

ABERDEEN

Community Development District

JUNE 27, 2023

AGENDA

Aberdeen
Community Development District

475 West Town Place

Suite 114

St. Augustine, Florida 32092

District Website: www.AberdeenCDD.com

June 20, 2023

Board of Supervisors
Aberdeen Community Development District

Dear Board Members:

The Aberdeen Community Development District Meeting is scheduled for **Tuesday, June 27, 2023 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. Consideration of Agreement with St. Johns County Supervisor of Elections Regarding Polling Location
- IV. Acceptance of Fiscal Year 2022 Audit Report
- V. Discussion of Fiscal Year 2024 Budget
- VI. Consideration of Draft Policy Regarding Removal or Trimming of Trees and Brush in Preserve
- VII. Review and Discussion of Quality Assurance Inspection Report and Action Items
- VIII. Consideration of Proposals *(as provided by staff)*
 - A. Part Time Facilities Attendant – Fitness Center
 - B. Tree Amigo's – Irrigation Heads along Right of Way

- C. Outlets for Back Bathroom to Install Cooling System or Dehumidifier
- IX. Staff Reports
- A. Attorney
 - B. Engineer
 - C. Manager
 - D. Operation Manager – Drainage Issue at 240 Mahogany Bay Drive
 - E. Amenity Center Manager - Report
- X. Supervisor’s Request and Public Comments
- XI. Approval of Consent Agenda
- A. Approval of the Minutes of the May 30, 2023 Meeting
 - B. Balance Sheet as of May 31, 2023 and Statement of Revenues and Expenses for the Period Ending May 31, 2023
 - C. Assessment Receipt Schedule
 - D. Approval of Check Register
- XII. Next Scheduled Meeting – 07/25/23 @ 4:00 p.m. @ Aberdeen Amenity Center
- XIII. Adjournment

THIRD ORDER OF BUSINESS

THIS AGREEMENT made and entered into this 13th day of June 2023 between the **Aberdeen CDD** hereinafter referred to as **LANDLORD**, and in her official capacity as **St. Johns County Supervisor of Elections, Vicky Oakes**, hereinafter referred to as **TENANT**. The premises will be used as a polling place for the voters of St. Johns County, Florida. Lease Period: **January 1st, 2024**, to **December 31th, 2024**.

It is hereby agreed:

1. That the TENANT agrees to notify the LANDLORD of the dates of the elections at least one hundred and eighty (180) days prior to any scheduled election except in the event of special called elections.
2. That the TENANT be permitted access to the premises prior to any scheduled election for delivery, setup and pickup of election supplies and voting equipment. If stored in a secured room other than the designated polling room, the TENANT will have access to the storage room, as needed.
3. That poll workers, designated by the TENANT, be permitted to occupy the premises between the hours of 6 AM and 9 PM on Election Day, and that the LANDLORD will (check one):
[] provide a key to the TENANT which will be securely stored by the TENANT for access to the facility as needed
[] provide a person specified by LANDLORD with a key to provide access as needed
4. That the TENANT will provide general liability insurance covering St. Johns County, a political subdivision of the State of Florida, to be extended so as to cover all liability for negligence arising out of TENANT's use and occupancy of the premises under this agreement.
5. That the LANDLORD recognizes that on Election Day under this agreement, the facility is considered public property and as such, solicitation is allowed. This includes petition seeking, distribution of campaign literature, posting campaign signs, etc. Since this is a First Amendment right as decreed by the courts, it is not optional and must be allowed. A 150-foot "No Solicitation" zone in front of the polling place door, also required by law, will be created, and monitored by a Poll Deputy during an election.
6. The parties shall allow public access to all documents, papers, letters, or other material subject to the provisions of chapter 119, Florida Statutes, and made or received in conjunction with this Agreement.
7. That the TENANT will provide, as required by law, a poll deputy to maintain order at the polling location during an election. This includes the areas designated as the 150-foot "No Solicitation" zone and the polling room and that adherence to all election laws in regard to political advertisement and solicitation will be strictly enforced.
8. That the LANDLORD understands that, by law, only persons permitted to enter the polling room on Election Day are poll workers, voters of the precinct, the Supervisor of Elections and deputized/authorized staff of the Elections Office, persons assisting voters or caregivers of voters, and emergency law enforcement or medical personnel requested by the poll workers.

St. Johns County Supervisor of Election

9. That the [] LANDLORD [] TENANT shall supply ___ tables and ___ chairs [] WILL or [] WILL NOT be provided within the polling room for use by elections officials during Election Day.
10. Neither party may assign this Agreement without the prior written consent of the other. This Agreement shall not be amended or modified in any manner except by written instrument properly executed by each party.
11. This Agreement is governed by the laws of the State of Florida and any provisions contained in this Agreement in conflict therewith shall be void and of no effect. Any suit, action or proceeding arising in connection with this Agreement shall be brought in St. Johns County, Florida.
12. Notwithstanding any other provision to the contrary, neither party will incur any liability to the other party on account of any loss or damage resulting from any delay or failure to perform its obligations hereunder (other than the obligation of payment) as a result of any acts of God, force majeure, unforeseen event, circumstances, or conditions, governmentally-imposed moratorium, law or regulation or any other matter beyond the reasonable control of that party, and that party shall be relieved from liability for its failure to perform until the cessation of such condition, event, or moratorium.
13. No delay or failure by either party to exercise or enforce any right or provision of this Agreement will be considered a waiver thereof. This includes the fact that the Tenant has sovereign immunity and is not waiving that protection. If any provision of this Agreement is determined to be invalid or unenforceable, such determination shall not affect, impair, or invalidate the remainder of this Agreement. The obligations under this Agreement which by their nature would continue beyond the expiration of the term of this Agreement shall survive termination or expiration of this Agreement.
14. This Agreement contains the entire understanding between the parties with respect to the subject matter of this Agreement. This Agreement may be executed in one or more counterparts all of which when taken together shall be considered one and the same agreement. A complete, executed copy of this Agreement shall be enforceable as an original.
15. Each party covenants to the other party that it has the lawful authority to enter into this Agreement and has authorized the execution of this Agreement by the party's authorized representative.

Vicky C. Oakes
Supervisor of Elections
St. Johns County, FL
Tenant

Full Name:
Title:
Landlord

Date

Date

FOURTH ORDER OF BUSINESS

**Aberdeen
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2022

Aberdeen Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

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Certified Public Accountants PL

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REPORT OF INDEPENDENT AUDITORS

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

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Aberdeen Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Aberdeen Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

To the Board of Supervisors
Aberdeen Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

To the Board of Supervisors
Aberdeen Community Development District

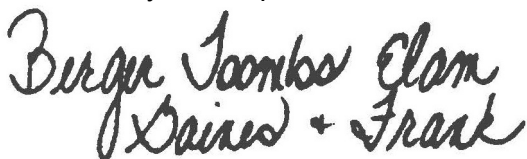
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge 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 6, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations 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 6, 2023

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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, 2022**

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, 2022.

- The District's total assets and deferred outflows of resources were exceeded by total liabilities by \$(16,316,647) (net position). Net investment in capital assets was \$2,261,565 and restricted net position was \$118,909. Unrestricted net position was \$(18,697,121).
- Governmental activities revenues totaled \$3,424,398 while governmental activities expenses totaled \$2,486,331.

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2022	2021
Current assets	\$ 1,192,182	\$ 1,158,826
Prepaid bond insurance	207,687	222,977
Restricted assets	1,197,277	1,350,125
Capital assets, net of depreciation	5,083,140	5,326,839
Total Assets	<u>7,680,286</u>	<u>8,058,767</u>
 Deferred outflows of resources	 <u>149,136</u>	 <u>160,115</u>
 Current liabilities	 1,651,895	 1,593,471
Non-current liabilities	22,494,174	23,880,125
Total Liabilities	<u>24,146,069</u>	<u>25,473,596</u>
 Net position - net investment in capital assets	 2,261,565	 2,342,610
Net position-restricted	118,909	251,013
Net position-unrestricted	<u>(18,697,121)</u>	<u>(19,848,337)</u>
Total Net Position	<u><u>\$ (16,316,647)</u></u>	<u><u>\$ (17,254,714)</u></u>

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

The decrease in restricted assets is related to expenditures exceeding revenues in the Debt Service Fund in the current year.

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, 2022**

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	
	2022	2021
Program Revenues		
Charges for services	\$ 3,226,506	\$ 3,168,971
Operating grants and contributions	-	373,774
General Revenues		
Investment earnings	10,032	1,043
Other revenues	187,860	13,402
Total Revenues	<u>3,424,398</u>	<u>3,557,190</u>
Expenses		
General government	139,104	170,059
Physical environment	789,278	605,847
Culture and recreation	612,086	535,414
Interest and other charges	945,863	996,625
Total Expenses	<u>2,486,331</u>	<u>2,307,945</u>
Change in Net Position	938,067	1,249,245
Net Position - Beginning of Year	<u>(17,254,714)</u>	<u>(18,503,959)</u>
Net Position - End of Year	<u>\$ (16,316,647)</u>	<u>\$ (17,254,714)</u>

The increase in charges for services is primarily related to higher special assessments in the current year.

The decrease in operating contributions is related to the decrease in impact fees collected and the reclassification to miscellaneous revenues.

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

The increase in physical environment is related to the increase in repair and maintenance expenses in the current year.

The increase in culture/recreation is primarily related to the increase in facility management, special events and amenity maintenance expenses in the current year.

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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, 2022 and 2021.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Land	\$ 150,000	\$ 150,000
Recreational facility and amenities	2,170,912	2,170,912
Infrastructure	5,734,313	5,734,313
Accumulated depreciation	<u>(2,972,085)</u>	<u>(2,728,386)</u>
Total Capital Assets (Net)	<u>\$ 5,083,140</u>	<u>\$ 5,326,839</u>

During the year, depreciation was \$243,699.

General Fund Budgetary Highlights

The budgeted expenditures exceeded actual expenditures primarily because common area maintenance and legal expenditures were less than anticipated.

The September 30, 2022 budget was not amended.

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, 2022 was \$1,940,000.
- 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, 2022 for the Series 2020A-1 and Series 2020A-2 Bonds were \$16,790,000 and \$4,300,000, respectively.

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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 2023.

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, 2022

	Governmental Activities
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 310,183
Investments	792,258
Accounts receivable	140
Assessments receivable	31,328
Prepaid expenses	58,273
Total Current Assets	1,192,182
Non-Current Assets	
Prepaid bond insurance	207,687
Restricted assets	
Investments	1,197,277
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	(2,972,085)
Total Non-Current Assets	6,488,104
Total Assets	7,680,286
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	149,136
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	104,395
Accrued interest	387,500
Bonds payable	1,160,000
Total Current Liabilities	1,651,895
Non-Current Liabilities	
Bonds payable, net	22,494,174
Total Liabilities	24,146,069
 NET POSITION	
Net investment in capital assets	2,261,565
Restricted for debt service	118,909
Unrestricted	(18,697,121)
Total Net Position	\$ (16,316,647)

See accompanying notes to financial statements.

Aberdeen Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Primary government			
Governmental Activities			
General government	\$ (139,104)	\$ 142,835	\$ 3,731
Physical environment	(789,278)	385,887	(403,391)
Culture and recreation	(612,086)	574,538	(37,548)
Interest and other charges	(945,863)	2,123,246	1,177,383
Total Governmental Activities	<u>\$ (2,486,331)</u>	<u>\$ 3,226,506</u>	<u>740,175</u>
General Revenues			
			10,032
			187,860
			<u>197,892</u>
			938,067
			<u>(17,254,714)</u>
			<u>\$ (16,316,647)</u>

See accompanying notes to financial statements.

Aberdeen Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2022

	General	Debt Service	Capital Projects	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 207,755	\$ -	\$ 102,428	\$ 310,183
Investments	93,963	-	698,295	792,258
Accounts receivable	140	-	-	140
Assessments receivable	-	20,646	-	20,646
Due from other governments	10,682	-	-	10,682
Prepaid expenses	58,273	-	-	58,273
Restricted assets				
Investments, at fair value	-	1,149,776	47,501	1,197,277
Total Assets	\$ 370,813	\$ 1,170,422	\$ 848,224	\$ 2,389,459
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 71,620	\$ -	\$ 32,775	\$ 104,395
Fund Balances:				
Nonspendable - prepaid expenses	58,273	-	-	58,273
Restricted - capital projects	-	-	58,792	58,792
Restricted - debt service	-	1,170,422	-	1,170,422
Assigned capital projects	-	-	756,657	756,657
Unassigned	240,920	-	-	240,920
Total Fund Balances	299,193	1,170,422	815,449	2,285,064
Total Liabilities and Fund Balances	\$ 370,813	\$ 1,170,422	\$ 848,224	\$ 2,389,459

See accompanying notes to financial statements.

**Aberdeen Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSTION OF GOVERNMENTAL ACTIVITIES
September 30, 2022**

Total Governmental Fund Balances	\$ 2,285,064
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, \$(2,972,085), used in governmental activities are not financial resources and; therefore, are not reported in the funds.	5,083,140
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.	207,687
Deferred amount on refunding is not a current financial resource and therefore, is not reported at the fund level.	149,136
Long-term liabilities, including bonds payable, \$(23,030,000), and bond premium, net, \$(624,174) are not due and payable in the current period and; therefore, are not reported at the fund level.	(23,654,174)
Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported in the funds.	<u>(387,500)</u>
Net Position of Governmental Activities	<u><u>\$ (16,316,647)</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, 2022

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$1,103,260	\$ 2,123,246	\$ -	\$ 3,226,506
Impact fees	-	1,351	161,900	163,251
Investment earnings	85	3,703	6,244	10,032
Miscellaneous revenues	24,609	-	-	24,609
Total Revenues	<u>1,127,954</u>	<u>2,128,300</u>	<u>168,144</u>	<u>3,424,398</u>
Expenditures				
Current				
General government	139,104	-	-	139,104
Physical environment	375,807	-	222,327	598,134
Culture and recreation	559,531	-	-	559,531
Debt service				
Principal	-	1,295,000	-	1,295,000
Interest	-	991,081	-	991,081
Total Expenditures	<u>1,074,442</u>	<u>2,286,081</u>	<u>222,327</u>	<u>3,582,850</u>
Excess of revenues over expenditures	<u>53,512</u>	<u>(157,781)</u>	<u>(54,183)</u>	<u>(158,452)</u>
Other financing sources/(uses)				
Operating transfers in	-	-	65,626	65,626
Operating transfers out	(65,626)	-	-	(65,626)
Total Other Financing Sources/(Uses)	<u>(65,626)</u>	<u>-</u>	<u>65,626</u>	<u>-</u>
Net change in fund balances	(12,114)	(157,781)	11,443	(158,452)
Fund Balances - October 1, 2021	<u>311,307</u>	<u>1,328,203</u>	<u>804,006</u>	<u>2,443,516</u>
Fund Balances - September 30, 2022	<u>\$ 299,193</u>	<u>\$ 1,170,422</u>	<u>\$ 815,449</u>	<u>\$ 2,285,064</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, 2022

Net Change in Fund Balances - Total Governmental Funds \$ (158,452)

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 of depreciation in the current period. (243,699)

Repayments of bond principal are expenditures in the governmental funds, but the repayments reduce long-term liabilities in the Statement of Net Position. 1,295,000

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. 25,536

Change in Net Position of Governmental Activities \$ 938,067

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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$1,090,295	\$1,090,295	\$ 1,103,260	\$ 12,965
Investment earnings	200	200	85	(115)
Miscellaneous revenues	10,000	10,000	24,609	14,609
Total Revenues	<u>1,100,495</u>	<u>1,100,495</u>	<u>1,127,954</u>	<u>27,459</u>
Expenditures				
Current				
General government	174,664	174,664	139,104	35,560
Physical environment	412,000	412,000	375,807	36,193
Culture and recreation	525,574	525,574	559,531	(33,957)
Total Expenditures	<u>1,112,238</u>	<u>1,112,238</u>	<u>1,074,442</u>	<u>37,796</u>
Excess of revenues over expenditures	<u>(11,743)</u>	<u>(11,743)</u>	<u>53,512</u>	<u>65,255</u>
Other financing sources/(uses)				
Operating transfers out	<u>(65,626)</u>	<u>(65,626)</u>	<u>(65,626)</u>	<u>-</u>
Net change in fund balances	(77,369)	(77,369)	(12,114)	65,255
Fund Balances - October 1, 2021	<u>77,369</u>	<u>77,369</u>	<u>311,307</u>	<u>233,938</u>
Fund Balances - September 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 299,193</u>	<u>\$ 299,193</u>

See accompanying notes to financial statements.

Aberdeen Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022**

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, 2022**

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, \$2,285,064, differs from “net position” of governmental activities, \$(16,316,647), 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>(2,972,085)</u>
Total	<u>\$ 5,083,140</u>

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022**

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>207,687</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>149,136</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	\$ (23,030,000)
Bond premium, net	<u>(624,174)</u>
Total	<u>\$ (23,654,174)</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>(387,500)</u>
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**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022**

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, \$(158,452), differs from the “change in net position” for governmental activities, \$938,067, 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	\$ <u>(243,699)</u>
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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>1,295,000</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>25,536</u>
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Amortization reflected as interest	\$ <u>19,682</u>
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**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022**

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, 2022, the District’s bank balance was \$325,992 and the carrying value was \$310,183. 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, 2022, the District had the following investments and maturities.

