

ABERDEEN

Community Development District

AUGUST 22, 2023

AGENDA

Aberdeen
Community Development District

475 West Town Place

Suite 114

St. Augustine, Florida 32092

District Website: www.AberdeenCDD.com

August 15, 2023

Board of Supervisors
Aberdeen Community Development District

Dear Board Members:

The Aberdeen Community Development District Meeting is scheduled for **Tuesday, August 22, 2023 at 6:00 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. Fiscal Year 2023/2024 Budget
 - A. Overview of Budget
 - B. Board Discussion
 - C. Public Hearing Adopting the Budget for Fiscal Year 2023/2024
 1. Consideration of Resolution 2023-06, Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2024
 2. Consideration of Resolution 2023-07, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2024
- IV. Ratification of GFL Environmental Service Agreement
- V. Staff Reports
 - A. Attorney

- B. Engineer
 - C. Manager – Discussion of Fiscal Year 2024 Meeting Schedule
 - D. Operation Manager - Report
 - E. Amenity Center Manager - Report
- VI. Supervisor’s Request and Public Comments
- VII. Approval of Consent Agenda
- A. Approval of the Minutes of the July 25, 2023 Meeting
 - B. Balance Sheet as of July 31, 2023 and Statement of Revenues and Expenses for the Period Ending July 31, 2023
 - C. Assessment Receipt Schedule
 - D. Approval of Check Register
- VIII. Next Scheduled Meeting – 09/26/23 @ 4:00 p.m. @ Aberdeen Amenity Center
- IX. Adjournment

THIRD ORDER OF BUSINESS

A.

**Approved Budget
Fiscal Year 2024**



**Aberdeen
Community Development District**



Aberdeen
Community Development District

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Aberdeen

Community Development District

General Fund

Description	Adopted Budget FY 2023	Actual Thru 7/31/23	Next 2 Months	Projected Thru 9/30/23	Approved Budget FY 2024
Revenues					
Assessments	\$ 1,138,335	\$ 1,139,595	\$ -	\$ 1,139,595	\$ 1,235,817
Interest Earned	\$ 200	\$ 4,860	\$ 800	\$ 5,660	\$ 2,700
Amenities Revenue/Misc	\$ 25,000	\$ 20,907	\$ 2,000	\$ 22,907	\$ 25,000
Carry Forward Surplus	\$ 125,000	\$ -	\$ 125,000	\$ 125,000	\$ 85,000
Total Revenues	\$ 1,288,535	\$ 1,165,362	\$ 127,800	\$ 1,293,162	\$1,348,517

Expenditures

Administrative

Supervisor Fees	\$ 12,000	\$ 8,600	\$ 2,000	\$ 10,600	\$ 12,000
FICA Expense	\$ 918	\$ 658	\$ 153	\$ 811	\$ 918
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,300
Engineering Fees	\$ 7,000	\$ 6,095	\$ 906	\$ 7,000	\$ 7,000
Arbitrage	\$ 1,200	\$ 600	\$ 1,200	\$ 1,800	\$ 1,200
Dissemination Agent	\$ 7,800	\$ 6,183	\$ 1,617	\$ 7,800	\$ 8,268
Impact Fee Administration	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Attorney Fees	\$ 37,000	\$ 19,086	\$ 9,000	\$ 28,086	\$ 30,000
Annual Audit	\$ 3,650	\$ 3,375	\$ -	\$ 3,375	\$ 3,650
Trustee Fees	\$ 14,500	\$ 8,394	\$ 6,106	\$ 14,500	\$ 14,500
Management Fees	\$ 52,796	\$ 43,997	\$ 8,800	\$ 52,797	\$ 55,964
Information Technology	\$ 1,800	\$ 1,500	\$ 300	\$ 1,800	\$ 1,908
Travel and Per Diem	\$ 300	\$ -	\$ 100	\$ 100	\$ 300
Telephone	\$ 700	\$ 339	\$ 154	\$ 493	\$ 700
Postage	\$ 2,000	\$ 550	\$ 1,450	\$ 2,000	\$ 2,000
Printing and Binding	\$ 2,000	\$ 497	\$ 503	\$ 1,000	\$ 1,000
Insurance	\$ 12,408	\$ 11,116	\$ -	\$ 11,116	\$ 12,228
Legal Advertising	\$ 2,000	\$ 544	\$ 1,456	\$ 2,000	\$ 2,000
Other Current Charges	\$ 1,000	\$ 20	\$ 490	\$ 510	\$ 500
Office Supplies	\$ 250	\$ 218	\$ 282	\$ 500	\$ 500
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Administrative Expenses	\$ 174,497	\$ 116,946	\$ 34,516	\$ 151,462	\$ 160,111

Amenity Center

Insurance	\$ 41,825	\$ 38,674	\$ -	\$ 38,674	\$ 58,011
Repairs & Replacements	\$ 45,000	\$ 53,985	\$ 11,015	\$ 65,000	\$ 55,000
Special Events	\$ 18,500	\$ 24,227	\$ 5,773	\$ 30,000	\$ 25,000
Staff Uniforms	\$ 1,500	\$ -	\$ 750	\$ 750	\$ 750
Recreational Supplies	\$ 1,800	\$ -	\$ 900	\$ 900	\$ 900
Recreational Passes	\$ 1,600	\$ 1,441	\$ 500	\$ 1,941	\$ 1,500
Other Current Charges	\$ 1,000	\$ 465	\$ 35	\$ 500	\$ 500
Permit Fees	\$ 2,200	\$ 3,757	\$ 450	\$ 4,207	\$ 2,500
Office Supplies	\$ 3,150	\$ 2,863	\$ 500	\$ 3,363	\$ 3,000
Credit Card Machine Fees	\$ 450	\$ 817	\$ 350	\$ 1,167	\$ 900
Pest Control	\$ 3,000	\$ 2,025	\$ 416	\$ 2,441	\$ 3,000
Utilities					
Water & Sewer	\$ 20,000	\$ 11,880	\$ 6,120	\$ 18,000	\$ 20,000
Electric	\$ 40,000	\$ 31,958	\$ 10,042	\$ 42,000	\$ 43,000
Cable/Internet/Phone	\$ 12,500	\$ 13,037	\$ 2,963	\$ 16,000	\$ 16,000
Management Contracts					
Field Operations Management - FirstService	\$ 72,440	\$ 65,643	\$ 6,797	\$ 72,440	\$ 79,356
Pool Attendants/Lifeguards - Elite LifeGuard	\$ 50,000	\$ 36,561	\$ 13,439	\$ 50,000	\$ 53,000
Facility Management - FirstService	\$ 99,441	\$ 84,977	\$ 14,464	\$ 99,441	\$ 104,976
Pool Maintenance/Supplies - FirstService	\$ 28,210	\$ 16,935	\$ 11,275	\$ 28,210	\$ 46,800
Janitorial Services - FirstService	\$ 54,240	\$ 27,298	\$ 26,942	\$ 54,240	\$ 56,476
General Facility Maintenance - FirstService	\$ 40,560	\$ 43,641	\$ 8,000	\$ 51,641	\$ 49,976
Resident Services Coordinator - FirstService	\$ 49,040	\$ 49,234	\$ 6,000	\$ 55,234	\$ 49,976
Management Fee - FirstService	\$ 12,900	\$ 10,750	\$ 2,150	\$ 12,900	\$ 13,548

Aberdeen

Community Development District

General Fund

Description	Adopted Budget FY 2023	Actual Thru 7/31/23	Next 2 Months	Projected Thru 9/30/23	Approved Budget FY 2024
Pool Chemicals - Poolsure	\$ 30,000	\$ 25,532	\$ 5,434	\$ 30,966	\$ 33,000
Refuse Service	\$ 12,000	\$ 10,327	\$ 2,148	\$ 12,475	\$ 13,000
Security	\$ 17,800	\$ 13,893	\$ 3,107	\$ 17,000	\$ 17,800
Website	\$ 1,800	\$ 1,500	\$ 300	\$ 1,800	\$ 1,800
Holiday Decorations	\$ 12,000	\$ 9,141	\$ 1,000	\$ 10,141	\$ 12,000
Subscriptions	\$ 2,988	\$ 2,789	\$ 199	\$ 2,988	\$ 2,800
Amenity Center Expenses	\$ 675,944	\$ 583,351	\$ 141,068	\$ 724,419	\$ 764,569
Grounds Maintenance					
Electric	\$ 11,000	\$ 9,730	\$ 2,770	\$ 12,500	\$ 13,185
Streetlighting	\$ 33,000	\$ 28,874	\$ 7,626	\$ 36,500	\$ 37,326
Lake Maintenance	\$ 33,000	\$ 27,117	\$ 5,350	\$ 32,467	\$ 33,000
Landscape Maintenance	\$ 258,568	\$ 216,767	\$ 43,094	\$ 259,861	\$ 266,326
Common Area Maintenance	\$ 30,525	\$ 10,940	\$ 4,060	\$ 15,000	\$ 15,000
Reuse Water	\$ 55,000	\$ 28,749	\$ 11,000	\$ 39,749	\$ 45,000
Miscellaneous	\$ 7,000	\$ 1,041	\$ 2,959	\$ 4,000	\$ 4,000
Irrigation Repairs	\$ 10,000	\$ 500	\$ 7,500	\$ 8,000	\$ 10,000
Grounds Maintenance Expenses	\$ 438,093	\$ 323,717	\$ 84,359	\$ 408,076	\$ 423,837
TOTAL EXPENDITURES	\$ 1,288,535	\$ 1,024,014	\$ 259,944	\$ 1,283,957	\$ 1,348,517
EXCESS REVENUES / (EXPENDITURES)	\$ -	\$ 141,348	\$(132,144)	\$ 9,205	\$ -

Net Assessment	\$ 1,235,817
Plus Collection Fees & Discounts (6%)	\$ 78,845
Gross Assessment	\$ 1,314,662

Parcel	Unit Count	Gross Assessment Per Parcel	Gross Assessment Per Unit - FY 2023	Gross Assessment Per Unit - FY 2024	\$ Increase	% Increase
Single Family 80	233	\$224,015.10	\$885.60	\$961.44	\$75.84	8.56%
Single Family 73	330	\$289,959.56	\$809.36	\$878.67	\$69.31	8.56%
Single Family 63	337	\$255,341.42	\$697.92	\$757.69	\$59.77	8.56%
Single Family 53	628	\$399,856.40	\$586.49	\$636.71	\$50.22	8.56%
Multi-Family	408	\$129,889.66	\$293.24	\$318.36	\$25.11	8.56%
Commercial	42000	\$13,370.99	\$293.24	\$318.36	\$25.11	8.56%
Office	7000	\$2,228.50	\$293.24	\$318.36	\$25.11	8.56%
Total	50,936	\$1,314,662		Average	\$47.21	
Parcel	Unit Count	ERU Factor	Total ERU's	%	Net Assessment	Gross Assessment
Single Family 80	233	1.51	351.83	17%	\$210,580	\$224,015
Single Family 73	330	1.38	455.40	22%	\$272,570	\$289,960
Single Family 63	337	1.19	401.03	19%	\$240,028	\$255,341
Single Family 53	628	1	628.00	30%	\$375,876	\$399,856
Multi-Family	408	0.5	204.00	10%	\$122,100	\$129,890
Commercial	42000	1	21.00	1%	\$12,569	\$13,371
Office	7000	1	3.50	0%	\$2,095	\$2,228
Total	50,936		2064.76	100%	\$1,235,817	\$1,314,662

Aberdeen
Community Development District
GENERAL FUND BUDGET
Fiscal Year 2024

REVENUES:

Assessments

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

Interest Income

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

Amenities Revenue/Misc

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

EXPENDITURES:

Administrative:

Supervisor Fees

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

FICA Expense

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

Assessment Administration

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

Engineering Fees

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

Arbitrage

The District is required to annually have an arbitrage calculation on the District's Series 2018, 2020A-1 & 2020A-2 Special Assessment Bonds. The District has contracted with Grau and

Aberdeen

Community Development District

GENERAL FUND BUDGET
Fiscal Year 2024

Associates, an independent audit firm to calculate the rebate liability and submit a report to the District.

Dissemination Agent

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
Governmental Management Services	\$ 639	\$ 7,668
Disclosure Services LLC		\$ 600
	\$ 639	\$ 8,268

Attorney Fees

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

Annual Audit

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

Trustee Fees

The District issued Series 2018, Series 2020A-1, and Series 2020A-2 Special Assessment Bond, which are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between US Bank and the District.

Management Fees

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
Governmental Management Services	\$ 4,664	\$ 55,964

Information Technology

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
Governmental Management Services	\$ 159	\$ 1,908

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Community Development District
GENERAL FUND BUDGET
Fiscal Year 2024

Travel and Per Diem

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

Telephone

Telephone and fax machine.

Postage

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

Printing & Binding

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

Insurance

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

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings etc in the local newspaper.

Other Current Charges

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

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

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

Aberdeen
Community Development District
GENERAL FUND BUDGET
Fiscal Year 2024

Amenity Center:

Insurance

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

Repair & Replacements

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

Special Events

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

Staff Uniforms

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

Recreational Supplies

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

Recreation Passes

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

Other Current Charges

Any unanticipated cost incurred by the Amenity Center.

