

Aberdeen
Community Development District

October 28, 2025

AGENDA

Aberdeen Community Development District

475 West Town Place

Suite 114

St. Augustine, Florida 32092

District Website: www.AberdeenCDD.com

October 21, 2025

Board of Supervisors
Aberdeen Community Development District

Dear Board Members:

The Meeting of the Aberdeen Community Development District Meeting is scheduled for **Tuesday, October 28, 2025 at 4:00 p.m.** at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, St. Johns, Florida 32259.

Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comments (*regarding agenda items below*)
- III. Acceptance of Fiscal Year 2024 Final Audit Report
- IV. Discussion of Fiscal Year 2025 Audit Services and Appointment of Audit Committee
- V. Proposal for Professional Engineering Services for Public Facility Report and Pond Bank Inspection
- VI. Consideration of Proposals for Holiday Decorations
 - A. Humbug
 - B. M&G
- VII. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager – Review of Fiscal Year 2025 Goals and Objectives
 - D. Operation Manager - Report

- E. Amenity Center Manager - Report
- VIII. Supervisor's Request and Public Comments
- IX. Approval of Consent Agenda
 - A. Approval of the Minutes of the September 23, 2025 Meeting
 - B. Balance Sheet as of September 30, 2025, and Statement of Revenues and Expenses for the Period Ending September 30, 2025
 - C. Assessment Receipt Schedule
 - D. Approval of Check Register
- X. Next Scheduled Meeting – November 25, 2025 @ 4:00 p.m. @ Aberdeen Amenity Center
- XI. Adjournment

Board Oversight

Landscape Maintenance: *Supervisor Fogel*

Amenity Center: *Supervisor Egleston*

Security: *Supervisor Marmo*

Pond Maintenance: *Supervisor Perez*

Finance & Accounting: *Supervisor Clarke*

THIRD ORDER OF BUSINESS

**Aberdeen
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2024

Aberdeen Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2024

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REPORT OF INDEPENDENT AUDITORS

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

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Aberdeen Community Development District (the "District"), as of and for the year ended September 30, 2024, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Aberdeen Community Development District as of September 30, 2024, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

To the Board of Supervisors
Aberdeen Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

To the Board of Supervisors
Aberdeen Community Development District

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated September 22, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

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

*Berger Toombs Elam
Gaines + Frank*

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

September 22, 2025

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

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

Financial Highlights:

The following are the highlights of financial activity for the year ended September 30, 2024.

- The District's total assets and deferred outflows of resources were exceeded by total liabilities by \$(14,367,556) (net position). Net investment in capital assets was \$2,006,316 and restricted net position was \$309,055. Unrestricted net position was \$(16,682,927).
- Governmental activities revenues totaled \$3,503,658 while governmental activities expenses totaled \$2,539,082.

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

	Governmental Activities	
	2024	2023
Current assets	\$ 978,509	\$ 1,067,854
Prepaid bond insurance	177,107	192,397
Restricted assets	1,340,063	1,261,945
Capital assets, net of depreciation	4,520,235	4,866,045
Total Assets	<u>7,015,914</u>	<u>7,388,241</u>
Deferred outflows of resources	<u>127,178</u>	<u>138,157</u>
Current liabilities	1,668,376	1,670,307
Non-current liabilities	19,842,272	21,188,223
Total Liabilities	<u>21,510,648</u>	<u>22,858,530</u>
Net position - net investment in capital assets	2,006,316	2,191,355
Net position - restricted	309,055	206,333
Net position - unrestricted	<u>(16,682,927)</u>	<u>(17,729,820)</u>
Total Net Position	<u>\$ (14,367,556)</u>	<u>\$ (15,332,132)</u>

The decrease in current assets is related to the decrease in cash and cash equivalents in the current year.

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

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

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change in Net Position

	Governmental Activities	
	2024	2023
Program Revenues		
Charges for services	\$ 3,344,794	\$ 3,285,084
General Revenues		
Investment earnings	123,047	91,698
Other revenues	35,817	35,154
Total Revenues	<u>3,503,658</u>	<u>3,411,936</u>
Expenses		
General government	143,666	142,676
Physical environment	687,305	674,452
Culture and recreation	880,314	723,776
Interest and other charges	827,797	886,517
Total Expenses	<u>2,539,082</u>	<u>2,427,421</u>
Change in Net Position	964,576	984,515
Net Position - Beginning of Year	<u>(15,332,132)</u>	<u>(16,316,647)</u>
Net Position - End of Year	<u>\$ (14,367,556)</u>	<u>\$ (15,332,132)</u>

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

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

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2024 and 2023.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
Land	\$ 150,000	\$ 150,000
Recreational facility and amenities	2,183,902	2,183,902
Infrastructure	5,734,313	5,734,313
Accumulated depreciation	(3,547,980)	(3,202,170)
Total Capital Assets (Net)	<u>\$ 4,520,235</u>	<u>\$ 4,866,045</u>

During the year, depreciation was \$345,810.

General Fund Budgetary Highlights

The budgeted expenditures exceeded actual expenditures primarily because common area maintenance, irrigation repairs, amenity electric, and pool maintenance were less than anticipated.

The September 30, 2024 budget was amended for landscape contingency and resident service coordinator expenditures that were more than originally anticipated.

Debt Management

Governmental Activities debt includes the following:

- In November 2018, the District issued \$2,065,000 Series 2018 Special Assessment Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. The balance outstanding at September 30, 2024 was \$1,850,000.
- In May 2020, the District issued \$18,485,000 Series 2020A-1 Senior Special Assessment Revenue Refunding Bonds and \$4,890,000 Series 2020A-2 Subordinate Special Assessment Revenue Refunding Bonds. These bonds were issued to refund and redeem the Series 2005 Special Assessment Bonds. The balances outstanding at September 30, 2024 for the Series 2020A-1 and Series 2020A-2 Bonds were \$14,930,000 and \$3,800,000, respectively.

**Aberdeen Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Aberdeen Community Development District does not expect any economic factors to have a significant effect on the financial position or the results of operations of the District in fiscal year 2025.

Request for Information

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

Aberdeen Community Development District
STATEMENT OF NET POSITION
September 30, 2024

	Governmental Activities
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 285,420
Investments	653,271
Due from other governments	36,444
Prepaid expenses	3,374
Total Current Assets	978,509
Non-current Assets	
Prepaid bond insurance	177,107
Restricted assets	
Investments	1,340,063
Capital assets, not being depreciated	
Land	150,000
Capital assets, being depreciated	
Infrastructure	5,734,313
Recreational facilities and amenities	2,183,902
Less: accumulated depreciation	(3,547,980)
Total Non-current Assets	6,037,405
Total Assets	7,015,914
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	127,178
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	59,512
Accrued interest	338,864
Bonds payable	1,270,000
Total Current Liabilities	1,668,376
Non-current Liabilities	
Bonds payable, net	19,842,272
Total Liabilities	21,510,648
 NET POSITION	
Net investment in capital assets	2,006,316
Restricted for debt service	309,055
Unrestricted	(16,682,927)
Total Net Position	\$ (14,367,556)

See accompanying notes to financial statements.

Aberdeen Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2024

	General	Debt Service	Capital Projects	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 193,540	\$ -	\$ 91,880	\$ 285,420
Investments	56,698	-	596,573	653,271
Due from other governments	13,380	23,064	-	36,444
Prepaid expenses	3,374	-	-	3,374
Restricted assets				
Investments	-	1,288,180	51,883	1,340,063
Total Assets	<u>\$ 266,992</u>	<u>\$ 1,311,244</u>	<u>\$ 740,336</u>	<u>\$ 2,318,572</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenses	<u>\$ 59,512</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,512</u>
Fund Balances				
Nonspendable - prepaid expenses	3,374	-	-	3,374
Restricted - capital projects	-	-	51,883	51,883
Restricted - debt service	-	1,311,244	-	1,311,244
Assigned - capital projects	-	-	688,453	688,453
Unassigned	204,106	-	-	204,106
Total Fund Balances	<u>207,480</u>	<u>1,311,244</u>	<u>740,336</u>	<u>2,259,060</u>
Total Liabilities and Fund Balances	<u>\$ 266,992</u>	<u>\$ 1,311,244</u>	<u>\$ 740,336</u>	<u>\$ 2,318,572</u>

See accompanying notes to financial statements.

**Aberdeen Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSTION OF GOVERNMENTAL ACTIVITIES
September 30, 2024**

Total Governmental Fund Balances	\$ 2,259,060
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land, \$150,000, recreational facilities and amenities, \$2,183,902, and infrastructure, \$5,734,313, net of accumulated depreciation, \$(3,547,980), used in governmental activities are not financial resources and; therefore, are not reported at the fund level.	4,520,235
Prepaid bond insurance was recognized as an other debt service cost at the fund level in the year the debt was issued; however, at the government-wide level it is recognized as an asset and amortized over the life of the bonds.	177,107
Deferred amount on refunding, net, is not a current financial resource and therefore, is not reported at the fund level.	127,178
Long-term liabilities, including bonds payable, \$(20,580,000), and bond premium, net, \$(532,272), are not due and payable in the current period and; therefore, are not reported at the fund level.	(21,112,272)
Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported at the fund level.	<u>(338,864)</u>
Net Position of Governmental Activities	<u><u>\$ (14,367,556)</u></u>

See accompanying notes to financial statements.

Aberdeen Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 1,227,998	\$ 2,116,796	\$ -	\$ 3,344,794
Impact fees	-	1,090	-	1,090
Investment earnings	22,398	81,627	19,022	123,047
Miscellaneous revenues	34,727	-	-	34,727
Total Revenues	<u>1,285,123</u>	<u>2,199,513</u>	<u>19,022</u>	<u>3,503,658</u>
Expenditures				
Current				
General government	143,666	-	-	143,666
Physical environment	422,637	-	73,524	496,161
Culture and recreation	725,648	-	-	725,648
Debt service				
Principal	-	1,250,000	-	1,250,000
Interest	-	872,251	-	872,251
Total Expenditures	<u>1,291,951</u>	<u>2,122,251</u>	<u>73,524</u>	<u>3,487,726</u>
Excess of revenues over/(under) expenditures	<u>(6,828)</u>	<u>77,262</u>	<u>(54,502)</u>	<u>15,932</u>
Other financing sources/(uses)				
Transfers in	-	-	40,000	40,000
Transfers out	(40,000)	-	-	(40,000)
Total Other Financing Sources/(Uses)	<u>(40,000)</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Net change in fund balances	(46,828)	77,262	(14,502)	15,932
Fund Balances - October 1, 2023	<u>254,308</u>	<u>1,233,982</u>	<u>754,838</u>	<u>2,243,128</u>
Fund Balances - September 30, 2024	<u>\$ 207,480</u>	<u>\$ 1,311,244</u>	<u>\$ 740,336</u>	<u>\$ 2,259,060</u>

See accompanying notes to financial statements.

Aberdeen Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 15,932
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current year.	(345,810)
Repayments of bond principal are expenditures at the governmental fund level, but the repayments reduce long-term liabilities in the Statement of Net Position.	1,250,000
Deferred outflows of resources for refunding debt is recognized as a component of interest on long-term debt in the Statement of Activities, but not at the governmental fund level. This is the amount of interest in the current year.	(10,979)
Amortization of prepaid bond insurance reported in the Statement of Activities does not require the use of current financial resources and therefore, is not reported as an expenditure at the fund level.	(15,290)
Amortization of bond premium reported in the Statement of Activities does not require the use of current financial resources and therefore, is not reported as an expenditure at the fund level.	45,951
The change in accrued interest on long-term liabilities is recorded in the Statement of Activities but not in the fund financial statements.	<u>24,772</u>
Change in Net Position of Governmental Activities	<u><u>\$ 964,576</u></u>

See accompanying notes to financial statements.

Aberdeen Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$1,207,063	\$1,207,063	\$ 1,227,998	\$ 20,935
Investment earnings	2,700	5,000	22,398	17,398
Miscellaneous revenues	25,000	25,000	34,727	9,727
Total Revenues	<u>1,234,763</u>	<u>1,237,063</u>	<u>1,285,123</u>	<u>48,060</u>
Expenditures				
Current				
General government	153,536	152,980	143,666	9,314
Physical environment	418,837	445,837	422,637	23,200
Culture and recreation	747,390	774,477	725,648	48,829
Total Expenditures	<u>1,319,763</u>	<u>1,373,294</u>	<u>1,291,951</u>	<u>81,343</u>
Excess of revenues over/(under) expenditures	(85,000)	(136,231)	(6,828)	129,403
Other financing sources/(uses)				
Transfers out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
Net change in fund balances	(125,000)	(176,231)	(46,828)	129,403
Fund Balances - October 1, 2023	<u>125,000</u>	<u>176,231</u>	<u>254,308</u>	<u>78,077</u>
Fund Balances - September 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 207,480</u>	<u>\$ 207,480</u>

See accompanying notes to financial statements.

Aberdeen Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

2. Measurement Focus and Basis of Accounting

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

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

Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

b. Fund Financial Statements

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

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

Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

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

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

Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

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

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

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

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

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

b. Non-current Governmental Assets/Liabilities

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

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

a. Cash and Investments

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

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

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

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

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

b. Restricted Assets

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

c. Capital Assets

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

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

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

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

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

Infrastructure	30 years
Recreational facilities and amenities	7-20 years

d. Budgets

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

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

e. Deferred Outflows of Resources

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

f. Unamortized Bond Premium

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

g. Prepaid Bond Insurance

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

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

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

“Total fund balances” of the District’s governmental funds, \$2,259,060, differs from “net position” of governmental activities, \$(14,367,556), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the cost of those assets is reported as expenditures at the fund level. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land	\$ 150,000
Infrastructure	5,734,313
Recreational facilities and amenities	2,183,902
Accumulated depreciation	<u>(3,547,980)</u>
Total	<u>\$ 4,520,235</u>

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024**

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

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

Prepaid bond insurance

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

Prepaid bond insurance	\$ <u>177,107</u>
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Deferred outflows of resources

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

Deferred amount on refunding, net	\$ <u>127,178</u>
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Long-term debt transactions

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

Bonds payable	\$ (20,580,000)
Bond premium, net	<u>(532,272)</u>
Total	<u>\$ (21,112,272)</u>

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported at the fund level due to the accrued interest on bonds.

Accrued interest	\$ <u>(338,864)</u>
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**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024**

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

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

The “net change in fund balances” for government funds, \$15,932, differs from the “change in net position” for governmental activities, \$964,576, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures at the fund level. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation.

Depreciation	\$ <u>(345,810)</u>
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Long-term debt transactions

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

Bond principal payments	\$ <u>1,250,000</u>
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Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures at the fund level.

Change in accrued interest payable	\$ <u>24,772</u>
Amortization of deferred amount on refunding	\$ <u>(10,979)</u>
Amortization of bond premium	\$ <u>(15,290)</u>
Change in accrued interest	\$ <u>45,951</u>

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024**

NOTE C – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned. The investment policy of the District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2024, the District’s bank balance was \$385,783 and the carrying value was \$285,420. The District controls its exposure to custodial credit risk because it maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2024, the District had the following investments and maturities.

Investment	Maturity	Fair Value
U.S. Bank Money Market	N/A	\$ 1,361
First American Government Obligation Fund	31 days*	1,340,063
Florida PRIME	39 days*	651,910
Total		\$ 1,993,334

* Weighted Average Maturity

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

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

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

Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2024, there were no redemption fees, maximum transaction amounts, or any other requirement that would limit daily access to 100 percent of the account value.

Interest Rate Risk

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

Credit Risk

The District's investments in the state investment pool and government loans are limited by state statutory requirements and bond compliance. As of September 30, 2024, the District's investment in the First American Government Obligations Fund and Florida PRIME were rated AAAM by Standard & Poor's. The District's investment in U.S. Bank Money Market was not rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. The investments in Florida PRIME represents 33% of the District's total investments, 67% is in First American Government Obligations Fund, and less than 1% is in U.S. Bank Money Market.

The types of deposits and investments and their level of risk exposure as of September 30, 2024 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary. In addition, the District has the ability to hold investments to maturity which may have fair values less than cost. The District's investments are recorded at fair value.

NOTE D – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2023-2024 fiscal year were levied in October 2023. All assessments are payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Assessments paid in March are without discount. All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments that were on the assessment roll certified and delivered to the Tax Collector are collected via the sale of tax certificates on or prior to June 1. For certain parcels, the District bills and collects the annual assessments.

Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

NOTE E – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2024 was as follows:

	Balance October 1, 2023	Additions	Deletions	Balance September 30, 2024
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 150,000	\$ -	\$ -	\$ 150,000
Capital assets, being depreciated:				
Infrastructure	5,734,313	-	-	5,734,313
Recreational facility and amenities	2,183,902	-	-	2,183,902
Total Capital Assets Being Depreciated	<u>7,918,215</u>	<u>-</u>	<u>-</u>	<u>7,918,215</u>
Less accumulated depreciation for:				
Infrastructure	(2,847,176)	(191,144)	-	(3,038,320)
Recreational facility and amenities	(354,994)	(154,666)	-	(509,660)
Total Accumulated Depreciation	<u>(3,202,170)</u>	<u>(345,810)</u>	<u>-</u>	<u>(3,547,980)</u>
Governmental Activities Capital Assets	<u>\$ 4,866,045</u>	<u>\$ (345,810)</u>	<u>\$ -</u>	<u>\$ 4,520,235</u>

Depreciation of \$345,810 was charged to physical environment, \$191,144, and culture/recreation, \$154,666, during the year.

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024**

NOTE F – LONG-TERM DEBT

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2024:

Long-term debt at October 1, 2023	\$ 21,830,000
Principal payments	(1,250,000)
Long-term debt at September 30, 2024	20,580,000
Plus: bond premium, net	532,272
Bonds Payable, Net at September 30, 2024	\$ 21,112,272

Long-term debt is comprised of the following:

<p>\$2,065,000 Special Assessment Bonds, Series 2018 due in annual principal installments beginning May 2020. Interest rates ranging from 4.00% to 5.10% is due May 1 and November 1 beginning May 2019. Current portion is \$40,000.</p>	\$ 1,850,000
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<p>\$18,485,000 Series 2020A-1 Senior Special Assessment Revenue Refunding Bonds are due in annual principal installments beginning May 2021 maturing May 2036. Interest at various rates between 2.375% and 5% is due May and November beginning November 2020. Current portion is \$990,000.</p>	14,930,000
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<p>\$4,890,000 Series 2020A-2 Subordinate Special Assessment Revenue Refunding Bonds are due in annual principal installments beginning May 2021 maturing May 2036. Interest at various rates between 4% and 4.75% is due May and November beginning November 2020. Current portion is \$240,000.</p>	3,800,000
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Bond Payable at September 30, 2024	\$ 20,580,000
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**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024**

NOTE F – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of long-term debt outstanding as of September 30, 2024 are as follows:

Year Ending September 30,	Principal	Interest	Total
2025	\$ 1,270,000	\$ 813,275	\$ 2,083,275
2026	1,340,000	752,375	2,092,375
2027	1,400,000	686,213	2,086,213
2028	1,480,000	617,075	2,097,075
2029	1,530,000	544,000	2,074,000
2030-2034	8,475,000	1,941,331	10,416,331
2035-2039	4,060,000	515,213	4,575,213
2040-2044	450,000	218,025	668,025
2045-2049	575,000	90,525	665,525
Totals	<u>\$ 20,580,000</u>	<u>\$ 6,178,032</u>	<u>\$ 26,758,032</u>

Summary of Significant Bonds Resolution Terms and Covenants

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

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

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

**Aberdeen Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024**

NOTE F – LONG-TERM DEBT (CONTINUED)

Depository Funds

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

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

	Reserve Balance	Reserve Requirement
Special Assessment Bonds, Series 2018	\$ 66,450	\$ 66,450
Subordinate Special Assessment Revenue Refunding Bonds, Series 2020A-2	\$ 218,250	\$ 218,250

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. There were no claims or settled claims from these risks that exceeded commercial insurance coverage over the past three years.