Investment	Maturity	Fair Value
U.S. Bank Managed Money Market	N/A	\$ 93,963
First American Government Obligation Fund	18 days*	1,197,277
Florida PRIME	21 days*	698,295
Total		\$ 1,989,535

* 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, 2022**

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, 2022, 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, 2022, 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, 2022 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, 2022 were as follows:

	Transfer In
	Capital Projects
	Fund
Transfer Out	
General Fund	\$ 65,626

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

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022**

NOTE E – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2021-2022 fiscal year were levied in October 2021. 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, 2022 was as follows:

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 150,000	\$ -	\$ -	\$ 150,000
Capital assets, being depreciated:				
Infrastructure	5,734,313	-	-	5,734,313
Recreational facility and amenities	2,170,912	-	-	2,170,912
Total Capital Assets Being Depreciated	7,905,225	-	-	7,905,225
Less accumulated depreciation for:				
Infrastructure	(2,464,888)	(191,144)	-	(2,656,032)
Recreational facility and amenities	(263,498)	(52,555)	-	(316,053)
Total Accumulated Depreciation	(2,728,386)	(243,699)	-	(2,972,085)
Governmental Activities Capital Assets	<u>\$ 5,326,839</u>	<u>\$ (243,699)</u>	<u>\$ -</u>	<u>\$ 5,083,140</u>

Depreciation of \$191,144 was charged to physical environment and \$52,555 to culture/recreation during the year.

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022**

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, 2022:

Long-term debt at October 1, 2021	\$ 24,325,000
Principal payments	(1,295,000)
Long-term debt at September 30, 2022	23,030,000
Plus: bond premium, net	624,174
Bonds Payable, Net at September 30, 2022	\$ 23,654,174

Long-term debt is comprised of the following:

\$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.	\$ 1,940,000
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\$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 \$900,000.	16,790,000
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\$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.	4,300,000
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Bond Payable at September 30, 2022	\$ 23,030,000
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**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022**

NOTE G – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of long-term debt outstanding as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 1,160,000	\$ 930,000	\$ 2,090,000
2024	1,220,000	874,600	2,094,600
2025	1,275,000	816,350	2,091,350
2026	1,340,000	755,250	2,095,250
2027	1,405,000	689,088	2,094,088
2028-2032	7,940,000	2,515,256	10,455,256
2033-2037	7,510,000	1,002,613	8,512,613
2038-2042	410,000	260,630	670,630
2043-2047	525,000	145,350	670,350
2048-2049	245,000	18,870	263,870
Totals	<u>\$ 23,030,000</u>	<u>\$ 8,008,007</u>	<u>\$ 31,038,007</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, 2022**

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	\$ 67,138	\$ 67,138
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.



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

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, as listed in the table of contents, of Aberdeen Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 6, 2023.

Report on 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 or significant deficiencies may exist that have not been identified.

To the Board of Supervisors
Aberdeen Community Development District

Report on 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 6, 2023



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, 2022, and have issued our report thereon dated June 6, 2023.

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 6, 2023, 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, 2022.

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: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 0
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$1,023,247
- 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, 2021, together with the total expenditures for such project: The District did not have any construction projects in the current year.
- 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 not amended.

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:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: The General Fund, \$280.87 - \$848.83, and Debt Service Fund, \$34.96 - \$1,753.94.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$3,226,506.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2018 Bonds, \$1,940,000, maturing May 2049, Series 2020A-1 Bonds, \$16,790,000, maturing November 2036, and Series 2020A-2 Bonds, \$4,300,000 maturing May 2049.

To the Board of Supervisors
Aberdeen Community Development District

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.

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 6, 2023



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

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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, 2022. 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, 2022.

*Berger Toombs Elam
Gaines + Frank*

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

June 6, 2023

SIXTH ORDER OF BUSINESS

Aberdeen CDD Policy

Subject: Policy Regarding Removal or Trimming Of Trees and Brush in Preserve Areas Adjacent to Private Property

BACKGROUND:

The Aberdeen CDD (the “District”)/ has undeveloped preserves and common areas which are located adjacent to private property, to include lots upon which homes are built. Outlined below is general guidance regarding responsibility for maintenance of trees, brush, and other plantings on these preserve or commons areas that may encroach upon or otherwise impact private property.

POLICY

A. Property owners should report the following situations to the CDD to ensure timely inspection and appropriate action when a preserve or common area tree poses a threat of falling onto and damaging private property:

1. Tree is dead.
2. Tree is significantly diseased or dying.

B. Brush and limbs/branches of healthy trees located on preserve or common areas may encroach onto private property. In these cases, property owners may trim back brush or tree branches and limbs so they do not encroach onto their private property. In cases of preserve areas, the St. Johns River Water Management District must be consulted for any actions beyond this limited trimming.

PROCESS

1. Requests for inspection for removal of preserve trees should be forwarded to the District’s operations manager. After preliminary review and if warranted, the operations manager will coordinate appropriate actions to include inspection by arborist to determine health of tree and permission from SJRWMD for tree removal.

2. The CDD does not need to be consulted in matter of private property owners trimming back tree limbs and branches, and brush which encroach onto their property. However, property owners must be careful not to trim beyond the property line and disturb preserve areas that are intended to remain in their original state.

3. For property insurance reasons, it is important to report dead or dying trees before they fall and result in property damage. If not reported prior to the occurrence of damage, the cost of repairs for property damage is typically covered by the homeowner’s property insurance policy.

EIGHTH ORDER OF BUSINESS

A.

Price Quote

Competitive pricing is based upon our ability to provide unmatched professional oversight with an emphasis on customer service.

Aberdeen Community

10 January 2023

SECURITY OFFICER	HOURS	RATE	HOLIDAY OVERTIME	WEEKLY
5 days per week	40	\$29.99	\$54.00	\$ 1,199.60
Sales Tax	St Johns	6.5%	0%	\$ 77.97
ESTIMATED COST				\$ 1,277.57

SECURITY OFFICER	HOURS	RATE	HOLIDAY OVERTIME	WEEKLY
Part time	20	\$43.00	\$54.00	\$ 860.00
Sales Tax	St Johns	6.5%	0%	\$ 56.00
ESTIMATED COST				\$ 916.00

Pricing is inclusive of licensure, insurance and professional oversight. supervisory officers may be armed in accordance with Chapter 493 Florida Statutes. Invoice sent via email on the 1st of each month for the preceding month's services provided. Payment in full is due upon receipt. Surcharge of 3% late fee

Information contained herein is confidential & proprietary. Disclosure or use without written consent of Chief of Central Security Agency is strictly prohibited.

B110

C.



1702 Lindsey Rd.
 Jacksonville, FL 32221
 Office 904-781-7060

Job Quote

Job Quote #: 207984
Quote Date: 6/15/2023 3:22:03PM
Page: 1 of 2

Service Location: Aberdeen CDD
 110 Flower of Scotland Ave
 Property
 St. Johns, FL 32259

Bill to: Aberdeen CDD
 GMS
 475 West Town Place #114
 St. Augustine, FL 32092

Job Description	Price
Install a GFCI outlet in the Clubhouse bathroom	\$1,050.00

All Weather Contractors, Inc., is proposing the following service for the above-mentioned price.

Additional Details:

Labor and Materials to:
 Install a GFCI outlet in the far end of the bathroom as discussed during the electricians visit.
 New GFCI will be connected into an existing circuit.

Melissa Miller
 Business Manager
 Property Maintenance Division
 Office 904.781.7060

Jobsite safety is #1 priority at All Weather Contractors

Send approvals to PMQuotes@allweathercontractors.com

Disclaimer - Power Loss

During the course of making repairs you may experience power loss, All Weather Contractors is not responsible for loss of perishable items during this time frame. We do work as quickly as possible to restore power to minimize the outage.

Disclaimer - Damage to landscaping and/or irrigation:

All Weather Contractors is not responsible for damage to existing landscaping (ie Shrubs ,Trees, Plants, ETC) All Weather Contractors is also not responsible for damage to water pipes , irrigation pipes or existing unmarked conduit.

Disclaimer - Damage and/or openings in Sheetrock

All Weather Contractors is not responsible for sheetrock/plaster/drywall repair. Any sheetrock/drywall/plaster repairs will need to be made by others.

Locates:

When required to dig, locates will be performed this process takes 3-4 days if the quote is approved. Digging without knowing the approximate location of underground utilities can result in damage to gas, electric, communications, water and sewer lines, which can lead to service disruptions, serious injuries and costly repairs.

**This quote is valid for 30 days from the date of the quote.*

**Any job requiring repairs substantially outside the scope of this proposal will require a mutually agreed upon change order.*

**Our team of highly experienced tradespeople are ready to begin your project. Accept this quote by signing and returning to All Weather Contractors, as soon as possible to get your repairs underway.*



1702 Lindsey Rd.
 Jacksonville, FL 32221
 Office 904-781-7060

Job Quote

Job Quote #: 207984
Quote Date: 6/15/2023 3:22:03PM
Page: 2 of 2

Service Location: Aberdeen CDD
 110 Flower of Scotland Ave
 Property
 St. Johns, FL 32259

Bill to: Aberdeen CDD
 GMS
 475 West Town Place #114
 St. Augustine, FL 32092

Job Description

Install a GFCI outlet in the Clubhouse bathroom

Please complete the following and return all pages of the signed document for scheduling:

PO# _____

Confirm Apartment Unit # _____

Authorization signature and date:

**Accept this quote by signing and returning to
 PMQuotes@AllWeatherContractors.com
 Work will not be scheduled until a signed quote
 is returned to us.**

- *This quote is valid for 30 days from the date of the quote.
- *Any job requiring repairs substantially outside the scope of this proposal will require a mutually agreed upon change order.
- *Our team of highly experienced tradespeople are ready to begin your project.

All Weather Contractors (AWC) Is well-equipped to serve your multi-family property maintenance, renovation, restoration, HVAC, plumbing and roofing needs. Call one of our client representatives today.			
On-Demand Services			
Property Maintenance Repair & Make Ready Matt Karle: 904.294.3872	HVAC Repair/Replace & Maintenance Kevin Ostrand: 904.415.3482	Plumbing Repairs & Service Jake Jakubs: 904.477.7898	Roof Repair Service Lorraine Bussjager: 904.781.7060
Long-Term Property Improvements			
Major Multi-Unit Renovations & Refurbishment Dan Daly: 904.252.4050	HVAC Multi-Unit Replacements & Installation Chris Shaw: 904.894.8211	Fire, Flood & Remediation Services Matt Karle: 904.294.3872	New Roof Installation & Special Construction Services Dan Daly: 904.252.4050

NINTH ORDER OF BUSINESS

E.

Aberdeen CDD GM/LD Agenda

June 27, 2023

GM Update:

➤ Facility Update:

- New Pool Umbrellas delivered and placed on pool deck.
- Sterling Bridge, River Dee and Amenity Center Park swing sets have been refurbished and new benches and trashcans replaced.
- All 3 monument lights that were out are repaired and in working order.
- The irrigation line along Longleaf parkway has been repaired.
- Irrigation line fixed at 650 Grampian Highlands.
- New Amenity Center entrance landscaping completed.
- New gate entrance/exit signage at Amenity Center installed.
- Basketball rim repaired.
- New tables have been delivered and put in place under awnings at Amenity Center.
- Incline bench at Fitness Center replaced.
- All staff completed a First Aid and CPR Course and are Certified.
- The current pool inspection was passed and new pool permits have been received and displayed.

Lifestyle Events Recap:

- The swim team held their first home meet on June 10th, next home meet will be held on July 8th.
- 50+ Picnic themed social was held on 5/9/23
- Family Bingo Night was held on 6/16/23. (Photos attached)

Lifestyle Upcoming Events:

- We will be hosting a July Fourth Pool Party from 12-3pm at the Amenity Center Pool with DJ, Food Trucks, and games.
- Swim Team will hold their last meet on July 8th.
- 50+ Social to be held on 7/14/23 in the Social Hall.
- We will have another Family Bingo night on July 21, 2023.
- Prince Pele's Polynesian Luau is scheduled for August 19, 2023 from 6-9pm.
- Aberdeen Kids Duathlon scheduled for August 27, 2023 at 9am.
- End of Summer Dive-In Movie scheduled for September 1, 2023.
- Fall Vendor Village date is set for September 10, 2023 from 2-6pm.

JUNE ABERDEEN FACILITY UPDATE



REFURBISHED AMENITY CENTER PARK



REFURBISHED STERLING BRIDGE PARK



REFURBISHED RIVER DEE PARK



NEW UMBRELLAS



NEW GATE EXIT SIGNS



NEW ENTRANCE LANDSCAPING

BINGO

Family Fun Night



Aberdeen 2024 Fiscal Year Lifestyle Events Budget

Event	Date	Details	Estimated Cost
Fall Festival	10/28/2023	Inflatables, facepainter, entertainment	\$5,000
Veterans Day Celebration	11/1/2023	Cookout	\$500
Trivia Night	11/17/2023	DJ & Prizes	\$600
Jingle Jog 5K	12/1/2023	Florida Race Day/ JTF	\$0
Painting With a Twist	December-TBD	Off Site Event Fee & Supplies	\$300
Snow Time With Santa	12/16/2023	Crafts, Rentals, Santa & Mrs. Claus, Cookies	\$6,000
Polar Plunge	1/1/2024	Rentals, Coffee & Doughnuts, Prizes	\$1,500
Music Trivia	January - TBD	DJ & Prizes	\$600
Family BINGO	February - TBD	Prizes / F&B	\$350
Vendor Fair	March - TBD	First Coast Vendor Village	\$0
Family Movie Night	March - TBD	Supplies, F&B	\$300
Spring Break Party	March - TBD	Giveaways, F&B	\$600
Spring "Egg"stravaganza	3/30/2024	Inflatables, Facepainter, Entertainment, Supplies, Rentals	\$6,000
Family Movie Night	April - TBD	Supplies, F&B	\$300
Family BINGO	April - TBD	Supplies, Prizes	\$350
Schools Out Party	May - TBD	Supplies, Inflatables	\$1,000
Memorial Day Event	5/27/2024	DJ & Prizes, Event Supplies	\$1,000
Family Movie Night, Ice Cream Party	June - TBD	Supplies, F&B	\$500
4th of July Pool Party	7/4/2024	DJ, Entertainment, Event Supplies	\$2,000
Back to School Bash	August TBD	DJ, Entertainment, Event Supplies	\$1,000
Polynesian Luau	September -TBD	Entertainment, Event Supplies	\$4,000
Trivia Night	September - TBD	DJ & Prizes	\$600
		TOTAL	\$32,500

ELEVENTH 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, May 30, 2023 at 6:00 p.m. at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, St. Johns, Florida.

Present and constituting a quorum were:

Lauren Egleston	Chairperson
Paul Fogel	Vice Chairman
Angela Andrews	Supervisor
Thomas Marmo	Supervisor
Susie Clarke	Supervisor

Also present were:

Jim Oliver	District Manager
Wes Haber	District Counsel by telephone
George Katsaras	District Engineer by telephone
Howard McGaffney	Governmental Management Services
Kate Trivelpiece	General Manager - FirstService Residential
Jay Parker	Operations Manager FSR by telephone
Six Residents	

The following is a summary of the actions taken at the May 30, 2023 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

**Review and Discussion of Quality Assurance
Inspection Report and Acton Items**

Mr. Oliver stated this report was circulated to the board shortly after our last meeting and I have asked Kate to give an overview of the report and outline the action plan is to address deficiencies noted in the report.

Ms. Trivelpiece stated Jay and I went through each of these items and most of the items have been addressed, there are a few action items that have to be addressed that we need to decide how to address such as the uneven pavers. That will require us to get someone in here and get a plan of action.

Mr. Parker stated about 95% of the items on the list have been completed, the other 5% consist of items that I don't have the ability to authorize such as the pavers and the asphalt in the parking lot. I plan to bring proposals for board consideration at some point.

The quality assurance inspection is something that First Service does. When First Service comes into a property they come through and look at the quality of the property, then they give us a year to turn around and update it. When we first came on about a year ago, we came in at a 2.5 and since that time I brought the score up to 4.6 and that is the second highest raise in score in Jacksonville and we were tied with another property and I have 95% of that list done. I'm trying to get us to a 5, no property has ever had a 5 and I want us to have a 5 because Aberdeen deserves a 5. Be patient, we will get the rest of the list done.

Ms. Andrews asked as far as the roof, is that just mold?

Mr. Parker stated yes, we have to have the roof power washed. I didn't want to start another big project until the street project is pretty much completed.

Ms. Andrews asked can we ask a roofer? I don't know that it is wise to pressure wash the roof.

Mr. Parker stated it is not to pressure wash, it is just to wash the roof and clean up around the gutters.

