

*Aberdeen*

*Community Development District*

*May 19, 2026*

# *AGENDA*

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

475 West Town Place  
Suite 114

St. Augustine, Florida 32092

*District Website:* [www.AberdeenCDD.com](http://www.AberdeenCDD.com)

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May 12, 2026

Board of Supervisors  
Aberdeen Community Development District

Dear Board Members:

The Meeting of the Board of Supervisors for Aberdeen Community Development District is scheduled for **Tuesday, May 19, 2026 at 6:00 p.m.** at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, St. Johns, Florida 32259.

- I. Roll Call
- II. Public Comments (*regarding agenda items below*)
- III. Consideration of Proposal for Pond Bank Repairs
- IV. Discussion of Current Collectives
- V. Ratification of Agreement with The Greenery Inc for Landscape and Irrigation Maintenance Services
- VI. Acceptance of Fiscal Year 2025 Audit Report
- VII. Consideration of Resolution 2026-05, Setting a Public Hearing Date to Adopt the Revised Rules of Procedure (*August 25, 2026*)
- VIII. Consideration of Resolution 2026-06, Approving the Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing Date for Adoption (*August 25, 2026*)
- IX. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Manager
    1. 2026 General Election

- 2. Report on the Number of Registered Voters (3,500)
- 3. Annual Ethics Training & Annual Form 1 Filing
- D. Operation Manager
- E. Amenity Center Manager - Report
- X. Supervisor's Request and Public Comments
- XI. Approval of Consent Agenda
  - A. Approval of the Minutes of the April 28, 2026 Meeting
  - B. Balance Sheet as of April 30, 2026 and Statement of Revenues and Expenses for the Period Ending April 30, 2026
  - C. Assessment Receipt Schedule
  - D. Approval of Check Register
- XII. Next Scheduled Meeting – June 23, 2026 @ 4:00 p.m. @ Aberdeen Amenity Center
- XIII. 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 Subdivision Pond Maintenance

**Flamingo Site, LLC**  
7889 CR 13 North, St Augustine, FL  
904-315-5844  
[estimates@flamingosite.com](mailto:estimates@flamingosite.com)

**Date:** 4/16/26

### Scope Summary

Replace missing skimmer in control structure in nine (9) ponds.  
Clear out built up organics for proper drainage.

**Total Proposal Price**      \$61,250.00

**Client Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

### Terms & Conditions – Pond Repair (Subdivision)

#### 1. Scope of Work

Work is limited to the specific items outlined in the proposal and applies only to the nine (9) ponds identified. Any work not explicitly included in this scope will be considered additional and will require a written or approved change order prior to proceeding.

#### 2. Permits & Approvals

Any required permits or approvals will be handled by the Owner/HOA unless otherwise noted. We're happy to coordinate as needed to keep things moving smoothly.

#### 3. Utilities

We will contact 811 prior to starting work. The HOA should make us aware of any private or known underground utilities not covered by 811 to help avoid potential conflicts.

#### 4. Site Conditions

Our pricing is based on typical pond conditions. If we encounter unexpected issues such as excessive buildup, buried debris, unstable banks, or groundwater conditions, we will communicate options and any cost impacts before proceeding. Any work outside the original scope will require a change order prior to continuation.

#### 5. Access to Ponds

Please ensure clear and reasonable access to each pond. If access is restricted or conditions change, we will coordinate with you on any adjustments that may be needed.

#### 6. Material Removal & Fill

Includes removal of organic material, debris, and sediment as described, plus up to two (2) loads of fill if needed. Any excess material or additional fill will require approval via change order before proceeding.

#### 7. Erosion & Stabilization

Basic stabilization is included only where noted. If additional erosion control measures are needed, we will provide recommendations and pricing for approval prior to installation.

#### 8. Sod Restoration

Sod replacement is not included, with the exception of Pond #2, where disturbed areas will be restored with sod as needed to provide approximately 1' of clearance from the pipe invert to the pond bottom.

#### 9. Water Levels

Work is planned under normal water level conditions. No dewatering is included in this proposal.

#### 10. Changes to Scope

Any work or conditions not included in the original scope will be handled through a written or approved change order prior to performing additional work.

#### 11. Warranty

We stand behind our workmanship for 12 months from completion. This warranty does not cover damage caused by flooding, severe weather events, lack of maintenance, or conditions outside of our control.



Date: April 17, 2026  
 Project: 23254 Aberdeen  
 Plans: SJRWMD Need Action Pins 2025-12-05

Office Address: 2875 Blanding Blvd  
 Middleburg, FL 32068  
 Mailing Address: P.O. Box 1193  
 Middleburg, FL 32050  
 Office Phone: (904) 375-8449  
[www.pacbuildersinc.com](http://www.pacbuildersinc.com)  
 CBC1260724 CUC1225348  
 FPC21-000104

| Bid Item                  | Description  | Quantity | Units | Unit Price   | Total        |
|---------------------------|--|----------|-------|--------------|--------------|
| <b>General Conditions</b> |  |          |       |              |              |
| 1000                      | Mobilization                                       | 1        | EA    | \$ 2,573.04  | \$ 2,573.04  |
| 1001                      | Job Supervision                                    | 1        | LS    | \$ 643.26    | \$ 643.26    |
| <b>Water Main</b>         |  |          |       |              |              |
| 6000                      | Control Structure Refit - Pond 31                  | 1        | EA    | \$ 1,179.78  | \$ 1,179.78  |
| 6001                      | Control Structure Refit - Pond 25                  | 1        | EA    | \$ 1,179.78  | \$ 1,179.78  |
| 6002                      | Control Structure Refit - Pond 27                  | 1        | EA    | \$ 1,179.78  | \$ 1,179.78  |
| 6003                      | Control Structure Refit - Pond 26 - Larger         | 1        | EA    | \$ 1,823.04  | \$ 1,823.04  |
| 6004                      | Control Structure Refit - Pond 13                  | 1        | EA    | \$ 1,179.78  | \$ 1,179.78  |
| 6005                      | Control Structure Refit - Pond 14                  | 1        | EA    | \$ 1,179.78  | \$ 1,179.78  |
| 6006                      | Control Structure Refit - Pond 9                   | 1        | EA    | \$ 1,179.78  | \$ 1,179.78  |
| 6007                      | Control Structure Cleanout - Issue 102             | 1        | EA    | \$ 964.89    | \$ 964.89    |
| 6008                      | Control Structure Refit - Pond 31                  | 1        | EA    | \$ 1,179.78  | \$ 1,179.78  |
| 6009                      | Control Structure Refit - Pond 2                   | 1        | EA    | \$ 1,179.78  | \$ 1,179.78  |
| 6010                      | Material Cost - Skimmers - Aluminum                | 1        | LS    | \$ 41,384.39 | \$ 41,384.39 |
| 6011                      | Shipping and Handling Cost - Skimmers - Fiberglass | 1        | LS    | \$ 4,966.13  | \$ 4,966.13  |

**Grand Total \$ 61,793.02**

Notes: Fiberglass Skimmers



# Ground Control of Florida, LLC.

3545 US 1 South, St. Augustine, FL 32086

CUC1226031 · CUC1226463

Date: 04/15/26

## Aberdeen Skimmers Installation

Our scope of work includes:

### Storm Drain System:

- Includes installation of skimmer on existing control structure and removal of overgrowth around orifice at Pond #31.
- Includes installation of skimmer on existing control structure at pond #25.
- Includes installation of skimmer on existing control structure at pond #27.
- Includes installation of skimmer on existing control structure at pond #26.
- Includes installation of skimmer on existing control structure at pond #13.
- Includes installation of skimmer on existing control structure at pond #14.
- Includes installation of skimmer on existing control structure at pond #9.
- Includes removal of grass growth in existing skimmer and between existing skimmer and structure behind 165 Mahogany Bay Drive.
- Includes installation of skimmer on existing control structure at pond # 3.
- Includes installation of skimmer on existing control structure and remove overgrowth around orifice at Pond #2.

Storm Drainage: \$ 75,395

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Total Project Lump Sum: \$ 75,395

### Qualifications / Additional Exclusions:

- Does not include any fencing removal or replacement.
- Does not include any testing.
- Does not include construction permits or fees.
- Does not include performance or payment bonds.

  
Submitted By: Jacob Palmer

\_\_\_\_\_  
Accepted By / Date

*FIFTH ORDER OF BUSINESS*

**LANDSCAPE AND IRRIGATION MAINTENANCE AGREEMENT  
BY AND BETWEEN ABERDEEN COMMUNITY DEVELOPMENT DISTRICT AND  
THE GREENERY OF NORTH FLORIDA, INC.**

**THIS AGREEMENT** is made and entered into this 8th day of May, 2026, by and between:

**Aberdeen Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, located in St. Johns County, Florida (the “District”), and

**The Greenery of North Florida, Inc.**, a Florida corporation whose address is PO Box 6569, Hilton Head Island, SC 29938 (the “Contractor”).

**RECITALS**

**WHEREAS**, the District is a local unit of special-purpose government established pursuant to and governed by Chapter 190, Florida Statutes, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

**WHEREAS**, the District has a need to retain an independent contractor to provide landscape and irrigation maintenance services for certain lands within and around the District; and

**WHEREAS**, Contractor submitted a proposal, attached hereto as **Exhibit A** and incorporated herein by reference (the “Proposal”), and represents that it is qualified to serve as a landscape and irrigation maintenance contractor and provide such services to the District.

**NOW, THEREFORE**, in consideration of the mutual covenants contained in this Agreement, it is agreed that the Contractor is hereby retained, authorized, and instructed by the District to perform in accordance with the following covenants and conditions, which both the District and the Contractor have agreed upon:

**1. INCORPORATION OF RECITALS.** The recitals stated above are true and correct and by this reference are incorporated by reference as a material part of this Agreement.

**2. DESCRIPTION OF WORK AND SERVICES.**

**A.** The District desires that the Contractor provide professional landscape and irrigation maintenance services within presently accepted standards. Upon all parties executing this Agreement, the Contractor shall provide the District with the specific services identified in this Agreement.

**B.** While providing the services identified in this Agreement, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the services.

- C. The Contractor shall provide the specific professional services as shown in Paragraph 3 of this Agreement.

**3. SCOPE OF LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES.** The duties, obligations, and responsibilities of the Contractor are those described in the Scope of Services attached hereto as **Exhibit B**. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District.

**4. MANNER OF CONTRACTOR'S PERFORMANCE.** The Contractor agrees, as an independent contractor, to undertake work and/or perform or have performed such services as specified in this Agreement or any addendum executed by the Parties or in any authorized written work order by the District issued in connection with this Agreement and accepted by the Contractor. All work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. The performance of all services by the Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District.

- A. Should any work and/or services be required which are not specified in this Agreement or any addenda, but which are nevertheless necessary for the proper provision of services to the District, such work or services shall be fully performed by the Contractor as if described and delineated in this Agreement.
- B. The Contractor agrees that the District shall not be liable for the payment of any work or services unless the District, through an authorized representative of the District, authorizes the Contractor, in writing, to perform such work.
- C. The District shall designate in writing a person to act as the District's representative with respect to the services to be performed under this Agreement. The District's representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements, and systems pertinent to the Contractor's services.
  - (1) The District hereby designates the District Manager, or a representative of the District Manager, to act as its representative.
  - (2) The Contractor agrees to meet with the District's representative no less than one (1) time per month to walk the property to discuss conditions, schedules, and items of concern regarding this Agreement.
  - (3) If the District's representative identifies any deficient areas, the District's representative shall notify the Contractor whether through

a written report or otherwise. The Contractor shall then within the time period specified by the District's representative, or if no time is specified within forty-eight (48) hours, explain in writing what actions shall be taken to remedy the deficiencies. Upon approval by the District, the Contractor shall take such actions as are necessary to address the deficiencies within the time period specified by the District, or if no time is specified by the District, then within three days and prior to submitting any invoices to the District. If the Contractor does not respond or take action within the specified time period, and without intending to limit the District's remedies in any way, the District shall have the right to, among other remedies available at law or in equity, fine the Contractor \$100 per day; to withhold some or all of the Contractor's payments under this Agreement; and to contract with outside sources to perform necessary Work with all charges for such services to be deducted from the Contractor's compensation. Any oversight by the District's representative of Contractor's Work is not intended to mean that the District shall underwrite, guarantee, or ensure that the Work is properly done by the Contractor, and it is the Contractor's responsibility to perform the Work in accordance with this Agreement.

- D. In the event that time is lost due to heavy rains (the "Rain Days"), the Contractor agrees to reschedule its employees and divide their time accordingly to complete all scheduled services during the time during the same week as any Rain Days. The Contractor shall provide services on Saturdays if needed to make up Rain Days, but shall not provide services on Sundays.
- E. Contractor shall use all due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities and work within twenty-four (24) hours.

**5. COMPENSATION; TERM.**

- A. The initial term of this Agreement shall be from June 15, 2026 through September 30, 2029 (the "Initial Term"), with the option for two annual renewals thereafter. As compensation for services described in this Agreement, the District agrees to pay Contractor **Sixty One Thousand Nine Hundred Eighty One Dollars and Sixty Three Cents (\$61,981.63)** for the **June 15, 2026 to September 30, 2026** portion of the Initial Term of the Agreement in monthly amounts as set forth in the Proposal, unless terminated earlier in accordance with Section 13 below. District agrees to pay Contractor **Two Hundred Thirty Five Thousand Four Hundred Thirteen Dollars and Sixteen Cents (\$235,413.16)** for the **October 1,**

**2026 to September 30, 2027** portion of the Initial Term of the Agreement in monthly amounts as set forth in the Proposal, unless terminated earlier in accordance with Section 13 below. District agrees to pay Contractor **Two Hundred Thirty Five Thousand Four Hundred Thirteen Dollars and Sixteen Cents (\$235,413.16)** for the **October 1, 2027 to September 30, 2028** portion of the Initial Term of the Agreement in monthly amounts as set forth in the Proposal, unless terminated earlier in accordance with Section 13 below. Finally, District agrees to pay Contractor **Two Hundred Forty Two Four Hundred Seventy Five Dollar and Fifty Two Cents (\$242,475.52)** for the **October 1, 2028 to September 30, 2029** portion of the Initial Term of the Agreement in monthly amounts as set forth in the Proposal, unless terminated earlier in accordance with Section 13 below. At the end of the Initial Term set forth above, this Agreement may be renewed for two (2) consecutive twelve (12) periods with compensation to be determined at each renewal period upon terms mutually agreeable to both parties.

- B.** If the District should desire additional work or services, or to add additional lands to be maintained, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the Parties shall agree in writing to an addendum, addenda, or change order(s) to this Agreement. The Contractor shall be compensated for such agreed additional work or services based upon a payment amount acceptable to the Parties and agreed to in writing.

Additional services such as mulching, mowing, irrigation, sod laying, remedial landscape, and the planting of annuals, can be provided by the Contractor. However, no additional services shall be provided by the Contractor unless done at the direction of the District. Fees for such additional services shall be as provided for in the attached Proposal or, if not identified, as negotiated between the District and the Contractor.

- C.** The District may require, as a condition precedent to making any payment to the Contractor, that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of Lien Releases or partial Waivers of Lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an Affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

- D.** The Contractor shall maintain records conforming to usual accounting practices. Further, the Contractor agrees to render monthly invoices to the District, in writing, which shall be delivered or mailed to the District by the fifth (5th) day of the next succeeding month. These monthly invoices are due and payable within forty-five (45) days of receipt by the District. Each monthly invoice will include such supporting information as the District may reasonably require the Contractor to provide.

**6. INSURANCE.**

- A.** The Contractor or any subcontractor performing the work described in this Agreement shall maintain throughout the term of this Agreement the following insurance:
  - (1)** Worker's Compensation Insurance in accordance with the laws of the State of Florida.
  - (2)** Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability, and covering at least the following hazards:
    - (i)** Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors' operation.
  - (3)** Employer's Liability Coverage with limits of at least \$1,000,000 (one million dollars) per accident or disease.
  - (4)** Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.
- B.** The District, its staff, consultants, agents and supervisors shall be named as an additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-VII.

- C. If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

**7. INDEMNIFICATION.**

- A. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.
- B. Contractor agrees to indemnify, defend and hold harmless the District and its officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, Florida Statutes, or other statute. Any subcontractor retained by the Contractor shall acknowledge the same in writing.

**8. COMPLIANCE WITH GOVERNMENTAL REGULATION.** The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

**9. LIENS AND CLAIMS.** The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies

available under this Agreement, may terminate this Agreement to be effective immediately upon the giving notice of termination.

**10. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE.** A default by either Party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

**11. CUSTOM AND USAGE.** It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

**12. SUCCESSORS.** This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

**13. TERMINATION.** The District agrees that the Contractor may terminate this Agreement with or without cause by providing ninety (90) days written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately with cause by providing written notice of termination to the Contractor. The District shall provide thirty (30) days written notice of termination without cause. Upon any termination of this Agreement, the Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor.

**14. PERMITS AND LICENSES.** All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

**15. ASSIGNMENT.** Neither the District nor the Contractor may assign this Agreement without the prior written approval of the other.

**16. INDEPENDENT CONTRACTOR STATUS.** In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws

with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

**17. HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

**18. ENFORCEMENT OF AGREEMENT.** In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

**19. AGREEMENT.** This instrument shall constitute the final and complete expression of this Agreement between the District and the Contractor relating to the subject matter of this Agreement.

**20. AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Contractor.

**21. AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Contractor, both the District and the Contractor have complied with all the requirements of law, and both the District and the Contractor have full power and authority to comply with the terms and provisions of this instrument.

**22. NOTICES.** All notices, requests, consents and other communications under this Agreement (the "Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

**A. If to the District:** Aberdeen Community  
Development District  
475 West Town Place, Suite 114  
World Golf Village  
St. Augustine, Florida 32092  
Attn: District Manager

**With a copy to:** Kutak Rock LLP  
107 West College Avenue  
Tallahassee, Florida 32301  
Attn: District Counsel

**B. If to the Contractor:** The Greenery of North Florida, Inc.  
PO Box 6569  
Hilton Head Island, SC 29938

Attn: Lisa Paxton  
[lisaPaxton@thegreeneryinc.com](mailto:lisaPaxton@thegreeneryinc.com)

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Contractor may deliver Notice on behalf of the District and the Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

**23. THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the District and the Contractor and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Contractor any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Contractor and their respective representatives, successors, and assigns.

**24. CONTROLLING LAW AND VENUE.** This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. Venue for any dispute arising out of this Agreement shall be in St. Johns County, Florida.

**25. EFFECTIVE DATE.** The Initial Term of this Agreement shall be from June 15, 2026 through September 30, 2029, with the option for two annual renewals thereafter.

**26. PUBLIC RECORDS.** Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Marilee Giles** (the "Public Records Custodian"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public

records in Contractor' s possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR' S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 1-904-940-5850, MGILES@GMSNF.COM, AND 475 WEST TOWN PLACE, SUITE 114, WORLD GOLF VILLAGE, ST. AUGUSTINE, FLORIDA 32092.**

**27. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

**28. ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the District and the Contractor as an arm's length transaction. The District and the Contractor participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

**29. COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

**30. E-VERIFY.** The Contractor agrees that it shall bear the responsibility for verifying the employment status of all persons it employs or subcontracts in the performance of this Agreement and agrees to otherwise comply with all applicable federal and Florida law, including but not limited to the Immigration Reform and Control Act of 1986, as amended, and Section 448.095, *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

**31. STATEMENT REGARDING CHAPTER 287 REQUIREMENTS.** Contractor acknowledges that, in addition to all Laws and Regulations that apply to this Agreement, the following provisions of Florida law ("Public Integrity Laws") apply to this Agreement:

- a. Section 287.133, *Florida Statutes*, titled *Public entity crime; denial or revocation of the right to transact business with public entities*;

- b. Section 287.134, *Florida Statutes*, titled *Discrimination; denial or revocation of the right to transact business with public entities*;
- c. Section 287.135, *Florida Statutes*, titled *Prohibition against contracting with scrutinized companies*;
- d. Section 287.137, *Florida Statutes*, titled *Antitrust violations; denial or revocation of the right to transact business with public entities; denial of economic benefits*; and
- e. Section 287.138, *Florida Statutes*, titled *Contracting with entities of foreign countries of concern prohibited*.

Contractor acknowledges that the Public Integrity Laws prohibit entities that meet certain criteria from bidding on or entering into or renewing a contract with governmental entities, including with the District (“**Prohibited Criteria**”). Contractor certifies that in entering into this Contract, neither it nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, meets any of the Prohibited Criteria, and in the event such status changes, Contractor shall immediately notify the District.

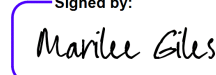
**32. COMPLIANCE WITH SECTION 20.055, FLORIDA STATUTES.** The Contractor agrees to comply with section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant such section and to incorporate in all subcontracts the obligation to comply with section 20.055(5), *Florida Statutes*.

**33. ANTI-HUMAN TRAFFICKING STATEMENT.** The Contractor does not use coercion for labor or services as defined in Section 787.06, *Florida Statutes*, and the Contractor has complied, and agrees to comply, with the provisions of Section 787.06, *Florida Statutes*.

IN WITNESS WHEREOF, the parties execute this agreement the day and year first written above.

Attest:

**ABERDEEN COMMUNITY  
DEVELOPMENT DISTRICT**

Signed by:  
  
 \_\_\_\_\_  
 Secretary / Assistant Secretary,  
 Board of Supervisors

Signed by:  
  
 \_\_\_\_\_  
 Chairperson / Vice Chairperson,  
 Board of Supervisors

Print Name: Marilee Giles

**THE GREENERY OF NORTH FLORIDA,  
INC.**



\_\_\_\_\_  
Witness

By:     *Melissa Brock*    

Print:     Melissa Brock    

Its:     Director of Business Development    

    Lisa Paxton    

Print Name of Witness

**Exhibit A: Proposal for Landscape and Irrigation Maintenance**

**Exhibit B: Scope of Services**

**Exhibit C: Maintenance Map**

**Exhibit A: Proposal for Landscape and Irrigation Maintenance**

**June 15- June 30 \$12,350.19 (Incl. Seasonal Color)**

|                  |                                     |
|------------------|-------------------------------------|
| <b>July</b>      | \$14,912.50                         |
| <b>August</b>    | \$14,912.50                         |
| <b>September</b> | \$19,806.44 ( Incl. Seasonal Color) |

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES  
PROPOSAL**

**October 1, 2026 through September 30, 2027**

Item No. and Description (Refer to detailed Specifications and Maintenance Map for Descriptions)

|   |  |
|---|--|
| 1. Mowing (Roadways/Parks), edging, weed eating, weeding of beds, blowing and weeding of turf | <u>\$143,088.96</u>                      |
| 2. Pruning (Shrubs and Trees)   | <u>\$11,875.32</u>                       |
| 3. Palm Pruning   | <u>\$10,449.00</u>                       |
| 4. Litter and Debris Removal  | <u>Included in 1.</u>                    |
| 5. Pesticide, Herbicide, and Turf Replacement   | <u>\$13,117.12</u>                       |
| 6. Aeration   | Proposed as needed                       |
| 7. Irrigation Inspections and Repairs   | <u>\$8,826.12</u>                        |
| 8. Mulch Installation   | <u>\$26,438.40</u>                       |
| 9. Annual Flower Rotation   | <u>\$19,578.24</u>                       |
| 10. Certified Playground Mulch Maintenance and Replenishment                                  | <u>\$2,040 + Replenish incl in Mulch</u> |
| <b>Total Proposal Price (Items 1-10)</b>  | <b><u>\$235,413.16</u></b>               |

| <b>Proposal Summary By Month (Reflect seasonal variations by month)</b> |                                     |
|---|-------------------------------------|
| <b>October</b>  | \$20,137.00 (Incl. Palm Pruning)    |
| <b>November</b>   | \$28,131.70 (Incl. Mulch)           |
| <b>December</b>   | \$19,806.44 ( Incl. Seasonal Color) |
| <b>January</b>  | \$14,912.50                         |
| <b>February</b>   | \$14,912.50                         |
| <b>March</b>  | \$19,806.44 ( Incl. Seasonal Color) |
| <b>April</b>  | \$20,137.00 (Incl. Palm Pruning)    |
| <b>May</b>  | \$28,131.70 (Incl. Mulch)           |
| <b>June</b>   | \$19,806.44 ( Incl. Seasonal Color) |
| <b>July</b>   | \$14,912.50                         |
| <b>August</b>   | \$14,912.50                         |
| <b>September</b>  | \$19,806.44 ( Incl. Seasonal Color) |

**October 1, 2027 through September 30, 2028**

Item No. and Description (Refer to detailed Specifications and Maintenance Map for Descriptions)

|   |  |
|---|--|
| 1. Mowing (Roadways/Parks), edging, weed eating, weeding of beds, blowing and weeding of turf | <u>\$143,088.96</u>                      |
| 2. Pruning (Shrubs and Trees)   | <u>\$11,875.32</u>                       |
| 3. Palm Pruning   | <u>\$10,449.00</u>                       |
| 4. Litter and Debris Removal  | <u>Included in 1.</u>                    |
| 5. Pesticide, Herbicide, and Turf Replacement   | <u>\$13,117.12</u>                       |
| 6. Aeration   | <u>Proposed as needed</u>                |
| 7. Irrigation Inspections and Repairs   | <u>\$8,826.12</u>                        |
| 8. Mulch Installation   | <u>\$26,438.40</u>                       |
| 9. Annual Flower Rotation   | <u>\$19,578.24</u>                       |
| 10. Certified Playground Mulch Maintenance and Replenishment                                  | <u>\$2,040 + Replenish incl in Mulch</u> |
| <b>Total Proposal Price (Items 1-10)</b>  | <u><b>\$235,413.16</b></u>               |

| <b>Proposal Summary By Month (Reflect seasonal variations by month)</b> |                                     |
|---|-------------------------------------|
| <b>October</b>  | \$20,137.00 (Incl. Palm Pruning)    |
| <b>November</b>   | \$28,131.70 (Incl. Mulch)           |
| <b>December</b>   | \$19,806.44 ( Incl. Seasonal Color) |
| <b>January</b>  | \$14,912.50                         |
| <b>February</b>   | \$14,912.50                         |
| <b>March</b>  | \$19,806.44 ( Incl. Seasonal Color) |
| <b>April</b>  | \$20,137.00 (Incl. Palm Pruning)    |
| <b>May</b>  | \$28,131.70 (Incl. Mulch)           |
| <b>June</b>   | \$19,806.44 ( Incl. Seasonal Color) |
| <b>July</b>   | \$14,912.50                         |
| <b>August</b>   | \$14,912.50                         |
| <b>September</b>  | \$19,806.44 ( Incl. Seasonal Color) |

**October 1, 2028 through September 30, 2029**

Item No. and Description (Refer to detailed Specifications and Maintenance Map for Descriptions)

|   |   |
|---|---|
| 1. Mowing (Roadways/Parks), edging, weed eating, weeding of beds, blowing and weeding of turf | <u>\$147,381.62</u>                         |
| 2. Pruning (Shrubs and Trees)   | <u>\$12,231.57</u>                          |
| 3. Palm Pruning   | <u>\$10,762.47</u>                          |
| 4. Litter and Debris Removal  | <u>Included in 1.</u>                       |
| 5. Pesticide, Herbicide, and Turf Replacement   | <u>\$13,510.63</u>                          |
| 6. Aeration   | <u>Proposed as needed</u>                   |
| 7. Irrigation Inspections and Repairs   | <u>\$9,090.90</u>                           |
| 8. Mulch Installation   | <u>\$27,231.55</u>                          |
| 9. Annual Flower Rotation   | <u>\$20,165.58</u>                          |
| 10. Certified Playground Mulch Maintenance and Replenishment                                  | <u>\$2,101.20 + Replenish incl in Mulch</u> |
| <b>Total Proposal Price (Items 1-10)</b>  | <u><b>\$242,475.52</b></u>                  |

| <b>Proposal Summary By Month (Reflect seasonal variations by month)</b> |                                     |
|---|-------------------------------------|
| <b>October</b>  | \$20,741.11 (Incl. Palm Pruning)    |
| <b>November</b>   | \$28,975.65 (Incl. Mulch)           |
| <b>December</b>   | \$20,400.63 ( Incl. Seasonal Color) |
| <b>January</b>  | \$15,359.87                         |
| <b>February</b>   | \$15,359.87                         |
| <b>March</b>  | \$20,400.63 ( Incl. Seasonal Color) |
| <b>April</b>  | \$20,741.11 (Incl. Palm Pruning)    |
| <b>May</b>  | \$28,975.65 (Incl. Mulch)           |
| <b>June</b>   | \$20,400.63 ( Incl. Seasonal Color) |
| <b>July</b>   | \$15,359.87                         |
| <b>August</b>   | \$15,359.87                         |
| <b>September</b>  | \$20,400.63 ( Incl. Seasonal Color) |

**THIS FORM MUST BE SUBMITTED WITH WRITTEN PROPOSAL**

**LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES ADDITIONAL PRICING**

Please provide prices for the following items. Some items require a unit price while others require a unit price and total. On these items a specific number of units have been indicated. This is what is required to complete the job to contractual specifications and should be bid accordingly.