Permit Fees

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

Office Supplies

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

Credit Card Machine Fees

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

Aberdeen
Community Development District
 GENERAL FUND BUDGET
 Fiscal Year 2024

Pest Control

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

Water & Sewer

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

<u>Account</u>	<u>Location</u>	<u>Monthly</u>	<u>Annual</u>
68342315	110 Flower of Scotland Ave	\$ 170	\$ 2,040
68090745	110 Flower of Scotland Ave	\$ 1,115	\$ 13,380
84792274	110 Flower of Scotland Ave	\$ 175	\$ 2,100
68342315	110 Flower of Scotland Ave-SEWER	\$ 165	\$ 1,980
	Contingency	\$ 42	\$ 500
		\$ 1,667	\$ 20,000

Electric

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

<u>Account</u>	<u>Location</u>	<u>Monthly</u>	<u>Annual</u>
12512538	110 Flower of Scotland Ave	\$ 3,483	\$ 41,800
	Contingency	\$ 100	\$ 1,200
		\$ 3,583	\$ 43,000

Cable/Internet/Telephone

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

Field Operations Management

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
First Service	\$ 6,614	\$ 79,365

Pool Attendants/Lifeguards

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

Aberdeen
Community Development District
 GENERAL FUND BUDGET
 Fiscal Year 2024

Facility Management

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
First Service	\$ 8,748	\$ 104,976

Pool Maintenance & Supplies

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
First Service	\$ 3,900	\$ 46,800

Janitorial Services

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
First Service	\$ 4,706	\$ 56,476

General Facility Maintenance

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

Resident Services Coordinator

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

Management Fee

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
First Service	\$ 1,129	\$ 13,548

Aberdeen
Community Development District
 GENERAL FUND BUDGET
 Fiscal Year 2024

Pool Chemicals

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
Poolsure	\$ 2,750	\$ 33,000

Refuse Service

GFL Environmental provides garbage disposal service for the District.

Security

The District is contracted with Envera Systems and Hi-Tech Security to provide security monitoring for the Amenity Center and Fitness Center.

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
Envera Systems	\$ 924	\$ 11,088
Hi-Tech	\$ 250	\$ 3,000
Contingency	\$ 309	\$ 3,712
	\$ 1,483	\$ 17,800

Website

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
Unicorn Web Development	\$ 150	\$ 1,800

Holiday Decorations

The district estimated cost for Holiday preparation of Amenity Center.

Subscriptions

Estimated costs of program channels at Fitness Center and music licenses.

Aberdeen
Community Development District
 GENERAL FUND BUDGET
 Fiscal Year 2024

Grounds Maintenance:

Electric

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

<u>Account</u>	<u>Location</u>	<u>Monthly</u>	<u>Annual</u>
97329397	100 Flower of Scotland Ave Apt SG01	\$ 15	\$ 184
89317527	100 Scotland Yard Blvd	\$ 23	\$ 272
97329395	100 William Penney Way Apt SG01	\$ 14	\$ 167
14904108	111 Prince Albert Av APT FS01	\$ 28	\$ 338
20193412	126 Burnett Ct Apt FS01	\$ 173	\$ 2,075
22969631	1300 Shetland Dr Apt LL01	\$ 16	\$ 190
148933351	138 Prince Albert Av Apt IR01	\$ 46	\$ 555
14903183	17 Shetland Dr Apt SG01	\$ 17	\$ 204
14907340	191 Prince Albert AV Apt SG01	\$ 15	\$ 182
76783963	3394 Longleaf Pine PY	\$ 13	\$ 158
28727195	4788 Longleaf Pine PY APT SG 01	\$ 23	\$ 271
14908425	5040 Longleaf Pine Py Apt SG01	\$ 14	\$ 171
97329407	70 Glenlivet Wy Apt SG01	\$ 17	\$ 204
28768954	90 Queen Victoria Av	\$ 20	\$ 241
95047089	91 Prince Albert Av	\$ 15	\$ 181
14909547	944 Rustlewood LA Apt FS01	\$ 21	\$ 249
97329410	99 Mahogany Bay Dr Apt SG01	\$ 478	\$ 5,741
	Contingency	\$ 150	\$ 1,800
		\$ 1,099	\$ 13,185

Street Lighting

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

<u>Account</u>	<u>Location</u>	<u>Monthly</u>	<u>Annual</u>
70 watts/241U	119 Shetland Dr	\$ 2,071	\$ 24,853
40W/22UNITS	1300 Shetland Dr Apt ARLT	\$ 428	\$ 5,135
27UNITS	764 Shetland Dr Apt IR01	\$ 227	\$ 2,719
40 watts/23U	90 Queen Victoria	\$ 193	\$ 2,316
40W/5UNITS	992 Shetland Dr Apt IR01	\$ 42	\$ 503
	Contingency	\$ 150	\$ 1,800
		\$ 3,111	\$ 37,326

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Community Development District
 GENERAL FUND BUDGET
 Fiscal Year 2024

Lake Maintenance

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

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

Landscape Maintenance

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

<u>Vendor</u>	<u>Monthly</u>	<u>Annual</u>
Tree Amigos	\$ 22,194	\$ 266,326

Common Area Maintenance

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

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Community Development District
GENERAL FUND BUDGET
Fiscal Year 2024

Water/Reuse Water

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

Account	Location	Monthly	Annual
67153683	100 Flower of Scotland Ave	\$ 48	\$ 576
85740399	100 Scotland Yard Blvd	\$ 269	\$ 3,228
82157871	100 William Penney Way	\$ 100	\$ 1,200
83714253	101 Flower of Scotland Ave	\$ 90	\$ 1,080
85342751	1290 Shetland Dr Apt IR01	\$ 382	\$ 4,584
85740420	130 Veterans PY	\$ 79	\$ 948
67862630	133 Celtic Wedding Dr	\$ 35	\$ 420
83713776	1591 Shetland Dr Apt IR01	\$ 35	\$ 420
78582269	17 Shetland Dr	\$ 210	\$ 2,520
72122492	176 River Dee Dr	\$ 200	\$ 2,400
81113064	191 Prince Albert Av Apt IR01	\$ 55	\$ 660
83717400	200 W Adelaide Dr	\$ 155	\$ 1,860
83714368	299 Glasgow Dr Apt IR01	\$ 70	\$ 840
84332498	3924 Longleaf Pine Py	\$ 85	\$ 1,020
64240055	437 S Aberdeenshire Dr	\$ 85	\$ 1,020
67153684	4788 Longleaf Pine PY	\$ 115	\$ 1,380
83717398	482 S Aberdeenshire Dr	\$ 70	\$ 840
67153700	5040 Longleaf Pine PY	\$ 90	\$ 1,080
85015950	559 Grampian Highlands Dr	\$ 115	\$ 1,380
83714400	572 Glasgow Dr Apt IR01	\$ 355	\$ 4,260
83459857	650 Fort William Dr	\$ 90	\$ 1,080
81948219	711 Irish Tartan Way	\$ 45	\$ 540
81948213	764 Shetland Dr Apt IR01	\$ 35	\$ 420
85740407	90 Queen Victoria Av	\$ 115	\$ 1,380
85083599	91 Prince Albert Av	\$ 375	\$ 4,500
88781351	96 Bush Pl	\$ 96	\$ 1,152
71731594	99 Mahogany Bay Dr	\$ 151	\$ 1,812
83794232	992 Shetland Dr Apt IR01	\$ 55	\$ 660
	Contingency	\$ 145	\$ 1,740
		\$ 3,750	\$ 45,000

Miscellaneous

Any unanticipated and unscheduled maintenance cost to the District.

Irrigation Repairs

Miscellaneous irrigation repairs and maintenance cost for the District.

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Community Development District

Debt Service Fund

Series 2018

Description	Adopted Budget FY 2023	Actual Thru 7/31/23	Projected 2 Months	Projected Thru 9/30/23	Approved Budget FY 2024
Revenues					
Assessments	\$ 135,283	\$ 135,113	\$ -	\$ 135,113	\$ 134,960
Interest	\$ 200	\$ 4,428	\$ 1,500	\$ 5,928	\$ 2,000
Carry Forward Surplus	\$ 49,605	\$ 51,316	\$ -	\$ 51,316	\$ 61,157
Total Revenues	\$ 185,087	\$ 190,857	\$ 1,500	\$ 192,357	\$ 198,117
Expenditures					
Interest 11/1	\$ 48,100	\$ 48,100	\$ -	\$ 48,100	\$ 47,400
Interest 5/1	\$ 48,100	\$ 48,100	\$ -	\$ 48,100	\$ 47,400
Principal 5/1	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ 40,000
Total Expenditures	\$ 131,200	\$ 131,200	\$ -	\$ 131,200	\$ 134,800
EXCESS REVENUES / (EXPENDITURES)	\$ 53,887	\$ 59,657	\$ 1,500	\$ 61,157	\$ 63,317

11/1/24 Interest Payment \$ 46,600

Net Assessment	\$ 134,960
Plus Collection Fees & Discounts (6%)	\$ 8,610
Gross Assessment	\$ 143,571

Aberdeen Community Development District

SERIES 2018 AMORTIZATION SCHEDULE (Combined)

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/1/23	\$1,905,000		\$47,400	
5/1/24	\$1,905,000	\$40,000	\$47,400	\$134,000
11/1/24	\$1,865,000		\$46,600	
5/1/25	\$1,865,000	\$40,000	\$46,600	\$132,300
11/1/25	\$1,825,000		\$45,700	
5/1/26	\$1,825,000	\$40,000	\$45,700	\$130,500
11/1/26	\$1,785,000		\$44,800	
5/1/27	\$1,785,000	\$45,000	\$44,800	\$133,588
11/1/27	\$1,740,000		\$43,788	
5/1/28	\$1,740,000	\$45,000	\$43,788	\$131,563
11/1/28	\$1,695,000		\$42,775	
5/1/29	\$1,695,000	\$45,000	\$42,775	\$129,538
11/1/29	\$1,650,000		\$41,763	
5/1/30	\$1,650,000	\$50,000	\$41,763	\$132,275
11/1/30	\$1,600,000		\$40,513	
5/1/31	\$1,600,000	\$50,000	\$40,513	\$129,775
11/1/31	\$1,550,000		\$39,263	
5/1/32	\$1,550,000	\$55,000	\$39,263	\$132,150
11/1/32	\$1,495,000		\$37,888	
5/1/33	\$1,495,000	\$55,000	\$37,888	\$129,400
11/1/33	\$1,440,000		\$36,513	
5/1/34	\$1,440,000	\$60,000	\$36,513	\$131,525
11/1/34	\$1,380,000		\$35,013	
5/1/35	\$1,380,000	\$65,000	\$35,013	\$133,400
11/1/35	\$1,315,000		\$33,388	
5/1/36	\$1,315,000	\$65,000	\$33,388	\$130,150
11/1/36	\$1,250,000		\$31,763	
5/1/37	\$1,250,000	\$70,000	\$31,763	\$131,775
11/1/37	\$1,180,000		\$30,013	
5/1/38	\$1,180,000	\$75,000	\$30,013	\$133,150
11/1/39	\$1,105,000		\$28,138	
5/1/39	\$1,105,000	\$80,000	\$28,138	\$134,275
11/1/39	\$1,025,000		\$26,138	
5/1/40	\$1,025,000	\$80,000	\$26,138	\$130,235
11/1/40	\$945,000		\$24,098	
5/1/41	\$945,000	\$85,000	\$24,098	\$131,028
11/1/41	\$860,000		\$21,930	
5/1/42	\$860,000	\$90,000	\$21,930	\$131,565
11/1/42	\$770,000		\$19,635	
5/1/43	\$770,000	\$95,000	\$19,635	\$131,848
11/1/43	\$675,000		\$17,213	
5/1/44	\$675,000	\$100,000	\$17,213	\$131,875
11/1/44	\$575,000		\$14,663	
5/1/45	\$575,000	\$105,000	\$14,663	\$131,648
11/1/45	\$470,000		\$11,985	
5/1/46	\$470,000	\$110,000	\$11,985	\$131,165
11/1/46	\$360,000		\$9,180	
5/1/47	\$360,000	\$115,000	\$9,180	\$130,428
11/1/47	\$245,000		\$6,248	
5/1/48	\$245,000	\$120,000	\$6,248	\$129,435
11/1/48	\$125,000		\$3,188	
5/1/49	\$125,000	\$125,000	\$3,188	\$128,188
11/1/49				
		\$1,905,000	\$1,559,175	\$3,416,775

Aberdeen

Community Development District

Debt Service Fund

Series 2020

Description	Adopted Budget FY 2023	Actual Thru 7/31/23	Projected 2 Months	Projected Thru 9/30/23	Approved Budget FY 2024
Revenues					
Assessment	\$ 1,950,944	\$ 1,949,651	\$ -	\$ 1,949,651	\$ 1,950,944
Interest	\$ 1,000	\$ 48,016	\$ 8,000	\$ 56,016	\$ 10,000
Carry Forward Surplus	\$ 433,443	\$ 455,094	\$ -	\$ 455,094	\$ 466,961
Total Revenues	\$ 2,385,387	\$ 2,452,761	\$ 8,000	\$ 2,460,761	\$ 2,427,905
Expenditures					
2020 A1					
Interest 11/1	\$ 317,419	\$ 317,419	\$ -	\$ 317,419	\$ 294,919
Interest 5/1	\$ 317,419	\$ 317,419	\$ -	\$ 317,419	\$ 294,919
Principal 5/1	\$ 900,000	\$ 900,000	\$ -	\$ 900,000	\$ 945,000
2020 A2					
Interest 11/1	\$ 99,481	\$ 99,481	\$ -	\$ 99,481	\$ 94,169
Interest 5/1	\$ 99,481	\$ 99,481	\$ -	\$ 99,481	\$ 94,169
Principal 5/1	\$ 225,000	\$ 225,000	\$ -	\$ 225,000	\$ 235,000
Principal 5/1 - Prepayment	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
Total Expenditures	\$ 1,958,800	\$ 1,993,800	\$ -	\$ 1,993,800	\$ 1,958,175
Excess Revenues (Expenditures)	\$ 426,587	\$ 458,961	\$ 8,000	\$ 466,961	\$ 469,730

11/1/24 Interest payment A1	\$271,294
11/1/24 Interest payment A2	\$89,469
	<u>\$360,763</u>

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

Aberdeen
Community Development District

SERIES 2020 A1
AMORTIZATION SCHEDULE (Combined)