Ms. Egleston stated why not just hose the building with an extension pole and not pressure wash.

FOURTH ORDER OF BUSINESS

Consideration of Proposals

Furniture Proposals for Fitness Center Area

The proposals were tabled and staff will take two existing tables and chairs to the fitness center area as a trial and Mr. Marmo was authorized to work with staff on this move.

FIFTH ORDER OF BUSINESS

Update Regarding Removal or Trimming of Trees and Brush in Preserve Areas

Mr. Oliver stated this was discussed at the last meeting and you can see that discussion in the minutes under staff reports and essentially the discussion was someone was under the perception that he had the right to go from his property line five feet into preserve area to cut back the preserve area. That is not allowed. The engineer stated that as well as the attorney. As a property owner you have the right to keep full access up to your property line trimmed back. If you have a fence and something is growing into or over the fence you do have the right to trim that back without permission from the water management district because it is encroaching onto your property.

A resident asked what about people who have already cleared 10-20 feet into the preserve?

Mr. Oliver stated Staff will conduct a site visit to review the matter. This CDD will likely send the residents a letter stating they must return the area to its original condition. We'll self-report the damage to the St. Johns River Water Management District, who will provide additional guidance since they have enforcement power regarding designated preserve areas.

SIXTH ORDER OF BUSINESS

Fiscal Year 2024 Budget Process

A. Review of Proposed Budget

Mr. Oliver reviewed the budget process and highlighted the following: the revenue section, admin section, amenity center that included an increase in property insurance, grounds maintenance and capital reserve budget, with an overall proposed increase of approximately 9%.

The board discussed the following items: increase in repairs and maintenance, special events, lifeguards, pool maintenance and supplies, pool chemicals, uniforms and streetlighting.

B. Consideration of Resolution 2023-04 Adopting Fiscal Year 2024 Budget and Setting Budget Hearing for Adoption for August 22, 2023 at 6:00 p.m.

On MOTION by Mr. Marmo seconded by Ms. Andrews with all in favor Resolution 2023-04 was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Haber stated the legislature passed a bill regarding ethics training for CDD boards and it has been signed by the governor. Starting January 1, 2024 you will be required to take 4-hours

of ethics training, that can likely be accomplished with online courses but we will let you know. The legislature was considering doing away with CDD sovereign immunity, but that did not pass. Your sovereign immunity benefits are still intact and that will help with liability exposure and hopefully, will keep your insurance premiums from increasing too much.

At the last meeting there was a discussion of that parcel where cars are parking that I spoke briefly with Jim about prior to the meeting. Across the street from Vince's house there is two separate parcels, but they are attached. One parcel that is sort of further away from the house is a conservation area and it is owned by the CDD. Surrounding that conservation area is a thinner parcel of property that is identified on the plat as a park and the CDD owns that. As you may know that park parcel is abutted by a street. When you look at the county map on the website the right of way for the street is located, you see the street then also on one side of the street would be part of the front of this yard on the other side of the street would be a grassy portion of this area that at first view appears to be a park but is still part of that right of way. I don't know the exact number of feet from the edge of the pavement into the grass area that is still considered right of way but that right of way is part of the roadway that would not be owned by the CDD so any parking on that area would be subject to county regulations and unfortunately, I think there is very little the CDD can do about parking there. I haven't researched the county ordinances as it relates to parking one way or the other but to the extent that the more widely enforced parking regulations in the county are being violated by virtue of parking within that right of way then to the extent you can find someone from the county to enforce it you may be able to do something about that but the CDD doesn't have the right to block that area or somehow restrict people from parking there. I think Jay has experienced this issue in other CDDs and in working with the county was told that there is little that can be done. Once you get past the right of way that is CDD owned property, there is a five-foot wide rim of a JEA utility easement within the park parcel. We do have rights over that property. We can't use it in a way that would prevent JEA from taking advantage of the utility easement but otherwise we can use that park parcel in a way that is consistent with local ordinances and state law. I think probably the biggest hurdle that we are facing is that what appears to be the park parcel owned by the CDD actually has several feet leading into it that are part of the abutting right of way over which we have no jurisdiction.

Mr. Oliver stated in my conversation with Wes today I told him an experience I had with Murabella in the World Golf Village area, within sight of the CDD board meeting we would see

residents parking on the side of street on top of the sprinklers as they walked to soccer games. They directed me to get with St. Johns County and I got in touch with public works, several different departments and ultimately they said the district could not put up any fences or other barrier to keep people from parking because it is county right of way. We are the same situation here. Two different things, one is about the irrigation and how frequently you want to fix the irrigation, but the other one is we have no way to protect the irrigation.

Mr. Marmo asked is it possible to shift the location of the sprinkler heads to protect them?

Mr. Oliver stated that might be a possibility. It is worth asking Tree Amigos for a proposal. That could be a good solution.

A resident stated I have not seen one sprinkler fixed in three years because they were shut off by the company maintaining the lawn because they didn't want grass growing there. Where they park cars when kids go to school in the morning nobody is saying a thing about that, but they take care of that area.

Ms. Egleston stated Jay can find out from the landscaping company the cost if we were to slide things back onto the five feet that is CDD owned.

Ms. Andrews stated I do take an ethics course, does that count?

Mr. Haber responded it will depend on the subject matter of that course. The requirement under the law is that it is supposed to cover Chapter 112 Florida Statutes which largely focuses on conflict of interest, the sunshine law, public records law so unless that subject matter is covered, it is unlikely that the course will count, but I can look into it and let you know. Obviously, it would only count if you were taking it in calendar 2024, if you took it now I don't think you get credit for next year.

B. Engineer

There being none, the next item followed.

C. Manager- Report on the Number of Registered Voters (3,656)

In your agenda packets is a copy of the letter from the St. Johns County Supervisor of Elections indicating that there are 3,656 registered voters residing within the district.

D. Operation Manager

Mr. Parker asked if there is anything posted on social media that anyone sees, please send them to my office. I do not belong to Facebook, I do not look at Facebook. If you see anything on Facebook, please do not respond on Facebook, just send them to my office.

Ms. Andrews stated one of the lights at Wellington Park sign has fallen over.

Mr. Parker stated I will be in tomorrow morning and stop by and look at it.

Ms. Andrews stated there is a sprinkler on Longleaf between Wellington Park and Seaton Manor, you can see the washout of the soil on the sidewalk side.

E. Amenity Center Manager - Report

Ms. Trivelpiece reviewed the facility update, lifestyle events recap and upcoming events, that were outlined on the monthly memorandum.

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Public Comments

Additional items: The CDD is responsible for enhancement on the median on Longleaf Pine when the road is done, palms that were removed in error will be replaced by the county, potential location for a pickleball court, have an arborist look at trees by pool for possible removal, look into climate control for restrooms, back gate lock needs replacement, repair door so that it closes properly, underage residents using gym, staff to do more rounds at gym, possibly have playground at Irish Tartan park, removal of trees in median, algae bloom in lake, would aerators help algae growth, light posts owned by JEA need to be repainted, Longleaf improvements, need traffic control for pedestrian crossing, additional benches, possibly paint chessboard on concrete where tables are going.

NINTH ORDER OF BUSINESS

Approval of Consent Agenda

- A. Approval of the Minutes of the April 25, 2023 Meeting**
- B. Balance Sheet as of April 30, 2023 and Statement of Revenues and Expenses for the Period Ending April 30, 2023**
- C. Assessment Receipt Schedule**
- D. Approval of Check Register**

On MOTION by Mr. Marmo seconded by Mr. Fogel with all in favor the consent agenda items were approved.
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TENTH ORDER OF BUSINESS

Next Scheduled Meeting – 06/27/23 @ 4:00 p.m. @ Aberdeen Amenity Center

Mr. Oliver stated the next meeting will be June 27, 2023 at 4 p.m. in the same location.

On MOTION by Ms. Egleston seconded by Mr. Marmo with all in favor the meeting adjourned at 7:33 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Aberdeen

Community Development District

Unaudited Financial Reporting

May 31, 2023

Aberdeen
Community Development District
Combined Balance Sheet

May 31, 2023

	<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	\$574,112	---	\$425,403	---	\$999,515
Investments:					
Operations					
Custody Account	\$70,269	---	---	---	\$70,269
State Board of Administration - General Fund	\$51,387	---	---	---	\$51,387
State Board of Administration - Capital Reserve	---	---	\$165,658	---	\$165,658
State Board of Administration - Renewal & Rplcmt	---	---	\$109,328	---	\$109,328
Series 2005/2020A					
Reserve A1	---	\$378,625	---	---	\$378,625
Interest A1	---	\$1,388	---	---	\$1,388
Prepayment A1	---	\$4,461	---	---	\$4,461
Revenue	---	\$431,108	---	---	\$431,108
Reserve A2	---	\$218,250	---	---	\$218,250
Interest A2	---	\$800	---	---	\$800
Prepayment A2	---	\$1,756	---	---	\$1,756
General Redemption	---	\$243	---	---	\$243
Series 2018					
Reserve	---	\$67,138	---	---	\$67,138
Revenue	---	\$55,999	---	---	\$55,999
Prepayment	---	\$128	---	---	\$128
Redemption	---	\$1,786	---	---	\$1,786
Construction	---	---	---	\$48,603	\$48,603
Due from Other	\$140	---	---	---	\$140
Prepaid Expenses	\$874	---	---	---	\$874
Total Assets	\$696,781	\$1,161,683	\$700,389	\$48,603	\$2,607,456
Liabilities:					
Accounts Payable	\$74,332	---	---	---	\$74,332
Fund Balances:					
Restricted for Debt Service	---	\$1,161,683	---	---	\$1,161,683
Restricted for Capital Projects	---	---	---	\$48,603	\$48,603
Nonspendable	\$874	---	---	---	\$874
Assigned	\$125,000	---	---	---	\$125,000
Unassigned	\$496,576	---	\$700,389	---	\$1,196,964
Total Liabilities and Fund Equity	\$696,781	\$1,161,683	\$700,389	\$48,603	\$2,607,456

Aberdeen
Community Development District
General Fund

Statement of Revenues & Expenditures
for the period ending
May 31, 2023

	ADOPTED BUDGET	PRORATED BUDGET Thru 05/31/23	ACTUAL Thru 05/31/23	VARIANCE
REVENUES:				
Assessments - Tax Roll	\$1,138,335	\$1,138,335	\$1,133,081	(\$5,253)
Interest	\$200	\$200	\$3,930	\$3,730
Amenities Revenue/Misc	\$25,000	\$16,667	\$15,871	(\$795)
TOTAL REVENUES	\$1,163,535	\$1,155,201	\$1,152,883	(\$2,319)

EXPENDITURES:

Administrative

Supervisor Fees	\$12,000	\$8,000	\$6,000	\$2,000
FICA Expense	\$918	\$612	\$459	\$153
Assessment Administration	\$5,000	\$5,000	\$5,000	\$0
Engineering Fees	\$7,000	\$4,667	\$4,052	\$615
Arbitrage	\$1,200	\$800	\$0	\$800
Dissemination Agent	\$7,800	\$5,200	\$4,917	\$283
Impact Fee Administration	\$10,000	\$6,667	\$0	\$6,667
Attorney Fees	\$37,000	\$24,667	\$13,871	\$10,796
Annual Audit	\$3,650	\$2,433	\$0	\$2,433
Trustee Fees	\$14,500	\$6,853	\$6,853	\$0
Management Fees	\$52,796	\$35,197	\$35,197	\$0
Information Technology	\$1,800	\$1,200	\$1,200	\$0
Travel and Per Diem	\$300	\$200	\$0	\$200
Telephone	\$700	\$467	\$268	\$199
Postage	\$2,000	\$1,333	\$497	\$836
Printing and Binding	\$2,000	\$1,333	\$446	\$887
Insurance	\$12,408	\$12,408	\$11,116	\$1,292
Legal Advertising	\$2,000	\$1,333	\$407	\$927
Other Current Charges	\$1,000	\$667	\$20	\$647
Office Supplies	\$250	\$167	\$204	(\$38)
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE EXPENDITURES	\$174,497	\$119,379	\$90,682	\$28,697

Amenity Center

Insurance	\$41,825	\$41,825	\$38,674	\$3,151
Repairs & Replacements	\$45,000	\$30,000	\$44,079	(\$14,079)
Special Events	\$18,500	\$18,500	\$23,113	(\$4,613)
Staff Uniforms	\$1,500	\$1,000	\$0	\$1,000
Recreational Supplies	\$1,800	\$1,200	\$0	\$1,200
Recreational Passes	\$1,600	\$1,067	\$696	\$371
Other Current Charges	\$1,000	\$667	\$465	\$201
Permit Fees	\$2,200	\$2,200	\$3,040	(\$840)
Office Supplies	\$3,150	\$2,100	\$2,036	\$64
Credit Card Machine Fees	\$450	\$450	\$598	(\$148)
Pest Control	\$3,000	\$2,000	\$1,608	\$392
Utilities				
Water & Sewer	\$20,000	\$13,333	\$8,813	\$4,520
Electric	\$40,000	\$26,667	\$26,467	\$200
Cable/Internet/Phone	\$12,500	\$8,333	\$10,363	(\$2,029)

Aberdeen
Community Development District
General Fund

Statement of Revenues & Expenditures
for the period ending
May 31, 2023

	ADOPTED BUDGET	PRORATED BUDGET Thru 05/31/23	ACTUAL Thru 05/31/23	VARIANCE
<u>Management Contracts</u>				
Field Operations Management - FirstService	\$72,440	\$48,293	\$55,928	(\$7,634)
Pool Attendants/Lifeguards - Elite LifeGuard	\$50,000	\$33,333	\$21,937	\$11,396
Facility Management - FirstService	\$99,441	\$66,294	\$72,765	(\$6,471)
Pool Maintenance/Supplies - FirstService	\$28,210	\$18,807	\$14,516	\$4,290
Janitorial Services - FirstService	\$54,240	\$36,160	\$23,292	\$12,868
General Facility Maintenance - FirstService	\$40,560	\$27,040	\$37,692	(\$10,652)
Resident Services Coordinator- FirstService	\$49,040	\$32,693	\$38,921	(\$6,228)
Management Fee - FirstService	\$12,900	\$8,600	\$8,600	\$0
Pool Chemicals - Poolsure	\$30,000	\$20,000	\$20,098	(\$98)
Refuse Service	\$12,000	\$8,000	\$8,280	(\$280)
Security	\$17,800	\$11,867	\$10,621	\$1,246
Website	\$1,800	\$1,200	\$1,200	\$0
Holiday Decorations	\$12,000	\$8,827	\$8,827	\$0
Subscriptions	\$2,988	\$1,992	\$2,291	(\$299)
TOTAL AMENITY CENTER EXPENDITURES	\$675,944	\$472,448	\$484,920	(\$12,472)
<u>Grounds Maintenance</u>				
Electric	\$11,000	\$7,333	\$7,487	(\$154)
Streetlighting	\$33,000	\$22,000	\$23,428	(\$1,428)
Lake Maintenance	\$33,000	\$22,000	\$21,767	\$233
Landscape Maintenance	\$258,568	\$172,379	\$172,379	(\$0)
Common Area Maintenance	\$30,525	\$20,350	\$6,841	\$13,509
Reuse Water	\$55,000	\$36,667	\$21,080	\$15,587
Miscellaneous	\$7,000	\$4,667	\$541	\$4,126
Irrigation Repairs	\$10,000	\$6,667	\$500	\$6,167
TOTAL GROUNDS MAINT. EXPENDITURES	\$438,093	\$292,062	\$254,023	\$38,039
TOTAL EXPENDITURES	\$1,288,535	\$883,889	\$829,625	\$54,264
EXCESS REVENUES/(EXPENSES)	(\$125,000)		\$323,258	
NET CHANGE IN FUND BALANCE	(\$125,000)		\$323,258	
Fund Balance - Beginning	\$125,000		\$299,192	
Fund Balance - Ending	<u>\$0</u>		<u>\$622,450</u>	

Aberdeen Community Development District

General Fund

Statement of Revenues & Expenditures

Fiscal Year 2023

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Assessment - Tax Roll	\$0	\$64,746	\$261,183	\$744,254	\$43,545	\$4,467	\$878	\$14,009	\$0	\$0	\$0	\$0	\$1,133,081
Interest	\$116	\$145	\$127	\$347	\$493	\$1,970	\$336	\$397	\$0	\$0	\$0	\$0	\$3,930
Amenities Revenue	\$2,079	\$2,469	\$100	\$2,126	\$1,394	\$2,290	\$2,009	\$3,404	\$0	\$0	\$0	\$0	\$15,871
TOTAL REVENUES	\$2,194	\$67,360	\$261,410	\$746,727	\$45,432	\$8,726	\$3,222	\$17,810	\$0	\$0	\$0	\$0	\$1,152,883

EXPENDITURES:

Administrative

Supervisor Fees	\$1,200	\$600	\$200	\$1,200	\$0	\$1,800	\$1,000	\$0	\$0	\$0	\$0	\$0	\$6,000
FICA Expense	\$92	\$46	\$15	\$92	\$0	\$138	\$77	\$0	\$0	\$0	\$0	\$0	\$459
Assessment Administration	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Engineering Fees	\$1,795	\$0	\$0	\$0	\$323	\$323	\$968	\$645	\$0	\$0	\$0	\$0	\$4,052
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination Agent	\$583	\$583	\$583	\$583	\$583	\$583	\$833	\$583	\$0	\$0	\$0	\$0	\$4,917
Impact Fee Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$2,738	\$1,500	\$348	\$1,716	\$1,867	\$2,764	\$2,938	\$0	\$0	\$0	\$0	\$0	\$13,871
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trustee Fees	\$3,438	\$3,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,853
Management Fees	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$0	\$0	\$0	\$0	\$35,197
Information Technology	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$0	\$0	\$0	\$0	\$1,200
Travel and Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$79	\$34	\$33	\$19	\$8	\$34	\$60	\$0	\$0	\$0	\$0	\$0	\$268
Postage	\$16	\$16	\$336	\$45	\$16	\$9	\$44	\$15	\$0	\$0	\$0	\$0	\$497
Printing and Binding	\$113	\$96	\$57	\$17	\$43	\$31	\$32	\$57	\$0	\$0	\$0	\$0	\$446
Insurance	\$11,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,116
Legal Advertising	\$68	\$68	\$0	\$68	\$68	\$67	\$68	\$0	\$0	\$0	\$0	\$0	\$407
Other Current Charges	\$0	\$0	\$0	\$10	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$20
Office Supplies	\$137	\$63	\$1	\$1	\$1	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$204
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175

TOTAL ADMINISTRATIVE EXPENDITURES

	\$31,098	\$10,970	\$6,124	\$8,301	\$7,459	\$10,309	\$10,570	\$5,850	\$0	\$0	\$0	\$0	\$90,682
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Amenity Center

Insurance	\$38,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,674
Repairs & Replacements	\$4,719	\$5,095	\$5,352	\$2,701	\$1,331	\$10,713	\$7,464	\$6,703	\$0	\$0	\$0	\$0	\$44,079
Special Events	\$5,447	\$4,170	\$1,909	\$3,165	\$2,896	\$2,833	\$1,407	\$1,286	\$0	\$0	\$0	\$0	\$23,113
Staff Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreational Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreational Passes	\$0	\$0	\$696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$696
Other Current Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$450	\$0	\$0	\$0	\$0	\$465
Permit Fees	\$0	\$0	\$3,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,040
Office Supplies	\$15	\$765	\$84	\$143	\$394	\$67	\$133	\$436	\$0	\$0	\$0	\$0	\$2,036
Credit Card Machine Fees	\$66	\$46	\$80	\$28	\$78	\$51	\$195	\$54	\$0	\$0	\$0	\$0	\$598
Pest Control	\$189	\$189	\$189	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$1,608
Utilities													
Water & Sewer	\$710	\$1,419	\$1,319	\$1,260	\$1,001	\$1,012	\$945	\$1,148	\$0	\$0	\$0	\$0	\$8,813
Electric	\$4,785	\$3,578	\$2,656	\$2,791	\$3,766	\$3,273	\$3,189	\$2,429	\$0	\$0	\$0	\$0	\$26,467
Cable/Internet/Phone	\$1,166	\$1,219	\$1,248	\$1,277	\$1,308	\$1,339	\$1,467	\$1,338	\$0	\$0	\$0	\$0	\$10,363

Management Contracts

Aberdeen Community Development District

General Fund

Statement of Revenues & Expenditures

Fiscal Year 2023

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Field Operations Management - FirstService	\$6,460	\$8,175	\$6,527	\$5,354	\$7,466	\$7,164	\$5,883	\$8,899	\$0	\$0	\$0	\$0	\$55,928
Pool Attendants/Lifeguards - Elite LifeGuard	\$0	\$0	\$0	\$0	\$0	\$7,312	\$7,312	\$7,312	\$0	\$0	\$0	\$0	\$21,937
Facility Management - FirstService	\$11,980	\$12,384	\$5,516	\$6,890	\$9,637	\$6,890	\$7,390	\$12,077	\$0	\$0	\$0	\$0	\$72,765
Pool Maintenance/Supplies - FirstService	\$1,627	\$2,630	\$2,755	\$980	\$1,605	\$2,233	\$1,126	\$1,560	\$0	\$0	\$0	\$0	\$14,516
Janitorial Services - FirstService	\$2,804	\$5,057	\$3,232	\$1,885	\$2,737	\$1,015	\$2,863	\$3,698	\$0	\$0	\$0	\$0	\$23,292
General Facility Maintenance - FirstService	\$3,900	\$5,569	\$2,502	\$5,090	\$6,643	\$4,847	\$3,518	\$5,623	\$0	\$0	\$0	\$0	\$37,692
Resident Services Coordinator- FirstService	\$3,423	\$5,983	\$4,744	\$4,794	\$5,530	\$2,688	\$4,332	\$7,428	\$0	\$0	\$0	\$0	\$38,921
Management Fee - FirstService	\$1,175	\$1,025	\$1,025	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$0	\$0	\$0	\$0	\$8,600
Pool Chemicals - Poolsure	\$2,171	\$2,171	\$2,171	\$2,717	\$2,717	\$2,717	\$2,717	\$2,717	\$0	\$0	\$0	\$0	\$20,098
Refuse Service	\$950	\$950	\$960	\$1,171	\$1,074	\$1,074	\$1,074	\$1,027	\$0	\$0	\$0	\$0	\$8,280
Security	\$3,022	\$250	\$275	\$3,302	\$250	\$3,022	\$250	\$250	\$0	\$0	\$0	\$0	\$10,621
Website	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$0	\$0	\$0	\$0	\$1,200
Holiday Decorations	\$8,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,827
Subscriptions	\$249	\$249	\$249	\$249	\$249	\$249	\$548	\$249	\$0	\$0	\$0	\$0	\$2,291
TOTAL AMENITY CENTER EXPENDITURES	\$102,508	\$61,074	\$46,677	\$45,231	\$50,116	\$59,931	\$53,262	\$66,121	\$0	\$0	\$0	\$0	\$484,920
<i>Grounds Maintenance</i>													
Electric	\$909	\$855	\$1,055	\$1,125	\$1,279	\$794	\$757	\$712	\$0	\$0	\$0	\$0	\$7,487
Streetlighting	\$3,183	\$3,045	\$2,721	\$2,808	\$2,968	\$2,960	\$3,039	\$2,705	\$0	\$0	\$0	\$0	\$23,428
Lake Maintenance	\$3,042	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$0	\$0	\$0	\$0	\$21,767
Landscape Maintenance	\$21,547	\$21,547	\$21,547	\$21,547	\$21,547	\$21,547	\$21,547	\$21,547	\$0	\$0	\$0	\$0	\$172,379
Common Area Maintenance	\$1,800	\$0	\$1,850	\$0	\$0	\$1,500	\$1,314	\$377	\$0	\$0	\$0	\$0	\$6,841
Reuse Water	\$3,425	\$2,295	\$2,417	\$2,235	\$2,328	\$2,423	\$2,982	\$2,974	\$0	\$0	\$0	\$0	\$21,080
Miscellaneous	\$115	\$0	\$0	\$314	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$541
Irrigation Repairs	\$250	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
TOTAL GROUNDS MAINT. EXPENDITURES	\$34,271	\$30,417	\$32,516	\$30,704	\$30,909	\$31,899	\$32,315	\$30,991	\$0	\$0	\$0	\$0	\$254,023
Capital Reserve Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$167,878	\$102,462	\$85,317	\$84,236	\$88,484	\$102,139	\$96,147	\$102,962	\$0	\$0	\$0	\$0	\$829,625
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXCESS REVENUES/(EXPENSES)	(\$165,683)	(\$35,102)	\$176,093	\$662,491	(\$43,052)	(\$93,412)	(\$92,925)	(\$85,152)	\$0	\$0	\$0	\$0	\$323,258

Aberdeen
Community Development District
Debt Service Fund-Series 2005 and Series 2020A1 and A2
Statement of Revenues & Expenditures
For the Period Ending
May 31, 2023

	ADOPTED BUDGET	PRORATED Thru 05/31/23	ACTUAL Thru 05/31/23	VARIANCE
Revenues:				
Special Assessments - Tax Roll	\$1,947,438	\$1,947,438	\$1,938,507	(\$8,931)
Interest Income	\$1,000	\$1,000	\$39,957	\$38,957
Total Revenues	\$1,948,438	\$1,948,438	\$1,978,464	\$30,026
Expenditures				
2020 A1				
Interest 11/1	\$317,419	\$317,419	\$317,419	\$0
Interest 5/1	\$317,419	\$317,419	\$317,419	\$0
Principal 5/1	\$900,000	\$900,000	\$900,000	\$0
2020 A2				
Interest 11/1	\$99,481	\$99,481	\$99,481	\$0
Interest 5/1	\$99,481	\$99,481	\$99,481	\$0
Principal 5/1	\$225,000	\$225,000	\$225,000	\$0
Principal 5/1 - Prepayment	\$0	\$0	\$35,000	(\$35,000)
Total Expenditures	\$1,958,800	\$1,958,800	\$1,993,800	(\$35,000)
Fund Balance - Beginning	\$433,443		\$1,051,969	
Fund Balance - Ending	\$423,080		\$1,036,633	
			Reserve A1	\$378,625
			Reserve A2	\$218,250
			Interest A1	\$1,388
			Interest A2	\$800
			Revenue	\$431,108
			Prepayment A1	\$4,461
			Prepayment A2	\$1,756
			General Redemption	\$243
				<u>\$1,036,633</u>

Aberdeen
Community Development District
Debt Service Fund-Series 2018
Statement of Revenues & Expenditures
For the Period Ending
May 31, 2023

	APPROVED BUDGET	PRORATED Thru 05/31/23	ACTUAL Thru 05/31/23	VARIANCE
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Revenues:

Special Assessments - Tax Roll	\$134,960	\$134,960	\$134,341	(\$619)
Interest Income	\$200	\$200	\$3,455	\$3,255
Total Revenues	\$135,160	\$135,160	\$137,796	\$2,636

Expenditures

Interest 11/1	\$48,100	\$48,100	\$48,100	\$0
Interest 5/1	\$48,410	\$48,410	\$48,100	\$310
Principal 5/1	\$35,000	\$35,000	\$35,000	\$0
Total Expenditures	\$179,610	\$131,510	\$131,200	\$310

Excess Revenues (Expenditures)	(\$44,450)	\$3,650	\$6,596	\$2,326
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NET CHANGE IN FUND BALANCE	(\$44,450)		\$6,596	
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Fund Balance - Beginning	\$49,605		\$118,454	
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Fund Balance - Ending	\$5,155		\$125,050	
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Reserve	\$67,138
Revenue	\$55,999
Prepayment	\$128
Redemption	\$1,786
	\$125,050

Aberdeen

Community Development District

Capital Reserve Fund

Statement of Revenues & Expenditures

For the Period Ending

May 31, 2023

	ADOPTED BUDGET	PRORATED Thru 05/31/23	ACTUAL Thru 05/31/23	VARIANCE
Revenues:				
Insurance Proceeds	\$0	\$0	\$785	\$785
Impact Fees	\$0	\$0	\$10,153	\$10,153
Interest	\$3,000	\$3,000	\$16,537	\$13,537
Total Revenues	\$3,000	\$3,000	\$27,475	\$24,475
Expenditures				
Capital Outlay	\$150,000	\$100,000	\$38,480	\$61,520
Repair and Replacements	\$100,000	\$66,667	\$56,555	\$10,112
Total Expenditures	\$250,000	\$166,667	\$95,035	\$71,632
Excess Revenues (Expenditures)	(\$247,000)		(\$67,560)	
Fund Balance - Beginning	\$778,569		\$767,948	
Fund Balance - Ending	\$531,569		\$700,389	

Aberdeen
Community Development District
Capital Projects Fund
Statement of Revenues & Expenditures
For the Period Ending
May 31, 2023

	SERIES 2018
<u>REVENUES:</u>	
Interest	\$1,103
Total Revenues	\$1,103
<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)	\$1,103
Fund Balance - Beginning	\$47,501
Fund Balance - Ending	\$48,603

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:	\$67,138
Reserve Fund Balance:	\$67,138
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)
Less: May 1, 2023 (Mandatory)	(\$35,000)
Current Bonds Outstanding	\$1,905,000

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)
Less: May 1, 2023 (Mandatory)	(\$900,000)
Current Bonds Outstanding	\$15,890,000

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)
Less: May 1, 2023 (Mandatory)	(\$225,000)
Less: May 1, 2023 (Prepayment)	(\$35,000)
Current Bonds Outstanding	\$4,040,000

C.

ABERDEEN COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2023 Summary of Assessment Receipts

ASSESSED	# UNITS ASSESSED	SERIES 2020 DEBT ASMT	SERIES 2018 DEBT ASMT	FY23 O&M ASMT	TOTAL ASSESSED
NET ASSESSMENTS TAX ROLL	50,936	1,947,437.99	134,960.07	1,138,301.72	3,220,699.78
TAX ROLL RECEIVED		1,938,506.94	134,341.15	1,133,081.43	3,205,929.52
BALANCE DUE		8,931.05	618.92	5,220.29	14,770.26

Units include 49,000 square feet of Commercial

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	11/2/2022	10,254.76	6,200.67	429.72	3,624.37
2	11/17/2022	87,494.29	52,904.56	3,666.36	30,923.37
3	11/28/2022	85,441.91	51,663.56	3,580.35	30,198.00
4	12/12/2022	298,327.09	180,387.35	12,501.09	105,438.65
5	12/15/2022	440,661.38	266,451.63	18,465.46	155,744.29
6	1/20/2023	2,101,476.91	1,270,685.33	88,060.20	742,731.38
INTEREST	2/1/2023	4,308.30	2,605.07	180.53	1,522.70
7	2/21/2023	123,206.90	74,498.65	5,162.86	43,545.39
8	3/30/2023	12,637.83	7,641.63	529.58	4,466.62
INTEREST	4/6/2023	2,482.79	1,501.25	104.04	877.50
9	5/8/2023	39,637.36	23,967.24	1,660.96	14,009.16
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
TOTAL TAX ROLL RECEIPTS		3,205,929.52	1,938,506.94	134,341.15	1,133,081.43
PERCENT COLLECTED TAX ROLL		99.54%	99.54%	99.54%	99.54%

D.

Aberdeen

Community Development District

Check Run Summary

5/1/2023-5/31/2023

	Check Date	Check No.		Amount
General Fund - Wells Fargo				
Payroll			\$	-
Total				\$ -
 General Fund - Wells Fargo				
Accounts Payable	5/5/23	4622-4631	\$	63,787.01
	5/26/23	4632-4641	\$	24,824.61
				\$ 88,611.62
 Capital Reserve Fund - Wells Fargo				
Accounts Payable	5/5/23	145	\$	12,990.00
	5/26/23	146	\$	4,320.00
				\$ 17,310.00
Total				\$ 105,921.62
 Autopayments - Wells Fargo				
	5/2/23	GFL Environmental	\$	1,027.33
	5/3/23	Hi-Tech System	\$	250.00
	5/8/23	Comcast	\$	498.48
	5/12/23	JEA Utilities	\$	9,968.04
	5/17/23	Comcast	\$	648.70
	5/25/23	Comcast	\$	191.24
	5/25/23	Wellbeats	\$	249.00
	5/28/23	Wells Fargo Credit Card	\$	3,001.67
Total				\$ 15,834.46

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

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	TO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/05/23	00153	4/20/23	51547757	202304	320-57200-46000			FIRST AID/SAFETY SUPPLIES	*	141.30		
								CINTAS FIRE 636525			141.30	004622
5/05/23	00259	4/14/23	10881038	202304	320-53800-45918			GENERAL MANAGER	*	3,096.10		
		4/14/23	10881038	202304	320-53800-45915			FRONT DESK	*	1,941.09		
		4/14/23	10881038	202304	320-53800-45505			GROUNDS MAINT	*	523.28		
		4/14/23	10881038	202304	320-53800-45506			GROUNDS MAINT	*	1,006.12		
		4/14/23	10881038	202304	320-53800-46000			BUILDING MAINT	*	2,635.77		
		4/14/23	10881038	202304	320-53800-45917			BUILDING MAINT	*	1,705.94		
		4/21/23	10882136	202304	320-53800-45918			PROPERTY MANAGER	*	698.00		
		4/21/23	10882136	202304	320-53800-45915			FRONT DESK	*	698.00		
		4/21/23	10882136	202304	320-53800-45506			GROUNDS MAINTENANCE	*	698.00		
		4/21/23	10882136	202304	320-53800-46000			MAINTENANCE SUPERVISOR	*	698.00		
		4/28/23	10884307	202304	320-53800-45918			GENERAL MANAGER	*	3,596.10		
		4/28/23	10884307	202304	320-53800-45915			FRONT DESK	*	1,692.70		
		4/28/23	10884307	202304	320-53800-45505			GROUNDS MAINT	*	602.90		
		4/28/23	10884307	202304	320-53800-45506			GROUNDS MAINT	*	1,159.20		
		4/28/23	10884307	202304	320-53800-46000			BUILDING MAINT	*	2,548.94		
		4/28/23	10884307	202304	320-53800-45917			BUILDING MAINT	*	1,811.85		
								FIRST SERVICE RESIDENTIAL			25,111.99	004624
5/05/23	00213	4/19/23	78063	202304	320-57200-46000			COMPRESSOR REPAIR	*	447.43		
		4/30/23	78141	202304	320-53800-46100			APR LAKE MAINTENANCE	*	2,675.00		
								FUTURE HORIZONS, INC			3,122.43	004625
5/05/23	00017	5/01/23	693	202305	310-51300-34000			MAY MANAGEMENT FEES	*	4,399.67		