NOTE H – MANAGEMENT COMPANY

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

NOTE I – SUBSEQUENT EVENT

In November 2024, the District made a \$5,000 prepayment on the Series 2018 Special Assessment Bonds.

In February 2025, the District made a \$5,000 prepayment on the Series 2018 Special Assessment Bonds.

In May 2025, the District made a \$5,000 prepayment on the Series 2018 Special Assessment Bonds and a \$5,000 prepayment on the Series 2020A-1 Special Assessment Revenue Refunding Bonds.



Berger, Toombs, Elam, Gaines & Frank

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Aberdeen Community Development District, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated September 22, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

To the Board of Supervisors
Aberdeen Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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

*Berger Toombs Elam
Gaines + Frank*

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

September 22, 2025



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Aberdeen Community Development District as of and for the year ended September 30, 2024, and have issued our report thereon dated September 22, 2025.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated September 22, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

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

To the Board of Supervisors
Aberdeen Community Development District

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2024 for the Aberdeen Community Development District. It is management's responsibility to monitor the Aberdeen Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

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

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, Aberdeen Community Development District reported:

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year: 5
- 2) The total number of independent contractors, defined as individuals or entities that receive 1099s, to whom nonemployee compensation was paid in the last month of the District's fiscal year: 17
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$10,600
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$1,086,153
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2023, together with the total expenditures for such project: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was amended. See below:

To the Board of Supervisors
Aberdeen Community Development District

	<u>Original Budget</u>	<u>Actual</u>	<u>Variance with Original Budget Positive (Negative)</u>
Revenues			
Special assessments	\$ 1,207,063	\$ 1,227,998	\$ 20,935
Investment earnings	2,700	22,398	19,698
Miscellaneous revenues	25,000	34,727	9,727
Total Revenues	<u>1,234,763</u>	<u>1,285,123</u>	<u>50,360</u>
Expenditures			
Current			
General government	153,536	143,666	9,870
Physical environment	418,837	422,637	(3,800)
Culture and recreation	747,390	725,648	21,742
Total Expenditures	<u>1,319,763</u>	<u>1,291,951</u>	<u>27,812</u>
Excess of revenues over expenditures	(85,000)	(6,828)	78,172
Other Financing Sources/(Uses)			
Transfers out	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
Net change in fund balances	(125,000)	(46,828)	78,172
Fund Balances - October 1, 2023	<u>125,000</u>	<u>254,308</u>	<u>129,308</u>
Fund Balances - September 30, 2024	<u>\$ -</u>	<u>\$ 207,480</u>	<u>\$ 207,480</u>

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, the Aberdeen Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District:
\$310.95 – \$939.07 for the General Fund and \$34.96 – \$1,600.47 for the Debt Service Fund.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$3,344,793.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds are as follows: \$1,850,000 Series 2018 Bonds due on May 1, 2049 at various rates from 4% to 5.1%. \$14,930,000 Series 2020A-1 Bonds due on May 1, 2036 at various rates from 2.375% to 5%. \$3,800,000 Series 2020A-2 Bonds due on May 1, 2036 at various rates from 4% to 4.75%.

To the Board of Supervisors
Aberdeen Community Development District

Additional Matters

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

Purpose of this Letter

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

*Berger Toombs Elam
Gaines & Frank*

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

September 22, 2025



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

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

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

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

We have examined Aberdeen Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2024. Management is responsible for Aberdeen Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Aberdeen Community Development District's compliance based on our examination.

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

In our opinion, Aberdeen Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2024.

*Berger Toombs Elam
Gaines + Frank*

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

September 22, 2025

FIFTH ORDER OF BUSINESS

October 1, 2025

Marilee Giles
District Manager
GMS, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092
(904) 940-5850 x412
Mgiles@gmsnf.com

Re: Proposal for Professional Engineering Services
Project Name: Aberdeen CDD
Project No.: 23254.00

Dear Marilee:

Founded in 2005, **Matthews | DCCM** is a leading civil engineering firm offering full-service civil and land development engineering, roadway design, surveying, and landscape architecture. We proudly serve a wide range of public sector and private clients and have earned a solid reputation as a local leader for providing high-quality, innovative engineering solutions delivered timely and cost-effectively.

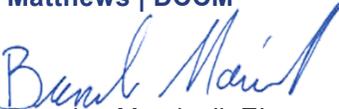
Staying true to our mission, Engineering Better Communities, our team takes an innovative approach to every project, creating thoughtful designs that balance functionality while preserving the often historic and eco-sensitive quality of the communities we serve. Our engineers go beyond the rudimentary requirements of a job and intentionally seek ways to optimize a project's usability, convenience, and aesthetics while reducing environmental impact. From conception to completion, we partner closely with and work alongside our clients through each step of the process to successfully bring their vision to reality. Matthews | DCCM continues to receive national, state-wide, and local awards for being among "Best Places to Work" and a "Hot Firm" for growth.

We are pleased to offer you this proposal to provide professional engineering services associated with a 2026 Engineer's Report and WMD Pond Inspection for the Aberdeen CDD (Project) located at 110 Flowers of Scotland Avenue, St. Johns, Florida, in St. Johns County, Florida.

Matthews | DCCM proposes to furnish professional services as described in "Exhibit A, Scope of Work," and per "Exhibit B, General Terms & Conditions," which are attached hereto and made a binding part hereof by this reference, for an estimated fee of **\$9,500**, plus direct reimbursable expenses. If these terms are agreeable, please sign and return the attached "Exhibit C, Contract Agreement."

We appreciate your consideration of our firm to provide these important services. Do not hesitate to contact us if you have any questions. We look forward to partnering with you and having our dedicated team of industry experts help make your project a success.

Sincerely,
Matthews | DCCM



Branden Marcinell, EI
Closeout and QAQC Manager

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 October 1, 2025
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EXHIBIT A SCOPE OF WORK

I – Public Facilities Report

Matthews | DCCM will prepare an update to the CDD's Public Facilities Report based on the FY 2025 Reserve Study Update dated May 1, 2025 and F.S., Chapter 189.08. The Public Facilities Report shall specify the following information:

- a. A description of existing public facilities owned or operated by the special district, and each public facility that is operated by another entity, except a local general-purpose government, through a lease or other agreement with the special district. This description shall include the current capacity of the facility, the current demands placed upon it, and its location. This information shall be required in the initial report and updated every 7 years at least 12 months before the submission date of the evaluation and appraisal notification letter of the appropriate local government required by s. 163.3191. The department shall post a schedule on its website, based on the evaluation and appraisal notification schedule prepared pursuant to s. 163.3191 (5), for use by a special district to determine when its public facilities report and updates to that report are due to the local general-purpose governments in which the special district is located.
- b. A description of each public facility the district is building, improving, or expanding, or is currently proposing to build, improve, or expand within at least the next 7 years, including any facilities that the district is assisting another entity, except a local general-purpose government, to build, improve, or expand through a lease or other agreement with the district. For each public facility identified, the report shall describe how the district currently proposes to finance the facility.
- c. If the special district currently proposes to replace any facilities identified in paragraph (a) or paragraph (b) within the next 10 years, the date when such facility will be replaced.
- d. The anticipated time the construction, improvement, or expansion of each facility will be completed.
- e. The anticipated capacity of and demands on each public facility when completed. In the case of an improvement or expansion of a public facility, both the existing and anticipated capacity must be listed.

Fees for public facilities report services will be billed on a time and materials (T&M) basis, with an initial estimated fee of \$3,500, plus direct reimbursable expenses.

II – Pond Inspection and Documentation

Matthews | DCCM will inspect and provide record documents for all inspections of stormwater management facilities (ponds) covered under the St. Johns River Water Management District (SJRWMD) Permit 92681 for client's records as required by the district. Services provided for completion of this task are listed below:

- Historical design plan documents will be reviewed to verify design compliance with current conditions of the system.
- A Qualified Inspector will conduct a site visit to inspect the pond perimeter, and all directly connected storm structures. This will include the immediate structure upstream of those connected to the pond for condition and performance.
- WMD Form 62-330.311(3) – Inspection Checklist will be used to document required checks for the system and any deficiencies will be communicated back to the property owner for required repairs.
- WMD Form 62-330.311(1) – Operation and Maintenance Inspection Certification will be provided as proof of completion of inspection and signed off by a Qualified Inspector or Florida licensed Engineer.
- A summary report and all documents listed above will be provided to the property owner for their records.

Fees for pond inspection services will be billed on a time and materials (T&M) basis, with an initial estimated fee of \$6,000, and in accordance with Exhibit B, General Terms & Conditions, plus direct reimbursable expenses.

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October 1, 2025
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EXHIBIT B
GENERAL TERMS & CONDITIONS
Revised: 08/22/2023

- a) **Scope of Work.** The Scope of Work details the services Matthews | DCCM is agreeing to provide along with the associated costs for these services and assumes normal engineering and design services along with up to up to two submittals. Additional submittals, work performed outside the scope of services detailed in this proposal, or changes due to requests or revisions from the Client or any government agency will require a signed Change Order that defines the additional scope and billing terms PRIOR to the out-of-scope work commencing. Costs will be based on the current schedule of fees/rates or renegotiation of this Agreement to the satisfaction of both parties. Unless specifically noted otherwise, service fees proposed in this Agreement exclude costs for the following fees and work types, but are not limited to: all permit application and governing agency fees, consumptive use permitting, wetlands mitigation, threatened/endangered species studies, geotechnical studies, traffic studies, shared parking studies, landscape architecture, irrigation designs, site lighting, structural/MEP engineering, architecture, agency construction inspection and as-built reviews, impact and clearance sheet fees, construction stakeout, other inspection services, other subconsultant fees, and reimbursable items as outlined in General Terms & Conditions.
- b) **Estimates.** The rates quoted in this proposal are good for 90 days. If a signed contract is not executed within this 90-day period, lump sum amounts will be revised, and time and material billing rates will change to reflect Matthews | DCCM's standard hourly rates in effect at the time the contract is signed and executed. Current billing rates are listed in bullet 'g' below. All billing rates are subject to change according to our annual billing rate increases. For lump sum contracts lasting more than a year, Matthews | DCCM reserves the right to adjust the lump sum contract amounts in accordance with the annual bill rate increase. Prior to any such rate changes, Matthews | DCCM will provide the Client with a 30-day notification of any rate changes.
- c) **Documents.** All plans, drawings, reports, information, etc. prepared or assembled by Matthews | DCCM's data creator [Engineer] under this Contract are for the Client's use in completing scope of work identified for use on the Project. The Client further agrees that they shall not be made available to any individual or organization for any other use, or reuse by others, without the prior written approval of Matthews | DCCM.
- d) **Compensation & Payments.** The Client agrees to pay Matthews | DCCM the compensation for its services as described under Scope of Services of this Agreement, with hourly rates computed based upon the established billing rates. Billing occurs monthly and is based on documented project progress. Payments may be made by check, ACH deposit, or credit card (a 3.5% transaction fee is assessed for credit card payments). Payment is due upon receipt of the invoice. **DELAYS IN MAKING PAYMENTS WILL CAUSE DEFINITE DELAYS IN PROJECTS BEING COMPLETED.**
- **PAYMENTS NOT RECEIVED WITHIN 30 DAYS OF THE INVOICE DATE ARE CONSIDERED DELINQUENT AND ALL SUBMITTALS WILL BE PUT ON HOLD FOR THE CLIENT'S PROJECTS UNTIL FULL PAYMENT IS RECEIVED.**
 - **Interest at the rate of 1.5% per month (or 18% per annum) will be added to any unpaid balance after 30 days from the invoice date. All work will cease until full payment is received, and the project will be delayed with new milestone dates being reassigned once payment in full is received.**
 - **Delinquencies lasting more than 70 days will result in a Claim of Lien recorded against the property.**

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 October 1, 2025
 Page 5

- Invoice balances aged over 90 days will incur a reinstatement fee of 15% of the total outstanding invoice balance. This reinstatement fee must be paid in full in addition to the full outstanding invoice balance in order for Matthews | DCCM to resume work on the project.
 - Matthews | DCCM will stop all work and hold submittals in the case of a bounced check until a replacement check has cleared the bank.
 - The Client will be responsible for payment of any legal, collection, application, and permitting fees. Clients are responsible for paying application and permit fees prior to Matthews | DCCM making submittals.
 - Subcontractor services and fees paid by Matthews | DCCM on behalf of the client will include a 15% surcharge. Services performed by Project staff on a time and materials basis will be billed at the hourly rates listed herein.
- e) **Certification.** Represented by a signed or sealed statement of a professional landscape architect or engineer means that services performed were based upon his/her knowledge, information, and belief in accordance with commonly accepted procedures and applicable standards of practice but is not a guarantee or warranty.
- f) **Work Performed.** All plans, designs, and documents will be prepared consistent with normal professional standards of care but does not guarantee success, approval, or issuance of permits. Matthews | DCCM will not accept back charges on corrective action without written agreement of both parties.
- g) **Billing Rates.** Below are the current billing rates. Billing rates are revised annually.

Personnel Classification	Rate Range
PRINCIPAL/SENIOR LEADS	
Principal	\$365.00
VP	\$275.00 - \$300.00
Division Lead	\$260.00 - \$285.00
Program Manager	\$240.00 - \$265.00
SENIOR PROFESSIONAL	
Senior Professional Engineer	\$200.00 - \$270.00
Senior Planner	\$210.00 - \$230.00
Senior Landscape Architect	\$220.00 - \$260.00
Senior Construction Inspector	\$195.00 - \$210.00
PROFESSIONAL	
Professional Engineer	\$230.00 - \$240.00
Project Engineer	\$160.00 - \$190.00
Planner	\$160.00 - \$190.00
Landscape Architect	\$170.00 - \$190.00
Construction Inspector	\$170.00 - \$180.00
DESIGNER	
Senior CAD Designer and Senior Engineering Tech	\$180.00 - \$200.00
Senior Landscape Designer	\$180.00 - \$200.00
CAD Designer and Engineering Tech	\$130.00 - \$170.00

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 October 1, 2025
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SUPPORT STAFF	
Controller	\$150.00 - \$200.00
Graphic Designer	\$100.00 - \$140.00
Senior Graphic Designer	\$140.00 - \$180.00
Project Administrator and Project Coordinator	\$95.00 - \$120.00
ARCHITECTURE	
Project Manager, Architect	\$200.00 - \$255.00
Project Architect	\$170.00 - \$190.00
Project Coordinator, Architect	\$140.00 - \$170.00
Intern Architect	\$115.00 - \$140.00
CA, Architect	\$220.00 - \$240.00
Specifications Writer	\$220.00 - \$240.00
SURVEYING	
Project Director, Survey	\$215.00 - \$245.00
Senior Surveyor	\$170.00 - \$200.00
Senior GIS Enterprise Administrator	\$170.00 - \$200.00
Project Surveyor	\$155.00 - \$185.00
Project GIS Developer, Survey	\$155.00 - \$185.00
Staff Surveyor	\$135.00 - \$165.00
Staff GIS Analyst	\$135.00 - \$165.00
Four Man Field Crew	\$215.00 - \$245.00
Three Man Field Crew	\$195.00 - \$215.00
Two Man Field Crew	\$170.00 - \$200.00
One Man Field Crew	\$150.00 - \$180.00
One Man Crew (GPS/RTK)	\$200.00 - \$230.00
Two Man Crew (GPS/RTK)	\$215.00 - \$245.00
CADD Technician, Survey	\$115.00 - \$145.00
GIS Technician	\$115.00 - \$145.00
Field Technician, Survey	\$95.00 - \$125.00

h) **Reimbursable/Direct Expenses.** Unless specifically stated, direct expenses will be billed in addition to our lump sum fees. Examples of expenses include, but are not limited to:

- Mileage will be billed per current IRS rates.
- Production costs will be billed at the following rates:
 - Paper copies:
 - 8½"x11" B&W - \$0.27 each
 - 8½"x11" Color - \$0.50 each
 - 11"x17" B&W - \$0.55 each
 - 11"x17" Color - \$0.88 each
 - Plots 24" x 36":
 - Black line plots - \$2.20 each
 - Color plots - \$55.00 each
 - Mylar - \$44.00 each
 - Binding: \$5.50 per book
 - Foam Board Mounted Color Plots: \$71.50 each
 - CD containing project data (i.e., CAD files, photographs, documents, etc.): \$13.20/each

Proposal – 23254.00

October 1, 2025

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The following will be billed at cost plus 15%:

- Travel and hotel expenses
 - Shipping and delivery, including UPS shipping and courier services
- i) **Compliance.** All work will be performed in accordance with appropriate city, county, and state or other governmental regulations.
- j) **Transfer or Termination.** The Client or Matthews | DCCM may terminate this Agreement by notifying the other party in writing. Termination will become effective one (1) calendar day after receipt of the termination notice. Irrespective of which party shall initiate termination or the cause therefore, the Client shall, within thirty (30) calendar days of termination, remunerate Matthews | DCCM for services rendered and costs incurred, in accordance with Matthews | DCCM's prevailing fee schedule and expense reimbursement policy. Services shall include those rendered up to the time of termination, as well as any travel or demobilization costs associated with termination itself.
- k) **Retainer.** If a retainer is required, **it will be kept for the duration of the Project and applied to the final invoice.** Any remaining balance after applying the retainer will be refunded to the Client. At the completion of the Project, if no monies are remaining due in which to apply the retainer, Matthews | DCCM will refund the full retainer amount.
- l) **Supplemental Owner's responsibilities - Surveying Services.**
If an owner / client elects to contract directly with the surveyor, it must be understood surveys directly affect the accuracy and quality of the engineering design. Therefore, Owners / Clients that choose to contract directly with the surveyor are responsible for the following:
- Obtaining a detailed survey scope from Matthews | DCCM to provide to the surveyor that describes in detail what Matthews | DCCM requires of the surveyor in order to correctly complete the engineering services for the project.
 - Providing Matthews | DCCM with the surveyor's service agreement to review and approve prior to engagement of the surveyor to ensure the surveyor's service agreement includes the items outlined in the survey scope provided by Matthews | DCCM.
 - Agreeing work from Matthews | DCCM will not commence until a complete survey is provided to Matthews | DCCM.
 - Providing Matthews | DCCM the signed and sealed copies of the survey documents prior to the production of final construction plans.
 - Agreeing changes to the scope of design services may require additional survey information and deliverables resulting in modification to the scope of the survey, thus requiring the owner/client to contract with the surveyor for additional required services
 - Agreeing the schedule of completion for engineering design is directly affected by the receipt of the accurate and complete survey deliverables.
 - **Alternatively;** Agreeing if Matthews | DCCM is supplied with previously surveyed information, additional or updated survey information prior to commencement of engineering services may be required. The owner/client takes responsibility and liability for the supplied survey being a correct representation of the current existing conditions of the project site.
- m) **Liability.** Any claims made by the Client for losses, injuries, expenses, or damages shall not exceed the total fee of the project and shall include, but is not limited to, negligence, errors, omissions, strict liability, breach of contract, or breach of warranty.