**SOD/SEED/MULCH:**

|   |    |              |  |
|---|----|--------------|--|
| Sodded Argentine Bahia Lawn, SF                                     | \$ | <u>1.56</u>  |  |
| Sodded St. Augustine, SF  | \$ | <u>1.92</u>  |  |
| 3" Deep Shredded Hardwood Mulch, SY installed                       | \$ | <u>6.80</u>  |  |
| 3" Deep Cert. Playground Mulch (per specs.) 225 C/Y per application | \$ | <u>64.80</u> | (per C/Y) _____ (yr. total) \$14580.00 |

**SHRUBS:**

|                               |    |              |
|-------------------------------|----|--------------|
| Loropetalium - 3 gal.         | \$ | <u>32.50</u> |
| White Fountain Grass – 3 gal. | \$ | <u>22.00</u> |
| Parsons Juniper – 3 gal.      | \$ | <u>27.84</u> |
| Viburnum – 3 gal.             | \$ | <u>32.50</u> |

**ANNUALS:**

|                              |    |             |
|------------------------------|----|-------------|
| Annuals in 4" pots per plant | \$ | <u>4.57</u> |
|------------------------------|----|-------------|

**TREES (CONTAINER):**

|                                       |    |                 |    |               |
|---------------------------------------|----|-----------------|----|---------------|
| Crape Myrtle – 65 gal. / 30 gal.      | \$ | <u>968.82</u>   | \$ | <u>573.25</u> |
| Wax Myrtle – 30 gal.                  | \$ | <u>595.55</u>   |    |               |
| Southern Magnolia – 65 gal. / 30 gal. | \$ | <u>1,202.97</u> | \$ | <u>584.40</u> |
| Live Oak – 100 gal. / 30 gal.         | \$ | <u>2,521.20</u> | \$ | <u>584.40</u> |

**COST FOR ADDITIONAL MOWING.**

|                      |    |                 |
|----------------------|----|-----------------|
| Lump Sum, Section #1 | \$ | <u>1,213.56</u> |
| Lump Sum, Section #2 | \$ | <u>323.61</u>   |
| Lump Sum, Section #3 | \$ | <u>90.00</u>    |

Lump Sum, Section #4 \$ 1,618.09  
 Lump Sum, Section #5 \$ 200.00

**CONTROLLER:**

Rainbird Modular \$ 800.00  
 Hunter SVC \$ 450.00

**VALVE:**

2" Rainbird \$ 750.00

**WIRE:**

14-1 Red Ft. \$ 0.22  
 14-1 White Ft. \$ 0.22  
 Wire Splice 3MDBR EA \$ 20.00

**PIPE VIOLET:**

3" PR - 160, LF \$ 4.00  
 2-1/2" PR - 160, LF \$ 3.00  
 2" PR - 160, LF \$ 1.75  
 1-1/2" PR - 160, LF \$ 1.35  
 1-1/4" PR - 160, LF \$ 1.15  
 1" CL - 200, LF \$ 0.85  
 3/4" CL - 200, LF \$ 0.78  
 2" PR - 315, LF \$ 2.35

**MISCELLANEOUS:**

1/2" Flex PVC \$ 0.70/LF  
 3/4" Flex PVC \$ 0.70/LF

**SLIP-FIX REPAIR COUPLING:**

|            |                 |
|------------|-----------------|
| 3", EA     | \$ <u>79.00</u> |
| 2-1/2", EA | \$ <u>77.00</u> |
| 2", EA     | \$ <u>52.00</u> |
| 1-1/2", EA | \$ <u>47.50</u> |
| 1-1/4", EA | \$ <u>40.00</u> |
| 1", EA     | \$ <u>26.00</u> |
| 3/4", EA   | \$ <u>22.00</u> |

**PLEASE PROVIDE RATES FOR THE FOLLOWING ITEMS:**

|                                   |                             |      |
|-----------------------------------|-----------------------------|------|
| A. Mowers                         | \$ <u>47.96</u>             | Acre |
| B. Bush-Hog                       | \$ <u>150</u>               | Hour |
| C. Tractor                        | \$ <u>150</u>               | Hour |
| D. Supervisor with Transportation | \$ <u>50.00</u>             | Hour |
| E. Laborer with hand equipment    | \$ <u>40.00</u>             | Hour |
| F. Truck                          | \$ <u>Included in labor</u> | Hour |
| G. Irrigation Tech labor rate     | \$ <u>75.00</u>             | Hour |

## ENHANCEMENT CREDIT



### Landscape Enhancement Credit:

**\$8,000 Credit**

This credit will be available to spend over the course of your multiple-year contract agreement.

*This credit cannot be used towards contracted maintenance, irrigation, pine straw, mulch or seasonal color.*

## **Exhibit B: Scope of Services**

### **DETAILED LANDSCAPE AND IRRIGATION SPECIFICATIONS FOR THE ABERDEEN COMMUNITY DEVELOPMENT DISTRICT February 2026**

#### **General Requirements:**

Contractor to provide labor, equipment, and materials to maintain the landscape and irrigation for Aberdeen CDD. Contractor service vehicles must be indicated by company logo, licensed and tagged. Service staff shall have appropriate uniform on at all times while on property.

#### **Reporting:**

The Contractor will notify the Owner whenever the crew has performed a service. This notification will be accomplished by the completion of a Customer Visitation Record. The assigned foreman shall check in and out with the Operations Manager or designee at the beginning and end of each visit.

The Contractor shall attend scheduled board meetings upon request of the District. During this meeting the Contractor will be required to provide a detailed presentation to address any issues as directed by the Operations Manager or designee or to provide a general status update of the properties condition. This report will be presented before the board and residents.

#### **Schedule of Service:**

The Contractor will be on site as necessary to complete the scope of work. Contractor will endeavor to schedule all work to be completed by Friday of each week. Contractor shall be on site as required year-round. A knowledgeable supervisor is required to be present during every maintenance visit. Contractor will submit a detailed monthly report informing the District Representative on information pertaining to landscape and irrigation services performed and upcoming services.

#### **Mowing:**

The Contractor shall mow within the Contract Areas 1 thru 5 as described below: (shown on the Maintenance Map):

- Section #1: Non-Irrigated Bahia  
1 X per week once every seven (7) calendar days during the growing season and once a month during the dormant season. The growing season shall be defined to include the months of April 1 through October 31. The dormant season shall include the months of November 1 through March 31. The mowing area is from R/W to R/W. Slopes that cannot be mowed by rotary mower shall be string trimmed or trimmed by other means weekly during the growing season and once a month during the dormant season. Each mowing shall be completed for the entire contract area within four (4) days after commencement of that mowing.
- Section # 2 Irrigated Entry Features, Neighborhood Parks, and Common Areas  
1 X per week during the growing season and once a month during the dormant season. The growing season shall include the months of April 1 through October 31. The dormant season shall include the months of November 1 through March 31. Each mowing shall be completed within four days after commencement of that mowing.
- Section # 3 Non-Irrigated Bahia Common areas  
1 X every fourteen (14) calendar days during the growing season and once a month during the dormant season. The growing season shall be defined to include the months of April 1 through October 31. The dormant season shall include the months of November 1 through March 31.
- Section #4 Ponds Non-Irrigated Bahia  
1 x every fourteen (14) calendar days during the growing season and once a month during the dormant season. The growing season shall be defined to include the months of April 1 through October 31. The dormant season shall include the months of November 1 through March 31. Pond banks shall be mowed from water's edge to property line or back of bank on common areas for all unimproved turf

(Bahia). Grass clippings and organic matter shall not be discharged towards the ponds and stormwater drains. Total of 37 ponds.

- Section #5 Amenity Facility Irrigated St. Augustine and Bahia  
1 X per week during the growing season and once a month during the dormant season. The growing season shall include the months of April 1 through October 31. The dormant season shall include the months of November 1 through March 31. Each mowing shall be completed within four days after commencement of that mowing.

**Aeration:**

All Bahia shall be aerated a minimum of two (2) times per year as core aeration. This should be coordinated with seeding and fertilization timing.

**Edging/Weed Eating:**

Edging Requirements: The Contractor will neatly edge and trim around all plant beds, curbs, streets, trees, buildings to maintain shape and configuration. Edging equipment will include manufacturer's guards to deflect hazardous debris. All grass runners will be removed after edging to keep mulch areas and walkways free of weeds and encroaching grass. "Hard" and "Soft" edging and string-trimming shall be performed in conjunction with turf mowing.

The Contractor shall notify the district of any areas considered inaccessible to mowing machinery and once approved, these areas will be maintained with string trimmers or chemical means, as environmental conditions permit.

Groundcovers will be confined to plant bed areas by manual or chemical means as environmental conditions permit.

The Contractor is required to avoid potential safety issues with pedestrians, bikers, runners, and school children during edging/weed eating operations. **All passing pedestrians must be given the right of way along sidewalks during operations.** Care should be taken not to damage fence posts, light poles or other structural items or fixtures.

**Right of Way Vegetation:**

Overgrowth along R/W line in area #1 shall be pruned back three times (3) a year.

**Litter and Debris Removal:**

Prior to each daily mowing operation, the Contractor is responsible for pick up all trash to include bottles, cans, bags, fallen limbs and palm fronds, dead plants, and other debris on the property areas (i.e., grass areas, monument beds, pond banks, roundabouts, near or adjacent to amenity centers, medians, etc.) including signs (i.e., for sale, etc.) displayed in rights-of-way and common areas unless otherwise directed by the Operations Manager or designee.

Removal of all landscape debris generated on the property during landscape maintenance is the sole responsibility of Contractor, at no additional expense to the district.

Trash will be bagged and removed from the property each visit. Random signage shall also be removed from common areas. This includes but is not limited to realtor, yard sale, and for rent signage. A monthly trash pick-up shall be done in all areas abutting common property. This includes any wood lines adjacent to a common parcel.

Natural Areas defined as visible areas (within 5' of existing bed lines) of natural vegetation shall be kept free of dead branches or unsightly weeds and vines that detract from the appearance of the landscape. Particular attention will be given to invasive grape vines through manual and/or chemical means. These areas should be inspected and maintained during each mowing schedule.

**Storm Drain Cleanup:**

Storm Drain Openings, Inspection/Clean-up - Storm drain openings, grates and ADS drains will be visually inspected concurrent with each mowing. These areas shall be cleaned and swept free of debris as needed.

**Mulch Installation:**

Contractor will mulch twice per year (after leaf drop in fall and in spring). Mulch shall be installed at a depth of three (3) inches. Mulch shall be evenly distributed and not piled around trunks.

Untreated gold hardwood mulch shall be used at the amenity facilities and all entry feature locations.

**Mulch Removal**

Contractor shall remove mulch in all beds and trees as directed in selected areas as a onetime cost in Unit Pricing. Grading and deep edging is required on all hard and soft edges of areas that mulch shall be removed. This is to be completed prior to any new mulch installation. All mulch that is not gold will be removed and replaced during this time.

**Playground Mulch**

All playground mulch will be raked out and redistributed monthly to fill holes and voids. All playground areas shall be kept free of noxious weed growth by utilizing chemical and/or mechanical means on a monthly basis.

**Pesticide, Herbicide, and Turf Replacement:**

All chemicals and pesticides shall be purchased and obtained at the expense of the Contractor.

All spraying must be performed by or under the direct supervision of a licensed applicator. The pest control program shall also follow the current recommendations of University of Florida "Guides to Insect Disease, Nematodes and Weed Control."

The Contractor shall establish a grass and plant pesticide spray program to provide the application of pesticides as needed to control mole crickets, chinch bugs, army worms, and other grass and plant pests as well as plant fungus for all irrigated turf. This program shall be established within 5 calendar days after award and is subject to review and approval by the Operations Manager or designee.

All irrigated Bermuda and St. Augustine shall have at least (2) annual treatments for the purpose of combatting reclaimed irrigation bicarbonates in the soil. All accessible areas shall be mechanically slit injected into turf. All other areas to be spread by rotary means. This shall be done in beginning of growing season no later than May 1st.

All non-irrigated Bahia shall be monitored and treated for Mole Cricket activity at least annually or more frequent if needed.

Pre-emergent and Post-emergent Herbicides. A minimum of two pre-emergent applications in the fall and spring shall be performed on all irrigated turf areas. Post emergent controls shall also be used to provide acceptable levels of weed control throughout the district's property.

As part of the bid package, the Contractor shall submit an outline of the agronomic program for both St. Augustine and Bermuda Turf that would be applied. This shall be included in the proposal package.

Contractor shall mark w/signs all areas sprayed to avoid resident concerns until the area is dry or free of potential safety issues. All signs must be removed by the Contractor.

The Contractor is responsible to monitor all grass conditions and ensure the common area grasses remain healthy and vibrant. Any damage to irrigated turf by insects, fungus or mowing equipment shall be replaced by the Contractor within 14 calendar days after damage is identified at no additional cost to the district.

All turf under repair or replacement areas shall be marked with flags that state "area under construction" to inform residents that the area will be resodded soon. This avoids resident phone calls or concerns and provides information that the area has been identified. These flags will be removed once the area is resodded. Flags can also be added by the district staff to help identify areas of concern during routine weekly or monthly inspections. The Contractor should make note of these areas during the weekly inspection reports.

If the turf area to be repaired is damaged by no fault of the Contractor (as verified by district staff), the area will be replaced at the unit pricing identified in the contract for the various types of grass after approved by the Operations Manager or designee.

Amenity Centers/Pool Deck/ Playgrounds – Fire ant control will be done using top choice granular fire bait. Broadcast application will be done in March. Spot treatments will be done as need to control mound outbreaks

**Fertilization:**

**Sections #1, 3 Non-Irrigated Bahia sod**

A fertilization program of properly timed applications of quality slow release fertilizers (based on requirements established by the University of Florida IFAS) shall be established. Program shall provide a lawn, which is evenly green and thick, and one which does not promote surge growth or burning. All lawn areas shall be fertilized one (1) time per year. All trees and shrubs shall be fertilized two (2) times per year. The Contractor shall replace all dead grass within two weeks of identifying the disturbed area.

**Section #4**

No fertilization requirements for pond banks.

**Section #2 and #5 Irrigated St. Augustine sod**

A fertilization program of properly timed applications of quality slow-release fertilizers (based on requirements established by the University of Florida IFAS) shall be established. Program shall provide a lawn, which is evenly green and thick, and one which does not promote surge growth or burning. A minimum of 1 lbs. of Nitrogen per 1,000 S.F. shall be applied per application. All lawn areas shall be fertilized five (5) times per year. All trees and shrubs shall be fertilized two (2) times per year. Contractors will submit an outline of the agronomic program for both St. Augustine and Bermuda Turf. This shall be included in the proposal package.

Any damage to irrigated St. Augustine turf by contractor during fertilization shall be replaced at the contractors cost within two (2) weeks of damage occurrence.

**Irrigation:**

Automatic sprinklers have been installed to provide coverage to plant beds and grassed areas. Contractor shall determine the time and length for each of the different zones and adjust time clocks as required. Contractor shall visually inspect system once a month during the dormant season and two times a month during the growing season for 19 inspections annually to ensure optimal performance and prevent heads from throwing water directly into travel lanes and sidewalks. Contractor shall provide a monthly report to the Operations Manager or designee. Contractor shall provide Owner with a contact person and telephone number and be available for on-call emergency service. Contractor shall submit invoices for all materials and labor based upon unit prices provided in the bid documents. All billable proposals must be approved by District Staff prior to any work being done. Repairs shall be completed within five (5) business days of staff approval.

Stopping water loss and health hazards associated with main line breaks, valve damages, back flow malfunctions, lateral breaks, damaged heads, etc., are emergency services and shall be completed immediately upon notice of damage. Final repairs shall be completed within 48 hours. Contractor should notify owner of system deficiency and submit monthly report to owner.

**Irrigation Option:**

All irrigation lines less than 2", valves and irrigation heads will be repaired or replaced within the scope of services at no additional cost to the District.

- All sprinkler heads checked for proper operation and coverage. Minimize overspray onto roadways and pedestrian areas, when possible, to conserve water.
- Inspect all valve boxes for broken or missing lids, replacing as needed. **Mark with safety measures until repairs can be made.**

- Adjust as needed controllers to provide proper application of supplemental water while following the required Water Management District guidelines.
- Adjust watering schedules to correspond with seasonal color installation, fertilization applications and pest control operations.
- Adjust watering schedules as required by the Operations Manager or designee as needed to accommodate special events and sports activities.
- Adjust watering schedules as needed based on seasonal rainfall amounts.
- Conduct spot checks of the maintenance system while running in normal operations. This shall include 1 nightly visit of the system operating in its normal capacity (every 3 months).

**Weeding of Beds:**

Beds will be cleaned of noticeable weeds bi-monthly to control weed populations and maintain healthy plants and a neat appearance. Post and pre-emergent herbicide may be applied. Weeds in medians shall be hand pulled or sprayed with "Poast" or "Over the Top" (not Round-up).

**Blowing:**

Sidewalks, curbs and pavement will be blown or vacuumed clean of turf and like debris, not including heavy sand, by forced air machinery, after every mowing.

The Contractor is required to avoid potential safety issues with pedestrians, bikers, runners, and school children during edging/weeding operations. **All passing pedestrians must be given the right of way along sidewalks during operations.**

Grass clippings and organic matter shall not be blown into the storm water drains.

**Shrubs:**

Shrubs and groundcover shall be maintained at a height that will not disrupt clear line of site at all vehicular intersections. Foundation shrubs planted at the base of any building or signage/hardscape element in the landscape shall be maintained to a height not less than 6" below any signage or directional graphic or lettering associated with building identification systems. Foundation shrubs planted at the base of any building or signage/hardscape element should be trimmed to compliment any architectural banding and/or detailing so as not to block any such detail from view.

Pruning of plants which overhang curbs shall be addressed regularly. Pruning of bushes includes maintaining the current shape and specifically does not include changing the shape of the plant as in a cut back. Mass planted shrubs shall not be pruned individually. Tops of shrub masses shall be pruned to a consistent height but sides of shrubs shall be allowed to grow together into a full solid mass. All shrubs shall be pruned in such a way as to provide a natural appearance.

**Trees:**

All trees and palms including oaks, tree ligustrums, patio trees, and pines shall be pruned as needed to maintain their health and enhance their natural appearance and prevent obstruction with travel lanes, when necessary, as follows:

- Areas overhanging sidewalks shall be clear of vegetation or obstruction to a height of 12 feet.
- Areas overhanging roadways shall be clear of vegetation or obstruction to a height of 14.5 feet.
- Areas within a median shall be clear of vegetation or obstruction to a height of 8 feet.

Pruning shall include removal of dead wood and up limbing of multi-stem trees wherever irrigation is blocked.

Pruning methods shall be consistent with accepted horticultural practices. Staking shall be repaired as necessary and guy wires tightened when required. Maintenance contractor shall remove stakes and guy wires when roots are well established.

Sucker growth will be pruned as needed. Cutting the central leader and/or topping trees shall not be done.

Palm trees shall be trimmed two times (2) a year.

**Annuals:**

The Contractor is responsible for purchase, install, and removal of the annual flowers in all beds, planters, and hanging baskets shown on the map and as described below. The suggested annuals for each planting must be reviewed and approved by the Operations Manager or designee.

- Monument Signs
- Main Entrance Signs
- Dog Park
- Amenity Center

Prior to planting of annuals, all beds are to be rototilled to a depth of 8-10 inches.

Annual flower beds will be serviced weekly during the growing season and bi-weekly during the dormant season to remove flowers that are fading or dead to prolong blooming time and to improve the general appearance of the plant.

Annual soil mix will be replenished once per year at a rate of 1 cubic yard soil mix for every 275 square feet of bed area. All annuals will be fertilized at time of installation using a balanced controlled release fertilizer at the label rate. As weather and conditions dictate this will be supplemented with a soluble liquid fertilizer to enhance flowering and plant vigor.

**General Notes:**

Traffic control through all work zones under this contract shall comply with the most current State of Florida Department of Transportation "Roadway and Traffic Design Standards" available at:

Florida Department of Transportation  
Maps and Publication Sales  
Mail Station 12  
605 Suwannee Street  
Tallahassee, Florida 32399-0450  
Phone: (850) 414-4050/4047  
Fax: (850) 414-4915  
[www11.myflorida.com/rddesign/publications/pub.htm](http://www11.myflorida.com/rddesign/publications/pub.htm)

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT**

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

**Addendum No. 1 to the  
Aberdeen Community Development District  
Request for Proposals for Landscape and Irrigation Maintenance Services  
St. Johns County, Florida**

**TO:** Prospective Bidders  
**CC:** Kyle Magee, District Counsel  
Jay Parker, Facilities Manager  
**FROM:** Marilee Giles, District Manager  
**DATE:** March 27, 2026

---

This **Addendum No. 1** pertains to the Aberdeen Community Development District (the “**District**”) Project Manual for the Request for Proposal for the Landscape and Irrigation Maintenance Services (the “**Project Manual**”), notice of which was originally issued March 11, 2026 (“**RFP**”). Please acknowledge receipt of this Addendum by e-mail only to Marilee Giles at [mgiles@gmsnf.com](mailto:mgiles@gmsnf.com).

This Addendum addresses the following questions:

Questions:

1. How many Palm Trees need trimming on property?
2. Does the Bahia on common areas need aeration?
3. Where are the locations for the seasonal flowers?

Answers:

1. 86.
2. : No. That can be amended from RFP.
3. Amenities Center Round-About, The Club House Sign entering Amenities Center and The Main Entrance Aberdeen Tower & Sign on Longleaf Pine.

**Any Proposer wishing to protest any or all of the matters contained or addressed in this addendum shall file a notice of protest with the District Manager, Marilee Giles at [mgiles@gmsnf.com](mailto:mgiles@gmsnf.com), in writing within seventy-two (72) hours (excluding Saturdays, Sundays, and state holidays) after receipt of this addendum. A formal written protest adequately detailing with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the notice of protest is filed. Failure to timely file a written notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to this addendum.**

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT**

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

**Addendum No. 2 to the  
Aberdeen Community Development District  
Request for Proposals for Landscape and Irrigation Maintenance Services  
St. Johns County, Florida**

**TO:** Prospective Bidders  
**CC:** Kyle Magee, District Counsel  
Jay Parker, Facilities Manager  
  
**FROM:** Marilee Giles, District Manager  
**DATE:** April 13, 2026

---

This **Addendum No. 2** pertains to the Aberdeen Community Development District (the “District”) Project Manual for the Request for Proposal for the Landscape and Irrigation Maintenance Services (the “**Project Manual**”), notice of which was originally issued March 11, 2026 (“**RFP**”). Please acknowledge receipt of this Addendum by e-mail only to Marilee Giles at [mgiles@gmsnf.com](mailto:mgiles@gmsnf.com).

This Addendum addresses the following questions:

**Questions:**

1. Clarify the date proposals are due: April 14, 2026 at 2pm (page 4 and 8) or April 30, 2026 at 2pm (page 17).

**Answers:**

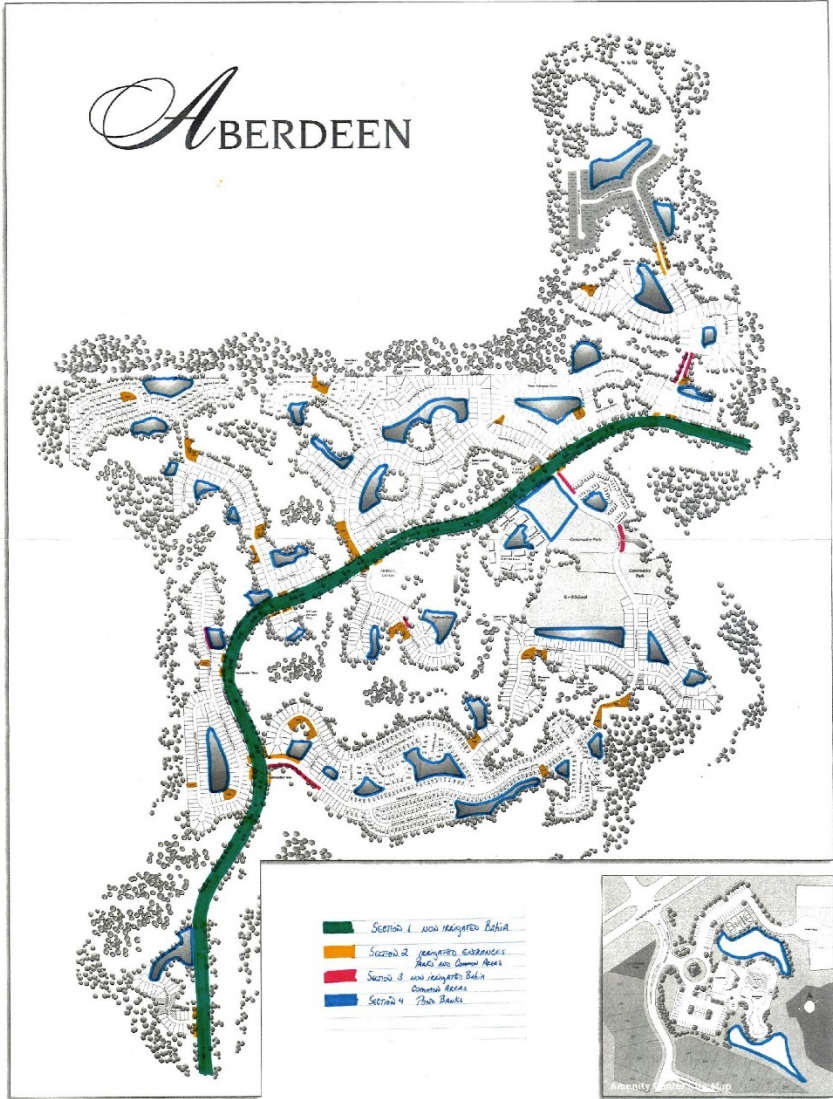
1. Proposals are due on April 14, 2026 at 2pm.

**Any Proposer wishing to protest any or all of the matters contained or addressed in this addendum shall file a notice of protest with the District Manager, Marilee Giles at [mgiles@gmsnf.com](mailto:mgiles@gmsnf.com), in writing within seventy-two (72) hours (excluding Saturdays, Sundays, and state holidays) after receipt of this addendum. A formal written protest adequately detailing with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the notice of protest is filed. Failure to timely file a written notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to this addendum.**

### Exhibit C: Maintenance Map



# CLIENT PROVIDED MAP



Section 5: Aberdeen Amenities Center



# OPERATIONAL PERFORMANCE

## ABDERDEEN CDD MAINTENANCE MAP:



*Service Areas are Highlighted as Shown*

*SIXTH ORDER OF BUSINESS*

**ABERDEEN  
COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2025**

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA**

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 W. Yamato Road • Suite 301  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and each major fund of Aberdeen Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

#### *Responsibilities of Management for the Financial Statements*

The District's management is responsible for the preparation and fair presentation of the 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.

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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### *Auditor's Responsibilities 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 opinions. 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 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, 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.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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 we 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 Information Included in the Financial Report***

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2026, 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, contracts, grant agreements and other matters. The purpose of that report is solely 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 the District's internal control over financial reporting and compliance.