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		5/01/23	693 202305 310-51300-35100	MAY INFO TECH	*	150.00	
		5/01/23	693 202305 310-51300-31300	MAY DISSEM AGENT SRVCS	*	583.33	
		5/01/23	693 202305 310-51300-51000	OFFICE SUPPLIES	*	.75	
		5/01/23	693 202305 310-51300-42000	POSTAGE	*	15.00	
		5/01/23	693 202305 310-51300-42500	COPIES	*	56.70	
				GOVERNMENTAL MANAGEMENT SERVICES			5,205.45 004626
5/05/23	00275	4/17/23	154982 202304 320-57200-46000	QTRLY PREVENTATION MAINT	*	411.00	
				HEARTLINE FITNESS			411.00 004627
5/05/23	00271	3/31/23	3197852 202302 310-51300-31500	FEB GENERAL COUNSEL	*	366.50	
		3/31/23	3197853 202302 310-51300-31500	FEB MONTHLY MEETING	*	1,500.00	
		4/28/23	3211119 202303 310-51300-31500	MAR GENERAL COUNSEL	*	1,263.95	
		4/28/23	3211120 202303 310-51300-31500	MAR MONTHLY MEETING	*	1,500.00	
				KUTAK ROCK LLP			4,630.45 004628
5/05/23	00079	5/01/23	13129561 202305 320-53800-45507	MAY POOL CHEMICALS	*	2,717.01	
				POOLSURE			2,717.01 004629
5/05/23	00283	3/20/23	19322 202303 320-53800-46900	ANNUAL INSTALL	*	750.00	
		4/28/23	200224 202304 320-53800-46200	APR LANDSCAPE MAINT SRVCS	*	21,547.38	
				TREE AMIGOS			22,297.38 004630
5/05/23	00221	5/01/23	2927 202305 320-53800-45919	MAY MAINT AND NEWS LETTER	*	150.00	
				ROBERTA G NAGLE DBA UNICORN			150.00 004631
5/26/23	00286	4/01/23	5533910 202304 310-51300-48000	PUBLIC MEETING 8696712	*	68.00	
				CA FLORIDA HOLDINGS,LLC			68.00 004632
5/26/23	00279	4/17/23	1538 202305 320-53800-45913	MAY LIFEGUARDS	*	7,312.29	
				ELITE AMENITIES NE FL, LLC			7,312.29 004633
				ABER ABERDEEN OKUZMUK			

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #	
5/26/23	00013	5/05/23	0208118	202304	310	51300	31100		APR ENGINEERING SRVC	*	967.50			
												ENGLAND THIMS & MILLER, INC.	967.50	004634
5/26/23	00259	2/25/23	10867977	202302	320	53800	45506		MEDICAL ADJUSTMENT	*	349.00			
		2/25/23	10867977	202302	320	53800	45915		MEDICAL ADJUSTMENT	*	349.00			
		2/25/23	10867977	202302	320	53800	46000		MEDICAL ADJUSTMENT	*	349.00			
		2/25/23	10867977	202302	320	53800	45918		MEDICAL ADJUSTMENT	*	349.00			
		5/12/23	10886754	202305	320	53800	45918		GENERAL MANAGER	*	3,538.50			
		5/12/23	10886754	202305	320	53800	45915		FRONT DESK	*	1,703.73			
		5/12/23	10886754	202305	320	53800	45505		GROUNDS MAINT	*	539.43			
		5/12/23	10886754	202305	320	53800	45506		GROUNDS MAINT	*	1,037.17			
		5/12/23	10886754	202305	320	53800	46000		SUPERVISOR BUILDING MAINT	*	2,561.66			
		5/12/23	10886754	202305	320	53800	45917		BUILDING MAINT	*	1,820.18			
												FIRST SERVICE RESIDENTIAL	9,804.67	004635
5/26/23	00259	5/01/23	10885288	202305	310	51300	34000		MAY MANAGEMENT FEE	*	1,075.00			
												FIRST SERVICE RESIDENTIAL	1,075.00	004636
5/26/23	00249	4/25/23	04252023	202304	310	51300	49000		OATH FEE - P. FOGEL	*	10.00			
												FLORIDA DIVISION OF ELECTIONS	10.00	004637
5/26/23	00213	5/11/23	78407	202305	320	57200	46000		MAY LAKE MAINTENANCE	*	4,479.00			
												FUTURE HORIZONS, INC	4,479.00	004638
5/26/23	00250	5/15/23	328	202305	320	57200	49400		DJ/MC SRVCS MEMORIAL DAY	*	450.00			
												HIGH DEFINITION MUSIC ENT LLC	450.00	004639
5/26/23	00305	5/05/23	5222023	202305	320	53800	45907		BASIC FIRST AID TRAINING	*	450.00			
												SAFETY FIRST CPR AND SAFETY	450.00	004640
										ABER ABERDEEN	OKUZMUK			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/26/23	00060	5/04/23	61726976 202305 320-53800-45926 MAY PEST CONTROL-FIRE ANT		*	99.00	
		5/11/23	61726673 202305 320-53800-45926 MAY PEST CONTROL		*	109.15	
							208.15 004641
TOTAL FOR BANK A						88,611.62	
TOTAL FOR REGISTER						88,611.62	

Check Approval Form

General Fund

Date: May 5, 2023

District: Aberdeen CDD

Fund Code: 1

Beginning Check #: 4622

Ending Check #: 4631


Total Amount of Checks: \$ 63,787.01

New Balance
\$ 628,596.91

Balance in Account***: \$ 692,383.92

Recent Deposits: _____

Prepared by: Todd R. Polvere

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.
00153	42023	51547757	001-320-57200-46000		42023	141.30	.00	141.30		
			FIRST AID/SAFETY SUPPLIES							
			REPAIRS AND REPLACEMENTS			141.30	.00	141.30	004622	
			CINTAS FIRE 636525							
			FIRST SERVICE RESIDENTIAL			.00	.00	.00	004623	--VOID--
									004623	
00259	41423	10881038	001-320-53800-45918		41423	3,096.10	.00	3,096.10		
			GENERAL MANAGER							
			FACILITY MANAGER							
00259	41423	10881038	001-320-53800-45915		41423	1,941.09	.00	1,941.09		
			FRONT DESK							
			RESIDENT SERVICE COORDINATOR							
00259	41423	10881038	001-320-53800-45505		41423	523.28	.00	523.28		
			GROUND MAINT							
			AMENT-POOL MAINTENANCE							
00259	41423	10881038	001-320-53800-45506		41423	1,006.12	.00	1,006.12		
			GROUND MAINT							
			AMENT- JANITORIAL MAINT							
00259	41423	10881038	001-320-53800-46000		41423	2,635.77	.00	2,635.77		
			BUILDING MAINT							
			OPERATIONS MANAGEMENT							
00259	41423	10881038	001-320-53800-45917		41423	1,705.94	.00	1,705.94		
			BUILDING MAINT							
			GENERAL FACILITY MAINTENANCE							
00259	42123	10882136	001-320-53800-45918		42123	698.00	.00	698.00		
			PROPERTY MANAGER							
			FACILITY MANAGER							
00259	42123	10882136	001-320-53800-45915		42123	698.00	.00	698.00		
			FRONT DESK							
			RESIDENT SERVICE COORDINATOR							
00259	42123	10882136	001-320-53800-45506		42123	698.00	.00	698.00		
			GROUND MAINTENANCE							
			AMENT- JANITORIAL MAINT							
00259	42123	10882136	001-320-53800-46000		42123	698.00	.00	698.00		
			MAINTENANCE SUPERVISOR							
			OPERATIONS MANAGEMENT							
00259	42823	10884307	001-320-53800-45918		42823	3,596.10	.00	3,596.10		
			GENERAL MANAGER							
			FACILITY MANAGER							
00259	42823	10884307	001-320-53800-45915		42823	1,692.70	.00	1,692.70		
			FRONT DESK							
			RESIDENT SERVICE COORDINATOR							
00259	42823	10884307	001-320-53800-45505		42823	602.90	.00	602.90		
			GROUND MAINT							
			AMENT-POOL MAINTENANCE							
00259	42823	10884307	001-320-53800-45506		42823	1,159.20	.00	1,159.20		
			GROUND MAINT							
			AMENT- JANITORIAL MAINT							
00259	42823	10884307	001-320-53800-46000		42823	2,548.94	.00	2,548.94		
			BUILDING MAINT							
			OPERATIONS MANAGEMENT							
00259	42823	10884307	001-320-53800-45917		42823	1,811.85	.00	1,811.85		
			BUILDING MAINT							
			GENERAL FACILITY MAINTENANCE							
			FIRST SERVICE RESIDENTIAL			25,111.99	.00	25,111.99	004624	
00213	41923	78063	001-320-57200-46000		41923	447.43	.00	447.43		
			COMPRESSOR REPAIR							
			REPAIRS AND REPLACEMENTS							
00213	43023	78141	001-320-53800-46100		43023	2,675.00	.00	2,675.00		
			APR LAKE MAINTENANCE							
			LAKE MAINTENANCE							
			FUTURE HORIZONS, INC			3,122.43	.00	3,122.43	004625	
00017	50123	693	001-310-51300-34000		50123	4,399.67	.00	4,399.67		
			MAY MANAGEMENT FEES							
			MANAGEMENT FEES							

ABER ABERDEEN

TPOLVERE

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.
00017	50123	693	001-310-51300-35100		50123	150.00	.00	150.00		
MAY INFO TECH						COMPUTER SERVICE				
00017	50123	693	001-310-51300-31300		50123	583.33	.00	583.33		
MAY DISSEM AGENT SRVCS						DISSEMINATION AGENT				
00017	50123	693	001-310-51300-51000		50123	.75	.00	.75		
OFFICE SUPPLIES						OFFICE SUPPLIES				
00017	50123	693	001-310-51300-42000		50123	15.00	.00	15.00		
POSTAGE						POSTAGE				
00017	50123	693	001-310-51300-42500		50123	56.70	.00	56.70		
COPIES						PRINTING & BINDING				
GOVERNMENTAL MANAGEMENT SERVICES							5,205.45	.00	5,205.45	004626
00275	41723	154982	001-320-57200-46000		41723	411.00	.00	411.00		
QTRLY PREVENTATION MAINT						REPAIRS AND REPLACEMENTS				
HEARTLINE FITNESS							411.00	.00	411.00	004627
00271	33123	3197852	001-310-51300-31500		33123	366.50	.00	366.50		
FEB GENERAL COUNSEL						ATTORNEY FEES				
00271	33123	3197853	001-310-51300-31500		33123	1,500.00	.00	1,500.00		
FEB MONTHLY MEETING						ATTORNEY FEES				
00271	42823	3211119	001-310-51300-31500		42823	1,263.95	.00	1,263.95		
MAR GENERAL COUNSEL						ATTORNEY FEES				
00271	42823	3211120	001-310-51300-31500		42823	1,500.00	.00	1,500.00		
MAR MONTHLY MEETING						ATTORNEY FEES				
KUTAK ROCK LLP							4,630.45	.00	4,630.45	004628
00079	50123	13129561	001-320-53800-45507		50123	2,717.01	.00	2,717.01		
MAY POOL CHEMICALS						AMENITY - POOL CHEMICALS				
POOLSURE							2,717.01	.00	2,717.01	004629
00283	32023	19322	001-320-53800-46900		32023	750.00	.00	750.00		
ANNUAL INSTALL						COMMON AREA MAINT				
00283	42823	200224	001-320-53800-46200		42823	21,547.38	.00	21,547.38		
APR LANDSCAPE MAINT SRVCS						LANDSCAPE MAINTENANCE				
TREE AMIGOS							22,297.38	.00	22,297.38	004630
00221	50123	2927	001-320-53800-45919		50123	150.00	.00	150.00		
MAY MAINT AND NEWS LETTER						AMENITY - WEBSITE				
ROBERTA G NAGLE DBA UNICORN							150.00	.00	150.00	004631
ABERDEEN CDD							63,787.01	.00	63,787.01	
ABERDEEN - GENERAL FUND							63,787.01	.00	63,787.01	
ABER ABERDEEN						TPOLVERE				



CINTAS
 P.O. Box 631025
 CINCINNATI, OH 45263-1025

Service / Billing # (904)562-7000
 Fax # (904)562-7020
 Payment Inquiry # (972)996-7923

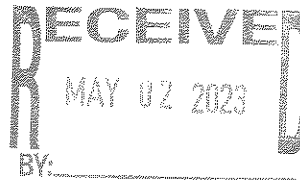
Invoice

Ship To ABERDEEN COMMUNITY
 DEVELOPMENT DISTRICT
 110 FLOWER OF SCOTLAND AVE
 ST JOHNS, FL 32259-6937

Invoice # 5154775733
 Invoice Date 04/20/2023
 Credit Terms NET 30 DAYS
 Customer # 21733123
 Cintas Route LOC #0292 ROUTE 0009
 Order # 7039708179
 Payer # 21733123

Bill To ABERDEEN COMMUNITY
 DEVELOPMENT DISTRICT
 110 FLOWER OF SCOTLAND AVE
 ST JOHNS, FL 32259-6937

Material #	Description	Quantity	Unit Price	Ext Price	Tax
Unit 00000000018653746	Unit Description: FA ENGINEERING				
110	SERVICE ACKNOWLEDGEMENT	1 EA	\$0.00	\$0.00	
120	CABINET ORGANIZED	1 EA	\$0.00	\$0.00	
130	EXPIRATION DATES CHECKED	1 EA	\$0.00	\$0.00	
132	BBP KIT CHECKED	1 EA	\$0.00	\$0.00	
130429	EYE BUFFERED SOL 4OZ	1 EA	\$20.35	\$20.35	
132960	EYE STATION 32 OZ, SINGLE	1 EA	\$66.94	\$66.94	
	Unit Subtotal:			\$87.29	
Unit 00000000018653747	Unit Description: FA FRONT OFFICE				
110	SERVICE ACKNOWLEDGEMENT	1 EA	\$0.00	\$0.00	
120	CABINET ORGANIZED	1 EA	\$0.00	\$0.00	
130	EXPIRATION DATES CHECKED	1 EA	\$0.00	\$0.00	
132	BBP KIT CHECKED	1 EA	\$0.00	\$0.00	
	Unit Subtotal:			\$0.00	
Unit 00000000018780898	Unit Description: main office				
110	SERVICE ACKNOWLEDGEMENT	1 EA	\$0.00	\$0.00	
159	AED CHECKED	1 EA	\$35.06	\$35.06	
564462	AED BATTERY CHECKED	1 EA	\$0.00	\$0.00	
564463	AED PADS CHECKED	1 EA	\$0.00	\$0.00	
	Unit Subtotal:			\$35.06	
Unit 000000000999900999	Unit Description: Other				
400	SERVICE CHARGE	1 EA	\$18.95	\$18.95	
	Unit Subtotal:			\$18.95	
	Invoice Sub-total			\$141.30	
	Tax			\$0.00	
	Invoice Total			\$141.30	



Remit To CINTAS
 P.O. Box 631025
 CINCINNATI, OH 45263-1025


Root Supplies
 320572.46000
 15

CINTAS
P.O. Box 631025
CINCINNATI, OH 45263-1025

Invoice

Material #	Description	Quantity	Unit Price	Ext Price Tax
------------	-------------	----------	------------	---------------

Note





SVC/BILLING QUESTIONS : (904)562-7000
 FAX : (904)562-7020
 PAYMENT INQUIRY : (972)996-7923
 ROUTE # : LOC #0292 ROUTE 0009 T026
VIEW & PAY YOUR BILLS ONLINE WWW.CINTAS.COM/MYACCOUNT

REMIT TO: CINTAS
 P.O. Box 631025
 CINCINNATI, OH 45263-1025

INVOICE

PLEASE PAY DIRECTLY FROM THIS INVOICE

View our catalog:



ABERDEEN COMMUNITY DEVELOPMENT DISTRICT.
 110 FLOWER OF SCOTLAND AVE
 ST JOHNS, FL 32259-6937
 904-217-0925

INVOICE # : 5154775733
 DATE : 04/20/2023
 PO # : N/A
 STORE # :
 CUSTOMER # : 21733123
 PAYER # : 21733123
 SVC ORDER # : 8034062024
 CREDIT TERMS : NET 30 DAYS

MATERIAL #	DESCRIPTION	QTY	UNIT PRICE	EXT PRICE	TAX
18653747	FA FRONT OFFICE 03336823				
110	SERVICE ACKNOWLEDGEMENT	1	\$0.00	\$0.00	N
120	CABINET ORGANIZED	1	\$0.00	\$0.00	N
130	EXPIRATION DATES CHECKED	1	\$0.00	\$0.00	N
132	BBP KIT CHECKED	1	\$0.00	\$0.00	N
				COMPONENT SUBTOTAL :	\$0.00
18780898	main office AX22L150904				
110	SERVICE ACKNOWLEDGEMENT	1	\$0.00	\$0.00	N
159	AED CHECKED	1	\$35.06	\$35.06	N
564462	AED BATTERY CHECKED	1	\$0.00	\$0.00	N
564463	AED PADS CHECKED	1	\$0.00	\$0.00	N
				COMPONENT SUBTOTAL :	\$35.06
18653746	FA ENGINEERING 03336826				
110	SERVICE ACKNOWLEDGEMENT	1	\$0.00	\$0.00	N
120	CABINET ORGANIZED	1	\$0.00	\$0.00	N
130	EXPIRATION DATES CHECKED	1	\$0.00	\$0.00	N
132	BBP KIT CHECKED	1	\$0.00	\$0.00	N
130429	EYE BUFFERED SOL 4OZ	1	\$20.35	\$20.35	N
132960	EYE STATION 32 OZ, SINGLE	1	\$66.94	\$66.94	N
				COMPONENT SUBTOTAL :	\$87.29
999900999	Other				
400	SERVICE CHARGE	1	\$18.95	\$18.95	N
REMIT TO: CINTAS			SUB-TOTAL :	\$141.30	
P.O. Box 631025			TAX :	\$0.00	
CINCINNATI, OH 45263-1025			TOTAL :	\$141.30	

SIGNATURE : _____ DATE: _____

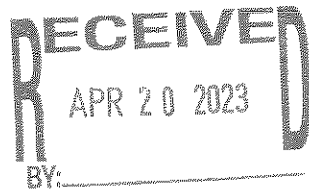
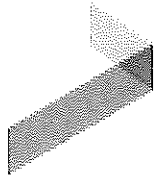
NAME (please print clearly): _____

Thank you for your business. It's been our pleasure to serve you and get you **Ready for the Workday®**.