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October 1, 2025

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- n) **Terms Acceptance.** Regardless of if this proposal is signed, the verbal or written acceptance, approval, notice to proceed, or request for services performed by Matthews Design Group, LLC (Matthews | DCCM) constitutes acceptance of the prices and terms contained in this proposal and agreement to pay for services rendered by Matthews | DCCM.

PURSUANT TO FLORIDA STATUTES, SECTION 558.0035, AN INDIVIDUAL EMPLOYEE OR AGENT MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

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October 1, 2025
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**EXHIBIT C
CONTRACT AGREEMENT**

Upon acceptance, please sign, date, and return this Agreement to our office. We will return a fully executed copy of this Contract Agreement for your file, which will serve as Authorization to Proceed with services as outlined in Exhibit A, Scope of Work.

The undersigned have executed this Agreement on the day and year set forth below.

On Behalf of **Matthews | DCCM**
Branden Marcinell, EI, Closeout and QC Manager
7 Waldo Street
St. Augustine, FL 32084
904.593.8659
bmarcinell@dccm.com

CLIENT ACCEPTANCE AND AUTHORIZATION

Authorized Signature _____ *Date*

Marilee Giles

Name, Title

On Behalf of _____
Company/Client Name

Billing Contact _____

Billing Email Address _____

Additional Billing Email Address (Copy to) _____

Billing Address _____
Address

City, State, Zip Code

Billing Phone No. _____

BM/jq
23254p3

Certificate Of Completion

Envelope Id: 7EA83F8A-25D2-4905-B684-9E8D93211B46
Subject: Proposal from Matthews | DCCM: 23254 - Aberdeen CDD
Source Envelope:
Document Pages: 9
Certificate Pages: 5
AutoNav: Enabled
Envelopeld Stamping: Enabled
Time Zone: (UTC-05:00) Eastern Time (US & Canada)

Status: Sent

Envelope Originator:
Matthews | DCCM
PO Box 3126
PO Box 3126
St. Augustine, FL 32085
MDG.accounting@dccm.com
IP Address: 50.204.239.74

Record Tracking

Status: Original
10/1/2025 9:13:18 AM
Holder: Matthews | DCCM
MDG.accounting@dccm.com
Location: DocuSign

Signer Events

Marilee Giles
Mgiles@gmsnf.com
475 West Town Place Suite 114, St Augustine, FL
32092
Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Accepted: 10/1/2025 2:18:18 PM
ID: ca19f45f-bef4-4e9b-8e5f-3b8789307e6a

Branden Marcinell
mdg.accounting@dccm.com
Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Not Offered via Docusign

In Person Signer Events

Editor Delivery Events

Agent Delivery Events

Intermediary Delivery Events

Certified Delivery Events

Carbon Copy Events

MDG project file
saprojectfile@mdginc.com
Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Not Offered via Docusign

Branden Marcinell
bmarcinell@dccm.com
Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Not Offered via Docusign

Signature

Timestamp

Sent: 10/1/2025 9:19:10 AM
Viewed: 10/1/2025 2:18:18 PM

Signature

Timestamp

Status

Timestamp

COPIED

Sent: 10/1/2025 9:19:08 AM

COPIED

Sent: 10/1/2025 9:19:09 AM

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Envelope Sent	Hashed/Encrypted	10/1/2025 9:19:08 AM
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Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure		
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ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Matthews Design Group (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Matthews Design Group:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: danielle@mdginc.com

To advise Matthews Design Group of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at danielle@mdginc.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from Matthews Design Group

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to danielle@mdginc.com and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Matthews Design Group

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to danielle@mdginc.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Matthews Design Group as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Matthews Design Group during the course of your relationship with Matthews Design Group.

SIXTH ORDER OF BUSINESS

A.

P R O P O S A L

Humbug Holiday Lighting of Jacksonville-St Augustine-St Johns
101 Marketside Avenue
Unit 404, #181
Ponte Vedra Beach, FL 32081
(904) 999-0110



<https://humbugholidaylighting.com/staugustine-fl/>

Billing/Service Address

Aberdeen CDD
POC: Kate Trivelpiece
110 Flower Of Scotland Ave
Fruit Cove, FL 32259
(904) 217-0925 (Office)
kate.trivelpiece@fsresidential.com

Date	September 11, 2025
Total	\$21,246.67

H O A / C D D

This proposal expires on 12/10/2025

Prepared by Taylor Moon (taylormhhljax@gmail.com)

View 
N O T E S

Our holiday lights service provides you with professional grade, custom cut, energy efficient LED lights that last twice as long as standard lights. This estimate includes all labor, products, and materials needed to complete your Holiday Lights installation and takedown.

Choose what you want or don't want, based off your preference or budget. Simply select/unselect options and the proposal will update as you do so.

We offer a **10% Early Install Discount** to customers who accept their proposal, pay the 50% deposit and install lights before Nov 1st. Lights can be turned on at a later time, if desired. **Many of our HOAs take advantage of this offer in order to get more lighting for their budget.**

In addition to our Early Install Discount, we also offer a **3-year and 5-year agreement discount**. If you would like to take advantage of our 3-year or 5-year contract discount, the pricing would be

reduced as following, for each year:

3-year Contract: 5% each year

5-year Contract: 7.5% each year

Breakdown of Pricing Discount Options (With current options selected):

1. No Discount Options Chosen: \$21,282.67
2. With 10% Early-Install Discount ONLY: \$19,154.40
3. With 3-Year/5% Discount Option ONLY: \$20,218.54
4. With BOTH 10%/Early Install AND 3-Year/5% Discount: \$18,090.27
5. With 5-year/7.5% Discount Option ONLY: \$19,686.47
6. With both 10%/Early Install AND 5-Year/7.5% Discount: \$17,558.20

We've added some graphics that illustrate the differences in quality and look between the various bows on the market, differences in wreaths some installers use, as well as the C7 versus the C9 bulb. Often, bows, wreaths and C7 bulbs are where installers cut corners on quality to increase profits. We do not. We use the larger C9 bulb. ***There is no price difference to the customer if we use C7 or C9 bulbs.*** We use Commercial realistic bows that do not look fake, like most Oregon fir bows. Lastly, we use canvas bows instead of the cheaper Nylon or Velvet bows. As the premier professional Holiday Light Installer in Northeast Florida, we do not cut corners. ***We go out of our way to hide wires, find issues before notified of issues, and ensure our quality, reliability, and responsiveness outperforms everyone else.....and we are proud to say that!***

One last thing: We've also added some photos of previous work to help you better visualize what the lighting looks like and to show you are quality of work for many HOAs/CDDs around here.

One more last thing: Check out our Early-Termination clause in our Terms and Conditions. We hold ourselves accountable and are confident in the service we provide. So much so that we are the only professional Holiday Lighting installer in Greater Jax offering this.

HOA/CDD References:

1. Rich Gray, Director of Field Operations North Florida, Rgray@rmsnf.com
2. Yani Ramos, HOA Board Member-The Colony at Twenty-Mile, tchoabodmember2022@gmail.com
3. Danelle DeMarco, Property Manager-Bartram Springs, ddemarco@gmsnf.com
4. Christian Birol, Property Manager-Beacon Lake, cbirol@rmsnf.com
5. Michael Resetar, Property Manager-Barrington Cove & Franklin Square, MResetar@maymgt.com

[NOTE: Some of the features portrayed on this design are NOT TO SCALE but are used to give an idea of what the finished product could look like.]

This proposal contains 21 options. Be sure to click the checkboxes below for the options you want to include.

Item	Description	Amount
HOA/CDD	Holiday Lighting for HOA/CDD	
<input type="checkbox"/> Amenity Center Lighting Front		\$2,724.00
C9 Lighting Cord-Level 1	C9 Lighting Cord	
C9 Warm White Bulbs	C9 Warm White Bulbs	
C9 Lighting Cord-Level 2	C9 Lighting Cord	
C9 Warm White Bulbs	C9 Warm White Bulbs	
C9 Lighting Cord-Level 3	C9 Lighting Cord	
C9 Warm White Bulbs	C9 Warm White Bulbs	
<input type="checkbox"/> Amenity Center Lighting Back		\$1,552.00
C9 Lighting Cord-Level 1	C9 Lighting Cord	
C9 Warm White Bulbs	C9 Warm White Bulbs	
C9 Lighting Cord-Level 2	C9 Lighting Cord	
C9 Warm White Bulbs	C9 Warm White Bulbs	
<input type="checkbox"/> Amenity Center Greenery		\$369.98
36" Pre-Lit LED Wreath, Warm White	36" Pre-Lit LED Wreath, Warm White	
18" Red Bow-Commercial Grade	18" Red Bow	
<input type="checkbox"/> (2) Large Palms @ Amenity Center		\$660.00
WW, 5mm Coaxial Mini, 70Lt, 4in spacing	WW, 5mm Coaxial Mini, 70Lt, 4in spacing	
<input type="checkbox"/> (6) Palms @ Amenity Center		\$1,190.00

WW, 5mm Coaxial Mini, 70Lt, 4in spacing	WW, 5mm Coaxial Mini, 70Lt, 4in spacing	
<input type="checkbox"/> Workout Center Greenery		\$216.14
36" Pre-Lit LED Wreath, Warm White	36" Pre-Lit LED Wreath, Warm White	
18" Red Bow-Commercial Grade	18" Red Bow	
<input type="checkbox"/> (6) Palms @ Workout Center		\$594.00
WW, 5mm Coaxial Mini, 70Lt, 4in spacing	WW, 5mm Coaxial Mini, 70Lt, 4in spacing	
<input type="checkbox"/> The Club Monument Greenery		\$218.07
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
24" Pre-Lit LED Wreath, Warm White,	24" Pre-Lit LED Wreath, Warm White,	
12" Red Bow-Commercial Grade	12" Red Bow w/ Gold Trim	
<input type="checkbox"/> Highland Point Monument Greenery		\$1,088.86
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
36" Pre-Lit LED Wreath, Warm White	36" Pre-Lit LED Wreath, Warm White	
18" Red Bow-Commercial Grade	18" Red Bow	
<input type="checkbox"/> Wellington Pk Monuments Greenery		\$660.44
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
24" Pre-Lit LED Wreath, Warm White,	24" Pre-Lit LED Wreath, Warm White,	
12" Red Bow-Commercial Grade	12" Red Bow w/ Gold Trim	
<input type="checkbox"/> Prestwick Monuments Greenery		\$1,313.16
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	

36" Pre-Lit LED Wreath, Warm White	36" Pre-Lit LED Wreath, Warm White	
18" Red Bow-Commercial Grade	18" Red Bow	
■ Stonehaven Monuments Greenery		\$660.44
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
24" Pre-Lit LED Wreath, Warm White,	24" Pre-Lit LED Wreath, Warm White,	
12" Red Bow-Commercial Grade	12" Red Bow w/ Gold Trim	
■ Sutherland Monuments Greenery		\$1,745.44
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
36" Pre-Lit LED Wreath, Pure White	36" Pre-Lit LED Wreath, Pure White	
18" Red Bow-Commercial Grade	18" Red Bow	
■ Stirling Brg Monuments Greenery		\$1,320.88
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
24" Pre-Lit LED Wreath, Warm White,	24" Pre-Lit LED Wreath, Warm White,	
12" Red Bow-Commercial Grade	12" Red Bow w/ Gold Trim	
■ Seaton Manor Monuments Greenery		\$1,313.16
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
36" Pre-Lit LED Wreath, Warm White	36" Pre-Lit LED Wreath, Warm White	
18" Red Bow-Commercial Grade	18" Red Bow	
■ Eastwood Monument Greenery		\$1,088.86
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
36" Pre-Lit LED Wreath, Warm White	36" Pre-Lit LED Wreath, Warm White	

18" Red Bow-Commercial Grade	18" Red Bow	
■ Greenstone Monuments Greenery		\$660.44
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
24" Pre-Lit LED Wreath, Warm White,	24" Pre-Lit LED Wreath, Warm White,	
12" Red Bow-Commercial Grade	12" Red Bow w/ Gold Trim	
■ Castlegate Monuments Greenery		\$1,320.88
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
24" Pre-Lit LED Wreath, Warm White,	24" Pre-Lit LED Wreath, Warm White,	
12" Red Bow-Commercial Grade	12" Red Bow w/ Gold Trim	
■ Grandholm Pt Monuments Greenery		\$660.44
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
24" Pre-Lit LED Wreath, Warm White,	24" Pre-Lit LED Wreath, Warm White,	
12" Red Bow-Commercial Grade	12" Red Bow w/ Gold Trim	
■ Bravewick Monument Greenery		\$1,088.86
9'x14" Garland, LED, Warm White	9'x14" Garland, Pre-Lit LED, Warm White	
36" Pre-Lit LED Wreath, Warm White	36" Pre-Lit LED Wreath, Warm White	
18" Red Bow-Commercial Grade	18" Red Bow	
■ Aberdeen Main Monument Greenery		\$800.62
48" Pre-Lit LED Wreath, Warm White,	48" Pre-Lit LED Wreath, Warm White	
24" Red Bow-Commercial Grade	24" Red Bow	
Amenity Center Lighting Front		\$2,724.00

Amenity Center Lighting Back	\$1,552.00
Amenity Center Greenery	\$369.98
(2) Large Palms @ Amenity Center	\$660.00
(6) Palms @ Amenity Center	\$1,190.00
Workout Center Greenery	\$216.14
(6) Palms @ Workout Center	\$594.00
The Club Monument Greenery	\$218.07
Highland Point Monument Greenery	\$1,088.86
Wellington Pk Monuments Greenery	\$660.44
Prestwick Monuments Greenery	\$1,313.16
Stonehaven Monuments Greenery	\$660.44
Sutherland Monuments Greenery	\$1,745.44
Stirling Brg Monuments Greenery	\$1,320.88
Seaton Manor Monuments Greenery	\$1,313.16
Eastwood Monument Greenery	\$1,088.86
Greenstone Monuments Greenery	\$660.44
Castlegate Monuments Greenery	\$1,320.88
Grandholm Pt Monuments Greenery	\$660.44
Bravewick Monument Greenery	\$1,088.86
Aberdeen Main Monument Greenery	\$800.62
Subtotal	\$21,246.67
Tax	\$0.00

	Total	\$21,246.67
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F I N A N C I N G

Split the cost into easy monthly payments with 

From \$460.90/month at 10.90% APR for 60 months, totaling \$27653.71*.

- Instant decision
- No hidden fees
- Checking eligibility does not impact your credit score

Click [here](#) to see monthly payment options

**All financing is subject to credit approval. Your terms may vary. Payment options through Wisetack are provided by our lending partners. See <http://www.wisetack.com/lenders>. See additional terms at <http://www.wisetack.com/faqs>.*

P I C T U R E S



Aberdeen-C-2025-HHL-2025-sep-05-1043.jpeg



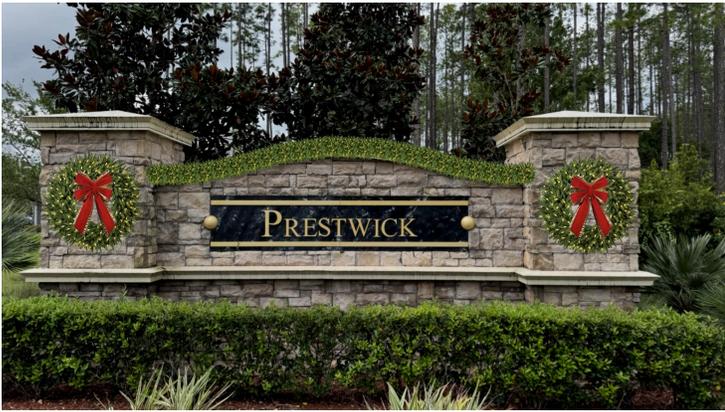
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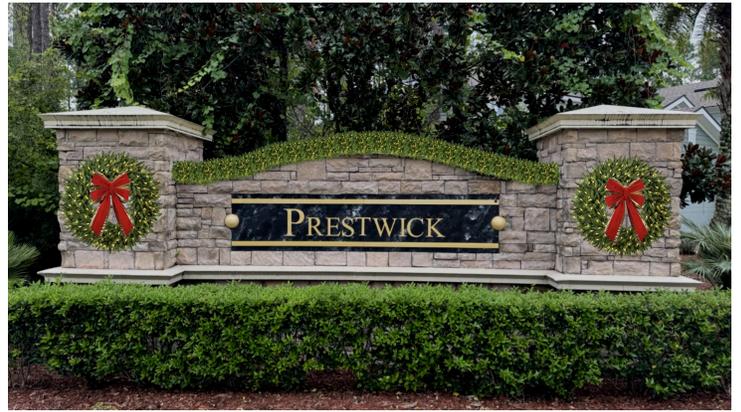
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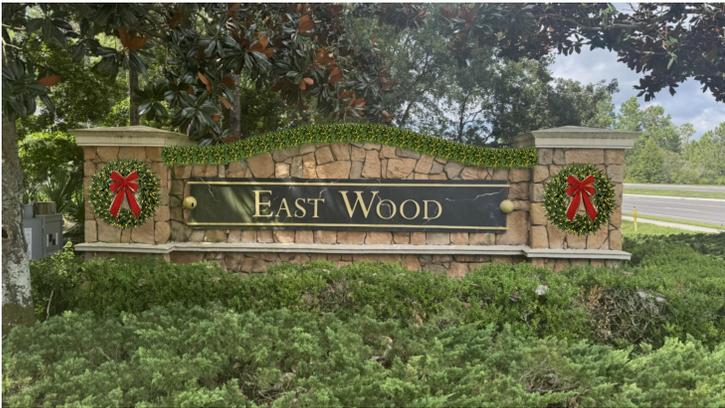
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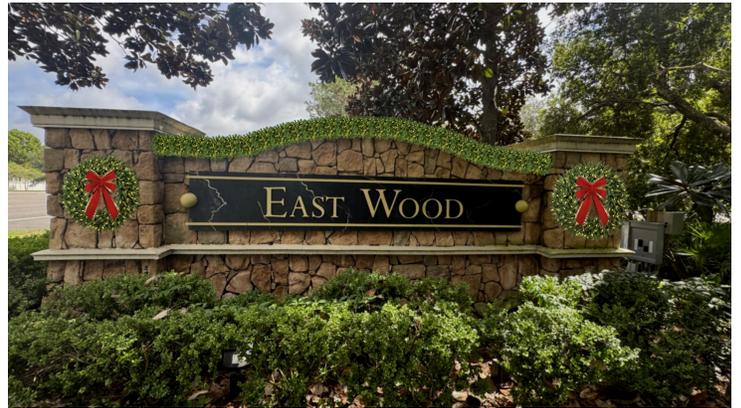
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Aberdeen-C-2025-HHL-2025-sep-05-1047 (11).jpeg Aberdeen-C-2025-HHL-2025-sep-05-1047 (12).jpeg



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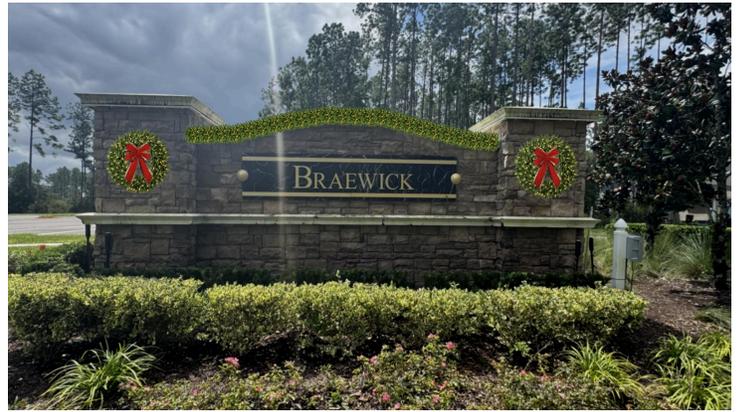
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Aberdeen-C-2025-HHL-2025-sep-05-1048.jpeg

C7 vs C9 Bulbs

All are LED these days

C7

2 1/8" x 7/8"

- Smaller Bulb
- 4 to 7 Watts
- Less bright
- Cheaper alternative for Installer
- Not used by most installers these days
- Was more popular in early 2000s

C9

1 1/8" x 2 7/8"

- Larger Bulb
- 7 to 10 Watts
- Much brighter, reflects of structures better
- Higher product cost, but better nighttime look
- The standard bulb for Professionals Installers these days, vice those doing installs 'on the side'

DIFFERENCES

- Size**
- Brightness**
- Nighttime Look**

Bulbs.png

COMMERCIAL WREATHS

CHEAPER WREATHS VERSUS REALISTIC WREATHS

Not all wreaths are the same. The quality, look, and number of lights differ based on the type of wreath used. What an installers uses, matters!

