

# *Aberdeen*

*Community Development District*

*Approved Budget*  
*FY 2026*

*Presented by:*



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**Aberdeen**  
**Community Development District**  
**Approved Budget**  
**General Fund**

| Description | Adopted<br>Budget<br>FY 2025 | Actuals Thru<br>4/30/25 | Projected Next<br>5 Months | Projected Thru<br>9/30/25 | Approved<br>Budget<br>FY 2026 |
|-------------|------------------------------|-------------------------|----------------------------|---------------------------|-------------------------------|
|-------------|------------------------------|-------------------------|----------------------------|---------------------------|-------------------------------|

**REVENUES:**

|                               |              |              |          |              |              |
|-------------------------------|--------------|--------------|----------|--------------|--------------|
| Special Assessments - On Roll | \$ 1,207,029 | \$ 1,200,465 | \$ 6,564 | \$ 1,207,029 | \$ 1,536,760 |
| Interest income               | 15,000       | 9,032        | 3,500    | 12,532       | 15,000       |
| Amenities Revenue/Misc        | 15,000       | 12,135       | 5,000    | 17,135       | 15,000       |
| Carry Forward Surplus         | 170,490      | -            | 170,490  | 170,490      | -            |

|                       |                     |                     |                   |                     |                     |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| <b>TOTAL REVENUES</b> | <b>\$ 1,407,519</b> | <b>\$ 1,221,631</b> | <b>\$ 185,554</b> | <b>\$ 1,407,186</b> | <b>\$ 1,566,760</b> |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|

**EXPENDITURES:**

**Administrative**

|                                |           |          |          |           |           |
|--------------------------------|-----------|----------|----------|-----------|-----------|
| Supervisor Fees                | \$ 12,000 | \$ 6,600 | \$ 5,000 | \$ 11,600 | \$ 12,000 |
| FICA Expense                   | 918       | 505      | 383      | 887       | 918       |
| Assessment Roll Administration | 5,618     | 5,618    | -        | 5,618     | 5,899     |
| Engineering Fees               | 7,000     | 6,367    | 633      | 7,000     | 10,000    |
| Arbitrage Rebate               | 1,200     | -        | 1,200    | 1,200     | 1,200     |
| Dissemination Agent            | 8,764     | 5,512    | 3,252    | 8,764     | 9,202     |
| Attorney Fees                  | 27,000    | 11,987   | 15,013   | 27,000    | 27,000    |
| Annual Audit                   | 3,475     | -        | 3,475    | 3,475     | 3,475     |
| Trustee Fees                   | 9,000     | 6,541    | 2,459    | 9,000     | 9,000     |
| Management Fees                | 59,322    | 34,605   | 24,717   | 59,322    | 62,288    |
| Information Technology         | 2,022     | 1,180    | 843      | 2,022     | 2,124     |
| Telephone                      | 700       | 181      | 519      | 700       | 700       |
| Postage & Delivery             | 2,000     | 686      | 1,314    | 2,000     | 2,000     |
| Printing & Binding             | 1,000     | 205      | 795      | 1,000     | 1,000     |
| Insurance General Liability    | 12,839    | 12,489   | 350      | 12,839    | 14,050    |
| Legal Advertising              | 2,000     | 420      | 1,580    | 2,000     | 2,000     |
| Office Supplies                | 200       | 138      | 62       | 200       | 200       |
| Other Current Charges          | -         | 20       | 50       | 70        | 100       |
| Dues, Licenses & Subscriptions | 175       | 175      | -        | 175       | 175       |

|                             |                   |                  |                  |                   |                   |
|-----------------------------|-------------------|------------------|------------------|-------------------|-------------------|
| <b>TOTAL ADMINISTRATIVE</b> | <b>\$ 155,233</b> | <b>\$ 93,228</b> | <b>\$ 61,645</b> | <b>\$ 154,873</b> | <b>\$ 163,331</b> |
|-----------------------------|-------------------|------------------|------------------|-------------------|-------------------|

***Operations & Maintenance***

**Amenity Center**

|                           |           |           |          |           |           |
|---------------------------|-----------|-----------|----------|-----------|-----------|
| Insurance                 | \$ 56,057 | \$ 52,374 | \$ 3,683 | \$ 56,057 | \$ 57,064 |
| Repairs & Replacements    | 75,000    | 48,023    | 10,000   | 58,023    | 75,000    |
| Special Events            | 25,000    | 15,753    | 9,247    | 25,000    | 25,000    |
| Staff Uniforms            | 1,225     | 834       | -        | 834       | 1,225     |
| Recreational Supplies     | 900       | -         | 900      | 900       | 900       |
| Recreational Passes       | 1,500     | 710       | 790      | 1,500     | 1,500     |
| Other Current Charges     | 500       | -         | 500      | 500       | 500       |
| Permit Fees               | 2,500     | -         | 2,500    | 2,500     | 2,500     |
| Office Supplies           | 3,000     | 724       | 2,276    | 3,000     | 3,000     |
| Credit Card Machine Fees  | 900       | 516       | 384      | 900       | 900       |
| Pest Control              | 3,000     | 1,628     | 1,372    | 3,000     | 3,000     |
| Pool Chemicals - Poolsure | 33,000    | 20,692    | 12,308   | 33,000    | 33,000    |
| Refuse Service            | 13,000    | 8,679     | 7,500    | 16,179    | 18,000    |
| Security                  | 18,796    | 9,633     | 3,000    | 12,633    | 10,752    |
| Website                   | 1,800     | 1,050     | 750      | 1,800     | 1,800     |
| Holiday Decorations       | 12,000    | 5,121     | 6,879    | 12,000    | 12,000    |
| Subscriptions             | 8,000     | 4,707     | 1,400    | 6,107     | 5,000     |