Supplies
 320.538.45505 *AS*

INVOICE



FirstService

RESIDENTIAL

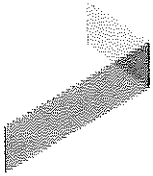
Aberdeen Community Development District
 110 Flower of Scotland Avenue
 Saint Johns, FL 32259
 Anh.Nguyen@fsresidential.com

Invoice Number 10881038
 Invoice Date 4/14/2023
 Terms 15 ePay ACH BP
 Period Start 3/25/2023
 Period End 4/7/2023

Customer 100-0SNC
 Account # PAY-0SNC
Total Amount Due: \$10,908.30

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
① General Manager, Property Oper 1.320.538.45918	15.00%	Trivelpiece, Katherine	80.00 REGULAR	\$33.65	\$3,096.10
				Subtotal	\$3,096.10
② Staff, Front Desk	25.00%	Arnold, Demetric E	7.69 OVERTIME	\$25.50	\$245.12
② Staff, Front Desk 1.320.538.45915	25.00%	Arnold, Demetric E	79.81 REGULAR	\$17.00	\$1,695.97
				Subtotal	\$1,941.09
③ Staff, Grounds Maint 1.320.538.45505 - \$523.28 1.320.538.45506 - \$1,006.12	25.00%	Abshire, Caleb L	76.47 REGULAR	\$16.00	\$1,529.40
				Subtotal	\$1,529.40
Supervisor, Building Maint	25.00%	Parker, Jay	0.72 OVERTIME	\$39.00	\$35.10
④ Supervisor, Building Maint	25.00%	Parker, Jay	3.00 PTO	\$26.00	\$97.50
Supervisor, Building Maint 1.320.538.460	25.00%	Parker, Jay	77.02 REGULAR	\$26.00	\$2,503.17
				Subtotal	\$2,635.77
⑤ Staff, Building Maint 1.320.538.45917	25.00%	Henry, Brandon E	73.77 REGULAR	\$18.50	\$1,705.94
				Subtotal	\$1,705.94
				Subtotal	\$10,908.30
				Tax	\$0.00
				Total	\$10,908.30

INVOICE



FirstService

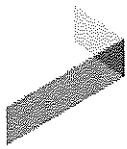
RESIDENTIAL

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

Invoice Number 10881038
Invoice Date 4/14/2023
Terms 15 ePay ACH BP
Period Start 3/25/2023
Period End 4/7/2023

Customer 100-0SNC
Account # PAY-0SNC
Total Amount Due: \$10,908.30

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
General Manager, Property Oper					\$3,096.10
Staff, Building Maint					\$1,705.94
Staff, Front Desk					\$1,941.09
Staff, Grounds Maint					\$1,529.40
Supervisor, Building Maint					\$2,635.77



FirstService
RESIDENTIAL

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

INVOICE

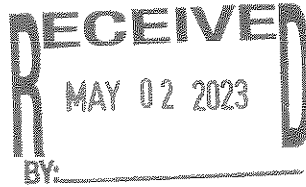
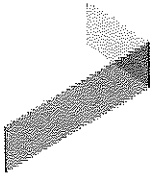
Invoice Number 10882136
 Invoice Date 4/21/2023
 Terms 15 ePay ACH BP
 Period Begin 4/1/2023
 Customer 100-0SNC
 Account # MED-0SNC
Total Amount Due: \$2,792.00

Medical Insurance

Date	Position	Employee	Amount
4/1/2023	Property Manager	Trivelpiece, Katherine	\$698.00
1,320.538.45918			Subtotal \$698.00
4/1/2023	Front Desk	Arnold, Demetric E	\$698.00
1,320.538.45915			Subtotal \$698.00
4/1/2023	Grounds Maintenance	Abshire, Caleb L	\$698.00
1,320.538.45506			Subtotal \$698.00
4/1/2023	Maintenance Supervisor	Parker, Jay	\$698.00
1,320.538.460			Subtotal \$698.00

Subtotal \$2,792.00
 Tax \$0.00
Total \$2,792.00

RECEIVED
 APR 24 2023
 BY: _____



INVOICE

FirstService

RESIDENTIAL

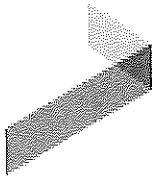
Aberdeen Community Development District
110 Flower of Scotland Avenue
Saint Johns, FL 32259
Anh.Nguyen@fsresidential.com

Invoice Number 10884307
Invoice Date 4/28/2023
Terms 15 ePay ACH BP
Period Start 4/8/2023
Period End 4/21/2023

Customer 100-0SNC
Account # PAY-0SNC
Total Amount Due: \$11,411.69

Position	Labor Rate	Employee	Hours	Pay Rate	Amount	
General Manager, Property Oper	15.00%	Trivelpiece, Katherine	80.00 REGULAR	\$33.65	\$3,096.10	
General Manager, Property Oper	0.00%	Trivelpiece, Katherine	CELL	\$500.00	\$500.00	
					Subtotal	\$3,596.10
Staff, Front Desk	25.00%	Arnold, Demetric E	0.17 OVERTIME	\$25.53	\$5.43	
Staff, Front Desk	25.00%	Arnold, Demetric E	79.40 REGULAR	\$17.00	\$1,687.27	
					Subtotal	\$1,692.70
Staff, Grounds Maint	25.00%	Abshire, Caleb L	6.27 OVERTIME	\$24.00	\$188.10	
Staff, Grounds Maint	25.00%	Abshire, Caleb L	78.70 REGULAR	\$16.00	\$1,574.00	
					Subtotal	\$1,762.10
Supervisor, Building Maint	25.00%	Parker, Jay	76.89 REGULAR	\$26.00	\$2,498.94	
Supervisor, Building Maint	0.00%	Parker, Jay	CELL	\$50.00	\$50.00	
					Subtotal	\$2,548.94
Staff, Building Maint	25.00%	Henry, Brandon E	78.35 REGULAR	\$18.50	\$1,811.85	
					Subtotal	\$1,811.85
					Subtotal	\$11,411.69
					Tax	\$0.00
					Total	\$11,411.69

INVOICE



FirstService

RESIDENTIAL

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

Invoice Number 10884307
Invoice Date 4/28/2023
Terms 15 ePay ACH BP
Period Start 4/8/2023
Period End 4/21/2023

Customer 100-0SNC
Account # PAY-0SNC
Total Amount Due: \$11,411.69

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
General Manager, Property Oper					\$3,596.10
Staff, Building Maint					\$1,811.85
Staff, Front Desk					\$1,692.70
Staff, Grounds Maint					\$1,762.10
Supervisor, Building Maint					\$2,548.94

Future Horizons, Inc

403 N First Street
 PO Box 1115
 Hastings, FL 32145
 USA

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

INVOICE

Invoice Number: 78063
 Invoice Date: Apr 19, 2023
 Page: 1

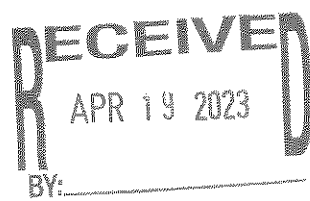
Bill To:
Aberdeen CDD 475 West Town Place Suite 114 St Augustine, FL 32092

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

Customer ID	Customer PO	Payment Terms	
Aberdeen01	Verbal	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
Johnson01	Hand Deliver	4/6/23	5/19/23

Quantity	Item	Description	Unit Price	Amount
1.00	771180	Single Head Comp Rebuilt Kit	81.00	81.00
1.00	771014	Air Filter Paper Element, Compressor	12.47	12.47
4.00	771021	Vibration mount, rubber feet for compressor, double stud	5.99	23.96
1.00	Aerator Service	Compressor wasn't blowing enough to push both heads. Rebuilt compressor.	330.00	330.00

1,320.538.461



Subtotal	447.43
Sales Tax	
Freight	
Total Invoice Amount	447.43
Payment/Credit Applied	
TOTAL	447.43

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

Future Horizons, Inc

403 N First Street
 PO Box 1115
 Hastings, FL 32145
 USA

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

INVOICE

Invoice Number: 78141
 Invoice Date: Apr 30, 2023
 Page: 1

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		5/30/23

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services performed in April 2023 1,320.538.461 RECEIVED MAY 02 2023 BY: _____	2,675.00	2,675.00
Subtotal				2,675.00
Sales Tax				
Freight				
Total Invoice Amount				2,675.00
Payment/Credit Applied				
TOTAL				2,675.00

Check/Credit Memo No:

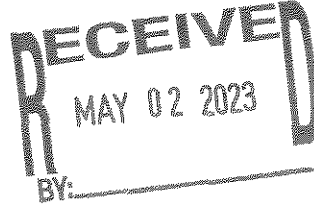
Overdue invoices are subject to finance charges.

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

Invoice

Invoice #: 693
 Invoice Date: 5/1/23
 Due Date: 5/1/23
 Case:
 P.O. Number:

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



Description	Hours/Qty	Rate	Amount
Management Fees - May 2023	1,310.51	3,340	4,399.67
Information Technology - May 2023	357		150.00
Dissemination Agent Services - May 2023	313		583.33
Office Supplies	570		0.75
Postage	420		15.00
Copies	425		56.70

Total \$5,205.45

Payments/Credits \$0.00

Balance Due \$5,205.45



HEARTLINE FITNESS

***** Remittance *****
 Heartline Fitness Systems
 7520 Standish Place, Suite 250
 Rockville, MD 20855
 Phone (301) 921-0661 | Fax (301) 330-5479

Invoice #154982

Download Our W9 Here

Date: 04/17/2023

Due By: 05/17/2023

Terms: Net 30

Customer PO:

Bill To

Aberdeen Amenity Center
 110 Flower Of Scotland Ave
 Saint Johns FL 32259-6937
 United States

Ship To

Aberdeen Amenity Center
 110 Flower Of Scotland Ave
 Saint Johns FL 32259-6937
 United States

Electronic Payments

JP Morgan Chase Bank NA
 4 New York Plaza, NY 10004
 Heartline Fitness Products, Inc.
 Routing NO. 071000013
 Checking Account: 306837391
 Remittance: accounting@heartlinefitness.com

Technician

521 Mike Agostini

Related Quote

Completed Date

Apr 17, 2023 4:36:48 PM

Quantity	Item	Description	Rate	Amount
1	299CL	- Test cardiovascular equipment for proper operation. - Clean cardiovascular equipment per manufacturer recommendation. - Inspect treadmill belts and decks for signs of wear. - Remove treadmill motor shrouds and vacuum internally.	\$411.00	\$411.00

Subtotal	\$411.00
Discount	
Shipping	\$0.00
Tax(0%)	\$0.00
Total	\$411.00
Amount Paid	\$0.00
Amount Due	\$411.00

RECEIVED
 MAY 03 2023
 BY: _____

Service Notes

Work Completed: COMPLETED PM
 CLEANED AND TESTED ALL CARDIO AND STRENGTH
 VACUUMED MOTOR COMPARTMENTS ON TREADMILLS
 LUBRICATED RUN BELTS ON TREADMILLS
 LUBRICATED GUIDE RODS ON STRENGTH
 INSPECTED ALL CABLES FOR DAMAGE.
 NO OTHER ISSUES TO REPORT AT THIS POINT.

Recommended Work: LF OPTIMA FLY:
 CABLE IS DAMAGED AND NEEDS TO BE REPLACED
 LF OPTIMA ABDOMINAL:
 HANDLE IS BROKEN, REQUIRES REPLACING
 STM STEPMILLx2:
 HOT BARS ARE BROKEN
 LFTREADMILL:
 MISSING CUP HOLDER

*Quant. Maint. Contract
 320.572.46000
 KS
 5/3/23*

Service Job #154982

This Is Not An Invoice

Job Creation: 01/10/2023
Terms: Net 30
Customer PO:



Heartline Fitness Systems
7520 Standish Place, Suite 250
Rockville, MD 20855
Phone (301) 921-0661 | Fax (301) 330-5479

Bill To

Aberdeen Amenity Center
110 Flower Of Scotland Ave
Saint Johns FL 32259-6937
United States

Ship To

Aberdeen Amenity Center
110 Flower Of Scotland Ave
Saint Johns FL 32259-6937
United States

Signature Info

Signed By: closed
Date/Time: Apr 17, 2023 4:36:44 PM
Emailed To: Kate.Trivelpiece@fsresidential.com

Technician

521 Mike Agostini

Related Quote

Completed On

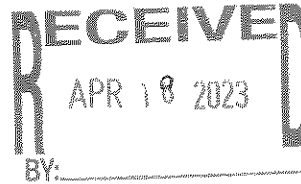
Apr 17, 2023 4:36:48 PM

Quantity	Item	Description	Rate	Amount
1	299CL	- Test cardiovascular equipment for proper operation. - Clean cardiovascular equipment per manufacturer recommendation. - Inspect treadmill belts and decks for signs of wear. - Remove treadmill motor shrouds and vacuum internally.	\$411.00	\$411.00
			Subtotal	\$411.00
			Shipping	\$0.00
			Tax Total (0%)	\$0.00
			Total	\$411.00

Service Notes

Work Completed: COMPLETED PM
CLEANED AND TESTED ALL CARDIO AND STRENGTH
VACUUMED MOTOR COMPARTMENTS ON TREADMILLS
LUBRICATED RUN BELTS ON TREADMILLS
LUBRICATED GUIDE RODS ON STRENGTH
INSPECTED ALL CABLES FOR DAMAGE.
NO OTHER ISSUES TO REPORT AT THIS POINT.