May 4, 2026

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Aberdeen Community Development District, St. Johns County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets plus deferred outflows of resources at the close of the most recent fiscal year resulting in a net position deficit balance of (\$13,559,882).
- The change in the District's total net position in comparison with the prior fiscal year was \$807,674, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$2,025,265, a decrease of (\$233,795) in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, nonspendable for prepaid items, assigned to capital reserves and the remainder is unassigned deficit fund balance in the general fund.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), maintenance and recreation functions.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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 on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District'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 governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets plus deferred outflows of resources at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

|                                     | NET POSITION    |                 |
|-------------------------------------|-----------------|-----------------|
|                                     | SEPTEMBER 30,   |                 |
|                                     | 2025            | 2024            |
| Current and other assets            | \$ 2,310,762    | \$ 2,495,679    |
| Capital assets, net of depreciation | 4,226,503       | 4,520,235       |
| Total assets                        | 6,537,265       | 7,015,914       |
| Deferred outflows of resources      | 116,199         | 127,178         |
| Current liabilities                 | 436,786         | 1,668,376       |
| Long-term liabilities               | 19,776,560      | 19,842,272      |
| Total liabilities                   | 20,213,346      | 21,510,648      |
| Net position                        |                 |                 |
| Net investment in capital assets    | (15,433,748)    | 2,006,316       |
| Restricted                          | 1,098,806       | 309,055         |
| Unrestricted                        | 775,060         | (16,682,927)    |
| Total net position                  | \$ (13,559,882) | \$ (14,367,556) |

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

|                                    | CHANGES IN NET POSITION                 |                        |
|------------------------------------|---|------------------------|
|                                    | FOR THE FISCAL YEAR ENDED SEPTEMBER 30, |                        |
|                                    | 2025                                    | 2024                   |
| Revenues:                          |   |                        |
| Program revenues                   |   |                        |
| Charges for services               | \$ 3,368,614                            | \$ 3,344,794           |
| Operating grants and contributions | 72,064                                  | 81,627                 |
| Capital grants and contributions   | 27,176                                  | 19,022                 |
| General revenues                   |   |                        |
| Miscellaneous income               | 24,634                                  | 35,817                 |
| Unrestricted investment earnings   | 16,745                                  | 22,398                 |
| Total revenues                     | <u>3,509,233</u>                        | <u>3,503,658</u>       |
| Expenses:                          |   |                        |
| General government                 | 168,949                                 | 143,666                |
| Maintenance and operations         | 1,036,055                               | 687,305                |
| Parks and recreation               | 728,670                                 | 880,314                |
| Interest                           | 767,885                                 | 827,797                |
| Total expenses                     | <u>2,701,559</u>                        | <u>2,539,082</u>       |
| Change in net position             | <u>807,674</u>                          | <u>964,576</u>         |
| Net position - beginning           | <u>(14,367,556)</u>                     | <u>(15,332,132)</u>    |
| Net position - ending              | <u>\$ (13,559,882)</u>                  | <u>\$ (14,367,556)</u> |

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$2,701,559. The costs of the District's activities were partially funded by program revenues. Program revenues are comprised primarily of assessments. The remainder of the current fiscal year revenue includes investment income and miscellaneous revenue. In total, expenses increased from the prior year. The majority of the increase in expenses is due to an increase in maintenance expenses.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase revenues by \$31,903 and increase appropriations by \$17,359.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2025, the District had \$8,122,089 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$3,895,586 has been taken, which resulted in a net book value of \$4,226,503. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2025, the District had \$19,290,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Aberdeen Community Development District's Finance Department at 475 West Town Place, Suite 114 St. Augustine, Florida, 32092.

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

|   | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| <b>ASSETS</b>                             |                                    |
| Cash and cash equivalents                 | \$ 201,714                         |
| Investments                               | 909                                |
| Assessments receivable                    | 35,501                             |
| Prepaid items                             | 69,613                             |
| Prepaid bond insurance                    | 161,817                            |
| Restricted assets:                        |                                    |
| Investments                               | 1,841,208                          |
| Capital assets:                           |                                    |
| Nondepreciable                            | 150,000                            |
| Depreciable, net                          | 4,076,503                          |
| Total assets                              | <u>6,537,265</u>                   |
| <br><b>DEFERRED OUTFLOWS OF RESOURCES</b> |                                    |
| Deferred charge on refunding (debit)      | 116,199                            |
| Total deferred outflows of resources      | <u>116,199</u>                     |
| <br><b>LIABILITIES</b>                    |                                    |
| Accounts payable                          | 123,680                            |
| Accrued interest payable                  | 313,106                            |
| Non-current liabilities:                  |                                    |
| Due within one year                       | 1,340,000                          |
| Due in more than one year                 | 18,436,560                         |
| Total liabilities                         | <u>20,213,346</u>                  |
| <br><b>NET POSITION</b>                   |                                    |
| Net investment in capital assets          | (15,433,748)                       |
| Restricted for debt service               | 1,098,806                          |
| Unrestricted                              | 775,060                            |
| Total net position                        | <u>\$ (13,559,882)</u>             |

See notes to the financial statements

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

| <u>Functions/Programs</u>     | Program Revenues           |  |  |                            | Net (Expense)<br>Revenue and<br>Changes in Net<br>Position |
|-------------------------------|----------------------------|--|--|----------------------------|--|
| Expenses                      | Charges<br>for<br>Services | Operating Grants<br>and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities |  |
| Primary government:           |                            |  |  |                            |  |
| Governmental activities:      |                            |  |  |                            |  |
| General government            | \$ 168,949                 | \$ 168,949                               | \$ -                                   | \$ -                       | \$ -   |
| Maintenance and operations    | 1,036,055                  | 1,057,978                                | -                                      | 27,176                     | 49,099   |
| Parks and recreation          | 728,670                    | 11,500                                   | -                                      | -                          | (717,170)  |
| Interest on long-term debt    | 767,885                    | 2,130,187                                | 72,064                                 | -                          | 1,434,366  |
| Total governmental activities | 2,701,559                  | 3,368,614                                | 72,064                                 | 27,176                     | 766,295  |
|                               |                            |  |  |                            |  |
|                               |                            | General revenues:                        |  |                            |  |
|                               |                            | Miscellaneous income                     |  |                            | 24,634   |
|                               |                            | Unrestricted investment earnings         |  |                            | 16,745   |
|                               |                            | Total general revenues                   |  |                            | 41,379   |
|                               |                            | Change in net position                   |  |                            | 807,674  |
|                               |                            | Net position - beginning                 |  |                            | (14,367,556)   |
|                               |                            | Net position - ending                    |  |                            | \$ (13,559,882)  |

See notes to the financial statements

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2025**

|                                      | Major Funds       |                     |                     | Total<br>Governmental<br>Funds |
|--------------------------------------|-------------------|---------------------|---------------------|--------------------------------|
|                                      | General           | Debt<br>Service     | Capital<br>Projects |                                |
| <b>ASSETS</b>                        |                   |                     |                     |                                |
| Cash and cash equivalents            | \$ 96,405         | \$ -                | \$ 105,309          | \$ 201,714                     |
| Investments                          | 909               | 1,389,450           | 451,758             | 1,842,117                      |
| Due from other funds                 | -                 | -                   | 4,568               | 4,568                          |
| Assessments receivable               | 13,039            | 22,462              | -                   | 35,501                         |
| Prepaid items                        | 69,613            | -                   | -                   | 69,613                         |
| Total assets                         | <u>\$ 179,966</u> | <u>\$ 1,411,912</u> | <u>\$ 561,635</u>   | <u>\$ 2,153,513</u>            |
| <b>LIABILITIES AND FUND BALANCES</b> |                   |                     |                     |                                |
| Liabilities:                         |                   |                     |                     |                                |
| Accounts payable                     | \$ 121,705        | \$ -                | \$ 1,975            | \$ 123,680                     |
| Due to other funds                   | 4,568             | -                   | -                   | 4,568                          |
| Total liabilities                    | <u>126,273</u>    | <u>-</u>            | <u>1,975</u>        | <u>128,248</u>                 |
| Fund balances:                       |                   |                     |                     |                                |
| Nonspendable:                        |                   |                     |                     |                                |
| Prepaid items                        | 69,613            | -                   | -                   | 69,613                         |
| Restricted for:                      |                   |                     |                     |                                |
| Debt service                         | -                 | 1,411,912           | -                   | 1,411,912                      |
| Capital projects                     | -                 | -                   | 110                 | 110                            |
| Assigned to:                         |                   |                     |                     |                                |
| Capital reserves                     | -                 | -                   | 559,550             | 559,550                        |
| Unassigned                           | (15,920)          | -                   | -                   | (15,920)                       |
| Total fund balances                  | <u>53,693</u>     | <u>1,411,912</u>    | <u>559,660</u>      | <u>2,025,265</u>               |
| Total liabilities and fund balances  | <u>\$ 179,966</u> | <u>\$ 1,411,912</u> | <u>\$ 561,635</u>   | <u>\$ 2,153,513</u>            |

See notes to the financial statements

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

|   |                     |                        |
|---|---------------------|------------------------|
| Total fund balances - governmental funds  |                     | \$ 2,025,265           |
| <p>Amounts reported for governmental activities in the statement of net position are different because:</p>   |                     |                        |
| <p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.</p> |                     |                        |
| Cost of capital assets  | 8,122,089           |                        |
| Accumulated depreciation  | <u>(3,895,586)</u>  | 4,226,503              |
| <p>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.</p>  |                     |                        |
|   |                     | 161,817                |
| <p>Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.</p>   |                     |                        |
|   |                     | 116,199                |
| <p>Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.</p>   |                     |                        |
| Accrued interest payable  | (313,106)           |                        |
| Bonds payable   | <u>(19,776,560)</u> | <u>(20,089,666)</u>    |
| Net position of governmental activities   |                     | <u>\$ (13,559,882)</u> |

See notes to the financial statements

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

|  | Major Funds      |                     |                     | Total<br>Governmental<br>Funds |
|--|------------------|---------------------|---------------------|--------------------------------|
|  | General          | Debt<br>Service     | Capital<br>Projects |                                |
| <b>REVENUES</b>  |                  |                     |                     |                                |
| Assessments  | \$ 1,226,927     | \$ 2,130,187        | \$ -                | \$ 3,357,114                   |
| Miscellaneous income   | 25,261           | 1,503               | 9,370               | 36,134                         |
| Interest earnings  | 16,745           | 72,064              | 27,176              | 115,985                        |
| Total revenues   | <u>1,268,933</u> | <u>2,203,754</u>    | <u>36,546</u>       | <u>3,509,233</u>               |
| <b>EXPENDITURES</b>  |                  |                     |                     |                                |
| Current:   |                  |                     |                     |                                |
| General government   | 168,949          | -                   | -                   | 168,949                        |
| Maintenance and operations                                   | 639,767          | -                   | 203,348             | 843,115                        |
| Parks and recreation   | 574,004          | -                   | -                   | 574,004                        |
| Debt service:  |                  |                     |                     |                                |
| Principal  | -                | 1,290,000           | -                   | 1,290,000                      |
| Interest   | -                | 813,086             | -                   | 813,086                        |
| Capital outlay   | -                | -                   | 53,874              | 53,874                         |
| Total expenditures   | <u>1,382,720</u> | <u>2,103,086</u>    | <u>257,222</u>      | <u>3,743,028</u>               |
| Excess (deficiency) of revenues<br>over (under) expenditures | (113,787)        | 100,668             | (220,676)           | (233,795)                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                  |                     |                     |                                |
| Transfers in (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                                  | (153,787)        | 100,668             | (180,676)           | (233,795)                      |
| Fund balances - beginning                                    | <u>207,480</u>   | <u>1,311,244</u>    | <u>740,336</u>      | <u>2,259,060</u>               |
| Fund balances - ending                                       | <u>\$ 53,693</u> | <u>\$ 1,411,912</u> | <u>\$ 559,660</u>   | <u>\$ 2,025,265</u>            |

See notes to the financial statements

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

|  |                   |
|--|-------------------|
| Net change in fund balances - total governmental funds   | \$ (233,795)      |
| Amounts reported for governmental activities in the statement of activities are different because:   |                   |
| Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.  | 53,874            |
| Repayment of long-term liabilities is reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities. | 1,290,000         |
| The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.                                    | 25,758            |
| Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as   |                   |
| Amortization of deferred amount on refunding   | (10,979)          |
| Amortization of prepaid Bond insurance   | (15,290)          |
| Amortization of Bond premium   | 45,712            |
| Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.  | <u>(347,606)</u>  |
| Change in net position of governmental activities  | <u>\$ 807,674</u> |

See notes to the financial statements

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY**

Aberdeen Community Development District (the "District") was established by Rule 42NN-1.001, Florida Administrative Code, adopted by the Florida Land and Water Adjudicatory Commission effective November 5, 2003. The District was created pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity**

#### Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

#### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Capital Assets (Continued)

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u>           | <u>Years</u> |
|-------------------------|--------------|
| Infrastructure          | 30           |
| Recreational facilities | 7-20         |

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Fund Equity/Net Position (Continued)

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### **Other Disclosures**

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## **NOTE 3 - BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearing is conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

### Investments

The District's investments were held as follows at September 30, 2025:

|  | Amortized Cost      | Credit Risk | Maturities   |
|--|---------------------|-------------|--|
| Investment in Local Government Surplus<br>Funds Trust Fund (Florida PRIME) | \$ 452,553          | S&P AAAM    | Weighted average of the fund<br>portfolio: 47 days |
| First American Government Obligations<br>Fund - Class Y                    | 1,389,564           | S&P AAAM    | Weighted average of the fund<br>portfolio: 45 days |
|  | <u>\$ 1,842,117</u> |             |  |

*Custodial credit risk* – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk.

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1: Investments* whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2: Investments* whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3: Investments* whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

#### NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

##### Investments (Continued)

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

*External Investment Pool* – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

#### NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

| Fund             | Transfer in      | Transfer out     |
|------------------|------------------|------------------|
| General          | \$ -             | \$ 40,000        |
| Capital projects | 40,000           | -                |
| Total            | <u>\$ 40,000</u> | <u>\$ 40,000</u> |

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the general fund to the capital projects fund were made in order to fund capital reserves in accordance with the Budget.

**NOTE 6 – CAPITAL ASSETS**

|   | Beginning<br>Balance | Additions    | Reductions | Ending<br>Balance |
|---|----------------------|--------------|------------|-------------------|
| <u>Governmental activities</u>              |                      |              |            |                   |
| Capital assets, not being depreciated       |                      |              |            |                   |
| Land  | \$ 150,000           | \$ -         | \$ -       | \$ 150,000        |
| Total capital assets, not being depreciated | 150,000              | -            | -          | 150,000           |
| Capital assets, being depreciated           |                      |              |            |                   |
| Infrastructure                              | 5,734,313            | 53,874       | -          | 5,788,187         |
| Recreational facility and amenities         | 2,183,902            | -            | -          | 2,183,902         |
| Total capital assets, being depreciated     | 7,918,215            | 53,874       | -          | 7,972,089         |
| Less accumulated depreciation for:          |                      |              |            |                   |
| Infrastructure                              | 3,038,320            | 192,940      | -          | 3,231,260         |
| Recreational facility and amenities         | 509,660              | 154,666      | -          | 664,326           |
| Total accumulated depreciation              | 3,547,980            | 347,606      | -          | 3,895,586         |
| Total capital assets being depreciated      | 4,370,235            | (293,732)    | -          | 4,076,503         |
| Governmental activities capital assets, net | \$ 4,520,235         | \$ (293,732) | \$ -       | \$ 4,226,503      |

Depreciation expense was charged to function/programs as follows:

|                            |                   |
|----------------------------|-------------------|
| Governmental activities:   |                   |
| Maintenance and operations | \$ 192,940        |
| Parks and recreation       | 154,666           |
| Total depreciation expense | <u>\$ 347,606</u> |

**NOTE 7 – LONG-TERM LIABILITIES**

**Series 2018**

On November 15, 2018, the District issued \$2,065,000 Series 2018 Special Assessment Bonds, consisting of various Term Bonds with maturity dates from May 1, 2024 to May 1, 2049 and fixed interest rates from 4% to 5.1%. The bonds were issued to finance the cost of acquiring, constructing and equipping certain assessable improvements. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Series 2018 Bonds is to be paid serially commencing May 1 2019 through May 1, 2049.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. For the Series 2018 Bonds, this occurred during the current fiscal year as the District collected prepaid assessments and prepaid \$15,000 of the Bonds.

The Bond Indenture established a debt service reserve requirement as well as other 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. The District was in compliance with the requirements at September 30, 2025.

## NOTE 7 – LONG-TERM LIABILITIES (Continued)

### Series 2020

On May 20, 2020, the District issued \$18,485,000 of Senior Special Assessment Revenue Refunding Bonds Series 2020A-1 and \$4,890,000 of Subordinate Special Assessment Revenue Refunding Bonds Series 2020A-2, consisting of various Term Bonds with maturity dates from May 1, 2021 to May 1, 2036 and fixed interest rates from 2.375% to 5%. The Bonds were issued to refund a portion of the District's previously outstanding Special Assessment Bonds, Series 2005, and acquire and construct certain assessable improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2021 through May 1, 2036.

The Series 2020 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2020 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 Bond Indenture. For the Series 2020 Bonds, this occurred during the current fiscal year as the District collected prepaid assessments and prepaid \$5,000 of the Series 2020A-1 Bonds. In addition, see Note – 9 Subsequent Events for extraordinary redemption amounts subsequent to fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other 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. The District was in compliance with the requirements at September 30, 2025.

### Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

|                                | Beginning<br>Balance | Additions   | Reductions          | Ending<br>Balance    | Due Within<br>One Year |
|--------------------------------|----------------------|-------------|---------------------|----------------------|------------------------|
| <u>Governmental activities</u> |                      |             |                     |                      |                        |
| Bonds payable:                 |                      |             |                     |                      |                        |
| Series 2018                    | \$ 1,850,000         | \$ -        | \$ 55,000           | \$ 1,795,000         | 40,000                 |
| Series 2020A-1                 | 14,930,000           | -           | 995,000             | 13,935,000           | 1,045,000              |
| Plus: original issue premium   | 532,272              | -           | 45,712              | 486,560              | -                      |
| Series 2020A-2                 | 3,800,000            | -           | 240,000             | 3,560,000            | 255,000                |
| Total                          | <u>\$ 21,112,272</u> | <u>\$ -</u> | <u>\$ 1,335,712</u> | <u>\$ 19,776,560</u> | <u>\$ 1,340,000</u>    |

At September 30, 2025, the scheduled debt service requirements on the Bonds payable were as follows:

| Year ending<br>September 30: | Governmental Activities |                     |                      |
|------------------------------|-------------------------|---------------------|----------------------|
|                              | Principal               | Interest            | Total                |
| 2026                         | \$ 1,340,000            | \$ 751,454          | \$ 2,091,454         |
| 2027                         | 1,400,000               | 685,292             | 2,085,292            |
| 2028                         | 1,480,000               | 616,154             | 2,096,154            |
| 2029                         | 1,530,000               | 543,078             | 2,073,078            |
| 2030                         | 1,580,000               | 498,898             | 2,078,898            |
| 2031-2035                    | 8,775,000               | 1,639,022           | 10,414,022           |
| 2036-2040                    | 2,250,000               | 362,080             | 2,612,080            |
| 2041-2045                    | 465,000                 | 192,782             | 657,782              |
| 2046-2050                    | 470,000                 | 61,202              | 531,202              |
|                              | <u>\$ 19,290,000</u>    | <u>\$ 5,349,962</u> | <u>\$ 24,639,962</u> |

#### **NOTE 8 - MANAGEMENT COMPANY**

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

#### **NOTE 9 - 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. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

#### **NOTE 10 – SUBSEQUENT EVENTS**

##### **Bond Payments**

Subsequent to fiscal year end, the District prepaid a total of \$10,000 of the Series 2020A-1 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

|  | Budgeted Amounts |                  | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--|------------------|------------------|-------------------|---|
|  | Original         | Final            |                   |   |
| <b>REVENUES</b>  |                  |                  |                   |   |
| Assessments  | \$ 1,207,029     | \$ 1,226,927     | \$ 1,226,927      | \$ -  |
| Miscellaneous  | 15,000           | 25,261           | 25,261            | -   |
| Interest earnings  | 15,000           | 16,744           | 16,745            | 1   |
| Total revenues   | <u>1,237,029</u> | <u>1,268,932</u> | <u>1,268,933</u>  | <u>1</u>  |
| <b>EXPENDITURES</b>  |                  |                  |                   |   |
| Current:   |                  |                  |                   |   |
| General government   | 155,233          | 157,859          | 168,949           | (11,090)  |
| Maintenance and operations                                   | 449,791          | 432,549          | 639,767           | (207,218)   |
| Parks and recreation   | 762,495          | 794,470          | 574,004           | 220,466   |
| Total expenditures   | <u>1,367,519</u> | <u>1,384,878</u> | <u>1,382,720</u>  | <u>2,158</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (130,490)        | (115,946)        | (113,787)         | 2,159   |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                  |                  |                   |   |
| Carry forward  | 170,490          | 155,946          | -                 | (155,946)   |
| Transfer in (out)  | (40,000)         | (40,000)         | (40,000)          | -   |
| Total other financing sources (uses)                         | <u>130,490</u>   | <u>115,946</u>   | <u>(40,000)</u>   | <u>(155,946)</u>  |
| Net change in fund balances                                  | <u>\$ -</u>      | <u>\$ -</u>      | (153,787)         | <u>\$ (153,787)</u>                                       |
| Fund balance - beginning                                     |                  |                  | <u>207,480</u>    |   |
| Fund balance - ending  |                  |                  | <u>\$ 53,693</u>  |   |

See notes to required supplementary information

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase revenues by \$31,903 and increase appropriations by \$17,359.

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FLORIDA STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025  
UNAUDITED**

| Element   | Comments   |
|---|--|
| Number of District employees compensated in the last pay period of the District's fiscal year being reported.   | 6  |
| Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported. | 16   |
| Employee compensation   | \$11,400   |
| Independent contractor compensation   | \$1,373,531  |
| Construction projects to begin on or after October 1; (\$65K)   | Not applicable   |
| Budget variance report  | See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund  |
| Non ad valorem special assessments;   |  |
| Special assessment rate   | Operations and maintenance - \$310.95 - \$939.17<br>Series 2020 Debt service - \$366.14 - \$1,753.94<br>Series 2018A 1-2 Debt service - \$34.96 - \$105.59 |
| Special assessments collected   | \$3,357,114  |
| Governmental activities   |  |
| Series 2018   | \$1,795,000  |
| Series 2020A-1  | \$13,935,000   |
| Series 2020A-2  | \$3,560,000  |



**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**

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 of the governmental activities and each major fund of Aberdeen Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 4, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a 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 were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

May 4, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

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

We have examined Aberdeen Community Development District, St. Johns County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report 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, management, and the Supervisors of Aberdeen Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

May 4, 2026



**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

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

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Aberdeen Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 4, 2026.

**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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 4, 2026, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Aberdeen Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Aberdeen Community Development District, St. Johns County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

May 4, 2026

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 25.

*SEVENTH ORDER OF BUSINESS*

**RESOLUTION 2026-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ABERDEEN COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES OF PROCEDURE; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, the Aberdeen Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors of the District (the “Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*.

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

**SECTION 1.** A Public Hearing will be held to adopt Rules of Procedure on August 25, 2026, at 6:00 p.m. , at Aberdeen Amenity Center, 110 Flower of Scotland Avenue, St. Johns, Florida 32259.

**SECTION 2.** The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

**SECTION 3.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 19<sup>th</sup> day of May, 2026.

ATTEST:

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**RULES OF PROCEDURE  
ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
RULE NO. 2026-01**

**EFFECTIVE AS OF \_\_\_\_\_, 2026**

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**Rule 1.0      General.**

- (1) The Aberdeen Community Development District (the “**District**”) was created pursuant to the provisions of Chapter 190 of the Florida Statutes, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (the “**Rules**”) is to describe the general operations of the District.
- (2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.
- (3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.
- (4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Rule 1.1 Board of Supervisors; Officers and Voting.**

- (1) Board of Supervisors. The Board of Supervisors of the District (the “**Board**”) shall consist of five (5) members. Members of the Board (“**Supervisors**”) appointed by ordinance or rule or elected by landowners must be citizens of the United States of America and residents of the State of Florida. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.
  - (a) Supervisors shall hold office for the term specified by Section 190.006 of the Florida Statutes. If, during the term of office, any Board member(s) vacates their office, the remaining member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.
  - (b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.
  - (c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.
  - (d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.
- (2) Officers. At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.
  - (a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District’s behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a

meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("**District Manager**") or District Counsel, in whole or in part.

- (b) The Vice-Chairperson shall be a member of the Board and shall have such duties and responsibilities as specifically designated by the Board from time to time. The Vice-Chairperson has the authority to execute resolutions and contracts on the District's behalf in the absence of the Chairperson. If the Vice-Chairperson resigns from office or ceases to be a member of the Board, the Board shall select a Vice-Chairperson. The Vice-Chairperson serves at the pleasure of the Board.
- (c) The Secretary of the Board serves at the pleasure of the Board and need not be a member of the Board. The Secretary shall be responsible for maintaining the minutes of Board meetings and may have other duties assigned by the Board from time to time. An employee of the District Manager may serve as Secretary. The Secretary shall be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (d) The Treasurer need not be a member of the Board but must be a resident of the State of Florida. The Treasurer shall perform duties described in Section 190.007(2) and (3) of the Florida Statutes, as well as those assigned by the Board from time to time. The Treasurer shall serve at the pleasure of the Board. The Treasurer shall either be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (e) In the event that both the Chairperson and Vice-Chairperson are absent from a Board meeting and a quorum is present, the Board may designate one of its members or a member of District staff to convene and conduct the meeting. In such circumstances, any of the Board members present are authorized to execute agreements, resolutions, and other documents approved by the Board at such meeting. In the event that the Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.
- (f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.

- (g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.
- (3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.
- (4) Record Book. The Board shall keep a permanent record book entitled “**Record of Proceedings**,” in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.
- (5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation within the county or counties in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286 of the Florida Statutes.
- (6) Votes Required. No Board member who is present at any meeting of the District Board at which an official decision, ruling, or other official act is to be taken or adopted may abstain from voting in regard to any such decision, ruling, or act; and a vote shall be recorded or counted for each such Board member present, except when, with respect to any such member, there is, or appears to be, a possible conflict of interest under the provisions of s. 112.311, s. 112.313, or s. 112.3143 of the Florida Statutes.
- (7) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, “**voting conflict of interest**” shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member’s special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.
  - (a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board’s

Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, the Board member may vote or abstain from voting on the matter at issue. If the Board member was elected by electors residing within the District, the Board member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

The Board's Secretary shall prepare a Memorandum of Voting Conflict (Form 8B) which shall then be signed by the Board member, filed with the Board's Secretary, and provided for attachment to the minutes of the meeting within fifteen (15) days of the meeting.

- (b) If a Board member inadvertently votes on a matter and later learns he or she has a conflict on the matter, the member shall immediately notify the Board's Secretary. Within fifteen (15) days of the notification, the member shall file the appropriate Memorandum of Voting Conflict, which will be attached to the minutes of the Board meeting during which the vote on the matter occurred. The Memorandum of Voting Conflict shall immediately be provided to other Board members and shall be read publicly at the next meeting held subsequent to the filing of the Memorandum of Voting Conflict. The Board member's vote is unaffected by this filing.
- (c) It is not a conflict of interest for a Board member, the District Manager, or an employee of the District to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner.
- (d) In the event that a Board member elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, has a continuing conflict of interest, such Board member is permitted to file a Memorandum of Voting Conflict at any time in which it shall state the nature of the continuing conflict. Only one such continuing Memorandum of Voting Conflict shall be required to be filed for each term the Board member is in office.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** §§ 112.3143, 190.006, 190.007, 286.012, Fla. Stat.

**Rule 1.2 District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination.**

- (1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:
- (a) Agenda packages for prior 24 months and next meeting;
  - (b) Official minutes of meetings, including adopted resolutions of the Board;
  - (c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;
  - (d) Adopted engineer's reports;
  - (e) Adopted assessment methodologies/reports;
  - (f) Adopted disclosure of public financing;
  - (g) Limited Offering Memorandum for each financing undertaken by the District;
  - (h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;
  - (i) District policies and rules;
  - (j) Fiscal year end audits; and
  - (k) Adopted budget for the current fiscal year.

The District Manager shall ensure that each District records office contains the documents required by Florida law.

- (2) Public Records. District public records include all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is appointed as the

District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.