**Aberdeen**  
**Community Development District**  
**Approved Budget**  
**General Fund**

| Description                                 | Adopted<br>Budget<br>FY 2025 | Actuals Thru<br>4/30/25 | Projected Next<br>5 Months | Projected Thru<br>9/30/25 | Approved<br>Budget<br>FY 2026 |
|---|------------------------------|-------------------------|----------------------------|---------------------------|-------------------------------|
| <u>Utilities</u>                            |                              |                         |                            |                           |                               |
| Water & Sewer                               | 20,000                       | 8,999                   | 11,001                     | 20,000                    | 21,000                        |
| Electric                                    | 39,600                       | 18,975                  | 20,625                     | 39,600                    | 39,600                        |
| Cable/Internet/Phone                        | 16,000                       | 10,682                  | 7,318                      | 18,000                    | 20,000                        |
| <u>Management Contracts</u>                 |                              |                         |                            |                           |                               |
| Field Operations Management - FirstService  | 74,516                       | 44,483                  | 30,033                     | 74,516                    | 88,924                        |
| Pool Attendants/Lifeguards - RMS            | 53,000                       | 7,481                   | 45,519                     | 53,000                    | 52,000                        |
| Facility Management - FirstService          | 101,421                      | 59,051                  | 42,370                     | 101,421                   | 116,486                       |
| Janitorial Services - FirstService          | 44,200                       | 29,901                  | 14,299                     | 44,200                    | 59,472                        |
| General Facility Maintenance - FirstService | 54,600                       | 33,493                  | 21,107                     | 54,600                    | 67,584                        |
| Resident Services Coordinator- FirstService | 74,360                       | 40,260                  | 34,100                     | 74,360                    | 90,838                        |
| Management Fee - FirstService               | 14,220                       | 8,295                   | 5,925                      | 14,220                    | 14,928                        |
| Fitness Center Cleaning - Jani King         | 14,400                       | 9,232                   | 5,168                      | 14,400                    | 19,584                        |
| <b>TOTAL AMENITY CENTER</b>                 | <b>\$ 762,495</b>            | <b>\$ 441,295</b>       | <b>\$ 300,954</b>          | <b>\$ 742,249</b>         | <b>\$ 841,557</b>             |
| <u>Ground Maintenance</u>                   |                              |                         |                            |                           |                               |
| Electric                                    | \$ 14,426                    | \$ 7,140                | \$ 7,286                   | \$ 14,426                 | \$ 16,000                     |
| Streetlighting                              | 33,652                       | 19,036                  | 14,616                     | 33,652                    | 40,000                        |
| Lake Maintenance                            | 35,000                       | 18,725                  | 5,800                      | 24,525                    | 35,000                        |
| Landscape Maintenance                       | 271,653                      | 155,357                 | 116,296                    | 271,653                   | 271,653                       |
| Landscape Contingency                       | 30,000                       | 25,814                  | 2,000                      | 27,814                    | 30,000                        |
| Common Area Maintenance                     | 15,000                       | 7,206                   | 7,794                      | 15,000                    | 15,000                        |
| Reuse Water                                 | 40,000                       | 14,398                  | 25,602                     | 40,000                    | 40,000                        |
| Miscellaneous                               | 1,000                        | -                       | 500                        | 500                       | 1,000                         |
| Irrigation Repairs                          | 9,060                        | 3,297                   | 5,763                      | 9,060                     | 9,060                         |
| <b>TOTAL GROUND MAINTENANCE</b>             | <b>\$ 449,791</b>            | <b>\$ 250,972</b>       | <b>\$ 185,657</b>          | <b>\$ 436,630</b>         | <b>\$ 457,712</b>             |
| <u>Reserves</u>                             |                              |                         |                            |                           |                               |
| Capital Reserve Fund                        | \$ 40,000                    | \$ -                    | \$ 40,000                  | \$ 40,000                 | \$ 104,160                    |
| <b>TOTAL RESERVES</b>                       | <b>\$ 40,000</b>             | <b>\$ -</b>             | <b>\$ 40,000</b>           | <b>\$ 40,000</b>          | <b>\$ 104,160</b>             |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 1,407,519</b>          | <b>\$ 785,496</b>       | <b>\$ 588,256</b>          | <b>\$ 1,373,751</b>       | <b>\$ 1,566,760</b>           |
| <u>Other Sources/(Uses)</u>                 |                              |                         |                            |                           |                               |
| Interlocal Transfer In/(Out)                | \$ -                         | \$ -                    | \$ -                       | \$ -                      | \$ -                          |
| <b>TOTAL OTHER SOURCES/(USES)</b>           | <b>\$ -</b>                  | <b>\$ -</b>             | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>                   |
| <b>EXCESS REVENUES (EXPENDITURES)</b>       | <b>\$ -</b>                  | <b>\$ 436,136</b>       | <b>\$ (402,702)</b>        | <b>\$ 33,434</b>          | <b>\$ -</b>                   |

**Aberdeen**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2026**

|                 |
|-----------------|
| <b>REVENUES</b> |
|-----------------|

**Special Assessments-Tax Roll**

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

**Interest Income**

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

**Amenities Revenues/Miscellaneous**

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

|                                      |
|--------------------------------------|
| <b>Expenditures - Administrative</b> |
|--------------------------------------|

**Supervisors Fees**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 12 meetings.

**FICA Taxes**

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

**Assessment Roll 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, Matthews Design Group, will be providing general engineering services to the District, including attendance and preparation for monthly board meetings, review invoices, etc.