Oregon Fir

Some installers chose the Oregon Fir wreath for HOAs/CDDs in order to increase profits

Low-End standard wreath
Does not look like real foliage
No pinecones or other items

Mixed Noble

We use the premium, Mixed-Noble for our wreaths

Premium wreath
Looks like actual foliage
Contains pinecones throughout

Wreaths.png

THE SPECTRUM OF CHRISTMAS BOWS

All bows are not the same. They've upgraded over the years and now range from cheap RIBBON bows, to VELVET bows, to NYLON bows, and all the way to the new CANVAS bows

Ribbon Bow

- Fades very fast, often before season is over
- DIY type bow (Home Depot, Michaels, etc)
- Can not be structured, lies flat

Velvet Bow

- Fades somewhat fast, only good for one season
- Cheapest Commercial bow that can be purchased
- Can be structured for 3-D effect
- Is not shiny

Nylon Bow

- Color holds for 2-3 years without fading
- Was the standard Commercial bow until 2024
- Can be structured for 3-D effect
- Has a slight shine to it

Canvas Bow

- Color holds for 5-6 years without fading
- Newest and best Commercial bow in market
- Can be structured for 3-D effect
- Is not shiny, looks the best on wreaths

Bows.png



HUM_123124-04.jpg



HUM_123124-05.jpg



HUM_123124-06.jpg



HUM_123124-08.jpg



HUM_123124-10.jpg



HUM_123124-12.jpg



HumbugLights-121024-001.jpg



HumbugLights-121024-002.jpg



HumbugLights-121024-005.jpg



HumbugLights-121024-008.jpg



HumbugLights-121024-010.jpg



HumbugLights-121024-011.jpg



HumbugLights-121024-012.jpg



HumbugLights-121024-014.jpg



HumbugLights-121024-017.jpg



HumbugLights-121024-018.jpg



IMG_4645 Bartram Entrance.jpg



IMG_4694 Cordova HOA.jpg

T E R M S A N D C O N D I T I O N S

Humbug Holiday Lighting of Jacksonville-St Augustine-St Johns is a trade name/DBA of *Last Man Out Enterprises, LLC* (the "Company" or **Humbug Holiday Lighting**). The Company is an independently owned and operated franchisee of the **Humbug Holiday Lighting** brand. By

accepting this proposal, the person/company listed on the first page ("Customer") agrees to the terms of this document, including entering into a contract with **Humbug Holiday Lighting of Jacksonville-St Augustine-St Johns** and no other individual or entity. Customer represents that they have the full authority to enter into this agreement and authorize the lights, decorations and services described in this document. The terms of the Holiday Lighting agreement are as follows:

1. Typical Project Invoicing & Payments

- Our packages start at \$900 and increase from there. All projects must meet the \$900 minimum, unless otherwise approved by **Humbug Holiday Lighting**.
- Upon acceptance of project – 50% of the total is due.
- All deposits are non-refundable.
- If for some reason, full payment for all products, items, and services is not received within 30 days of install, a 5% monthly late fee will apply to the unpaid balance until payment is received in full and credited to the purchaser's account.
- Payments are applied to late fees first, then to remaining balance.
- If payments are not made as required, **Humbug Holiday Lighting** will consider the account in default and the customer will be responsible for the cost of collections, including reasonable attorney fees, as allowed by law.
- **Humbug Holiday Lighting** reserves the right to decline or refund services at its discretion.

2. Lighting, Displays, & Decorations Maintenance

- If any lights stop working, or there are issues with decorations and displays, minor maintenance is free of charge. Simply contact us at 904-999-0110 and someone will be there to help ASAP. However, restrictions do apply:
- Humbug Holiday Lighting will only repair lights and decorations that were provided by, and installed by **Humbug Holiday Lighting**. No items installed or provided by the client will be the responsibility of **Humbug Holiday Lighting**.
- Additionally, no customer-owned lighting or other electrical items are allowed to be plugged/tapped into the wiring and lights provided by **Humbug Holiday Lighting**.
- After December 24, a service fee will apply for maintenance requests.
- All agreements are contingent upon circumstances beyond our control, including but not limited to weather emergencies, national emergencies, acts of vandalism, theft,

terrorism, changes in trade legislation, and labor disruption.

- Repair or replacement for damage to decorations and/or lighting not caused by “Acts of God” is billed hourly at a rate of \$85/hour, with a minimum of 2 hours. Any materials that need to be replaced will be billed accordingly. (Ex. Damage to driveway stakes/lights due to someone driving a car over them when exiting driveway). (Ex. Weed eater/edger cuts an electrical line.)
- We aim to complete service within 24–48 hours, based on weather and workload.
- **The customer is responsible for ensuring proper electrical supply availability of outdoor 120v plug electrical outlets.** Our installation requires functional 120v plug outlets. If there are no functional 120v plugs, or not enough 120v plug outlets, the install will be delayed until a hired electrician installs the necessary plugs required for install. The customer may be responsible for arranging the licensed electrician to install the necessary 120v plug outlets.

3. Installation Dates

- **All of our installation dates are on a first come first serve basis.**
- **Humbug Holiday Lighting** will try to accommodate specific requests to install displays by a certain date but cannot make any guarantees because of weather, possible staffing issues and schedule availability.
- Clients are given a date range, usually a 5-day window in which we will arrive to install, but these dates may change depending on weather conditions or other unforeseen circumstances.
- We will do its best to honor any installation window that it provides but clients must understand that changes do happen. We are not responsible for any damages occurring from not performing an installation by a specific time frame.
- Our company is closed and not available to do work for clients on the following dates: Thanksgiving Day and the subsequent day after, as well as Dec. 24th – Dec 26th, we are usually closed for service calls on weekends as well, but may be available for emergencies or special issues. **Humbug Holiday Lighting** has some projects that take precedence and may cause blackout dates for availability

4. Removal, Storage, & Ownership

- Removals begin on or around January 2 each year and continue until necessary.

- If you want to guarantee an “Early Removal” for the time December 25 and no later than Jan 7th, there is the “Early Takedown” Option available on every proposal..
- If you want to retain the lights and material past January 15th, but no later than Feb 1st, there is a “Late Takedown” option available on each proposal.
- For those not taking advantage of any early or later install option, removal of decorations is scheduled by geographic location in order to maximize efficiency. Our goal is to have your holiday lights removed before January 21st, but we cannot always guarantee this time frame due to weather, which delays takedowns, coupled with the number of clients we have
- All lighting and décor materials are property of **Humbug Holiday Lighting**. **At no time will the client assume ownership of materials used.**
- **At no time is the client allowed to hire another company or person to takedown our lights.Call the office for any pressing issues or concerns.**

5. Billing Errors

- Notify us within 7 days of receiving your invoice for billing corrections. After that, charges stand as billed.

6. Discounts

- **Humbug Holiday Lighting** reserves the right to offer discounts to clients as it sees fit. **Humbug Holiday Lighting** makes no guarantees that discounts offered one year will be extended in future years. **Humbug Holiday Lighting** has the right to remove discounts based on non-payment or late payment.

7. Refunds

- All deposits are non-refundable.

8. Media Release

- Upon acceptance of the proposal I/we hereby grant **Humbug Holiday Lighting** permission to use my/our likeness in a photograph, video, or other digital media in all of its publications, including web-based publications, without payment or other consideration. I understand and agree that all these materials will become the property of **Humbug Holiday Lighting** and will not be returned. I/we hereby irrevocably authorize **Humbug Holiday Lighting** to edit, alter, copy, exhibit, publish, or distribute these photos for any lawful business purpose. In addition, I waive any right to inspect or

approve the finished product wherein my/our likeness appears. Additionally, I/we waive any right to royalties or other compensation arising or related to the use of the photo. I hereby hold harmless, release, and forever discharge Humbug Holiday Lighting from all claims, liabilities, demands, and causes of action in which I, my heirs, representatives, executors, administrators, employees, or any other persons acting on our behalf by reason of authorization.

9. Limitations on Liability

- Maximum liability is limited to total payments received. No coverage for consequential, incidental, or legal damages.
- All materials are provided “as-is” with no warranty unless otherwise stated.
- Both parties agree to resolve disputes in good faith and waive the right to a jury trial if litigation occurs.

10. Multi-Year Agreements

- If you agree to either the 3-year/5% or 5-year/7.5% Multi-Year discount, then the appropriate discount (5% or 7.5%) would apply to each year of the agreement.
- The Early Install Discount is separate and distinct from the Multi-Year agreements, but it can be combined with the Multi-Year Agreement discounts. However, the Early Install Discount is not required to be taken advantage of each year of a Multi-Year Agreement.

11. Early Termination of Multi-Year Agreements

- The Customer reserves the right to terminate the Agreement prior to its natural expiration date in the event **Humbug Holiday Lighting** fails to perform according to the agreed scope of services, including but not limited to failure to respond timely to service issues or maintenance needs.

■ **Response and Cure Timeframes**

- 1. Service calls are responded to by **Humbug Holiday Lighting** within 24 hours, weather dependent.
- 2. Repair/Maintenance completed by **Humbug Holiday Lighting** within 48 hours, weather dependent. (Acts of God is separate and is covered in our Terms & Conditions).
- 3. Any identified issues must be resolved or cured within two (2) business days of acknowledgment, excluding events outside of **Humbug Holiday**

Lighting's reasonable control (e.g., Acts of God, vandalism, etc.).

- 4. Failure to cure within the stated period may constitute grounds for early termination.

- **Pro-Rated Fees Upon Termination**In the event the Customer exercises its right to terminate the Agreement early, the discounted multi-year pricing previously applied will be adjusted. The total paid by the Customer for prior services rendered will be recalculated based on the standard one-year rate, and Humbug Holiday Lighting will be entitled to immediate payment of the difference between discounted and standard pricing for prior years, which shall become due upon termination.

- **Mutual Agreement on Performance Metrics**The parties agree to use the following metrics to objectively define "poor performance":
 - 1. Failure to respond to service calls within 24 hours, weather dependent.
 - 2. Failure to complete repairs or maintenance within 48 hours, weather dependent.
 - 3. Failure to cure issues without reasonable effort to cure.

You are no longer receiving notifications or related information about this proposal.

B.

Aberdeen CDD Proposal/Quotes Overview

Project: Holiday Lights

Date: October 2025

M&G Lighting

- 24” Lit Wreath (Qty 26) \$1689.75 (\$64.99 Each)
- 9 x 14 Lit Garland Sticks (Qty 26) \$3455.18 (\$132.89 Each)
- 12” Red with Gold Trimmed Bows (Qty 26) \$485.75 (\$18.68 Each)

Installation \$950.00

TOTAL: \$6580.68

ESTIMATE

A Beautiful Life Enterprises LLC
52 Tuscan Way Ste 202-349
Saint Augustine, FL 32092

holidayandeventlights@gmail.com
+1 (904) 679-1150



Bill to

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

Estimate details

Estimate no.: 1067

Estimate date: 08/26/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Holiday Lighting Reinstall	Tower- Front Entrance- Install WW minis on the 6 palm trees at main entrance tower	1	\$945.00	\$945.00
2.		Holiday Lighting Reinstall	Install 3 pre-lit 48" wreaths w/bows to Tower	1	\$354.75	\$354.75
3.		Holiday Lighting Reinstall	Install WW minis on 10 palm trees at the main Clubhouse	1	\$1,575.00	\$1,575.00
4.		Holiday Lighting Reinstall	Install pre-lit 48" wreath w/ bow at the Clubhouse	1	\$118.50	\$118.50
5.		Holiday Lighting Reinstall	Install WW minis to 2 Palm trees on Pool Deck planters	1	\$315.00	\$315.00
6.		Holiday Lighting Reinstall	Install pre-lit 48" wreath w/bow on Fitness Center	1	\$310.65	\$310.65
7.		Holiday Lighting Reinstall	Install WW minis on 2 Palm trees by Fitness Center	1	\$315.00	\$315.00
8.		Take Down	Removal of all lights and Greenery	1	\$656.25	\$656.25
9.		Equipment Charge	Boom equipment for install and take down	1	\$600.00	\$600.00
10.		Storage	Storage of all lights and greenery	1	\$150.00	\$150.00

Ways to pay



Total

\$5,340.15

Deposit
due

\$2,670.08

Accepted date

Accepted by

SEVENTH ORDER OF BUSINESS

C.

Aberdeen Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least six regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of six board meetings were held during the Fiscal Year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per Florida statute by at least two methods (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes No

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual Audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual Audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent Annual Audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board accepted and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Aberdeen Community Development District

District Manager: _____

Date: _____

Print Name: _____

Aberdeen Community Development District

E.

Aberdeen CDD Operations, GM/LD Monthly Report – October 28, 2025

Operations Manager Update:

- The Amenity Center roundabout curbing was pressure washed. (Photo)
- Ruppert planted philodendrons to the front bank of the pool where the Cypress trees were removed for a better visual appearance and to help with erosion. (Photo)
- Hi-Tech replaced the broken motor of the Fitness Center front door that was causing access issues.
- A requested dog station was installed on Queen Victoria. (Photos)
- Three irrigation blowouts were repaired at Aberdeen sign, Shetland and at Fitness Center.
- Two residents reported dead trees were removed at Kings College drive by Mitch and Sons.
- The treadmill belt drive was replaced by Liv as well as the bike pedals, broken/missing cup holders in the Fitness Center during the Quarterly Maintenance.
- Aberdeen Air performed their quarterly maintenance inspection.
- The Quarterly Annuals were put out by Ruppert at the Amenity Center and by both entrance signs.

Current Operations Projects/ Areas of Concerns:

- We are working with Pella/Cates Glass Doors to repair or replace and or repair existing exterior gym doors. IN PROGRESS
- The seesaw at the Glasgow Playground is in need of repair. We are currently looking in to expenses to repair or replace the structure. (Photo)

GM/Lifestyle Update:

Facility Updates:

- We hosted the final of 2 scheduled Bartram Trail Home Meets on Thursday, September 4th, they will conclude their season on November 13th.
- The Rays Swim Team hosted a Home Meet on September 27th with other local teams. They Rays have concluded their Fall Swim Season.
- The amenity Center was decorated for the Fall/Halloween season and for the upcoming Fall Spooktacular. (Photos)

Lifestyle Events Recap:

- The 50+ Group held their Oktoberfest social in the Social Hall on October 10th.
- We held two Fall/Halloween themed paint parties on October 7 and October 22.
- The bi-annual Community Yard sale was held on Saturday, October 18th. Signs were placed throughout the community and at the main entrance sign.

Lifestyle Upcoming Events:

- We will host our Annual Spooktacular Fall Festival in conjunction with a Vendor Village on November 1, 2025 from 11am-2pm.
- We will hold a family Fall Movie Night with special treats and popcorn in November, date TBD.
- The Snow Time with Santa event is scheduled for Sunday, December 14th from 2-5pm

Operations & Facility Update



**Amenity Center Parking lot
Pressure washed**



New Plantings at Pool



New Dog Station on Queen Victoria



Area Of Concern: Broken play structure at the Glasgow Playground : IN PROGRESS



Fall/Halloween Decorations

NINTH ORDER OF BUSINESS

A.

MINUTES OF MEETING
ABERDEEN
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Aberdeen Community Development District was held Tuesday, September 23, 2025 at 4:00 p.m. at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, St. Johns, Florida.

Present and constituting a quorum were:

Lauren Egleston	Chairperson
Paul Fogel	Vice Chairman
Thomas Marmo	Supervisor
Susie Clarke	Supervisor
Richard Perez	Supervisor

Also present were:

Marilee Giles	District Manager
Kyle Magee	District Counsel by telephone
Mike Silverstein	District Engineer by telephone
Kate Trivelpiece	FirstService Residential
Jay Parker	First Service Residential

The following is a summary of the discussions and actions taken at the September 23, 2025 meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Giles called the meeting to order at 4:00 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comments

A resident asked can you give me an idea of the current capital reserve fund amount? I think it important that the board understand there is a completely separate capital reserve fund in the budget than the general reserve budget. I read the minutes and felt there was some missing key points that were made and the realtor asked a question about the benchmark metric studies with the other community. I thought that was an extremely good question, it is not in the notes at all. Ms. Giles and I have had some discussion prior so I kind of know the answer but why wouldn't

a comment like that be captured in the meeting notes and a follow-up to measure how our community does with other communities on a per resident or per lot size basis.

Ms. Giles asked District Counsel is there a requirement that the minutes be adjusted to reflect this or any requirement for verbatim minutes?

Mr. Magee stated no. The minutes are there as a summary more than anything else. Obviously, the meeting was recorded so there is a recording of the meeting itself. If the board wants to show in the minutes, that is up to the board to have the concern in there.

Ms. Egleston stated I don't know that it needs to be adjusted.

THIRD ORDER OF BUSINESS

Ratification of Requisition No. 68

Ms. Giles stated we were able to use construction funds for this project and there is about \$100 left in the account. I'm working with the accountant to see when we certify this project complete what happens to that \$100.00. I will keep you posted on that.

On MOTION by Ms. Egleston seconded by Mr. Marmo with all in favor requisition no. 68 in the amount of \$4,790.51 was ratified.

FOURTH ORDER OF BUSINESS

Consideration of Proposals for Holiday Decorations

This item tabled.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Magee stated now that we are running out of construction funds, I think at an upcoming meeting we are going to need to do a project completion resolution for those bonds and I will put that together.

B. Engineer

Mr. Silverstein stated I have a certificate of completion for 778 Shetland. I also sent with it the bid package. I didn't know if you had to attach them for the record. The revised facilities report and pond inspection proposal you should have that Friday.

C. Manager

Ms. Giles stated just a reminder your ethics training is due by December 31st. I'm tracking Sue and Tom have completed it. If the other three complete and want to email me I can keep track of that. I will check my emails for Paul and Lauren.