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/1/23	\$15,890,000		\$294,919	\$1,512,338
5/1/24	\$15,890,000	\$945,000	\$294,919	
11/1/24	\$14,945,000		\$271,294	\$1,511,213
5/1/25	\$14,945,000	\$990,000	\$271,294	
11/1/25	\$13,955,000		\$246,544	\$1,507,838
5/1/26	\$13,955,000	\$1,045,000	\$246,544	
11/1/26	\$12,910,000		\$220,419	\$1,511,963
5/1/27	\$12,910,000	\$1,095,000	\$220,419	
11/1/27	\$11,815,000		\$193,044	\$1,508,463
5/1/28	\$11,815,000	\$1,155,000	\$193,044	
11/1/28	\$10,660,000		\$164,169	\$1,512,213
5/1/29	\$10,660,000	\$1,195,000	\$164,169	
11/1/29	\$9,465,000		\$149,978	\$1,509,147
5/1/30	\$9,465,000	\$1,225,000	\$149,978	
11/1/30	\$8,240,000		\$133,900	\$1,508,878
5/1/31	\$8,240,000	\$1,265,000	\$133,900	
11/1/31	\$6,975,000		\$113,344	\$1,512,244
5/1/32	\$6,975,000	\$1,305,000	\$113,344	
11/1/32	\$5,670,000		\$92,138	\$1,510,481
5/1/33	\$5,670,000	\$1,350,000	\$92,138	
11/1/33	\$4,320,000		\$70,200	\$1,512,338
5/1/34	\$4,320,000	\$1,395,000	\$70,200	
11/1/34	\$2,925,000		\$47,531	\$1,512,731
5/1/35	\$2,925,000	\$1,440,000	\$47,531	
11/1/35	\$1,485,000		\$24,131	\$1,511,663
5/1/36	\$1,485,000	\$1,485,000	\$24,131	
11/1/36	\$0		\$0	\$1,509,131
		\$15,890,000	\$4,043,219	\$19,933,219

Aberdeen
Community Development District

SERIES 2020 A2
AMORTIZATION SCHEDULE (Combined)

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/1/23	\$4,040,000		\$94,169	\$94,169
5/1/24	\$4,040,000	\$235,000	\$94,169	
11/1/24	\$3,805,000		\$89,469	\$418,638
5/1/25	\$3,805,000	\$240,000	\$89,469	
11/1/25	\$3,565,000		\$84,669	\$414,138
5/1/26	\$3,565,000	\$255,000	\$84,669	
11/1/26	\$3,310,000		\$78,613	\$418,281
5/1/27	\$3,310,000	\$265,000	\$78,613	
11/1/27	\$3,045,000		\$72,319	\$415,931
5/1/28	\$3,045,000	\$280,000	\$72,319	
11/1/28	\$2,765,000		\$65,669	\$417,988
5/1/29	\$2,765,000	\$290,000	\$65,669	
11/1/29	\$2,475,000		\$58,781	\$414,450
5/1/30	\$2,475,000	\$305,000	\$58,781	
11/1/30	\$2,170,000		\$51,538	\$415,319
5/1/31	\$2,170,000	\$320,000	\$51,538	
11/1/31	\$1,850,000		\$43,938	\$415,475
5/1/32	\$1,850,000	\$335,000	\$43,938	
11/1/32	\$1,515,000		\$35,981	\$414,919
5/1/33	\$1,515,000	\$350,000	\$35,981	
11/1/33	\$1,165,000		\$27,669	\$413,650
5/1/34	\$1,165,000	\$370,000	\$27,669	
11/1/34	\$795,000		\$18,881	\$416,550
5/1/35	\$795,000	\$390,000	\$18,881	
11/1/35	\$405,000		\$9,619	\$418,500
5/1/36	\$405,000	\$405,000	\$9,619	
11/1/36				\$414,619
		\$4,040,000	\$1,462,625	\$5,502,625

Aberdeen

Community Development District

Capital Reserve Fund

Description	Adopted Budget FY 2023	Actual Thru 7/31/23	Next 2 Months	Projected Thru 9/30/23	Approved Budget FY 2024
REVENUES:					
Insurance Proceeds	\$ -	\$ 785	\$ -	\$ 785	\$ -
Impact Fees	\$ -	\$ 10,153	\$ -	\$ 10,153	\$ -
Interest	\$ 3,000	\$ 19,007	\$ 3,000	\$ 22,007	\$ 10,000
Carry Forward Surplus	\$ 778,569	\$ 767,948	\$ -	\$ 767,948	\$ 699,382
Total Revenues	\$ 781,569	\$ 797,893	\$ 3,000	\$ 800,893	\$ 709,382
EXPENDITURES:					
Capital Outlay	\$ 150,000	\$ 38,480	\$ 10,000	\$ 38,456	\$ 50,000
Repair and Replacements	\$ 100,000	\$ 56,555	\$ 10,000	\$ 63,055	\$ 100,000
Total Expenditures	\$ 250,000	\$ 95,035	\$ 20,000	\$ 101,511	\$ 150,000
EXCESS REVENUES / (EXPENDITURES)	\$ 531,569	\$ 702,858	\$ (17,000)	\$ 699,382	\$ 559,382

C.

1.

RESOLUTION 2023-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE ABERDEEN COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“Board”) of the Aberdeen Community Development District (“District”) proposed budget (“Proposed Budget”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“Fiscal Year 2023/2024”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

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

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Aberdeen Community Development District for the Fiscal Year Ending September 30, 2024.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
DEBT SERVICE FUND – SERIES 2018	\$_____
DEBT SERVICE FUND – SERIES 2020	\$_____
CAPITAL RESERVE FUND	\$_____
TOTAL ALL FUNDS	\$_____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024, or within 60 days following the end of the Fiscal Year 2023/2024, may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 22ND DAY OF AUGUST, 2023.

ATTEST:

**ABERDEEN COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Budget

Exhibit A

Fiscal Year 2023/2024 Budget

2.

RESOLUTION 2023-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ABERDEEN COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Aberdeen Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in St. Johns County, Florida ("**County**"); and

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"), attached hereto as **Exhibit "A;"** and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B,”** and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit “B;”** and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits “A” and “B,”** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**

- B. Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B.”** Assessments directly collected by the District are due in full on December 1, 2023; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2023, 25% due no later than February 1, 2024 and 25% due no later than May 1, 2024. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2023/2024, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.
- C. Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 22nd day of August, 2023.

ATTEST:

**ABERDEEN COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Budget
Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

FOURTH ORDER OF BUSINESS



GFL Solid Waste Southeast, LLC
 7580 Philips Highway,
 Jacksonville, FL, 32256
 TEL: (904) 760 5880
 FAX:

CUSTOMER SERVICE AGREEMENT

AGREEMENT-918916-ABERDEEN CDD-07.31.2023

ABERDEEN CDD	UCN	Account No.	PO No.
475 W TOWN PL STE 114	400034	103597	
G M S			
SAINT AUGUSTINE, FL			
320923649			

ABERDEEN CDD	Site Billing Address	Site Primary Contact	Billing Address	Primary Contact
110 SCOTLAND AVE		MARIO LULIANELLA	475 W TOWN PL STE 114	Bernadette Peregrino
SAINT JOHNS, FL	, FL	Tel: (585) 924 9640	G M S	Tel: (904) 239 5309
322596937		Cell:	SAINT AUGUSTINE, FL	Cell:
		Email:	320923649	Email:
				BPEREGRINO@GMSNF.COM

SCHEDULE OF SERVICE

FRONT END SERVICE	Material	Container Size	Frequency	Service Start Date
QTY 1.00	WASTE	6 YD	Weekly	07.31.2023
Lift Charge	Monthly Rate	Disposal Charge	Container Rental	Extra Lift
\$0.00	\$656.57	N/A	\$0.00	\$185.00
STANDARD SERVICE FEES		SERVICE NOTES		
Delivery Charge: \$150.00	Relocation Fee: \$150.00			
Container Exchange: \$150.00	Removal Fee: \$225.00			

GENERAL NOTES

OTHER CHARGES: Fuel, Environmental, Administrative and other charges as shown on invoice

This Customer Service Agreement ("Agreement") together with the Terms and Conditions set forth herein is a legally binding contract between Company and Customer, and the individuals executing this Agreement have all power and authority to do so. This Agreement may be executed in counterparts and by electronic transmission.

ABERDEEN CDD

Legal Name of "Customer"

GFL Solid Waste Southeast, LLC

Legal Name of "Company"

DocuSigned by:

 Signature of Customer Representative

Lauren Egleston
 Printed Name of Customer Representative

Signature of Company Representative

Jannie Hinkle
 Printed Name of Company Representative

The effective date of this agreement is 07/31/2023.

TERMS AND CONDITIONS

SERVICES. Customer grants Company the exclusive right to collect and dispose all of Customer's Waste Materials (as defined below). Company agrees to furnish the services and Equipment specified above, subject to the terms and conditions of this Agreement. Changes in collection frequency and type of Equipment may be agreed to orally or in writing, provided that no terms and conditions added by Customer shall be binding upon Company unless expressly accepted in writing by the Company's authorized officer. Company reserves the right to substitute similar but equivalent services. These terms and conditions supersede any customer issued agreements and/or purchase orders.

TERM. The term of this agreement is sixty (60) months commencing on the effective date referenced herein, and shall automatically renew for additional like terms thereafter, unless either party provides notice to the other of non-renewal at least 60 days but not more than 180 days prior to the expiration of the then current term. If Customer terminates this Agreement other than as provided above, or if Company terminates due to Customer's breach (including nonpayment), Customer shall pay to Company, in addition to Company's legal fees, if any, liquidated damages in an amount equal to the average of the Customer's invoices for the prior twelve months multiplied by six; or if Customer has not been serviced for twelve months, an amount equal to Customer's most recent monthly charge multiplied by six. Customer acknowledges that Company has dedicated certain Equipment, personnel and/or incurred other debts/commitments to service Customer and has a right to profit in good faith in its relationship with the Customer. Customer acknowledges that the actual damages to Company in the event of termination are difficult to fix or prove, and the foregoing liquidated damages amount is reasonable and commensurate with the anticipated loss to Company resulting from such termination, and is a genuine estimate of Company's anticipated damages and is not imposed as a penalty. The liquidated damages amount set out in this section does not include costs for removing the Equipment which will be billed as a separate charge by Company. Company may terminate this Agreement at any time with not less than ten days prior notice to Customer. Company shall have the right to match any offers given to Customer by a competitor.

EQUIPMENT. All equipment furnished to Customer or used by Company ("Equipment") shall remain Company's exclusive property and shall be used only for the purposes intended by this Agreement. Customer shall not encumber, alter, move or overload the Equipment (by weight or volume), or compact Waste Materials once placed in the Equipment or otherwise utilize the Equipment for any purpose other than for the disposal of Waste Materials without Company's approval. If Company is assessed an overweight fine Customer shall reimburse Company for the costs of such fine. Customer shall pay an extra yardage and pickup fee for Waste Material not properly contained and any fees for contaminated recyclables. Customer shall maintain the Equipment and surrounding areas in a clean manner to enable Company to service the Equipment safely and efficiently. Customer shall secure the Equipment at all times to prevent unauthorized access and accepts sole responsibility for all losses and damage related to the Equipment, normal wear and tear excepted. Unless otherwise agreed in writing, where Customer fails to use Company's Equipment for the disposal of Waste Materials for ten days or more, Customer authorizes Company to remove the Equipment and terminate this Agreement on notice to Customer or to charge Customer a fixed rental fee.

NON-HAZARDOUS WASTE ONLY. Customer represents and warrants that all materials to be collected by Company are nonhazardous solid waste and Recyclables ("Waste Materials") and will not contain any of the following unless specifically set out on the front page of this Agreement: (i) hazardous, biohazardous, infectious, radioactive, explosive, biomedical, or toxic waste as defined by applicable laws or regulations, including, without limitation, any hazardous waste regulated under the Resource Conservation & Recovery Act, 42 U.S.C. §§ 6901 et seq, and associated regulations, 40 C.F.R. Part 261; and the Toxic Substance Control Act, 15 U.S.C. §§ 2601 et seq, and associated regulations, 40 C.F.R. Part 761 (including PCBs in any concentration); (ii) other materials, that because of their chemical or physical state, pose a risk to human health or the environment; or (iii) materials that require special handling or disposal due to weight, size or composition such as tree stumps, concrete, appliances or similar types of materials ("Excluded Waste"). Recyclables shall include all materials that may be recycled or recovered provided that Recyclables deemed contaminated by the receiving facility shall be charged to Customer as Waste Material plus a re-routing fee for the cost of routing the contaminated Recyclables from a recycling facility to a waste facility. Customer shall remove Excluded Waste from the Equipment or other property, but if such materials are not removed by Customer immediately then Company may arrange for lawful disposal at the sole cost and expense of Customer. Title to and liability for Excluded Waste shall at all times remain with Customer. Customer shall be responsible for all costs associated with Excluded Waste, including, but not limited to, handling, loading, preparing, exhuming, transporting, storing, and disposing of Excluded Waste and any materials contaminated therewith. Title to Waste Materials (as defined above) including any value received in connection therewith, shall vest with Company upon collection. Customer shall at its expense provide any requested chemical characterization of waste to be collected and provide prior notice of any changes in the waste characteristics or generation process. Customer shall be solely responsible for complying with applicable laws mandating pretreatment, source separation or recycling.

INDEMNITY. Company shall hold harmless and indemnify Customer from and against any claims for damage to persons, property or both (including death) to the extent such damage or injuries were caused by Company's negligence or willful misconduct or violation of law, during collection services provided by Company pursuant to this Agreement, provided that Company's indemnification obligations shall not apply to occurrences involving Excluded Waste. Customer shall defend, hold harmless and indemnify Company, its officers, directors, members, affiliates, employees, and representatives from and against any and all damage to persons, property or both (including death) or other liabilities (including, but not limited to, reasonable investigation and legal expenses) resulting from the Customer's (or its employees, invitees or subcontractors) negligence or misconduct, violation of law, use of Equipment or breach of this Agreement.

