAL

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

Invoice Number 10808914
Invoice Date 6/24/2022
Terms 15 ePay ACH BP
Period Start 6/4/2022
Period End 6/17/2022

Customer 100-0SNC
Account # PAY-0SNC
Total Amount Due: \$11,525.62

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
				Subtotal	\$1,739.64
				Subtotal	\$11,525.62
				Tax	\$0.00
				Total	\$11,525.62
Manager, On-Site Property			\$3,096.10		
Staff, Building Maint			\$1,739.64		
Staff, Front Desk			\$3,048.63		
Staff, Porter			\$1,148.95		
Supervisor, Building Maint			\$2,492.30		

From: Anh Nguyen Anh.Nguyen@fsresidential.com
Subject: FW: MB - 100-0SNC - Aberdeen Community Development District - 06/23/2022 - 10809778
Date: June 24, 2022 at 3:13 PM
To: Oksana Kuzmuk okuzmuk@gmsnf.com, Margaret Bronson mbronson@gmsnf.com
Cc: Lucy Acevedo Lucy.Acevedo@fsresidential.com, Belynda Tharpe Belynda.Tharpe@fsresidential.com



Please code the attached invoice as follows.

259A

001.320.53800.46000 Field Operations Manager \$650
 001.320.53800.45918 Facility Management \$650

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

From: CORPBILLING@fsresidential.com <CORPBILLING@fsresidential.com>
Sent: Thursday, June 23, 2022 11:03 PM
To: Anh Nguyen <Anh.Nguyen@fsresidential.com>
Cc: FL - FSR Billing <FSRBilling.FL@fsresidential.com>
Subject: MB - 100-0SNC - Aberdeen Community Development District - 06/23/2022 - 10809778

INVOICE

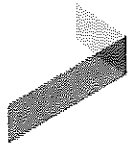


Aberdeen Community Development District
 100 Flower of Scotland Avenue
 Saint Johns, FL 32259
Anh.Nguyen@fsresidential.com

Invoice Number: 10809778
 Invoice Date: 6/22/2022
 Terms: 15 day ACH BP
 Period End: 6/1/2022
 Customer: 100-0SNC
 Account #: MED-0SNC
 Total Amount Due: \$1,300.00

Medical Insurance

Date	Position	Employee	Amount
6/1/2022	Property Manager	Tharpe, Belynda	\$650.00
			Subtotal \$650.00
6/1/2022	Maintenance Supervisor	Parker, Jay	\$650.00
			Subtotal \$650.00
			Subtotal \$1,300.00
			Tax \$0.00
			Total \$1,300.00



FirstService
RESIDENTIAL

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

INVOICE

Invoice Number 10809778
 Invoice Date 6/22/2022
 Terms 15 ePay ACH BP
 Period End 6/1/2022
 Customer 100-OSNC
 Account # MED-OSNC
Total Amount Due: \$1,300.00

Medical Insurance

Date	Position	Employee	Amount
6/1/2022	Property Manager	Tharpe, Belynda	\$650.00
		Subtotal	\$650.00
6/1/2022	Maintenance Supervisor	Parker, Jay	\$650.00
		Subtotal	\$650.00
			Subtotal \$1,300.00
			Tax \$0.00
			Total \$1,300.00

From: Oksana Kuzmuk okuzmuk@gmsnf.com
Subject: Re: HC Brands: New Order # 8095302
Date: May 2, 2022 at 11:29 AM
To: Margaret Bronson mbronson@gmsnf.com
Cc: Sarah Sweeting sswesting@gmsnf.com



Margaret,

Please process. Thanks.

Oksana Kuzmuk
Governmental Management Services
393 Palm Coast Pkwy SW Unit 4
Palm Coast, Florida 32137
Office: (904) 940-5850 ext. 404
Cell: (386) 237-8444

GMS

Aberdeen COID

On May 2, 2022, at 11:28 AM, Bernadette Peregrino <bperegrino@gmsnf.com> wrote:

Oksana,

Please see attached invoice.

