

Reserve Study Update Aberdeen Community Development District St. Johns, Florida



**Prepared for FY 2025
Report Date: June 5, 2025**





June 5, 2025

Board of Supervisors
C/o Governmental Management Services
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Re: Aberdeen Community Development District

Dear Supervisors:

Community Advisors is pleased to provide this Revised Reserve Study report for the above referenced Association. We have completed the adjustments you requested and have updated your funding plan. We recommend updating your study every 3 years to keep your information current with changing replacement cost, interest and inflation rates.

It has been a pleasure serving you and please let me know if you have any questions or concerns.

Respectively submitted,

Charles R. Sheppard *RS PRA CCI*
Professional Reserve Analyst
10459 Hunters Creek Court
Jacksonville, Fl. 32256



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Aberdeen Community Development District
 St. Johns, Florida
Funding Model Summary

Report Date	June 5, 2025
Account Number	2169
Version	2
Budget Year Beginning	October 1, 2025
Budget Year Ending	September 30, 2026

<i>Report Parameters</i>	
Inflation	3.00%
Annual Assessment Increase	3.00%
Interest Rate on Reserve Deposit	3.00%
2025 Beginning Balance	\$607,440

GENERAL INFORMATION

- Date of Completion: June 1, 2008
- Date of site visit: May 1, 2025
- Components Included: 63
- Current replacement cost: \$1,963,255
- Level of Service: Level II Update
- Funding Method: The Cash Flow Method
- Funding Goal: Adequate funding with moderate contributions

NOTES

- This reserve study update includes components with a replacement cost above \$2,000.
- The fitness building and parking lot are included in this update.
- Various components that were considered an operating expense in the previous report are included in this update with adequate funding provided.
- The recommended funding plan provides adequate funding with it's low balance or Threshold Year FY 2045/2046.

<i>Cash Flow Funding Plan Summary of Calculations</i>	
Required Annual Contribution	\$103,763.29
Average Net Annual Interest Earned	<u>\$19,638.10</u>
Total Annual Allocation to Reserves	\$123,401.39

**Aberdeen Community Development District
Required Funding Model Projection**

Beginning Balance: \$607,440

Year	Current Cost	Annual Contribution	Annual Interest	Annual Expenditures	Projected Ending Reserves
25-26	1,963,255	103,763	19,638	56,600	674,241
26-27	2,022,152	106,876	23,202	7,709	796,610
27-28	2,082,817	110,082	23,042	138,639	791,095
28-29	2,145,302	113,385	25,659	49,173	880,967
29-30	2,209,661	116,787	20,715	307,264	711,204
30-31	2,275,950	120,290	18,733	207,046	643,181
31-32	2,344,229	123,899	22,439	19,105	770,414
32-33	2,414,556	127,616	18,264	289,229	627,065
33-34	2,486,992	131,444	19,358	113,230	664,637
34-35	2,561,602	135,388	21,371	87,656	733,740
35-36	2,638,450	139,449	21,602	153,127	741,664
36-37	2,705,423	143,633	23,087	115,733	792,651
37-38	2,786,585	147,942	23,581	154,552	809,621
38-39	2,870,183	152,380	28,860		990,861
39-40	2,956,288	156,951	23,862	352,427	819,246
40-41	3,044,977	161,660	28,610	27,241	982,275
41-42	3,136,326	166,510	33,087	45,895	1,135,977
42-43	3,230,416	171,505	27,004	407,338	927,149
43-44	3,327,328	176,650	25,270	261,461	867,608
44-45	3,427,148	181,950	16,392	503,151	562,799
45-46	3,529,963	187,408	12,627	329,305	433,529
46-47	3,635,862	193,030	17,848	31,625	612,782
47-48	3,744,937	198,821	18,376	199,054	630,926
48-49	3,857,286	204,786	21,519	118,415	738,816
49-50	3,973,004	210,929	22,989	183,442	789,292
50-51	4,092,194	217,257	29,430	25,544	1,010,436
51-52	4,214,960	223,775	33,715	110,376	1,157,550
52-53	4,296,983	230,488	33,811	261,001	1,160,848
53-54	4,425,893	237,403	38,584	112,108	1,324,726
54-55	4,558,669	244,525	43,513	118,829	1,493,935

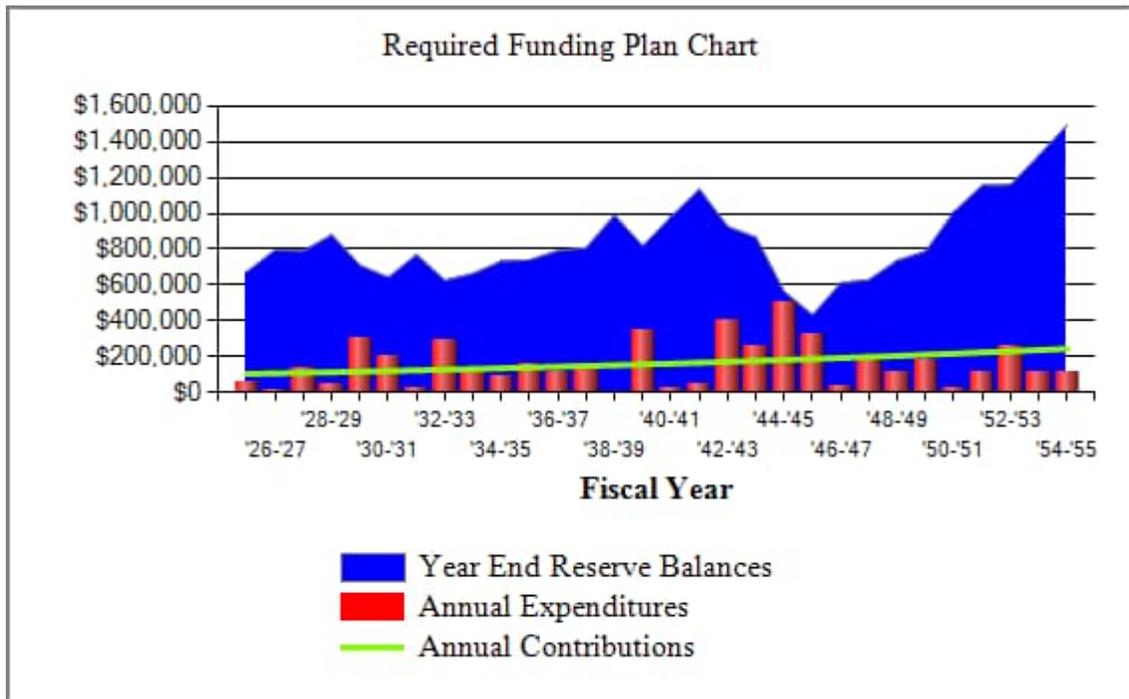
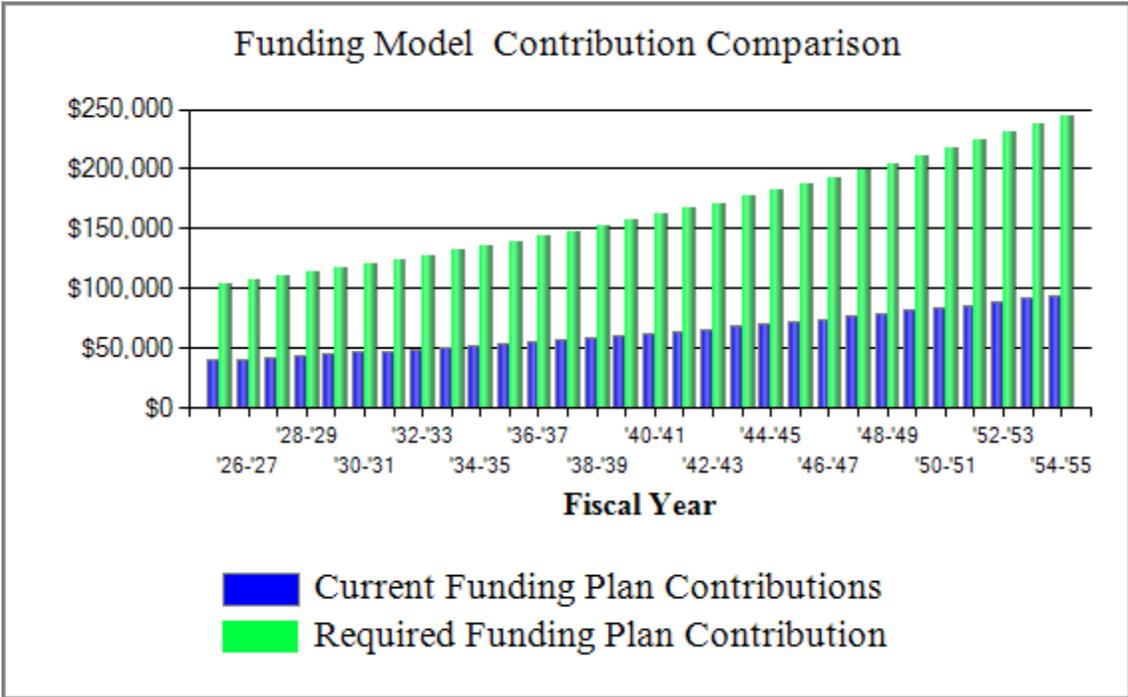


Chart illustrates year end balances and expenditures with the level of contributions necessary to maintain adequate funding.

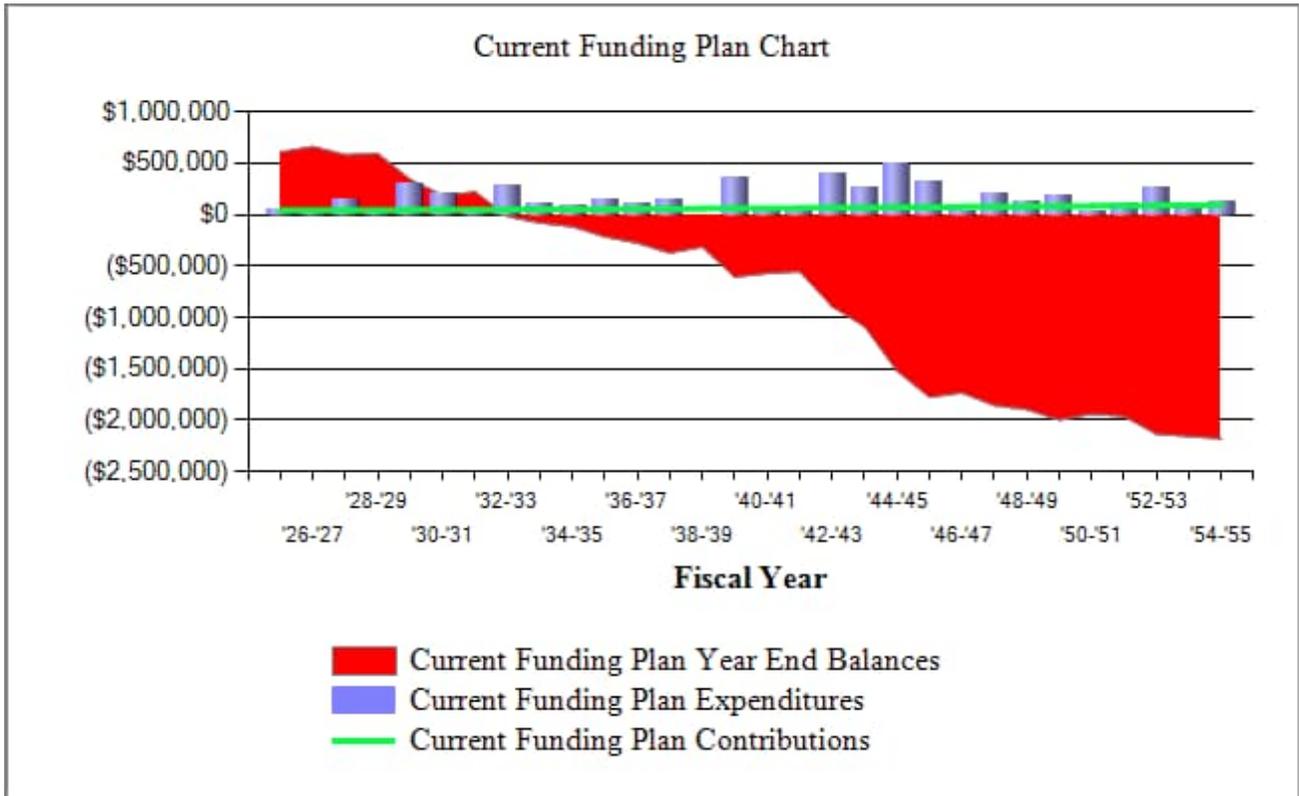


This chart illustrates annual expenditures and compares the current funding plan to the recommended funding plan.