ACCESS. Customer shall provide unobstructed access to the Waste Materials on the day of collection. If such access is not provided then Customer will be notified and Company may make additional collection attempts, subject to "extra pick-up" or additional charges. Company shall be excused from providing service if precluded from doing so due to reasons beyond its control. All enclosures must meet Company's enclosure standards. Customer represents and warrants that any right-of-way used by Company to access the Equipment is sufficient to bear the weight of the Equipment and Company's vehicle and further warrants sufficient overhead and side clearance to accommodate the placement and movement of Company's vehicles and Equipment. Company shall not be responsible for any damage to any curb, driveway or subsurface or enclosure or any side obstacles such as electrical wires, overhanging rooflines or eaves, trees, walls, or other obstacles within the service area except to the extent caused by Company's negligence.

CHARGES & PAYMENT Customer agrees to pay all invoice charges within ten days of the date of the invoice. If payment is not made when due, Customer agrees that Company may charge a late charge for which Customer is responsible in any amount up to the maximum amount allowed by applicable law. Company may suspend service or remove its Equipment if payment is late or for any other breach by Customer without prejudice to any of Company's other rights, and such suspension or removal shall not constitute termination of this Agreement unless Company so elects. Customer understands that all rates are quoted exclusive of applicable taxes, and that it is Customer's responsibility to notify Company of any applicable tax exemption to which Customer is entitled prior to charges being billed. Customer shall pay any applicable franchise fees, suspension and reinstatement related charges, container exchange and relocation charges, charges for payments rejected due to non-sufficient funds, and any environmental, fuel, compliance and business impact, administrative and other charges included on Customer's invoice whether implemented on or after the Effective Date. Company may, in its sole discretion, increase rates and charges to Customer for: (i) any new or change in law, regulation, permit or approval, including any fees, taxes, franchise fees, tolls, host charges or similar charges related to Company's business; (ii) any increase in processing, recycling, treatment, disposal or transportation costs; (iii) any increase in the Consumer Price Index-All Urban Consumers (Water, Sewer & Trash Collection Services) (or upon notice to Customer any other nationally recognized index); (iv) weights of Waste Material being higher than those estimated; or (v) change in Company's charges or rate programs. In addition, Company may increase or impose additional charges for reasons other than those set forth above upon prior written notice (which notice may be contained in an invoice) and consent by Customer which may be evidenced verbally, in writing, or by the actions and practices of the parties including payment. Customer shall have conclusively agreed to any invoiced amounts upon the earlier of payment of the invoice, or Customer's failure to deliver a written objection within thirty days after the notice date. If Customer does not consent to such increase, Company may terminate this Agreement upon written notice to Customer. Customer acknowledges and agrees that any rate or charge assessed or increased is not represented to be an offset or pass through of Company's costs, and that such rates or charges may actually reflect an amount for profit or margin.

DISPUTES, ARBITRATION, JURY TRIAL & CLASS ACTION WAIVER. Except for claims by Company for collection of its fees or indemnity or claims by Customer against Company for property damage, the parties knowingly, voluntarily and irrevocably agree that at the election of either party any controversy arising between them (WHETHER RELATED TO THIS AGREEMENT OR ANY PRIOR AGREEMENT) shall be resolved by BINDING ARBITRATION under the rules of the American Arbitration Association governed by and enforceable under the Federal Arbitration Act, and judgment on the award may be entered by any court having jurisdiction. Customer acknowledges the service Company provides to it impacts interstate commerce and agrees that any dispute about the enforceability or scope of the agreement to arbitrate shall be decided by the arbitrator. The parties' mutual promises contained herein, including to arbitrate certain disagreements, rather than litigate them before courts or other bodies, provides adequate consideration therefor. THE PARTIES EACH HEREBY WAIVE TRIAL BY JURY IN ANY ACTION, PROCEEDING, COUNTERCLAIM OR CROSS-CLAIM BROUGHT BY ANY OF THEM AGAINST THE OTHER WHETHER IN ARBITRATION OR AS OTHERWISE EXCEPTED ABOVE AND FURTHER WAIVE THE RIGHT TO PARTICIPATE AND/OR BE REPRESENTED IN ANY CLASS ACTION, ANY ACTION ON A CONSOLIDATED BASIS OR ANY OTHER COLLECTIVE OR REPRESENTATIVE PROCEEDING. THE PARTIES AGREE THAT NO ACTION MAY BE MAINTAINED AS A CLASS ACTION OR PURSUED ON A CONSOLIDATED BASIS IN ARBITRATION OR OTHERWISE. Any action (including arbitration) by Customer against Company whether related to this Agreement or any prior Agreement, must be brought within one year from the date of any alleged wrongful act. Any proceedings shall be conducted in the location where services are rendered by Company to the Customer and governed by the laws of that state. Customer shall promptly notify Company in writing via certified mail of any alleged breach by Company and allow Company a reasonable period of time to cure, but in any event no less than ten days. Customer's failure to give notice of an alleged breach as required by this section shall be deemed a waiver of any such claim. If any proceeding is brought by Company in connection with this Agreement Company shall be entitled to recover its legal fees and costs leading up to and incurred in that action in addition to any other relief to which it may be entitled. Company shall not be liable for any indirect, incidental or consequential damages and its aggregate liability, if any, arising out of this Agreement shall not exceed the amount paid to Company by Customer for the prior twelve month period, regardless of the recovery sought. This paragraph and Customer's representations, warranties and indemnification shall survive termination of the Agreement.

MISCELLANEOUS. COMPANY MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, ALL ARE EXPRESSLY DISCLAIMED. If there is a conflict in this Agreement between terms which are preprinted and those which are handwritten, the handwritten language shall govern. If there is a conflict between this Agreement and any other agreement or purchase order between Customer and Company, the terms of this Agreement shall govern. Customer consents and agrees that Company may monitor and record calls and that any contact information provided by Customer, including, but not limited to, telephone numbers and e-data, may be used by Company and its affiliates, and their respective employees, agents and service providers, for any and all communications (including, but not limited to: service issues, marketing and debt collection), which consent may not be unilaterally or orally revoked without the mutual written agreement of both parties. Customer represents that it is the subscriber or user of any contact information provided to Company by Customer. This Agreement is binding on the parties and their successors and assigns, provided Customer may not assign this Agreement without the prior written consent of Company. This Agreement constitutes the entire understanding between the parties regarding the subject matter hereof and supersedes all prior negotiations. The invalidity of any provision of this Agreement shall not invalidate the remaining provisions.

FIFTH ORDER OF BUSINESS

C.

**NOTICE OF MEETINGS
ABERDEEN
COMMUNITY DEVELOPMENT DISTRICT**

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

October 24, 2023
November 28, 2023
December 19, 2023 (3rd Tuesday)
January 23, 2024
February 27, 2024
March 26, 2024
April 23, 2024
May 28, 2024 @ 6:00 p.m.
June 25, 2024
July 23, 2024
August 27, 2024 @ 6:00 p.m.
September 24, 2024

D.

Projects that are in progress or done.

1. Power washing the front entrance and sidewalks. In Progress
2. Painting aerobic room in gym and repair walls. In Progress.
3. Fixed equipment and replacement weights that was damaged. DONE
4. Repaired leg lift and chest press machine. DONE!
5. Repair punching bag. Replaced hooks. DONE!
6. Contacted Main Management, Jea about broken pipe on Shetland drive. Cordoned off area. DONE.
7. Receiving Bids for roof repair on clubhouse and pool slide. In Progress
8. Looking over drainage issues. In Progress





E.

Aberdeen CDD GM/LD Agenda

August 22, 2023

GM Update:

➤ Facility Update:

- Outdoor shower handles replaced on pool deck.
- Lifeguards have started their post summer schedule and will work on Fridays from 3-6pm, Saturdays and Sundays from 11am-6pm for the remainder of the contract that ends on Monday, September 4th.

Lifestyle Events Recap:

- 50+ Potluck Finger Foods themed social was held on 8/11/23 (Photos Attached)
- We held a Back to School Party at the Amenity Pool on 8/13/23 (Photos Attached)
- Prince Pele's Polynesian Revue Luau was held on 8/19/23

Lifestyle Upcoming Events:

- Aberdeen Kids Duathlon scheduled for August 27, 2023 at 9am.
- Fall Vendor Village date is set for September 10, 2023 from 2-6pm.
- The Fall Community Yard Sale date is set for Saturday, September 30th
- The Fall Spooktacular Festival date is set for Saturday, October 28th.

Replaced Shower Handles



Fitness Center Patio Furniture



Aberdeen

This Month's Potluck is Finger Foods,
No utensils, But toothpicks allowed.
Use your imagination!
Plates and napkins provided.

50+ CLUB

FINGER FOODS

POTLUCK

SOCIAL

AUGUST 11/ 6:30PM

QUESTIONS, CALL OR TEXT CHRIS MOYER
716-471-3234





back-to-school POOL PARTY



SEVENTH 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, July 25, 2023 at 4:02 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
Thomas Marmo	Supervisor
Susie Clarke	Supervisor

Also present were:

Howard McGaffney	District Manager
Wes Haber	District Counsel by telephone
George Katsaras	District Engineer by telephone
Kate Trivelpiece	FirstService Residential
Jay Parker	First Service Residential
Several Residents	

The following is a summary of the actions taken at the July 25, 2023 meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. McGaffney called the meeting to order at 4:02 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comments

A resident stated I'm trying to get the community together and get the lights put out. They are \$4 million left over and they are simply needed for emergencies.

THIRD ORDER OF BUSINESS

Review of Fiscal Year 2024 Budget and Preparation for the August 22, 2023 Budget Hearing

The following budget items were discussed: increase in insurance, repairs and maintenance, onsite consulting services, pool maintenance/chemicals/supplies, special events and fitness center staffing.

FOURTH ORDER OF BUSINESS

Discussion Regarding Encroachment Matters

Mr. McGaffney stated going back a few months Jay brought up encroachment issues and a resident mentioned an encroachment concern. We got together with St. Johns River Water Management District for the onsite inspection. The addresses are 713, 717 and 721 West Kings College Drive. One is significant and the other two mowed and trimmed to keep it from encroaching on their fence and 713 began to do some encroachment to expand their yard. They have been sent their initial violation letters on June 26th. St. Johns sent a letter to the district on June 26th, we had the onsite inspection on July 12th and a follow-up letter on July 21. Two of the homeowners at 713 and 717 are going to need to stake their property, based off the survey and St. Johns will go back out and inspect and they will tell them the action plan for restoring the area. 721, the action plan is don't do anything else, let it grow back, he hadn't cut down trees or anything. 717 and 713 need to be determined. She is wanting to take the wait and see approach at six months and see what revegetates back. If it revegetates and they don't do anything she is happy with she won't make them rip out the sod, if the sod is impeding that vegetation going back to the natural state, she will have them rip that out and remove the additional fill dirt that is in there.

Ms. Egleston stated 713 is the one that was putting in the play structure. Did that not go in?

Mr. Parker stated I have not seen it in. It's just sod out there now.

Ms. Egleston stated the next one put sod in, they are still going to mow that.

Mr. McGaffney stated my guess is we are going to see them maintaining and mowing until they stake the property and we come back out and my guess is she is going to say rip the sod out. All the ornamentals will have to come out, the grass most likely, the lava rocks, the stones.

Before we continue with the agenda I would like to introduce Resolution 2023-05 that is not on the agenda. With me coming on board with GMS and assisting Jim with Aberdeen and other districts, we looked at the assistant treasurers and assistant secretaries. In the event someone is not around we need to make sure that the treasury department and the banks have our signatures

so we can sign checks on behalf of the district. This resolution is adding me to Aberdeen as an assistant treasurer and assistant secretary and leaves Jim as treasurer and secretary.

On MOTION by Ms. Egleston seconded by Mr. Fogel with all in favor the agenda was amended to include Resolution 2023-05 designating officers.

Mr. McGaffney stated the remaining slate of officers will remain the same: Lauren Egleston chairperson, Paul Fogel vice chair, Jim Oliver secretary and treasurer, Marilee Giles, Darrin Mossing, Daniel Laughlin, Howard Gaffney assistant treasurers and the assistant secretaries will be the same along with the remaining board members, Thomas Marmo, Angela Andrews and Susie Clarke.

Ms. Egleston moved to approve Resolution 2023-05 and Mr. Marmo seconded the motion.

The floor was opened for public comment and there being none, the board took the following action.

On voice vote with all in favor the motion passed.

FIFTH ORDER OF BUSINESS

Consideration of Proposals

A. Fitness Center Staffing

This item tabled.

B. Cooling System for Slide Tower Restrooms

This item will be removed from the agenda.

C. Pool Deck Tree Removal

This item tables.

D. Brush Removal

Mr. Parker stated we had a complaint about some brush growing behind someone's house and George said the property belongs to the CDD and it hasn't been maintained because everyone was under the assumption that it belonged to JEA. The brush is taller than I am. I spoke to Tree Amigos and he said it was about 11 hours of work to get his machine back in there and rip up all the brush. The quote for that is \$2,750.

On MOTION by Ms. Egleston seconded by Ms. Clarke with all in favor the proposal from Tree Amigos in the amount of \$2,750 was approved.

E. Drainage Issues

Mr. Parker stated the last item is the drainage issue behind 240 Mahogany Bay Drive, and George and I looked at it and the solution we came up with was digging a six-inch ditch that would have to go through peoples yards because the ditch back there was filled with grass and dirt and the water wasn't making it to the drainage system. It is 230 feet from where the yard is. They would put a pipe in his yard through the other two yards, all the way to the drainage system so his yard is not filling up. The cost for all of that is \$6,405. They are going to fill it with rock so we don't have the same issue. The neighbor was okay with it because when the water comes up at 240 Mahogany Bay Drive, his yard comes up.

Mr. McGaffney stated you have sufficient funds in the capital reserve left this year.

Mr. Marmo stated I would like a better breakdown on the cost. What is the breakdown on the materials and labor?