Recommended Work: LF OPTIMA FLY:
CABLE IS DAMAGED AND NEEDS TO BE REPLACED
LF OPTIMA ABDOMINAL:
HANDLE IS BROKEN, REQUIRES REPLACING
STM STEPMILLx2:
HOT BARS ARE BROKEN
LF TREADMILL:
MISSING CUP HOLDER



BY: _____

Fitness Contract
320.572.4600
KJ
4/18/23

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

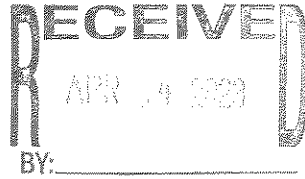
March 31, 2023

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

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470

Reference: Invoice No. 3197852
Client Matter No. 223-1

Notification Email: eftgroup@kutakrock.com



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

1,310,513.315

Invoice No. 3197852
223-1

Re: Aberdeen CDD - General Counsel

For Professional Legal Services Rendered

02/11/23	L. Whelan	0.50	192.50	Monitor 2023 legislative session for legislation pertaining to or affecting District
02/13/23	W. Haber	0.20	58.00	Review and revise minutes and confer with Sweeting regarding same
02/28/23	W. Haber	0.40	116.00	Research conflict matters
TOTAL HOURS		1.10		
TOTAL FOR SERVICES RENDERED				\$366.50
TOTAL CURRENT AMOUNT DUE				<u>\$366.50</u>

KUTAK ROCK LLP

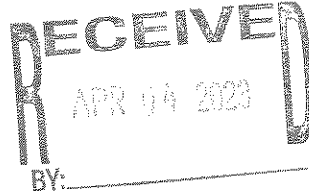
TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

March 31, 2023



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

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470

Reference: Invoice No. 3197853
Client Matter No. 223-2

Notification Email: eftgroup@kutakrock.com

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

Invoice No. 3197853
223-2

Re: Aberdeen CDD - Monthly Meeting

For Professional Legal Services Rendered

02/24/23	R. Dugan	Confer with Haber regarding meeting agenda
02/24/23	W. Haber	Confer with Dugan regarding February meeting
02/27/23	R. Dugan	Telephone conference with district staff regarding meeting agenda; prepare for board meeting
02/28/23	R. Dugan	Correspondence and telephone conference with district manager regarding board meeting agenda; attend board meeting

TOTAL FOR SERVICES RENDERED \$1,500.00

TOTAL CURRENT AMOUNT DUE \$1,500.00

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 28, 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

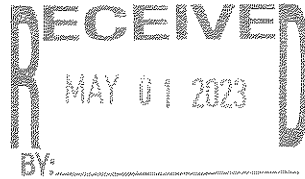
Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3211119

Client Matter No. 223-1

Notification Email: eftgroup@kutakrock.com



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

Invoice No. 3211119
223-1

Re: Aberdeen CDD - General Counsel

For Professional Legal Services Rendered

03/02/23	W. Haber	0.50	145.00	Prepare agreement for playground refurbishment
03/03/23	W. Haber	0.30	87.00	Review correspondence regarding clearing in conservation
03/04/23	L. Whelan	0.50	192.50	Monitor 2023 legislative session for legislation pertaining to or affecting District
03/13/23	K. Jusevitch	0.20	29.00	Prepare record retention resolution package and correspond with district manager
03/21/23	W. Haber	0.30	87.00	Confer with Sweeting regarding swim team agreement and proposal for same
03/22/23	W. Haber	0.60	174.00	Review correspondence and review and revise swim team agreement
03/23/23	W. Haber	0.60	174.00	Prepare license agreement for installation of improvements within CDD drainage easement; review and

KUTAK ROCK LLP

Aberdeen CDD

April 28, 2023

Client Matter No. 223-1

Invoice No. 3211119

Page 2

				respond to inquiry regarding alcohol waiver
03/30/23	W. Haber	0.30	87.00	Prepare form of letter for trespass on conservation property
03/31/23	W. Haber	0.20	58.00	Review and respond to correspondence regarding requested changes to license agreement
TOTAL HOURS		3.50		
TOTAL FOR SERVICES RENDERED				\$1,033.50
DISBURSEMENTS				
Meals			19.69	
Travel Expenses			210.76	
TOTAL DISBURSEMENTS				<u>230.45</u>
TOTAL CURRENT AMOUNT DUE				\$1,263.95
UNPAID INVOICES:				
February 25, 2023	Invoice No. 3183001			533.00
March 31, 2023	Invoice No. 3197852			366.50
TOTAL DUE				<u>\$2,163.45</u>

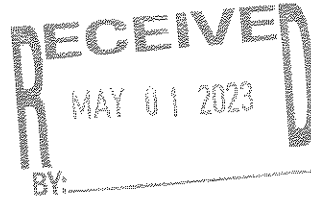
KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

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

Federal ID 47-0597598

April 28, 2023



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

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3211120
Client Matter No. 223-2
Notification Email: eftgroup@kutakrock.com

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

Invoice No. 3211120
223-2

Re: Aberdeen CDD - Monthly Meeting
For Professional Legal Services Rendered

03/28/23 W. Haber Prepare for and participate in Board meeting

TOTAL FOR SERVICES RENDERED \$1,500.00

TOTAL CURRENT AMOUNT DUE \$1,500.00



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

Invoice

Date 5/1/2023

Invoice # 131295614266

Terms	Net 20
Due Date	5/21/2023
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	2,646.54
WM-SHED RENTAL	Monthly rental fee for storage shed	1	ea	10.00
Fuel Surcharge	Fuel/Environmental Transit Fee	1	ea	60.47
1,320.538,45507				

RECEIVED
APR 20 2023
BY: _____

Subtotal 2,717.01
Shipping Cost (FEDEX GROUND) 0.00
Total 2,717.01
Amount Due \$2,717.01

Remittance Slip

Customer
13ABE100
Invoice #
131295614266

Amount Due \$2,717.01
Amount Paid _____
Make Checks Payable To
Poolsure
PO Box 55372
Houston, TX 77255-5372



131295614266



Tree Amigos

Outdoor Services

Invoice

Invoice#: 19322

Date: 03/20/2023

Billed To: Aberdeen CDD
 475 W Town Place
 #114
 St. Augustine FL 32092

Project: Aberdeen CDD Enhancements
 571 Market St
 St. Augustine FL 32095

Description	Quantity	Price	Ext Price
Annual Install 1st for the Contract Year			
300 Annuals Installed			
Total	1.00	750.00	750.00
Notes:			
		Invoice Total:	\$750.00

RECEIVED
 MAY 03 2023
 BY: _____



Tree Amigos

Outdoor Services

Invoice

Invoice#: 200224

Date: 04/28/2023

Billed To: Aberdeen CDD
475 W Town Place
#114
St. Augustine FL 32092

Project: Aberdeen CDD
571 Market St
St. Augustine FL 32095

RECEIVED
MAY 02 2023
BY: _____

Description	Quantity	Price	Ext Price
April Monthly Landscaping Maintenance Services	1.00	21,547.38	21,547.38

Notes:

Invoice Total: \$21,547.38

*Maint. Contract
1.320.53800.46200
(C)*

Invoice



P.O. Box 762,
Middleburg, FL 32050

Date	Invoice #
5/1/2023	2927

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

RECEIVED
MAY 03 2023
BY: _____

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	MONTHLY MAINTENANCE AND NEWSLETTER - ABERDEEN CDD	150.00	150.00
	1,320,538.45919		
		Total	\$150.00

Check Approval Form

General Fund

Date: May 26, 2023

District: Aberdeen CDD

Fund Code: 1


Beginning Check #: 4632

Ending Check #: 4641

Total Amount of Checks:	\$ 24,824.61	New Balance
Balance in Account***:	\$ 611,421.44	\$ 586,596.83

Recent Deposits: _____

Prepared by: Todd R. Polvere

Signature: 

Approved by: Daniel Laughlin

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.
00286	40123	5533910	001-310-51300-48000			41723	68.00	.00	68.00		
		PUBLIC MEETING 8696712	LEGAL ADVERTISING				68.00	.00	68.00	004632	
		CA FLORIDA HOLDINGS,LLC									
00279	41723	1538	001-320-53800-45913			41723	7,312.29	.00	7,312.29		
		MAY LIFEGUARDS	AMENITY - LIFEGUARDS				7,312.29	.00	7,312.29	004633	
		ELITE AMENITIES NE FL, LLC									
00013	50523	0208118	001-310-51300-31100			50523	967.50	.00	967.50		
		APR ENGINEERING SRVC	ENGINEERING FEES				967.50	.00	967.50	004634	
		ENGLAND THIMS & MILLER, INC.									
00259	22523	10867977	001-320-53800-45506		C	22523	349.00-	.00	349.00-		
		MEDICAL ADJUSTMENT	AMENT- JANITORIAL MAINT				349.00-	.00	349.00-		
00259	22523	10867977	001-320-53800-45915		C	22523	349.00-	.00	349.00-		
		MEDICAL ADJUSTMENT	RESIDENT SERVICE COORDINATOR				349.00-	.00	349.00-		
00259	22523	10867977	001-320-53800-46000		C	22523	349.00-	.00	349.00-		
		MEDICAL ADJUSTMENT	OPERATIONS MANAGEMENT				349.00-	.00	349.00-		
00259	22523	10867977	001-320-53800-45918		C	22523	349.00-	.00	349.00-		
		MEDICAL ADJUSTMENT	FACILITY MANAGER				3,538.50	.00	3,538.50		
00259	51223	10886754	001-320-53800-45918			51223	3,538.50	.00	3,538.50		
		GENERAL MANAGER	FACILITY MANAGER				1,703.73	.00	1,703.73		
00259	51223	10886754	001-320-53800-45915			51223	1,703.73	.00	1,703.73		
		FRONT DESK	RESIDENT SERVICE COORDINATOR				539.43	.00	539.43		
00259	51223	10886754	001-320-53800-45505			51223	539.43	.00	539.43		
		GROUNDS MAINT	AMENT-POOL MAINTENANCE				1,037.17	.00	1,037.17		
00259	51223	10886754	001-320-53800-45506			51223	1,037.17	.00	1,037.17		
		GROUNDS MAINT	AMENT- JANITORIAL MAINT				2,561.66	.00	2,561.66		
00259	51223	10886754	001-320-53800-46000			51223	2,561.66	.00	2,561.66		
		SUPERVISOR BUILDING MAINT	OPERATIONS MANAGEMENT				1,820.18	.00	1,820.18		
00259	51223	10886754	001-320-53800-45917			51223	1,820.18	.00	1,820.18		
		BUILDING MAINT	GENERAL FACILITY MAINTENANCE				9,804.67	.00	9,804.67	004635	
		FIRST SERVICE RESIDENTIAL									
00259	50123	10885288	001-310-51300-34000			50123	1,075.00	.00	1,075.00		
		MAY MANAGEMENT FEE	MANAGEMENT FEES				1,075.00	.00	1,075.00	004636	
		FIRST SERVICE RESIDENTIAL									
00249	42523	04252023	001-310-51300-49000			42523	10.00	.00	10.00		
		OATH FEE - P. FOGEL	OTHER CURRENT CHARGES				10.00	.00	10.00	004637	
		FLORIDA DIVISION OF ELECTIONS									
00213	51123	78407	001-320-57200-46000			51123	4,479.00	.00	4,479.00		
		MAY LAKE MAINTENANCE	REPAIRS AND REPLACEMENTS				4,479.00	.00	4,479.00	004638	
		FUTURE HORIZONS, INC									

ABER ABERDEEN


TPOLVERE

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.
00250	51523	328	001-320-57200-49400		51523	450.00	.00	450.00		
DJ/MC	SRVCS	MEMORIAL DAY	SPECIAL EVENTS			450.00	.00	450.00	004639	
			HIGH DEFINITION MUSIC ENT LLC							
00305	50523	5222023	001-320-53800-45907		50523	450.00	.00	450.00		
BASIC	FIRST AID TRAINING		AMENITY - OTHER CURRENT			450.00	.00	450.00	004640	
			SAFETY FIRST CPR AND SAFETY							
00060	50423	61726976	001-320-53800-45926		40523	99.00	.00	99.00		
MAY	PEST CONTROL-FIRE ANT		PEST CONTROL							
00060	51123	61726673	001-320-53800-45926		51123	109.15	.00	109.15		
MAY	PEST CONTROL		PEST CONTROL							
			TURNER PEST CONTROL LLC			208.15	.00	208.15	004641	
			ABERDEEN CDD			24,824.61	.00	24,824.61		
			ABERDEEN - GENERAL FUND			24,824.61	.00	24,824.61		

LOCALIQ

FLORIDA

ACCOUNT NAME Aberdeen Cdd/Gms		ACCOUNT # 764138	PAGE # 1 of 1
INVOICE # 0005533910	BILLING PERIOD Apr 1- Apr 30, 2023	PAYMENT DUE DATE May 20, 2023	
PREPAY (Memo Info) \$0.00	UNAPPLIED (Included in amt due) \$0.00	TOTAL AMOUNT DUE \$134.64	
BILLING ACCOUNT NAME AND ADDRESS Aberdeen Cdd/Gms 393 Palm Coast Pkwy. S.W. Unit 4 Palm Coast, FL 32137-4774 		BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com	FEDERAL ID 47-2390983
<p>Legal Entity: Gannett Media Corp. Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. All funds payable in US dollars.</p>			

0000764138000000000000000055339100001346467173

To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com. Previous account number: MOR 15699

Date	Description	Amount
4/1/23	Balance Forward	\$66.64

Package Advertising:

Start-End Date	Order Number	Description	PO Number	Package Cost
4/17/23	8696712	April Meeting		\$68.00

RECEIVED MAY 1 2023

RECEIVED MAY 15 2023

RECEIVED
MAY 15 2023
BY: _____

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

LOCALIQ

FLORIDA

ACCOUNT NAME Aberdeen Cdd/Gms		PAYMENT DUE DATE May 20, 2023		AMOUNT PAID	
ACCOUNT NUMBER 764138		INVOICE NUMBER 0005533910			
CURRENT DUE \$68.00	30 DAYS PAST DUE \$66.64	60 DAYS PAST DUE \$0.00	90 DAYS PAST DUE \$0.00	120+ DAYS PAST DUE \$0.00	UNAPPLIED PAYMENTS \$0.00
					TOTAL AMOUNT DUE \$134.64
REMITTANCE ADDRESS (Include Account# & Invoice# on check) CA Florida Holdings, LLC PO Box 631244 Cincinnati, OH 45263-1244			TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW: <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMEX Card Number _____ Exp Date ____ / ____ / ____ CVV Code _____ Signature _____ Date _____		

0000764138000000000000000055339100001346467173

LOCALIQ

FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Aberdeen Cdd/Gms
Aberdeen Cdd/Gms
393 Palm Coast Pkwy Sw
SUITE 4

Palm Coast FL 32137

STATE OF FLORIDA, COUNTY OF ST JOHNS

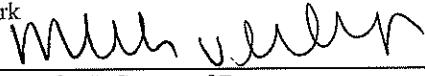
The St Augustine Record, a daily newspaper published in St Johns County, Florida; and of general circulation in St Johns County; and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issues dated or by publication on the newspaper's website, if authorized, on:

04/17/2023

and that the fees charged are legal.
Sworn to and subscribed before on 04/17/2023



Legal Clerk



Notary, State of WI, County of Brown

8-25-26

My commission expires

Publication Cost: \$68.00
Order No: 8696712 # of Copies: 1
Customer No: 764138
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

NOTICE OF MEETING ABERDEEN COMMUNITY DEVELOPMENT DISTRICT

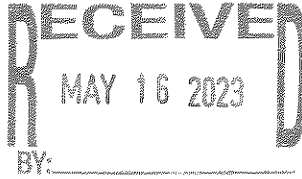
The meeting of the Board of Supervisors (the "Board") of the Aberdeen Community Development District is scheduled to be held on Tuesday, April 25, 2023 at 4:00 p.m. located at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, Saint Johns, Florida 32259. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting 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). This meeting may be continued to a date, place and time certain, to be announced at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District 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 this 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
Pub: 4/17/23; #8696712

Elite Amenities NE FL, LLC

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



INVOICE

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

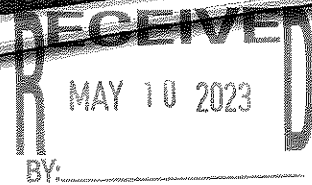
INVOICE 1538
DATE 04/17/2023
TERMS Due in 10 days
DUE DATE 05/01/2023

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	Lifeguards - May	1	7,312.29	7,312.29
	Late Fee (1.5%) for April invoice	1	109.68	109.68
	Late Fee (1.5%) for May Invoice	1	109.68	109.68

BALANCE DUE **\$7,531.65**

Lifeguards - 1,320,538.45913

*Lifeguard
Contract
5/16/23*



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

May 05, 2023
 Project No: 02105.27000
 Invoice No: 0208118

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

Professional Services rendered through April 29, 2023

Task 01 Professional Services
Professional Personnel

			Hours	Rate	Amount
Senior Engineer					
Katsaras, George	4/15/2023		1.00	215.00	215.00
Katsaras, George	4/22/2023		.50	215.00	107.50
Katsaras, George	4/29/2023		3.00	215.00	645.00
Totals			4.50		967.50
Total Labor					967.50
				Total this Task	\$967.50

Task XP Expenses **Total this Task 0.00**

Invoice Total this Period \$967.50

1,310,573.311

England-Thim & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
 14775 Old St. Augustine Road • Jacksonville, Florida 32258 • tel 904-642-8890 • fax 904-646-8485
 CA-00002684 LC-0000316

RECEIVED
MAY 18 2023
BY: _____



FirstService
RESIDENTIAL

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

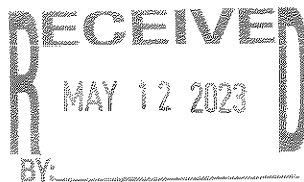
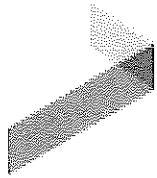
INVOICE

Invoice Number 10867977
Invoice Date 2/25/2023
Terms 15 ePay ACH BP
Period Begin 2/1/2023
Customer 100-0SNC
Account # MED-0SNC
Total Amount Due: (\$1,396.00)