**Aberdeen Community Development District
Current Funding Model Projection**

Beginning Balance: \$607,440

Year	Current Cost	Annual Contribution	Annual Interest	Annual Expenditures	Projected Ending Reserves
25-26	1,963,255	40,000	17,725	56,600	608,565
26-27	2,022,152	41,200	19,262	7,709	661,318
27-28	2,082,817	42,436	16,953	138,639	582,068
28-29	2,145,302	43,709	17,298	49,173	593,902
29-30	2,209,661	45,020	9,950	307,264	341,608
30-31	2,275,950	46,371	5,428	207,046	186,361
31-32	2,344,229	47,762	6,451	19,105	221,469
32-33	2,414,556	49,195		289,229	-18,566
33-34	2,486,992	50,671		113,230	-81,125
34-35	2,561,602	52,191		87,656	-116,590
35-36	2,638,450	53,757		153,127	-215,960
36-37	2,705,423	55,369		115,733	-276,324
37-38	2,786,585	57,030		154,552	-373,846
38-39	2,870,183	58,741			-315,105
39-40	2,956,288	60,504		352,427	-607,029
40-41	3,044,977	62,319		27,241	-571,951
41-42	3,136,326	64,188		45,895	-553,657
42-43	3,230,416	66,114		407,338	-894,881
43-44	3,327,328	68,097		261,461	-1,088,244
44-45	3,427,148	70,140		503,151	-1,521,255
45-46	3,529,963	72,244		329,305	-1,778,315
46-47	3,635,862	74,412		31,625	-1,735,529
47-48	3,744,937	76,644		199,054	-1,857,939
48-49	3,857,286	78,943		118,415	-1,897,410
49-50	3,973,004	81,312		183,442	-1,999,540
50-51	4,092,194	83,751		25,544	-1,941,333
51-52	4,214,960	86,264		110,376	-1,965,446
52-53	4,296,983	88,852		261,001	-2,137,596
53-54	4,425,893	91,517		112,108	-2,158,187
54-55	4,558,669	94,263		118,829	-2,182,754



This chart illustrates how the CDD's current funding plan will perform over time.

**Aberdeen Community Development District
Income & Expense Spreadsheet**

	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Beginning Balance	607,440	674,241	796,610	791,095	880,967	711,204	643,181	770,414	627,065	664,637
Annual Assessment	103,763	106,876	110,082	113,385	116,787	120,290	123,899	127,616	131,444	135,388
Interest Earned	19,638	23,202	23,042	25,659	20,715	18,733	22,439	18,264	19,358	21,371
Expenditures	56,600	7,709	138,639	49,173	307,264	207,046	19,105	289,229	113,230	87,656
Ending Balance	674,241	796,610	791,095	880,967	711,204	643,181	770,414	627,065	664,637	733,740

Description

Misc. Site Components

Monument Signs Refurbish Allowance									35,420	
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Misc. Site Components Total:

35,420

Storm Water System

Pond Aerators - Pond 3A	5,000					5,796				
Pond Aerators - Pond 4	5,000					5,796				
Pond Bathymetric Survey			38,192							
Pond Fountain - Pond 35										11,091
Pond Fountain - Pond 5A										11,091
Structure/Pipe Allowance			15,913							

Storm Water System Total:

10,000

54,106

11,593

22,181

Parking Lots

Asphalt Mill & Resurface - Amenity Lot								114,501		
Asphalt Mill & Resurface - Fitness Bld Lot										

Parking Lots Total:

114,501

Fencing/Gates/Controls

Access Control/Camera System										
Aluminium Fence - Parking Lot										
Aluminium Fence - Pool & Playground										
Chain Link Fence - Basketball Court										
Chain Link Fence - Dog Park								12,385		
Dumpster Enclosure Gates								7,871		
Vinyl Ranch Fence - Prince Albert Avenue										
Vinyl Ranch Fence - Queen Victoria Avenue										

Fencing/Gates/Controls Total:

20,256

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Site Lighting										
Decorative Wall Lights - Amenity Blds.										
Light Pole Fixtures - Parking Lots										
Site Lighting Total:										
Building Components										
Window/Door Allowance - Amenity Bld										
Window/Door Allowance - Fitness Bld.										
Building Components Total:										
Roofing										
Asphalt Shingles - Amenity Bld.										
Asphalt Shingles - Fitness Bld.										
Asphalt Shingles - Slide Bld										
Membrane Roof - Fitness Bld.										
Roofing Total:										
Interior Finishes										
LVP Flooring - Fitness Center										9,448
Refurbishment Allow - Fitness Bld. Restrooms										
Refurbishment Allowance - Locker Rooms										
Refurbishment Allowance - Slide Restrooms										26,095
Refurbishment Allowance - Social Room										29,931
Rubber Flooring - Fitness Center										
Interior Finishes Total:										65,475
Exterior Painting										
Repair/Paint - Amenity Bld.				13,014						
Repair/Paint - Entry Feature							19,105			
Repair/Paint - Fitness Bld.				8,799						
Repair/Paint - Slide Tower Bld.				11,267						
Exterior Painting Total:				33,080			19,105			

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
HVAC										
Heat Pump 1 - Amenity Bld.	9,000									
Heat Pump 1 - Fitness Bld.	28,600									
Heat Pump 2 - Amenity Bld.	9,000									
HVAC Total:	46,600									
Plumbing										
Water Coolers - Amenity Bld.										
Water Coolers - Fitness Bld.										
Plumbing Total:										
Life Safety Systems										
Fire Alarm Panel - Amenity Bld.			9,018							
Life Safety Systems Total:			9,018							
Furniture/Mis. Equip.										
Fitness Equip. Allowance					73,158					
Furniture Allowance - Social Hall										
Pool Furniture Replace Allowance								67,643		
Furniture/Mis. Equip. Total:					73,158			67,643		
Swimming Pools										
Concrete Pavers - Pool Deck										
Lane Divider Reel										
Pool Deck Lighting								51,409		
Pool Filtration Refurbish Allowance										
Pool Lane Dividers		3,193								
Pool Lift										
Pool Resurfacing - Family Pool					234,106					
Pool Resurfacing - Lap Pool						192,903				
Pool Slide Refurbishment Allowance									31,669	
Shade Fabric - Pool Area Structures										
Shade Structures/Fabric - Pool										
Shade Structures/Fabric - Pool Equip.										

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
<i>Swimming Pools continued...</i>										
Slide Tower Stair Refurbishment										
Swimming Pools Total:		3,193			234,106	192,903		51,409	31,669	
Playground - Pool										
Plastic Play Surface Border - Playground						2,550				
Play Equipment Allowance				49,173						
Playground - Pool Total:				49,173		2,550				
Basketball Court										
Basketball Court Resurfacing		4,516							5,555	
Basketball Court Total:		4,516							5,555	
Pocket Parks										
Play Equipment Allowance - Amadale Park			21,218							
Play Equipment Allowance - Glassglow Park									76,006	
Play Equipment Allowance - River Dee Park			21,218							
Pocket Parks Total:			42,436						76,006	
Operating Expense										
Appliances - Social Hall										
Basketball Poles & Goals										
Benches/Dog Play Equipment - Dog Park										
Bike Racks										
Carpet - Office										
Ceiling Fans										
Concrete Curb/Walk Repair										
Dumpster Enclosure Repair & Paint										
Entry Feature Roof										
Interior Painting										
Irrigation System Repair										
Landscape Lighting										
Landscape Replacement										
Metal Park Benches										
Office Furniture & Equipment										
Parking Lot Asphalt Seal Coat										

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
<i>Operating Expense continued...</i>										
Office Furniture & Equipment										
Parking Lot Asphalt Seal Coat										
Pool Filtration Partial Replacement										
Pool Furniture Partial Replacement										
Signage Replacement										
Televisions										
Long Life Components										
Building Foundations/Frames										
Communications Wiring/Devices										
Electrical Panels/Wiring										
Electrical Service to Blds.										
Hand Rails										
Pond Bank Rebuilding										
Pond Dredging										
Pool Shell										
Water/Sewer Mains to Blds.										
Year Total:	56,600	7,709	138,639	49,173	307,264	207,046	19,105	289,229	113,230	87,656

**Aberdeen Community Development District
Income & Expense Spreadsheet**

	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43	43-44	44-45
Beginning Balance	733,740	741,664	792,651	809,621	990,861	819,246	982,275	1,135,977	927,149	867,608
Annual Assessment	139,449	143,633	147,942	152,380	156,951	161,660	166,510	171,505	176,650	181,950
Interest Earned	21,602	23,087	23,581	28,860	23,862	28,610	33,087	27,004	25,270	16,392
Expenditures	153,127	115,733	154,552		352,427	27,241	45,895	407,338	261,461	503,151
Ending Balance	741,664	792,651	809,621	990,861	819,246	982,275	1,135,977	927,149	867,608	562,799

Description

Misc. Site Components

Monument Signs Refurbish Allowance

Misc. Site Components Total:

Storm Water System

Pond Aerators - Pond 3A

6,720

7,790

Pond Aerators - Pond 4

6,720

7,790

Pond Bathymetric Survey

Pond Fountain - Pond 35

Pond Fountain - Pond 5A

Structure/Pipe Allowance

24,793

Storm Water System Total:

13,439

15,580

24,793

Parking Lots

Asphalt Mill & Resurface - Amenity Lot

Asphalt Mill & Resurface - Fitness Bld Lot

39,267

Parking Lots Total:

39,267

Fencing/Gates/Controls

Access Control/Camera System

36,824

Aluminium Fence - Parking Lot

13,174

Aluminium Fence - Pool & Playground

65,243

Chain Link Fence - Basketball Court

Chain Link Fence - Dog Park

Dumpster Enclosure Gates

Vinyl Ranch Fence - Prince Albert Avenue

31,394

Vinyl Ranch Fence - Queen Victoria Avenue

45,580

Fencing/Gates/Controls Total:

76,974

78,417

36,824

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43	43-44	44-45
Site Lighting										
Decorative Wall Lights - Amenity Blds.			19,390							
Light Pole Fixtures - Parking Lots					45,378					
Site Lighting Total:			19,390		45,378					
Building Components										
Window/Door Allowance - Amenity Bld										
Window/Door Allowance - Fitness Bld.										
Building Components Total:										
Roofing										
Asphalt Shingles - Amenity Bld.									52,231	
Asphalt Shingles - Fitness Bld.					55,845					
Asphalt Shingles - Slide Bld									9,738	
Membrane Roof - Fitness Bld.					32,484					
Roofing Total:					88,329				61,969	
Interior Finishes										
LVP Flooring - Fitness Center										
Refurbishment Allow - Fitness Bld. Restrooms					37,210					
Refurbishment Allowance - Locker Rooms	85,957									
Refurbishment Allowance - Slide Restrooms										35,070
Refurbishment Allowance - Social Room										40,225
Rubber Flooring - Fitness Center					25,169					
Interior Finishes Total:	85,957				62,379					75,296
Exterior Painting										
Repair/Paint - Amenity Bld.	16,486								20,883	
Repair/Paint - Entry Feature									27,239	
Repair/Paint - Fitness Bld.	11,146								14,120	
Repair/Paint - Slide Tower Bld.	14,272								18,080	
Exterior Painting Total:	41,904								80,322	

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43	43-44	44-45
HVAC										
Heat Pump 1 - Amenity Bld.			12,832							
Heat Pump 1 - Fitness Bld.							45,895			
Heat Pump 2 - Amenity Bld.			12,832							
HVAC Total:			25,664				45,895			
Plumbing										
Water Coolers - Amenity Bld.					9,378					
Water Coolers - Fitness Bld.					9,378					
Plumbing Total:					18,756					
Life Safety Systems										
Fire Alarm Panel - Amenity Bld.										
Life Safety Systems Total:										
Furniture/Mis. Equip.										
Fitness Equip. Allowance					98,318					
Furniture Allowance - Social Hall									26,303	
Pool Furniture Replace Allowance										
Furniture/Mis. Equip. Total:					98,318				26,303	
Swimming Pools										
Concrete Pavers - Pool Deck								266,846		
Lane Divider Reel			5,418							
Pool Deck Lighting										
Pool Filtration Refurbish Allowance								49,585		
Pool Lane Dividers						4,830				
Pool Lift			25,664							
Pool Resurfacing - Family Pool										364,729
Pool Resurfacing - Lap Pool										
Pool Slide Refurbishment Allowance									42,561	
Shade Fabric - Pool Area Structures	11,826									
Shade Structures/Fabric - Pool										
Shade Structures/Fabric - Pool Equip.										