- (3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.
- (4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of \$0.15 per page for one-sided copies and \$0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar (\$1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature or volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "**extensive**" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars (\$25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be

due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

- (5) Records Retention. The Secretary of the District shall be responsible for retaining the District's records in accordance with applicable Florida law.
- (6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.
- (7) Financial Disclosure Coordination. Unless specifically designated by Board resolution otherwise, the Secretary shall serve as the Financial Disclosure Coordinator ("**Coordinator**") for the District as required by the Florida Commission on Ethics ("**Commission**"). The Coordinator shall create, maintain and update a list of the names, e-mail addresses, physical addresses, and names of the agency of, and the office or position held by, all Supervisors and other persons required by Florida law to file a statement of financial interest due to his or her affiliation with the District ("**Reporting Individual**"). The Coordinator shall provide this list to the Commission by February 1 of each year, which list shall be current as of December 31 of the prior year. Each Supervisor and Reporting Individual shall promptly notify the Coordinator in writing if there are any changes to such person's name, e-mail address, or physical address. Each Supervisor and Reporting Individual shall promptly notify the Commission in the manner prescribed by the Commission if there are any changes to such person's e-mail address.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** §§ 112.31446(3), 112.3145(8)(a)1., 119.07, 119.0701, 190.006, Fla. Stat.

**Rule 1.3      Public Meetings, Hearings, and Workshops.**

- (1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:
- (a) The date, time and place of the meeting, hearing or workshop;
  - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
  - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
  - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (904) 940-5850. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
  - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

- (f) The following or substantially similar language: “The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record.”

The date, time, and place of each meeting, hearing, or workshop of the Board shall additionally be posted on the District’s website at least seven (7) days prior to such meeting, hearing, or workshop.

- (2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.
- (3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any i) confidential and ii) confidential and exempt information, shall be available to the public at least seven (7) days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as “meeting materials” shall not convert such materials into “meeting materials.” For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

The District may, but is not required to, use the following format in preparing its agenda for its regular meetings:

- Call to order
- Roll call
- Public comments
- Organizational matters
- Review of minutes
- Specific items of old business
- Specific items of new business
- Staff reports
  - (a) District Counsel
  - (b) District Engineer
  - (c) District Manager
    - 1. Financial Report
    - 2. Approval of Expenditures
- Supervisor’s requests and comments

## Adjournment

- (4) Minutes. The Secretary shall be responsible for preparing and keeping the minutes of each meeting of the Board. Minutes shall be corrected and approved by the Board at a subsequent meeting. The Secretary may work with other staff members in preparing draft minutes for the Board's consideration.
- (5) Special Requests. Persons wishing to receive, by mail, notices or agendas of meetings, may so advise the District Manager or Secretary at the District Office. Such persons shall furnish a mailing address in writing and shall be required to pre-pay the cost of the copying and postage.
- (6) Emergency Meetings. The Chairperson, or Vice-Chairperson if the Chairperson is unavailable, upon consultation with the District Manager and District Counsel, if available, may convene an emergency meeting of the Board without first having complied with sections (1) and (3) of this Rule, to act on emergency matters that may affect the public health, safety, or welfare. Whenever possible, the District Manager shall make reasonable efforts to provide public notice and notify all Board members of an emergency meeting twenty-four (24) hours in advance. Reasonable efforts may include telephone notification. Notice of the emergency meeting must be provided both before and after the meeting on the District's website, if it has one. Whenever an emergency meeting is called, the District Manager shall be responsible for notifying at least one newspaper of general circulation within the county in which the District is located. After an emergency meeting, the Board shall publish in a newspaper of general circulation within the county in which the District is located, the time, date and place of the emergency meeting, the reasons why an emergency meeting was necessary, and a description of the action taken. Actions taken at an emergency meeting may be ratified by the Board at a regularly noticed meeting subsequently held.
- (7) Public Comment. The Board shall set aside a reasonable amount of time at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.
- (8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Section 190.008 of the Florida Statutes. Once adopted in accord with Section 190.008 of the Florida Statutes, the annual budget(s) may be amended from time to time by action of the Board or as otherwise provided in the resolution approving the annual budget(s). Approval of invoices by the Board in excess of the funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

- (9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.
- (10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist.
- (11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.
- (12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:
- (a) The Board identifies on the record at the original meeting a reasonable need for a continuance;
  - (b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and
  - (c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.
- (13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and

the names of the persons anticipated to attend the session. The session must commence at an open meeting in which the Chairperson or Vice-Chairperson announces the commencement of the session, the estimated length of the session, and the names of the persons who will be attending the session. The discussion during the session is confined to settlement negotiations or strategy related to litigation expenses or as may be authorized by law. Only the Board, the District's attorneys (including outside counsel), the District Manager, and the court reporter may attend an Attorney-Client Session. During the session, no votes may be taken and no final decisions concerning settlement can be made. Upon the conclusion of the session, the public meeting is reopened, and the Chairperson or Vice-Chairperson must announce that the session has concluded. The session must be transcribed by a court-reporter and the transcript of the session filed with the District Secretary within a reasonable time after the session. The transcript shall not be available for public inspection until after the conclusion of the litigation.

- (14) Security and Firesafety Board Discussions. Portions of a meeting which relate to or would reveal a security or firesafety system plan or portion thereof made confidential and exempt by section 119.071(3)(a), Florida Statutes, are exempt from the public meeting requirements and other requirements of section 286.011, Florida Statutes, and section 24(b), Article 1 of the State Constitution. Should the Board wish to discuss such matters, members of the public shall be required to leave the meeting room during such discussion. Any records of the Board's discussion of such matters, including recordings or minutes, shall be maintained as confidential and exempt records in accordance with Florida law.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** §§ 189.069(2)(a)16, 190.006, 190.007, 190.008, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

**Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse**

- (1) Internal Controls. The District shall establish and maintain internal controls designed to:
  - (a) Prevent and detect “**fraud**,” “**waste**” and “**abuse**” as those terms are defined in section 11.45(1),
  - (b) Florida Statutes; and
  - (c) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and
  - (d) Support economical and efficient operations; and
  - (e) Ensure reliability of financial records and reports; and
  - (f) Safeguard assets.
- (2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** § 218.33(3), Fla. Stat.

## **Rule 2.0      Rulemaking Proceedings.**

- (1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules, in accordance with the requirements of Section 190.011(5) of the Florida Statutes, and Chapter 120 of the Florida Statutes, including but not limited to Section 120.81(2)(b) of the Florida Statutes. Rulemaking proceedings shall be deemed to have been initiated upon publication of a Notice of Rule Development by the District as required by Section 2 of this Rule. A “**rule**” is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District. Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.
  
- (2) Requirements of a Rule. All District rules as drafted shall:
  - (a) Contain only one subject;
  - (b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;
  - (c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and
  - (d) Only incorporate material by reference in compliance with Section 120.54(1)(i) of the Florida Statutes.
  
- (3) Statement of Estimated Regulatory Costs. Before adopting, amending, or repealing any rule, other than an emergency rule, the District may prepare a statement of estimated regulatory costs (“**SERC**”) based on the factors set forth in Section 120.541(2) of the Florida Statutes. The District shall prepare a SERC for a proposed rule if in accordance with the requirements of Section 120.541(2) of the Florida Statutes if: i) the proposed rule will have an adverse economic impact on small business; or ii) the proposed rule is likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in the state within one (1) year after implementation of the rule.
  
- (4) Notice of Rule Development.

- (a) Except when the intended action is the repeal of a rule, the District shall provide notice of the development of a proposed rule (“**Notice of Rule Development**”) setting forth the following:
  - (i) the subject area to be addressed by rule development;
  - (ii) A short, plain explanation of the purpose and effect of the proposed rule;
  - (iii) The grant of rulemaking authority for the proposed rule;
  - (iv) The law being implemented;
  - (v) The proposed rule number; and
  - (vi) If available, either the preliminary text of the proposed rule and any incorporated documents, or a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft of such rule or documents.
- (b) The Notice of Rule Development shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the Notice of Rulemaking required by Section 5 of this Rule, and at least thirty-five (35) days prior to the intended action.

(5) Notice of Rulemaking.

- (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall provide notice of its intended action (the “**Notice of Rulemaking**”) setting forth the following:
  - (i) A short, plain explanation of the purpose and effect of the proposed rule;
  - (ii) The proposed rule number;
  - (iii) A summary of the proposed rule or amendment;
  - (v) The grant of rulemaking authority for the proposed rule;
  - (vi) The law being implemented or interpreted;
  - (vii) The name, e-mail address, and telephone number of the agency employee who may be contacted regarding the intended action;

- (viii) A concise summary of the District's statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, that describes the regulatory impact of the rule in readable language;
  - (ix) The District's website where the statement of estimated regulatory costs can be viewed, in its entirety, if one has been prepared;
  - (x) A statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice;
  - (xi) A statement as to whether, based on the SERC or other information expressly relied upon and described by the District if no statement of regulatory costs is required, the proposed rule is expected to require legislative ratification pursuant to Section 120.541(3) of the Florida Statutes;
  - (x) The date, time, and location of the public hearing on the proposed rule;
  - (xi) The name, address, and telephone number of the District contact person who can provide information about the public hearing; and
  - (xii) A reference to both the date on which and the place where the Notice of Rule Development required by Section 4 of this Rule appeared, except when the intended action is the repeal of a rule.
- (b) The Notice of Rulemaking shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days after the Notice of Rule Development required by Section 4 of this Rule, and at least twenty-eight (28) days prior to the intended action. If the Notice of Rulemaking is not published within one-hundred eighty (180) days of the publication of the Notice of Rule Development, then the District's Board shall approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.
- (c) The Notice of Rulemaking shall be mailed or delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days before publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice of the District's rulemaking proceedings. Such persons must furnish a mailing address or e-

mail address, and may be required to pay the cost of copying and mailing as applicable.

- (d) As of the date of publication of the Notice of Rulemaking, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the proposed rule, including all material proposed to be incorporated by reference.

(6) Modification of Rules.

(a) Technical Changes.

- (i) Prior to rule adoption, the District shall publish a notice of correction (“**Notice of Correction**”) if any of the information that is required to be included in the Notice of Rulemaking, including technical changes that correct citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, is omitted or is incorrect. A Notice of Correction cannot be used to make substantive changes to the rule text. The Notice of Correction shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the intended action.
- (ii) After rule adoption, a technical change to a rule may be approved at any time by the District. Promptly thereafter, a Notice of Correction shall be published by the District in the manner set forth in Section 6(a)(i) of this Rule.

(b) Substantive Changes.

- (i) Prior to rule adoption, the District shall publish a notice of change (“**Notice of Change**”) if there is any substantive change, other than a technical change that corrects citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, to a proposed rule, including any material incorporated by reference, or to a SERC. The Notice of Change must address a summary of the change and shall be published in a newspaper of general circulation within the county or counties in which the District is located at least twenty-one (21) days prior to the intended action. The Notice of Change shall also be sent to those persons set forth in Section 5(C) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings. Any substantive change must be either be:

1. Supported by the record of the public hearing held on the proposed rule;

2. In response to written materials submitted to the District; or
3. In response to an objection with the proposed rule by the District Board.

(ii) After rule adoption, a substantive change to a rule shall be effectuated by initiating rulemaking as set forth in this Rule.

(7) Withdrawal of Proposed Rules.

- (a) Prior to the adoption of a rule, the District may elect to withdraw the proposed rule in whole or in part. After a rule has become effective, the District may only amend or repeal the rule through initiating the rulemaking procedures set forth in this Rule.
- (b) Prior to the adoption of a rule, the District shall withdraw the proposed rule if the District has either failed to adopt such rule within one-hundred eighty (180) days of the publication of the Notice of Rule Development required by Section 4 of this Rule or to approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.
- (c) In the event of a withdrawal of a proposed rule, the District shall publish a notice (“**Notice of Rule Withdrawal**”) in a newspaper of general circulation within the county or counties in which the District is located, and shall provide notice to those persons set forth in Section 5(c) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings.
- (d) Within fifteen (15) days after the end of each calendar quarter, the District shall compile and post on its website a list of each failure to publish a Notice of Rulemaking within the timeframe prescribed by Section 5(b) of this Rule, which list shall include the information set forth in Section 120.54(3)(d)(7) of the Florida Statutes. The District is only required to provide such posting in any calendar quarter(s) in which there is an actual failure to timely publish a Notice of Rulemaking, if any.

(8) Rule Development Workshops.

- (a) Whenever requested in writing by any affected person, the District must conduct a rule development workshop prior to proposing rules for adoption for the purposes of rule development or information gathering for the preparation of the SERC, unless the Chairperson explains in writing why a workshop is unnecessary. The District may initiate a rule development workshop, but is not required to do so.

- (b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.
  - (c) The notice of any workshop shall be published in a newspaper of general circulation within the county or counties in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:
    - (i) The place, date, and time of the workshop;
    - (ii) The subject area that will be addressed; and
    - (iii) The District Manager's contact information.
- (9) Petitions to Initiate Rulemaking.
- (a) All Petitions to Initiate Rulemaking Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.
  - (b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.
  - (c) If the petition is directed to an unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule.
    - (i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county or counties in which the District is located. The public hearing shall be held by the District within thirty (30) days after publication of the Notice of Rulemaking Petition Public Hearing.
    - (ii) Not later than thirty (30) days following the date of the public hearing held pursuant to Section 9(c)(i) of this Rule, the District

shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

1. If the District decides to initiate rulemaking it shall proceed with the rulemaking process as set forth in this Rule.
2. If the District decides to not initiate rulemaking or otherwise comply with the requested action, the District shall publish a statement of its reasons for not initiating rulemaking or otherwise complying with the requested action and of any changes it will make in the scope or application of the unadopted rule (the “**Notice of Denial of Rulemaking Petition**”). The Notice of Denial of Rulemaking Petition shall be published in a newspaper of general circulation within the county or counties in which the District is located.

(d) Nothing in this Rule shall be construed as requiring the District to adopt, amend, or repeal a rule as initiated by petition.

(10) Public Hearing.

- (a) The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the Notice of Rulemaking, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. When a public hearing is held, the District shall ensure that staff is available to explain the proposed rule and to respond to questions or comments regarding the proposed rule. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.
- (b) The District shall publish notice of the public hearing (“**Notice of Public Hearing**”) in a newspaper of general circulation within the county or counties in which the District is located, either in the text of the Notice of Rulemaking or in a separate publication at least seven (7) days before the scheduled public hearing. The Notice of Public Hearing shall include the following information:
  - (i) The date, time, and location of the public hearing; and
  - (ii) The name, address, and telephone number of the District contact person who can provide information about the public hearing.

(11) Emergency Rule Adoption.

- (a) The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action or if the Legislature authorizes the District to adopt emergency rules. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District.
- (b) At the time or prior to the adoption of an emergency rule, the District shall post on its website a notice regarding its adoption of the emergency rule (the “**Notice of Emergency Rule**”) which includes the specific facts and reasons for finding an immediate danger to the public health, safety, or welfare and its reasons for concluding that procedure used is fair under the circumstances. The Notice of Emergency Rule shall thereafter be promptly published in a newspaper of general circulation within the county or counties in which the District is located, and shall include the following information:
  - (i) The full text of the rule(s); and
  - (ii) The District’s findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.
- (c) An emergency rule shall be effective immediately upon adoption by the District, or on a date less than twenty (20) days thereafter if specified in the emergency rule if the District finds that a later effective date is necessary because of immediate danger to the public health, safety, or welfare. An emergency rule may not be effective for a period of more than ninety (90) days after adoption and may not be renewable, unless the District has initiated rulemaking to adopt rules addressing the subject of the emergency rule and either i) a challenge to the proposed rules has been filed and remains pending or ii) the proposed rules are awaiting ratification by the Legislature, if applicable. Nothing in this paragraph prohibits the District from adopting a rule identical to the emergency rule through the non-emergency rulemaking procedures set forth in this Rule.
  - (i) If an emergency rule is being renewed in accordance with Section 11(d) of this Rule, notice of the renewal of the emergency rule (the “**Notice of Renewal of Emergency Rule**”) shall be published before the expiration of the existing emergency rule. The Notice of Renewal of Emergency Rule shall be published in a newspaper of general circulation within the county or counties in which the

District is located and shall include the specific facts and reasons for such renewal.

- (ii) For emergency rules with an effective period of longer than ninety (90) days which are intended to replace an existing rule, the Rulemaking Record for the existing rule, as required by Section 13 of this Rule, shall specifically identify the emergency rule that is intended to supersede the existing rule as well as the date that the emergency rule was adopted by the District.
- (d) The District may supersede an emergency rule in effect through the adoption of another emergency rule before the superseded rule expires. The District shall post on its website and publish a Notice of Emergency Rule, in accordance with Section 11(b) of this Rule, identifying the reason for adopting the superseding rule. The superseding rule shall not be in effect longer than the duration of the effective period of the superseded rule.
- (e) The District may make technical changes to an emergency rule within the first seven (7) days after the rule is adopted, and such changes shall be published in a Notice of Correction as set forth in Section 6(a) of this Rule.
- (f) The District may repeal an emergency rule before it expires by publishing a notice (“**Notice of Repeal of Emergency Rule**”) in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Repeal of Emergency Rule shall include the following information:
  - (i) The full text of the emergency rule and a summary thereof;
  - (ii) The rule number; and
  - (iii) A short and plain explanation as to why the conditions specified in the Notice of Emergency Rule no longer require the emergency rule.
- (12) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation within the county or counties in which the District is located.
- (13) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record (“**Rulemaking Record**”) which shall be on file with the District at least twenty-one (21) days prior to the proposed adoption date of the rule. The Rulemaking Record shall include, as applicable:
  - (a) A copy of the rule;

- (b) Any material incorporated by reference in the rule;
- (c) A detailed written statement of the facts and circumstances justifying the proposed rule;
- (d) Any SERC for the rule, if required by Section 120.54(3)(b)1. of the Florida Statutes or otherwise prepared, and any information created or used by the District in determining whether a SERC is required;
- (e) A statement of the extent to which the proposed rule relates to federal standards on rules on the same subject;
- (f) The Notice of Rule Development, Notice of Rulemaking, and notice(s) of any workshops held pursuant to Section 8 of this Rule; and
- (g) If an emergency rule is intended to supersede an existing rule, the emergency rule number and the date that the emergency rule was adopted by the District.

(14) Petitions to Challenge Rules.

- (a) Any person substantially affected by a proposed or existing rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District's authority.
  - (i) A petition alleging the invalidity of a proposed rule shall be filed within twenty-one (21) days after the date of publication of Notice of Rulemaking, within ten (10) days after the final public hearing is held on the proposed rule; within twenty (20) days after the SERC or revised SERC has been prepared and made available as provided in Section 120.541(1)(d) of the Florida Statutes, if applicable; or within twenty (20) days after the date of publication of the Notice of Rule Withdrawal required by Section 7(c) of this Rule.
  - (ii) A petition alleging the invalidity of an existing rule may be filed at any time during which the rule is in effect.
- (b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a proposed or existing rule is substantially affected by it. A person who is not substantially affected by the proposed rule as initially noticed, but who is substantially affected by the rule as a result of a change, may challenge any provision of the resulting proposed rule.

- (c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, or seven (7) days if the challenge relates to an emergency rule, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, or fourteen (14) days if the challenge relates to an emergency rule, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.
- (d) At the hearing, the petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (e) Hearings held under this section shall be de novo in nature. For proposed rules, the petitioner has the burden to prove by a preponderance of the evidence that it would be substantially affected by the proposed rule, and the District has the burden to prove by a preponderance of the evidence that the proposed rule is not an invalid exercise of delegated legislative authority as to the objections raised. For existing rules, the petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. During the hearing, the hearing officer may:
  - (i) Administer oaths and affirmations;
  - (ii) Rule upon offers of proof and receive relevant evidence;
  - (iii) Regulate the course of the hearing, including any pre-hearing matters;
  - (iv) Enter orders; and
  - (v) Make or receive offers of settlement, stipulation, and adjustment.
- (f) Within thirty (30) days after the hearing, or fourteen (14) days of the challenge relate to an emergency rule, the hearing officer shall render a decision and state the reasons therefor in writing. The hearing officer's order shall be considered final agency action. The hearing officer may declare all or part of a proposed or existing rule invalid. For a proposed rule, the proposed rule or provision thereof declared invalid shall not be adopted unless the decision of the hearing officer is reversed on appeal. In

the event part of a proposed rule is declared invalid, the District may, in its sole discretion, withdraw the proposed rule in its entirety. For an existing rule, the rule or part thereof declared invalid shall become void when the time for filing an appeal expires. In the event that a proposed or existing rule has been declared invalid in whole or part, the District shall promptly publish notice of such occurrence published in a newspaper of general circulation within the county or counties in which the District is located.

- (15) Variations and Waivers. A “**variance**” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “**waiver**” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variations and waivers from District rules may be granted subject to the following:
- (a) Variations and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, “**substantial hardship**” means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, “**principles of fairness**” are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
  - (b) A person who is subject to regulation by a District rule may file a petition with the District, requesting a variance or waiver from the District’s rule. Each petition shall specify:
    - (i) The rule from which a variance or waiver is requested;
    - (ii) The type of action requested;
    - (iii) The specific facts that would justify a waiver or variance for the petitioner; and
    - (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.
  - (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by rule of the District, the District shall proceed, at the petitioner’s written request, to process the petition.

- (d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner’s written request to finish processing the petition. The District’s statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District’s action. The District shall maintain a record of the type and disposition of each petition filed.

(16) Review of Adopted Rules.

- (a) By January 1, 2026, District staff shall prepare a report that summarizes the District’s existing rules anticipated to be reviewed during the current fiscal year, if any, and the recommended action on each rule (the “**Existing Rule Review Report**”). The Existing Rule Review Report shall be presented to the District’s Board at a noticed Board meeting as soon as practicable after preparation by District staff. District staff shall continue to annually prepare an updated Existing Rule Review Report by January 1 of each year until all District rules have been reviewed. The District is not bound to review its existing rules in accordance with the schedule set forth in an Existing Rule Review Report, but is required to complete the review of at least twenty (20%) percent of its existing rules per year until all existing rules have been reviewed in accordance with this Section. In any event, all existing rules of the District shall be reviewed by July 1, 2030.
- (b) Any new rule adopted after July 1, 2025, must be reviewed in the fifth year following adoption. Such review must be completed before the day that marks the sixth year since the adoption of the rule.
- (c) In conducting its rule review process, the District shall determine whether each rule:
  - (i) Is a valid exercise of delegated legislative authority;
  - (ii) Has current statutory authority;
  - (iii) Reiterates or paraphrases statutory material;
  - (iv) Is in proper form;
  - (v) Is consistent with expressed legislative intent pertaining to the specific provisions of law which the rule implements;
  - (vi) Requires a technical or substantive update to reflect current use; and

- (vii) Requires updated references to statutory citations and incorporated materials.
- (d) By April 1 of each year in which a rule review is being undertaken, the District shall adopt a resolution evidencing the completion of rule review and authorizing one of the following actions relative to its rule review (the “**Rule Review Resolution**”):
  - (i) If the District determines that no change is necessary, the District Rule Review Resolution shall include the following information:
    1. A copy of the reviewed rule;
    2. A written statement of its intended action; and
    3. Its assessment of factors specified in Section 16(c) of this Rule.
  - (ii) If the District determines that one or more technical changes are necessary, the District Rule Review Resolution shall include the following information:
    1. A copy of the reviewed rule and the recommended technical change or changes coded by underlining new text and striking through deleted text;
    2. A written statement of its intended action;
    3. Its assessment of the factors specified in Section 16(c) of this Rule; and
    4. The facts and circumstances justifying the technical change or changes to the reviewed rule.
  - (iii) If the District determines that the rule requires a substantive change, the District shall promptly initiate rulemaking in accordance with this Rule to make all changes, including any technical changes, and the District Rule Review Resolution shall include the following information:
    1. A copy of the reviewed rule;
    2. The recommended change or changes coded by underlining new text and striking through deleted text;
    3. A written statement of its intended action; and

4. Its assessment of factors specified in Section 16(c) of this Rule.
- (iv) If the District determines that the rule should be repealed, the District shall promptly initiate the repeal the rule in accordance with this Rule, and the District Rule Review Resolution shall include the following information:
    1. A written statement of its intended action; and
    2. Its assessment of factors specified in subsection 16(c) of this Rule.
  - (e) The rule review is completed upon the District’s adoption of the Rule Review Resolution and, if there is a substantive change or repeal of a rule approved the Board, the timely commencement of the rulemaking or rule repeal process set forth in this Rule. Promptly after completion of the rule review, the District shall publish a notice of the completed rule review (“**Notice of Completed Rule Review**”) in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Completed Rule Review shall identify the action taken by the District with respect to the reviewed rule.
- (17) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings.

**Specific Authority:** §§ 190.011(5), 190.011(15), 190.035, Fla. Stat.

**Law Implemented:** §§ 120.54, 120.542, 120.5435, 120.56, 120.81(2), 190.011(5), 190.035(2), Fla. Stat.

**Rule 3.0 Competitive Purchase.**

- (1) Purpose and Scope. In order to comply with Sections 190.033(1) through (3), 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.
- (3) Definitions.
  - (a) **“Competitive Solicitation”** means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.
  - (b) **“Continuing Contract”** means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars (\$2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars (\$200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.
  - (c) **“Contractual Service”** means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.
  - (d) **“Design-Build Contract”** means a single contract with a Design-Build Firm for the design and construction of a public construction project.

- (e) **“Design-Build Firm”** means a partnership, corporation or other legal entity that:
  - (i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or
  - (ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.
- (f) **“Design Criteria Package”** means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District’s Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.
- (g) **“Design Criteria Professional”** means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.
- (h) **“Emergency Purchase”** means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where

the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

- (i) **“Invitation to Bid”** is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.
- (j) **“Invitation to Negotiate”** means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.
- (k) **“Negotiate”** means to conduct legitimate, arm’s length discussions and conferences to reach an agreement on a term or price.
- (l) **“Professional Services”** means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm’s or individual’s professional employment or practice.
- (m) **“Proposal (or Reply or Response) Most Advantageous to the District”** means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:
  - (i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;
  - (ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and
  - (iii) For a cost to the District deemed by the Board to be reasonable.
- (n) **“Purchase”** means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.
- (o) **“Request for Proposals”** or **“RFP”** is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and

requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.

- (p) **“Responsive and Responsible Bidder”** means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. **“Responsive and Responsible Vendor”** means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:
- (i) The ability and adequacy of the professional personnel employed by the entity/individual;
  - (ii) The past performance of the entity/individual for the District and in other professional employment;
  - (iii) The willingness of the entity/individual to meet time and budget requirements;
  - (iv) The geographic location of the entity’s/individual’s headquarters or office in relation to the project;
  - (v) The recent, current, and projected workloads of the entity/individual;
  - (vi) The volume of work previously awarded to the entity/individual;
  - (vii) Whether the cost components of the bid or proposal are appropriately balanced; and
  - (viii) Whether the entity/individual is a certified minority business enterprise.
- (q) **“Responsive Bid,” “Responsive Proposal,” “Responsive Reply,”** and **“Responsive Response”** all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the

Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** §§ 190.033, 255.20, 287.055, Fla. Stat.

**Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.**

- (1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, “**Project**” means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.
  
- (2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm’s qualification submittal:
  - (a) Hold all required applicable state professional licenses in good standing;
  - (b) Hold all required applicable federal licenses in good standing, if any;
  - (c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and
  - (d) Meet any qualification requirements set forth in the District’s Request for Qualifications.

Evidence of compliance with this Rule may be submitted with the qualifications, if requested by the District. In addition, evidence of compliance must be submitted any time requested by the District.

- (3) Public Announcement. Except in cases of valid public emergencies as certified by the Board, the District shall announce each occasion when Professional Services are required for a Project or a Continuing Contract by publishing a notice providing a general description of the Project, or the nature of the Continuing Contract, and the method for interested consultants to apply for consideration. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located and in such other places as the District deems appropriate. The notice must allow at least fourteen (14) days for submittal of qualifications from the date of publication. The District may maintain lists of consultants interested in receiving such notices. These consultants are encouraged to submit annually statements of qualifications and performance data. The District shall make reasonable efforts to provide copies of any notices to such consultants, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process. The Board has

the right to reject any and all qualifications, and such reservation shall be included in the published notice. Consultants not receiving a contract award shall not be entitled to recover from the District any costs of qualification package preparation or submittal.