Mr. Parker stated I can ask for that, I asked him for this at the last minute. I can also get other quotes.

Mr. Egleston moved to authorize Supervisor Marmo to work with staff on the drainage issue at 240 Mahogany Drive in an amount not to exceed \$6,405.

The board and staff discussed putting in a pipe on private property to alleviate the flooding problem.

Mr. Katsaras stated I was just going to do a swale.

Mr. Haber stated it sounds like improvements on private property. If there is an easement and it was intended that there would be a swale in there as part of the district’s stormwater system, that is one thing. We have the right to do that within an easement. If this is property where there is no easement it is not contemplated for a swale by the original design if it is something we think we need for purposes of better functionality we can certainly request an easement. Absent an easement we don’t have the right to do it.

Mr. Katsaras stated we can look at the plat, I’m pretty sure there is a drainage easement along this system. I was not proposing any pipe. From the looks of it, it looks like they are proposing an underdrain system.

Ms. Egleston stated it looks like we are on their property. I thought we were clearing out the back.

Mr. Parker stated I was told we would have to go to the water management district if we went in the back. The other part is the back is also part of Julington Creek.

Mr. McGaffney stated George needs to look at the plat with district counsel and determine if there is a drainage easement and that we can put a swale in there and we can bring this back.

Ms. Egleston withdrew the motion.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. Manager

There being none, the next item followed.

D. Operation Manager - Report

There being no additional report, the next item followed.

E. Amenity Center Manager - Report

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

Ms. Egleston stated when you turn in your reports include pictures, as an example where it says 3 tables have been moved from the amenity center pool to fitness center.

SEVENTH ORDER OF BUSINESS

Supervisors Requests and Public Comments

Ms. Egleston asked do we have a policy about Airbnb or Verbo and use of the amenities?

Mr. Haber stated not that I'm aware of that impact CDDs but I can confirm. At some districts there were issues where homes were being used for short term rentals and it was resulting in district staff having to process lots of changes of amenity cards and amenity access, which meant they didn't have time to do the stuff that they were actually hired to do. The CDDs don't have the ability to control whether short term rentals can take place or not. What some CDDs did was say regardless of whether you have a short term rental, a home can only seek to have their amenity privileges assigned twice a year to limit the number of times that staff had to deal with the issue. That is certainly something Aberdeen can consider doing if that has been a problem. I will check internally on whether there are any laws that impact Airbnb or VRBO and I will report back.

Ms. Egleston stated we had that problem with one a couple years ago and it is back operational.

Mr. Haber stated the best we can do is limit the number of times a household can transfer their amenity privileges.

Ms. Egleston stated they are not changing it; that is the problem. They are renting their property and advertising CDD access to the gym and to the pool.

Mr. Haber stated if that is what they are doing that is already prohibited by the district's policy. I need to review the policies but generally speaking on policies we prepare the right to use the facilities is for the homeowner and typically a homeowner needs to be there with a guest so you can't have someone on a short term rental use the facilities and say they are your guest nor do they have the right just because they are renting your home because you didn't do any transfer of your right to them as a tenant. Your policies can be amended to more strongly state that amenity privileges are for homeowners and their guests and the homeowner needs to be present for their guests use. My guess is they already say that and what you are describing is already a violation.

Ms. Egleston stated I will get with Kate on it.

A resident stated they turned off one set of sprinklers by us.

Mr. Parker stated one set comes on during the day and one set comes on at night. They are on different timers.

A resident stated I live on Mahogany Drive and the cap on the right hand side is on the ground again.

Mr. Parker stated we have had issues with that cap, it has been replaced twice and for some reason it seems that gets removed. Kids like to jump on it.

EIGHTH ORDER OF BUSINESS

Approval of Consent Agenda

- A. Approval of the Minutes of the June 27, 2023 Meeting**
- B. Balance Sheet as of June 30, 2023 and Statement of Revenues and Expenses for the Period Ending June 30, 2023**
- C. Assessment Receipt Schedule**
- D. Approval of Check Register**

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

NINTH ORDER OF BUSINESS

Next Scheduled Meeting – 08/22/23 @ 6:00 p.m. @ Aberdeen Amenity Center

Mr. McGaffney stated the next meeting will be held August 22, 2023 at 6:00 p.m.

On MOTION by Mr. Fogel seconded by Mr. Marmo with all in favor the meeting adjourned at 5:47 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Aberdeen

Community Development District

Unaudited Financial Reporting

July 31, 2023

Aberdeen
Community Development District
Combined Balance Sheet

July 31, 2023

Governmental Fund Types

	General	Debt Service	Capital Reserve	Capital Projects	Totals (Memorandum Only)
Assets:					
Cash	\$373,979	---	\$425,403	---	\$799,382
Investments:					
Operations					
Custody Account	\$77,221	---	---	---	\$77,221
State Board of Administration - General Fund	\$51,878	---	---	---	\$51,878
State Board of Administration - Capital Reserve	---	---	\$167,146	---	\$167,146
State Board of Administration - Renewal & Rplcmt	---	---	\$110,310	---	\$110,310
Series 2005/2020A					
Reserve A1	---	\$378,625	---	---	\$378,625
Interest A1	---	\$4,345	---	---	\$4,345
Prepayment A1	---	\$4,496	---	---	\$4,496
Revenue	---	\$445,600	---	---	\$445,600
Reserve A2	---	\$218,250	---	---	\$218,250
Interest A2	---	\$2,505	---	---	\$2,505
Prepayment A2	---	\$1,770	---	---	\$1,770
General Redemption	---	\$245	---	---	\$245
Series 2018					
Reserve	---	\$67,138	---	---	\$67,138
Revenue	---	\$57,206	---	---	\$57,206
Prepayment	---	\$129	---	---	\$129
Redemption	---	\$2,322	---	---	\$2,322
Construction	---	---	---	\$48,981	\$48,981
Due from Other	\$140	---	---	---	\$140
Prepaid Expenses	\$3,374	---	---	---	\$3,374
Total Assets	\$506,592	\$1,182,631	\$702,858	\$48,981	\$2,441,063
Liabilities:					
Accounts Payable	\$43,858	---	---	---	\$43,858
Accrued Liabilities	\$22,194	---	---	---	\$22,194
Fund Balances:					
Restricted for Debt Service	---	\$1,182,631	---	---	\$1,182,631
Restricted for Capital Projects	---	---	---	\$48,981	\$48,981
Nonspendable	\$3,374	---	---	---	\$3,374
Assigned	\$125,000	---	---	---	\$125,000
Unassigned	\$312,166	---	\$702,858	---	\$1,015,024
Total Liabilities and Fund Equity	\$506,592	\$1,182,631	\$702,858	\$48,981	\$2,441,063

Aberdeen
Community Development District
General Fund

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

	ADOPTED BUDGET	PRORATED BUDGET Thru 07/31/23	ACTUAL Thru 07/31/23	VARIANCE
REVENUES:				
Assessments - Tax Roll	\$1,138,335	\$1,138,335	\$1,139,595	\$1,260
Interest	\$200	\$200	\$4,860	\$4,660
Amenities Revenue/Misc	\$25,000	\$20,833	\$20,907	\$74
TOTAL REVENUES	\$1,163,535	\$1,159,368	\$1,165,362	\$5,994

EXPENDITURES:

Administrative

Supervisor Fees	\$12,000	\$10,000	\$8,600	\$1,400
FICA Expense	\$918	\$765	\$658	\$107
Assessment Administration	\$5,000	\$5,000	\$5,000	\$0
Engineering Fees	\$7,000	\$5,833	\$6,095	(\$261)
Arbitrage	\$1,200	\$1,000	\$600	\$400
Dissemination Agent	\$7,800	\$6,500	\$6,183	\$317
Impact Fee Administration	\$10,000	\$8,333	\$0	\$8,333
Attorney Fees	\$37,000	\$30,833	\$19,086	\$11,748
Annual Audit	\$3,650	\$3,650	\$3,375	\$275
Trustee Fees	\$14,500	\$8,394	\$8,394	\$0
Management Fees	\$52,796	\$43,997	\$43,997	\$0
Information Technology	\$1,800	\$1,500	\$1,500	\$0
Travel and Per Diem	\$300	\$250	\$0	\$250
Telephone	\$700	\$583	\$339	\$244
Postage	\$2,000	\$1,667	\$550	\$1,117
Printing and Binding	\$2,000	\$1,667	\$497	\$1,170
Insurance	\$12,408	\$12,408	\$11,116	\$1,292
Legal Advertising	\$2,000	\$1,667	\$544	\$1,123
Other Current Charges	\$1,000	\$833	\$20	\$813
Office Supplies	\$250	\$208	\$218	(\$10)
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE EXPENDITURES	\$174,497	\$145,264	\$116,946	\$28,317

Amenity Center

Insurance	\$41,825	\$41,825	\$38,674	\$3,151
Repairs & Replacements	\$45,000	\$45,000	\$53,985	(\$8,985)
Special Events	\$18,500	\$18,500	\$24,227	(\$5,727)
Staff Uniforms	\$1,500	\$1,250	\$0	\$1,250
Recreational Supplies	\$1,800	\$1,500	\$0	\$1,500
Recreational Passes	\$1,600	\$1,333	\$1,441	(\$108)
Other Current Charges	\$1,000	\$833	\$465	\$368
Permit Fees	\$2,200	\$2,200	\$3,757	(\$1,557)
Office Supplies	\$3,150	\$2,625	\$2,863	(\$238)
Credit Card Machine Fees	\$450	\$450	\$817	(\$367)
Pest Control	\$3,000	\$2,500	\$2,025	\$475
Utilities				
Water & Sewer	\$20,000	\$16,667	\$11,880	\$4,787
Electric	\$40,000	\$33,333	\$31,958	\$1,375
Cable/Internet/Phone	\$12,500	\$12,500	\$13,037	(\$537)

Aberdeen
Community Development District
General Fund

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

	ADOPTED BUDGET	PRORATED BUDGET Thru 07/31/23	ACTUAL Thru 07/31/23	VARIANCE
<u>Management Contracts</u>				
Field Operations Management - FirstService	\$72,440	\$60,367	\$65,643	(\$5,276)
Pool Attendants/Lifeguards - Elite LifeGuard	\$50,000	\$41,667	\$36,561	\$5,105
Facility Management - FirstService	\$99,441	\$82,868	\$84,977	(\$2,109)
Pool Maintenance/Supplies - FirstService	\$28,210	\$23,508	\$16,935	\$6,573
Janitorial Services - FirstService	\$54,240	\$45,200	\$27,298	\$17,902
General Facility Maintenance - FirstService	\$40,560	\$40,560	\$43,641	(\$3,081)
Resident Services Coordinator- FirstService	\$49,040	\$49,040	\$49,234	(\$194)
Management Fee - FirstService	\$12,900	\$10,750	\$10,750	\$0
Pool Chemicals - Poolsure	\$30,000	\$25,000	\$25,532	(\$532)
Refuse Service	\$12,000	\$10,000	\$10,327	(\$327)
Security	\$17,800	\$14,833	\$13,893	\$940
Website	\$1,800	\$1,500	\$1,500	\$0
Holiday Decorations	\$12,000	\$9,141	\$9,141	\$0
Subscriptions	\$2,988	\$2,490	\$2,789	(\$299)
TOTAL AMENITY CENTER EXPENDITURES	\$675,944	\$597,441	\$583,351	\$14,090
<u>Grounds Maintenance</u>				
Electric	\$11,000	\$9,167	\$9,730	(\$563)
Streetlighting	\$33,000	\$27,500	\$28,874	(\$1,374)
Lake Maintenance	\$33,000	\$27,500	\$27,117	\$383
Landscape Maintenance	\$258,568	\$215,474	\$216,767	(\$1,293)
Common Area Maintenance	\$30,525	\$25,438	\$10,940	\$14,498
Reuse Water	\$55,000	\$45,833	\$28,749	\$17,085
Miscellaneous	\$7,000	\$5,833	\$1,041	\$4,792
Irrigation Repairs	\$10,000	\$8,333	\$500	\$7,833
TOTAL GROUNDS MAINT. EXPENDITURES	\$438,093	\$365,078	\$323,717	\$41,361
TOTAL EXPENDITURES	\$1,288,535	\$1,107,782	\$1,024,014	\$83,768
EXCESS REVENUES/(EXPENSES)	(\$125,000)		\$141,348	
NET CHANGE IN FUND BALANCE	(\$125,000)		\$141,348	
Fund Balance - Beginning	\$125,000		\$299,192	
Fund Balance - Ending	<u>\$0</u>		<u>\$440,540</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	\$6,514	\$0	\$0	\$0	\$1,139,595
Interest	\$116	\$145	\$127	\$347	\$493	\$1,970	\$336	\$397	\$466	\$464	\$0	\$0	\$4,860
Amenities Revenue	\$2,079	\$2,469	\$100	\$2,126	\$1,394	\$2,290	\$2,009	\$3,404	\$4,398	\$638	\$0	\$0	\$20,907
TOTAL REVENUES	\$2,194	\$67,360	\$261,410	\$746,727	\$45,432	\$8,726	\$3,222	\$17,810	\$11,378	\$1,102	\$0	\$0	\$1,165,362

EXPENDITURES:

Administrative

Supervisor Fees	\$1,200	\$600	\$200	\$1,200	\$0	\$1,800	\$1,000	\$0	\$1,800	\$800	\$0	\$0	\$8,600
FICA Expense	\$92	\$46	\$15	\$92	\$0	\$138	\$77	\$0	\$138	\$61	\$0	\$0	\$658
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	\$968	\$1,075	\$0	\$0	\$6,095
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$0	\$600
Dissemination Agent	\$583	\$583	\$583	\$583	\$583	\$583	\$833	\$583	\$583	\$683	\$0	\$0	\$6,183
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	\$2,264	\$2,951	\$0	\$0	\$0	\$19,086
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,375	\$0	\$0	\$0	\$3,375
Trustee Fees	\$3,438	\$3,416	\$0	\$0	\$0	\$0	\$0	\$0	\$1,541	\$0	\$0	\$0	\$8,394
Management Fees	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$0	\$0	\$43,997
Information Technology	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$0	\$0	\$1,500
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	\$22	\$50	\$0	\$0	\$339
Postage	\$16	\$16	\$336	\$45	\$16	\$9	\$44	\$15	\$13	\$40	\$0	\$0	\$550
Printing and Binding	\$113	\$96	\$57	\$17	\$43	\$31	\$32	\$57	\$0	\$51	\$0	\$0	\$497
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	\$67	\$71	\$0	\$0	\$0	\$544
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	\$13	\$1	\$0	\$0	\$218
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	\$8,181	\$16,023	\$7,911	\$0	\$0	\$116,946
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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	\$6,535	\$3,371	\$0	\$0	\$53,985
Special Events	\$5,447	\$4,170	\$1,909	\$3,165	\$2,896	\$2,833	\$1,407	\$1,286	\$269	\$846	\$0	\$0	\$24,227
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	\$746	\$0	\$0	\$0	\$1,441
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	\$717	\$0	\$0	\$3,757
Office Supplies	\$15	\$765	\$84	\$143	\$394	\$67	\$133	\$436	\$732	\$95	\$0	\$0	\$2,863
Credit Card Machine Fees	\$66	\$46	\$80	\$28	\$78	\$51	\$195	\$54	\$84	\$135	\$0	\$0	\$817
Pest Control	\$189	\$189	\$189	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$2,025
Utilities													
Water & Sewer	\$710	\$1,419	\$1,319	\$1,260	\$1,001	\$1,012	\$945	\$1,148	\$1,195	\$1,871	\$0	\$0	\$11,880
Electric	\$4,785	\$3,578	\$2,656	\$2,791	\$3,766	\$3,273	\$3,189	\$2,429	\$2,468	\$3,023	\$0	\$0	\$31,958
Cable/Internet/Phone	\$1,166	\$1,219	\$1,248	\$1,277	\$1,308	\$1,339	\$1,467	\$1,338	\$1,337	\$1,338	\$0	\$0	\$13,037

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	\$6,019	\$3,697	\$0	\$0	\$65,643
Pool Attendants/Lifeguards - Elite LifeGuard	\$0	\$0	\$0	\$0	\$0	\$7,312	\$7,312	\$7,312	\$7,312	\$7,312	\$0	\$0	\$36,561
Facility Management - FirstService	\$11,980	\$12,384	\$5,516	\$6,890	\$9,637	\$6,890	\$7,390	\$12,077	\$7,875	\$4,337	\$0	\$0	\$84,977
Pool Maintenance/Supplies - FirstService	\$1,627	\$2,630	\$2,755	\$980	\$1,605	\$2,233	\$1,126	\$1,560	\$1,129	\$1,290	\$0	\$0	\$16,935
Janitorial Services - FirstService	\$2,804	\$5,057	\$3,232	\$1,885	\$2,737	\$1,015	\$2,863	\$3,698	\$2,868	\$1,138	\$0	\$0	\$27,298
General Facility Maintenance - FirstService	\$3,900	\$5,569	\$2,502	\$5,090	\$6,643	\$4,847	\$3,518	\$5,623	\$3,874	\$2,075	\$0	\$0	\$43,641
Resident Services Coordinator- FirstService	\$3,423	\$5,983	\$4,744	\$4,794	\$5,530	\$2,688	\$4,332	\$7,428	\$6,558	\$3,755	\$0	\$0	\$49,234
Management Fee - FirstService	\$1,175	\$1,025	\$1,025	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$0	\$0	\$10,750
Pool Chemicals - Poolsure	\$2,171	\$2,171	\$2,171	\$2,717	\$2,717	\$2,717	\$2,717	\$2,717	\$2,717	\$2,717	\$0	\$0	\$25,532
Refuse Service	\$950	\$950	\$960	\$1,171	\$1,074	\$1,074	\$1,074	\$1,027	\$1,026	\$1,021	\$0	\$0	\$10,327
Security	\$3,022	\$250	\$275	\$3,302	\$250	\$3,022	\$250	\$250	\$3,022	\$250	\$0	\$0	\$13,893
Website	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$0	\$0	\$1,500
Holiday Decorations	\$8,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$315	\$0	\$0	\$0	\$9,141
Subscriptions	\$249	\$249	\$249	\$249	\$249	\$249	\$548	\$249	\$249	\$249	\$0	\$0	\$2,789
TOTAL AMENITY CENTER EXPENDITURES	\$102,508	\$61,074	\$46,677	\$45,231	\$50,116	\$59,931	\$53,262	\$66,121	\$57,761	\$40,670	\$0	\$0	\$583,351
<i>Grounds Maintenance</i>													
Electric	\$909	\$855	\$1,055	\$1,125	\$1,279	\$794	\$757	\$712	\$974	\$1,268	\$0	\$0	\$9,730
Streetlighting	\$3,183	\$3,045	\$2,721	\$2,808	\$2,968	\$2,960	\$3,039	\$2,705	\$2,732	\$2,714	\$0	\$0	\$28,874
Lake Maintenance	\$3,042	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$2,675	\$0	\$0	\$27,117
Landscape Maintenance	\$21,547	\$21,547	\$21,547	\$21,547	\$21,547	\$21,547	\$21,547	\$21,547	\$22,194	\$22,194	\$0	\$0	\$216,767
Common Area Maintenance	\$1,800	\$0	\$1,850	\$0	\$0	\$2,814	\$0	\$377	\$0	\$4,099	\$0	\$0	\$10,940
Reuse Water	\$3,425	\$2,295	\$2,417	\$2,235	\$2,328	\$2,423	\$2,982	\$2,974	\$2,983	\$4,686	\$0	\$0	\$28,749
Miscellaneous	\$115	\$0	\$0	\$314	\$112	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$1,041
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	\$33,213	\$31,001	\$30,991	\$31,557	\$38,136	\$0	\$0	\$323,717
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	\$103,453	\$94,833	\$105,292	\$105,341	\$86,717	\$0	\$0	\$1,024,014
	\$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)	(\$94,726)	(\$91,611)	(\$87,482)	(\$93,963)	(\$85,616)	\$0	\$0	\$141,348

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

	ADOPTED BUDGET	PRORATED Thru 07/31/23	ACTUAL Thru 07/31/23	VARIANCE
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Revenues:

Special Assessments - Tax Roll	\$1,947,438	\$1,947,438	\$1,949,651	\$2,213
Interest Income	\$1,000	\$1,000	\$48,016	\$47,016
Total Revenues	\$1,948,438	\$1,948,438	\$1,997,667	\$49,229

Expenditures

<u>2020 A1</u>				
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
<u>2020 A2</u>				
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		\$1,055,836	

Reserve A1	\$378,625
Reserve A2	\$218,250
Interest A1	\$4,345
Interest A2	\$2,505
Revenue	\$445,600
Prepayment A1	\$4,496
Prepayment A2	\$1,770
General Redemption	\$245
	\$1,055,836

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

	APPROVED BUDGET	PRORATED Thru 07/31/23	ACTUAL Thru 07/31/23	VARIANCE
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Revenues:

Special Assessments - Tax Roll	\$134,960	\$134,960	\$135,113	\$153
Interest Income	\$200	\$200	\$4,428	\$4,228
Total Revenues	\$135,160	\$135,160	\$139,541	\$4,381

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	\$8,341	\$4,071
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NET CHANGE IN FUND BALANCE	(\$44,450)		\$8,341	
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Fund Balance - Beginning	\$49,605		\$118,454	
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Fund Balance - Ending	\$5,155		\$126,795	
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Reserve	\$67,138
Revenue	\$57,206
Prepayment	\$129
Redemption	\$2,322
	\$126,795

Aberdeen

Community Development District

Capital Reserve Fund

Statement of Revenues & Expenditures

For the Period Ending

July 31, 2023

	ADOPTED BUDGET	PRORATED Thru 07/31/23	ACTUAL Thru 07/31/23	VARIANCE
<u>Revenues:</u>				
Insurance Proceeds	\$0	\$0	\$785	\$785
Impact Fees	\$0	\$0	\$10,153	\$10,153
Interest	\$3,000	\$3,000	\$19,007	\$16,007
Total Revenues	\$3,000	\$3,000	\$29,945	\$26,945
<u>Expenditures</u>				
Capital Outlay	\$150,000	\$125,000	\$38,480	\$86,520
Repair and Replacements	\$100,000	\$83,333	\$56,555	\$26,779
Total Expenditures	\$250,000	\$208,333	\$95,035	\$113,299
Excess Revenues (Expenditures)	(\$247,000)		(\$65,090)	
Fund Balance - Beginning	\$778,569		\$767,948	
Fund Balance - Ending	\$531,569		\$702,858	

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

	SERIES 2018
<u>REVENUES:</u>	
Interest	\$1,481
Total Revenues	\$1,481
<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)	\$1,481
Fund Balance - Beginning	\$47,501
Fund Balance - Ending	\$48,981

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

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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		1,949,650.79	135,113.43	1,139,595.15	3,224,359.37
BALANCE DUE		(2,212.80)	(153.36)	(1,293.43)	(3,659.59)

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
TAX CERTS	6/15/2023	18,429.85	11,143.85	772.28	6,513.72
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
TOTAL TAX ROLL RECEIPTS		3,224,359.37	1,949,650.79	135,113.43	1,139,595.15
PERCENT COLLECTED TAX ROLL		100.11%	100.11%	100.11%	100.11%

D.

Aberdeen

Community Development District

Check Run Summary

7/1/2023-7/31/2023

	Check Date	Check No.		Amount
General Fund - Wells Fargo				
Payroll	7/28/23	50919-50922	\$	923.50
Total				\$ 923.50
General Fund - Wells Fargo				
Accounts Payable	7/7/23	4664-4667	\$	11,512.93
	7/13/23	4668-4671	\$	21,981.27
	7/19/23	4672-4676	\$	24,132.02
				\$ 57,626.22
Capital Reserve Fund - Wells Fargo				
Accounts Payable			\$	-
				\$ -
Total				\$ 57,626.22
Autopayments - Wells Fargo				
	7/5/23	Hi-Tech System	\$	250.00
	7/7/23	Comcast	\$	496.61
	7/12/23	JEA Utilities	\$	13,563.04
	7/17/23	Comcast	\$	649.86
	7/25/23	Comcast	\$	191.26
	7/25/23	Wellbeats	\$	249.00
	7/28/23	Wells Fargo Credit Card	\$	4,875.83
Total				\$ 20,275.60

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

Check Approval Form

Date: July 28, 2023

District: Aberdeen CDD

Fund Code: 1

Beginning Check #: 50919

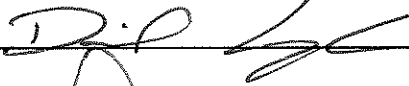
Ending Check #: 50922

Total Amount of Checks: \$ 738.80 New Balance

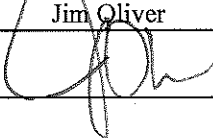
Balance in Account***: \$ 394,613.53 \$ 393,874.73

Recent Deposits: _____

Prepared by: Daniel Laughlin

Signature: 

Approved by: Jim Oliver

Signature: 

CHECK #	EMP #	EMPLOYEE NAME	CHECK AMOUNT	CHECK DATE
50919	17	HARRIET S CLARKE	184.70	7/28/2023
50920	15	LAUREN Q EGGLESTON	184.70	7/28/2023
50921	18	PAUL R FOGEL	184.70	7/28/2023
50922	16	THOMAS G MARMO	184.70	7/28/2023

TOTAL FOR REGISTER 738.80

ABER ABERDEEN DLAUGHLIN

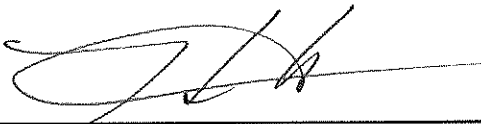
ATTENDANCE SHEET

District: Aberdeen

Meeting Date: 07.25.23

	Supervisor	In Attendance	Fees
1.	Lauren Eggleston <i>Chairperson</i>	<input checked="" type="checkbox"/>	\$200
2.	Susie Clarke <i>Assistant Secretary</i>	<input checked="" type="checkbox"/>	\$200
3.	Thomas Marmo <i>Assistant Secretary</i>	<input checked="" type="checkbox"/>	\$200
4.	Paul Fogel <i>Vice Chairman</i>	<input checked="" type="checkbox"/>	\$200
5.	Angela Andrews <i>Assistant Secretary</i> NOT PRESENT	<input type="checkbox"/>	\$200

District Manager:



PLEASE RETURN COMPLETED FORM TO OKSANA KUZMUK

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/07/23	00306	6/29/23	162096	202306 320-57200-46000		PM - ELECTRICAL REPAIRS	*	2,665.00		
						ALLWEATHER CONTRACTORS			2,665.00	004664
7/07/23	00259	6/28/23	10897605	202306 320-53800-45918		PROPERTY MANAGER	*	698.00		
		6/28/23	10897605	202306 320-53800-45915		FRONT DESK	*	698.00		
		6/28/23	10897605	202306 320-53800-45506		GROUPS MAINTENANCE	*	698.00		
		6/28/23	10897605	202306 320-53800-46000		MAINTENANCE SUPERVISOR	*	698.00		
		7/01/23	10898685	202307 320-53800-45921		JUL MANAGEMENT FEE	*	1,075.00		
						FIRST SERVICE RESIDENTIAL			3,867.00	004665
7/07/23	00271	6/29/23	3239818	202305 310-51300-31500		MAY GENERAL COUNSEL	*	580.00		
		6/29/23	3239819	202305 310-51300-31500		MAY MONTHLY MEETING	*	1,683.92		
						KUTAK ROCK LLP			2,263.92	004666
7/07/23	00079	7/01/23	13129561	202307 320-53800-45507		JUL POOL CHEMICALS	*	2,717.01		
						POOLSURE			2,717.01	004667
7/13/23	00259	7/07/23	10900071	202306 320-53800-45918		GENERAL MANAGER	*	3,538.50		
		7/07/23	10900071	202306 320-53800-45915		FRONT DESK	*	3,136.07		
		7/07/23	10900071	202306 320-53800-45505		GROUPS MAINT	*	546.96		
		7/07/23	10900071	202306 320-53800-45506		GROUPS MAINT	*	1,051.64		
		7/07/23	10900071	202306 320-53800-46000		SUPRVSR BUILDING MAINT	*	2,592.86		
		7/07/23	10900071	202306 320-53800-45917		BUILDING MAINT	*	1,975.81		
						FIRST SERVICE RESIDENTIAL			12,841.84	004668
7/13/23	00213	6/30/23	79089	202306 320-53800-46100		JUN LAKE MAINTENANCE	*	2,675.00		
						FUTURE HORIZONS, INC			2,675.00	004669
7/13/23	00017	7/01/23	695	202307 310-51300-34000		JUL MANAGEMENT FEES	*	4,399.67		