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43	43-44	44-45
<i>Swimming Pools continued...</i>										
Slide Tower Stair Refurbishment		38,759								
Swimming Pools Total:	11,826	38,759	31,082			4,830		316,431	42,561	364,729
Playground - Pool										
Plastic Play Surface Border - Playground										
Play Equipment Allowance									76,609	
Playground - Pool Total:									76,609	
Basketball Court										
Basketball Court Resurfacing						6,831				
Basketball Court Total:						6,831				
Pocket Parks										
Play Equipment Allowance - Amadale Park								33,057		
Play Equipment Allowance - Glassglow Park										
Play Equipment Allowance - River Dee Park								33,057		
Pocket Parks Total:								66,114		
Operating Expense										
Appliances - Social Hall										
Basketball Poles & Goals										
Benches/Dog Play Equipment - Dog Park										
Bike Racks										
Carpet - Office										
Ceiling Fans										
Concrete Curb/Walk Repair										
Dumpster Enclosure Repair & Paint										
Entry Feature Roof										
Interior Painting										
Irrigation System Repair										
Landscape Lighting										
Landscape Replacement										
Metal Park Benches										
Office Furniture & Equipment										
Parking Lot Asphalt Seal Coat										

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43	43-44	44-45
<i>Operating Expense continued...</i>										
Office Furniture & Equipment										
Parking Lot Asphalt Seal Coat										
Pool Filtration Partial Replacement										
Pool Furniture Partial Replacement										
Signage Replacement										
Televisions										
Long Life Components										
Building Foundations/Frames										
Communications Wiring/Devices										
Electrical Panels/Wiring										
Electrical Service to Blds.										
Hand Rails										
Pond Bank Rebuilding										
Pond Dredging										
Pool Shell										
Water/Sewer Mains to Blds.										
Year Total:	153,127	115,733	154,552		352,427	27,241	45,895	407,338	261,461	503,151

**Aberdeen Community Development District
Income & Expense Spreadsheet**

	45-46	46-47	47-48	48-49	49-50	50-51	51-52	52-53	53-54	54-55
Beginning Balance	562,799	433,529	612,782	630,926	738,816	789,292	1,010,436	1,157,550	1,160,848	1,324,726
Annual Assessment	187,408	193,030	198,821	204,786	210,929	217,257	223,775	230,488	237,403	244,525
Interest Earned	12,627	17,848	18,376	21,519	22,989	29,430	33,715	33,811	38,584	43,513
Expenditures	329,305	31,625	199,054	118,415	183,442	25,544	110,376	261,001	112,108	118,829
Ending Balance	433,529	612,782	630,926	738,816	789,292	1,010,436	1,157,550	1,160,848	1,324,726	1,493,935

Description

Misc. Site Components

Monument Signs Refurbish Allowance

Misc. Site Components Total:

Storm Water System

Pond Aerators - Pond 3A

9,031

10,469

Pond Aerators - Pond 4

9,031

10,469

Pond Bathymetric Survey

68,980

Pond Fountain - Pond 35

15,813

Pond Fountain - Pond 5A

15,813

Structure/Pipe Allowance

Storm Water System Total:

18,061

31,625

68,980

20,938

Parking Lots

Asphalt Mill & Resurface - Amenity Lot

206,802

Asphalt Mill & Resurface - Fitness Bld Lot

Parking Lots Total:

206,802

Fencing/Gates/Controls

Access Control/Camera System

Aluminium Fence - Parking Lot

Aluminium Fence - Pool & Playground

Chain Link Fence - Basketball Court

10,707

Chain Link Fence - Dog Park

Dumpster Enclosure Gates

14,216

Vinyl Ranch Fence - Prince Albert Avenue

Vinyl Ranch Fence - Queen Victoria Avenue

Fencing/Gates/Controls Total:

10,707

14,216

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	45-46	46-47	47-48	48-49	49-50	50-51	51-52	52-53	53-54	54-55
Site Lighting										
Decorative Wall Lights - Amenity Blds.										
Light Pole Fixtures - Parking Lots										
Site Lighting Total:										
Building Components										
Window/Door Allowance - Amenity Bld			105,386							
Window/Door Allowance - Fitness Bld.										
Building Components Total:			105,386							
Roofing										
Asphalt Shingles - Amenity Bld.										
Asphalt Shingles - Fitness Bld.										
Asphalt Shingles - Slide Bld										
Membrane Roof - Fitness Bld.										
Roofing Total:										
Interior Finishes										
LVP Flooring - Fitness Center					14,720					
Refurbishment Allow - Fitness Bld. Restrooms										
Refurbishment Allowance - Locker Rooms										
Refurbishment Allowance - Slide Restrooms									47,131	
Refurbishment Allowance - Social Room									54,060	
Rubber Flooring - Fitness Center										
Interior Finishes Total:					14,720				101,191	
Exterior Painting										
Repair/Paint - Amenity Bld.							26,454			
Repair/Paint - Entry Feature										
Repair/Paint - Fitness Bld.							17,887			
Repair/Paint - Slide Tower Bld.							22,903			
Exterior Painting Total:							67,244			

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	45-46	46-47	47-48	48-49	49-50	50-51	51-52	52-53	53-54	54-55
HVAC										
Heat Pump 1 - Amenity Bld.					18,295					
Heat Pump 1 - Fitness Bld.										
Heat Pump 2 - Amenity Bld.					18,295					
HVAC Total:					36,590					
Plumbing										
Water Coolers - Amenity Bld.										
Water Coolers - Fitness Bld.										
Plumbing Total:										
Life Safety Systems										
Fire Alarm Panel - Amenity Bld.				16,287						
Life Safety Systems Total:				16,287						
Furniture/Mis. Equip.										
Fitness Equip. Allowance					132,132					
Furniture Allowance - Social Hall										
Pool Furniture Replace Allowance										
Furniture/Mis. Equip. Total:					132,132					
Swimming Pools										
Concrete Pavers - Pool Deck										
Lane Divider Reel										
Pool Deck Lighting										
Pool Filtration Refurbish Allowance										
Pool Lane Dividers										7,305
Pool Lift								39,983		
Pool Resurfacing - Family Pool										
Pool Resurfacing - Lap Pool	300,537									
Pool Slide Refurbishment Allowance									57,198	
Shade Fabric - Pool Area Structures										
Shade Structures/Fabric - Pool									54,910	
Shade Structures/Fabric - Pool Equip.							43,132			

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	45-46	46-47	47-48	48-49	49-50	50-51	51-52	52-53	53-54	54-55
<i>Swimming Pools continued...</i>										
Slide Tower Stair Refurbishment										
Swimming Pools Total:	300,537						43,132	39,983	112,108	7,305
Playground - Pool										
Plastic Play Surface Border - Playground						4,606				
Play Equipment Allowance										
Playground - Pool Total:						4,606				
Basketball Court										
Basketball Court Resurfacing			8,402							10,333
Basketball Court Total:			8,402							10,333
Pocket Parks										
Play Equipment Allowance - Amadale Park										
Play Equipment Allowance - Glassglow Park				118,415						
Play Equipment Allowance - River Dee Park										
Pocket Parks Total:				118,415						
Operating Expense										
Appliances - Social Hall										
Basketball Poles & Goals										
Benches/Dog Play Equipment - Dog Park										
Bike Racks										
Carpet - Office										
Ceiling Fans										
Concrete Curb/Walk Repair										
Dumpster Enclosure Repair & Paint										
Entry Feature Roof										
Interior Painting										
Irrigation System Repair										
Landscape Lighting										
Landscape Replacement										
Metal Park Benches										
Office Furniture & Equipment										
Parking Lot Asphalt Seal Coat										

**Aberdeen Community Development District
Income & Expense Spreadsheet**

Description	45-46	46-47	47-48	48-49	49-50	50-51	51-52	52-53	53-54	54-55
<i>Operating Expense continued...</i>										
Office Furniture & Equipment										
Parking Lot Asphalt Seal Coat										
Pool Filtration Partial Replacement										
Pool Furniture Partial Replacement										
Signage Replacement										
Televisions										
Long Life Components										
Building Foundations/Frames										
Communications Wiring/Devices										
Electrical Panels/Wiring										
Electrical Service to Blds.										
Hand Rails										
Pond Bank Rebuilding										
Pond Dredging										
Pool Shell										
Water/Sewer Mains to Blds.										
Year Total:	329,305	31,625	199,054	118,415	183,442	25,544	110,376	261,001	112,108	118,829

**Aberdeen Community Development District
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 25-26	
Storm Water System	
Pond Aerators - Pond 3A	5,000
Pond Aerators - Pond 4	5,000
HVAC	
Heat Pump 1 - Amenity Bld.	9,000
Heat Pump 1 - Fitness Bld.	28,600
Heat Pump 2 - Amenity Bld.	9,000
Total for 2025 - 2026	<u>\$56,600</u>
 Replacement Year 26-27	
Swimming Pools	
Pool Lane Dividers	3,193
Basketball Court	
Basketball Court Resurfacing	4,516
Total for 2026 - 2027	<u>\$7,709</u>
 Replacement Year 27-28	
Storm Water System	
Pond Bathymetric Survey	38,192
Structure/Pipe Allowance	15,913
Exterior Painting	
Repair/Paint - Amenity Bld.	13,014
Repair/Paint - Fitness Bld.	8,799
Repair/Paint - Slide Tower Bld.	11,267
Life Safety Systems	
Fire Alarm Panel - Amenity Bld.	9,018
Pocket Parks	
Play Equipment Allowance - Amadale Park	21,218
Play Equipment Allowance - River Dee Park	21,218
Total for 2027 - 2028	<u>\$138,639</u>
 Replacement Year 28-29	
Playground - Pool	
Play Equipment Allowance	49,173
Total for 2028 - 2029	<u>\$49,173</u>

**Aberdeen Community Development District
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 29-30	
Furniture/Mis. Equip.	
Fitness Equip. Allowance	73,158
Swimming Pools	
Pool Resurfacing - Family Pool	234,106
Total for 2029 - 2030	\$307,264
Replacement Year 30-31	
Storm Water System	
Pond Aerators - Pond 3A	5,796
Pond Aerators - Pond 4	5,796
Swimming Pools	
Pool Resurfacing - Lap Pool	192,903
Playground - Pool	
Plastic Play Surface Border - Playground	2,550
Total for 2030 - 2031	\$207,046
Replacement Year 31-32	
Exterior Painting	
Repair/Paint - Entry Feature	19,105
Total for 2031 - 2032	\$19,105
Replacement Year 32-33	
Misc. Site Components	
Monument Signs Refurbish Allowance	35,420
Parking Lots	
Asphalt Mill & Resurface - Amenity Lot	114,501
Fencing/Gates/Controls	
Chain Link Fence - Dog Park	12,385
Dumpster Enclosure Gates	7,871
Furniture/Mis. Equip.	
Pool Furniture Replace Allowance	67,643
Swimming Pools	
Pool Deck Lighting	51,409
Total for 2032 - 2033	\$289,229

**Aberdeen Community Development District
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 33-34	
Swimming Pools	
Pool Slide Refurbishment Allowance	31,669
Basketball Court	
Basketball Court Resurfacing	5,555
Pocket Parks	
Play Equipment Allowance - Glassglow Park	76,006
Total for 2033 - 2034	<u>\$113,230</u>
 Replacement Year 34-35	
Storm Water System	
Pond Fountain - Pond 35	11,091
Pond Fountain - Pond 5A	11,091
Interior Finishes	
LVP Flooring - Fitness Center	9,448
Refurbishment Allowance - Slide Restrooms	26,095
Refurbishment Allowance - Social Room	29,931
Total for 2034 - 2035	<u>\$87,656</u>
 Replacement Year 35-36	
Storm Water System	
Pond Aerators - Pond 3A	6,720
Pond Aerators - Pond 4	6,720
Interior Finishes	
Refurbishment Allowance - Locker Rooms	85,957
Exterior Painting	
Repair/Paint - Amenity Bld.	16,486
Repair/Paint - Fitness Bld.	11,146
Repair/Paint - Slide Tower Bld.	14,272
Swimming Pools	
Shade Fabric - Pool Area Structures	11,826
Total for 2035 - 2036	<u>\$153,127</u>
 Replacement Year 36-37	
Fencing/Gates/Controls	
Vinyl Ranch Fence - Prince Albert Avenue	31,394

**Aberdeen Community Development District
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 36-37 continued...</i>	
Vinyl Ranch Fence - Queen Victoria Avenue	45,580
Swimming Pools	
Slide Tower Stair Refurbishment	38,759
Total for 2036 - 2037	<u>\$115,733</u>
 Replacement Year 37-38	
Fencing/Gates/Controls	
Aluminium Fence - Parking Lot	13,174
Aluminium Fence - Pool & Playground	65,243
Site Lighting	
Decorative Wall Lights - Amenity Blds.	19,390
HVAC	
Heat Pump 1 - Amenity Bld.	12,832
Heat Pump 2 - Amenity Bld.	12,832
Swimming Pools	
Lane Divider Reel	5,418
Pool Lift	25,664
Total for 2037 - 2038	<u>\$154,552</u>
 <i>No Replacement in 38-39</i>	
 Replacement Year 39-40	
Parking Lots	
Asphalt Mill & Resurface - Fitness Bld Lot	39,267
Site Lighting	
Light Pole Fixtures - Parking Lots	45,378
Roofing	
Asphalt Shingles - Fitness Bld.	55,845
Membrane Roof - Fitness Bld.	32,484
Interior Finishes	
Refurbishment Allow - Fitness Bld. Restrooms	37,210
Rubber Flooring - Fitness Center	25,169
Plumbing	
Water Coolers - Amenity Bld.	9,378

**Aberdeen Community Development District
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 39-40 continued...</i>	
Water Coolers - Fitness Bld.	9,378
Furniture/Mis. Equip.	
Fitness Equip. Allowance	98,318
Total for 2039 - 2040	<u>\$352,427</u>
 Replacement Year 40-41	
Storm Water System	
Pond Aerators - Pond 3A	7,790
Pond Aerators - Pond 4	7,790
Swimming Pools	
Pool Lane Dividers	4,830
Basketball Court	
Basketball Court Resurfacing	6,831
Total for 2040 - 2041	<u>\$27,241</u>
 Replacement Year 41-42	
HVAC	
Heat Pump 1 - Fitness Bld.	45,895
Total for 2041 - 2042	<u>\$45,895</u>
 Replacement Year 42-43	
Storm Water System	
Structure/Pipe Allowance	24,793
Swimming Pools	
Concrete Pavers - Pool Deck	266,846
Pool Filtration Refurbish Allowance	49,585
Pocket Parks	
Play Equipment Allowance - Amadale Park	33,057
Play Equipment Allowance - River Dee Park	33,057
Total for 2042 - 2043	<u>\$407,338</u>
 Replacement Year 43-44	
Roofing	
Asphalt Shingles - Amenity Bld.	52,231