On your table is a copy of your FY2025 goals and objectives report that we approved last year. I propose that the board revise these goals and objectives to remove item 2.2 that requires that we have an engineer's report to inspect all the facilities, stormwater, green spaces, playgrounds. This district doesn't require an annual engineer's report, it requires the stormwater pond inspections and public facilities report that we have talked about. I don't know what will happen if we fail this goal but I don't want the district to have a failure on anything. My recommendation is that we remove goal 2.2 from the FY 2025 goals and objectives. 2.1 would stay, staff does a visual on all your facilities. I did take both off going forward in FY 2026, there is no requirement from the state as to what we put on here. The board can add whatever they would like as a goal and objective as long as we can measure it.

On MOTION by Mr. Marmo seconded by Mr. Fogel with all in favor staff was authorized to revise the 2025 goals and objectives by removing item 2.2.

D. Operation Manager - Report

Mr. Parker reviewed the items outlined in the monthly memorandum, which was included in the agenda package.

E. Amenity Center Manager - Report

Ms. Trivelpiece reviewed the amenity center activities and maintenance items, outlined on the monthly memorandum, and reported on her efforts to reduce the Comcast bill.

It was the consensus of the board to have staff continue in their efforts to reduce the Comcast bill.

SIXTH ORDER OF BUSINESS

Supervisors Requests and Public Comments

Ms. Egleston asked did you get clarification on that random pond by Greenbriar?

Mr. Magee stated no, we couldn't track it down.

Ms. Egleston asked if there is an accident and it is labeled as CDD property, does that give us liability?

Mr. Magee stated I don't think it would any more than any of our other ponds.

SEVENTH ORDER OF BUSINESS Approval of Consent Agenda

A. Approval of the Minutes of the August 26, 2025 Meeting

On MOTION by Ms. Egleston seconded by Mr. Marmo with all in favor the minutes of the August 26, 2025 meeting were approved as presented.

- B. Balance Sheet as of August 31, 2025 and Statement of Revenues and Expenses for the Period Ending August 31, 2025**
- C. Assessment Receipt Schedule**
- D. Approval of Check Register**

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

EIGHTH ORDER OF BUSINESS Next Scheduled Meeting – October 28, 2025 @ 4:00 p.m. @ Aberdeen Amenity Center

Ms. Giles stated the next meeting will be held October 28, 2025 at 4:00 p.m. in the same location.

On MOTION by Ms. Egleston seconded by Mr. Marmo with all in favor the meeting adjourned at 5:01 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Aberdeen
Community Development District

Unaudited Financial Reporting
September 30, 2025



Aberdeen
Community Development District
Combined Balance Sheet
September 30, 2025

	General Fund	Debt Service Fund	Capital Reserve Fund	Capital Project Fund	Totals Governmental Funds
Assets:					
Cash:					
Operating Account	\$ 96,405	\$ -	\$ 105,309	\$ -	\$ 201,714
Due from General Fund	-	-	4,568	-	4,568
Investments:					
State Board of Administration (SBA)	905	-	2,175	-	3,081
Custody	4	-	449,473	-	449,477
Series 2020A					
Reserve A-1	-	378,625	-	-	378,625
Interest A-1	-	6,289	-	-	6,289
Prepayment A-1	-	11,627	-	-	11,627
Revenue	-	644,575	-	-	644,575
Reserve A-2	-	218,250	-	-	218,250
Interest A-2	-	3,625	-	-	3,625
Prepayment A-2	-	3,954	-	-	3,954
General Redemption	-	271	-	-	271
Series 2018					
Reserve	-	65,669	-	-	65,669
Revenue	-	54,019	-	-	54,019
Prepayment	-	1,228	-	-	1,228
Redemption	-	1,318	-	-	1,318
Construction	-	-	-	110	110
Prepaid Expenses	70,111	-	-	-	70,111
Total Assets	\$ 167,426	\$ 1,389,449	\$ 561,525	\$ 110	\$ 2,118,510
Liabilities:					
Accounts Payable	\$ 73,857	\$ -	\$ -	\$ -	\$ 73,857
Accrued Expenses	22,194	-	-	-	22,194
Due to Capital Reserve Fund	4,568	-	-	-	4,568
Total Liabilities	\$ 100,618	\$ -	\$ -	\$ -	\$ 100,618
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 70,111	\$ -	\$ -	\$ -	\$ 70,111
Restricted for:					
Debt Service - Series	-	1,389,449	-	-	1,389,449
Capital Project - Series	-	-	-	110	110
Assigned for:					
Capital Reserve Fund	-	-	561,525	-	561,525
Unassigned	(3,304)	-	-	-	(3,304)
Total Fund Balances	\$ 66,807	\$ 1,389,449	\$ 561,525	\$ 110	\$ 2,017,892
Total Liabilities & Fund Balance	\$ 167,426	\$ 1,389,449	\$ 561,525	\$ 110	\$ 2,118,510

Aberdeen

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/25	Thru 09/30/25	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 1,207,029	\$ 1,207,029	\$ 1,213,888	\$ 6,859
Interest Income	15,000	15,000	16,744	1,744
Amenities Revenue/Misc	15,000	15,000	25,261	10,261
Total Revenues	\$ 1,237,029	\$ 1,237,029	\$1,255,893	\$ 18,864
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ 11,400	\$ 600
FICA Expense	918	918	872	46
Assessment Administration	5,618	5,618	5,618	-
Engineering Fees	7,000	7,000	7,154	(154)
Arbitrage	1,200	1,200	600	600
Dissemination Agent	8,764	8,764	9,164	(400)
Attorney Fees	27,000	27,000	21,995	5,005
Annual Audit	3,475	3,475	-	3,475
Trustee Fees	9,000	9,000	7,769	1,231
Management Fees	59,322	59,322	59,322	(0)
Information Technology	2,022	2,022	2,022	0
Telephone	700	700	311	389
Postage	2,000	2,000	2,736	(736)
Printing and Binding	1,000	1,000	2,328	(1,328)
Insurance	12,839	12,839	12,489	350
Legal Advertising	2,000	2,000	1,629	371
Office Supplies	200	200	142	58
Other Current Charges	-	-	175	(175)
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 155,233	\$ 155,233	\$ 145,902	\$ 9,331
Operations & Maintenance				
Amenity Center				
Insurance	\$ 56,057	\$ 56,057	\$ 52,374	\$ 3,683
Repairs & Replacements	75,000	75,000	77,621	(2,621)
Special Events	25,000	25,000	25,084	(84)
Staff Uniforms	1,225	1,225	1,087	138
Recreational Supplies	900	900	-	900
Recreational Passes	1,500	1,500	1,055	445
Other Current Charges	500	500	259	241
Permit Fees	2,500	2,500	717	1,783
Office Supplies	3,000	3,000	1,416	1,584
Credit Card Machine Fees	900	900	1,228	(328)
Pest Control	3,000	3,000	2,617	383
Pool Chemicals - Poolsure	33,000	33,000	35,833	(2,833)
Refuse Service	13,000	13,000	15,232	(2,232)
Security	18,796	18,796	13,801	4,995
Website	1,800	1,800	1,908	(108)
Holiday Decorations	12,000	12,000	5,121	6,879
Subscriptions	8,000	8,000	6,264	1,736

Aberdeen

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2025

	Adopted Budget	Prorated Budget Thru 09/30/25	Actual Thru 09/30/25	Variance
Utilities				
Water & Sewer	\$ 20,000	\$ 20,000	\$ 17,737	\$ 2,263
Electric	39,600	39,600	35,603	3,997
Cable/Internet/Phone	16,000	16,000	19,104	(3,104)
Management Contracts				
Field Operations Management - FirstService	74,516	74,516	82,920	(8,404)
Pool Attendants/Lifeguards - RMS	53,000	53,000	49,831	3,169
Facility Management - FirstService	101,421	101,421	110,209	(8,788)
Janitorial Services - FirstService	44,200	44,200	47,969	(3,769)
General Facility Maintenance - FirstService	54,600	54,600	62,009	(7,409)
Resident Services Coordinator- FirstService	74,360	74,360	79,389	(5,029)
Management Fee - FirstService	14,220	14,220	14,336	(116)
Fitness Center Cleaning - Jani King	14,400	14,400	17,392	(2,992)
Subtotal Amenity Center	\$ 762,495	\$ 762,495	\$ 778,115	\$ (15,620)
Ground Maintenance				
Electric	\$ 14,426	\$ 14,426	\$ 12,775	\$ 1,651
Streetlighting	33,652	33,652	33,244	408
Lake Maintenance	35,000	35,000	32,100	2,900
Landscape Maintenance	271,653	271,653	266,326	5,327
Landscape Contingency	30,000	30,000	44,395	(14,395)
Common Area Maintenance	15,000	15,000	11,082	3,918
Reuse Water	40,000	40,000	27,710	12,290
Miscellaneous	1,000	1,000	468	532
Irrigation Repairs	9,060	9,060	4,450	4,610
Subtotal Ground Maintenance	\$ 449,791	\$ 449,791	\$ 432,549	\$ 17,242
Total Operations & Maintenance	\$ 1,212,286	\$ 1,212,286	\$ 1,210,664	\$ 1,622
Capital Reserve Funding	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Total Expenditures	\$ 1,407,519	\$ 1,407,519	\$ 1,396,566	\$ 10,953
Excess (Deficiency) of Revenues over Expenditures	\$ (170,490)	\$ (170,490)	\$ (140,672)	\$ 7,911
Fund Balance - Beginning	\$ 170,490		\$ 207,480	
Fund Balance - Ending	\$ -		\$ 66,807	

Aberdeen
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ -	\$ 65,953	\$ 1,041,435	\$ 2,604	\$ 69,511	\$ -	\$ 20,963	\$ 3,873	\$ 9,550	\$ -	\$ -	\$ -	\$ 1,213,888
Interest Income	827	234	168	132	2,324	2,645	2,703	2,287	1,924	1,538	1,253	710	16,744
Amenities Revenue/Misc	1,253	-	419	775	2,848	2,560	4,280	3,812	-	1,477	7,289	549	25,261
Total Revenues	\$ 2,080	\$ 66,187	\$ 1,042,022	\$ 3,511	\$ 74,682	\$ 5,205	\$ 27,945	\$ 9,972	\$ 11,474	\$ 3,015	\$ 8,542	\$ 1,259	\$ 1,255,893

Expenditures:

General & Administrative:

Supervisor Fees	\$ 1,000	\$ 1,000	\$ 1,000	\$ 800	\$ 1,000	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 800	\$ 1,000	\$ 1,000	\$ 11,400
FICA Expense	77	77	77	61	77	61	77	77	77	61	77	77	872
Assessment Administration	5,618	-	-	-	-	-	-	-	-	-	-	-	5,618
Engineering Fees	-	-	-	-	-	-	2,298	1,676	818	570	1,793	-	7,154
Arbitrage	-	-	-	-	-	-	-	-	-	600	-	-	600
Dissemination Agent	830	730	730	830	730	730	930	730	730	730	730	730	9,164
Attorney Fees	2,936	1,746	3,229	802	3,274	2,914	2,234	-	-	-	4,861	-	21,995
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Trustee Fees	3,125	-	-	3,416	-	-	-	-	1,228	-	-	-	7,769
Management Fees	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	59,322
Information Technology	169	169	169	169	169	169	169	169	169	169	169	169	2,022
Telephone	22	42	9	37	15	17	38	35	10	30	17	39	311
Postage	41	375	63	62	48	11	87	91	142	1,675	88	55	2,736
Printing and Binding	37	26	39	9	26	42	26	36	201	1,660	75	151	2,328
Insurance	12,489	-	-	-	-	-	-	-	-	-	-	-	12,489
Legal Advertising	-	-	140	70	140	70	-	242	-	69	736	163	1,629
Office Supplies	119	1	0	16	1	0	1	1	1	1	1	1	142
Other Current Charges	-	-	20	-	-	-	-	28	-	8	77	42	175
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 31,580	\$ 9,109	\$ 10,419	\$ 11,216	\$ 10,422	\$ 9,758	\$ 11,801	\$ 9,027	\$ 9,318	\$ 11,315	\$ 14,567	\$ 7,370	\$ 145,902

Operations & Maintenance

Amenity Center

Insurance	\$ 52,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,374
Repairs & Replacements	7,208	3,405	11,853	5,241	7,299	2,175	10,843	3,233	2,734	8,391	12,195	3,044	77,621
Special Events	2,043	4,221	2,293	2,160	1,360	2,826	850	1,560	3,712	975	1,196	1,889	25,084
Staff Uniforms	-	-	-	-	551	283	-	-	128	-	-	125	1,087
Recreational Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreational Passes	-	-	365	-	-	345	-	-	-	345	-	-	1,055
Other Current Charges	-	-	-	-	-	-	-	-	259	-	-	-	259
Permit Fees	-	-	-	-	-	-	-	-	717	-	-	-	717
Office Supplies	391	-	-	-	-	140	193	26	53	153	80	381	1,416
Credit Card Machine Fees	68	77	45	61	46	93	125	144	157	114	113	186	1,228
Pest Control	214	214	214	544	-	221	221	221	105	221	221	221	2,617
Pool Chemicals - Poolsure	2,876	2,876	2,876	3,016	3,016	3,016	3,016	3,016	3,016	3,077	3,016	3,016	35,833
Refuse Service	1,245	1,239	1,230	1,242	1,236	1,239	1,248	1,248	1,242	1,256	1,540	1,268	15,232
Security	250	250	5,794	275	250	260	2,554	250	2,098	373	250	1,197	13,801
Website	150	150	150	150	150	150	150	150	258	150	150	150	1,908
Holiday Decorations	-	5,121	-	-	-	-	-	-	-	-	-	-	5,121
Subscriptions	368	368	368	438	2,069	368	727	368	368	380	441	-	6,264
Utilities													
Water & Sewer	1,615	1,657	1,933	933	933	675	1,254	1,671	1,752	1,606	2,081	1,629	17,737
Electric	2,837	2,732	2,430	2,950	2,950	2,244	2,834	2,796	2,815	3,554	3,899	3,564	35,603
Cable/Internet/Phone	1,474	1,474	1,474	1,532	1,573	1,695	1,460	1,684	1,684	1,684	1,685	1,685	19,104

Aberdeen
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Management Contracts													
Field Operations Management - FirstService	\$ 6,250	\$ 6,345	\$ 6,367	\$ 9,435	\$ 3,644	\$ 6,595	\$ 5,847	\$ 9,456	\$ 6,559	\$ 3,069	\$ 9,574	\$ 9,779	\$ 82,920
Pool Attendants/Lifeguards - RMS	-	-	-	-	-	3,749	3,732	5,061	14,339	15,004	7,945	-	49,831
Facility Management - FirstService	8,236	8,345	8,127	11,978	4,518	9,181	8,666	12,630	8,666	4,702	12,530	12,630	110,209
Janitorial Services - FirstService	4,148	4,122	4,049	6,114	2,746	4,387	4,334	6,162	3,543	788	4,033	3,542	47,969
General Facility Maintenance - FirstService	4,318	4,566	4,622	6,584	2,663	4,988	5,752	7,088	4,990	2,889	6,251	7,298	62,009
Resident Services Coordinator- FirstService	6,033	5,869	5,528	7,806	3,297	5,760	5,967	9,093	7,332	3,838	9,312	9,553	79,389
Management Fee - FirstService	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,301	14,336
Fitness Center Cleaning - Jani King	1,200	1,200	1,200	1,200	1,600	1,200	1,632	1,632	1,632	1,632	1,632	1,632	17,392
Subtotal Amenity Center	\$ 104,485	\$ 55,417	\$ 62,103	\$ 62,842	\$ 41,085	\$ 52,776	\$ 62,588	\$ 68,674	\$ 69,344	\$ 55,385	\$ 79,328	\$ 64,089	\$ 778,115
Ground Maintenance													
Electric	\$ 820	\$ 843	\$ 980	\$ 1,143	\$ 1,143	\$ 1,044	\$ 1,167	\$ 1,134	\$ 1,141	\$ 1,174	\$ 1,119	\$ 1,067	\$ 12,775
Streetlighting	2,705	2,660	2,668	2,747	2,747	2,719	2,791	2,901	2,842	2,793	2,825	2,846	33,244
Lake Maintenance	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	32,100
Landscape Maintenance	22,194	22,194	22,194	22,194	22,194	22,194	22,194	22,194	22,194	22,194	22,194	22,194	266,326
Landscape Contingency	3,250	650	2,875	3,625	1,700	5,951	7,763	-	1,200	1,550	3,725	12,106	44,395
Common Area Maintenance	746	846	1,547	1,278	875	762	1,152	1,315	1,101	1,152	135	173	11,082
Reuse Water	2,995	2,682	2,275	1,663	1,810	1,476	1,497	1,824	2,111	2,167	3,969	3,240	27,710
Miscellaneous	-	-	-	-	-	-	-	218	250	-	-	-	468
Irrigation Repairs	-	-	-	-	2,232	1,065	-	-	-	1,153	-	-	4,450
Subtotal Ground Maintenance	\$ 35,384	\$ 32,550	\$ 35,213	\$ 35,325	\$ 35,376	\$ 37,886	\$ 39,238	\$ 32,261	\$ 33,514	\$ 34,859	\$ 36,642	\$ 44,301	\$ 432,549
Total Operations & Maintenance	\$ 139,870	\$ 87,966	\$ 97,316	\$ 98,167	\$ 76,461	\$ 90,661	\$ 101,826	\$ 100,934	\$ 102,858	\$ 90,244	\$ 115,970	\$ 108,391	\$ 1,210,664
Capital Reserve Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
Total Expenditures	\$ 171,450	\$ 97,075	\$ 107,736	\$ 109,383	\$ 86,883	\$ 100,419	\$ 113,627	\$ 109,961	\$ 112,175	\$ 101,559	\$ 130,536	\$ 155,761	\$ 1,396,566
Excess (Deficiency) of Revenues over Expenditures	\$ (169,370)	\$ (30,889)	\$ 934,286	\$ (105,872)	\$ (12,201)	\$ (95,214)	\$ (85,682)	\$ (99,989)	\$ (100,701)	\$ (98,544)	\$ (121,995)	\$ (154,502)	\$ (140,672)

Aberdeen
Community Development District
Debt Service Fund Series 2020A-1 and 2020A-2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2025

	Adopted Budget	Prorated Budget Thru 09/30/25	Actual Thru 09/30/25	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 1,928,685	\$ 1,928,685	\$ 1,955,541	\$ 26,855
Prepayments	-	-	16,635	16,635
Interest Income	10,000	10,000	66,341	56,341
Total Revenues	\$ 1,938,685	\$ 1,938,685	\$ 2,038,517	\$ 99,832
Expenditures:				
<u>2020A-1</u>				
Interest 11/1	\$ 271,050	\$ 271,050	\$ 271,050	\$ -
Interest 5/1	271,050	271,050	271,050	-
Principal 5/1	990,000	990,000	990,000	-
Principal Prepayment 5/1	-	-	5,000	(5,000)
				-
<u>2020A-2</u>				
Interest 11/1	89,350	89,350	89,350	-
Interest 5/1	89,350	89,350	89,350	-
Principal 5/1	240,000	240,000	240,000	-
Total Expenditures	\$ 1,950,800	\$ 1,950,800	\$ 1,955,800	\$ (5,000)
Excess (Deficiency) of Revenues over Expenditures	\$ (12,115)	\$ (12,115)	\$ 82,717	\$ 94,832
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (12,115)	\$ (12,115)	\$ 82,717	\$ 94,832
Fund Balance - Beginning	\$ 549,181		\$ 1,184,498	
Fund Balance - Ending	\$ 537,067		\$ 1,267,215	