Medical Insurance

Date	Position	Employee	Amount
2/1/2023	Medical Adjustment	Holiday Premium Credit - Caleb L Abshire	(\$349.00)
2/1/2023	Medical Adjustment	Holiday Premium Credit - Demetric E Arnold	(\$349.00)
2/1/2023	Medical Adjustment	Holiday Premium Credit - Jay Parker	(\$349.00)
2/1/2023	Medical Adjustment	Holiday Premium Credit - Katherine Trivelpiece	(\$349.00)
Subtotal			(\$1,396.00)
Subtotal			(\$1,396.00)
Tax			\$0.00
Total			(\$1,396.00)

- ① 1.320.538.45506
- ② 1.320.538.45915
- ③ 1.320.538.46000
- ④ 1.320.538.45918



INVOICE

FirstService

RESIDENTIAL

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

Invoice Number 10886754
Invoice Date 5/12/2023
Terms 15 ePay ACH BP
Period Start 4/22/2023
Period End 5/5/2023

Customer 100-0SNC
Account # PAY-0SNC
Total Amount Due: \$11,200.67

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
General Manager, Property Oper	15.00%	Trivelpiece, Katherine	80.00 REGULAR	\$38.46	\$3,538.50
General Manager, Property Oper	0.00%	Trivelpiece, Katherine	AUTO	\$500.00	\$500.00
General Manager, Property Oper	0.00%	Trivelpiece, Katherine	CELL	(\$500.00)	(\$500.00)
				Subtotal	\$3,538.50
Staff, Front Desk	25.00%	Arnold, Demetric E	0.15 OVERTIME	\$25.53	\$4.79
Staff, Front Desk	25.00%	Arnold, Demetric E	79.95 REGULAR	\$17.00	\$1,698.94
				Subtotal	\$1,703.73
Staff, Grounds Maint	25.00%	Abshire, Caleb L	8.00 PTO	\$16.00	\$160.00
Staff, Grounds Maint	25.00%	Abshire, Caleb L	70.83 REGULAR	\$16.00	\$1,416.60
				Subtotal	\$1,576.60
Supervisor, Building Maint	25.00%	Parker, Jay	78.82 REGULAR	\$26.00	\$2,561.66
				Subtotal	\$2,561.66
Staff, Building Maint	25.00%	Henry, Brandon E	70.71 REGULAR	\$18.50	\$1,635.18
Staff, Building Maint	25.00%	Henry, Brandon E	8.00 VACATION	\$18.50	\$185.00
				Subtotal	\$1,820.18
				Subtotal	\$11,200.67

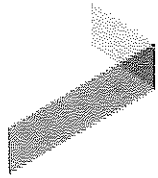
1.320.538.45918

1.320.538.45915

1.320.538.45505 - \$539.43
1.320.538.45506 - \$1,037.17

1.320.538.460

1.320.538.45917



FirstService

RESIDENTIAL

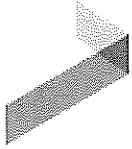
Aberdeen Community Development District
110 Flower of Scotland Avenue
Saint Johns, FL 32259
Anh.Nguyen@fsresidential.com

INVOICE

Invoice Number 10886754
Invoice Date 5/12/2023
Terms 15 ePay ACH BP
Period Start 4/22/2023
Period End 5/5/2023

Customer 100-0SNC
Account # PAY-0SNC
Total Amount Due: \$11,200.67

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
				Tax	\$0.00
				Total	\$11,200.67
General Manager, Property Oper					\$3,538.50
Staff, Building Maint					\$1,820.18
Staff, Front Desk					\$1,703.73
Staff, Grounds Maint					\$1,576.60
Supervisor, Building Maint					\$2,581.66



FirstService
RESIDENTIAL

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

INVOICE

Invoice Number 10885288
 Invoice Date 5/1/2023
 Terms 15 ePay ACH BP
 Service Period 5/1/2023
 Customer 100-OSNC

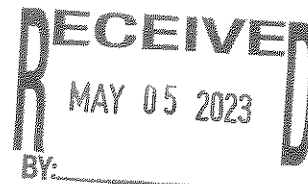
Invoice Type MG FEE
 Account # MGF-0SNC
Total Amount Due: \$1,075.00

Description	Total
Management Fee <div data-bbox="695 724 998 903" style="text-align: center;"> </div>	\$1,075.00
	Subtotal \$1,075.00 Tax \$0.00 Total \$1,075.00

1,310,573.340

OATH OF OFFICE

(Art. II, § 5(b), Fla. Const.)



STATE OF FLORIDA

County of St. Johns

I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the State, and that I will well and faithfully perform the duties of

Supervisor, Aberdeen Community Development District

(Title of Office)

on which I am now about to enter, so help me God.

[NOTE: If you affirm, you may omit the words "so help me God." See § 92.52, Fla. Stat.]

x Paul Fogel

Signature

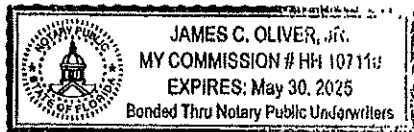
Sworn to and subscribed before me by means of physical presence or online notarization, this 25 day of April, 2023.

[Signature]
Signature of Officer Administering Oath or of Notary Public

Print, Type, or Stamp Commissioned Name of Notary Public

Personally Known OR Produced Identification

Type of Identification Produced _____



ACCEPTANCE

I accept the office listed in the above Oath of Office.

Mailing Address: Home Office

640 Melrose Abbey Lane

Street or Post Office Box

St. Johns, FL 32259

City, State, Zip Code

Paul Fogel

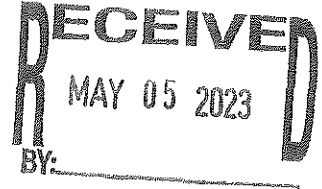
Print Name

x Paul Fogel

Signature

OATH OF OFFICE

(Art. II, § 5(b), Fla. Const.)



STATE OF FLORIDA

County of St. Johns

I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the State, and that I will well and faithfully perform the duties of

Supervisor, Aberdeen Community Development District

(Title of Office)

on which I am now about to enter, so help me God.

[NOTE: If you affirm, you may omit the words "so help me God." See § 92.52, Fla. Stat.]

x Paul JH

Signature

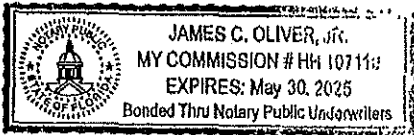
Sworn to and subscribed before me by means of physical presence or online notarization, this 25 day of April, 2023.

Signature of Officer Administering Oath or of Notary Public

Print, Type, or Stamp Commissioned Name of Notary Public

Personally Known OR Produced Identification

Type of Identification Produced _____



ACCEPTANCE

I accept the office listed in the above Oath of Office.

Mailing Address: Home Office

640 Melrose Abbey Lane

Street or Post Office Box

St. Johns, FL 32259

City, State, Zip Code

Paul Fogel

Print Name

x Paul JH

Signature

Future Horizons, Inc

403 N First Street
 PO Box 1115
 Hastings, FL 32145
 USA

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

INVOICE

Invoice Number: 78407
 Invoice Date: May 11, 2023
 Page: 1

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		6/10/23

Quantity	Item	Description	Unit Price	Amount
1.00		Fountain control panel for Aqua Control	3,929.00	3,929.00
1.00	Aerator Service	7.5hp Titan fountain Labor new control panel to replace the existing Aqua Control fountain panel. This quote is only for the panel and labor to install it if any extra work is needed to be done afterwards to the fountain, we will assess what is needed and quote the work prior to performing. Quoting per the Board's request.	450.00	450.00
Subtotal				4,379.00
Sales Tax				
Freight				100.00
Total Invoice Amount				4,479.00
Payment/Credit Applied				
TOTAL				4,479.00

RECEIVED
 MAY 11 2023
 BY: _____

1,320,538.461

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

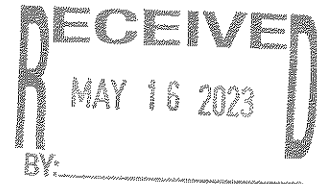
High Definition Music Entertainment LLC.
 Anthony Birchenough
 653 Fort William Drive
 Saint Johns, FL 32259
 Phone (904) 806-1161



INVOICE 328 5/15/2023

BILL TO

FirstService Residential
 Management
 KATE TRIVELPIECE
 Aberdeen CDD 110 Flower of Scotland Ave | Saint Johns, FL 32259
 Saint Johns, FL 32259
 c/o
 Amenity Center



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

1	DJ/MC services (Memorial Day) from 12:00pm-3:00pm on 5/29/2023 at Aberdeen Amenity Center	\$450.00
---	---	----------

SUBTOTAL \$450.00

SALES TAX \$00.00

TOTAL DUE BY 5/29/2023 **\$450.00**

Thank you
 for your
 business!

Event D.
 320, 57000, 49400
 KS
 5/16/23

Safety First CPR & Safety Training, LLC

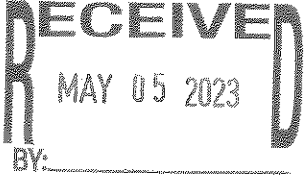
3844 Conga Street
Jacksonville, FL 32217
Phone (904) 434-6032

INVOICE

INVOICE #5222023
DATE: MAY 5, 2023

TO:
Aberdeen CDD
110 Flower of Scotland Ave
St. Johns, FL 32259

FOR:
Community CPR/AED + Basic First Aid

DESCRIPTION	AMOUNT
(6) Community CPR/AED (Infant, Child, Adult) + Basic First Aid at \$75/person  1,320,538.45907	\$450.00
TOTAL	\$450.00

*Training Misc?
KW 5/5/23*

Make all checks payable to Safety First CPR & Safety Training, LLC.
Payment is due upon services rendered.
If you have any questions concerning this invoice, contact Carrie at (904) 434-6032 or info@safetyfirstjax.com.

Thank you for your business!



PAYMENT ADDRESS:
 Turner Pest Control LLC • P.O. Box 952503 • Atlanta, Georgia 31192-2503
 904-355-5300 • Fax: 904-353-1499 • Toll Free: 800-225-5305 • turnerpest.com

Turner Pest Control LLC
 P.O. Box 952503
 Atlanta, GA 31192-2503
 904-355-5300

Service Slip/Invoice

INVOICE: 617266737
DATE: 5/11/2023
ORDER: 617266737

Bill To: [139845]
 Aberdeen
 Aberdeen - CDD
 C/O Government Services
 475 W. Town Place - Suite 114
 Saint Augustine, FL 32092

Work Location: [139845] 904-626-0375
 Aberdeen
 Aberdeen - CDD
 110 Flower Of Scotland Ave
 Saint Johns, FL 32259-6937

Work Date	Time	Target Pest	Technician	Time In
5/11/2023	01:47 PM			01:47 PM
Purchase Order	Terms	Last Service	Map Code	Time Out
	NET 30	5/11/2023	121-C5	02:32 PM

Service	Description	Price
CPCM	Commercial Pest Control - Monthly Service	\$109.15
		SUBTOTAL \$109.15
		TAX \$0.00
		AMT. PAID \$0.00
		TOTAL \$109.15
		AMOUNT DUE \$109.15

RECEIVED
 MAY 12 2023
 BY: _____

[Handwritten Signature]

TECHNICIAN SIGNATURE

CUSTOMER SIGNATURE

Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law. Customer agrees to pay accrued expenses in the event of collection.

I hereby acknowledge the satisfactory completion of all services rendered, and agree to pay the cost of services as specified above.

PLEASE PAY FROM THIS INVOICE

20230511 139845 0147 0232 121C5 617266737

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/05/23	00184	5/03/23 05032023	202305 600-53800-60000	STAIRLIFT INSTALLATION CHRISTOPHER PAUL KLOC DBA CENTRAL	*	12,990.00	12,990.00 000145
5/26/23	00185	4/07/23 D22539	202304 600-53800-60100	SLITHER SLIDE PLAYMORE WEST INC PLAYMORE	*	4,320.00	4,320.00 000146
TOTAL FOR BANK B						17,310.00	
TOTAL FOR REGISTER						17,310.00	

ABER ABERDEEN OKUZMUK

Check Approval Form

Capital Reserve

Date: May 5, 2023

District: Aberdeen CDD

Fund Code: 33

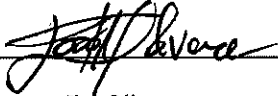
Beginning Check #: 145

Ending Check #: 145

Total Amount of Checks:	<u>\$ 12,990.00</u>	New Balance
Balance in Account***:	<u>\$ 442,712.89</u>	<u>\$ 429,722.89</u>

Recent Deposits: _____

Prepared by: Todd R. Polvere

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.
00184	50323	05032023	033-600-53800-60000			50323	12,990.00	.00	12,990.00		
			STAIRLIFT INSTALLATION								
			CHRISTOPHER PAUL KLOC DBA CENTRAL				12,990.00	.00	12,990.00	000145	
			CAPITAL RESERVE FUND				12,990.00	.00	12,990.00		
			ABERDEEN-CAPITAL RESERVE FUND				12,990.00	.00	12,990.00		

ABER ABERDEEN

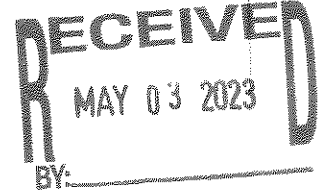
TPOLVERE



INVOICE

Central Florida Stairlift LLC
 2654 Red Fox Run
 Chuluota, FL 32766
 407-590-4143
chris@centralfloridastairlift.com

Date: 5/3/23



Aberdeen CDD
 110 Flower of Scotland Ave
 St. Johns, FL 32259
 904-217-0925

DUE UPON RECEIPT

33,600.538.600

Quantity		Unit Price	Line Total
2	Aqua Creek Scout Excel ADA Pool Lift	\$6,695.00	\$13,390.00
2	Aqua Creek Scout Excel ADA Anchor System	Included	Included
2	Professional Core Drill Cemented Anchor Installation	Included	Included
	375 lbs. Weight Capacity		
	5 Year Manufacturers Warranty		
	Battery Powered		
	Charger Included		
	In Stock Lift - Immediate Installation (Allow 1-5 business Days)		
	100% Payment Required to be placed on the schedule for installation. We accept all major credit cards or check by mail.		
	NO SALES TAX		
	Multiple Lift Discount	-\$200.00	-\$400.00
		Subtotal	\$ 12,990.00
		Sales Tax @ 0.00%	-
		TOTAL	\$ 12,990.00

THANK YOU FOR YOUR BUSINESS!

Check Approval Form

Capital Reserve

Date: May 26, 2023

District: Aberdeen CDD

Fund Code: 33

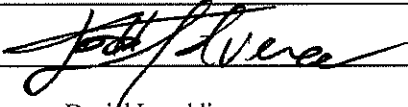
Beginning Check #: 146

Ending Check #: 146

Total Amount of Checks:	\$	<u>4,320.00</u>	New Balance
Balance in Account***:	\$	<u>429,722.89</u>	\$ <u>425,402.89</u>

Recent Deposits: _____

Prepared by: Todd R. Polvere

Signature: 

Approved by: Daniel Laughlin

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.
00185	40723	D22539	033-600-53800-60100		40723	4,320.00	.00	4,320.00		
	SLITHER SLIDE		REPAIR AND REPLACEMENTS							
		PLAYMORE WEST INC	PLAYMORE			4,320.00	.00	4,320.00	000146	
CAPITAL RESERVE FUND						4,320.00	.00	4,320.00		
ABERDEEN-CAPITAL RESERVE FUND						4,320.00	.00	4,320.00		

PLAYMORE

Recreational Products & Services

Playmore West, Inc
10271 Deer Run Farms Road, Suite 1
Fort Myers, FL 33966
(239) 791-2400 (239) 791-2401 fax
(888) 886-3757 toll free
License: CBC1252224

Invoice

Invoice#: D22539
Date: 04/27/2023

Billed To: Aberdeen CDD
110 Flower Of Scotland Ave.
St. Johns FL 32259

Ship To: Aberdeen PG Parts
110 Flower Of Scotland Ave.
St. Johns FL 32259

033,600.538.601

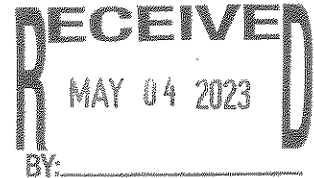
Due Date: 04/27/2023

Terms: Due With Order

Purchase Order# Quote #18009

Item	Description	Qty	Rate	Amount
ZZCH3206	SLITHER SLIDE 2.0 ENTRANCE & EXIT	1	\$1,791.00	\$1,791.00
ZZUN3218	SLITHER SLIDE 2.0 (LEFT 120° SEC)	1	\$982.00	\$982.00
ZZUN3217	SLITHER SLIDE 2.0 (RIGHT 120° SEC)	1	\$982.00	\$982.00
ZZUN3249	SLITHER SLIDE 2.0 SUPP LEG 3'-6"	1	\$268.00	\$268.00
Freight	PLAYWORLD FREIGHT	1	\$297.00	\$297.00

RS
5/3/23



Thank you for your prompt payment!

Taxable Amount:	0.00
Sales Tax:	0.00
Invoice Total:	4,320.00
Amount Paid:	0.00
Amount Due:	4,320.00