**Arbitrage Rebate**

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 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.

**Attorney Fees**

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

**Annual Audit**

The District is required annually to conduct an audit of its financial records by Berger, Toombs, Elam, Gaines & Frank, an Independent Certified Public Accounting Firm.

**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. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Aberdeen**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2026**

|  |
|--|
| <b>Expenditures - Administrative (continued)</b> |
|--|

**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.

**Telephone**

New internet and Wi-Fi service for Office.

**Postage & Delivery**

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

**Printing & Binding**

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

**Insurance General Liability**

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 and other public hearings in a newspaper of general circulation.

**Office Supplies**

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

**Other Current Charges**

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

**Due, Licenses & Subscriptions**

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

|                                      |
|--------------------------------------|
| <b>Expenditures - Amenity Center</b> |
|--------------------------------------|

**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.

**Repairs & 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.

**Pest Control**

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

**Aberdeen**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2026**

**Expenditures - Amenity Center (continued)**

**Pool Chemicals**

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

| <b>Vendor</b> | <b>Monthly</b> | <b>Annual</b> |
|---------------|----------------|---------------|
| PoolSure      | \$ 2,750       | \$ 33,000     |

**Refuse Service**

GFL Environmental provides garbage disposal service for the District.

**Security**

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

| <b>Vendor</b> | <b>Monthly</b> | <b>Annual</b> |
|---------------|----------------|---------------|
| Hi-Tech       | \$ 896         | \$ 10,752     |

**Website**

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

| <b>Vendor</b>           | <b>Monthly</b> | <b>Annual</b> |
|-------------------------|----------------|---------------|
| Unicorn Web Development | \$ 150         | \$ 1,800      |

**Holiday Decorations**

The district estimated cost for Holiday preparation of Amenity Center.

**Subscription**

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

**Water & Sewer**

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

| <b>Meter</b> | <b>Location</b>                  | <b>Monthly</b> | <b>Annual</b> |
|--------------|----------------------------------|----------------|---------------|
| 85979420     | 110 Flower of Scotland Ave       | \$ 95          | \$ 1,140      |
| 68090745     | 110 Flower of Scotland Ave       | 950            | 11,400        |
| 84792274     | 110 Flower of Scotland Ave       | 235            | 2,820         |
| 85979420     | 110 Flower of Scotland Ave-SEWER | 190            | 2,280         |
| 88781351     | 96 Bush Pl-SEWER                 | 190            | 2,280         |
|              | Contingency                      | 90             | 1,080         |
| Total        |                                  | \$ 1,750       | \$ 21,000     |

**Electric**

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

| <b>Meter</b> | <b>Location</b>            | <b>Monthly</b> | <b>Annual</b> |
|--------------|----------------------------|----------------|---------------|
| 22489811     | 110 Flower of Scotland Ave | \$ 3,200       | \$ 38,400     |
|              | Contingency                | 100            | 1,200         |
| Total        |                            | \$ 3,300       | \$ 39,600     |

**Cable/Internet/Telephone**

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

| <b>Account</b> | <b>Location</b>            | <b>Monthly</b> | <b>Annual</b> |
|----------------|----------------------------|----------------|---------------|
| xx-0012        | 96 Bush Pl                 | \$ 600         | \$ 7,200      |
| xx-1961        | 110 Flower of Scotland Ave | 750            | 9,000         |
| xx-9062        | 110 Flower of Scotland Ave | 250            | 3,000         |
|                | Contingency                | 67             | 800           |
| Total          |                            | \$ 1,667       | \$ 20,000     |

**Field Operation 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.

| <b>Vendor</b> | <b>Monthly</b> | <b>Annual</b> |
|---------------|----------------|---------------|
| First Service | \$ 7,410       | \$ 88,924     |

**Aberdeen**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2026**

**Expenditures - Amenity Center (continued)**

**Pool Attendants/Lifeguards**

The District is under contract with Riverside Management Services, LLC to provide lifeguards during the operating season for the pool. Amount based on proposed contract.

**Facility Management**

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

| <b>Vendor</b> |    | <b>Monthly</b> | <b>Annual</b> |
|---------------|----|----------------|---------------|
| First Service | \$ | 9,707          | \$ 116,486    |

**Janitorial Services**

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

| <b>Vendor</b> |    | <b>Monthly</b> | <b>Annual</b> |
|---------------|----|----------------|---------------|
| First Service | \$ | 4,956          | \$ 59,472     |

**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 Fees**

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

| <b>Vendor</b> |    | <b>Monthly</b> | <b>Annual</b> |
|---------------|----|----------------|---------------|
| First Service | \$ | 1,244          | \$ 14,928     |

**Fitness Center Cleaning**

The District is contracted with Jani-King of Jacksonville provide janitorial services for gym, restroom, and aerobics room located at 110 Flower of Scotland Avenue.

| <b>Vendor</b> |    | <b>Monthly</b> | <b>Annual</b> |
|---------------|----|----------------|---------------|
| Jani-King     | \$ | 1,632          | \$ 19,584     |