Thank you,
Bernadette Peregrino
District Accountant
475 West Town Place Ste 114
Saint Augustine, FL 32092
Tel and Fax: 904-239-5309
bperegrino@gmsnf.com

Begin forwarded message:

From: Sarah Sweeting <ssweeting@gmsnf.com>
Subject: Fwd: HC Brands: New Order # 8095302
Date: May 2, 2022 at 11:23:39 AM EDT
To: Bernadette Peregrino <bperegrino@gmsnf.com>

Hi Bern,

This is for processing for Aberdeen.

Sarah Sweeting
Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, Florida 32092
(904) 940-5850 x 402
(904) 940-5859 F3s
ssweeting@gmsnf.com

<PastedGraphic-3.pdf>

Begin forwarded message:

From: HC Brands <sales@hcbrands.com>
Subject: HC Brands: New Order # 8095302 ← INV
Date: May 2, 2022 at 11:22:34 AM EDT
To: Sarah Sweeting <ssweeting@gmsnf.com>



ORDER DETAILS

Hi Sarah Sweeting,
Thank you for placing your order. Your order number is:
#8095302

Your order will arrive by: Wednesday 5/11

[Click here to track this order](#)

PRODUCT	SKU	QTY	PRICE
Engraved Deskplate with Aluminum Holder | Multiple Sizes	1007180-2	1	\$14.99

Dennis Clarke
Chairman

Material Colors: Black w/ White Letters
Holder Color: Silver
Design: Custom Design
Product Size: 2" x 10"

Engraved Deskplate with Aluminum Holder | Multiple Sizes	1007180-2	1	\$14.99
--	-----------	---	---------

Remit address:
Hornes Stamp + Design
2021 St. Augustine Rd. E.
Ste. 2
Jacksonville, FL 32209

4 LA
1.310.513.510

inv # 8095302

Lauren Eggleston
Vice Chairman

Material Colors: Black w/ White Letters
Holder Color: Silver
Design: Custom Design
Product Size: 2" x 10"

Engraved Deskplate with Aluminum Holder | Multiple Sizes 1007180- 1 \$14.99
2

Angela Andrews
Supervisor

Material Colors: Black w/ White Letters
Holder Color: Silver
Design: Custom Design
Product Size: 2" x 10"

Engraved Deskplate with Aluminum Holder | Multiple Sizes 1007180- 1 \$14.99
2

Thomas Manno
Supervisor

Material Colors: Black w/ White Letters
Holder Color: Silver
Design: Custom Design
Product Size: 2" x 10"

Subtotal \$59.96
Shipping \$6.99
Fees (Handling Fee) \$1.99
Grand Total \$68.94

PAYMENT & DELIVERY DETAILS

Payment method:

Purchase Order

Purchase Order Number: NET30

Shipping Info:

James Perry
GMS
475 West Town Place
Suite 114
St. Augustine, Florida, 32092
United States
T: 9049405850

[Access My Account](#)

Have Questions or need to change your order?

(888) 465-6373 [Live Chat](#) sales@hcbands.com

SAVE 25% NOW ON OUR SISTER SITES

Our way of saying thank you, we'd like to offer you 25% off your first purchase from any of our following sites

At checkout use code: THANKS25



The official Koozie personalized to your needs!

mykoozie
by HC Brands

SHOP NOW

YOUR DESIGN HERE

PO Box 8699, 1880 Eastwest Pkwy
Fleming Island, FL 32006 US
9045054694
Jillf@trimacoutdoor.com
www.trimacoutdoor.com



BILL TO
Aberdeen Community
Development District
110 Flower of Scotland
St Johns, FL 32259

SHIP TO
Aberdeen Community
Development District
110 Flower of Scotland
St Johns, FL 32259