**Aberdeen Community Development District
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 43-44 continued...</i>	
Asphalt Shingles - Slide Bld	9,738
Exterior Painting	
Repair/Paint - Amenity Bld.	20,883
Repair/Paint - Entry Feature	27,239
Repair/Paint - Fitness Bld.	14,120
Repair/Paint - Slide Tower Bld.	18,080
Swimming Pools	
Pool Slide Refurbishment Allowance	42,561
Playground - Pool	
Play Equipment Allowance	76,609
Total for 2043 - 2044	<u>\$261,461</u>
 Replacement Year 44-45	
Fencing/Gates/Controls	
Access Control/Camera System	36,824
Interior Finishes	
Refurbishment Allowance - Slide Restrooms	35,070
Refurbishment Allowance - Social Room	40,225
Furniture/Mis. Equip.	
Furniture Allowance - Social Hall	26,303
Swimming Pools	
Pool Resurfacing - Family Pool	364,729
Total for 2044 - 2045	<u>\$503,151</u>
 Replacement Year 45-46	
Storm Water System	
Pond Aerators - Pond 3A	9,031
Pond Aerators - Pond 4	9,031
Fencing/Gates/Controls	
Chain Link Fence - Basketball Court	10,707
Swimming Pools	
Pool Resurfacing - Lap Pool	300,537
Total for 2045 - 2046	<u>\$329,305</u>

**Aberdeen Community Development District
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 46-47	
Storm Water System	
Pond Fountain - Pond 35	15,813
Pond Fountain - Pond 5A	15,813
Total for 2046 - 2047	<u>\$31,625</u>
 Replacement Year 47-48	
Storm Water System	
Pond Bathymetric Survey	68,980
Building Components	
Window/Door Allowance - Amenity Bld	105,386
Life Safety Systems	
Fire Alarm Panel - Amenity Bld.	16,287
Basketball Court	
Basketball Court Resurfacing	8,402
Total for 2047 - 2048	<u>\$199,054</u>
 Replacement Year 48-49	
Pocket Parks	
Play Equipment Allowance - Glassglow Park	118,415
Total for 2048 - 2049	<u>\$118,415</u>
 Replacement Year 49-50	
Interior Finishes	
LVP Flooring - Fitness Center	14,720
HVAC	
Heat Pump 1 - Amenity Bld.	18,295
Heat Pump 2 - Amenity Bld.	18,295
Furniture/Mis. Equip.	
Fitness Equip. Allowance	132,132
Total for 2049 - 2050	<u>\$183,442</u>
 Replacement Year 50-51	
Storm Water System	
Pond Aerators - Pond 3A	10,469

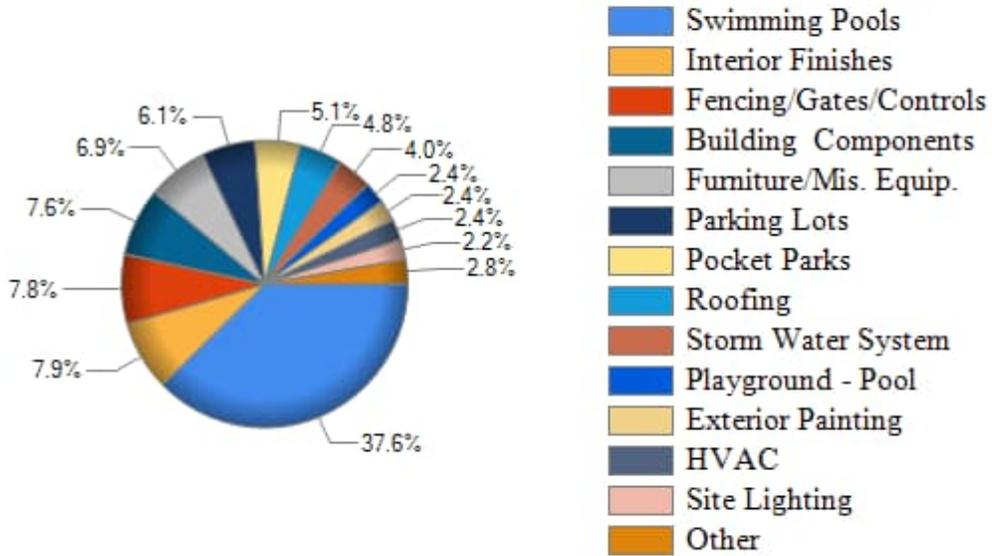
**Aberdeen Community Development District
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 50-51 continued...</i>	
Pond Aerators - Pond 4	10,469
Playground - Pool	
Plastic Play Surface Border - Playground	4,606
Total for 2050 - 2051	<u>\$25,544</u>
 Replacement Year 51-52	
Exterior Painting	
Repair/Paint - Amenity Bld.	26,454
Repair/Paint - Fitness Bld.	17,887
Repair/Paint - Slide Tower Bld.	22,903
Swimming Pools	
Shade Structures/Fabric - Pool Equip.	43,132
Total for 2051 - 2052	<u>\$110,376</u>
 Replacement Year 52-53	
Parking Lots	
Asphalt Mill & Resurface - Amenity Lot	206,802
Fencing/Gates/Controls	
Dumpster Enclosure Gates	14,216
Swimming Pools	
Pool Lift	39,983
Total for 2052 - 2053	<u>\$261,001</u>
 Replacement Year 53-54	
Swimming Pools	
Pool Slide Refurbishment Allowance	57,198
Shade Structures/Fabric - Pool	54,910
Total for 2053 - 2054	<u>\$112,108</u>
 Replacement Year 54-55	
Interior Finishes	
Refurbishment Allowance - Slide Restrooms	47,131
Refurbishment Allowance - Social Room	54,060

**Aberdeen Community Development District
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 54-55 continued...</i>	
Swimming Pools	
Pool Lane Dividers	7,305
Basketball Court	
Basketball Court Resurfacing	10,333
Total for 2054 - 2055	<u>\$118,829</u>

Asset Current Cost by Category



**Aberdeen Community Development District
Component Inventory**

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
Misc. Site Components								
Monument Signs Refurbish Allowance	2008	32-33	25	0	7	24 Each	1,200.00	<u>28,800</u>
Misc. Site Components - Total								\$28,800
Storm Water System								
Pond Aerators - Pond 3A	2015	25-26	5	0	0	1 Each	5,000.00	5,000
Pond Aerators - Pond 4	2015	25-26	5	0	0	1 Each	5,000.00	5,000
Pond Bathymetric Survey	2008	27-28	20	0	2	24 Acres	1,500.00	36,000
Pond Fountain - Pond 35	2023	34-35	12	0	9	1 Each	8,500.00	8,500
Pond Fountain - Pond 5A	2023	34-35	12	0	9	1 Each	8,500.00	8,500
Structure/Pipe Allowance	2008	27-28	15	5	2	1 Lump Sum	15,000.00	<u>15,000</u>
Storm Water System - Total								\$78,000
Parking Lots								
Asphalt Mill & Resurface - Amenity Lot	2008	32-33	20	5	7	4,900 Square Yards	19.00	93,100
Asphalt Mill & Resurface - Fitness Bld Lot	2020	39-40	20	0	14	1,180 Square Yards	22.00	<u>25,960</u>
Parking Lots - Total								\$119,060
Fencing/Gates/Controls								
Access Control/Camera System	2025	44-45	20	0	19	1 Lump Sum	21,000.00	21,000
Aluminium Fence - Parking Lot	2008	37-38	30	0	12	220 Linear Feet	42.00	9,240
Aluminium Fence - Pool & Playground	2008	37-38	30	0	12	880 Linear Feet	52.00	45,760
Chain Link Fence - Basketball Court	2024	45-46	22	0	20	156 Linear Feet	38.00	5,928
Chain Link Fence - Dog Park	2008	32-33	25	0	7	380 Linear Feet	26.50	10,070
Dumpster Enclosure Gates	2008	32-33	20	5	7	2 Each	3,200.00	6,400
Vinyl Ranch Fence - Prince Albert Avenue	2007	36-37	30	0	11	540 Linear Feet	42.00	22,680
Vinyl Ranch Fence - Queen Victoria Avenue	2007	36-37	30	0	11	784 Linear Feet	42.00	<u>32,928</u>
Fencing/Gates/Controls - Total								\$154,006
Site Lighting								
Decorative Wall Lights - Amenity Blds.	2008	37-38	30	0	12	16 Each	850.00	13,600
Light Pole Fixtures - Parking Lots	2020	39-40	20	0	14	25 Each	1,200.00	<u>30,000</u>
Site Lighting - Total								\$43,600
Building Components								
Window/Door Allowance - Amenity Bld	2008	47-48	40	0	22	1 Lump Sum	55,000.00	55,000
Window/Door Allowance - Fitness Bld.	2020	59-60	40	0	34	1 Lump Sum	95,000.00	<u>95,000</u>
Building Components - Total								\$150,000
Roofing								
Asphalt Shingles - Amenity Bld.	2024	43-44	20	0	18	59 Squares	520.00	30,680
Asphalt Shingles - Fitness Bld.	2020	39-40	20	0	14	71 Squares	520.00	36,920
Asphalt Shingles - Slide Bld	2024	43-44	20	0	18	11 Squares	520.00	5,720
Membrane Roof - Fitness Bld.	2020	39-40	20	0	14	1,180 Square Feet	18.20	<u>21,476</u>
Roofing - Total								\$94,796

**Aberdeen Community Development District
Component Inventory**

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
Interior Finishes								
LVP Flooring - Fitness Center	2020	34-35	15	0	9	842 Square Feet	8.60	7,241
Refurbishment Allow - Fitness Bld. Restroo..	2020	39-40	20	0	14	300 Square Feet	82.00	24,600
Refurbishment Allowance - Locker Rooms	2008	35-36	20	8	10	780 Square Feet	82.00	63,960
Refurbishment Allowance - Slide Restrooms	2023	34-35	10	2	9	1 Lump Sum	20,000.00	20,000
Refurbishment Allowance - Social Room	2025	34-35	10	0	9	740 Square Feet	31.00	22,940
Rubber Flooring - Fitness Center	2020	39-40	20	0	14	260 Square Yards	64.00	16,640
Interior Finishes - Total								<u>\$155,381</u>
Exterior Painting								
Repair/Paint - Amenity Bld.	2020	27-28	8	0	2	4,718 Square Feet	2.60	12,267
Repair/Paint - Entry Feature	2020	31-32	12	0	6	1 Lump Sum	16,000.00	16,000
Repair/Paint - Fitness Bld.	2020	27-28	8	0	2	3,190 Square Feet	2.60	8,294
Repair/Paint - Slide Tower Bld.	2020	27-28	8	0	2	1,800 Square Feet	5.90	10,620
Exterior Painting - Total								<u>\$47,181</u>
HVAC								
Heat Pump 1 - Amenity Bld.	2008	25-26	12	0	0	6 Ton	1,500.00	9,000
Heat Pump 1 - Fitness Bld.	2008	25-26	16	0	0	11 Ton	2,600.00	28,600
Heat Pump 2 - Amenity Bld.	2008	25-26	12	0	0	6 Ton	1,500.00	9,000
HVAC - Total								<u>\$46,600</u>
Plumbing								
Water Coolers - Amenity Bld.	2020	39-40	20	0	14	1 Lump Sum	6,200.00	6,200
Water Coolers - Fitness Bld.	2020	39-40	20	0	14	1 Lump Sum	6,200.00	6,200
Plumbing - Total								<u>\$12,400</u>
Life Safety Systems								
Fire Alarm Panel - Amenity Bld.	2008	27-28	20	0	2	1 Lump Sum	8,500.00	8,500
Life Safety Systems - Total								<u>\$8,500</u>
Furniture/Mis. Equip.								
Fitness Equip. Allowance	2020	29-30	10	0	4	1 Lump Sum	65,000.00	65,000
Furniture Allowance - Social Hall	2025	44-45	20	0	19	1 Lump Sum	15,000.00	15,000
Pool Furniture Replace Allowance	2008	32-33	25	0	7	1 Lump Sum	55,000.00	55,000
Furniture/Mis. Equip. - Total								<u>\$135,000</u>
Swimming Pools								
Concrete Pavers - Pool Deck	2008	42-43	35	0	17	18,140 Square Feet	8.90	161,446
Lane Divider Reel	2008	37-38	30	0	12	1 Each	3,800.00	3,800
Pool Deck Lighting	2008	32-33	25	0	7	11 Each	3,800.00	41,800
Pool Filtration Refurbish Allowance	2008	42-43	35	0	17	1 Lump Sum	30,000.00	30,000
Pool Lane Dividers	2008	26-27	14	5	1	5 Lanes	620.00	3,100
Pool Lift	2023	37-38	15	0	12	2 Each	9,000.00	18,000
Pool Resurfacing - Family Pool	2015	29-30	15	0	4	6,500 Square Feet	32.00	208,000