(4) Competitive Selection.

- (a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:
  - (i) The ability and adequacy of the professional personnel employed by each consultant;
  - (ii) Whether a consultant is a certified minority business enterprise;
  - (iii) Each consultant's past performance;
  - (iv) The willingness of each consultant to meet time and budget requirements;
  - (v) The geographic location of each consultant's headquarters, office and personnel in relation to the project;
  - (vi) The recent, current, and projected workloads of each consultant; and
  - (vii) The volume of work previously awarded to each consultant by the District.
- (b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.
- (c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

- (a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.
- (b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that “wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting.” In addition, any professional service contract under which such a certificate is required, shall contain a provision that “the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs.”
- (c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.
- (d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

- (6) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.
- (8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** §§ 119.0701, 190.011(3), 190.033, 287.055, Fla. Stat.

### **Rule 3.2 Procedure Regarding Auditor Selection.**

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts. “**Auditing Services**” means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. For audits required under Chapter 190 of the Florida Statutes but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

- (1) Establishment of Auditor Selection Committee. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee (“**Committee**”), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.
  
- (2) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.
  - (a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:
    - (i) Hold all required applicable state professional licenses in good standing;
    - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and
- (iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

If requested in the RFP or other specifications, evidence of compliance with the minimum qualifications as established by the Committee must be submitted with the proposal.

- (b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:
  - (i) Ability of personnel;
  - (ii) Experience;
  - (iii) Ability to furnish the required services; and
  - (iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

The Committee may also choose to consider compensation as a factor. If the Committee establishes compensation as one of the factors, compensation shall not be the sole or predominant factor used to evaluate proposals.

- (3) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (2) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.
- (4) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals (“RFP”). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals, which may be submitted either electronically or via hard copy as determined by the District and provided for in the RFP. For the avoidance of doubt, the Proposals shall not be required to be publicly opened at the date, time, and place provided for in the RFP relative to the submission of Proposals.

- (5) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (2)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.
- (6) Board Selection of Auditor.
- (a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.
- (b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.
- (c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.
- (d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is

reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.

- (7) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services;
  - (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;
  - (c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;
  - (d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.
  - (e) Provisions required by law that require the auditor to comply with public records laws.
- (8) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the RFP. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.  
**Law Implemented:** §§ 119.0701, 218.33, 218.391, Fla. Stat.

**Rule 3.3 Purchase of Insurance.**

- (1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.
- (2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:
  - (a) The Board shall cause to be prepared a Notice of Invitation to Bid.
  - (b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall allow at least fourteen (14) days for submittal of bids.
  - (c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.
  - (d) Bids shall be opened at the time and place noted in the Invitation to Bid.
  - (e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.
  - (f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.
  - (g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, the geographic location of the company's headquarters and offices in relation to the District, and the ability of the company to guarantee

premium stability may be considered. A contract to purchase insurance shall be awarded to that company whose response to the Invitation to Bid best meets the overall needs of the District, its officers, employees, and/or dependents.

- (h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** § 112.08, Fla. Stat.

### **Rule 3.4 Pre-qualification**

- (1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:
  - (a) The Board shall cause to be prepared a Request for Qualifications.
  - (b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed pre-qualification criteria and procedures and allow at least seven (7) days' notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.
  - (c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the county or counties in which the project is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars (\$250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars (\$250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars (\$500,000).
  - (d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.
  - (e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

- (f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:
  - (i) Hold all required applicable state professional licenses in good standing;
  - (ii) Hold all required applicable federal licenses in good standing, if any;
  - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
  - (iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

Evidence of compliance with these Rules must be submitted with the qualifications if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the qualifications.

- (g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.
- (h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.
- (i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.
- (j) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (k) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(2) Suspension, Revocation, or Denial of Qualification

- (a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor’s pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:
  - (i) One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.
  - (ii) Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.
  - (iii) The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.
  - (iv) The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.
  - (v) The vendor’s qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the

subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.

- (vi) The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.
- (vii) The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.
- (viii) The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.
- (ix) The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.
- (x) The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.
- (xi) An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.
- (xii) The vendor or affiliate(s) has been convicted of a contract crime.
  - 1. The term "**contract crime**" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.
  - 2. The term "**convicted**" or "**conviction**" means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of

record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

- (b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.
- (c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.
- (d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.
- (e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

- (i) Impacts on project schedule, cost, or quality of work;
- (ii) Unsafe conditions allowed to exist;
- (iii) Complaints from the public;
- (iv) Delay or interference with the bidding process;
- (v) The potential for repetition;
- (vi) Integrity of the public contracting process;
- (vii) Effect on the health, safety, and welfare of the public.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.  
**Law Implemented:** §§ 190.033, 255.0525, 255.20, Fla. Stat.

**Rule 3.5 Construction Contracts, Not Design-Build.**

- (1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 190 of the Florida Statutes, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:
  - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
  - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service.
  - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, or to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

- (d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.
- (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
  - (i) Hold all required applicable state professional licenses in good standing;
  - (ii) Hold all required applicable federal licenses in good standing, if any;
  - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and
  - (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to, reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response, if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or

Competitive Solicitation and these Rules. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

- (g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.
- (i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.
- (k) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board

with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (1) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board Meeting.
- (6) Exceptions. This Rule is inapplicable when:
  - (a) The project is undertaken as repair or maintenance of an existing public facility;
  - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
  - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

- (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

**Rule 3.6 Construction Contracts, Design-Build.**

- (1) Scope. The District may utilize Design-Build Contracts for any public construction project for which the Board determines that use of such contract is in the best interest of the District. When letting a Design-Build Contract, the District shall use the following procedure:
- (2) Procedure.
  - (a) The District shall utilize a Design Criteria Professional meeting the requirements of Section 287.055(2)(k) of the Florida Statutes, when developing a Design Criteria Package, evaluating the proposals and qualifications submitted by Design-Build Firms, and determining compliance of the project construction with the Design Criteria Package. The Design Criteria Professional may be an employee of the District, may be the District Engineer selected by the District pursuant to Section 287.055 of the Florida Statutes, or may be retained pursuant to Rule 3.1. The Design Criteria Professional is not eligible to render services under a Design-Build Contract executed pursuant to the Design Criteria Package.
  - (b) A Design Criteria Package for the construction project shall be prepared and sealed by the Design Criteria Professional. If the project utilizes existing plans, the Design Criteria Professional shall create a Design Criteria Package by supplementing the plans with project specific requirements, if any.
  - (c) The Board may either choose to award the Design-Build Contract pursuant to the competitive proposal selection process set forth in Section 287.055(9) of the Florida Statutes, or pursuant to the qualifications-based selection process pursuant to Rule 3.1.
    - (i) Qualifications-Based Selection. If the process set forth in Rule 3.1 is utilized, subsequent to competitive negotiations, a guaranteed maximum price and guaranteed completion date shall be established.
    - (ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

1. A Request for Proposals shall be advertised at least once in a newspaper of general circulation within the county in which the project is located. The notice shall allow at least twenty-one (21) days for submittal of sealed proposals, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of proposals.
2. The District may maintain lists of persons interested in receiving notices of Requests for Proposals. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
3. In order to be eligible to submit a proposal, a firm must, at the time of receipt of the proposals:
  - a. Hold the required applicable state professional licenses in good standing, as defined by Section 287.055(2)(h) of the Florida Statutes;
  - b. Hold all required applicable federal licenses in good standing, if any;
  - c. Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation;
  - d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may

be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the proposal if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the proposal.

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.
5. The Board shall have the right to reject all proposals if the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.
6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.
7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of

the Board meeting where the proposals were evaluated if so provided for in the Design Criteria Package. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.
  9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.
  10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.
- (3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

- (4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.
- (5) Exceptions. This Rule is inapplicable when:
- (a) The project is undertaken as repair or maintenance of an existing public facility;
  - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
  - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or
  - (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

**Rule 3.7      Payment and Performance Bonds.**

- (1)    Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.
  
- (2)    Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of \$200,000, the Board shall require that the contractor, before commencing the work, execute and record a payment and performance bond, or other acceptable surety, in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.
  
- (3)    Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding \$200,000, the contractor may be exempted from executing a payment and performance bond.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** § 255.05, Fla. Stat.

**Rule 3.8 Goods, Supplies, and Materials.**

- (1) Purpose and Scope. All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of “**goods, supplies, and materials**” do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:
  - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
  - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
  - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
  - (d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.
  - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
    - (i) Hold all required applicable state professional licenses in good standing;
    - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

Any firm or individual whose principal place of business is outside the State of Florida must also submit a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that foreign state to business entities whose principal places of business are in that foreign state, in the letting of any or all public contracts. Failure to submit such a written opinion or submission of a false or misleading written opinion may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and this Rule. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid, after taking into account the preferences provided for in this subsection, submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be accepted. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsive and Responsible Bidder whose principal place of business is in the State of

Florida shall be awarded a preference of five (5) percent. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

To assure full understanding of the responsiveness to the solicitation requirements contained in an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.
- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which

may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

- (3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods, supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.
- (4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.
- (5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.
- (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** §§ 189.053, 190.033, 287.017, 287.084, Fla. Stat.

**Rule 3.9 Maintenance Services.**

- (1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:
  - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
  - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
  - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
  - (d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.
  - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
    - (i) Hold all required applicable state professional licenses in good standing;
    - (ii) Hold all required applicable federal licenses in good standing, if any;
    - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of

the Florida Statutes, if the vendor is a corporation; and

- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
  - (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
  - (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.
- (3) Exemptions. Maintenance services that are only available from a single source are exempt from this Rule. Maintenance services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Renewal. Contracts for the purchase of maintenance services subject to this Rule may be renewed for a maximum period of five (5) years.
- (5) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

**Specific Authority:** §§ 190.011(5), 190.011(15), 190.033, Fla. Stat.  
**Law Implemented:** §§ 119.0701, 190.033, 287.017, Fla. Stat.

**Rule 3.10 Contractual Services.**

- (1) Exemption from Competitive Purchase. Pursuant to Section 190.033(3) of the Florida Statutes, Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.
  
- (2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** §§ 119.0701, 190.011(3), 190.033, Fla. Stat.

**Rule 3.11     Protests with Respect to Proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9.**

The resolution of any protests with respect to proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9 shall be in accordance with this Rule.

(1)     Filing.

- (a)     With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.
  
- (b)     Except for those situations covered by subsection (1)(a) of this Rule, any firm or person who is affected adversely by a District's ranking or intended award under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9 and desires to contest the District's ranking or intended award, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after receipt of the notice of the District's ranking or intended award or after posting on the District's website if so provided for in the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's ranking or intended award. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.
  
- (c)     If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be

awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount and form of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

- (d) The District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.
- (2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.
- (3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via e-mail (with a delivery and read receipt), United States Mail, or hand delivery to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.
- (4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer to conduct the hearing. The hearing officer may:
  - (a) Administer oaths and affirmations;
  - (b) Rule upon offers of proof and receive relevant evidence;
  - (c) Regulate the course of the hearing, including any pre-hearing matters;

- (d) Enter orders; and
- (e) Make or receive offers of settlement, stipulation, and adjustment.

The hearing officer shall, within thirty (30) days after the hearing or receipt of the hearing transcript, whichever is later, file a recommended order which shall include a caption, time and place of hearing, appearances entered at the hearing, statement of the issues, findings of fact and conclusions of law, separately stated, and a recommendation for final District action. The District shall allow each party fifteen (15) days in which to submit written exceptions to the recommended order. The District shall issue a final order within sixty (60) days after the filing of the recommended order.

- (5) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the Bids, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.
- (6) Judicial Review. A party who is adversely affected by final District action is entitled to judicial review. Judicial review shall be sought in the county where the District is located. All proceedings shall be instituted by filing a notice of appeal or petition for review in accordance with the Florida Rules of Appellate Procedure within thirty (30) calendar days after the rendition of the decision being appealed. The filing of an appeal does not itself stay enforcement of the final District decision. Judicial review of any District action shall be confined to the record transmitted. The record for judicial review shall be compiled in accordance with the Florida Rules of Appellate Procedure. Failure to file a notice of appeal or petition for review within the time prescribed herein shall constitute a waiver of judicial review proceedings.
- (7) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (8) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.  
**Law Implemented:** §§ 120.69(2)(a), 190.033, Fla. Stat.

**Rule 4.0      Effective Date.**

These Rules shall be effective \_\_\_\_\_, 2026, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.

**Law Implemented:** §§ 190.011(5), 190.011(15), Fla. Stat.

*EIGHTH ORDER OF BUSINESS*

**RESOLUTION 2026-06**  
**[FY 2027 BUDGET APPROVAL RESOLUTION]**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ABERDEEN COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.**

**WHEREAS**, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Aberdeen Community Development District (“**District**”) prior to June 15, 2026, the proposed budget(s) attached hereto as **Exhibit A (“Proposed Budget”)**; and

**WHEREAS**, the Board now desires to set the required public hearing on the Proposed Budget.

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

**1. PROPOSED BUDGET APPROVED.** The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily.

**2. SETTING A PUBLIC HEARING; DIRECTING PUBLICATION.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: August 25, 2026  
TIME: 6:00 p.m.  
LOCATION: Aberdeen Amenity Center  
110 Flower of Scotland Avenue  
Saint Johns, Florida 32259

**3. TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET.** The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District’s website in accordance with Chapter 189, Florida Statutes.

**4. SEVERABILITY; EFFECTIVE DATE.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 19<sup>th</sup> DAY OF May, 2026.**

ATTEST:

**ABERDEEN COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Proposed Budget

**Exhibit A**  
FY 2027 Proposed Budget

# *Aberdeen*

*Community Development District*

*Proposed Budget  
FY 2027*

*Presented by:*



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

| Description                   | Adopted Budget<br>FY 2026 | Actuals Thru<br>4/30/26 | Projected Next<br>5 Months | Projected Thru<br>9/30/26 | Proposed Budget<br>FY 2027 |
|-------------------------------|---------------------------|-------------------------|----------------------------|---------------------------|----------------------------|
| <b>REVENUES:</b>              |                           |                         |                            |                           |                            |
| Special Assessments - On Roll | \$ 1,478,375              | \$ 1,472,247            | \$ 6,080                   | \$ 1,478,327              | \$ 1,581,577               |
| Interest income               | 15,000                    | 6,843                   | 2,500                      | 9,343                     | 10,000                     |
| Amenities Revenue/Misc        | 15,000                    | 10,451                  | 4,500                      | 14,951                    | 15,000                     |
| <b>TOTAL REVENUES</b>         | <b>\$ 1,508,375</b>       | <b>\$ 1,489,541</b>     | <b>\$ 13,080</b>           | <b>\$ 1,502,621</b>       | <b>\$ 1,606,577</b>        |

**EXPENDITURES:**

**Administrative**

|                                |                   |                   |                  |                   |                   |
|--------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| Supervisor Fees                | \$ 12,000         | \$ 5,400          | \$ 5,000         | \$ 10,400         | \$ 12,000         |
| FICA Expense                   | 918               | 413               | 383              | 796               | 918               |
| Assessment Roll Administration | 5,899             | 5,899             | -                | 5,899             | 6,253             |
| Engineering Fees               | 10,000            | 5,619             | 4,381            | 10,000            | 10,000            |
| Arbitrage Rebate               | 600               | -                 | 600              | 600               | 600               |
| Dissemination Agent            | 9,202             | 5,668             | 3,534            | 9,202             | 9,700             |
| Attorney Fees                  | 27,000            | 16,672            | 10,328           | 27,000            | 27,000            |
| Annual Audit                   | 3,475             | 4,200             | 4,200            | 8,400             | 4,300             |
| Trustee Fees                   | 9,000             | 4,788             | 4,212            | 9,000             | 9,000             |
| Management Fees                | 62,288            | 36,335            | 25,953           | 62,288            | 66,025            |
| Information Technology         | 2,124             | 1,239             | 885              | 2,124             | 2,251             |
| Telephone                      | 500               | 182               | 318              | 500               | 500               |
| Postage & Delivery             | 2,000             | 601               | 1,399            | 2,000             | 2,000             |
| Printing & Binding             | 1,000             | 336               | 664              | 1,000             | 1,000             |
| Insurance General Liability    | 14,050            | 13,239            | -                | 13,239            | 14,563            |
| Legal Advertising              | 2,000             | 659               | 1,341            | 2,000             | 2,000             |
| Office Supplies                | 200               | 50                | 150              | 200               | 200               |
| Other Current Charges          | 100               | 431               | 450              | 881               | 1,000             |
| Dues, Licenses & Subscriptions | 175               | 175               | -                | 175               | 175               |
| <b>TOTAL ADMINISTRATIVE</b>    | <b>\$ 162,531</b> | <b>\$ 101,906</b> | <b>\$ 63,797</b> | <b>\$ 165,703</b> | <b>\$ 169,485</b> |

**Operations & Maintenance**

**Amenity Center**

|                           |           |           |        |           |           |
|---------------------------|-----------|-----------|--------|-----------|-----------|
| Insurance                 | \$ 57,064 | \$ 51,666 | \$ -   | \$ 51,666 | \$ 50,183 |
| Repairs & Replacements    | 75,000    | 33,828    | 41,172 | 75,000    | 75,000    |
| Special Events            | 20,000    | 16,080    | 3,920  | 20,000    | 20,000    |
| Staff Uniforms            | 1,000     | 736       | 264    | 1,000     | 1,000     |
| Recreational Supplies     | 900       | -         | 900    | 900       | 900       |
| Recreational Passes       | 1,000     | 520       | 480    | 1,000     | 1,000     |
| Other Current Charges     | 500       | -         | 500    | 500       | -         |
| Permit Fees               | 800       | -         | 800    | 800       | 800       |
| Office Supplies           | 2,000     | 798       | 1,202  | 2,000     | 2,000     |
| Credit Card Machine Fees  | 900       | 514       | 386    | 900       | 900       |
| Pest Control              | 3,000     | 2,074     | 1,640  | 3,714     | 4,000     |
| Pool Chemicals - Poolsure | 33,000    | 21,584    | 11,416 | 33,000    | 40,000    |
| Refuse Service            | 16,000    | 9,378     | 7,500  | 16,878    | 18,000    |
| Security                  | 10,752    | 6,284     | 5,000  | 11,284    | 10,752    |
| Website                   | 1,800     | 1,050     | 750    | 1,800     | 1,800     |
| Holiday Decorations       | 7,000     | 6,901     | 99     | 7,000     | 7,000     |
| Subscriptions             | 2,000     | 1,376     | 655    | 2,031     | 2,000     |

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

| Description                                  | Adopted Budget<br>FY 2026 | Actuals Thru<br>4/30/26 | Projected Next<br>5 Months | Projected Thru<br>9/30/26 | Proposed Budget<br>FY 2027 |
|--|---------------------------|-------------------------|----------------------------|---------------------------|----------------------------|
| <b>Utilities</b>                             |                           |                         |                            |                           |                            |
| Water & Sewer                                | 21,000                    | 11,459                  | 9,541                      | 21,000                    | 21,960                     |
| Electric                                     | 39,600                    | 20,046                  | 19,554                     | 39,600                    | 39,600                     |
| Cable/Internet/Phone                         | 20,000                    | 9,861                   | 8,139                      | 18,000                    | 18,600                     |
| <b>Management Contracts</b>                  |                           |                         |                            |                           |                            |
| Field Operations Management - FirstService   | 88,924                    | 47,114                  | 41,810                     | 88,924                    | 88,924                     |
| Pool Attendants/Lifeguards - RMS             | 52,000                    | 2,406                   | 49,594                     | 52,000                    | 52,000                     |
| Facility Management - FirstService           | 116,486                   | 61,645                  | 54,841                     | 116,486                   | 116,486                    |
| Janitorial Services - FirstService           | 59,472                    | 27,676                  | 31,796                     | 59,472                    | 59,472                     |
| General Facility Maintenance - FirstService  | 67,584                    | 34,862                  | 32,722                     | 67,584                    | 67,584                     |
| Resident Services Coordinator - FirstService | 90,838                    | 30,342                  | 60,496                     | 90,838                    | 90,838                     |
| Management Fee - FirstService                | 14,928                    | 8,708                   | 6,220                      | 14,928                    | 15,372                     |
| Auto/Phone Allowance - FirstService          | -                         | 700                     | 500                        | 1,200                     | 1,200                      |
| Fitness Center Cleaning - Jani King          | 19,584                    | 11,424                  | 8,160                      | 19,584                    | 20,322                     |
| <b>TOTAL AMENITY CENTER</b>                  | <b>\$ 823,132</b>         | <b>\$ 419,034</b>       | <b>\$ 400,056</b>          | <b>\$ 819,090</b>         | <b>\$ 827,693</b>          |
| <b>Ground Maintenance</b>                    |                           |                         |                            |                           |                            |
| Electric                                     | \$ 16,000                 | \$ 8,284                | \$ 7,716                   | \$ 16,000                 | \$ 16,564                  |
| Streetlighting                               | 40,000                    | 20,474                  | 16,526                     | 37,000                    | 37,860                     |
| Lake Maintenance                             | 35,000                    | 16,050                  | 13,375                     | 29,425                    | 35,000                     |
| Landscape Maintenance                        | 271,653                   | 137,158                 | 134,495                    | 271,653                   | 235,413                    |
| Landscape Contingency                        | 30,000                    | 13,161                  | 2,000                      | 15,161                    | 30,000                     |
| Common Area Maintenance                      | 13,000                    | 3,054                   | 9,946                      | 13,000                    | -                          |
| Repairs & Replacements                       | -                         | -                       | -                          | -                         | 13,000                     |
| Reuse Water                                  | 38,000                    | 22,922                  | 15,078                     | 38,000                    | 42,480                     |
| Irrigation Repairs                           | 9,060                     | 1,096                   | 7,964                      | 9,060                     | 9,000                      |
| <b>TOTAL GROUND MAINTENANCE</b>              | <b>\$ 452,713</b>         | <b>\$ 222,199</b>       | <b>\$ 207,100</b>          | <b>\$ 429,299</b>         | <b>\$ 419,317</b>          |
| <b>Reserves</b>                              |                           |                         |                            |                           |                            |
| Capital Reserve Fund                         | \$ 70,000                 | \$ -                    | \$ 70,000                  | \$ 70,000                 | \$ 190,082                 |
| <b>TOTAL RESERVES</b>                        | <b>\$ 70,000</b>          | <b>\$ -</b>             | <b>\$ 70,000</b>           | <b>\$ 70,000</b>          | <b>\$ 190,082</b>          |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 1,508,375</b>       | <b>\$ 743,139</b>       | <b>\$ 740,953</b>          | <b>\$ 1,484,092</b>       | <b>\$ 1,606,577</b>        |
| <b>Other Sources/(Uses)</b>                  |                           |                         |                            |                           |                            |
| Interlocal Transfer In/(Out)                 | \$ -                      | \$ -                    | \$ -                       | \$ -                      | \$ -                       |
| <b>TOTAL OTHER SOURCES/(USES)</b>            | <b>\$ -</b>               | <b>\$ -</b>             | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>                |
| <b>EXCESS REVENUES (EXPENDITURES)</b>        | <b>\$ -</b>               | <b>\$ 746,402</b>       | <b>\$ (727,873)</b>        | <b>\$ 18,529</b>          | <b>\$ -</b>                |

**Aberdeen**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2027**

**REVENUES**

**Special Assessments-Tax Roll**

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

**Interest Income**

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

**Amenities Revenues/Miscellaneous**

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

**Expenditures - Administrative**

**Supervisors Fees**

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

**FICA Taxes**

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

**Assessment Roll Administration**

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

**Engineering Fees**

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

**Arbitrage Rebate**

The District is required to annually have an arbitrage calculation on the District's Series 2020A-1 & 2020A-2 Special Assessment Bonds. The District has contracted with Grau and Associates, an independent audit firm to calculate the rebate liability and submit a report to the District.

**Dissemination Agent**

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

| <u>Vendor</u>       | <u>Description</u>             | <u>Monthly</u> | <u>Annual</u>   |
|---------------------|--------------------------------|----------------|-----------------|
| GMS                 | Dissemination Agent            | \$ 775         | \$ 9,300        |
| Disclosure Services | Revised Amortization Schedules |                | 400             |
|                     | <b>Total</b>                   |                | <b>\$ 9,700</b> |

**Annual Audit**

The District is required annually to conduct an audit of its financial records by Grau and Associates, an Independent Certified Public Accounting Firm.

**Trustee Fees**

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

**Management Fees**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Aberdeen**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2027**

**Expenditures - Administrative (continued)**

**Information Technology**

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

**Telephone**

Internet and Wi-Fi service for the office.

**Postage & Delivery**

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

**Printing & Binding**

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

**Insurance General Liability**

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

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

**Office Supplies**

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

**Other Current Charges**

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

**Dues, Licenses & Subscriptions**

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

**Expenditures - Amenity Center**

**Insurance**

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

**Repairs & Replacements**

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

**Special Events**

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

**Staff Uniforms**

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

**Recreational Supplies**

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

**Recreation Passes**

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

**Permit Fees**

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

**Office Supplies**

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

**Credit Card Machine Fees**

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

**Pest Control**

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

**Aberdeen**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2027**

**Expenditures - Amenity Center (continued)**

**Pool Chemicals**

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

| <b>Vendor</b> |    | <b>Monthly</b> | <b>Annual</b> |
|---------------|----|----------------|---------------|
| PoolSure      | \$ | 3,333          | \$ 40,000     |

**Refuse Service**

GFL Environmental provides garbage disposal service for the District.

| <b>Vendor</b>     |    | <b>Monthly</b> | <b>Annual</b> |
|-------------------|----|----------------|---------------|
| GFL Environmental | \$ | 1,500          | \$ 18,000     |

**Security**

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

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

**Website**

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

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

**Holiday Decorations**

Estimated cost for holiday preparation of the Amenity Center.

**Subscription**

Estimated costs of subscriptions including program channels and music licenses at the Fitness Center, as well as Constant Contact for resident communications.

**Water & Sewer**

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

| <b>Meter</b> | <b>Location</b>                  |           | <b>Monthly</b> | <b>Annual</b>    |
|--------------|----------------------------------|-----------|----------------|------------------|
| 85979420     | 110 Flower of Scotland Ave       | \$        | 80             | \$ 960           |
| 68090745     | 110 Flower of Scotland Ave       |           | 900            | 10,800           |
| 84792274     | 110 Flower of Scotland Ave       |           | 400            | 4,800            |
| 85979420     | 110 Flower of Scotland Ave-SEWER |           | 200            | 2,400            |
| 88781351     | 96 Bush Pl-SEWER                 |           | 200            | 2,400            |
|              | Contingency                      |           | 50             | 600              |
| <b>Total</b> |                                  | <b>\$</b> | <b>1,830</b>   | <b>\$ 21,960</b> |

**Electric**

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

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

**Cable/Internet/Telephone**

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

| <b>Account</b> | <b>Location</b>            |           | <b>Monthly</b> | <b>Annual</b>    |
|----------------|----------------------------|-----------|----------------|------------------|
| xx-0012        | 96 Bush Pl                 | \$        | 600            | \$ 7,200         |
| xx-1961        | 110 Flower of Scotland Ave |           | 600            | 7,200            |
| xx-9062        | 110 Flower of Scotland Ave |           | 300            | 3,600            |
|                | Contingency                |           | 50             | 600              |
| <b>Total</b>   |                            | <b>\$</b> | <b>1,550</b>   | <b>\$ 18,600</b> |

**Field Operation Management**

The District is under contract with First Service for onsite field management of contracts for District services such as landscaping, amenity & pool facilities, lake maintenance, etc. Amount includes projected salary, labor burden, and healthcare costs.

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

**Aberdeen**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2027**

**Expenditures - Amenity Center (continued)**

**Pool Attendants/Lifeguards**

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

**Facility Management**

Cost to provide management for the Amenity Center. Amount based on proposed contract with First Service. Amount includes projected salary, labor burden, and healthcare costs.

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

**Janitorial Services**

Amount based on proposed contract with First Service to provide janitorial services for the Amenity Center and the Fitness Center. Amount includes projected salary, labor burden, and healthcare costs.