INVOICE 13757

DATE 05/01/2022 TERMS Net 30

DUE DATE 05/31/2022

JOB | SCOPE
Landscape Maintenance

Beylnda Approvd
261A
1.320.53800.46200
May Landscape Maintenance

ACTIVITY	QTY	RATE	AMOUNT
Landscape maintenance:Landscape Maintenance Jacksonville Landscape maintenance for the contracted month, as indicated above by date.	1	15,371.00	15,371.00

Once contractor is authorized to perform the work stated on the face of this contract, payment will be 100% due at the completion of the work. If payment has not been received by Trimac Outdoor within (30) days after billing, Trimac Outdoor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at 1.5% per month, or the highest rate permitted by law, will be charged on unpaid balance 45 days after billing and on going thereafter until the bill has been paid.

TOTAL DUE \$15,371.00

"CHANGING THE LANDSCAPE OF CUSTOMER SERVICE"

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/03/22	00179	5/26/22 195325	202205 600-53800-60000 DWN PMT-CHAIN FENCE INSTL	POSEY FAMILY OUTDOOR SERVICES	*	12,189.45	12,189.45 000127
6/23/22	00179	5/26/22 195325A	202205 600-53800-60000 FNL-INSTLL CHAIN FENCE	POSEY FAMILY OUTDOOR SERVICES	*	5,800.00	5,800.00 000128
TOTAL FOR BANK B						17,989.45	
TOTAL FOR REGISTER						17,989.45	

ABER ABERDEEN OKUZMUK

Check Approval Form

Capital Reserve

Date: June 3, 2022

District: Aberdeen CDD

Fund Code: 33

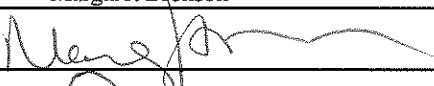
Beginning Check #: 127

Ending Check #: 127

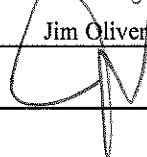
Total Amount of Checks:	\$ 12,189.45	New Balance
Balance in Account***:	\$ 44,758.41	\$ 32,568.96

Recent Deposits: _____

Prepared by: Margaret Bronson

Signature: 

Approved by: Jim Oliver

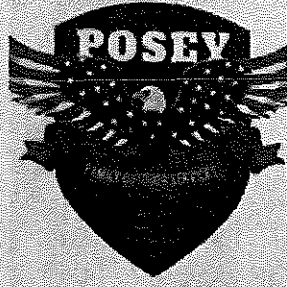
Signature: 

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.
00179	52622	195325	033-600-53800-60000			52622	12,189.45	.00	12,189.45		
DWN	PMT-CHAIN	FENCE INSTL	CAPITAL OUTLAY				12,189.45	.00	12,189.45	000127	
		POSEY FAMILY	OUTDOOR SERVICES								
			CAPITAL RESERVE FUND				12,189.45	.00	12,189.45		
			ABERDEEN-CAPITAL RESERVE FUND				12,189.45	.00	12,189.45		

Possey Family Outdoor Services

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



INVOICE

BILL TO
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

INVOICE 195325
DATE 05/26/2022
TERMS Due on receipt
DUE DATE 05/26/2022

DATE	ACTIVITY	DESCRIPTION	AMOUNT
	Chain Link Fence Installation	Remove existing black chain link fence along the lake near the basketball court and dispose. Install ten foot (10') tall chain link fencing around basketball court and along lake side 10' Black vinyl coated materials. Two openings	17,989.45

SUBTOTAL 17,989.45
TAX 0.00
TOTAL 17,989.45

BALANCE DUE **\$17,989.45**

179B
033.600.53800.60000

MATERIALS
DOWN PAYMENT \$12,189.45
pay now

REMAINING BALANCE \$5,800
DUE AT JOB
COMPLETION

From: Oksana Kuzmuk okuzmuk@gmsnf.com

Subject: Re: Down payment of Basketball Fence

Date: May 26, 2022 at 3:15 PM

To: Margaret Bronson mbronson@gmsnf.com

Cc: Jay Parker Jay.Parker@fsresidential.com, Belynda Tharpe Belynda.Tharpe@fsresidential.com, Jim Oliver joliver@gmsnf.com, Adam Posey poseyfamily1925@gmail.com



Margaret,

Please see attached invoice for processing.