**Aberdeen Community Development District
Component Inventory**

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
<i>Swimming Pools continued...</i>								
Pool Resurfacing - Lap Pool	2016	30-31	15	0	5	5,200 Square Feet	32.00	166,400
Pool Slide Refurbishment Allowance	2024	33-34	10	0	8	1 Lump Sum	25,000.00	25,000
Shade Fabric - Pool Area Structures	2024	35-36	12	0	10	1 Lump Sum	8,800.00	8,800
Shade Structures/Fabric - Pool	2024	53-54	30	0	28	2 Each	12,000.00	24,000
Shade Structures/Fabric - Pool Equip.	2022	51-52	30	0	26	1 Each	20,000.00	20,000
Slide Tower Stair Refurbishment	2017	36-37	20	0	11	1 Lump Sum	28,000.00	<u>28,000</u>
Swimming Pools - Total								\$738,346
Playground - Pool								
Plastic Play Surface Border - Playground	2008	30-31	20	3	5	100 Linear Feet	22.00	2,200
Play Equipment Allowance	2008	28-29	15	6	3	1 Lump Sum	45,000.00	<u>45,000</u>
Playground - Pool - Total								\$47,200
Basketball Court								
Basketball Court Resurfacing	2020	26-27	7	0	1	522 SF	8.40	<u>4,385</u>
Basketball Court - Total								\$4,385
Pocket Parks								
Play Equipment Allowance - Amadale Park	2008	27-28	15	5	2	1 Lump Sum	20,000.00	20,000
Play Equipment Allowance - Glassglow Park	2019	33-34	15	0	8	1 Lump Sum	60,000.00	60,000
Play Equipment Allowance - River Dee Park	2008	27-28	15	5	2	1 Each	20,000.00	<u>20,000</u>
Pocket Parks - Total								\$100,000
Operating Expense								
Appliances - Social Hall							Operating Expense	0.00
Basketball Poles & Goals							Operating Expense	0.00
Benches/Dog Play Equipment - Dog Park							Operating Expense	0.00
Bike Racks							Operating Expense	0.00
Carpet - Office							Operating Expense	0.00
Ceiling Fans							Operating Expense	0.00
Concrete Curb/Walk Repair							Operating Expense	0.00
Dumpster Enclosure Repair & Paint							Operating Expense	0.00
Entry Feature Roof							Operating Expense	0.00
Interior Painting							Operating Expense	0.00
Irrigation System Repair							Operating Expense	0.00
Landscape Lighting							Operating Expense	0.00
Landscape Replacement							Operating Expense	0.00
Metal Park Benches							Operating Expense	0.00
Office Furniture & Equipment							Operating Expense	0.00
Parking Lot Asphalt Seal Coat							Operating Expense	0.00
Pool Filtration Partial Replacement							Operating Expense	0.00
Pool Furniture Partial Replacement							Operating Expense	0.00
Signage Replacement							Operating Expense	0.00
Televisions							Operating Expense	0.00
Operating Expense - Total								0.00

**Aberdeen Community Development District
Component Inventory**

Description	<i>Date in Service</i>	<i>Replacement Year</i>	<i>Useful Adjustment</i>	<i>Remaining</i>	Units	Unit Cost	Current Cost
Long Life Components							
Building Foundations/Frames						0.00	
Communications Wiring/Devices						0.00	
Electrical Panels/Wiring						0.00	
Electrical Service to Blds.						0.00	
Hand Rails						0.00	
Pond Bank Rebuilding						0.00	
Pond Dredging						0.00	
Pool Shell						0.00	
Water/Sewer Mains to Blds.						0.00	
Long Life Components - Total							
Total Asset Summary							\$1,963,255

**Aberdeen Community Development District
Component Detail Index**

Asset ID	Description	Replacement	Page
Misc. Site Components			
1082	Monument Signs Refurbish Allowance	32-33	5-9
Storm Water System			
1058	Pond Aerators - Pond 3A	25-26	5-10
1059	Pond Aerators - Pond 4	25-26	5-10
1057	Pond Bathymetric Survey	27-28	5-10
1058	Pond Fountain - Pond 35	34-35	5-10
1058	Pond Fountain - Pond 5A	34-35	5-11
1060	Structure/Pipe Allowance	27-28	5-11
Parking Lots			
1009	Asphalt Mill & Resurface - Amenity Lot	32-33	5-12
1009	Asphalt Mill & Resurface - Fitness Bld Lot	39-40	5-12
Fencing/Gates/Controls			
1017	Access Control/Camera System	44-45	5-14
1014	Aluminium Fence - Parking Lot	37-38	5-14
1014	Aluminium Fence - Pool & Playground	37-38	5-15
1012	Chain Link Fence - Basketball Court	45-46	5-16
	Chain Link Fence - Dog Park	32-33	5-17
1050	Dumpster Enclosure Gates	32-33	5-18
1013	Vinyl Ranch Fence - Prince Albert Avenue	36-37	5-19
1013	Vinyl Ranch Fence - Queen Victoria Avenue	36-37	5-20
Site Lighting			
	Decorative Wall Lights - Amenity Blds.	37-38	5-22
1008	Light Pole Fixtures - Parking Lots	39-40	5-22
Building Components			
1032	Window/Door Allowance - Amenity Bld	47-48	5-24
1032	Window/Door Allowance - Fitness Bld.	59-60	5-24
Roofing			
1016	Asphalt Shingles - Amenity Bld.	43-44	5-26
1016	Asphalt Shingles - Fitness Bld.	39-40	5-26
1073	Asphalt Shingles - Slide Bld	43-44	5-27
	Membrane Roof - Fitness Bld.	39-40	5-28

**Aberdeen Community Development District
Component Detail Index**

Asset ID	Description	Replacement	Page
Interior Finishes			
1061	LVP Flooring - Fitness Center	34-35	5-29
1062	Refurbishment Allow - Fitness Bld. Restrooms	39-40	5-29
1062	Refurbishment Allowance - Locker Rooms	35-36	5-30
1062	Refurbishment Allowance - Slide Restrooms	34-35	5-31
1063	Refurbishment Allowance - Social Room	34-35	5-32
1061	Rubber Flooring - Fitness Center	39-40	5-33
Exterior Painting			
1064	Repair/Paint - Amenity Bld.	27-28	5-35
	Repair/Paint - Entry Feature	31-32	5-35
1064	Repair/Paint - Fitness Bld.	27-28	5-36
1071	Repair/Paint - Slide Tower Bld.	27-28	5-37
HVAC			
1023	Heat Pump 1 - Amenity Bld.	25-26	5-39
1024	Heat Pump 1 - Fitness Bld.	25-26	5-39
1024	Heat Pump 2 - Amenity Bld.	25-26	5-40
Plumbing			
1047	Water Coolers - Amenity Bld.	39-40	5-41
1047	Water Coolers - Fitness Bld.	39-40	5-41
Life Safety Systems			
	Fire Alarm Panel - Amenity Bld.	27-28	5-43
Furniture/Mis. Equip.			
1022	Fitness Equip. Allowance	29-30	5-44
1018	Furniture Allowance - Social Hall	44-45	5-44
1019	Pool Furniture Replace Allowance	32-33	5-45
Swimming Pools			
1048	Concrete Pavers - Pool Deck	42-43	5-47
1042	Lane Divider Reel	37-38	5-47
1004	Pool Deck Lighting	32-33	5-48
1002	Pool Filtration Refurbish Allowance	42-43	5-49
1007	Pool Lane Dividers	26-27	5-49
1001	Pool Lift	37-38	5-50

**Aberdeen Community Development District
Component Detail Index**

Asset ID	Description	Replacement	Page
<i>Swimming Pools Continued...</i>			
1006	Pool Resurfacing - Family Pool	29-30	5-51
1005	Pool Resurfacing - Lap Pool	30-31	5-52
1070	Pool Slide Refurbishment Allowance	33-34	5-53
	Shade Fabric - Pool Area Structures	35-36	5-54
1003	Shade Structures/Fabric - Pool	53-54	5-55
1003	Shade Structures/Fabric - Pool Equip.	51-52	5-56
1072	Slide Tower Stair Refurbishment	36-37	5-57
 Playground - Pool			
1028	Plastic Play Surface Border - Playground	30-31	5-59
1074	Play Equipment Allowance	28-29	5-59
 Basketball Court			
1078	Basketball Court Resurfacing	26-27	5-61
 Pocket Parks			
1075	Play Equipment Allowance - Amadale Park	27-28	5-62
	Play Equipment Allowance - Glassglow Park	33-34	5-62
1081	Play Equipment Allowance - River Dee Park	27-28	5-63
 Operating Expense			
	Appliances - Social Hall	25-26	5-65
	Basketball Poles & Goals	25-26	5-65
	Benches/Dog Play Equipment - Dog Park	25-26	5-66
	Bike Racks	25-26	5-66
	Carpet - Office	25-26	5-66
	Ceiling Fans	25-26	5-66
	Concrete Curb/Walk Repair	25-26	5-67
	Dumpster Enclosure Repair & Paint	25-26	5-67
	Entry Feature Roof	25-26	5-67
	Interior Painting	25-26	5-67
	Irrigation System Repair	25-26	5-68
	Landscape Lighting	25-26	5-68
	Landscape Replacement	25-26	5-68
	Metal Park Benches	25-26	5-68
	Office Furniture & Equipment	25-26	5-69
	Parking Lot Asphalt Seal Coat	25-26	5-69

**Aberdeen Community Development District
Component Detail Index**

Asset ID	Description	Replacement	Page
Operating Expense			
	Pool Filtration Partial Replacement	25-26	5-69
	Pool Furniture Partial Replacement	25-26	5-70
	Signage Replacement	25-26	5-71
	Televisions	25-26	5-71
Long Life Components			
	Building Foundations/Frames	25-26	5-72
	Communications Wiring/Devices	25-26	5-72
	Electrical Panels/Wiring	25-26	5-72
	Electrical Service to Blds.	25-26	5-72
	Hand Rails	25-26	5-73
	Pond Bank Rebuilding	25-26	5-73
	Pond Dredging	25-26	5-73
	Pool Shell	25-26	5-73
	Water/Sewer Mains to Blds.	25-26	5-74
	Total Funded Assets	63	
	Total Unfunded Assets	<u>0</u>	
	Total Assets	63	

**Aberdeen Community Development District
Component Detail**

Monument Signs Refurbish Allowance - 2032

		24 Each	@ \$1,200.00
Asset ID	1082	Asset Actual Cost	\$28,800.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$35,420.37
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	7		



**Aberdeen Community Development District
Component Detail**

Pond Aerators - Pond 3A - 2025

		1 Each	@ \$5,000.00
Asset ID	1058	Asset Actual Cost	\$5,000.00
		Percent Replacement	100%
Category	Storm Water System	Future Cost	\$5,000.00
Placed in Service	June 2015		
Useful Life	5		
Replacement Year	25-26		
Remaining Life	0		

Pond Aerators - Pond 4 - 2025

		1 Each	@ \$5,000.00
Asset ID	1059	Asset Actual Cost	\$5,000.00
		Percent Replacement	100%
Category	Storm Water System	Future Cost	\$5,000.00
Placed in Service	June 2015		
Useful Life	5		
Replacement Year	25-26		
Remaining Life	0		

Pond Bathymetric Survey - 2027

		24 Acres	@ \$1,500.00
Asset ID	1057	Asset Actual Cost	\$36,000.00
		Percent Replacement	100%
Category	Storm Water System	Future Cost	\$38,192.40
Placed in Service	June 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	2		

Engineering evaluation of system including pipe, control structures and ponds.

Pond Fountain - Pond 35 - 2034

		1 Each	@ \$8,500.00
Asset ID	1058	Asset Actual Cost	\$8,500.00
		Percent Replacement	100%
Category	Storm Water System	Future Cost	\$11,090.57
Placed in Service	June 2023		
Useful Life	12		
Replacement Year	34-35		
Remaining Life	9		

**Aberdeen Community Development District
Component Detail**

Pond Fountain - Pond 5A - 2034		1 Each	@ \$8,500.00
Asset ID	1058	Asset Actual Cost	\$8,500.00
		Percent Replacement	100%
Category	Storm Water System	Future Cost	\$11,090.57
Placed in Service	June 2023		
Useful Life	12		
Replacement Year	34-35		
Remaining Life	9		

Structure/Pipe Allowance - 2027		1 Lump Sum	@ \$15,000.00
Asset ID	1060	Asset Actual Cost	\$15,000.00
		Percent Replacement	100%
Category	Storm Water System	Future Cost	\$15,913.50
Placed in Service	June 2008		
Useful Life	15		
Adjustment	5		
Replacement Year	27-28		
Remaining Life	2		

Allowance is included at time of Bathymetric survey to provide funds for repairs.