**Expenditures - Ground Maintenance**

**Electric**

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

| <b>Account</b> | <b>Location</b>                     |       | <b>Monthly</b> | <b>Annual</b> |
|----------------|-------------------------------------|-------|----------------|---------------|
| 24063282       | 100 Flower of Scotland Ave Apt SG01 | \$    | 33             | \$ 399        |
| 23663894       | 100 Scotland Yard Blvd              |       | 38             | 456           |
| 24063266       | 100 William Penney Way Apt SG01     |       | 31             | 369           |
| 24075130       | 111 Prince Albert Av APT FS01       |       | 42             | 509           |
| 20193412       | 126 Burnett Ct Apt FS01             |       | 408            | 4,897         |
| 22969631       | 1300 Shetland Dr Apt LL01           |       | 32             | 384           |
| 24075074       | 138 Prince Albert Av Aprt IR01      |       | 56             | 672           |
| 24075131       | 17 Shetland Dr Apt SG01             |       | 35             | 424           |
| 24075098       | 191 Prince Albert AV Apt SG01       |       | 28             | 340           |
| 24078167       | 30 Scotch Pebble Dr APT SG01        |       | 32             | 387           |
| 24083898       | 3394 Longleaf Pine PY               |       | 38             | 462           |
| 23663879       | 4788 Longleaf Pine PY APT SG 01     |       | 35             | 425           |
| 24075099       | 5040 Longleaf Pine Py Apt SG01      |       | 32             | 390           |
| 24063288       | 70 Glenlivet Wy Apt SG01            |       | 35             | 426           |
| 23663880       | 90 Queen Victoria Av                |       | 32             | 382           |
| 23663889       | 91 Prince Albert Av                 |       | 39             | 463           |
| 23656020       | 944 Rustlewood LA Apt FS01          |       | 198            | 2,378         |
| 24063272       | 99 Mahogany Bay Dr Apt SG01         |       | 35             | 423           |
|                | Contingency                         |       | 151            | 1,817         |
|                |                                     | Total | \$ 1,333       | \$ 16,000     |

**Aberdeen**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2026**

**Expenditures – Ground Maintenance (continued)**

**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> |
|----------------|---------------------------|----------------|---------------|
| 70W/241 UNITS  | 119 Shetland Dr           | \$ 2,166       | \$ 25,994     |
| 40W/51 UNITS   | 1300 Shetland Dr Apt ARLT | 466            | 5,587         |
| 40W/27 UNITS   | 764 Shetland Dr Apt IR01  | 247            | 2,958         |
| 40W/23 UNITS   | 90 Queen Victoria         | 210            | 2,520         |
| 40W/5 UNITS    | 992 Shetland Dr Apt IR01  | 46             | 548           |
|                | Contingency               | 199            | 2,393         |
| Total          |                           | \$ 3,333       | \$ 40,000     |

**Lake Maintenance**

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

**Landscape Maintenance**

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

**Landscape Contingency**

Represents additional landscape services not provided in contracted services. Services include, but are not limited to, installing mulch, remove trees, and seasonal flower rotation.

**Common Area Maintenance**

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

**Reuse Water**

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

| <u>Account</u> | <u>Location</u>               | <u>Monthly</u> | <u>Annual</u> |
|----------------|-------------------------------|----------------|---------------|
| 91660399       | 100 Flower of Scotland Ave    | \$ 50          | \$ 600        |
| 85740399       | 100 Scotland Yard Blvd        | 603            | 7,236         |
| 89241776       | 100 William Penney Way        | 155            | 1,860         |
| 83714253       | 101 Flower of Scotland Ave    | 90             | 1,080         |
| 85342751       | 1290 Shetland Dr Apt IR01     | 137            | 1,644         |
| 85740420       | 130 Veterans PY               | 69             | 828           |
| 94139165       | 133 Celtic Wedding Dr         | 25             | 299           |
| 83713776       | 1591 Shetland Dr Apt IR01     | 25             | 299           |
| 78582269       | 17 Shetland Dr                | 147            | 1,766         |
| 72122492       | 176 River Dee Dr              | 229            | 2,751         |
| 514049944      | 191 Prince Albert Av Apt IR01 | 27             | 322           |
| 90023024       | 200 W Adelaide Dr             | 45             | 540           |
| 83714368       | 299 Glasgow Dr Apt IR01       | 30             | 360           |
| 84332498       | 3924 Longleaf Pine Py         | 75             | 900           |
| 94237077       | 437 S Aberdeenshire Dr        | 25             | 299           |
| 67153684       | 4788 Longleaf Pine PY         | 48             | 576           |
| 91679850       | 482 S Aberdeenshire Dr        | 35             | 420           |
| 514012945      | 5040 Longleaf Pine PY         | 48             | 576           |
| 85015950       | 559 Grampian Highlands Dr     | 204            | 2,443         |
| 83714400       | 572 Glasgow Dr Apt IR01       | 85             | 1,020         |
| 83459857       | 650 Fort William Dr           | 48             | 576           |
| 81948219       | 711 Irish Tartan Way          | 40             | 480           |
| 81948213       | 764 Shetland Dr Apt IR01      | 30             | 360           |
| 85740407       | 90 Queen Victoria Av          | 81             | 972           |
| 85083599       | 91 Prince Albert Av           | 536            | 6,432         |
| 88781351       | 96 Bush Pl                    | 81             | 971           |
| 71731594       | 99 Mahogany Bay Dr            | 176            | 2,112         |
| 81848453       | 992 Shetland Dr Apt IR01      | 40             | 480           |
|                | Contingency                   | 150            | 1,800         |
| Total          |                               | \$ 3,333       | \$ 40,000     |

**Miscellaneous**

Any unanticipated and unscheduled maintenance cost to the District.

**Irrigation Repairs**

Miscellaneous irrigation repairs and maintenance cost for the District.