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

**General Facility Maintenance**

Amount based on proposed contract with First Service to provide routine repairs and maintenance for the Amenity Center. Amount includes projected salary, labor burden, and healthcare costs.

| <b>Vendor</b> | <b>Monthly</b> | <b>Annual</b> |
|---------------|----------------|---------------|
| First Service | \$ 5,632       | \$ 67,584     |

**Resident Services Coordinator**

Amount based on proposed contract with First Service to cover office, assist members, assist with events. Amount includes projected salary, labor burden, and healthcare costs.

| <b>Vendor</b> | <b>Monthly</b> | <b>Annual</b> |
|---------------|----------------|---------------|
| First Service | \$ 7,570       | \$ 90,838     |

**Management Fees**

The District is contracted with First Service to provide annual corporate support. Amount includes projected salary, labor burden, and healthcare costs.

| <b>Vendor</b> | <b>Monthly</b> | <b>Annual</b> |
|---------------|----------------|---------------|
| First Service | \$ 1,281       | \$ 15,372     |

**Auto/Phone Allowance**

This line item represents monthly cell phone allowances for the General Manager and a field operations.

**Fitness Center Cleaning**

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

| <b>Vendor</b> | <b>Monthly</b> | <b>Annual</b> |
|---------------|----------------|---------------|
| Jani-King     | \$ 1,694       | \$ 20,322     |

**Expenditures - Ground Maintenance**

**Electric**

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

| <b>Meter</b> | <b>Location</b>                     | <b>Monthly</b>  | <b>Annual</b>    |
|--------------|-------------------------------------|-----------------|------------------|
| 24063282     | 100 Flower of Scotland Ave Apt SG01 | \$ 40           | \$ 480           |
| 23663894     | 100 Scotland Yard Blvd              | 35              | 420              |
| 24063266     | 100 William Penney Way Apt SG01     | 35              | 420              |
| 24075130     | 111 Prince Albert Av APT FS01       | 45              | 540              |
| 20193412     | 126 Burnett Ct Apt FS01             | 400             | 4,800            |
| 22969631     | 1300 Shetland Dr Apt LL01           | 35              | 420              |
| 24075074     | 138 Prince Albert Av Aprt IR01      | 55              | 660              |
| 24075131     | 17 Shetland Dr Apt SG01             | 35              | 424              |
| 24075098     | 191 Prince Albert AV Apt SG01       | 30              | 360              |
| 24078167     | 30 Scotch Pebble Dr APT SG01        | 40              | 480              |
| 24083898     | 3394 Longleaf Pine PY               | 40              | 480              |
| 23663879     | 4788 Longleaf Pine PY APT SG 01     | 40              | 480              |
| 24075099     | 5040 Longleaf Pine Py Apt SG01      | 40              | 480              |
| 24063288     | 70 Glenlivet Wy Apt SG01            | 40              | 480              |
| 23663880     | 90 Queen Victoria Av                | 40              | 480              |
| 23663889     | 91 Prince Albert Av                 | 40              | 480              |
| 23656020     | 944 Rustlewood LA Apt FS01          | 300             | 3,600            |
| 24063272     | 99 Mahogany Bay Dr Apt SG01         | 40              | 480              |
|              | Contingency                         | 50              | 600              |
| <b>Total</b> |                                     | <b>\$ 1,380</b> | <b>\$ 16,564</b> |

**Aberdeen**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2027**

**Expenditures – Ground Maintenance (continued)**

**Street Lighting**

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

| <b>Meter</b>  | <b>Location</b>           | <b>Monthly</b>  | <b>Annual</b>    |
|---------------|---------------------------|-----------------|------------------|
| 70W/241 UNITS | 119 Shetland Dr           | \$ 2,100        | \$ 25,200        |
| 40W/51 UNITS  | 1300 Shetland Dr Apt ARLT | 450             | 5,400            |
| 40W/27 UNITS  | 764 Shetland Dr Apt IR01  | 250             | 3,000            |
| 40W/23 UNITS  | 90 Queen Victoria         | 210             | 2,520            |
| 40W/5 UNITS   | 992 Shetland Dr Apt IR01  | 45              | 540              |
|               | Contingency               | 100             | 1,200            |
| <b>Total</b>  |                           | <b>\$ 3,155</b> | <b>\$ 37,860</b> |

**Lake Maintenance**

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

**Landscape Maintenance**

The District has contracted with The Greenery of North Florida, Inc., to maintain the common areas of the District.

**Landscape Contingency**

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

**Repairs & Replacements**

Regular maintenance and replacement cost incurred to maintain the common areas of the District.

**Reuse Water**

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

| <b>Meter</b> | <b>Location</b>               | <b>Monthly</b>  | <b>Annual</b>    |
|--------------|-------------------------------|-----------------|------------------|
| 91660399     | 100 Flower of Scotland Ave    | \$ 40           | \$ 480           |
| 85740399     | 100 Scotland Yard Blvd        | 750             | 9,000            |
| 89241776     | 100 William Penney Way        | 80              | 960              |
| 83714253     | 101 Flower of Scotland Ave    | 90              | 1,080            |
| 85342751     | 1290 Shetland Dr Apt IR01     | 110             | 1,320            |
| 85740420     | 130 Veterans PY               | 70              | 840              |
| 94139165     | 133 Celtic Wedding Dr         | 25              | 299              |
| 83713776     | 1591 Shetland Dr Apt IR01     | 25              | 299              |
| 78582269     | 17 Shetland Dr                | 90              | 1,080            |
| 72122492     | 176 River Dee Dr              | 135             | 1,624            |
| 514049944    | 191 Prince Albert Av Apt IR01 | 25              | 299              |
| 90023024     | 200 W Adelaide Dr             | 35              | 420              |
| 83714368     | 299 Glasgow Dr Apt IR01       | 30              | 360              |
| 84332498     | 3924 Longleaf Pine PY         | 70              | 840              |
| 94237077     | 437 S Aberdeenshire Dr        | 30              | 360              |
| 67153684     | 4788 Longleaf Pine PY         | 50              | 600              |
| 91679850     | 482 S Aberdeenshire Dr        | 30              | 360              |
| 514012945    | 5040 Longleaf Pine PY         | 130             | 1,560            |
| 85015950     | 559 Grampian Highlands Dr     | 90              | 1,080            |
| 83714400     | 572 Glasgow Dr Apt IR01       | 60              | 720              |
| 83459857     | 650 Fort William Dr           | 40              | 480              |
| 81948219     | 711 Irish Tartan Way          | 30              | 360              |
| 81948213     | 764 Shetland Dr Apt IR01      | 30              | 360              |
| 85740407     | 90 Queen Victoria Av          | 650             | 7,800            |
| 85083599     | 91 Prince Albert Av           | 600             | 7,200            |
| 88781351     | 96 Bush Pl                    | 60              | 720              |
| 71731594     | 99 Mahogany Bay Dr            | 40              | 480              |
| 81848453     | 992 Shetland Dr Apt IR01      | 25              | 299              |
|              | Contingency                   | 100             | 1,200            |
| <b>Total</b> |                               | <b>\$ 3,540</b> | <b>\$ 42,480</b> |

**Irrigation Repairs**

Miscellaneous irrigation repairs and maintenance cost for the District.

**Capital Reserve Fund**

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

**Aberdeen**  
**Community Development District**  
**Proposed Budget**  
**Debt Service Series 2020A1 & A2 Special Assessment Refunding Bonds**

| Description                           | Adopted<br>Budget<br>FY 2026 | Actuals Thru<br>4/30/26 | Projected Next<br>5 Months | Projected Thru<br>9/30/26 | Proposed<br>Budget<br>FY 2027 |
|---------------------------------------|------------------------------|-------------------------|----------------------------|---------------------------|-------------------------------|
| <b>REVENUES:</b>                      |                              |                         |                            |                           |                               |
| Special Assessments-On Roll           | \$ 1,928,685                 | \$ 1,934,657            | \$ 7,989                   | \$ 1,942,646              | \$ 1,925,543                  |
| Interest Earnings                     | 10,000                       | 35,160                  | 5,000                      | 40,160                    | 10,000                        |
| Carry Forward Surplus <sup>(1)</sup>  | 652,744                      | 691,346                 | -                          | 691,346                   | 707,614                       |
| <b>TOTAL REVENUES</b>                 | <b>\$ 2,591,429</b>          | <b>\$ 2,661,162</b>     | <b>\$ 12,989</b>           | <b>\$ 2,674,152</b>       | <b>\$ 2,643,157</b>           |
| <b>EXPENDITURES:</b>                  |                              |                         |                            |                           |                               |
| <b>2020 A1</b>                        |                              |                         |                            |                           |                               |
| Interest 11/1                         | \$ 246,219                   | \$ 246,219              | \$ -                       | \$ 246,219                | \$ 219,969                    |
| Principal Prepayment 11/1             | -                            | 10,000                  | -                          | 10,000                    | -                             |
| Interest 5/1                          | 246,219                      | -                       | 246,219                    | 246,219                   | 219,969                       |
| Principal 5/1                         | 1,045,000                    | -                       | 1,040,000                  | 1,040,000                 | 1,095,000                     |
| <b>2020 A2</b>                        |                              |                         |                            |                           |                               |
| Interest 11/1                         | 84,550                       | 84,550                  | -                          | 84,550                    | 78,494                        |
| Interest 5/1                          | 84,550                       | -                       | 84,550                     | 84,550                    | 78,494                        |
| Principal 5/1                         | 255,000                      | -                       | 255,000                    | 255,000                   | 265,000                       |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 1,961,538</b>          | <b>\$ 340,769</b>       | <b>\$ 1,625,769</b>        | <b>\$ 1,966,538</b>       | <b>\$ 1,956,925</b>           |
| <b>Other Sources/(Uses)</b>           |                              |                         |                            |                           |                               |
| Interfund transfer In/(Out)           | \$ -                         | \$ -                    | \$ -                       | \$ -                      | \$ -                          |
| <b>TOTAL OTHER SOURCES/(USES)</b>     | <b>\$ -</b>                  | <b>\$ -</b>             | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>                   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 1,961,538</b>          | <b>\$ 340,769</b>       | <b>\$ 1,625,769</b>        | <b>\$ 1,966,538</b>       | <b>\$ 1,956,925</b>           |
| <b>EXCESS REVENUES (EXPENDITURES)</b> | <b>\$ 629,892</b>            | <b>\$ 2,320,394</b>     | <b>\$(1,612,779)</b>       | <b>\$ 707,614</b>         | <b>\$ 686,232</b>             |

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

Interest Due 11/1/27 \$ 264,794

**Aberdeen**  
Community Development District

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

| Period       | Outstanding Balance | Principal            | Interest            | Annual Debt Service  |
|--------------|---------------------|----------------------|---------------------|----------------------|
| 11/01/26     | 12,885,000          |                      | 219,969             | 1,505,938            |
| 05/01/27     | 12,885,000          | 1,095,000            | 219,969             |                      |
| 11/01/27     | 11,790,000          |                      | 192,594             | 1,507,563            |
| 05/01/28     | 11,790,000          | 1,150,000            | 192,594             |                      |
| 11/01/28     | 10,640,000          |                      | 163,844             | 1,506,438            |
| 05/01/29     | 10,640,000          | 1,195,000            | 163,844             |                      |
| 11/01/29     | 9,445,000           |                      | 149,653             | 1,508,497            |
| 05/01/30     | 9,445,000           | 1,225,000            | 149,653             |                      |
| 11/01/30     | 8,220,000           |                      | 133,575             | 1,508,228            |
| 05/01/31     | 8,220,000           | 1,260,000            | 133,575             |                      |
| 11/01/31     | 6,960,000           |                      | 113,100             | 1,506,675            |
| 05/01/32     | 6,960,000           | 1,305,000            | 113,100             |                      |
| 11/01/32     | 5,655,000           |                      | 91,894              | 1,509,994            |
| 05/01/33     | 5,655,000           | 1,345,000            | 91,894              |                      |
| 11/01/33     | 4,310,000           |                      | 70,038              | 1,506,931            |
| 05/01/34     | 4,310,000           | 1,390,000            | 70,038              |                      |
| 11/01/34     | 2,920,000           |                      | 47,450              | 1,507,488            |
| 05/01/35     | 2,920,000           | 1,435,000            | 47,450              |                      |
| 11/01/35     | 1,485,000           |                      | 24,131              | 1,506,581            |
| 05/01/36     | 1,485,000           | 1,485,000            | 24,131              | 1,509,131            |
| <b>Total</b> |                     | <b>\$ 12,885,000</b> | <b>\$ 2,412,494</b> | <b>\$ 15,297,494</b> |

# Aberdeen

## Community Development District

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

| Period       | Outstanding<br>Balance | Principal           | Interest          | Annual Debt<br>Service |
|--------------|------------------------|---------------------|-------------------|------------------------|
| 11/01/26     | 3,305,000              |                     | 78,494            | 418,044                |
| 05/01/27     | 3,305,000              | 265,000             | 78,494            |                        |
| 11/01/27     | 3,040,000              |                     | 72,200            | 415,694                |
| 05/01/28     | 3,040,000              | 280,000             | 72,200            |                        |
| 11/01/28     | 2,760,000              |                     | 65,550            | 417,750                |
| 05/01/29     | 2,760,000              | 290,000             | 65,550            |                        |
| 11/01/29     | 2,470,000              |                     | 58,663            | 414,213                |
| 05/01/30     | 2,470,000              | 305,000             | 58,663            |                        |
| 11/01/30     | 2,165,000              |                     | 51,419            | 415,081                |
| 05/01/31     | 2,165,000              | 320,000             | 51,419            |                        |
| 11/01/31     | 1,845,000              |                     | 43,819            | 415,238                |
| 05/01/32     | 1,845,000              | 335,000             | 43,819            |                        |
| 11/01/32     | 1,510,000              |                     | 35,863            | 414,681                |
| 05/01/33     | 1,510,000              | 350,000             | 35,863            |                        |
| 11/01/33     | 1,160,000              |                     | 27,550            | 413,413                |
| 05/01/34     | 1,160,000              | 370,000             | 27,550            |                        |
| 11/01/34     | 790,000                |                     | 18,763            | 416,313                |
| 05/01/35     | 790,000                | 385,000             | 18,763            |                        |
| 11/01/35     | 405,000                |                     | 9,619             | 413,381                |
| 05/01/36     | 405,000                | 405,000             | 9,619             |                        |
| 11/01/36     | -                      | -                   | -                 | 414,619                |
| <b>Total</b> |                        | <b>\$ 3,305,000</b> | <b>\$ 923,875</b> | <b>\$ 4,568,425</b>    |

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

| Description                           | Adopted<br>Budget<br>FY 2026 | Actuals Thru<br>4/30/26 | Projected Next<br>5 Months | Projected Thru<br>9/30/26 | Proposed<br>Budget<br>FY 2027 |
|---------------------------------------|------------------------------|-------------------------|----------------------------|---------------------------|-------------------------------|
| <b>REVENUES:</b>                      |                              |                         |                            |                           |                               |
| Special Assessments-On Roll           | \$ 133,250                   | \$ 134,118              | \$ 554                     | \$ 134,672                | \$ 133,061                    |
| Interest Earnings                     | 5,000                        | 2,777                   | 800                        | 3,577                     | 2,000                         |
| Carry Forward Surplus <sup>(1)</sup>  | 54,303                       | 58,107                  | -                          | 58,107                    | 56,441                        |
| <b>TOTAL REVENUES</b>                 | <b>\$ 192,554</b>            | <b>\$ 195,002</b>       | <b>\$ 1,354</b>            | <b>\$ 196,356</b>         | <b>\$ 191,502</b>             |
| <b>EXPENDITURES:</b>                  |                              |                         |                            |                           |                               |
| Interest - 11/1                       | \$ 44,958                    | \$ 44,958               | \$ -                       | \$ 44,958                 | \$ 43,803                     |
| Principal Prepayment 11/1             | -                            | 5,000                   | -                          | 5,000                     | -                             |
| Interest - 5/1                        | 44,958                       | -                       | 44,958                     | 44,958                    | 43,803                        |
| Principal - 5/1                       | 40,000                       | -                       | 40,000                     | 40,000                    | 40,000                        |
| Principal Prepayment 5/1              | -                            | -                       | 5,000                      | 5,000                     | -                             |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 129,915</b>            | <b>\$ 49,958</b>        | <b>\$ 89,958</b>           | <b>\$ 139,915</b>         | <b>\$ 127,605</b>             |
| <b>Other Sources/(Uses)</b>           |                              |                         |                            |                           |                               |
| Interfund transfer In/(Out)           | \$ -                         | \$ -                    | \$ -                       | \$ -                      | \$ -                          |
| <b>TOTAL OTHER SOURCES/(USES)</b>     | <b>\$ -</b>                  | <b>\$ -</b>             | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>                   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 129,915</b>            | <b>\$ 49,958</b>        | <b>\$ 89,958</b>           | <b>\$ 139,915</b>         | <b>\$ 127,605</b>             |
| <b>EXCESS REVENUES (EXPENDITURES)</b> | <b>\$ 62,639</b>             | <b>\$ 145,044</b>       | <b>\$ (88,604)</b>         | <b>\$ 56,441</b>          | <b>\$ 63,897</b>              |

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

Interest Due 11/1/27

\$42,903

**Aberdeen**  
Community Development District

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

| Period       | Outstanding Balance | Principal           | Interest            | Annual Debt Service |
|--------------|---------------------|---------------------|---------------------|---------------------|
| 11/01/26     | 1,745,000           |                     | 43,803              | 127,605             |
| 05/01/27     | 1,745,000           | 40,000              | 43,803              |                     |
| 11/01/27     | 1,705,000           |                     | 42,903              | 130,805             |
| 05/01/28     | 1,705,000           | 45,000              | 42,903              |                     |
| 11/01/28     | 1,660,000           |                     | 41,890              | 128,780             |
| 05/01/29     | 1,660,000           | 45,000              | 41,890              |                     |
| 11/01/29     | 1,615,000           |                     | 40,878              | 131,755             |
| 05/01/30     | 1,615,000           | 50,000              | 40,878              |                     |
| 11/01/30     | 1,565,000           |                     | 39,628              | 129,255             |
| 05/01/31     | 1,565,000           | 50,000              | 39,628              |                     |
| 11/1/2031    | 1,515,000           |                     | 38,378              | 131,755             |
| 5/1/2032     | 1,515,000           | 55,000              | 38,378              |                     |
| 11/1/2032    | 1,460,000           |                     | 37,003              | 129,005             |
| 5/1/2033     | 1,460,000           | 55,000              | 37,003              |                     |
| 11/1/2033    | 1,405,000           |                     | 35,628              | 131,255             |
| 5/1/2034     | 1,405,000           | 60,000              | 35,628              |                     |
| 11/1/2034    | 1,345,000           |                     | 34,128              | 128,255             |
| 5/1/2035     | 1,345,000           | 60,000              | 34,128              |                     |
| 11/1/2035    | 1,285,000           |                     | 32,628              | 130,255             |
| 5/1/2036     | 1,285,000           | 65,000              | 32,628              |                     |
| 11/1/2036    | 1,220,000           |                     | 31,003              | 132,005             |
| 5/1/2037     | 1,220,000           | 70,000              | 31,003              |                     |
| 11/1/2037    | 1,150,000           |                     | 29,253              | 128,505             |
| 5/1/2038     | 1,150,000           | 70,000              | 29,253              |                     |
| 11/1/2038    | 1,080,000           |                     | 27,503              | 130,005             |
| 5/1/2039     | 1,080,000           | 75,000              | 27,503              |                     |
| 11/1/2039    | 1,005,000           |                     | 25,628              | 131,255             |
| 5/1/2040     | 1,005,000           | 80,000              | 25,628              |                     |
| 11/1/2040    | 925,000             |                     | 23,588              | 132,175             |
| 5/1/2041     | 925,000             | 85,000              | 23,588              |                     |
| 11/1/2041    | 840,000             |                     | 21,420              | 132,840             |
| 5/1/2042     | 840,000             | 90,000              | 21,420              |                     |
| 11/1/2042    | 750,000             |                     | 19,125              | 128,250             |
| 5/1/2043     | 750,000             | 90,000              | 19,125              |                     |
| 11/1/2043    | 660,000             |                     | 16,830              | 128,660             |
| 5/1/2044     | 660,000             | 95,000              | 16,830              |                     |
| 11/1/2044    | 565,000             |                     | 14,408              | 128,815             |
| 5/1/2045     | 565,000             | 100,000             | 14,408              |                     |
| 11/1/2045    | 465,000             |                     | 11,858              | 128,715             |
| 5/1/2046     | 465,000             | 105,000             | 11,858              |                     |
| 11/1/2046    | 360,000             |                     | 9,180               | 133,360             |
| 5/1/2047     | 360,000             | 115,000             | 9,180               |                     |
| 11/1/2047    | 245,000             |                     | 6,248               | 132,495             |
| 5/1/2048     | 245,000             | 120,000             | 6,248               |                     |
| 11/1/2048    | 125,000             |                     | 3,188               | 131,375             |
| 5/1/2049     | 125,000             | 125,000             | 3,188               |                     |
| <b>Total</b> |                     | <b>\$ 1,745,000</b> | <b>\$ 1,252,180</b> | <b>\$ 2,997,180</b> |

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

| Description                           | Adopted<br>Budget<br>FY 2026 | Actuals Thru<br>4/30/26 | Projected Next<br>5 Months | Projected Thru<br>9/30/26 | Proposed<br>Budget<br>FY 2027 |
|---------------------------------------|------------------------------|-------------------------|----------------------------|---------------------------|-------------------------------|
| <b>REVENUES:</b>                      |                              |                         |                            |                           |                               |
| Interest Income                       | \$ 10,000                    | \$ 8,752                | \$ 2,500                   | \$ 11,252                 | \$ 10,000                     |
| Impact fees                           | -                            | 20,259                  | -                          | 20,259                    | -                             |
| Capital Reserve Funding - Transfer In | 70,000                       | -                       | 70,000                     | 70,000                    | 190,082                       |
| Carry Forward Balance                 | 528,153                      | 559,550                 | -                          | 559,550                   | 596,225                       |
| <b>TOTAL REVENUES</b>                 | <b>\$ 608,153</b>            | <b>\$ 588,561</b>       | <b>\$ 72,500</b>           | <b>\$ 661,061</b>         | <b>\$ 796,307</b>             |
| <b>EXPENDITURES:</b>                  |                              |                         |                            |                           |                               |
| <b>Capital Outlay</b>                 |                              |                         |                            |                           |                               |
| Capital Outlay                        | \$ 100,000                   | \$ -                    | \$ 30,000                  | \$ 30,000                 | \$ 50,000                     |
| Repair and Replacements               | 100,000                      | 13,575                  | 10,000                     | 23,575                    | 50,000                        |
| Pond Repairs                          | -                            | -                       | -                          | -                         | 80,000                        |
| Other Current Charges                 | 1,000                        | 10,261                  | 1,000                      | 11,261                    | 5,000                         |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 201,000</b>            | <b>\$ 23,836</b>        | <b>\$ 41,000</b>           | <b>\$ 64,836</b>          | <b>\$ 185,000</b>             |
| <b>Other Sources/(Uses)</b>           |                              |                         |                            |                           |                               |
| Transfer in/(Out)                     | \$ -                         | \$ -                    | \$ -                       | \$ -                      | \$ -                          |
| <b>TOTAL OTHER SOURCES/(USES)</b>     | <b>\$ -</b>                  | <b>\$ -</b>             | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>                   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 201,000</b>            | <b>\$ 23,836</b>        | <b>\$ 41,000</b>           | <b>\$ 64,836</b>          | <b>\$ 185,000</b>             |
| <b>EXCESS REVENUES (EXPENDITURES)</b> | <b>\$ 407,153</b>            | <b>\$ 564,725</b>       | <b>\$ 31,500</b>           | <b>\$ 596,225</b>         | <b>\$ 611,307</b>             |

**Aberdeen**  
**Community Development District**  
**Non-Ad Valorem Assessments Comparison**  
**2026-2027**

| Neighborhood     | O&M Units     | Annual Maintenance Assessments |            |                      |           |
|------------------|---------------|--------------------------------|------------|----------------------|-----------|
|                  |               | FY 2027                        | FY 2026    | Increase/ (decrease) |           |
| Single Family 80 | 233           | <b>\$1,230.43</b>              | \$1,150.14 | <b>\$80.29</b>       | <b>7%</b> |
| Single Family 73 | 330           | <b>\$1,124.50</b>              | \$1,051.12 | <b>\$73.38</b>       | <b>7%</b> |
| Single Family 63 | 337           | <b>\$969.68</b>                | \$906.40   | <b>\$63.27</b>       | <b>7%</b> |
| Single Family 53 | 628           | <b>\$814.86</b>                | \$761.68   | <b>\$53.17</b>       | <b>7%</b> |
| Multi-Family     | 408           | <b>\$407.43</b>                | \$380.84   | <b>\$26.59</b>       | <b>7%</b> |
| Commercial       | 42,000        | <b>\$407.43</b>                | \$380.84   | <b>\$26.59</b>       | <b>7%</b> |
| Office           | 7,000         | <b>\$407.43</b>                | \$380.84   | <b>\$26.59</b>       | <b>7%</b> |
| <b>Total</b>     | <b>50,936</b> |                                |            |                      |           |

*NINTH ORDER OF BUSINESS*

*C.*

*1.*

**EXHIBIT A**

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES  
FOR THE BOARD OF SUPERVISORS OF THE  
ABERDEEN COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Aberdeen Community Development District will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the St. Johns County Supervisor of Elections located at 4455 Avenue A, Suite 101 St. Augustine, Florida 32095, Phone (904) 823-2238. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the St. Johns County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Aberdeen Community Development District has three (3) seats up for election, specifically seats 1, 3, and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the St. Johns County Supervisor of Elections.

**Publish on or before May 25, 2026.**

2.

**Vicky Oakes**  
St. Johns County Supervisor of Elections

April 23, 2026

Joseph M. Sarmiento

Attn: Katelyn Beach, Recording Secretary

Request for Registered Voter Totals, Aberdeen CDD

This letter is in response to your request for Registered Voter Totals for the Aberdeen Community Development District (CDD). As of 04/15/2026, the total number of active registered voters in Aberdeen CDD is 3,500. If you have any further questions, please feel free to contact me.

Regards,



Joseph M. Sarmiento  
GIS Elections Services Specialist

for

Vicky Oakes, St. Johns County Supervisor of Elections

904-823-2238

[jsarmiento@votesjc.gov](mailto:jsarmiento@votesjc.gov)

*E.*

# Aberdeen CDD Operations, GM/LD Monthly Report – May 19, 2026

## Operations Manager Update:

- The men's bathroom door on the handicap stall at the Amenity Center pool was ripped down twice. A new door was ordered and has been replaced. (Photos)
- New covers were installed on the Fitness Center outdoor outlets. (Photo)
- The uneven sidewalks between the Amenity Center pool and basketball court have been repaired and no longer create a tripping hazard. (Photos)
- The floor was painted at the back bathroom for the upcoming season.
- A replacement magnet was needed for the back pool gate. A new magnet and wiring was installed by Hi Tech. (Photos)
- The gym back door was repaired and now closes correctly.
- The slide was waxed for the season.
- The rowing machine consoles were replaced. (Photo)

## Current Operations Projects/ Areas of Concerns:

- The pavers around the stairway on the Lap Pool have become loose in certain areas and broken off on the corner. We currently are getting bids to repair.
- **UPDATE: Coping has been reset and pavers have been repaired. Work completed by C.Buss (Photos)**

## GM/Lifestyle Update:

### Facility Updates:

- A new timer was installed for the basketball court. Signs have been ordered with the basketball court usage times, 8:00am- 10:00pm that will be hung up at both entrance doors.
- New yoga mats were ordered and replaced in the Aerobics Room at the Fitness Center.

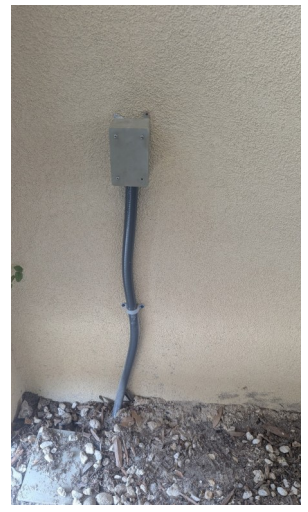
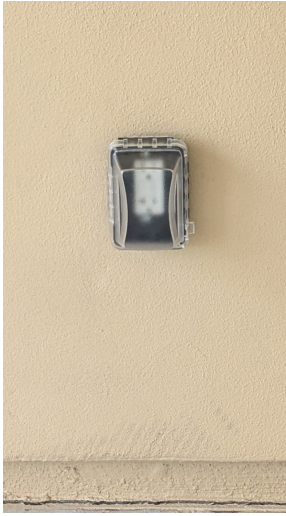
### Lifestyle Events Recap:

- The 50+ Group held their monthly social, Southern Hospitality on May 8th.