Aberdeen
Community Development District
Debt Service Fund Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2025

	Adopted Budget	Prorated Budget Thru 09/30/25	Actual Thru 09/30/25	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 133,250	\$ 133,250	\$ 135,549	\$ 2,298
Interest Income	5,000	5,000	5,723	723
Total Revenues	\$ 138,250	\$ 138,250	\$ 142,775	\$ 4,525
Expenditures:				
Interest 11/1	\$ 46,238	\$ 46,238	\$ 46,238	\$ -
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	46,238	45,985	253
Principal 5/1	40,000	40,000	40,000	-
Principal Prepayment 5/1	-	-	5,000	(5,000)
Total Expenditures	\$ 132,475	\$ 132,475	\$ 147,286	\$ (14,811)
Excess (Deficiency) of Revenues over Expenditures	\$ 5,775	\$ 5,775	\$ (4,511)	\$ (10,286)
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 5,775	\$ 5,775	\$ (4,511)	\$ (10,286)
Fund Balance - Beginning	\$ 56,020		\$ 126,745	
Fund Balance - Ending	\$ 61,796		\$ 122,234	

Aberdeen

Community Development District

Capital Projects Fund Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2025

	Actual
	Thru 09/30/25
Revenues	
Interest Income	\$ 2,101
Total Revenues	\$ 2,101
Expenditures:	
Capital Outlay	\$ 53,874
Total Expenditures	\$ 53,874
Excess (Deficiency) of Revenues over Expenditures	\$ (51,773)
Other Financing Sources/(Uses)	
Transfer In/(Out)	\$ -
Total Other Financing Sources (Uses)	\$ -
Net Change in Fund Balance	\$ (51,773)
Fund Balance - Beginning	\$ 51,883
Fund Balance - Ending	\$ 110

Aberdeen
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2025

	Adopted Budget	Prorated Budget Thru 09/30/25	Actual Thru 09/30/25	Variance
Revenues				
Capital Reserve Funding	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Impact fees	-	-	9,370	9,370
Interest	5,000	5,000	25,075	20,075
Total Revenues	\$ 45,000	\$ 45,000	\$ 74,445	\$ 29,445
Expenditures:				
Capital Outlay	\$ 50,000	\$ 50,000	\$ 67,822	\$ (17,822)
Repair and Replacements	50,000	50,000	131,251	(81,251)
Other Current Charges	-	-	2,300	(2,300)
Total Expenditures	\$ 100,000	\$ 100,000	\$ 201,373	\$ (101,373)
Excess (Deficiency) of Revenues over Expenditures	\$ (55,000)	\$ (55,000)	\$ (126,927)	\$ 130,818
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (55,000)		\$ (126,927)	
Fund Balance - Beginning	\$ 658,411		\$ 688,453	
Fund Balance - Ending	\$ 603,411		\$ 561,525	

Aberdeen
Community Development District
Long Term Debt Report

Series 2020A-1 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: Principal Payment - 5/1/21	(815,000)
Less: Principal Prepayment - 11/1/21	(15,000)
Less: Principal Payment - 5/1/22	(855,000)
Less: Principal Prepayment - 5/1/22	(10,000)
Less: Principal Payment - 5/1/23	(900,000)
Less: Principal Prepayment - 11/1/23	(15,000)
Less: Principal Payment - 5/1/24	(945,000)
Less: Principal Payment - 5/1/25	(990,000)
Less: Principal Prepayment - 5/1/25	(5,000)
Current Bonds Outstanding	\$ 13,935,000

Series 2020A-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: Principal Payment - 5/1/21	(215,000)
Less: Principal Payment - 5/1/22	(225,000)
Less: Principal Prepayment - 5/1/22	(150,000)
Less: Principal Payment - 5/1/23	(225,000)
Less: Principal Prepayment - 5/1/23	(35,000)
Less: Principal Prepayment - 11/1/23	(5,000)
Less: Principal Payment - 5/1/24	(235,000)
Less: Principal Payment - 5/1/25	(240,000)
Current Bonds Outstanding	\$ 3,560,000

Series 2018 Special Assessment Revenue Refunding Bonds	
Interest Rate:	4%-5.1%
Maturity Date:	5/1/2049
Reserve Fund Definition	50% of MADS
Reserve Fund Requirement	\$ 65,669
Reserve Fund Balance	65,669
Bonds Outstanding: 11/1/2018	\$ 2,065,000
Less: Principal Prepayment - 2/1/20	(5,000)
Less: Principal Payment - 5/1/20	(30,000)
Less: Principal Prepayment - 8/1/20	(5,000)
Less: Principal Prepayment - 11/1/20	(5,000)
Less: Principal Payment - 5/1/21	(35,000)
Less: Principal Prepayment - 5/1/21	(5,000)
Less: Principal Payment - 5/1/22	(35,000)
Less: Principal Prepayment - 5/1/22	(5,000)
Less: Principal Payment - 5/1/23	(35,000)
Less: Principal Prepayment - 8/1/23	(5,000)
Less: Principal Prepayment - 11/1/23	(5,000)
Less: Principal Payment - 5/1/24	(40,000)
Less: Principal Prepayment - 5/1/24	(5,000)
Less: Principal Prepayment - 11/1/24	(5,000)
Less: Principal Prepayment - 2/1/25	(5,000)
Less: Principal Payment - 5/1/25	(40,000)
Less: Principal Prepayment - 5/1/25	(5,000)
Current Bonds Outstanding	\$ 1,795,000

C.

ABERDEEN COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2025 Summary of Assessment Receipts

ASSESSED	# UNITS ASSESSED	TOTAL ASSESSED	SERIES 2020 DEBT ASMT	SERIES 2018 DEBT ASMT	FY25 O&M ASMT
NET ASSESSMENTS TAX ROLL	50,936	3,286,302.59	1,944,490.93	134,782.60	1,207,029.06
TAX ROLL RECEIVED		3,304,977.51	1,955,540.79	135,548.53	1,213,888.19
BALANCE DUE		(18,674.92)	(11,049.86)	(765.93)	(6,859.13)

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	11/5/2024	13,445.55	7,955.67	551.45	4,938.43
2	11/15/2024	77,443.77	45,823.14	3,176.24	28,444.39
3	11/20/2024	88,676.55	52,469.53	3,636.93	32,570.09
4	12/6/2024	274,705.48	162,542.04	11,266.62	100,896.82
5	12/19/2024	158,342.90	93,690.80	6,494.19	58,157.91
6	1/9/2025	2,402,401.07	1,421,490.25	98,530.75	882,380.07
INTEREST	1/13/2025	7,089.93	4,195.08	290.78	2,604.07
7	2/20/2025	189,252.09	111,979.64	7,761.88	69,510.57
8	4/8/2025	53,571.08	31,697.77	2,197.13	19,676.18
INTEREST	4/14/2025	3,502.50	2,072.41	143.65	1,286.44
TAX CERTIFICATES	6/13/2025	10,544.48	6,239.12	432.47	3,872.89
9	7/10/1945	26,002.11	15,385.34	1,066.44	9,550.33
			-	-	-
			-	-	-
			-	-	-
			-	-	-
TOTAL TAX ROLL RECEIPTS		3,304,977.51	1,955,540.79	135,548.53	1,213,888.19
PERCENT COLLECTED TAX ROLL		100.57%	100.57%	100.57%	100.57%

D.

Aberdeen

Community Development District

Check Run Summary September 30, 2025

	Check Date	Check No.	Amount
General Fund - Wells Fargo			
Payroll	9/24/25	51039-51043	\$ 923.50
Total			\$ 923.50
 General Fund - Wells Fargo			
Accounts Payable	9/5/25	5321-5329	\$ 49,833.22
	9/11/25	5330-5333	10,193.70
	9/19/25	5334-5339	70,515.79
			\$ 130,542.71
 Capital Reserve Fund - Wells Fargo			
Accounts Payable	9/11/25	178	\$ 2,092.47
			\$ 2,092.47
Total			\$ 132,635.18
 Autopayments - Wells Fargo			
	9/8/25	Comcast	\$ 691.56
	9/10/25	JEA Utilities	12,346.91
	9/17/25	Comcast	664.27
	9/25/25	Comcast	328.93
	9/29/25	Wells Fargo Credit Card	4,287.32
	9/29/25	GFL Environmental	1,270.32
Total			\$ 19,589.31

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

CHECK #	EMP #	EMPLOYEE NAME	CHECK AMOUNT	CHECK DATE
51039	17	HARRIET S CLARKE	184.70	9/24/2025
51040	15	LAUREN Q EGGLESTON	184.70	9/24/2025
51041	18	PAUL R FOGEL	184.70	9/24/2025
51042	19	RICHARD A PEREZ	184.70	9/24/2025
51043	16	THOMAS G MARMO	184.70	9/24/2025

TOTAL FOR REGISTER 923.50

ABER ABERDEEN DLAUGHLIN

ATTENDANCE SHEET

District: Aberdeen

Meeting Date: September 23, 2025

	Supervisor	In Attendance	Fees
1.	Lauren Egleston Chairperson	<input checked="" type="checkbox"/>	\$200
2.	Susie Clarke Assistant Secretary	<input checked="" type="checkbox"/>	\$200
3.	Thomas Marmo Assistant Secretary	<input checked="" type="checkbox"/>	\$200
4.	Paul Fogel Vice Chairman	<input checked="" type="checkbox"/>	\$200
5.	Richard Perez Assistant Secretary	<input checked="" type="checkbox"/>	\$200

District Manager:

Maude M. 9/23/25

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 #
9/05/25	00153	8/28/25 52890896	202508 320-57200-46000		FIRST AID/SAFETY SUPPLIES	*	16.70	
					CINTAS FIRE 636525			16.70 005321
9/05/25	00259	8/26/25 11085859	202508 320-53800-45918		AUG PROPERTY MANAGER	*	788.00	
		8/26/25 11085859	202508 320-53800-45915		AUG FRONT DESK	*	788.00	
		8/26/25 11085859	202508 320-53800-45506		AUG MAINTENANCE CREW	*	788.00	
		8/26/25 11085859	202508 320-53800-46000		AUG MAINTENANCE SUPVSR	*	788.00	
					FIRST SERVICE RESIDENTIAL			3,152.00 005322
9/05/25	00259	8/29/25 11086872	202508 320-53800-45918		AUG PROPERTY MANAGER	*	3,864.00	
		8/29/25 11086872	202508 320-53800-45915		AUG FRONT DESK	*	2,690.90	
		8/29/25 11086872	202508 320-53800-45506		AUG JANITORIAL	*	1,620.12	
		8/29/25 11086872	202508 320-53800-46000		AUG SUPV BUILDING MAINT	*	2,846.08	
		8/29/25 11086872	202508 320-53800-45917		AUG BUILDING MAINT	*	2,100.00	
					FIRST SERVICE RESIDENTIAL			13,121.10 005323
9/05/25	00259	9/01/25 11088029	202509 320-53800-45921		SEP MANAGEMENT FEE	*	1,185.00	
		9/01/25 11088029	202509 320-53800-45918		SEP GEN MGR PHONE BILL	*	50.00	
		9/01/25 11088029	202509 320-53800-46000		SEP SUPV PHONE BILL	*	50.00	
					FIRST SERVICE RESIDENTIAL			1,285.00 005324
9/05/25	00017	9/01/25 724	202509 310-51300-34000		SEP MANAGEMENT FEES	*	4,943.50	
		9/01/25 724	202509 310-51300-35100		SEP INFO TECH	*	168.50	
		9/01/25 724	202509 310-51300-31300		SEP DISSEM AGENT SRVCS	*	730.33	
		9/01/25 724	202509 310-51300-51000		OFFICE SUPPLIES	*	1.02	
		9/01/25 724	202509 310-51300-42000		POSTAGE	*	54.67	
		9/01/25 724	202509 310-51300-42500		COPIES	*	150.90	

ABER ABERDEEN OKUZMUK

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		9/01/25	724	202509	310-51300-41000			TELEPHONE	*	39.22		
								GOVERNMENTAL MANAGEMENT SERVICES			6,088.14	005325
9/05/25	00301	9/01/25	429927	202509	320-53800-45400			SEP SECURITY SERVICES	*	250.00		
								HI TECH SYSTEM ASSOCIATES INC			250.00	005326
9/05/25	00311	9/03/25	21463	202509	320-57200-46000			5 LOCATIONS IRRIG BOX PWR	*	710.41		
								LIN'S ELECTRIC INC			710.41	005327
9/05/25	00079	9/01/25	13129563	202509	320-53800-45507			SEP POOL CHEMICALS	*	3,016.07		
								POOLSURE			3,016.07	005328
9/05/25	00319	8/31/25	753204	202508	320-53800-46200			AUG LANDSCAPE MAINTENANCE	*	22,193.80		
								RUPPERT LANDSCAPE LLC			22,193.80	005329
9/11/25	00286	8/05/25	7301696	202508	310-51300-48000			8/5 BUDGET HEAR #11407665	*	305.49		
								GANNETT MEDIA CORP			305.49	005330
9/11/25	00312	9/10/25	193905	202508	310-51300-31100			AUG ENGINEERING SERVICES	*	1,793.32		
								MATTHEWS DESIGN GROUP LLC			1,793.32	005331
9/11/25	00082	8/31/25	94	202508	320-53800-45913			AUG LIFEGUARD SERVICES	*	7,944.89		
								RIVERSIDE MANAGEMENT SERVICES INC			7,944.89	005332
9/11/25	00221	9/01/25	3171	202509	320-53800-45919			SEP MAINT & NEWS LETTER	*	150.00		
								ROBERTA G NAGLE			150.00	005333
9/19/25	00074	9/12/25	29178	202509	300-15500-10000			FY26 RENEW POLICY	*	64,905.00		
								EGIS INSURANCE ADVISORS, LLC			64,905.00	005334
9/19/25	00213	8/29/25	91143	202508	320-53800-46100			AUG LAKE MAITENANCE	*	2,675.00		
								FUTURE HORIZONS, INC			2,675.00	005335
9/19/25	00331	9/10/25	476	202509	320-57200-46000			SINK REMOUNTING	*	620.00		
								LOCAL PLUMBER OF JACKSONVILLE LLC			620.00	005336

ABER ABERDEEN OKUZMUK

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/19/25	00323	9/15/25	4246	202509		320-53800	46300		TREE TRIMMING & REMOVAL	*	750.00		
TREE WORK BY MITCH DRAKE & SONS												750.00	005337
9/19/25	00323	9/15/25	4247	202509		320-53800	46300		TREE REMOVAL	*	1,450.00		
TREE WORK BY MITCH DRAKE & SONS												1,450.00	005338
9/19/25	00060	6/05/25	62076397	202506		320-53800	45921		JUN PEST CONTROL	*	115.79		
TURNER PEST CONTROL LLC												115.79	005339
TOTAL FOR BANK A											130,542.71		
TOTAL FOR REGISTER											130,542.71		

ABER ABERDEEN OKUZMUK



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

Service / Billing # (904)562-7000
 Fax # (904)562-7020
 Payment Inquiry # (877)275-4933

Invoice

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

Invoice # 5289089610
 Invoice Date 08/28/2025
 Credit Terms NET 30 DAYS
 Customer # 21733123
 Cintas Route LOC #0292 ROUTE 0009
 Order # 7057831349
 Payer # 21733123

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

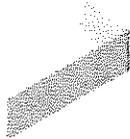
Material #	Description	Quantity	Unit Price	Ext Price	Tax
Unit 000000000024482122	Unit Description:				
110	SERVICE ACKNOWLEDGEMENT	1 EA	\$0.00	\$0.00	
120	CABINET ORGANIZED	1 EA	\$0.00	\$0.00	
130	EXPIRATION DATES CHECKED	1 EA	\$0.00	\$0.00	
132	BBP KIT CHECKED	1 EA	\$0.00	\$0.00	
62029	BURN CARE PUMP 2 OZ	1 EA	\$16.70	\$16.70	Y
			Unit Subtotal:	\$16.70	
			Invoice Sub-total	\$16.70	
			Tax	\$1.09	
			Invoice Total	\$17.79	

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

Note

*Safety Supplies
 300.572.46000
 KS*

RECEIVED
 SEP 02 2025
 BY: _____



FirstService
RESIDENTIAL

Aberdeen Community Development District
110 Flower of Scotland Avenue
Saint Johns, FL 32259
kate.trivelpiece@fsresidential.com;

INVOICE

Invoice Number 11085859
Invoice Date 8/26/2025
Terms 15 ePay ACH BP
Period Begin 8/1/2025
Customer 100-0SNC
Account # MED-0SNC
Total Amount Due: \$3,152.00

Medical Insurance

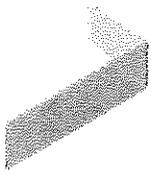
Date	Position	Employee	Amount
8/1/2025	Property Manager 320.53800.45918	Trivelpiece, Katherine	\$788.00
		Subtotal	\$788.00
8/1/2025	Front Desk 320.53800.45918	Gibbs, Michayla	\$788.00
		Subtotal	\$788.00
8/1/2025	Maintenance Crew 320.53800.45917	Newman, Joshua D	\$788.00
		Subtotal	\$788.00
8/1/2025	Maintenance Supervisor 320.53800.40000	Parker, Jay	\$788.00
		Subtotal	\$788.00

Subtotal \$3,152.00
Tax \$0.00
Total **\$3,152.00**

Ⓢ

KS
9.2.25

RECEIVED
SEP 02 2025
BY: _____



FirstService

RESIDENTIAL

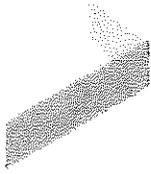
Aberdeen Community Development District
110 Flower of Scotland Avenue
Saint Johns, FL 32259
kate.trivelpiece@fsresidential.com;

INVOICE

Invoice Number 11086872
Invoice Date 8/29/2025
Terms 15 ePay ACH BP
Period Start 8/9/2025
Period End 8/22/2025

Customer 100-0SNC
Account # PAY-0SNC
Total Amount Due: \$13,121.10

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
General Manager, Property Oper	15.00%	Trivelpiece, Katherine	80.00 REG	\$42.00	\$3,864.00
				Subtotal	\$3,864.00
Staff, Front Desk	25.00%	Betts, Hayleigh M	39.77 REG	\$16.00	\$795.40
Staff, Front Desk	25.00%	Gibbs, Michayla	75.82 REG	\$20.00	\$1,895.50
				Subtotal	\$2,690.90
Staff, Janitorial	25.00%	Oliver, Jason E	0.08 OT	\$25.50	\$2.55
Staff, Janitorial	25.00%	Oliver, Jason E	76.12 REG	\$17.00	\$1,617.57
				Subtotal	\$1,620.12
Supervisor, Building Maint	25.00%	Parker, Jay	71.43 REG	\$28.67	\$2,559.43
Supervisor, Building Maint	25.00%	Parker, Jay	8.00 VACATION	\$28.67	\$286.65
				Subtotal	\$2,846.08
Staff, Building Maint	25.00%	Newman, Joshua D	80.00 REG	\$21.00	\$2,100.00
				Subtotal	\$2,100.00
				Subtotal	\$13,121.10
				Tax	\$0.00
				Total	\$13,121.10



INVOICE

FirstService

RESIDENTIAL

Aberdeen Community Development District
110 Flower of Scotland Avenue
Saint Johns, FL 32259
kate.trivelpiece@fsresidential.com;

Invoice Number 11086872
Invoice Date 8/29/2025
Terms 15 ePay ACH BP
Period Start 8/9/2025
Period End 8/22/2025

Customer 100-OSNC
Account # PAY-OSNC
Total Amount Due: \$13,121.10

Position	Labor Rate	Employee	Hours	Pay Rate	Amount
General Manager, Property Oper	320.53800	45918			\$3,864.00
Staff, Building Maint	320.53800	45917			\$2,100.00
Staff, Front Desk	320.53800	45915			\$2,690.90
Staff, Janitorial	320.53800	45906			\$1,620.12
Supervisor, Building Maint	320.53800	46000			\$2,846.08

KS
9.2.25

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SEP 02 2025
BY: _____

INVOICE

FirstService
RESIDENTIAL

Aberdeen Community Development District
110 Flower of Scotland Avenue
Saint Johns, FL 32259
kate.trivelpiece@fsresidential.com;

Invoice Number 11088029
Invoice Date 9/1/2025
Terms 15 ePay ACH BP
Service Period 9/1/2025
Customer 100-0SNC

Invoice Type MGFE
Account # MGF-0SNC
Total Amount Due: **\$1,285.00**

Description	Total
Management Fee	\$1,185.00
Allowance Cell Phone Allowance for General Manager & Maintenance Supervisor	\$100.00
	Subtotal \$1,285.00
	Tax \$0.00
	Total \$1,285.00

Management Fee
3000.538000.45912
PS
9.4.25

RECEIVED
SEP 04 2025
BY: _____

Governmental Management Services, LLC

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

Invoice

Invoice #: 724
Invoice Date: 9/1/25
Due Date: 9/1/25
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 - September 2025		4,943.50	4,943.50
Information Technology - September 2025		168.50	168.50
Dissemination Agent Services - September 2025		730.33	730.33
Office Supplies		1.02	1.02
Postage		54.67	54.67
Copies		150.90	150.90
Telephone		39.22	39.22

Total \$6,088.14

Payments/Credits \$0.00

Balance Due \$6,088.14



Tallahassee, FL 32308
2498 Centerville Rd.