**Aberdeen Community Development District
Component Detail**

Asphalt Mill & Resurface - Amenity Lot - 2032

Asset ID	1009	4,900 Square Yards	@ \$19.00
		Asset Actual Cost	\$93,100.00
		Percent Replacement	100%
Category	Parking Lots	Future Cost	\$114,501.26
Placed in Service	June 2008		
Useful Life	20		
Adjustment	5		
Replacement Year	32-33		
Remaining Life	7		



Asphalt Mill & Resurface - Fitness Bld Lot - 2039

Asset ID	1009	1,180 Square Yards	@ \$22.00
		Asset Actual Cost	\$25,960.00
		Percent Replacement	100%
Category	Parking Lots	Future Cost	\$39,266.83
Placed in Service	June 2020		
Useful Life	20		
Replacement Year	39-40		
Remaining Life	14		

**Aberdeen Community Development District
Component Detail**

Asphalt Mill & Resurface - Fitness Bld Lot continued...



**Aberdeen Community Development District
Component Detail**

Access Control/Camera System - 2044

Asset ID	1017	1 Lump Sum	@ \$21,000.00
		Asset Actual Cost	\$21,000.00
		Percent Replacement	100%
Category	Fencing/Gates/Controls	Future Cost	\$36,823.63
Placed in Service	July 2025		
Useful Life	20		
Replacement Year	44-45		
Remaining Life	19		

Access control panel replacement.

Aluminium Fence - Parking Lot - 2037

Asset ID	1014	220 Linear Feet	@ \$42.00
		Asset Actual Cost	\$9,240.00
		Percent Replacement	100%
Category	Fencing/Gates/Controls	Future Cost	\$13,174.03
Placed in Service	June 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	12		

**Aberdeen Community Development District
Component Detail**

Aluminium Fence - Parking Lot continued...



Aluminium Fence - Pool & Playground - 2037

Asset ID	1014	880 Linear Feet	@ \$52.00
		Asset Actual Cost	\$45,760.00
		Percent Replacement	100%
Category	Fencing/Gates/Controls	Future Cost	\$65,242.82
Placed in Service	June 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	12		

**Aberdeen Community Development District
Component Detail**

Aluminium Fence - Pool & Playground continued...



Chain Link Fence - Basketball Court - 2045

Asset ID	1012	156 Linear Feet	@ \$38.00
		Asset Actual Cost	\$5,928.00
		Percent Replacement	100%
Category	Fencing/Gates/Controls	Future Cost	\$10,706.63
Placed in Service	June 2024		
Useful Life	22		
Replacement Year	45-46		
Remaining Life	20		

**Aberdeen Community Development District
Component Detail**

Chain Link Fence - Basketball Court continued...



Chain Link Fence - Dog Park - 2032

Asset ID		380 Linear Feet	@ \$26.50
		Asset Actual Cost	\$10,070.00
		Percent Replacement	100%
Category	Fencing/Gates/Controls	Future Cost	\$12,384.83
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	7		

**Aberdeen Community Development District
Component Detail**

Chain Link Fence - Dog Park continued...



Dumpster Enclosure Gates - 2032

		2 Each	@ \$3,200.00
Asset ID	1050	Asset Actual Cost	\$6,400.00
		Percent Replacement	100%
Category	Fencing/Gates/Controls	Future Cost	\$7,871.19
Placed in Service	June 2008		
Useful Life	20		
Adjustment	5		
Replacement Year	32-33		
Remaining Life	7		

**Aberdeen Community Development District
Component Detail**

Dumpster Enclosure Gates continued...



Vinyl Ranch Fence - Prince Albert Avenue - 2036

Asset ID	1013	540 Linear Feet	@ \$42.00
		Asset Actual Cost	\$22,680.00
		Percent Replacement	100%
Category	Fencing/Gates/Controls	Future Cost	\$31,394.42
Placed in Service	June 2007		
Useful Life	30		
Replacement Year	36-37		
Remaining Life	11		

**Aberdeen Community Development District
Component Detail**

Vinyl Ranch Fence - Prince Albert Avenue continued...



Vinyl Ranch Fence - Queen Victoria Avenue - 2036

Asset ID	1013	784 Linear Feet	@ \$42.00
		Asset Actual Cost	\$32,928.00
		Percent Replacement	100%
Category	Fencing/Gates/Controls	Future Cost	\$45,580.05
Placed in Service	June 2007		
Useful Life	30		
Replacement Year	36-37		
Remaining Life	11		

**Aberdeen Community Development District
Component Detail**

Vinyl Ranch Fence - Queen Victoria Avenue continued...



**Aberdeen Community Development District
Component Detail**

Decorative Wall Lights - Amenity Blds. - 2037

Asset ID		16 Each	@ \$850.00
		Asset Actual Cost	\$13,600.00
		Percent Replacement	100%
Category	Site Lighting	Future Cost	\$19,390.35
Placed in Service	June 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	12		



Operating Expense

Light Pole Fixtures - Parking Lots - 2039

Asset ID	1008	25 Each	@ \$1,200.00
		Asset Actual Cost	\$30,000.00
		Percent Replacement	100%
Category	Site Lighting	Future Cost	\$45,377.69
Placed in Service	June 2020		
Useful Life	20		
Replacement Year	39-40		
Remaining Life	14		

**Aberdeen Community Development District
Component Detail**

Light Pole Fixtures - Parking Lots continued...



**Aberdeen Community Development District
Component Detail**

Window/Door Allowance - Amenity Bld - 2047

			1 Lump Sum @ \$55,000.00
Asset ID	1032	Asset Actual Cost	\$55,000.00
		Percent Replacement	100%
Category	Building Components	Future Cost	\$105,385.69
Placed in Service	June 2008		
Useful Life	40		
Replacement Year	47-48		
Remaining Life	22		



Window/Door Allowance - Fitness Bld. - 2059

			1 Lump Sum @ \$95,000.00
Asset ID	1032	Asset Actual Cost	\$95,000.00
		Percent Replacement	100%
Category	Building Components	Future Cost	\$259,531.00
Placed in Service	June 2020		
Useful Life	40		
Replacement Year	59-60		
Remaining Life	34		

**Aberdeen Community Development District
Component Detail**

Window/Door Allowance - Fitness Bld. continued...



**Aberdeen Community Development District
Component Detail**

Asphalt Shingles - Amenity Bld. - 2043

Asset ID	1016	59 Squares	@ \$520.00
Category	Roofing	Asset Actual Cost	\$30,680.00
Placed in Service	June 2024	Percent Replacement	100%
Useful Life	20	Future Cost	\$52,230.65
Replacement Year	43-44		
Remaining Life	18		



Asphalt Shingles - Fitness Bld. - 2039

Asset ID	1016	71 Squares	@ \$520.00
Category	Roofing	Asset Actual Cost	\$36,920.00
Placed in Service	June 2020	Percent Replacement	100%
Useful Life	20	Future Cost	\$55,844.81
Replacement Year	39-40		
Remaining Life	14		

**Aberdeen Community Development District
Component Detail**

Asphalt Shingles - Fitness Bld. continued...



Asphalt Shingles - Slide Bld - 2043

Asset ID	1073	11 Squares	@ \$520.00
Category	Roofing	Asset Actual Cost	\$5,720.00
Placed in Service	June 2024	Percent Replacement	100%
Useful Life	20	Future Cost	\$9,737.92
Replacement Year	43-44		
Remaining Life	18		

**Aberdeen Community Development District
Component Detail**

Asphalt Shingles - Slide Bld continued...



Membrane Roof - Fitness Bld. - 2039

Asset ID		1,180 Square Feet	@ \$18.20
		Asset Actual Cost	\$21,476.00
		Percent Replacement	100%
Category	Roofing	Future Cost	\$32,484.38
Placed in Service	June 2020		
Useful Life	20		
Replacement Year	39-40		
Remaining Life	14		

**Aberdeen Community Development District
Component Detail**

LVP Flooring - Fitness Center - 2034

Asset ID	1061	842 Square Feet	@ \$8.60
		Asset Actual Cost	\$7,241.20
		Percent Replacement	100%
Category	Interior Finishes	Future Cost	\$9,448.12
Placed in Service	June 2020		
Useful Life	15		
Replacement Year	34-35		
Remaining Life	9		



Refurbishment Allow - Fitness Bld. Restrooms - 2039

Asset ID	1062	300 Square Feet	@ \$82.00
		Asset Actual Cost	\$24,600.00
		Percent Replacement	100%
Category	Interior Finishes	Future Cost	\$37,209.71
Placed in Service	June 2020		
Useful Life	20		
Replacement Year	39-40		
Remaining Life	14		

**Aberdeen Community Development District
Component Detail**

Refurbishment Allow - Fitness Bld. Restrooms continued...



Refurbishment Allowance - Locker Rooms - 2035

		780 Square Feet	@ \$82.00
Asset ID	1062	Asset Actual Cost	\$63,960.00
Category	Interior Finishes	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	\$85,956.89
Useful Life	20		
Adjustment	8		
Replacement Year	35-36		
Remaining Life	10		

**Aberdeen Community Development District
Component Detail**

Refurbishment Allowance - Locker Rooms continued...



Refurbishment Allowance - Slide Restrooms - 2034

Asset ID	1062	1 Lump Sum	@ \$20,000.00
		Asset Actual Cost	\$20,000.00
		Percent Replacement	100%
Category	Interior Finishes	Future Cost	\$26,095.46
Placed in Service	June 2023		
Useful Life	10		
Adjustment	2		
Replacement Year	34-35		
Remaining Life	9		

**Aberdeen Community Development District
Component Detail**

Refurbishment Allowance - Slide Restrooms continued...



Refurbishment Allowance - Social Room - 2034

Asset ID	1063	740 Square Feet	@ \$31.00
Category	Interior Finishes	Asset Actual Cost	\$22,940.00
Placed in Service	June 2025	Percent Replacement	100%
Useful Life	10	Future Cost	\$29,931.50
Replacement Year	34-35		
Remaining Life	9		

**Aberdeen Community Development District
Component Detail**

Refurbishment Allowance - Social Room continued...



Rubber Flooring - Fitness Center - 2039

Asset ID	1061	260 Square Yards	@ \$64.00
Category	Interior Finishes	Asset Actual Cost	\$16,640.00
Placed in Service	June 2020	Percent Replacement	100%
Useful Life	20	Future Cost	\$25,169.49
Replacement Year	39-40		
Remaining Life	14		

**Aberdeen Community Development District
Component Detail**

Rubber Flooring - Fitness Center continued...



**Aberdeen Community Development District
Component Detail**

Repair/Paint - Amenity Bld. - 2027

Asset ID	1064	4,718 Square Feet	@ \$2.60
		Asset Actual Cost	\$12,266.80
		Percent Replacement	100%
Category	Exterior Painting	Future Cost	\$13,013.85
Placed in Service	June 2020		
Useful Life	8		
Replacement Year	27-28		
Remaining Life	2		



Repair/Paint - Entry Feature - 2031

Asset ID		1 Lump Sum	@ \$16,000.00
		Asset Actual Cost	\$16,000.00
		Percent Replacement	100%
Category	Exterior Painting	Future Cost	\$19,104.84
Placed in Service	June 2020		
Useful Life	12		
Replacement Year	31-32		
Remaining Life	6		

**Aberdeen Community Development District
Component Detail**

Repair/Paint - Entry Feature continued...



Repair/Paint - Fitness Bld. - 2027

Asset ID	1064	3,190 Square Feet	@ \$2.60
Category	Exterior Painting	Asset Actual Cost	\$8,294.00
Placed in Service	June 2020	Percent Replacement	100%
Useful Life	8	Future Cost	\$8,799.10
Replacement Year	27-28		
Remaining Life	2		

**Aberdeen Community Development District
Component Detail**

Repair/Paint - Fitness Bld. continued...



Repair/Paint - Slide Tower Bld. - 2027

Asset ID	1071	1,800 Square Feet	@ \$5.90
Category	Exterior Painting	Asset Actual Cost	\$10,620.00
Placed in Service	June 2020	Percent Replacement	100%
Useful Life	8	Future Cost	\$11,266.76
Replacement Year	27-28		
Remaining Life	2		

**Aberdeen Community Development District
Component Detail**

Repair/Paint - Slide Tower Bld. continued...