### Lifestyle Upcoming Events:

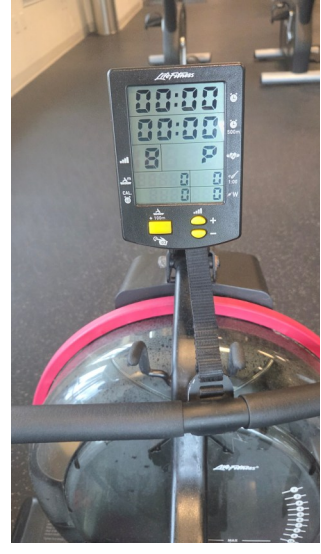
- We will have our first of 3 home swim meets on Saturday, May 30th. The Lap lane pool and slide will be closed during the meet. The family pool will remain open. The other home meets will take place on June 13 and 20. The slide will not open until 1:00pm on meet days.
- Our Annual July 4th Pool Party will be held on Saturday, July 4, 12-3pm. We will have a DJ, Pool Games, Complimentary Hot Dogs, Chips and Waters, and will have Sunset Slushes for sale poolside.

# Operations & Facility Update



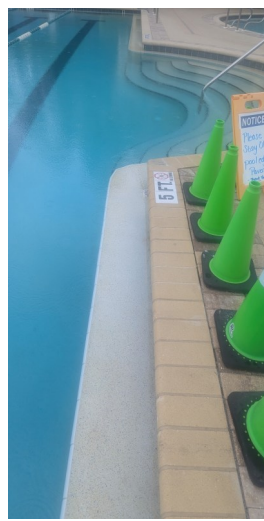
**New Outlet Covers @ Men's Bathroom Handicap Stall Door Repair**  
**Fitness Center**

**Magnet and Wiring Replacement**  
**on Back Pool Gate**



**Sidewalk with raised edges and tripping hazard repaired**

**New Console**



**Area Of Concern: Pool Ledge Pavers are Loose - Update Repaired**

*ELEVENTH ORDER OF BUSINESS*

*A.*

**MINUTES OF MEETING  
ABERDEEN  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Aberdeen Community Development District was held Tuesday, **April 28, 2026** 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          |
| Lucy Acevedo   | First Service Residential |
| Kate Trivelpiece                                     | First Service Residential |
| Jay Parker   | First Service Residential |
| Representatives of 8 Landscape Maintenance companies |                           |

*The following is a summary of the discussions and actions taken at the April 28, 2026 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**

There being no comments, the next item followed.

**THIRD ORDER OF BUSINESS**

**Consideration of Proposals**

**A. Pond Bank Repairs**

This item was tabled to a future meeting.

**B. Landscape and Irrigation Maintenance**

The board received bids from 12 vendors and after discussion each board member read their ranking into the record and the consensus ranking was: The Greenery 85.49, United Land Services, 81.524, Brightview 81.495, Masters Lawn & Pest 79.458 and Prestige 75.6.

On MOTION by Mr. Fogel seconded by Mr. Perez with all in favor  
The Greenery was ranked no. 1 with 85.49 points.

Ms. Giles stated the RFP pricing is based on fiscal year 2027 and currently you have Ruppert as your landscape company.

Mr. Magee stated we will give Ruppert a notice of termination to be effective June 15<sup>th</sup> and send the letters to the bidders of the results of the bid tabulation to give them 72 hours for any bid protest with an interim contract with the new vendor to start June 15<sup>th</sup> through September 30<sup>th</sup> and a new contract for fiscal year 2027 to start October 2, 2026.

On MOTION by Mr. Marmo seconded by Ms. Egleston with all in favor  
district counsel was authorized to send a notice of termination  
to Ruppert to be effective June 15, 2026.

**FOURTH ORDER OF BUSINESS**

**Discussion of Current Collectives**

This item was tabled to a future meeting agenda.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-04  
Declaring 2018 Project Complete**

Mr. Magee stated it is required by your bond documents that once the construction funds are spent you need to declare the project complete. Your engineer has reviewed everything, and this is declaring the project complete.

On MOTION by Mr. Marmo seconded by Mr. Fogel with all in favor  
Resolution 2026-04 Declaring 2018 Project Complete was approved.

**SIXTH ORDER OF BUSINESS**

**Board Discussion and Guidance for Preparation of Proposed Fiscal Year 2027 Budget**

Ms. Giles stated this is an opportunity to have board discussion and provide any guidance as we start to prepare the fiscal year 2027 budget. We will prepare it as we did last year and in 2021 the legislature passed a stormwater and waste 20-year needs analysis report and it is due every five years. We did that in 2022 so we need to budget for it in 2027. I'm working with DCCM on the type of report we need. You may see the engineering line item go up to cover the cost of the report. We will include the cost of the pond repairs in the capital reserves and use the capital reserve study as our guide to tell you how much you should put in there. Your proposed budget is the one that is high and you can lower that at adoption. If there is anything you want us to focus on let me know.

**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Magee stated Jay identified an easement to a stormwater pond that has been completely blocked by residents putting up fences. Jay is requesting information from the HOA on those approvals, but my understanding is access to the pond is completely blocked. At the end of the day the district needs access to that pond. You have the right to enforce your easements. Once we get that information, I would like to draft some letters to the homeowners asking them to take the fence down. I like to give them 45 days or so and at the next meeting we can see if they have complied.

**B. Engineer**

Ms. Giles stated Mike Silverstein has moved on and we have another engineer assigned to us from DCCM; his name is Mike Williams.

**C. Manager – Annual Form 1 Filing & Annual Ethics Training**

Ms. Giles stated don't forget to complete the form 1 filing no later than July 1<sup>st</sup>. You have until December 31<sup>st</sup> to complete your annual ethics training. Just a reminder the general election is this year and three seats are up for elections; Paul Fogel seat 5, Tommy Marmo seat 1 and Sue Clarke seat 3. The qualifying period of from noon June 8<sup>th</sup> to noon on June 12<sup>th</sup>. You can prequalify now or you can go during that period.

**D. Operation Manager**

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

**E. Amenity Center Manager - Report**

Ms. Trivelpiece reviewed the amenity center activities and maintenance items, which were outlined on the monthly memorandum and reported after hour use of the basketball court and will have a timer installed on the lights to shut down at 10 pm.

**EIGHTH ORDER OF BUSINESS**

**Supervisors Requests and Public Comments**

Ms. Egleston stated kids are in the fitness center with no shoes and cursing at people.

Ms. Trivelpiece stated I get alerts and we go. Kids are letting others in, but the adults do it too.

Ms. Egleston stated if you are seeing people do that, send them suspension letters and turn off their access.

Ms. Trivelpiece stated I have been turning off access and call the parents and let them know what is happening.

Mr. Perez asked does it make sense to have a monitor there to prevent breakage?

Ms. Trivelpiece stated if that is something you want I can put it in the new budget.

Ms. Egleston stated you have a lot of staff and I know they need to go out on property but is there a way to shift hours so that someone is here monitoring the fitness center?

Ms. Trivelpiece stated we have staff, but you can't always be everywhere.

Mr. Perez stated if we could move money to find a person that would be good.

**NINTH ORDER OF BUSINESS**

**Approval of Consent Agenda**

**A. Approval of the Minutes of the March 24, 2026 Meeting**

On MOTION by Ms. Egleston seconded by Ms. Clarke with all in favor the minutes of the March 24, 2026 meeting were approved as presented.

**B. Balance Sheet as of March 31, 2026 and Statement of Revenues and Expenses for the Period Ending March 31, 2026**

- 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.

**TENTH ORDER OF BUSINESS**

**Next Scheduled Meeting – May 19, 2026 @ 6:00 p.m. @ Aberdeen Amenity Center**

Ms. Giles stated the next meeting will be held May 19, 2026 at 6:00 p.m. in the same location.

**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Marmo seconded by Ms. Clarke with all in favor the meeting adjourned at 5:52 p.m.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

*B.*

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

***Unaudited Financial Reporting***  
***April 30, 2026***



**Aberdeen**  
**Community Development District**  
**Combined Balance Sheet**  
**April 30, 2026**

|   | General<br>Fund   | Debt Service<br>Fund | Capital Reserve<br>Fund | Capital Project<br>Fund | Totals<br>Governmental Funds |
|---|-------------------|----------------------|-------------------------|-------------------------|------------------------------|
| <b>Assets:</b>                              |                   |                      |                         |                         |                              |
| <b>Cash:</b>                                |                   |                      |                         |                         |                              |
| Operating Account                           | \$ 74,389         | \$ -                 | \$ 186,500              | \$ -                    | \$ 260,888                   |
| Due from General Fund                       | -                 | -                    | 20,259                  | -                       | 20,259                       |
| <b>Investments:</b>                         |                   |                      |                         |                         |                              |
| State Board of Administration (SBA)         | 926               | -                    | 360,401                 | -                       | 361,327                      |
| Custody                                     | 772,113           | -                    | -                       | -                       | 772,113                      |
| <b>Series 2020A</b>                         |                   |                      |                         |                         |                              |
| Reserve A-1                                 | -                 | 378,625              | -                       | -                       | 378,625                      |
| Interest A-1                                | -                 | 6,569                | -                       | -                       | 6,569                        |
| Prepayment A-1                              | -                 | 1,727                | -                       | -                       | 1,727                        |
| Revenue                                     | -                 | 2,304,001            | -                       | -                       | 2,304,001                    |
| Reserve A-2                                 | -                 | 218,250              | -                       | -                       | 218,250                      |
| Interest A-2                                | -                 | 3,787                | -                       | -                       | 3,787                        |
| Prepayment A-2                              | -                 | 4,035                | -                       | -                       | 4,035                        |
| General Redemption                          | -                 | 276                  | -                       | -                       | 276                          |
| <b>Series 2018</b>                          |                   |                      |                         |                         |                              |
| Reserve                                     | -                 | 65,583               | -                       | -                       | 65,583                       |
| Revenue                                     | -                 | 143,596              | -                       | -                       | 143,596                      |
| Prepayment                                  | -                 | 95                   | -                       | -                       | 95                           |
| Redemption                                  | -                 | 1,354                | -                       | -                       | 1,354                        |
| Construction                                | -                 | -                    | -                       | 113                     | 113                          |
| Prepaid Expenses                            | 3,094             | -                    | -                       | -                       | 3,094                        |
| <b>Total Assets</b>                         | <b>\$ 850,521</b> | <b>\$ 3,127,896</b>  | <b>\$ 567,159</b>       | <b>\$ 113</b>           | <b>\$ 4,545,690</b>          |
| <b>Liabilities:</b>                         |                   |                      |                         |                         |                              |
| Accounts Payable                            | \$ 30,166         | \$ -                 | \$ 2,434                | \$ -                    | \$ 32,600                    |
| Due to Capital Reserve Fund                 | 20,259            | -                    | -                       | -                       | 20,259                       |
| <b>Total Liabilities</b>                    | <b>\$ 50,425</b>  | <b>\$ -</b>          | <b>\$ 2,434</b>         | <b>\$ -</b>             | <b>\$ 52,859</b>             |
| <b>Fund Balance:</b>                        |                   |                      |                         |                         |                              |
| <b>Nonspendable:</b>                        |                   |                      |                         |                         |                              |
| Prepaid Items                               | \$ 3,094          | \$ -                 | \$ -                    | \$ -                    | \$ 3,094                     |
| <b>Restricted for:</b>                      |                   |                      |                         |                         |                              |
| Debt Service - Series                       | -                 | 3,127,896            | -                       | -                       | 3,127,896                    |
| Capital Project - Series                    | -                 | -                    | -                       | 113                     | 113                          |
| <b>Assigned for:</b>                        |                   |                      |                         |                         |                              |
| Capital Reserve Fund                        | -                 | -                    | 564,725                 | -                       | 564,725                      |
| Unassigned                                  | 797,002           | -                    | -                       | -                       | 797,002                      |
| <b>Total Fund Balances</b>                  | <b>\$ 800,096</b> | <b>\$ 3,127,896</b>  | <b>\$ 564,725</b>       | <b>\$ 113</b>           | <b>\$ 4,492,830</b>          |
| <b>Total Liabilities &amp; Fund Balance</b> | <b>\$ 850,521</b> | <b>\$ 3,127,896</b>  | <b>\$ 567,159</b>       | <b>\$ 113</b>           | <b>\$ 4,545,690</b>          |

# Aberdeen

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

|                                | Adopted             | Prorated Budget     | Actual             |                   |
|--------------------------------|---------------------|---------------------|--------------------|-------------------|
|                                | Budget              | Thru 04/30/26       | Thru 04/30/26      | Variance          |
| <b>Revenues:</b>               |                     |                     |                    |                   |
| Special Assessments - Tax Roll | \$ 1,478,375        | \$ 1,478,375        | \$ 1,472,247       | \$ (6,128)        |
| Interest Income                | 15,000              | 8,750               | 6,843              | (1,907)           |
| Amenities Revenue/Misc         | 15,000              | 8,750               | 10,451             | 1,701             |
| <b>Total Revenues</b>          | <b>\$ 1,508,375</b> | <b>\$ 1,495,875</b> | <b>\$1,489,541</b> | <b>\$ (6,334)</b> |

**Expenditures:**

***General & Administrative:***

|   |                   |                   |                   |                 |
|---|-------------------|-------------------|-------------------|-----------------|
| Supervisor Fees                           | \$ 12,000         | \$ 7,000          | \$ 5,400          | \$ 1,600        |
| FICA Expense                              | 918               | 536               | 413               | 122             |
| Assessment Administration                 | 5,899             | 5,899             | 5,899             | -               |
| Engineering Fees                          | 10,000            | 5,833             | 5,619             | 214             |
| Arbitrage                                 | 600               | -                 | -                 | -               |
| Dissemination Agent                       | 9,202             | 5,368             | 5,668             | (300)           |
| Attorney Fees                             | 27,000            | 15,750            | 16,672            | (922)           |
| Annual Audit                              | 3,475             | 3,475             | 4,200             | (725)           |
| Trustee Fees                              | 9,000             | 4,788             | 4,788             | -               |
| Management Fees                           | 62,288            | 36,335            | 36,335            | -               |
| Information Technology                    | 2,124             | 1,239             | 1,239             | -               |
| Telephone                                 | 500               | 292               | 182               | 110             |
| Postage                                   | 2,000             | 1,167             | 601               | 566             |
| Printing and Binding                      | 1,000             | 583               | 336               | 248             |
| Insurance                                 | 14,050            | 13,239            | 13,239            | -               |
| Legal Advertising                         | 2,000             | 1,167             | 659               | 507             |
| Office Supplies                           | 200               | 117               | 50                | 66              |
| Other Current Charges                     | 100               | 100               | 431               | (331)           |
| Dues, Licenses & Subscriptions            | 175               | 175               | 175               | -               |
| <b>Total General &amp; Administrative</b> | <b>\$ 162,531</b> | <b>\$ 103,062</b> | <b>\$ 101,906</b> | <b>\$ 1,156</b> |

***Operations & Maintenance***

**Amenity Center**

|                           |           |           |           |         |
|---------------------------|-----------|-----------|-----------|---------|
| Insurance                 | \$ 57,064 | \$ 51,666 | \$ 51,666 | \$ -    |
| Repairs & Replacements    | 75,000    | 43,750    | 33,828    | 9,922   |
| Special Events            | 20,000    | 11,667    | 16,080    | (4,414) |
| Staff Uniforms            | 1,000     | 583       | 736       | (153)   |
| Recreational Supplies     | 900       | 525       | -         | 525     |
| Recreational Passes       | 1,000     | 583       | 520       | 63      |
| Other Current Charges     | 500       | 292       | -         | 292     |
| Permit Fees               | 800       | 467       | -         | 467     |
| Office Supplies           | 2,000     | 1,167     | 798       | 369     |
| Credit Card Machine Fees  | 900       | 900       | 514       | 386     |
| Pest Control              | 3,000     | 1,750     | 2,074     | (324)   |
| Pool Chemicals - Poolsure | 33,000    | 19,250    | 21,584    | (2,334) |
| Refuse Service            | 16,000    | 9,333     | 9,378     | (45)    |
| Security                  | 10,752    | 6,272     | 6,284     | (12)    |
| Website                   | 1,800     | 1,050     | 1,050     | -       |
| Holiday Decorations       | 7,000     | 4,083     | 6,901     | (2,817) |
| Subscriptions             | 2,000     | 1,167     | 1,376     | (210)   |

# Aberdeen

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

|  | Adopted<br>Budget   | Prorated Budget<br>Thru 04/30/26 | Actual<br>Thru 04/30/26 | Variance            |
|--|---------------------|----------------------------------|-------------------------|---------------------|
| <b>Utilities</b>   |                     |                                  |                         |                     |
| Water & Sewer  | \$ 21,000           | \$ 12,250                        | \$ 11,459               | \$ 791              |
| Electric   | 39,600              | 23,100                           | 20,046                  | 3,054               |
| Cable/Internet/Phone                                     | 20,000              | 11,667                           | 9,861                   | 1,806               |
| <b>Management Contracts</b>                              |                     |                                  |                         |                     |
| Field Operations Management - FirstService               | 88,924              | 51,872                           | 47,114                  | 4,758               |
| Pool Attendants/Lifeguards - RMS                         | 52,000              | 30,333                           | 2,406                   | 27,927              |
| Facility Management - FirstService                       | 116,486             | 67,950                           | 61,645                  | 6,305               |
| Janitorial Services - FirstService                       | 59,472              | 34,692                           | 27,676                  | 7,016               |
| General Facility Maintenance - FirstService              | 67,584              | 39,424                           | 34,862                  | 4,562               |
| Resident Services Coordinator- FirstService              | 90,838              | 52,989                           | 30,342                  | 22,647              |
| Management Fee - FirstService                            | 14,928              | 8,708                            | 8,708                   | -                   |
| Auto/Phone Allowance - FirstService                      | -                   | -                                | 700                     | (700)               |
| Fitness Center Cleaning - Jani King                      | 19,584              | 11,424                           | 11,424                  | -                   |
| <b>Subtotal Amenity Center</b>                           | <b>\$ 823,132</b>   | <b>\$ 498,914</b>                | <b>\$ 419,034</b>       | <b>\$ 79,880</b>    |
| <b>Ground Maintenance</b>                                |                     |                                  |                         |                     |
| Electric   | \$ 16,000           | \$ 9,333                         | \$ 8,284                | \$ 1,049            |
| Streetlighting   | 40,000              | 23,333                           | 20,474                  | 2,860               |
| Lake Maintenance   | 35,000              | 20,417                           | 16,050                  | 4,367               |
| Landscape Maintenance                                    | 271,653             | 158,464                          | 137,158                 | 21,306              |
| Landscape Contingency                                    | 30,000              | 17,500                           | 13,161                  | 4,339               |
| Common Area Maintenance                                  | 13,000              | 7,583                            | 3,054                   | 4,529               |
| Reuse Water  | 38,000              | 22,167                           | 22,922                  | (756)               |
| Irrigation Repairs                                       | 9,060               | 5,285                            | 1,096                   | 4,189               |
| <b>Subtotal Ground Maintenance</b>                       | <b>\$ 452,713</b>   | <b>\$ 264,082</b>                | <b>\$ 222,199</b>       | <b>\$ 41,884</b>    |
| <b>Total Operations &amp; Maintenance</b>                | <b>\$ 1,275,844</b> | <b>\$ 762,996</b>                | <b>\$ 641,233</b>       | <b>\$ 121,764</b>   |
| Capital Reserve Funding                                  | \$ 70,000           | \$ -                             | \$ -                    | \$ -                |
| <b>Total Expenditures</b>                                | <b>\$ 1,508,375</b> | <b>\$ 866,058</b>                | <b>\$ 743,139</b>       | <b>\$ 122,920</b>   |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>\$ -</b>         | <b>\$ 629,817</b>                | <b>\$ 746,402</b>       | <b>\$ (129,254)</b> |
| <b>Other Financing Sources/(Uses):</b>                   |                     |                                  |                         |                     |
| Transfer In  | \$ -                | \$ -                             | 175,000                 | \$ (175,000)        |
| Transfer (Out)   | -                   | -                                | (175,000)               | 175,000             |
| <b>Total Other Financing Sources/(Uses)</b>              | <b>\$ -</b>         | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>         |
| <b>Net Change in Fund Balance</b>                        | <b>\$ -</b>         | <b>\$ 629,817</b>                | <b>\$ 746,402</b>       | <b>\$ (129,254)</b> |
| <b>Fund Balance - Beginning</b>                          | <b>\$ -</b>         |                                  | <b>\$ 53,694</b>        |                     |
| <b>Fund Balance - Ending</b>                             | <b>\$ -</b>         |                                  | <b>\$ 800,096</b>       |                     |

**Aberdeen**  
Community Development District  
Month to Month

|   | Oct              | Nov              | Dec                 | Jan              | Feb              | March            | April            | May         | June        | July        | Aug         | Sept        | Total               |
|---|------------------|------------------|---------------------|------------------|------------------|------------------|------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| <b>Revenues:</b>                          |                  |                  |                     |                  |                  |                  |                  |             |             |             |             |             |                     |
| Special Assessments - Tax Roll            | \$ 7,505         | \$ 74,768        | \$ 1,308,485        | \$ 3,215         | \$ 45,610        | \$ 14,539        | \$ 18,125        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 1,472,247        |
| Interest Income                           | 172              | 8                | 104                 | 194              | 1,649            | 2,427            | 2,290            | -           | -           | -           | -           | -           | 6,843               |
| Amenities Revenue/Misc                    | 285              | 272              | 1,293               | 2,190            | 2,240            | 3,295            | 875              | -           | -           | -           | -           | -           | 10,451              |
| <b>Total Revenues</b>                     | <b>\$ 7,962</b>  | <b>\$ 75,047</b> | <b>\$ 1,309,882</b> | <b>\$ 5,600</b>  | <b>\$ 49,499</b> | <b>\$ 20,261</b> | <b>\$ 21,290</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,489,541</b> |
| <b>Expenditures:</b>                      |                  |                  |                     |                  |                  |                  |                  |             |             |             |             |             |                     |
| <b>General &amp; Administrative:</b>      |                  |                  |                     |                  |                  |                  |                  |             |             |             |             |             |                     |
| Supervisor Fees                           | \$ 1,000         | \$ -             | \$ 1,000            | \$ 800           | \$ 800           | \$ 800           | \$ 1,000         | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 5,400            |
| FICA Expense                              | 77               | -                | 77                  | 61               | 61               | 61               | 77               | -           | -           | -           | -           | -           | 413                 |
| Assessment Administration                 | 5,899            | -                | -                   | -                | -                | -                | -                | -           | -           | -           | -           | -           | 5,899               |
| Engineering Fees                          | -                | 619              | 600                 | 993              | 817              | 413              | 2,179            | -           | -           | -           | -           | -           | 5,619               |
| Arbitrage                                 | -                | -                | -                   | -                | -                | -                | -                | -           | -           | -           | -           | -           | -                   |
| Dissemination Agent                       | 967              | 767              | 767                 | 767              | 767              | 767              | 867              | -           | -           | -           | -           | -           | 5,668               |
| Attorney Fees                             | 3,144            | 3,165            | 4,339               | 3,380            | 2,645            | -                | -                | -           | -           | -           | -           | -           | 16,672              |
| Annual Audit                              | -                | -                | -                   | -                | -                | -                | 4,200            | -           | -           | -           | -           | -           | 4,200               |
| Trustee Fees                              | 3,438            | -                | 1,351               | -                | -                | -                | -                | -           | -           | -           | -           | -           | 4,788               |
| Management Fees                           | 5,191            | 5,191            | 5,191               | 5,191            | 5,191            | 5,191            | 5,191            | -           | -           | -           | -           | -           | 36,335              |
| Information Technology                    | 177              | 177              | 177                 | 177              | 177              | 177              | 177              | -           | -           | -           | -           | -           | 1,239               |
| Telephone                                 | 10               | 29               | -                   | 46               | -                | 48               | 48               | -           | -           | -           | -           | -           | 182                 |
| Postage                                   | 72               | 327              | 29                  | 12               | 53               | 50               | 57               | -           | -           | -           | -           | -           | 601                 |
| Printing and Binding                      | 42               | 51               | 20                  | 49               | 54               | 84               | 36               | -           | -           | -           | -           | -           | 336                 |
| Insurance                                 | 13,239           | -                | -                   | -                | -                | -                | -                | -           | -           | -           | -           | -           | 13,239              |
| Legal Advertising                         | -                | 240              | -                   | 74               | 70               | 205              | 70               | -           | -           | -           | -           | -           | 659                 |
| Office Supplies                           | 1                | 1                | 46                  | 0                | 1                | 1                | 1                | -           | -           | -           | -           | -           | 50                  |
| Other Current Charges                     | 2                | 25               | 127                 | 128              | 84               | 51               | 15               | -           | -           | -           | -           | -           | 431                 |
| Dues, Licenses & Subscriptions            | 175              | -                | -                   | -                | -                | -                | -                | -           | -           | -           | -           | -           | 175                 |
| <b>Total General &amp; Administrative</b> | <b>\$ 33,432</b> | <b>\$ 10,591</b> | <b>\$ 13,723</b>    | <b>\$ 11,678</b> | <b>\$ 10,719</b> | <b>\$ 7,847</b>  | <b>\$ 13,916</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 101,906</b>   |
| <b>Operations &amp; Maintenance</b>       |                  |                  |                     |                  |                  |                  |                  |             |             |             |             |             |                     |
| <b>Amenity Center</b>                     |                  |                  |                     |                  |                  |                  |                  |             |             |             |             |             |                     |
| Insurance                                 | \$ 51,666        | \$ -             | \$ -                | \$ -             | \$ -             | \$ -             | \$ -             | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 51,666           |
| Repairs & Replacements                    | 5,395            | 4,310            | 3,719               | 2,958            | 4,505            | 11,031           | 1,911            | -           | -           | -           | -           | -           | 33,828              |
| Special Events                            | 1,180            | 984              | 2,422               | 2,807            | 45               | 5,804            | 2,838            | -           | -           | -           | -           | -           | 16,080              |
| Staff Uniforms                            | -                | -                | 66                  | 236              | -                | 433              | -                | -           | -           | -           | -           | -           | 736                 |
| Recreational Supplies                     | -                | -                | -                   | -                | -                | -                | -                | -           | -           | -           | -           | -           | -                   |
| Recreational Passes                       | -                | -                | -                   | -                | 345              | 175              | -                | -           | -           | -           | -           | -           | 520                 |
| Other Current Charges                     | -                | -                | -                   | -                | -                | -                | -                | -           | -           | -           | -           | -           | -                   |
| Permit Fees                               | -                | -                | -                   | -                | -                | -                | -                | -           | -           | -           | -           | -           | -                   |
| Office Supplies                           | 597              | 72               | -                   | -                | 49               | -                | 79               | -           | -           | -           | -           | -           | 798                 |
| Credit Card Machine Fees                  | 78               | 60               | 63                  | 59               | 67               | 64               | 124              | -           | -           | -           | -           | -           | 514                 |
| Pest Control                              | 221              | 221              | 221                 | 228              | 228              | 728              | 228              | -           | -           | -           | -           | -           | 2,074               |
| Pool Chemicals - Poolsure                 | 3,016            | 3,016            | 3,016               | 3,134            | 3,134            | 3,134            | 3,134            | -           | -           | -           | -           | -           | 21,584              |
| Refuse Service                            | 1,271            | 1,268            | 1,369               | 1,372            | 1,376            | 1,360            | 1,363            | -           | -           | -           | -           | -           | 9,378               |
| Security                                  | 896              | 896              | 896                 | 896              | 896              | 908              | 896              | -           | -           | -           | -           | -           | 6,284               |
| Website                                   | 150              | 150              | 150                 | 150              | 150              | 150              | 150              | -           | -           | -           | -           | -           | 1,050               |
| Holiday Decorations                       | 3,450            | -                | -                   | 3,450            | -                | -                | -                | -           | -           | -           | -           | -           | 6,901               |
| Subscriptions                             | 131              | 131              | 131                 | 231              | 131              | 131              | 490              | -           | -           | -           | -           | -           | 1,376               |
| <b>Utilities</b>                          |                  |                  |                     |                  |                  |                  |                  |             |             |             |             |             |                     |
| Water & Sewer                             | 1,949            | 2,037            | 1,702               | 1,981            | 1,669            | 1,163            | 959              | -           | -           | -           | -           | -           | 11,459              |
| Electric                                  | 3,395            | 3,020            | 2,443               | 2,650            | 2,825            | 2,974            | 2,739            | -           | -           | -           | -           | -           | 20,046              |
| Cable/Internet/Phone                      | 1,517            | 1,349            | 866                 | 879              | 879              | 3,294            | 1,076            | -           | -           | -           | -           | -           | 9,861               |