Invoice

Invoice #: 429927
Invoice Date: 09/01/2025
Completed: 09/01/2025
Terms: Due on Aging Date
Bid#:

Bill to:
Aberdeen CDD
475 West Town Place
Suite 114
Saint Augustine, FL 32092
[Click Here to Pay Online!](#)

475 West Town Place

HiTechFlorida.com

Description	Qty	Rate	Amount
10696117-AC - Access Control System - Aberdeen CDD - 98 BUSH PL, Saint Johns, FL			
Service for Gym CCTV, Security, and Access	1.00	\$50.00	50.00
Cloud Access Control for Gym & Pool Amenity	1.00	\$100.00	100.00
10696117-CCTV - CCTV Cloud - Aberdeen CDD - 98 BUSH PL, Saint Johns, FL			
ADC-Commercial-Video-16	1.00	\$50.00	50.00
AS50-0651 - Security System - Aberdeen CDD - 98 BUSH PL, Saint Johns, FL			
ADC-Commercial	1.00	\$50.00	50.00
Sales Tax			0.00

*Security
320.53800.45400
KS*

RECEIVED
SEP 02 2025
BY: _____

Tech Resolution Note:
Thank you for choosing Hi-Tech!

To review or pay your account online, please visit our online bill payment portal at Hi-Tech Customer Portal. You will need your customer number and billing zip code to create a new login.

Support@hitechflorida.com
Office: 850-385-7649

Total	\$250.00
Payments	\$0.00
Balance Due	\$250.00

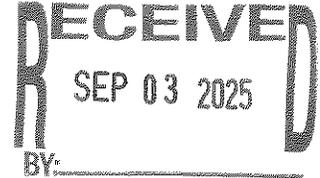


INVOICE

Invoice Date: 09/03/2025

Invoice # 21463

Total Due \$710.41



Bill To:
Aberdeen CDD

475 West Town Place
Suite 114
St. Augustine, FL 32092
3862378444
okuzmuk@gmsnf.com tpolvere@gmsnf.com
Jay.Parker@fsresidential.com

Site Address:
Aberdeen CDD
Jay Parker
110 Flower Of Scotland Avenue
Fruit Cove, FL 32259
M- 9043037366 H- W-
jay.parker@FSresidential.com okuzmuk@gmsnf.com
kate.trivelpiece@fsresidential.com

Service Date 7/30/2025

Description	Qty	Amount	Total
Services			
Labor Rates	3.15	155.00	\$488.25
<p>Meet Jay in office for list, since doing monuments, 5 locations have irrigation boxes not working with no power.</p> <p>Work Performed When arrived we went and talked to Jay. He gave me a list of irrigation boxes that were not working according to irrigation. We went to the Pillar by Grand Point. This was not one of the panels we worked on, but we checked it out anyways. We found low voltage coming up in a pipe that looked like it was for the sprinkler system, but no sprinkler panel was attached. We could not even find an outlet that was the point which was used to power the panel. We asked Jay permission to go ahead and install a bell box and GFI on its own circuit. We installed the outlet and bubble cover on new breaker so that the irrigation panel when reinstalled could be hooked back up. We also found that one of the photocells was not turning lights off when it was light out so we replaced the photocell.</p> <p>We then went to Grand Point sign and checked that the receptacle was operating. We then went to Castle Gate at Glenlivet and checked the power, it was correct. We then went to the Castle Gate at Mahogany Bay ensured that was the correct voltage. We went to Eastwood and found correct voltage. We went to Wellington Park entrance and replaced the GFI and bubble cover due to integrity of receptacle being in question. Once we replaced the GFI outlet we had correct voltage and the voltage to rainbird was correct.</p>			
	Sub Total	Services	\$488.25
Materials			
Hardware includes wire nuts, washers, tape, screws, etc.	7.00	1.25	\$8.75
1 pole 20 AMP Square D QO	1.00	27.75	\$27.75

EC 13007419

www.LinsElectric.com

email: info@linselectric.com

Phone: (904) 868-6586

7820 Pritchard Road Jacksonville, FL 32219

Breaker			
1/2" Carflex by the foot	3.00	1.78	\$5.34
1/2" Carflex connector straight	2.00	4.58	\$9.16
GFI outlet 20 AMP Water Resistant with outlet plate cover (White, ivory, almond) (each)	2.00	33.11	\$66.22
12-2 Romex (per foot)	4.00	2.33	\$9.32
1/2" 1 Hole Rigid Strap	2.00	0.86	\$1.72
Single gang Non-metallic (Clear) Weather Proof in use cover - Bubble Cover	2.00	23.72	\$47.44
3 hole 1/2" bell boxes	1.00	7.55	\$7.55
110 Volt Photo Cell (stem and swivel mount)	1.00	38.91	\$38.91

Sub Total	Materials	\$222.16
Total for Service Date 7/30/2025		\$710.41
Total Due		\$710.41

Payments

Total Payments	\$0.00
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08/11/25 11:56:41



08/11/25 11:56:41



08/11/25 11:56:41



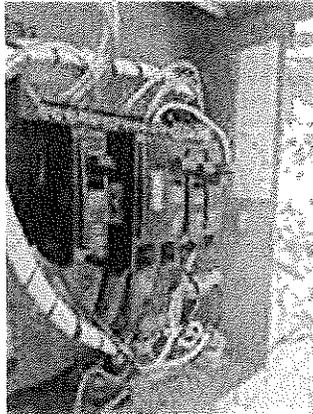
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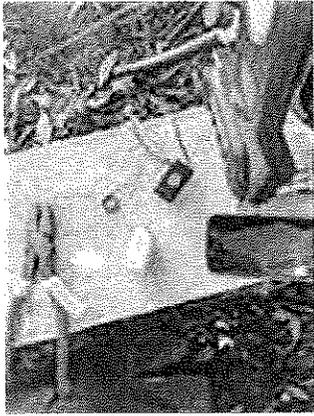
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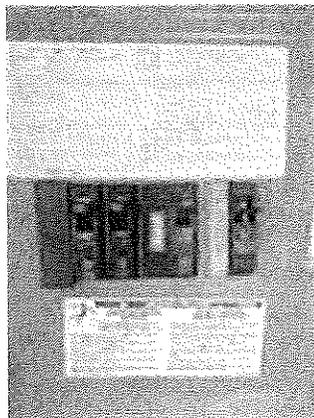
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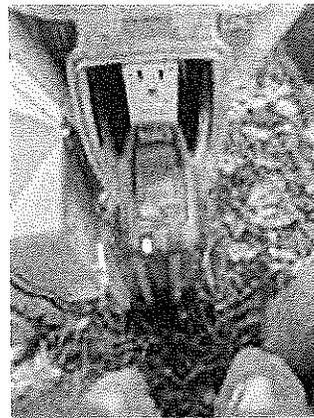
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08/11/25 11:56:56



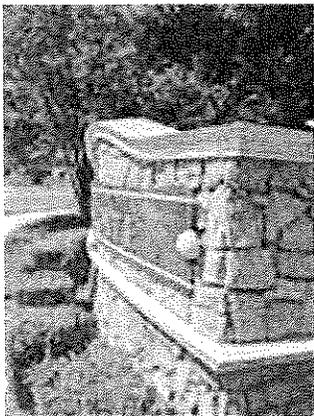
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08/11/25 11:57:11



08/11/25 11:57:11



Total Due \$710.41



Invoice

Date Invoice#

9/1/2025
131295631340

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

Terms	Net 20
Due Date	9/21/2025
PO #	

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

Ship To
Aberdeen CCD 110 Flowers of Scotland Jacksonville FL 32259

LATE FEE: This constitutes notice under the truth in lending act that any accounts remaining unpaid after the due date are subject to 1 1/2% per month late charge and attorney fees

Item	Description	Qty	Units	Amount
WM-CHEM-FLAT	Water Management Flat Billing Rate	1	ea	\$2,945.60
WM-SHED RENTAL	Monthly rental fee for storage shed	1	ea	\$10.00
Fuel Surcharge	Fuel/Environmental Transit Fee	1	ea	\$60.47

Subtotal \$3,016.07

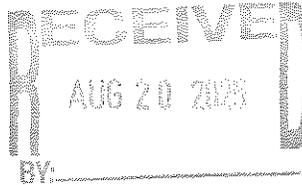
Tax \$0.00

Total \$3,016.07

Amount Paid/Credit Applied \$0.00

Balance Due \$3,016.07

[Click Here to Pay Now](#)



131295631340



INVOICE

Date	Invoice#
Aug 31, 2025	753204

Please Remit Payment to:
Ruppert Landscape LLC
P.O. Box 780912
Philadelphia, PA 19178-0912

Kate Trivelpiece
Aberdeen CDD
 475 W Town Place
 #114
 St. Augustine, FL 32092

Agreement with:
Aberdeen CDD
 475 W Town Place
 #114
 St. Augustine, FL 32092

Property Name	Terms	Due Date	Order Number
Aberdeen CDD (261012)	Net 30 Days	Sep 30, 2025	

Description	Price	Total
Landscape Management For August As Per Contract, Due Sep 30, 2025	\$22,193.80	\$22,193.80

Landscape Contract
 320.93800.46200
 KS

RECEIVED

AUG 26 2025

By: _____

For billing questions contact Colleen Ryan Tel: 904-778-1030

For customer service contact Roger Dylan Claxton Tel: 706-983-1150

Thank you for your business!

Payment by Check or ACH is preferred. Banking details supplied by request. Invoices paid by Credit Card will be subject to a 3% processing fee to cover incurred charges.

Subtotal:	\$22,193.80
Sales Tax:	\$0.00
Amount Due:	\$22,193.80



ACCOUNT NAME Aberdeen Cdd/Gms		ACCOUNT # 764138	INV DATE 08/31/25
INVOICE # 0007301696	INVOICE PERIOD Aug 1- Aug 31, 2025	CURRENT INVOICE TOTAL \$305.49	
PREPAY (Memo Info) \$0.00	UNAPPLIED (included in amt due) \$0.00	TOTAL CASH AMT DUE* \$305.49	

BILLING ACCOUNT NAME AND ADDRESS Aberdeen Cdd/Gms SUITE 4 393 Palm Coast Pkwy Sw Palm Coast, FL 32137	PAYMENT DUE DATE: SEPTEMBER 30, 2025 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.
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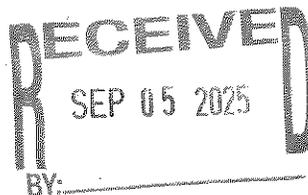
BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com **FEDERAL ID** 47-2390983

Save A Tree! Gannett is going paperless. Enjoy the convenience of accessing your billing information anytime and pay online. To avoid missing an invoice, sign up today by going to <https://gcil.my.site.com/financialservicesportal/s/>.

Date	Description	Amount
8/1/25	Balance Forward	\$430.04
8/28/25	PAYMENT - THANK YOU	-\$430.04

Legal Advertising:

Date range	Product	Order Number	Description	PO Number	Runs	Ad Size	Net Amount
8/5/25	SAG St Augustine Record	11407665	Notice of Budget Hearing		1	2.0000 x 15 in	\$305.49



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	\$305.49
	Service Fee 3.99%	\$12.19
	*Cash/Check/ACH Discount	-\$12.19
	*Payment Amount by Cash/Check/ACH	\$305.49
	Payment Amount by Credit Card	\$317.68

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME Aberdeen Cdd/Gms		ACCOUNT NUMBER 764138		INVOICE NUMBER 0007301696		AMOUNT PAID \$305.49
CURRENT DUE \$305.49	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* \$305.49
REMITTANCE ADDRESS (Include Account# & Invoice# on check) Gannett Florida LocaliQ PO Box 631244 Cincinnati, OH 45263-1244				TO PAY BY PHONE PLEASE CALL: 1-877-736-7612		TOTAL CREDIT CARD AMT DUE \$317.68
To sign up for E-mailed invoices and online payments please go to https://gcil.my.site.com/financialservicesportal/s/						

0000764138000000000000000073016960003054967176

LOCALIQ FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT 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 , was published on the publicly accessible website of St Johns County, Florida, or in a newspaper by print in the issues of, on:

07/29/2025, 08/05/2025

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 08/05/2025

Ricelle Jacobs
Legal Clerk

Mariah Verhagen
Notary, State of WI, County of Brown

8.25.26

My commission expires

Publication Cost:	\$666.89	
Tax Amount:	\$0.00	
Payment Cost:	\$666.89	
Order No:	11407665	# of Copies:
Customer No:	764138	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

ABRAHAM COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2026 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE, SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors "Board" for the Abraham Community Development District "District" will hold the following public hearings and regular meeting:

DATE: August 20, 2025
 TIME: 9:00 PM
 LOCATION: Abraham Innis Center
 110 Flower of Bradford Avenue
 Sand Lake, Florida 32229

The first public hearing is being held pursuant to Chapter 194, Florida Statutes, to receive public comment and objections on the District's proposed budget "Proposed Budget" for the fiscal year beginning October 1, 2025 and ending September 30, 2026 "FY 2026". The second public hearing is being held pursuant to Chapters 194, Florida Statutes, to consider the imposition of operations and maintenance special assessments "O&M Assessments" upon the funds located within the District to fund the Proposed Budget for FY 2026, to consider the adoption of an assessment roll, and to provide for the levy, collection, and enforcement of O&M Assessments. At the conclusion of the public hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A regular board meeting of the District will also be held where the Board may consider any other District business that may properly come before it.

Description of Assessments

The District imposes O&M Assessments on benefited properties within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A description of the services to be funded by the O&M Assessments, and the properties to be improved and benefited from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the properties potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing.

Land Use	Total # of Units, Acres	FAC FRI Factor	Proposed O&M Assessment
54	628	1	\$704,760
62	1,197	1.01	\$1,313,701
79	219	1.28	\$2,810,261
80	1,243	1.51	\$3,483,336
Multi-Family	1,005	.50	\$1,005,000
Commercial	12,000	1	\$1,200,000
Office	2,000	1	\$2,000,000

**Includes collection costs and early payment discounts*

NOTE: THE DISTRICT RESERVES ALL RIGHTS TO CHANGE THE LAND USES, NUMBER OF UNITS, FAC FRI ASSESSMENT OR RESIDENTIAL UNIT FAC FRI FACTORS, AND O&M ASSESSMENT AMOUNTS AT THE PUBLIC HEARING WITHOUT FURTHER NOTICE.

The proposed O&M Assessments as stated include collection costs and/or early payment discounts imposed on assessments collected by the St. Johns County "County" Tax Collector on the tax bill. Moreover, pursuant to Section 197.3632(1), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or amended in terms within Section 197.3632(1), Florida Statutes, 5 met. Note: the O&M Assessments do not include debt service assessments previously levied by the District, if any.

For FY 2026, the District intends to have the County Tax Collector collect the O&M Assessments imposed on certain developed property and will directly collect the O&M Assessments on the remaining benefited property, if any, by sending out a bill at least thirty (30) days prior to the first Assessment due date. It is important to pay your O&M Assessment fees, as failure to pay will cause a tax certificate to be issued against the property which may result in loss of title or, for direct billed O&M Assessments, may result in a lien against the property which also may result in a loss of title. The District's decision to collect O&M Assessments on the County tax roll or by direct bill does not preclude the District from later electing to collect these or other assessments in a different manner at a future time.

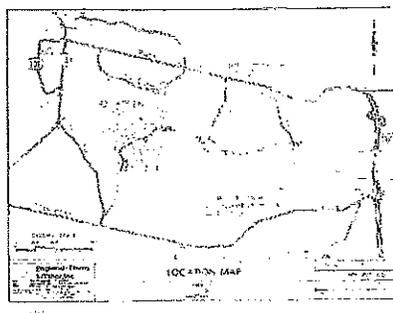
Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll and the agenda for the public hearings and meeting may be obtained at the offices of the District Manager, Marilee Coles, 175 West Town Place, Suite 101, St. Augustine, Florida 32092, 321-9110-3520 "District Manager's Office", during normal business hours, or by visiting the District's website at www.abrahamcd.com. The public hearings and meeting may be continued in progress to a date, time, location, place to be specified on the record at the public hearings or meeting. There shall be no session when staff or board members may participate by speaker or phone.

Any person requiring special accommodations at the public hearings or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings and meeting. If you are having or special-needs related phone contact the Florida Relay Service by dialing 7-1-1, or 1-800-975-8771 TTY: 1-800-975-8770. Voice for and in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting and to be heard, with respect to the District Manager's Office with a twenty (20) day notice of the notice. Each person who desires to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may want to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is based.

Meeting Dates:
 District Meeting



Project Manager Michael Silverstein



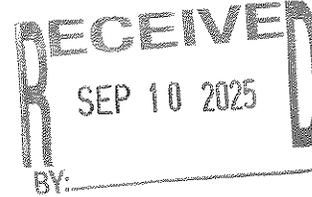
Aberdeen Community Development District
Oksana Kuzmuk
475 West Town Place, Suite 114
St. Augustine, FL 32092

September 10, 2025
Invoice # 193905

Project 0000021848.0000 Aberdeen CDD

This invoice includes charges for tasks performed for your project, including:

- CDD Meeting and Preparation
Coordination with Maintenance Supervisor
Prepare Requisition
Final Walk-Thru for 778 Shetland Project



Please call Mike Silverstein if you have any questions or concerns regarding your project. For billing inquiries, please contact our Accounting Department.