**Capital Reserve Fund**

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

# Aberdeen

## Community Development District

### Approved Budget

#### Debt Service Series 2020A1 & A2 Special Assessment Refunding Bonds

| Description                           | Adopted<br>Budget<br>FY 2025 | Actuals Thru<br>4/30/25 | Projected Next<br>5 Months | Projected Thru<br>9/30/25 | Approved<br>Budget<br>FY 2026 |
|---------------------------------------|------------------------------|-------------------------|----------------------------|---------------------------|-------------------------------|
| <b>REVENUES:</b>                      |                              |                         |                            |                           |                               |
| Special Assessments-On Roll           | \$ 1,928,685                 | \$ 1,933,916            | \$ 10,575                  | \$ 1,944,491              | \$ 1,928,685                  |
| Prepayments                           | -                            | 4,856                   | -                          | 4,856                     | -                             |
| Interest Earnings                     | 10,000                       | 40,968                  | 10,000                     | 50,968                    | 10,000                        |
| Carry Forward Surplus <sup>(1)</sup>  | 549,181                      | 587,623                 | -                          | 587,623                   | 637,137                       |
| <b>TOTAL REVENUES</b>                 | <b>\$ 2,487,867</b>          | <b>\$ 2,567,363</b>     | <b>\$ 20,575</b>           | <b>\$ 2,587,937</b>       | <b>\$ 2,575,823</b>           |
| <b>EXPENDITURES:</b>                  |                              |                         |                            |                           |                               |
| <b>2020 A1</b>                        |                              |                         |                            |                           |                               |
| Interest 11/1                         | \$ 271,050                   | \$ 271,050              | \$ -                       | \$ 271,050                | \$ 246,219                    |
| Interest 5/1                          | 271,050                      | -                       | 271,050                    | 271,050                   | 246,219                       |
| Principal 5/1                         | 990,000                      | -                       | 990,000                    | 990,000                   | 1,045,000                     |
| Principal Prepayment 5/1              | -                            | -                       | 5,000                      | -                         | -                             |
| <b>2020 A2</b>                        |                              |                         |                            |                           |                               |
| Interest 11/1                         | 89,350                       | 89,350                  | -                          | 89,350                    | 84,550                        |
| Interest 5/1                          | 89,350                       | -                       | 89,350                     | 89,350                    | 84,550                        |
| Principal 5/1                         | 240,000                      | -                       | 240,000                    | 240,000                   | 255,000                       |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 1,950,800</b>          | <b>\$ 360,400</b>       | <b>\$ 1,595,400</b>        | <b>\$ 1,950,800</b>       | <b>\$ 1,961,538</b>           |
| <b>Other Sources/(Uses)</b>           |                              |                         |                            |                           |                               |
| Interfund transfer In/(Out)           | \$ -                         | \$ -                    | \$ -                       | \$ -                      | \$ -                          |
| <b>TOTAL OTHER SOURCES/(USES)</b>     | <b>\$ -</b>                  | <b>\$ -</b>             | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>                   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 1,950,800</b>          | <b>\$ 360,400</b>       | <b>\$ 1,595,400</b>        | <b>\$ 1,950,800</b>       | <b>\$ 1,961,538</b>           |
| <b>EXCESS REVENUES (EXPENDITURES)</b> | <b>\$ 537,067</b>            | <b>\$ 2,206,963</b>     | <b>\$ (1,574,825)</b>      | <b>\$ 637,137</b>         | <b>\$ 614,285</b>             |

<sup>(1)</sup> Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26 \$ 298,588

**Aberdeen**  
Community Development District

**Debt Service Series 2020 A1 Special Assessment Refunding Bonds**  
**AMORTIZATION SCHEDULE (Combined)**

| Period       | Outstanding<br>Balance | Principal            | Interest            | Annual Debt Service  |
|--------------|------------------------|----------------------|---------------------|----------------------|
| 11/01/25     | 13,935,000             |                      | 246,219             | 1,512,269            |
| 05/01/26     | 13,935,000             | 1,045,000            | 246,219             |                      |
| 11/01/26     | 12,890,000             |                      | 220,094             | 1,511,313            |
| 05/01/27     | 12,890,000             | 1,095,000            | 220,094             |                      |
| 11/01/27     | 11,795,000             |                      | 192,719             | 1,507,813            |
| 05/01/28     | 11,795,000             | 1,155,000            | 192,719             |                      |
| 11/01/28     | 10,640,000             |                      | 163,844             | 1,511,563            |
| 05/01/29     | 10,640,000             | 1,195,000            | 163,844             |                      |
| 11/01/29     | 9,445,000              |                      | 149,653             | 1,508,497            |
| 05/01/30     | 9,445,000              | 1,225,000            | 149,653             |                      |
| 11/01/30     | 8,220,000              |                      | 133,575             | 1,508,228            |
| 05/01/31     | 8,220,000              | 1,260,000            | 133,575             |                      |
| 11/01/31     | 6,960,000              |                      | 113,100             | 1,506,675            |
| 05/01/32     | 6,960,000              | 1,305,000            | 113,100             |                      |
| 11/01/32     | 5,655,000              |                      | 91,894              | 1,509,994            |
| 05/01/33     | 5,655,000              | 1,345,000            | 91,894              |                      |
| 11/01/33     | 4,310,000              |                      | 70,038              | 1,506,931            |
| 05/01/34     | 4,310,000              | 1,390,000            | 70,038              |                      |
| 11/01/34     | 2,920,000              |                      | 47,450              | 1,507,488            |
| 05/01/35     | 2,920,000              | 1,435,000            | 47,450              |                      |
| 11/01/35     | 1,485,000              |                      | 24,131              | 1,506,581            |
| 05/01/36     | 1,485,000              | 1,485,000            | 24,131              | 1,509,131            |
| <b>Total</b> |                        | <b>\$ 13,935,000</b> | <b>\$ 2,905,431</b> | <b>\$ 16,840,431</b> |