**Aberdeen Community Development District
Component Detail**

Heat Pump 1 - Amenity Bld. - 2025

Asset ID	1023	6 Ton	@ \$1,500.00
Category	HVAC	Asset Actual Cost	\$9,000.00
Placed in Service	June 2008	Percent Replacement	100%
Useful Life	12	Future Cost	\$9,000.00
Replacement Year	25-26		
Remaining Life	0		

Heat Pump 1 - Fitness Bld. - 2025

Asset ID	1024	11 Ton	@ \$2,600.00
Category	HVAC	Asset Actual Cost	\$28,600.00
Placed in Service	June 2008	Percent Replacement	100%
Useful Life	16	Future Cost	\$28,600.00
Replacement Year	25-26		
Remaining Life	0		



**Aberdeen Community Development District
Component Detail**

Heat Pump 2 - Amenity Bld. - 2025

Asset ID	1024	6 Ton	@ \$1,500.00
Category	HVAC	Asset Actual Cost	\$9,000.00
Placed in Service	June 2008	Percent Replacement	100%
Useful Life	12	Future Cost	\$9,000.00
Replacement Year	25-26		
Remaining Life	0		

**Aberdeen Community Development District
Component Detail**

Water Coolers - Amenity Bld. - 2039

Asset ID	1047	1 Lump Sum	@ \$6,200.00
		Asset Actual Cost	\$6,200.00
		Percent Replacement	100%
Category	Plumbing	Future Cost	\$9,378.06
Placed in Service	June 2020		
Useful Life	20		
Replacement Year	39-40		
Remaining Life	14		



Water Coolers - Fitness Bld. - 2039

Asset ID	1047	1 Lump Sum	@ \$6,200.00
		Asset Actual Cost	\$6,200.00
		Percent Replacement	100%
Category	Plumbing	Future Cost	\$9,378.06
Placed in Service	June 2020		
Useful Life	20		
Replacement Year	39-40		
Remaining Life	14		

**Aberdeen Community Development District
Component Detail**

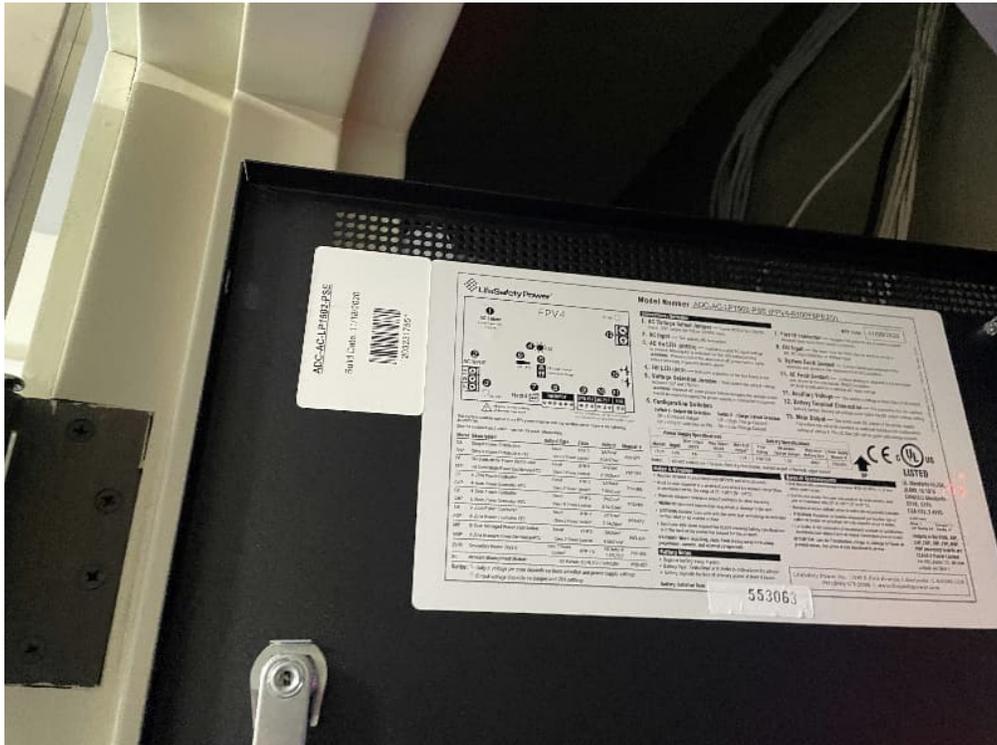
Water Coolers - Fitness Bld. continued...



Aberdeen Community Development District Component Detail

Fire Alarm Panel - Amenity Bld. - 2027

		1 Lump Sum	@ \$8,500.00
Asset ID		Asset Actual Cost	\$8,500.00
		Percent Replacement	100%
Category	Life Safety Systems	Future Cost	\$9,017.65
Placed in Service	June 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	2		



**Aberdeen Community Development District
Component Detail**

Fitness Equip. Allowance - 2029

Asset ID	1022	1 Lump Sum	@ \$65,000.00
		Asset Actual Cost	\$65,000.00
		Percent Replacement	100%
Category	Furniture/Mis. Equip.	Future Cost	\$73,158.07
Placed in Service	June 2020		
Useful Life	10		
Replacement Year	29-30		
Remaining Life	4		



Furniture Allowance - Social Hall - 2044

Asset ID	1018	1 Lump Sum	@ \$15,000.00
		Asset Actual Cost	\$15,000.00
		Percent Replacement	100%
Category	Furniture/Mis. Equip.	Future Cost	\$26,302.59
Placed in Service	June 2025		
Useful Life	20		
Replacement Year	44-45		
Remaining Life	19		

**Aberdeen Community Development District
Component Detail**

Furniture Allowance - Social Hall continued...



Replacement of furniture and furnishings.

Pool Furniture Replace Allowance - 2032

		1 Lump Sum	@ \$55,000.00
Asset ID	1019	Asset Actual Cost	\$55,000.00
Category	Furniture/Mis. Equip.	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	\$67,643.06
Useful Life	25		
Replacement Year	32-33		
Remaining Life	7		

**Aberdeen Community Development District
Component Detail**

Pool Furniture Replace Allowance continued...



**Aberdeen Community Development District
Component Detail**

Concrete Pavers - Pool Deck - 2042

Asset ID	1048	18,140 Square Feet	@ \$8.90
		Asset Actual Cost	\$161,446.00
		Percent Replacement	100%
Category	Swimming Pools	Future Cost	\$266,845.64
Placed in Service	June 2008		
Useful Life	35		
Replacement Year	42-43		
Remaining Life	17		



Lane Divider Reel - 2037

Asset ID	1042	1 Each	@ \$3,800.00
		Asset Actual Cost	\$3,800.00
		Percent Replacement	100%
Category	Swimming Pools	Future Cost	\$5,417.89
Placed in Service	June 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	12		

**Aberdeen Community Development District
Component Detail**

Lane Divider Reel continued...



Pool Deck Lighting - 2032

		11 Each	@ \$3,800.00
Asset ID	1004	Asset Actual Cost	\$41,800.00
		Percent Replacement	100%
Category	Swimming Pools	Future Cost	\$51,408.73
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	7		

**Aberdeen Community Development District
Component Detail**

Pool Filtration Refurbish Allowance - 2042

Asset ID	1002	1 Lump Sum	@ \$30,000.00
		Asset Actual Cost	\$30,000.00
		Percent Replacement	100%
Category	Swimming Pools	Future Cost	\$49,585.43
Placed in Service	June 2008		
Useful Life	35		
Replacement Year	42-43		
Remaining Life	17		



Pool Lane Dividers - 2026

Asset ID	1007	5 Lanes	@ \$620.00
		Asset Actual Cost	\$3,100.00
		Percent Replacement	100%
Category	Swimming Pools	Future Cost	\$3,193.00
Placed in Service	June 2008		
Useful Life	14		
Adjustment	5		
Replacement Year	26-27		
Remaining Life	1		

**Aberdeen Community Development District
Component Detail**

Pool Lane Dividers continued...



Pool Lift - 2037		2 Each	@ \$9,000.00
Asset ID	1001	Asset Actual Cost	\$18,000.00
		Percent Replacement	100%
Category	Swimming Pools	Future Cost	\$25,663.70
Placed in Service	June 2023		
Useful Life	15		
Replacement Year	37-38		
Remaining Life	12		

**Aberdeen Community Development District
Component Detail**

Pool Lift continued...



Pool Resurfacing - Family Pool - 2029

Asset ID	1006	6,500 Square Feet	@ \$32.00
Category	Swimming Pools	Asset Actual Cost	\$208,000.00
Placed in Service	January 2015	Percent Replacement	100%
Useful Life	15	Future Cost	\$234,105.83
Replacement Year	29-30		
Remaining Life	4		

**Aberdeen Community Development District
Component Detail**

Pool Resurfacing - Family Pool continued...



Pool Resurfacing - Lap Pool - 2030

Asset ID	1005	5,200 Square Feet	@ \$32.00
Category	Swimming Pools	Asset Actual Cost	\$166,400.00
Placed in Service	January 2016	Percent Replacement	100%
Useful Life	15	Future Cost	\$192,903.21
Replacement Year	30-31		
Remaining Life	5		

**Aberdeen Community Development District
Component Detail**

Pool Resurfacing - Lap Pool continued...



Pool Slide Refurbishment Allowance - 2033

Asset ID	1070	1 Lump Sum	@ \$25,000.00
Category	Swimming Pools	Asset Actual Cost	\$25,000.00
Placed in Service	June 2024	Percent Replacement	100%
Useful Life	10	Future Cost	\$31,669.25
Replacement Year	33-34		
Remaining Life	8		

**Aberdeen Community Development District
Component Detail**

Pool Slide Refurbishment Allowance continued...



Shade Fabric - Pool Area Structures - 2035

Asset ID		1 Lump Sum	@ \$8,800.00
		Asset Actual Cost	\$8,800.00
		Percent Replacement	100%
Category	Swimming Pools	Future Cost	\$11,826.46
Placed in Service	March 2024		
Useful Life	12		
Replacement Year	35-36		
Remaining Life	10		

**Aberdeen Community Development District
Component Detail**

Shade Fabric - Pool Area Structures continued...



Shade Structures/Fabric - Pool - 2053

		2 Each	@ \$12,000.00
Asset ID	1003	Asset Actual Cost	\$24,000.00
		Percent Replacement	100%
Category	Swimming Pools	Future Cost	\$54,910.26
Placed in Service	March 2024		
Useful Life	30		
Replacement Year	53-54		
Remaining Life	28		

**Aberdeen Community Development District
Component Detail**

Shade Structures/Fabric - Pool continued...



Shade Structures/Fabric - Pool Equip. - 2051

Asset ID	1003	1 Each	@ \$20,000.00
Category	Swimming Pools	Asset Actual Cost	\$20,000.00
Placed in Service	March 2022	Percent Replacement	100%
Useful Life	30	Future Cost	\$43,131.82
Replacement Year	51-52		
Remaining Life	26		

**Aberdeen Community Development District
Component Detail**

Shade Structures/Fabric - Pool Equip. continued...



Slide Tower Stair Refurbishment - 2036

		1 Lump Sum	@ \$28,000.00
Asset ID	1072	Asset Actual Cost	\$28,000.00
Category	Swimming Pools	Percent Replacement	100%
Placed in Service	May 2017	Future Cost	\$38,758.55
Useful Life	20		
Replacement Year	36-37		
Remaining Life	11		

**Aberdeen Community Development District
Component Detail**

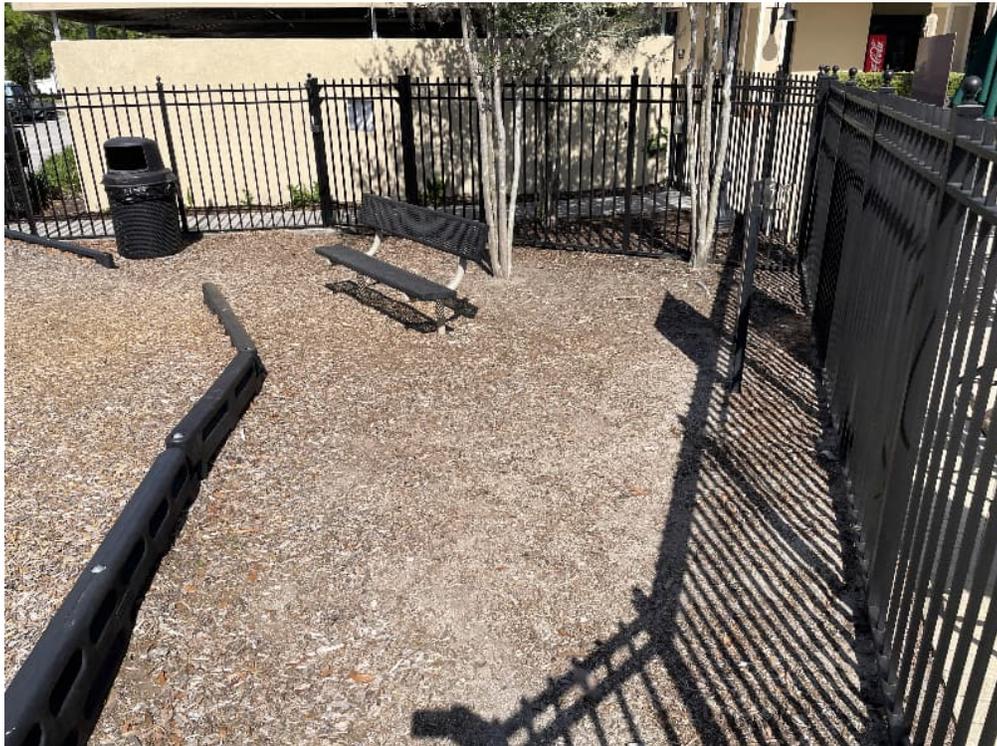
Slide Tower Stair Refurbishment continued...



**Aberdeen Community Development District
Component Detail**

Plastic Play Surface Border - Playground - 2030

Asset ID	1028	100 Linear Feet	@ \$22.00
		Asset Actual Cost	\$2,200.00
		Percent Replacement	100%
Category	Playground - Pool	Future Cost	\$2,550.40
Placed in Service	June 2008		
Useful Life	20		
Adjustment	3		
Replacement Year	30-31		
Remaining Life	5		



Play Equipment Allowance - 2028

Asset ID	1074	1 Lump Sum	@ \$45,000.00
		Asset Actual Cost	\$45,000.00
		Percent Replacement	100%
Category	Playground - Pool	Future Cost	\$49,172.71
Placed in Service	June 2008		
Useful Life	15		
Adjustment	6		
Replacement Year	28-29		
Remaining Life	3		

**Aberdeen Community Development District
Component Detail**

Play Equipment Allowance continued...