ABER ABERDEEN OKUZMUK

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/01/23		695		202307	310	51300	35100		JUL INFO TECH	*	150.00		
7/01/23		695		202307	310	51300	31300		JUL DISSEM AGENT SRVCS	*	583.33		
7/01/23		695		202307	310	51300	51000		OFFICE SUPPLIES	*	.93		
7/01/23		695		202307	310	51300	42000		POSTAGE	*	40.06		
7/01/23		695		202307	310	51300	42500		COPIES	*	50.85		
7/01/23		695		202307	310	51300	41000		TELEPHONE	*	49.59		
GOVERNMENTAL MANAGEMENT SERVICES											5,274.43	004670	
7/13/23	00307	6/16/22	12783	202306	320	57200	46000		DRAIN PUMP BLOW	*	1,190.00		
HENDERSON POOL SERVICE INC											1,190.00	004671	
7/19/23	00286	6/15/23	5677606	202306	310	51300	48000		NOTICE OF MEETING 8931464	*	70.72		
CA FLORIDA HOLDINGS,LLC											70.72	004672	
7/19/23	00188	7/13/23	15	202307	310	51300	31300		SE2018 AMORT SCHDL PREPAY	*	100.00		
DISCLOSURE SERVICES LLC											100.00	004673	
7/19/23	00013	7/07/23	0208986	202306	310	51300	31100		JUN ENGINEERING SRVCS	*	967.50		
ENGLAND THIMS & MILLER, INC.											967.50	004674	
7/19/23	00299	7/17/23	2027	202307	320	53800	46300		CUT 2 PINE TREES PRESERVE	*	800.00		
GENESIS TREE CARE LLC											800.00	004675	
7/19/23	00283	6/28/23	200708	202306	320	53800	46200		JUN LANDSCAPE MAINTENANCE	*	22,193.80		
TREE AMIGOS											22,193.80	004676	
TOTAL FOR BANK A											57,626.22		
TOTAL FOR REGISTER											57,626.22		

ABER ABERDEEN OKUZMUK

Check Approval Form

General Fund

Date: July 7, 2023

District: Aberdeen CDD

Fund Code: 1

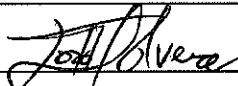
Beginning Check #: 4664

Ending Check #: 4667

Total Amount of Checks:	\$ 11,512.93	New Balance
Balance in Account***:	\$ 466,430.61	\$ 454,917.68

Recent Deposits: _____

Prepared by: Todd R. Polvere

Signature: 

Approved by: Jim Oliver

Signature: _____

BANK A: ABERDEEN CDD

VEND NO.	Invoice Vendor	Inv. No.	General Ledger#	St Cr	DUE DATE	GROSS AMOUNT	DISC AMOUNT	NET AMOUNT	PO#	CHECK NO.
00306	PM - ELECTRICAL REPAIRS	162096	001-320-57200-46000		62923	2,665.00	.00	2,665.00		
	ALLWEATHER CONTRACTORS		REPAIRS AND REPLACEMENTS			2,665.00	.00	2,665.00		004664
00259	PROPERTY MANAGER	10897605	001-320-53800-45918		62823	698.00	.00	698.00		
00259	FRONT DESK	10897605	001-320-53800-45915		62823	698.00	.00	698.00		
00259	RESIDENT SERVICE COORDINATOR	10897605	001-320-53800-45506		62823	698.00	.00	698.00		
00259	AMENITY-LIFESTYLE COORDINATOR	10897605	001-320-53800-45921		70123	1,075.00	.00	1,075.00		
00259	OPERATIONS MANAGEMENT	10897605	001-320-53800-46000		62823	698.00	.00	698.00		
00259	MAINTENANCE SUPERVISOR	10897605	001-320-53800-45921		70123	1,075.00	.00	1,075.00		
00259	FIRST SERVICE RESIDENTIAL	10897605	001-320-53800-45921		70123	3,867.00	.00	3,867.00		004665
00271	MAY GENERAL COUNSEL	3239818	001-310-51300-31500		62923	580.00	.00	580.00		
00271	MAY MONTHLY MEETING	3239819	001-310-51300-31500		62923	1,683.92	.00	1,683.92		
	KUTAK ROCK LLP		ATTORNEY FEES			2,263.92	.00	2,263.92		004666
00079	JUL POOL CHEMICALS	13129561	001-320-53800-45507		70123	2,717.01	.00	2,717.01		
	POOLSURE		AMENITY - POOL CHEMICALS			2,717.01	.00	2,717.01		004667
	ABERDEEN CDD					11,512.93	.00	11,512.93		
	ABERDEEN - GENERAL FUND					11,512.93	.00	11,512.93		

ABER ABERDEEN TPOLVERE



Invoice

Date:	Invoice #:
6/29/2023	162096

1702 Lindsey Road
 Jacksonville, FL 32221-6791
 Office 904-781-7060

Bill To	
Aberdeen CDD GMS 475 West Town Place #114 St. Augustine, FL 32092	
Email	Terms
belynda.tharpe@fsresidential.com	Due Upon Receipt

Work Performed At		
Aberdeen CDD 110 Flower of Scotland Ave Property St. Johns, FL 32259 JP 303-7366		
Purchase Order	Rep	Work Order
-	PM DEBI SELNES	207552

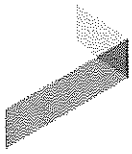
Item	Description	Amount
Parts/Misc	PM - ELECTRICAL REPAIRS 6/13/2023 - Replace monument light fixtures as needed Replace light fixture at Wellington - SW monument sign - at the most northern spot. Change lamp at Wellington - NE monument sign - at the most eastern spot. Replace light fixture at Eastwood monument sign - in front of the "East". Replace light fixture at the Greenstone monument sign - NE sign - in front of the "Green" in Greenstone. Replace the photocell behind the monument sign on the SW corner. Replace lamp and ballast inside women's restroom.	\$2,640.00
Parts/Misc	PM - Environmental Charge	\$25.00

Rim
320 572.46000
RS
7.5.23

RECEIVED
JUL 05 2023
BY: _____

ALL WORK WAS INSPECTED AND PERFORMED IN A PROFESSIONAL MANNER. All material is guaranteed to be as specified, and the above work was completed in a substantial workmanlike manner. This is a full invoice due and payable by above due date in accordance with our agreement. Late charges will be assessed thereafter due date listed above at a rate of 1.5% per month. All disputes are to be submitted in writing by mail, fax or email within 30 days from invoice date. You further agree to waive any right to jury trial in any action relating to these services or the payment thereof.

Subtotal:	\$2,665.00
Sales Tax:	\$0.00
Invoice Total:	\$2,665.00
Payments and Credits:	\$0.00
Total Due:	\$2,665.00



FirstService
RESIDENTIAL

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

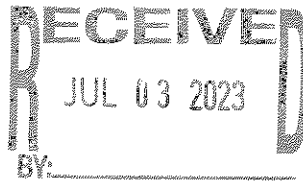
INVOICE

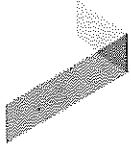
Invoice Number 10897605
 Invoice Date 6/28/2023
 Terms 15 ePay ACH BP
 Period Begin 6/1/2023
 Customer 100-0SNC
 Account # MED-0SNC
Total Amount Due: \$2,792.00

Medical Insurance

Date	Position	Employee	Amount
6/1/2023	Property Manager	Trivelpiece, Katherine	\$698.00
		Subtotal	\$698.00
6/1/2023	Front Desk	Arnold, Demetric E	\$698.00
		Subtotal	\$698.00
6/1/2023	Grounds Maintenance	Abshire, Caleb L	\$698.00
		Subtotal	\$698.00
6/1/2023	Maintenance Supervisor	Parker, Jay	\$698.00
		Subtotal	\$698.00

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





FirstService
RESIDENTIAL

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

INVOICE

Invoice Number 10898685
Invoice Date 7/1/2023
Terms 15 ePay ACH BP
Service Period 7/1/2023
Customer 100-0SNC

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

Description	Total
Management Fee	\$1,075.00
Subtotal \$1,075.00	
Tax \$0.00	
Total \$1,075.00	

RECEIVED
JUL 03 2023
BY: _____

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

June 29, 2023



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

Reference: Invoice No. 3239818
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. 3239818
223-1

Re: General

For Professional Legal Services Rendered

05/11/23	W. Haber	0.20	58.00	Review correspondence regarding activity in preserves and confer with Oliver regarding same
05/17/23	W. Haber	0.20	58.00	Confer with Oliver regarding review of license agreement
05/22/23	W. Haber	0.50	145.00	Confer with Sweeting and Trivelpiece regarding agreement with Elite
05/26/23	W. Haber	0.20	58.00	Confer with Sweeting regarding agreement with Elite
05/30/23	W. Haber	0.50	145.00	Research issue regarding use of CDD-owned park parcel
05/31/23	W. Haber	0.40	116.00	Review auditor request; review correspondence regarding conservation impacts
TOTAL HOURS		2.00		

KUTAK ROCK LLP

Aberdeen CDD

June 29, 2023

Client Matter No. 223-1

Invoice No. 3239818

Page 2

TOTAL FOR SERVICES RENDERED \$580.00

TOTAL CURRENT AMOUNT DUE \$580.00

KUTAK ROCK LLP

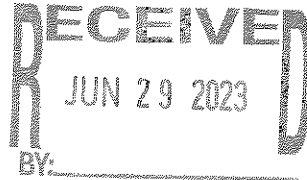
TALLAHASSEE, FLORIDA

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

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

Federal ID 47-0597598

June 29, 2023



Reference: Invoice No. 3239819
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. 3239819
223-2

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

05/25/23	W. Haber	Review agenda
05/30/23	W. Haber	Prepare for and participate in Board meeting

TOTAL FOR SERVICES RENDERED \$1,500.00

DISBURSEMENTS

Meals	11.79
Travel Expenses	172.13

TOTAL DISBURSEMENTS 183.92

TOTAL CURRENT AMOUNT DUE \$1,683.92



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

Invoice

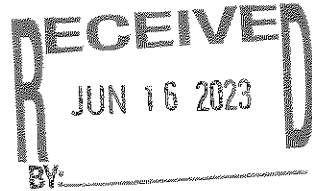
Date 7/1/2023

Invoice # 131295615581

Terms	Net 20
Due Date	7/21/2023
PO #	

Bill To	Ship To
GMS LLC Aberdeen CDD 475 West Town Place Suite 114 St. Augustine FL 32092	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



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

Remittance Slip

Customer
13ABE100
Invoice #
131295615581

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



131295615581

Check Approval Form

General Fund

Date: July 13, 2023

District: Aberdeen CDD

Fund Code: 1

Beginning Check #: 4668

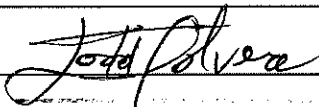
Ending Check #: 4671

Total Amount of Checks: \$ 21,981.27 New Balance
\$ 432,936.41

Balance in Account***: \$ 454,917.68

Recent Deposits: _____

Prepared by: Todd R. Polvere

Signature: 

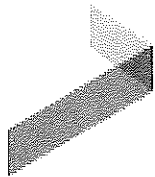
Approved by: Jim Oliver

Signature: _____

BANK A: ABERDEEN CDD

VEND NO.	Invoice Date	Vendor Inv. No.	General Ledger#	St Cr	DUE DATE	GROSS AMOUNT	DISC AMOUNT	NET AMOUNT	PO#	CHECK NO.
00259	70723	10900071	001-320-53800-45918		62323	3,538.50	.00	3,538.50		
		GENERAL MANAGER	FACILITY MANAGER							
00259	70723	10900071	001-320-53800-45915		62323	3,136.07	.00	3,136.07		
		FRONT DESK	RESIDENT SERVICE COORDINATOR							
00259	70723	10900071	001-320-53800-45505		62323	546.96	.00	546.96		
		GROUNDS MAINT	AMENT-POOL MAINTENANCE							
00259	70723	10900071	001-320-53800-45506		62323	1,051.64	.00	1,051.64		
		GROUNDS MAINT	AMENT- JANITORIAL MAINT							
00259	70723	10900071	001-320-53800-46000		62323	2,592.86	.00	2,592.86		
		SUPRVR BLDG MAINT	OPERATIONS MANAGEMENT							
00259	70723	10900071	001-320-53800-45917		62323	1,975.81	.00	1,975.81		
		BUILDING MAINT	GENERAL FACILITY MAINTENANCE							
			FIRST SERVICE RESIDENTIAL			12,841.84	.00	12,841.84		004668
00213	63023	79089	001-320-53800-46100		63023	2,675.00	.00	2,675.00		
		JUN LAKE MAINTENANCE	LAKE MAINTENANCE							
			FUTURE HORIZONS, INC			2,675.00	.00	2,675.00		004669
00017	70123	695	001-310-51300-34000		70123	4,399.67	.00	4,399.67		
		JUL MANAGEMENT FEES	MANAGEMENT FEES							
00017	70123	695	001-310-51300-35100		70123	150.00	.00	150.00		
		JUL INFO TECH	COMPUTER SERVICE							
00017	70123	695	001-310-51300-31300		70123	583.33	.00	583.33		
		JUL DISSEM AGENT SRVCS	DISSEMINATION AGENT							
00017	70123	695	001-310-51300-51000		70123	.93	.00	.93		
		OFFICE SUPPLIES	OFFICE SUPPLIES							
00017	70123	695	001-310-51300-42000		70123	40.06	.00	40.06		
		POSTAGE	POSTAGE							
00017	70123	695	001-310-51300-42500		70123	50.85	.00	50.85		
		COPIES	PRINTING & BINDING							
00017	70123	695	001-310-51300-41000		70123	49.59	.00	49.59		
		TELEPHONE	TELEPHONE							
			GOVERNMENTAL MANAGEMENT SERVICES			5,274.43	.00	5,274.43		004670
00307	61622	12783	001-320-57200-46000		61623	1,190.00	.00	1,190.00		
		DRAIN PUMP BLOW	REPAIRS AND REPLACEMENTS							
			HENDERSON POOL SERVICE INC			1,190.00	.00	1,190.00		004671
			ABERDEEN CDD			21,981.27	.00	21,981.27		
			ABERDEEN - GENERAL FUND			21,981.27	.00	21,981.27		