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

**Debt Service Series 2020 A2 Special Assessment Refunding Bonds**  
**AMORTIZATION SCHEDULE (Combined)**

| Period       | Outstanding<br>Balance | Principal           | Interest            | Annual Debt<br>Service |
|--------------|------------------------|---------------------|---------------------|------------------------|
| 11/01/25     | 3,560,000              |                     | 84,550              | 84,550                 |
| 05/01/26     | 3,560,000              | 255,000             | 84,550              |                        |
| 11/01/26     | 3,305,000              |                     | 78,494              | 418,044                |
| 05/01/27     | 3,305,000              | 265,000             | 78,494              |                        |
| 11/01/27     | 3,040,000              |                     | 72,200              | 415,694                |
| 05/01/28     | 3,040,000              | 280,000             | 72,200              |                        |
| 11/01/28     | 2,760,000              |                     | 65,550              | 417,750                |
| 05/01/29     | 2,760,000              | 290,000             | 65,550              |                        |
| 11/01/29     | 2,470,000              |                     | 58,663              | 414,213                |
| 05/01/30     | 2,470,000              | 305,000             | 58,663              |                        |
| 11/01/30     | 2,165,000              |                     | 51,419              | 415,081                |
| 05/01/31     | 2,165,000              | 320,000             | 51,419              |                        |
| 11/01/31     | 1,845,000              |                     | 43,819              | 415,238                |
| 05/01/32     | 1,845,000              | 335,000             | 43,819              |                        |
| 11/01/32     | 1,510,000              |                     | 35,863              | 414,681                |
| 05/01/33     | 1,510,000              | 350,000             | 35,863              |                        |
| 11/01/33     | 1,160,000              |                     | 27,550              | 413,413                |
| 05/01/34     | 1,160,000              | 370,000             | 27,550              |                        |
| 11/01/34     | 790,000                |                     | 18,763              | 416,313                |
| 05/01/35     | 790,000                | 385,000             | 18,763              |                        |
| 11/01/35     | 405,000                |                     | 9,619               | 413,381                |
| 05/01/36     | 405,000                | 405,000             | 9,619               |                        |
| 11/01/36     | -                      | -                   | -                   | 414,619                |
| <b>Total</b> |                        | <b>\$ 3,560,000</b> | <b>\$ 1,092,975</b> | <b>\$ 4,652,975</b>    |

**Aberdeen**  
**Community Development District**  
**Approved Budget**  
**Debt Service Series 2018 Special Assessment Bonds**

| Description  | Adopted<br>Budget<br>FY 2025 | Actuals Thru<br>4/30/25 | Projected Next<br>5 Months | Projected Thru<br>9/30/25 | Approved<br>Budget<br>FY 2026 |
|--|------------------------------|-------------------------|----------------------------|---------------------------|-------------------------------|
| <b><u>REVENUES:</u></b>                                    |                              |                         |                            |                           |                               |
| Special Assessments-On Roll                                | \$ 133,250                   | \$ 134,050              | \$ 733                     | \$ 134,783                | \$ 133,250                    |
| Interest Earnings  | 5,000                        | 3,472                   | 1,500                      | 4,972                     | 5,000                         |
| Carry Forward Surplus <sup>(1)</sup>                       | 56,020                       | 60,807                  | -                          | 60,807                    | 53,275                        |
| <b>TOTAL REVENUES</b>                                      | <b>\$ 194,271</b>            | <b>\$ 198,328</b>       | <b>\$ 2,233</b>            | <b>\$ 200,561</b>         | <b>\$ 191,525</b>             |
| <b><u>EXPENDITURES:</u></b>                                |                              |                         |                            |                           |                               |
| Interest - 11/1  | \$ 46,238                    | \$ 46,238               | \$ -                       | \$ 46,238                 | \$ 44,958                     |
| Principal Prepayment 11/1                                  | -                            | 5,000                   | -                          | 5,000                     | -                             |
| Interest 2/1   | -                            | 64                      | -                          | 64                        | -                             |
| Principal Prepayment 2/1                                   | -                            | 5,000                   | -                          | 5,000                     | -                             |
| Interest - 5/1   | 46,238                       | -                       | 45,985                     | 45,985                    | 44,958                        |
| Principal Prepayment 5/1                                   | -                            | -                       | 5,000                      | 5,000                     | -                             |
| Principal - 5/1  | 40,000                       | -                       | 40,000                     | 40,000                    | 40,000                        |
| <b>TOTAL EXPENDITURES</b>                                  | <b>\$ 132,475</b>            | <b>\$ 56,301</b>        | <b>\$ 90,985</b>           | <b>\$ 147,286</b>         | <b>\$ 129,915</b>             |
| <b><u>Other Sources/(Uses)</u></b>                         |                              |                         |                            |                           |                               |
| Interfund transfer In/(Out)                                | \$ -                         | \$ -                    | \$ -                       | \$ -                      | \$ -                          |
| <b>TOTAL OTHER SOURCES/(USES)</b>                          | <b>\$ -</b>                  | <b>\$ -</b>             | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>                   |
| <b>TOTAL EXPENDITURES</b>                                  | <b>\$ 132,475</b>            | <b>\$ 56,301</b>        | <b>\$ 90,985</b>           | <b>\$ 147,286</b>         | <b>\$ 129,915</b>             |
| <b>EXCESS REVENUES (EXPENDITURES)</b>                      | <b>\$ 61,796</b>             | <b>\$ 142,027</b>       | <b>\$ (88,752)</b>         | <b>\$ 53,275</b>          | <b>\$ 61,610</b>              |
| <sup>(1)</sup> Carry Forward is Net of Reserve Requirement |                              |                         |                            | Interest Due 11/1/26      | <u>\$44,057.50</u>            |