GL code is 033.600.53800.6000

Let me know if you have any questions.

Thanks.

Oksana Kuzmuk
Governmental Management Services
393 Palm Coast Pkwy SW Unit 4
Palm Coast, Florida 32137
Office: (904) 940-5850 ext. 404
Cell: (386) 237-8444



On May 26, 2022, at 1:37 PM, Adam Posey <poseyfamily1925@gmail.com> wrote:

My apologies for the confusion. The down payment amount for materials cost is \$12,189.45. Our invoice system does not split, or break the down cost, so we must manually write in in tell you, the client, what the amount is. Once down payment check is received, we will apply the payment and resend, indicating the down payment amount on the invoice. I have attached the total invoice for your records. The remaining balance is not due until final job completion.

We have forwarded the information to our insurance provider. They will add you to the list of insured jobs and we will forward to you immediately.

The job start date will depend on material arrival. Once check is received we will deposit and order materials immediately. Once order is placed and paid for, the materials supplier will give us an estimated date of arrival. We will then have a date for the install, available for you.

Posey Family Outdoor Services

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



INVOICE

BILL TO
Aberdeen CDD
Jay Parker
110 Flower Of Scotland

SHIP TO
Aberdeen CDD
Jay Parker
110 Flower Of Scotland

INVOICE 195325
DATE 05/26/2022
TERMS Due on receipt
DUE DATE 05/28/2022

Check Approval Form

Capital Reserve

Date: June 23, 2022

District: Aberdeen CDD

Fund Code: 33


Beginning Check #: 128

Ending Check #: 128


Total Amount of Checks:	<u>\$ 5,800.00</u>	New Balance
Balance in Account***:	<u>\$ 32,568.96</u>	<u>\$ 26,768.96</u>

Recent Deposits: _____

Prepared by: Margaret Bronson

Signature: 

Approved by: Jim Oliver

Signature: 

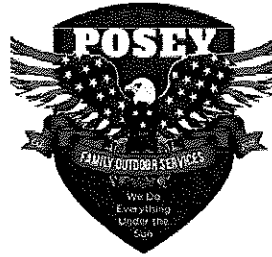
BANK B: CAPITAL RESERVE FUND

VEND NO.	Invoice Date	Vendor Inv. No.	---General Ledger#-----	St	Cr	DUE DATE	GROSS AMOUNT	DISC AMOUNT	NET AMOUNT	CHECK PO# NO.
00179	52622	195325A	033-600-53800-60000			52622	5,800.00	.00	5,800.00	
		FNL-INSTLL CHAIN FENCE	CAPITAL OUTLAY							
		POSEY FAMILY OUTDOOR SERVICES					5,800.00	.00	5,800.00	000128
CAPITAL RESERVE FUND							5,800.00	.00	5,800.00	
ABERDEEN-CAPITAL RESERVE FUND							5,800.00	.00	5,800.00	

ABER ABERDEEN MBRONSON

Posey Family Outdoor Services

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



INVOICE

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

SHIP TO
 Aberdeen CDD
 Jay Parker
 110 Flower Of Scotland

INVOICE 195325 A
DATE 05/26/2022
TERMS Due on receipt
DUE DATE 06/20/2022

DATE	ACTIVITY	DESCRIPTION	AMOUNT
	Chain Link Fence Installation	Remove existing black chain link fence along the lake near the basketball court and dispose. Install ten foot (10') tall chain link fencing around basketball court and along lake side 10' Black vinyl coated materials. Two openings	17,989.45

SUBTOTAL	17,989.45
TAX	0.00
TOTAL	17,989.45
PAYMENT	12,189.45

BALANCE DUE **\$5,800.00**

paid 5/26/22
PAY THIS AMT

33,400.53860000
 179 B