Professional Services through August 31, 2025

Phase 0001 Engineering Services

Table with 4 columns: Job Title, Hours, Rate, Amount. Rows include Vice President of Production, Division Lead, Sr. Construction Inspector, Inspector 2, Project Coordinator 3, Project Administrator, and Total Labor (1,762.50).

Phase 0999 Reimbursable Expenses

Reimbursable Expenses

Table with 3 columns: Description, Amount, Total. Row: Mileage/Parking/Tolls (30.82), Total Reimbursables (30.82).

Total Due: 1,793.32

Billed to Date

Table with 4 columns: Category, Current Due, Prior Billed, Billed to Date. Rows: Labor, Expense, Unit, Totals (1,793.32, 18,853.68, 20,647.00).

7 Waldo Street, St. Augustine, FL 32084 | 904.826.1334 | www.matthews.dccm.com

LICENSE #26535, LB8590, LA666877

Invoices are due upon receipt.

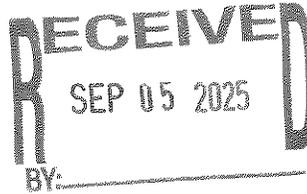
Prompt payments are critical to keeping your project on schedule. Payments not received within 30 days of the invoice date are considered past due and all work and submittals will be placed on hold until payment is received along with finance charges of 18% annual accrued. We appreciate your business and cooperation with timely payments.

Riverside Management Services, Inc
475 West Town Place
Suite 114
St. Augustine, FL 32092

Invoice

Invoice #: 94
Invoice Date: 8/31/2025
Due Date: 8/31/2025
Case:
P.O. Number:

Bill To:
Aberdeen CDD
9655 Florida Mining Blvd West
Suite 305
Jacksonville, FL 32257



Description	Hours/Qty	Rate	Amount
Lifeguard Services - August 2025	345.43	23.00	7,944.89
<i>Alison Moxing</i> <i>9-5-25</i>			

Total	\$7,944.89
Payments/Credits	\$0.00
Balance Due	\$7,944.89

ABERDEEN CDD
LIFEGUARD INVOICE DETAIL

Quantity	Description	Rate	Amount
345.43	Lifeguard Services for Aberdeen Covers August 2025 - September 1, 2025	\$ 23.00	\$ 7,944.89
	GL # 001.320.53800.45913		
	TOTAL DUE:		<u>\$ 7,944.89</u>

ABERDEEN COMMUNITY DEVELOPMENT DISTRICT
LIFEGUARD BILLABLE HOURS AUGUST 2025

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
8/1/25	3.53	K.B.	Lifeguarding
8/1/25	4.32	A.B.	Lifeguarding
8/1/25	6.78	L.M.	Lifeguarding
8/1/25	6.76	J.P.	Lifeguarding
8/2/25	4.42	K.B.	Lifeguarding
8/2/25	4.3	O.H.	Lifeguarding
8/2/25	3.13	J.K.	Lifeguarding
8/2/25	3.57	L.M.	Lifeguarding
8/2/25	6.77	J.P.	Lifeguarding
8/3/25	4.12	A.B.	Lifeguarding
8/3/25	6.83	K.H.	Lifeguarding
8/3/25	4.27	O.H.	Lifeguarding
8/3/25	6.87	J.P.	Lifeguarding
8/4/25	3.05	B.C.	Lifeguarding
8/4/25	3.02	N.G.	Lifeguarding
8/4/25	4.77	O.H.	Lifeguarding
8/4/25	4.8	J.P.	Lifeguarding
8/5/25	3.08	K.B.	Lifeguarding
8/5/25	3.06	N.G.	Lifeguarding
8/5/25	3.56	K.H.	Lifeguarding
8/5/25	6.32	O.H.	Lifeguarding
8/5/25	3.95	J.K.	Lifeguarding
8/6/25	3.13	K.B.	Lifeguarding
8/6/25	4.17	A.B.	Lifeguarding
8/6/25	3.48	N.G.	Lifeguarding
8/6/25	6.68	J.P.	Lifeguarding
8/6/25	4.27	D.W.	Lifeguarding
8/7/25	3.52	B.C.	Lifeguarding
8/7/25	3.33	K.H.	Lifeguarding
8/7/25	4.33	O.H.	Lifeguarding
8/7/25	6.85	J.K.	Lifeguarding
8/7/25	4.23	D.W.	Lifeguarding
8/8/25	4.18	A.B.	Lifeguarding
8/8/25	3.56	K.H.	Lifeguarding
8/8/25	8.77	J.P.	Lifeguarding
8/8/25	4.25	D.W.	Lifeguarding
8/9/25	4.25	K.B.	Lifeguarding
8/9/25	3.52	A.B.	Lifeguarding
8/9/25	4.42	K.H.	Lifeguarding
8/9/25	4.03	O.H.	Lifeguarding
8/9/25	6.77	J.P.	Lifeguarding
8/10/25	4.3	A.B.	Lifeguarding
8/10/25	3.95	N.G.	Lifeguarding
8/10/25	6.87	K.H.	Lifeguarding
8/10/25	6.65	J.P.	Lifeguarding
8/16/25	5.78	K.B.	Lifeguarding
8/16/25	5.7	O.H.	Lifeguarding
8/16/25	3.23	R.L.	Lifeguarding
8/17/25	3.1	A.B.	Lifeguarding
8/17/25	4.33	B.C.	Lifeguarding
8/17/25	4.38	K.H.	Lifeguarding
8/17/25	3.23	R.L.	Lifeguarding
8/17/25	6.77	L.M.	Lifeguarding
8/23/25	6.1	K.B.	Lifeguarding
8/23/25	6.02	O.H.	Lifeguarding
8/23/25	4.15	R.L.	Lifeguarding
8/24/25	0.9	K.B.	Lifeguarding
8/24/25	4.35	A.B.	Lifeguarding
8/24/25	6.85	K.H.	Lifeguarding
8/24/25	4.22	R.L.	Lifeguarding
8/24/25	8.02	L.M.	Lifeguarding
8/30/25	3.57	K.B.	Lifeguarding
8/30/25	4.38	K.H.	Lifeguarding
8/30/25	6.75	O.H.	Lifeguarding
8/30/25	4.25	P.K.	Lifeguarding
8/30/25	3.05	R.L.	Lifeguarding
8/31/25	6.53	A.B.	Lifeguarding
8/31/25	6.58	K.H.	Lifeguarding
9/1/25	4.28	A.B.	Lifeguarding
9/1/25	6.65	K.H.	Lifeguarding
9/1/25	6.73	O.H.	Lifeguarding
9/1/25	6.77	L.M.	Lifeguarding
TOTAL	<u>345.43</u>		

Invoice



P.O. Box 762,
Middleburg, FL 32050

Date	Invoice #
9/1/2025	3171

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

RECEIVED
SEP 04 2025
BY: _____

P.O. No.	Terms	Project

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



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

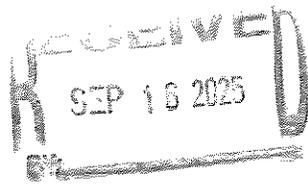
Customer	Aberdeen Community Development District
Acct#	275
Date	09/12/2025
Customer Service	Kristina Rudez
Page	1 of 1

Payment Information	
Invoice Summary	\$ 64,905.00
Payment Amount	
Payment for:	Invoice#29178
	100125538



Customer: Aberdeen Community Development District

Invoice	Effective	Transaction	Description	Amount
29178	10/01/2025	Renew policy	Policy #100125538 10/01/2025-10/01/2026 Florida Insurance Alliance Package - Renew policy Due Date: 9/12/2025	64,905.00



Please Remit Payment To: Egis Insurance and Risk Advisors P.O. Box 748555	Total
	\$ 64,905.00

FOR PAYMENTS SENT OVERNIGHT: Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349
 TO PAY VIA ACH: Accretive Global Insurance Services LLC
 Routing ACH: 121000358 Account: 1291776914

Remit Payment To: Egis Insurance Advisors	(321)233-9939	Date
P.O. Box 748555		09/12/2025
Atlanta, GA 30374-8555	accounting@egisadvisors.com	

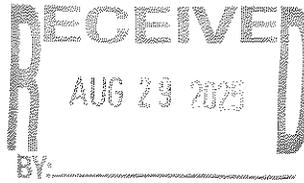
Future Horizons, Inc

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

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

INVOICE

Invoice Number: 91143
 Invoice Date: Aug 29, 2025
 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		9/28/25

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services performed in August 2025	2,675.00	2,675.00
Subtotal				2,675.00
Sales Tax				
Freight				
Total Invoice Amount				2,675.00
Payment/Credit Applied				
TOTAL				2,675.00

Check/Credit Memo No:

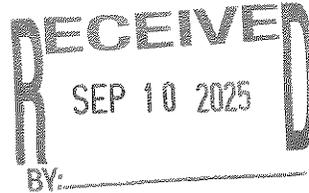
Overdue invoices are subject to finance charges.



Local Plumber of Jacksonville

Aberdeen CDD
110 Flower Of Scotland Ave
Saint Johns , FL 32259

(904) 303-7366
Jay.Parker@fsresidential.com



INVOICE	#476
SERVICE DATE	Sep 10, 2025
PAYMENT TERMS	Upon receipt
DUE DATE	Sep 10, 2025
AMOUNT DUE	\$620.00

CONTACT US

12644 Thicket Ridge Dr
Jacksonville, FL 32258

(904) 855-7333
zack@tampabayplumber.com

Service completed by: Ryan King

INVOICE

DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
-------------	-----	------------	-------------

Sink Remounting / Plumbing Detach and Reattachment	1.0	\$620.00	\$620.00
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All work is to be completed up to Florida Plumbing Code

Price is to detach plumbing fix mounting bracket and remount sink. After mounting is complete we will reattach the plumbing.

If shut offs don't turn off we will have to shut off water to the building to complete the repair.

Includes Sub contracting handyman for the mouning and bracket repair.

LPJ will supply all parts and material to complete the work.

1 year labor warranty

Exclusions	1.0	\$0.00	\$0.00
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EXCLUDES permit fees, permit is \$240.00 DEPENDENT ON MUNICIPALITY. *PERMIT FEES CAN BE HIGHER THAN \$240*** additional, fixtures, change orders, upgrades, demolition, concrete or drywall patching, communication lines, irrigation, re-setting pavers, tiling, flooring, remodeling, cabinetry, sod, providing dumpster, hauling away excess soil, fire caulk, core drilling, permit fees, plan check fees, plan check submissions, valve tags, all payment and/or performance bonds, all sewer, water and gas connection fees from municipalities, all water back-flow valves, pot filters, water meters, dock plumbing, steam units, rain heads, multi-valve units, Toto toilets, bidets, and unforeseen extras**

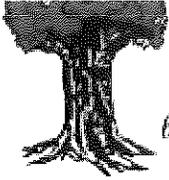
All estimates given expire after 30 days upon sending

Subtotal \$620.00

Job Total \$620.00

Amount Due \$620.00

See our Terms & Conditions



Tree Work 
 by Mitch Drake & Sons LLC

INVOICE #4246

ISSUED:
 Sep 15, 2025

DUE:
 Sep 30, 2025

RECIPIENT:

Aberdeen CDD Community

650 Grampian Highlands Drive
 Fruit Cove, Florida 32259
 Phone: (904) 303-7366

662 Nottingham Forest Circle
 St Johns, FL 32259

Phone: (904) 287-3819
 Email: mitchdrake04@yahoo.com
 Website:
<https://www.treeworkbymitchdrakeandsons.com/>



For Services Rendered

Product/Service	Description	Qty.	Unit Price	Total
Sep 15, 2025				
Tree trimming and removal	Significant canopy reduction of oak growing over fence into pool screen Cut down partially blown over tree threatening fence Leave debris in woods	1	\$750.00	\$750.00*

* Non-taxable

Make checks payable to "Tree Work by Mitch Drake & Sons" and mail to
 4019 Cove Saint Johns Rd
 Jacksonville, FL 32277
 We accept all major credit cards with a 3% convenience fee. Please advise if you
 intend to pay via credit card.
 Thank you for your business. Please contact us with any questions regarding this
 invoice.

Total \$750.00
 Account balance \$750.00





Tree Work

by Mitch Drake & Sons LLC

INVOICE #4247

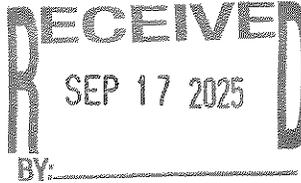
ISSUED:
Sep 15, 2025

DUE:
Sep 30, 2025

RECIPIENT:

Aberdeen CDD Community

660 Grampian Highlands Drive
Fruit Cove, Florida 32259
Phone: (904) 303-7366



662 Nottingham Forest Circle
St Johns, FL 32259

Phone: (904) 287-3819
Email: mitchdrake04@yahoo.com
Website:
<https://www.treeworkbymitchdrakeandsons.com/>

For Services Rendered

Product/Service	Description	Qty.	Unit Price	Total
Sep 15, 2025				
Tree Removal	Cut down and leave in woods large dead pine behind fence Cut down and leave in woods with lift large leaning pine over building	1	\$1,450.00	\$1,450.00

Make checks payable to "Tree Work by Mitch Drake & Sons" and mail to 4019 Cove Saint Johns Rd Jacksonville, FL 32277
We accept all major credit cards with a 3% convenience fee. Please advise if you intend to pay via credit card.
Thank you for your business. Please contact us with any questions regarding this invoice.

Total	\$1,450.00
Account balance	\$2,200.00





PAYMENT ADDRESS:
 Turner Pest Control LLC • P.O. Box 660323 • Jacksonville, Florida 32260-0323
 904-355-5368 • Toll Free: 800-225-6305 • turnerpest.com

RECEIVED
 AUG 25 2025
 BY: _____

Service Slip/Invoice

INVOICE: 620763978
DATE: 06/05/2025
ORDER: 620763978

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

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

Work Date	Time	Tax/Net Pest	Technician	Time In
06/05/2025	09:00 AM			09:00 AM
Purchase Order	Terms	Last Service	Map Code	Time Out
	NET 30	08/11/2025	121:C5	09:29 AM

Service	Description	Price
---------	-------------	-------

CPCM	Commercial Pest Control - Monthly Service	\$115.79
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SUBTOTAL	\$115.79
TAX	\$0.00
AMT. PAID	\$0.00
TOTAL	\$115.79

AMOUNT DUE \$115.79

TECHNICIAN SIGNATURE

Josh
 CUSTOMER SIGNATURE

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

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

PLEASE PAY FROM THIS INVOICE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/11/25	00192	9/05/25 21493	202509 600-53800-60100	LED KNUCKLE MOUNTED/POST	*	2,092.47	
							2,092.47 000178

						TOTAL FOR BANK B	2,092.47
						TOTAL FOR REGISTER	2,092.47

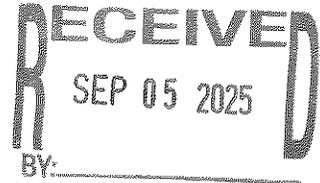


INVOICE

Invoice Date: 09/05/2025

Invoice # 21493

Total Due \$2092.47



Bill To:
Aberdeen CDD

475 West Town Place
Suite 114
St. Augustine, FL 32092
3862378444
okuzmuk@gmsnf.com tpolvere@gmsnf.com
Jay.Parker@fsresidential.com

Site Address:
Aberdeen CDD
Jay Parker
110 Flower Of Scotland Avenue
Fruit Cove, FL 32259
M- 9043037366 H- W-
jay.parker@FSresidential.com okuzmuk@gmsnf.com
kate.trivelpiece@fsresidential.com

Service Date 8/18/2025

Description	Qty	Amount	Total
Services			
Labor Rates	6.00	155.00	\$930.00
Grandholm Point Monument on the right side has one light burned out. Castlegate monument on Glen Levitt Street on the right has one light burned out. Both monuments at the entrance to the clubhouse are completely dark. Southerland Forest monument across the street from the middle school is completely dark.			
Work Performed Zak and Christian checked Granholm Point and confirmed that one light was out. Castlegate on Glenn Levitt and found one light out. We went to Southerland Forest and found that no lights were out. We went back to clubhouse and found that around the sign 4 lights were out and that the landscapers had covered up one of the lights. When checking on breaker in this panel we found it was indeed turned off. We went to Jay and told him our findings and he said to go ahead. We went to Supply house and received 6 posts and 6 lights.			
		Sub Total	Services \$930.00
		Total for Service Date	8/18/2025 \$930.00

Service Date 8/19/2025

Description	Qty	Amount	Total
Materials			
Custom Item(s) 19.5" Support post	6.00	88.66	\$531.96
Custom Item(s) 30W LED Knuckle Mounted	6.00	104.46	\$626.76
Hardware includes wire nuts, washers, tape, screws, etc.	3.00	1.25	\$3.75
		Sub Total	Materials \$1162.47
		Total for Service Date	8/19/2025 \$1162.47
			Total Due \$2092.47

Payments

EC 13007419

www.LinsElectric.com

email: info@linselectric.com

Phone: (904) 868-6586

7820 Pritchard Road Jacksonville, FL 32219

Total Payments \$0.00

08/15/25 16:38:07



08/19/25 22:03:50



08/19/25 22:03:50



08/19/25 22:03:51



08/19/25 22:03:52



08/19/25 22:03:52



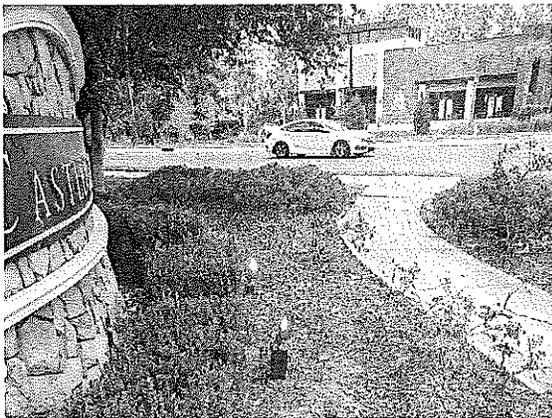
08/19/25 22:05:43



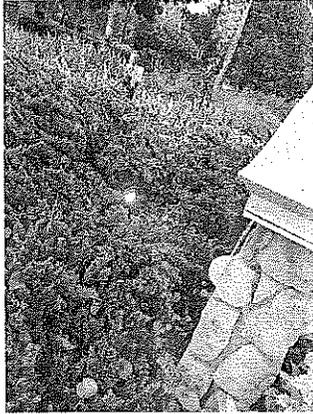
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08/19/25 22:05:45



08/19/25 22:05:45



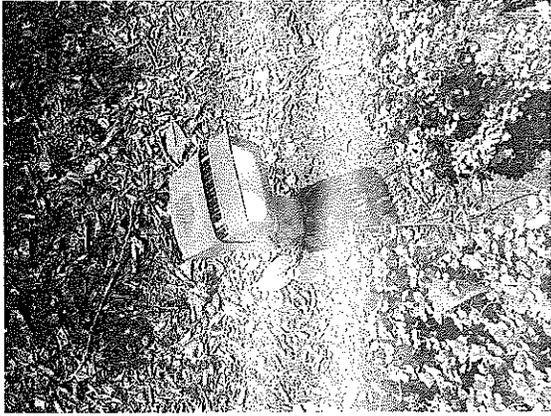
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