**Aberdeen**  
Community Development District

**Debt Service Series 2018 Special Assessment Bonds**  
**AMORTIZATION SCHEDULE (Combined)**

| Period       | Outstanding<br>Balance | Principal           | Interest            | Annual Debt<br>Service |
|--------------|------------------------|---------------------|---------------------|------------------------|
| 11/01/25     | \$ 1,795,000           |                     | \$ 44,958           | \$ 129,915             |
| 05/01/26     | 1,795,000              | 40,000              | 44,958              |                        |
| 11/01/26     | 1,755,000              |                     | 44,058              | 128,115                |
| 05/01/27     | 1,755,000              | 40,000              | 44,058              |                        |
| 11/01/27     | 1,715,000              |                     | 43,158              | 131,315                |
| 05/01/28     | 1,715,000              | 45,000              | 43,158              |                        |
| 11/01/28     | 1,670,000              |                     | 42,145              | 129,290                |
| 05/01/29     | 1,670,000              | 45,000              | 42,145              |                        |
| 11/01/29     | 1,625,000              |                     | 41,133              | 132,265                |
| 05/01/30     | 1,625,000              | 50,000              | 41,133              |                        |
| 11/01/30     | 1,575,000              |                     | 39,883              | 129,765                |
| 05/01/31     | 1,575,000              | 50,000              | 39,883              |                        |
| 11/01/31     | 1,525,000              |                     | 38,633              | 132,265                |
| 05/01/32     | 1,525,000              | 55,000              | 38,633              |                        |
| 11/01/32     | 1,470,000              |                     | 37,258              | 129,515                |
| 05/01/33     | 1,470,000              | 55,000              | 37,258              |                        |
| 11/01/33     | 1,415,000              |                     | 35,883              | 131,765                |
| 05/01/34     | 1,415,000              | 60,000              | 35,883              |                        |
| 11/01/34     | 1,355,000              |                     | 34,383              | 128,765                |
| 05/01/35     | 1,355,000              | 60,000              | 34,383              |                        |
| 11/01/35     | 1,295,000              |                     | 32,883              | 130,765                |
| 05/01/36     | 1,295,000              | 65,000              | 32,883              |                        |
| 11/01/36     | 1,230,000              |                     | 31,258              | 132,515                |
| 05/01/37     | 1,230,000              | 70,000              | 31,258              |                        |
| 11/01/37     | 1,160,000              |                     | 29,508              | 129,015                |
| 05/01/38     | 1,160,000              | 70,000              | 29,508              |                        |
| 11/01/39     | 1,090,000              |                     | 27,758              | 130,515                |
| 05/01/39     | 1,090,000              | 75,000              | 27,758              |                        |
| 11/01/39     | 1,015,000              |                     | 25,883              | 131,765                |
| 05/01/40     | 1,015,000              | 80,000              | 25,883              |                        |
| 11/01/40     | 935,000                |                     | 23,843              | 132,685                |
| 05/01/41     | 935,000                | 85,000              | 23,843              |                        |
| 11/01/41     | 850,000                |                     | 21,675              | 133,350                |
| 05/01/42     | 850,000                | 90,000              | 21,675              |                        |
| 11/01/42     | 760,000                |                     | 19,380              | 133,760                |
| 05/01/43     | 760,000                | 95,000              | 19,380              |                        |
| 11/01/43     | 665,000                |                     | 16,958              | 128,915                |
| 05/01/44     | 665,000                | 95,000              | 16,958              |                        |
| 11/01/44     | 570,000                |                     | 14,535              | 129,070                |
| 05/01/45     | 570,000                | 100,000             | 14,535              |                        |
| 11/01/45     | 470,000                |                     | 11,985              | 133,970                |
| 05/01/46     | 470,000                | 110,000             | 11,985              |                        |
| 11/01/46     | 360,000                |                     | 9,180               | 133,360                |
| 05/01/47     | 360,000                | 115,000             | 9,180               |                        |
| 11/01/47     | 245,000                |                     | 6,248               | 132,495                |
| 05/01/48     | 245,000                | 120,000             | 6,248               |                        |
| 11/01/48     | 125,000                |                     | 3,188               | 131,375                |
| 05/01/49     | 125,000                | 125,000             | 3,188               |                        |
| <b>Total</b> |                        | <b>\$ 1,795,000</b> | <b>\$ 1,351,530</b> | <b>\$ 3,146,530</b>    |