**Aberdeen Community Development District
Component Detail**

Basketball Court Resurfacing - 2026

		522 SF	@ \$8.40
Asset ID	1078	Asset Actual Cost	\$4,384.80
		Percent Replacement	100%
Category	Basketball Court	Future Cost	\$4,516.34
Placed in Service	June 2020		
Useful Life	7		
Replacement Year	26-27		
Remaining Life	1		



**Aberdeen Community Development District
Component Detail**

Play Equipment Allowance - Amadale Park - 2027

Asset ID	1075	1 Lump Sum	@ \$20,000.00
		Asset Actual Cost	\$20,000.00
		Percent Replacement	100%
Category	Pocket Parks	Future Cost	\$21,218.00
Placed in Service	June 2008		
Useful Life	15		
Adjustment	5		
Replacement Year	27-28		
Remaining Life	2		



Play Equipment Allowance - Glassglow Park - 2033

Asset ID		1 Lump Sum	@ \$60,000.00
		Asset Actual Cost	\$60,000.00
		Percent Replacement	100%
Category	Pocket Parks	Future Cost	\$76,006.20
Placed in Service	June 2019		
Useful Life	15		
Replacement Year	33-34		
Remaining Life	8		

**Aberdeen Community Development District
Component Detail**

Play Equipment Allowance - Glassglow Park continued...



Play Equipment Allowance - River Dee Park - 2027

Asset ID	1081	1 Each	@ \$20,000.00
		Asset Actual Cost	\$20,000.00
		Percent Replacement	100%
Category	Pocket Parks	Future Cost	\$21,218.00
Placed in Service	June 2008		
Useful Life	15		
Adjustment	5		
Replacement Year	27-28		
Remaining Life	2		

**Aberdeen Community Development District
Component Detail**

Play Equipment Allowance - River Dee Park continued...



**Aberdeen Community Development District
Component Detail**

Appliances - Social Hall

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Basketball Poles & Goals

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2009	Future Cost	
No Useful Life			



Operating Expense

**Aberdeen Community Development District
Component Detail**

Benches/Dog Play Equipment - Dog Park

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Bike Racks

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2009	Future Cost	
No Useful Life			

Operating Expense

Carpet - Office

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Ceiling Fans

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

**Aberdeen Community Development District
Component Detail**

Concrete Curb/Walk Repair

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Dumpster Enclosure Repair & Paint

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Entry Feature Roof

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Interior Painting

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

**Aberdeen Community Development District
Component Detail**

Irrigation System Repair

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Landscape Lighting

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Landscape Replacement

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Metal Park Benches

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

**Aberdeen Community Development District
Component Detail**

Office Furniture & Equipment

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Parking Lot Asphalt Seal Coat

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Pool Filtration Partial Replacement

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

**Aberdeen Community Development District
Component Detail**

Pool Filtration Partial Replacement continued...



Operating Expense

Pool Furniture Partial Replacement

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

**Aberdeen Community Development District
Component Detail**

Pool Furniture Partial Replacement continued...



Operating Expense

Signage Replacement

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

Operating Expense

Televisions

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2015	Future Cost	
No Useful Life			

Operating Expense

**Aberdeen Community Development District
Component Detail**

Building Foundations/Frames

Asset ID	Asset Actual Cost	
	Percent Replacement	100%
Category Long Life Components	Future Cost	
Placed in Service		
June 2008		
No Useful Life		

Long Life Component

Communications Wiring/Devices

Asset ID	Asset Actual Cost	
	Percent Replacement	100%
Category Long Life Components	Future Cost	
Placed in Service		
June 2008		
No Useful Life		

Long Life Component

Electrical Panels/Wiring

Asset ID	Asset Actual Cost	
	Percent Replacement	100%
Category Long Life Components	Future Cost	
Placed in Service		
June 2008		
No Useful Life		

Long Life Component

Electrical Service to Blds.

Asset ID	Asset Actual Cost	
	Percent Replacement	100%
Category Long Life Components	Future Cost	
Placed in Service		
June 2008		
No Useful Life		

Long Life Component

**Aberdeen Community Development District
Component Detail**

Hand Rails

Asset ID	Asset Actual Cost	
Category Long Life Components	Percent Replacement	100%
Placed in Service	Future Cost	
No Useful Life		

Long Life Component

Pond Bank Rebuilding

Asset ID	Asset Actual Cost	
Category Long Life Components	Percent Replacement	100%
Placed in Service	Future Cost	
No Useful Life		

Long Life Component

Pond Dredging

Asset ID	Asset Actual Cost	
Category Long Life Components	Percent Replacement	100%
Placed in Service	Future Cost	
No Useful Life		

Long Life Component

Pool Shell

Asset ID	Asset Actual Cost	
Category Long Life Components	Percent Replacement	100%
Placed in Service	Future Cost	
No Useful Life		

Long Life Component

**Aberdeen Community Development District
Component Detail**

Water/Sewer Mains to Blds.

Asset ID	Asset Actual Cost	
Category Long Life Components	Percent Replacement	100%
Placed in Service	Future Cost	
No Useful Life		
June 2008		
Long Life Component		

Report Navigation

- **Executive Summary** provides information about projected year end reserve balance, current annual contribution, interest, and inflation rates:
 - Level of Service is the type of reserve study
 - Funding Method is either Component Funding or Pooled Cash
 - Component Funding Contribution is a year one only amount
 - Current Funding Plan currently used by the Association
 - Recommended Funding Plan maintains adequate funding
- **Funding Model Projections** include both your current plan and our recommended plan. The information included in each column is described below:
 - Year begins with your study year generally for a 30-year term
 - Current cost is the current replacement of all components
 - Annual contribution is the amount placed in reserves each year
 - Annual interest earned on your funds
 - Annual expenditures are the projected component replacement cost by year
 - Projected ending balance is the year end reserve fund balance
 - Fully funded reserves are the fully funded balance for that year. Fully Funded formula is Fully Funded Balance= Component cost x Age/Useful Life
 - Percent Funded is a measure of fund strength
- **Current Funding Projection** is your current funding plan and how it performs
- **Recommended Funding Model** Projection is the plan we recommend
- **Cash Flow** is a 30-year statement that provides both income and expense information to quickly find when expenditures occur and the resulting financial status of your reserves
- **Annual Expenditure Detail** provides a year to year list of your projected expenditures This is a good section to review each year when preparing your budgets
- **Condition Assessment (if included)** is a brief description of major component condition
- **Component Inventory** contains a list of your components, remaining useful life and quantities we determined from our site visit and other means of measurement
- **Component Detail Index** allows quick access to the detail we have included for each component separated into categories
- **Component Detail** provides a listing of each component, quantities or allowances and photographs of major ones
- **Methodology - Terms of Service – Company Profile** are our Disclosure sections with information about our assumptions, methods of work and our credentials

METHODOLOGY

Reserve Analysis is a process that identifies capital expenses the District can expect and creates a plan to fund them. This is accomplished by a site visit to visually evaluate components to measure quantities and determine their remaining life. Component Selection Process is based on the Community Associations Institute (CAI) standards for reserve studies and selection of components.

Component must be a commonly owned, have a limited and predictable life, replacement cost must be above a minimum threshold cost. Useful life and replacement cost are obtained from site inspection by experienced inspectors and our database of information, historical information, local Vendors and comparison of similar component cost found at other properties.

The funding plan we develop includes; adequate cash balances, even contributions so all owners pay their fair share over time and moderate contributions with acceptable increases. Percent Funded is defined by industry standards as 70-100% strong, 30-70% fair or adequate and below 30% weak or inadequate. Baseline Funding maintains funds above zero resulting is a high risk of special assessments or deferred maintenance and should be avoided. Threshold Funding maintains reserves above a “Threshold” level providing adequate funding with moderate risk; using this method requires regular analysis updates.

CREDENTIALS

Community Advisors, LLC provides capital reserve planning, property inspection, and construction oversight for a broad base of clients including High-rise Condominiums, Homeowner Associations, Churches, Private Schools, Time Shares, Active Adult, Municipal Utility Plants, Marinas, Historic Buildings & Museums and commercial investment properties.

Personal Service attention to detail, quick response and valued client relationships.

Range of Experience includes a broad selection of building types, ages and uses from protected historic structures to new communities ready for developer turnover. As commercial general contractors we have experience building many of the types of structure we now provide reserve analysis for, so we understand potential problem areas. As commercial inspectors we have experienced a variety of structural and cosmetic conditions offering solutions for repair. Areas of expertise include MEP systems, energy management, life safety systems, building envelope and roof components, marine structures, street and other site improvements.

Detailed Site Evaluation is Conducted to make sure we know your property and include all your assets in our analysis. With our years of experience with community development and commercial construction projects we understand both horizontal and vertical construction and utilize realistic replacement cost and useful life projections in our analysis. *Financial Plan Meets CAI & APRA Standards* with information obtained during the site visit we build a custom-made financial plan to ensure adequate funding for future component replacement which equates to maintaining community value.

Reserve Analyst Credentials: Mr. Charles Sheppard is the owner of Community Advisors responsible for field inspection oversight and day to day operations. Mr. Sheppard hold a BS degree from VA Tech and has conducted building evaluations for over 30 years. He is a licensed Florida General Contractor, Home Inspector and earned the professional designations of Certified Construction Inspector (CCI), Professional Reserve Analyst (PRA) and Reserve Specialist (RS).

TERMS OF SERVICE

We have completed an analysis of your capital components that serves as a budgeting tool. This reserve study reflects the information provided by this client and is not for the purposes of performing an audit or estimating construction projects. Our site visit includes visual observation of components that are accessible and safe for our inspectors to evaluate. Roof evaluation is limited to ground observation for sloped roofs and roof top inspection for flat roofs if safe and stable access is available that meets our safety standards.

We are not responsible for any hidden defects or determining the condition of hidden or underground components or systems. Observing environmental conditions, hazardous materials or determine compliance with building codes or other regulations is not included in our scope of work. Our site visit is not a safety inspection and we are not responsible for any hazards that exist. Destructive testing is not conducted. It has been assumed, unless otherwise noted in this report, that all assets have been designed and constructed properly and that each estimated useful life will approximate that of the norm per industry standards and/or manufacturer's specifications.

Projections of component remaining useful life assumes this client will perform necessary preventative maintenance and repair per industry standards. This reserve analysis study and the parameters under which it has been completed are based upon information provided to us in part by the Client and its contractors, assorted vendors, specialist and independent contractors. Reserve fund balances and contribution amounts for use in our analysis is furnished by the client and deemed accurate. Useful life projections are determined by historical records, component condition and our opinion based on evaluating similar components on other projects. These life projections are changed by weather conditions, use, maintenance procedures and other factors out of our control therefore regular updates to this analysis are needed to maintain funding accuracy. Replacement cost is determined by our experience with similar projects, local vendor pricing and client historical records and should not be considered suitable for budgeting repair or replacement projects. Local contractor proposals must be obtained for this work. No liability is assumed as the result of changing market prices or inaccurate estimates or projections of remaining useful life of components.

Component replacement cost and interest rates constantly change. In order to maintain accuracy of your funding plan updates to this analysis should be conducted annually with a site visit every 2-3 years unless conditions warrant annual visits. Community Advisors, LLC shall not be required to participate in any legal action taken by or against our clients for any reason and shall also not be required to give testimony in depositions or in court. In all cases the liability of Community Advisors, LLC and its Principals, Employees, contractors and Vendors shall be limited to the consulting fee agreed upon for the production of this report. Client financial information is considered confidential and is not disclosed to third parties without your approval. We do use your name for our list of valued clients and when submitting proposals for new projects that request references or recent projects. That request may include size of property, number of units or major components. We also use photos from time to time of components as an example for educational and marketing efforts. Community Advisors and the analyst who prepared this study do not have any relationship that can be considered a conflict of interest. From time to time our Clients ask that we manage repair or replacement of components due to our experience in construction management. We do so with the understanding that full disclosure for both parties is completed.

DEFINITIONS

Adjustment to Useful Life: Typical useful life projections are used for each component. The adjustment is used to modify that life projection for earlier or later replacement. It only applies to the current replacement cycle.

Cash Flow Method: A method of determining reserve contributions that are “pooled” to fund replacement cost as needed without restricting funds to any one component.

Component Method: A funding method that fully funds each reserve component then sums those for the annual contribution.

Current Funding Plan: The funding plan currently used at the time of this analysis with updated component inventory and financial assumptions. This allows you to see how the current contribution level funds future component replacement.

Effective Age: Difference of useful and remaining useful life.

Fully Funded Balance: Represents the cost of used component life represented by the formula.

$$\text{FFB} = (\text{Current Cost} \times \text{Effective Age}) / \text{Useful Life}$$

Interest Contribution: The interest that should be earned on invested reserves.

Percent Funded: Ratio of reserve balance to fully funded balance.

Remaining Life: Number of years a component is projected to continue to function.

Threshold Funding: This plan maintains fund balance above a predetermined threshold dollar or percent funded amount.

Useful Life: The estimated useful life of an asset based upon industry standards, manufacturer specification, visual inspection, location, usage, association standards and prior history.