ABER ABERDEEN TPOLVERE



FirstService
RESIDENTIAL

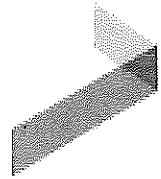
Aberdeen Community Development District
110 Flower of Scotland Avenue
Saint Johns, FL 32259
Anh.Nguyen@fsresidential.com



INVOICE

Invoice Number 10900071
 Invoice Date 7/7/2023
 Terms 15 ePay ACH BP
 Period Start 6/17/2023
 Period End 6/30/2023
 Customer 100-OSNC
 Account # PAY-OSNC
Total Amount Due: \$12,841.84

Position	Labor Rate	Employee	Hours	Pay Rate	Amount	
General Manager, Property Oper	15.00%	Trivelpiece, Katherine	80.00 REGULAR	\$38.46	\$3,538.50	
					Subtotal	\$3,538.50
Staff, Front Desk	25.00%	Arnold, Demetric E	53.91 REGULAR	\$17.00	\$1,145.60	
Staff, Front Desk	25.00%	Arnold, Demetric E	25.00 VACATION	\$17.00	\$531.25	
Staff, Front Desk	25.00%	Mccarthy, Moira	2.43 OVERTIME	\$22.50	\$68.34	
Staff, Front Desk	25.00%	Mccarthy, Moira	74.18 REGULAR	\$15.00	\$1,390.88	
					Subtotal	\$3,136.07
Staff, Grounds Maint	25.00%	Abshire, Caleb L	0.08 OVERTIME	\$24.00	\$2.40	
Staff, Grounds Maint	25.00%	Abshire, Caleb L	79.81 REGULAR	\$16.00	\$1,596.20	
					Subtotal	\$1,598.60
Supervisor, Building Maint	25.00%	Parker, Jay	13.00 PTO	\$26.00	\$422.50	
Supervisor, Building Maint	25.00%	Parker, Jay	34.78 REGULAR	\$26.00	\$1,130.36	
Supervisor, Building Maint	25.00%	Parker, Jay	32.00 VACATION	\$26.00	\$1,040.00	
					Subtotal	\$2,592.86
Staff, Building Maint	25.00%	Henry, Brandon E	3.62 OVERTIME	\$27.75	\$125.57	
Staff, Building Maint	25.00%	Henry, Brandon E	80.01 REGULAR	\$18.50	\$1,850.24	



FirstService

RESIDENTIAL

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

INVOICE

Invoice Number 10900071
Invoice Date 7/7/2023
Terms 15 ePay ACH BP
Period Start 6/17/2023
Period End 6/30/2023

Customer 100-OSNC
Account # PAY-OSNC
Total Amount Due: \$12,841.84

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
				Subtotal	\$1,975.81
				Subtotal	\$12,841.84
				Tax	\$0.00
				Total	\$12,841.84
General Manager, Property Oper			\$3,538.50		
Staff, Building Maint			\$1,975.81		
Staff, Front Desk			\$3,136.07		
Staff, Grounds Maint			\$1,598.60		
Supervisor, Building Maint			\$2,592.86		

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: 79089
 Invoice Date: Jun 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		7/30/23

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services performed June 28 & 29, 2023	2,675.00	2,675.00

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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 #: 695
Invoice Date: 7/1/23
Due Date: 7/1/23
Case:
P.O. Number:

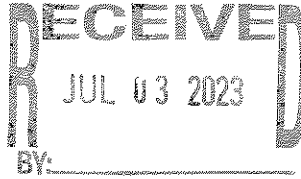
Bill To:
 Aberdeen CDD
 475 West Town Place
 Suite 114
 St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - July 2023		4,399.67	4,399.67
Information Technology - July 2023		150.00	150.00
Dissemination Agent Services - July 2023		583.33	583.33
Office Supplies		0.93	0.93
Postage		40.06	40.06
Copies		50.85	50.85
Telephone		49.59	49.59
		Total	\$5,274.43
		Payments/Credits	\$0.00
		Balance Due	\$5,274.43

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Henderson Pool Service, Inc.

PO Box 330799
Atlantic Beach, Florida 32233
904-241-7665
Cooper Jones
904-710-5145



Invoice

Invoice No: 12783
Date: 06/16/2022
Due Date: 07/16/2022

Bill To: Aberdeen HOA
Jay.parker@fsresidential.com
110 Flower of Scotland Ave
St Johns, FL, 32259

Description	Quantity	Rate	Amount
Rec Pool Vacuum Pump: Install new 1.5 hp motor and shaft seal.	1	\$595.00	\$595.00*
Lap Pool Vacuum Pump: Install new 1.5 hp motor and shaft seal.	1	\$595.00	\$595.00*
*Indicates non-taxable item			
	Subtotal		\$1,190.00
	Total		\$1,190.00
	PAID		\$0.00
Balance Due			\$1,190.00

Check Approval Form

General Fund

Date: July 19, 2023

District: Aberdeen CDD

Fund Code: 1

Beginning Check #: 4672

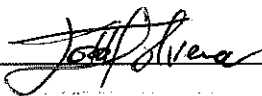
Ending Check #: 4676

Total Amount of Checks: \$ 24,132.02 New Balance

Balance in Account***: \$ 418,745.55 \$ 394,613.53

Recent Deposits: _____

Prepared by: Todd R. Polvere

Signature: 

Approved by: Jim Oliver

Signature: _____

BANK A: ABERDEEN CDD


VEND NO.	Invoice Vendor	Inv. No.	---General Ledger#-----	St Cr	DUE DATE	GROSS AMOUNT	DISC AMOUNT	NET AMOUNT	PO#	CHECK NO.
00286	NOTICE OF MEETING	61523	5677606	001-310-51300-48000	61523	70.72	.00	70.72		
	LEGAL ADVERTISING		8931464			70.72	.00	70.72		004672
	CA FLORIDA HOLDINGS,LLC									004672
00188	AMORT SCHDL PREPAY	71323	001-310-51300-31300		71323	100.00	.00	100.00		
SE2018	DISSEMINATION AGENT					100.00	.00	100.00		004673
	DISCLOSURE SERVICES LLC									
00013	ENGINEERING SRVCS	70723	001-310-51300-31100		70723	967.50	.00	967.50		
JUN	ENGLAND THIMS & MILLER, INC.					967.50	.00	967.50		004674
00299	TREES PRESERVE	71723	001-320-53800-46300		71723	800.00	.00	800.00		
CUT 2	GENESIS TREE CARE LLC					800.00	.00	800.00		004675
00283	LANDSCAPE MAINTENANCE	62823	001-320-53800-46200		62823	22,193.80	.00	22,193.80		
JUN	TREE AMIGOS					22,193.80	.00	22,193.80		004676
	LANDSCAPE MAINTENANCE									
	ABERDEEN CDD					24,132.02	.00	24,132.02		
	ABERDEEN - GENERAL FUND					24,132.02	.00	24,132.02		

ABER ABERDEEN TPOLVERE

LOCALIQ

FLORIDA

ACCOUNT NAME Aberdeen Cdd/Gms		ACCOUNT # 764138	PAGE # 1 of 1
INVOICE # 0005677606	BILLING PERIOD Jun 1- Jun 30, 2023	PAYMENT DUE DATE July 20, 2023	
PREPAY (Memo Info) \$0.00	UNAPPLIED (Included in amt due) \$0.00	TOTAL CASH AMT DUE* \$70.72	

BILLING ACCOUNT NAME AND ADDRESS Aberdeen Cdd/Gms 393 Palm Coast Pkwy. S.W. Unit 4 Palm Coast, FL 32137-4774 	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.
	BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com FEDERAL ID 47-2390983 To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com. Previous account number: MOR 15659

Date	Description	Amount
6/1/23	Balance Forward	\$134.64
6/5/23	PAYMENT - THANK YOU	-\$68.00
6/28/23	PAYMENT - THANK YOU	-\$66.64

Package Advertising:

Start-End Date	Order Number	Description	PO Number	Package Cost
6/15/23	8931464	June Meeting	June Meeting	\$70.72

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As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	\$70.72
Service Fee 3.99%	\$2.82
*Cash/Check/ACH Discount	-\$2.82
*Payment Amount by Cash/Check/ACH	\$70.72
Payment Amount by Credit Card	\$73.54

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME Aberdeen Cdd/Gms		ACCOUNT NUMBER 764138		INVOICE NUMBER 0005677606		AMOUNT PAID
CURRENT DUE \$70.72	30 DAYS PAST DUE \$0.00	60 DAYS PAST DUE \$0.00	90 DAYS PAST DUE \$0.00	120+ DAYS PAST DUE \$0.00	UNAPPLIED PAYMENTS \$0.00	TOTAL CASH AMT DUE* \$70.72
REMITTANCE ADDRESS (Include Account# & Invoice# on check)				TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:		TOTAL CREDIT CARD AMT DUE
CA Florida Holdings, LLC PO Box 631244 Cincinnati, OH 45263-1244				<input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMEX		\$73.54
				Card Number _____ Exp Date ____/____/____ CVV Code _____ Signature _____ Date _____		

0000764138000000000000000056776060000707267173

LOCALIQ

FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

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

Palm Coast FL 32137

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the St Augustine Record, published in St Johns County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of St Johns County, Florida, or in a newspaper by print in the issues of, on:

06/15/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 06/15/2023

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$70.72
Order No: 8931464 # of Copies:
Customer No: 764138 1
PO #: June Meeting

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, June 27, 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: June 15, 2023; #

Disclosure Services LLC

1005 Bradford Way
Kingston, TN 37763

Invoice

Date	Invoice #
7/13/2023	15

Bill To
Aberdeen CDD c/o GMS, LLC

Terms	Due Date
Net 30	8/12/2023

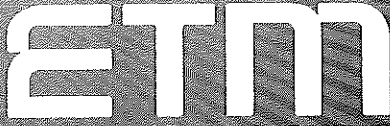
Description	Amount
Amortization Schedule Series 2018 8-1-23 Prepay \$5,000	100.00

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Total	\$100.00
Payments/Credits	\$0.00
Balance Due	\$100.00

Phone #
865-717-0976

E-mail
tcarter@disclosureservices.info



VISION • EXPERIENCE • RESULTS

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

July 07, 2023
Project No: 02105.27000
Invoice No: 0208986

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

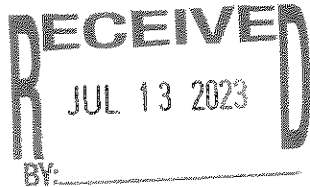
Professional Services rendered through July 1, 2023

Task 01 Professional Services
Professional Personnel

		Hours	Rate	Amount	
Senior Engineer					
Katsaras, George	6/3/2023	2.00	215.00	430.00	
Katsaras, George	6/10/2023	.50	215.00	107.50	
Katsaras, George	7/1/2023	2.00	215.00	430.00	
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



England-Thims & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
14775 Old St. Augustine Road • Jacksonville, Florida 32258 • Tel 904-842-8990 • Fax 904-846-9485
CA-00002564 LC-0000316



Genesis Tree Care
6326 Victoria Park Court
Jacksonville, FL 32216
contactus@genesistreecare.com
http://www.genesistreecare.com/

BILL TO
Jay Parker
FSResidential
544 Grampian Highlands Drive
St. Johns, FL 32259 USA

INVOICE 2027

DATE 07/17/2023 **TERMS** Due upon
Completion

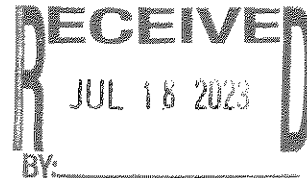
DUE DATE 07/18/2023

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Tree Services	Cut and leave 2 dead broken pine trees in preserve area.	1	800.00	800.00

Payment is required upon completion of work. Late fees will be assessed at the rate of 1.5% per month starting 30 days after delivery of the invoice.

Returned Check Policy: \$35 returned check fee will apply.

Cancellation Policy: Genesis must be given a 24 hour notice of cancellation or a \$500 fee will apply.



TOTAL DUE

\$800.00



Tree Amigos

Outdoor Services

Invoice

Invoice#: 200708

Date: 06/28/2023

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

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

Description	Quantity	Price	Ext Price
June Monthly Landscaping Maintenance Services	1.00	22,193.80	22,193.80

Notes:

Invoice Total: \$22,193.80

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JUL 17 2023
BY: _____

*Maint Contract
001.320.53800.46200*