**Aberdeen**  
**Community Development District**  
**Approved Budget**  
**Capital Reserve Fund**

| Description                           | Adopted<br>Budget<br>FY 2025 | Actuals Thru<br>4/30/25 | Projected Next<br>5 Months | Projected Thru<br>9/30/25 | Approved<br>Budget<br>FY 2026 |
|---------------------------------------|------------------------------|-------------------------|----------------------------|---------------------------|-------------------------------|
| <b>REVENUES:</b>                      |                              |                         |                            |                           |                               |
| Interest Income                       | \$ 5,000                     | \$ 15,507               | \$ 5,000                   | \$ 20,507                 | \$ 10,000                     |
| Impact fees                           | -                            | 9,370                   | -                          | 9,370                     | -                             |
| Capital Reserve Funding - Transfer In | 40,000                       | -                       | 40,000                     | 40,000                    | 104,160                       |
| Carry Forward Balance                 | 658,411                      | 688,463                 | -                          | 688,463                   | 546,235                       |
| <b>TOTAL REVENUES</b>                 | <b>\$ 703,411</b>            | <b>\$ 713,340</b>       | <b>\$ 45,000</b>           | <b>\$ 758,340</b>         | <b>\$ 660,395</b>             |
| <b>EXPENDITURES:</b>                  |                              |                         |                            |                           |                               |
| <b>Capital Outlay</b>                 |                              |                         |                            |                           |                               |
| Capital Outlay                        | \$ 50,000                    | \$ 67,822               | \$ 35,000                  | \$ 102,822                | \$ 100,000                    |
| Repair and Replacements               | 50,000                       | 84,283                  | 25,000                     | 109,283                   | 100,000                       |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 100,000</b>            | <b>\$ 152,105</b>       | <b>\$ 60,000</b>           | <b>\$ 212,105</b>         | <b>\$ 200,000</b>             |
| <b>Other Sources/(Uses)</b>           |                              |                         |                            |                           |                               |
| Transfer in/(Out)                     | \$ -                         | \$ -                    | \$ -                       | \$ -                      | \$ -                          |
| <b>TOTAL OTHER SOURCES/(USES)</b>     | <b>\$ -</b>                  | <b>\$ -</b>             | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>                   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 100,000</b>            | <b>\$ 152,105</b>       | <b>\$ 60,000</b>           | <b>\$ 212,105</b>         | <b>\$ 200,000</b>             |
| <b>EXCESS REVENUES (EXPENDITURES)</b> | <b>\$ 603,411</b>            | <b>\$ 561,235</b>       | <b>\$ (15,000)</b>         | <b>\$ 546,235</b>         | <b>\$ 460,395</b>             |

**\*Capital Reserve Study**

| Decsription                | FY 2026<br>Reserve Study |
|----------------------------|--------------------------|
| Reserves Beginning of Year | \$ 607,440               |
| Contributions              | 104,160                  |
| Interest Income            | 19,650                   |
| Expenditures               | (56,600)                 |
| Anticipated Balance        | \$ 674,650               |

**Budget Fiscal Year 2026**

| Decsription                | FY 2026<br>Budget |
|----------------------------|-------------------|
| Reserves Beginning of Year | \$ 688,463        |
| Contributions              | 104,160           |
| Interest Income            | 10,000            |
| Expenditures               | (200,000)         |
| Anticipated Balance        | \$ 602,623        |

**Variance Reserve Study Vs Actual** **(\$72,027)**

\* Refer to Aberdeen CDD Reserve Study Page 1-2 of PDF [Report Date 5/1/25]

**Aberdeen**  
**Community Development District**  
**Non-Ad Valorem Assessments Comparison**  
**2025-2026**

| Neighborhood     | O&M<br>Units | Bonds<br>2020<br>Units | Bonds<br>2018<br>Units | Annual Maintenance Assessments |          |                      |        | Annual Debt Assessments |                 |             |             |                         |
|------------------|--------------|------------------------|------------------------|--------------------------------|----------|----------------------|--------|-------------------------|-----------------|-------------|-------------|-------------------------|
|                  |              |                        |                        | FY 2026                        | FY 2025  | Increase/ (decrease) |        | FY 2026                 |                 | FY 2025     |             | Increase/<br>(decrease) |
|                  |              |                        |                        |                                |          |                      |        | Series 2020             | Series 2018     | Series 2020 | Series 2018 | Total                   |
| Single Family 80 | 233          | 215                    | 229                    | <b>\$1,195.56</b>              | \$939.07 | <b>\$256.49</b>      | 27.31% | <b>\$1,547.66</b>       | <b>\$105.59</b> | \$1,547.66  | \$105.59    | <b>\$0.00</b>           |
| Single Family 73 | 330          | 301                    | 326                    | <b>\$1,092.64</b>              | \$858.22 | <b>\$234.41</b>      | 27.31% | <b>\$1,600.47</b>       | <b>\$96.50</b>  | \$1,600.47  | \$96.50     | <b>\$0.00</b>           |
| Single Family 63 | 337          | 309                    | 337                    | <b>\$942.20</b>                | \$740.06 | <b>\$202.14</b>      | 27.31% | <b>\$1,381.23</b>       | <b>\$83.21</b>  | \$1,381.23  | \$83.21     | <b>\$0.00</b>           |
| Single Family 53 | 628          | 586                    | 627                    | <b>\$791.76</b>                | \$621.90 | <b>\$169.87</b>      | 27.31% | <b>\$1,162.02</b>       | <b>\$69.93</b>  | \$1,162.02  | \$69.93     | <b>\$0.00</b>           |
| Multi-Family     | 408          | 223                    | 407                    | <b>\$395.88</b>                | \$310.95 | <b>\$84.93</b>       | 27.31% | <b>\$580.99</b>         | <b>\$34.96</b>  | \$580.99    | \$34.96     | <b>\$0.00</b>           |
| Commercial       | 42,000       | -                      | 42,000                 | <b>\$395.88</b>                | \$310.95 | <b>\$84.93</b>       | 27.31% | <b>\$0.00</b>           | <b>\$0.00</b>   | \$0.00      | \$0.00      | <b>\$0.00</b>           |
| Office           | 7,000        | -                      | 7,000                  | <b>\$395.88</b>                | \$310.95 | <b>\$84.93</b>       | 27.31% | <b>\$0.00</b>           | <b>\$0.00</b>   | \$0.00      | \$0.00      | <b>\$0.00</b>           |
| Total            | 50,936       | 1,634                  | 50,926                 |                                |          |                      |        |                         |                 |             |             |                         |