**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 April 30, 2026**

|  | Adopted<br>Budget   | Prorated Budget<br>Thru 04/30/26 | Actual<br>Thru 04/30/26 | Variance           |
|--|---------------------|----------------------------------|-------------------------|--------------------|
| <b>Revenues:</b>   |                     |                                  |                         |                    |
| Special Assessments - Tax Roll                           | \$ 1,928,685        | \$ 1,928,685                     | \$ 1,934,657            | \$ 5,972           |
| Interest Income  | 10,000              | 10,000                           | 35,160                  | 25,160             |
| <b>Total Revenues</b>                                    | <b>\$ 1,938,685</b> | <b>\$ 1,938,685</b>              | <b>\$ 1,969,817</b>     | <b>\$ 31,131</b>   |
| <b>Expenditures:</b>                                     |                     |                                  |                         |                    |
| <u>2020A-1</u>   |                     |                                  |                         |                    |
| Interest 11/1  | \$ 246,219          | \$ 246,219                       | \$ 246,219              | \$ -               |
| Principal Prepayment 11/1                                | -                   | -                                | 10,000                  | (10,000)           |
| Interest 5/1   | 246,219             | -                                | -                       | -                  |
| Principal 5/1  | 1,045,000           | -                                | -                       | -                  |
| <u>2020A-2</u>   |                     |                                  |                         |                    |
| Interest 11/1  | 84,550              | 84,550                           | 84,550                  | -                  |
| Interest 5/1   | 84,550              | -                                | -                       | -                  |
| Principal 5/1  | 255,000             | -                                | -                       | -                  |
| <b>Total Expenditures</b>                                | <b>\$ 1,961,538</b> | <b>\$ 330,769</b>                | <b>\$ 340,769</b>       | <b>\$ (10,000)</b> |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>\$ (22,852)</b>  | <b>\$ 1,607,917</b>              | <b>\$ 1,629,048</b>     | <b>\$ 21,131</b>   |
| <b>Other Financing Sources/(Uses):</b>                   |                     |                                  |                         |                    |
| Transfer In/(Out)  | \$ -                | \$ -                             | \$ -                    | \$ -               |
| <b>Total Other Financing Sources/(Uses)</b>              | <b>\$ -</b>         | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>        |
| <b>Net Change in Fund Balance</b>                        | <b>\$ (22,852)</b>  | <b>\$ 1,607,917</b>              | <b>\$ 1,629,048</b>     | <b>\$ 21,131</b>   |
| <b>Fund Balance - Beginning</b>                          | <b>\$ 652,744</b>   |                                  | <b>\$ 1,288,221</b>     |                    |
| <b>Fund Balance - Ending</b>                             | <b>\$ 629,892</b>   |                                  | <b>\$ 2,917,269</b>     |                    |

**Aberdeen**  
**Community Development District**  
**Debt Service Fund Series 2018**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2026**

|  | Adopted           | Prorated Budget   | Actual            |                   |
|--|-------------------|-------------------|-------------------|-------------------|
|  | Budget            | Thru 04/30/26     | Thru 04/30/26     | Variance          |
| <b>Revenues:</b>   |                   |                   |                   |                   |
| Special Assessments - Tax Roll                           | \$ 133,250        | \$ 133,250        | \$ 134,118        | \$ 867            |
| Interest Income  | 5,000             | 2,917             | 2,777             | (139)             |
| <b>Total Revenues</b>                                    | <b>\$ 138,250</b> | <b>\$ 136,167</b> | <b>\$ 136,895</b> | <b>\$ 728</b>     |
| <b>Expenditures:</b>                                     |                   |                   |                   |                   |
| Interest 11/1  | \$ 44,958         | \$ 44,958         | \$ 44,958         | \$ -              |
| Principal Prepayment 11/1                                | -                 | -                 | 5,000             | (5,000)           |
| Interest 5/1   | 44,958            | -                 | -                 | -                 |
| Principal 5/1  | 40,000            | -                 | -                 | -                 |
| <b>Total Expenditures</b>                                | <b>\$ 129,915</b> | <b>\$ 44,958</b>  | <b>\$ 49,958</b>  | <b>\$ (5,000)</b> |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>\$ 8,335</b>   | <b>\$ 91,210</b>  | <b>\$ 86,937</b>  | <b>\$ (4,272)</b> |
| <b>Other Financing Sources/(Uses):</b>                   |                   |                   |                   |                   |
| Transfer In/(Out)  | \$ -              | \$ -              | \$ -              | \$ -              |
| <b>Total Other Financing Sources/(Uses)</b>              | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>Net Change in Fund Balance</b>                        | <b>\$ 8,335</b>   | <b>\$ 91,210</b>  | <b>\$ 86,937</b>  | <b>\$ (4,272)</b> |
| <b>Fund Balance - Beginning</b>                          | <b>\$ 54,303</b>  |                   | <b>\$ 123,690</b> |                   |
| <b>Fund Balance - Ending</b>                             | <b>\$ 62,639</b>  |                   | <b>\$ 210,628</b> |                   |

**Aberdeen**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2026**

|  | Adopted<br>Budget   | Prorated Budget<br>Thru 04/30/26 | Actual<br>Thru 04/30/26 | Variance           |
|--|---------------------|----------------------------------|-------------------------|--------------------|
| <b>Revenues</b>  |                     |                                  |                         |                    |
| Capital Reserve Funding                                  | \$ 70,000           | \$ -                             | \$ -                    | \$ -               |
| Impact fees  | -                   | -                                | 20,259                  | 20,259             |
| Interest   | 10,000              | 5,833                            | 8,752                   | 2,919              |
| <b>Total Revenues</b>                                    | <b>\$ 80,000</b>    | <b>\$ 5,833</b>                  | <b>\$ 29,011</b>        | <b>\$ 23,178</b>   |
| <b>Expenditures:</b>                                     |                     |                                  |                         |                    |
| Capital Outlay   | \$ 100,000          | \$ 58,333                        | \$ -                    | \$ 58,333          |
| Repair and Replacements                                  | 100,000             | 58,333                           | 13,575                  | 44,758             |
| Other Current Charges                                    | 1,000               | 1,000                            | 10,261                  | (9,261)            |
| <b>Total Expenditures</b>                                | <b>\$ 201,000</b>   | <b>\$ 117,667</b>                | <b>\$ 23,836</b>        | <b>\$ 93,830</b>   |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>\$ (121,000)</b> | <b>\$ (111,833)</b>              | <b>\$ 5,175</b>         | <b>\$ (70,652)</b> |
| <b>Other Financing Sources/(Uses)</b>                    |                     |                                  |                         |                    |
| Transfer In  | \$ -                | \$ -                             | \$ 175,000              | \$ 175,000         |
| Transfer (Out)   | -                   | -                                | (175,000)               | (175,000)          |
| <b>Total Other Financing Sources (Uses)</b>              | <b>\$ -</b>         | <b>\$ -</b>                      | <b>\$ -</b>             | <b>\$ -</b>        |
| <b>Net Change in Fund Balance</b>                        | <b>\$ (121,000)</b> |                                  | <b>\$ 5,175</b>         |                    |
| <b>Fund Balance - Beginning</b>                          | <b>\$ 528,153</b>   |                                  | <b>\$ 559,550</b>       |                    |
| <b>Fund Balance - Ending</b>                             | <b>\$ 407,153</b>   |                                  | <b>\$ 564,725</b>       |                    |

# Aberdeen

## Community Development District

### Capital Projects Fund Series 2018

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

|  | Actual        |            |
|--|---------------|------------|
|  | Thru 04/30/26 |            |
| <b>Revenues</b>  |               |            |
| Interest Income  | \$            | 3          |
| <b>Total Revenues</b>                                    | <b>\$</b>     | <b>3</b>   |
| <b>Expenditures:</b>                                     |               |            |
| Capital Outlay   | \$            | -          |
| <b>Total Expenditures</b>                                | <b>\$</b>     | <b>-</b>   |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>\$</b>     | <b>3</b>   |
| <b>Other Financing Sources/(Uses)</b>                    |               |            |
| Transfer In/(Out)  | \$            | -          |
| <b>Total Other Financing Sources (Uses)</b>              | <b>\$</b>     | <b>-</b>   |
| <b>Net Change in Fund Balance</b>                        | <b>\$</b>     | <b>3</b>   |
| <b>Fund Balance - Beginning</b>                          | <b>\$</b>     | <b>110</b> |
| <b>Fund Balance - Ending</b>                             | <b>\$</b>     | <b>113</b> |

**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)              |
| Less: Principal Prepayment - 11/1/25                      | (10,000)             |
| <b>Current Bonds Outstanding</b>                          | <b>\$ 13,925,000</b> |

| 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)           |
| <b>Current Bonds Outstanding</b>                          | <b>\$ 3,560,000</b> |

| 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                               | \$ 65,583           |
| Reserve Fund Balance                                   | 65,583              |
| 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)             |
| Less: Principal Prepayment - 11/1/25                   | (5,000)             |
| <b>Current Bonds Outstanding</b>                       | <b>\$ 1,790,000</b> |

*C.*

**ABERDEEN COMMUNITY DEVELOPMENT DISTRICT**  
**Fiscal Year 2026 Summary of Assessment Receipts**

| ASSESSED                 | # UNITS<br>ASSESSED | TOTAL<br>ASSESSED | SERIES 2020<br>DEBT ASMT | SERIES 2018<br>DEBT ASMT | O&M<br>ASMT  |
|--------------------------|---------------------|-------------------|--------------------------|--------------------------|--------------|
| NET ASSESSMENTS TAX ROLL | 50,936              | 3,555,644.72      | 1,942,646.44             | 134,671.52               | 1,478,326.77 |
| TAX ROLL RECEIVED        |                     | 3,541,021.53      | 1,934,656.99             | 134,117.66               | 1,472,246.88 |
| BALANCE DUE              |                     | 7,096,666.25      | 3,877,303.43             | 268,789.18               | 2,950,573.65 |

Units include 49,000 square feet of Commercial

| SUMMARY OF TAX ROLL RECEIPTS      |                  |                     |                              |                                 |                     |
|-----------------------------------|------------------|---------------------|------------------------------|---------------------------------|---------------------|
| ST JOHNS COUNTY DISTRIBUTION      | DATE<br>RECEIVED | AMOUNT<br>RECEIVED  | SERIES 2020<br>DEBT RECEIPTS | SERIES 2018<br>DEBT<br>RECEIPTS | O&M<br>RECEIPTS     |
| 1                                 | 11/5/2024        | 18,051.31           | 9,862.43                     | 683.70                          | 7,505.18            |
| 2                                 | 11/18/2025       | 82,880.57           | 45,282.26                    | 3,139.14                        | 34,459.17           |
| 3                                 | 11/21/2025       | 96,949.56           | 52,968.94                    | 3,672.00                        | 40,308.62           |
| 4                                 | 12/16/2025       | 115,928.56          | 63,338.22                    | 4,390.84                        | 48,199.50           |
| 5                                 | 12/21/2025       | 184,499.94          | 100,802.58                   | 6,988.01                        | 76,709.35           |
| 6                                 | 01/14/2026       | 2,846,715.44        | 1,555,318.95                 | 107,820.53                      | 1,183,575.96        |
| 7                                 | 01/27/2026       | 7,732.96            | 4,224.95                     | 292.89                          | 3,215.12            |
| 8                                 | 02/15/2026       | 109,700.16          | 59,935.30                    | 4,154.94                        | 45,609.92           |
| 9                                 | 03/6/2026        | 34,969.57           | 19,105.82                    | 1,324.49                        | 14,539.26           |
| 10                                | 04/6/2026        | 3,118.73            | 1,703.94                     | 118.12                          | 1,296.67            |
| 11                                | 04/24/2026       | 40,474.73           | 22,113.60                    | 1,533.00                        | 16,828.13           |
|                                   |                  | -                   | -                            | -                               | -                   |
|                                   |                  | -                   | -                            | -                               | -                   |
|                                   |                  | -                   | -                            | -                               | -                   |
|                                   |                  | -                   | -                            | -                               | -                   |
| <b>TOTAL TAX ROLL RECEIPTS</b>    |                  | <b>3,541,021.53</b> | <b>1,934,656.99</b>          | <b>134,117.66</b>               | <b>1,472,246.88</b> |
| <b>PERCENT COLLECTED TAX ROLL</b> |                  | <b>99.59%</b>       | <b>99.59%</b>                | <b>99.59%</b>                   | <b>99.59%</b>       |

*D.*

# Aberdeen

## Community Development District

### Check Run Summary

April 30, 2026

|   | Check No.                                | Amount                  |
|---|--|-------------------------|
| <b>General Fund - Wells Fargo</b>         |  |                         |
| Payroll                                   | 4/29/26      51066-51070                 | \$      923.50          |
| <b>Total</b>                              |  | <b>\$      923.50</b>   |
| <b>General Fund - Wells Fargo</b>         |  |                         |
| Accounts Payable                          | 4/3/26      5497-5507                    | \$    52,105.32         |
|   | 4/10/26     5508-5517                    | 17,537.05               |
|   | 4/17/26     5518-5520                    | 6,449.82                |
|   | 4/23/26     5521-5522                    | 13,964.59               |
|   | 4/27/26        5523                      | 250.00                  |
|   | 4/30/26     5524-5525                    | 6,625.00                |
|   |  | <b>\$    96,931.78</b>  |
| <b>Capital Reserve Fund - Wells Fargo</b> |  |                         |
| Accounts Payable                          | 4/23/26      187                         | \$      1,161.59        |
|   |  | <b>\$      1,161.59</b> |
| <b>Total</b>                              |  | <b>\$    98,093.37</b>  |
| <b>Autopayments - Wells Fargo</b>         |  |                         |
|   | 4/6/26      Comcast                      | \$      196.24          |
|   | 4/15/26     JEA Utilities                | 10,087.32               |
|   | 4/16/26     Comcast                      | 585.93                  |
|   | 4/20/26     GFL Environmental            | 1,362.75                |
|   | 4/24/26     Comcast                      | 293.95                  |
|   | 4/28/26     WF Credit Card March Charges | 6,815.43                |
|   |  | <b>\$    19,341.62</b>  |

\*Autopayment invoices and Wells Fargo Credit Card invoices are available upon request.

| CHECK #            | EMP # | EMPLOYEE NAME     | CHECK AMOUNT | CHECK DATE |
|--------------------|-------|-------------------|--------------|------------|
| 51066              | 17    | HARRIET S CLARKE  | 184.70       | 4/29/2026  |
| 51067              | 15    | LAUREN Q EGLESTON | 184.70       | 4/29/2026  |
| 51068              | 18    | PAUL R FOGEL      | 184.70       | 4/29/2026  |
| 51069              | 19    | RICHARD A PEREZ   | 184.70       | 4/29/2026  |
| 51070              | 16    | THOMAS G MARMO    | 184.70       | 4/29/2026  |
| TOTAL FOR REGISTER |       |                   | 923.50       |            |

ABER ABERDEEN

TLEE

# ATTENDANCE SHEET

District: Aberdeen

Meeting Date: 04.28.26

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

District Manager:

Maulist April 28, 2026

PLEASE RETURN COMPLETED FORM TO OKSANA KUZMUK

| CHECK DATE | VEND# | INVOICE DATE | INVOICE  | YRMO   | DPT | ACCT# | SUB   | SUBCLASS | VENDOR NAME               | STATUS | AMOUNT    | CHECK AMOUNT | CHECK # |
|------------|-------|--------------|----------|--------|-----|-------|-------|----------|---------------------------|--------|-----------|--------------|---------|
| 4/03/26    | 00326 | 3/26/26      | INV14848 | 202603 | 320 | 53800 | 49420 |          | UNIFORMS ORDER            | *      | 433.41    |              |         |
|            |       |              |          |        |     |       |       |          | BOUNDLESS NETWORK INC     |        |           | 433.41       | 005497  |
| 4/03/26    | 00259 | 3/27/26      | 11135053 | 202603 | 320 | 53800 | 45918 |          | MAR GENERAL MANAGER       | *      | 4,099.20  |              |         |
|            |       | 3/27/26      | 11135053 | 202603 | 320 | 53800 | 45915 |          | MAR FRONT DESK            | *      | 2,785.00  |              |         |
|            |       | 3/27/26      | 11135053 | 202603 | 320 | 53800 | 45506 |          | MAR JANITORIAL            | *      | 1,675.85  |              |         |
|            |       | 3/27/26      | 11135053 | 202603 | 320 | 53800 | 46000 |          | MAR SUPV BUILDING MAINT   | *      | 3,049.27  |              |         |
|            |       | 3/27/26      | 11135053 | 202603 | 320 | 53800 | 45917 |          | MAR BUILDING MAINT        | *      | 2,206.10  |              |         |
|            |       |              |          |        |     |       |       |          | FIRST SERVICE RESIDENTIAL |        |           | 13,815.42    | 005498  |
| 4/03/26    | 00025 | 3/07/26      | 03072026 | 202512 | 310 | 51300 | 49000 |          | 12/31/25 RT ACCT#:9980259 | *      | 27.24     |              |         |
|            |       |              |          |        |     |       |       |          | FLORIDA U.C. FUND         |        |           | 27.24        | 005499  |
| 4/03/26    | 00213 | 12/30/25     | 92784    | 202512 | 320 | 53800 | 46100 |          | DEC LAKE MAINTENANCE      | *      | 2,675.00  |              |         |
|            |       | 3/31/26      | 94203    | 202603 | 320 | 53800 | 46100 |          | MAR LAKE MAINTENANCE      | *      | 2,975.00  |              |         |
|            |       |              |          |        |     |       |       |          | FUTURE HORIZONS, INC      |        |           | 5,650.00     | 005500  |
| 4/07/26    | 00213 | 12/30/25     | 92784    | 202512 | 320 | 53800 | 46100 |          | DEC LAKE MAINTENANCE      | V      | 2,675.00- |              |         |
|            |       | 3/31/26      | 94203    | 202603 | 320 | 53800 | 46100 |          | MAR LAKE MAINTENANCE      | V      | 2,975.00- |              |         |
|            |       |              |          |        |     |       |       |          | FUTURE HORIZONS, INC      |        |           | 5,650.00-    | 005500  |
| 4/03/26    | 00309 | 4/01/26      | JAK04260 | 202604 | 320 | 53800 | 45927 |          | APR JANITORIAL SERVICES   | *      | 1,632.00  |              |         |
|            |       |              |          |        |     |       |       |          | JANI-KING OF JACKSONVILLE |        |           | 1,632.00     | 005501  |
| 4/03/26    | 00311 | 4/01/26      | 22476    | 202604 | 320 | 57200 | 46000 |          | 2 BROKE GROUND LIGHTS     | *      | 197.50    |              |         |
|            |       |              |          |        |     |       |       |          | LIN'S ELECTRIC INC        |        |           | 197.50       | 005502  |
| 4/03/26    | 00079 | 4/01/26      | 13129563 | 202604 | 320 | 53800 | 45507 |          | APR POOL CHEMICALS        | *      | 3,133.89  |              |         |
|            |       |              |          |        |     |       |       |          | POOLSURE                  |        |           | 3,133.89     | 005503  |
| 4/03/26    | 00319 | 3/26/26      | 818794   | 202603 | 320 | 53800 | 46200 |          | MAR LANDSCAPE MAINTENANCE | *      | 22,859.61 |              |         |
|            |       |              |          |        |     |       |       |          | RUPPERT LANDSCAPE LLC     |        |           | 22,859.61    | 005504  |

ABER ABERDEEN TLEE

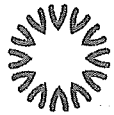
| CHECK<br>DATE | VEND# | .....INVOICE.....<br>DATE INVOICE | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB | SUBCLASS | VENDOR NAME  | STATUS | AMOUNT   | ....CHECK.....<br>AMOUNT # |
|---------------|-------|-----------------------------------|---|----------|--|--------|----------|----------------------------|
| 4/03/26       | 00151 | 3/31/26 11179                     | 202603 320-57200-46000                  |          | DEMO/DISPOSAL BORDERS<br>SOUTHERN RECREATION             | *      | 4,156.25 | 4,156.25 005505            |
| 4/03/26       | 00060 | 3/27/26 62215163                  | 202603 320-53800-45926                  |          | EXCLUSION SRVC - INITIAL<br>TURNER PEST CONTROL LLC      | *      | 500.00   | 500.00 005506              |
| 4/03/26       | 00213 | 12/30/25 92784A                   | 202512 320-53800-46100                  |          | DEC LAKE MAINTENANCE                                     | *      | 2,675.00 |                            |
|               |       | 3/31/26 94203A                    | 202603 320-53800-46100                  |          | MAR LAKE MAINTENANCE<br>FUTURE HORIZONS, INC             | *      | 2,675.00 | 5,350.00 005507            |
| 4/10/26       | 00336 | 4/01/26 04012026                  | 202604 300-36900-10100                  |          | DEPOSIT&RENTAL FEE REFUND<br>ADRIANNE MATARELLI          | *      | 350.00   | 350.00 005508              |
| 4/10/26       | 00278 | 4/01/26 04012026                  | 202604 320-53800-45925                  |          | YRLY INTERNET SERV-PRIMAR<br>NATIONAL TELECOM DEPLOYMENT | *      | 359.40   | 359.40 005509              |
| 4/10/26       | 00259 | 4/01/26 11139417                  | 202604 320-53800-45921                  |          | APR MANAGEMENT FEES                                      | *      | 1,244.00 |                            |
|               |       | 4/01/26 11139417                  | 202604 320-53800-45921                  |          | APR GEN MGR PHONE BILL                                   | *      | 50.00    |                            |
|               |       | 4/01/26 11139417                  | 202604 320-53800-45921                  |          | APR MAINT SUPV PHONE BILL<br>FIRST SERVICE RESIDENTIAL   | *      | 50.00    | 1,344.00 005510            |
| 4/10/26       | 00286 | 3/31/26 7643728                   | 202603 310-51300-48000                  |          | 3/3 LANDSCAPE #12119484                                  | *      | 135.28   |                            |
|               |       | 3/31/26 7643728                   | 202603 310-51300-48000                  |          | 3/16 FEB AUDIT #12101340<br>USA TODAY MEDIA CORP         | *      | 70.00    | 205.28 005511              |
| 4/10/26       | 00017 | 4/01/26 735                       | 202604 310-51300-34000                  |          | APR MANAGEMENT FEES                                      | *      | 5,190.67 |                            |
|               |       | 4/01/26 735                       | 202604 310-51300-35100                  |          | APR INFO TECH  | *      | 177.00   |                            |
|               |       | 4/01/26 735                       | 202604 310-51300-31300                  |          | APR DISSEM AGENT SRVCS                                   | *      | 766.83   |                            |
|               |       | 4/01/26 735                       | 202604 310-51300-51000                  |          | OFFICE SUPPLIES  | *      | .69      |                            |
|               |       | 4/01/26 735                       | 202604 310-51300-42000                  |          | POSTAGE  | *      | 57.44    |                            |

ABER ABERDEEN TLEE

| CHECK<br>DATE                     | VEND# | .....INVOICE.....<br>DATE INVOICE | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT   | ....CHECK.....<br>AMOUNT # |
|-----------------------------------|-------|-----------------------------------|--|-------------|--------|----------|----------------------------|
|                                   |       | 4/01/26 735                       | 202604 310-51300-42500                           |             | *      | 35.55    |                            |
|                                   |       | COPIES                            |  |             |        |          |                            |
|                                   |       | 4/01/26 735                       | 202604 310-51300-41000                           |             | *      | 48.20    |                            |
|                                   |       | TELEPHONE                         |  |             |        |          |                            |
| GOVERNMENTAL MANAGEMENT SERVICES  |       |                                   |  |             |        |          | 6,276.38 005512            |
| 4/10/26                           | 00016 | 4/02/26 28945                     | 202604 310-51300-32200                           |             | *      | 4,200.00 |                            |
|                                   |       | SERVICE - FYE 09/30/2025          |  |             |        |          |                            |
| GRAU & ASSOCIATES                 |       |                                   |  |             |        |          | 4,200.00 005513            |
| 4/10/26                           | 00301 | 4/01/26 440574                    | 202604 320-53800-45400                           |             | *      | 895.99   |                            |
|                                   |       | APR SECURITY SERVICES             |  |             |        |          |                            |
| HI TECH SYSTEM ASSOCIATES INC     |       |                                   |  |             |        |          | 895.99 005514              |
| 4/10/26                           | 00082 | 3/31/26 95                        | 202603 320-53800-45913                           |             | *      | 2,406.26 |                            |
|                                   |       | MAR LIFEGUARD SRVCS               |  |             |        |          |                            |
| RIVERSIDE MANAGEMENT SERVICES INC |       |                                   |  |             |        |          | 2,406.26 005515            |
| 4/10/26                           | 00319 | 3/30/26 820397                    | 202602 320-57200-46000                           |             | *      | 1,349.74 |                            |
|                                   |       | FEB RPR-MONTH IRR INSPECT         |  |             |        |          |                            |
| RUPPERT LANDSCAPE LLC             |       |                                   |  |             |        |          | 1,349.74 005516            |
| 4/10/26                           | 00221 | 4/01/26 3216                      | 202604 320-53800-45919                           |             | *      | 150.00   |                            |
|                                   |       | APR MAINT & NEWS LETTER           |  |             |        |          |                            |
| ROBERTA G NAGLE                   |       |                                   |  |             |        |          | 150.00 005517              |
| 4/17/26                           | 00271 | 4/10/26 3730030                   | 202601 310-51300-31500                           |             | *      | 1,862.50 |                            |
|                                   |       | JAN GENERAL SERVICES              |  |             |        |          |                            |
|                                   |       | 4/10/26 3730030A                  | 202602 310-51300-31500                           |             | *      | 1,127.50 |                            |
|                                   |       | FEB GENERAL SERVICES              |  |             |        |          |                            |
|                                   |       | 4/10/26 3730032                   | 202601 310-51300-31500                           |             | *      | 1,517.41 |                            |
|                                   |       | JAN MONTHLY MEETING               |  |             |        |          |                            |
|                                   |       | 4/10/26 3730032A                  | 202602 310-51300-31500                           |             | *      | 1,517.41 |                            |
|                                   |       | FEB MONTHLY MEETING               |  |             |        |          |                            |
| KUTAK ROCK LLP                    |       |                                   |  |             |        |          | 6,024.82 005518            |
| 4/17/26                           | 00312 | 4/09/26 194961                    | 202603 310-51300-31100                           |             | *      | 412.50   |                            |
|                                   |       | MAR ENGINEERING SERVICES          |  |             |        |          |                            |
| MATTHEWS DESIGN GROUP LLC         |       |                                   |  |             |        |          | 412.50 005519              |
| 4/17/26                           | 00186 | 3/30/26 91348                     | 202603 320-53800-45400                           |             | *      | 12.50    |                            |
|                                   |       | ALARM REGISTRATION FEE            |  |             |        |          |                            |
| ST JOHNS COUNTY SHERIFF'S OFFICE  |       |                                   |  |             |        |          | 12.50 005520               |
| 4/23/26                           | 00259 | 4/10/26 11140861                  | 202604 320-53800-45918                           |             | *      | 3,999.20 |                            |
|                                   |       | APR GENERAL MANAGER               |  |             |        |          |                            |

ABER ABERDEEN TLEE

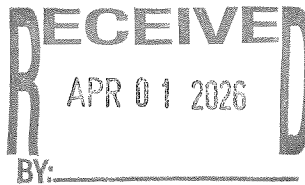
| CHECK DATE                      | VEND# | INVOICE DATE | INVOICE  | EXPENSED TO YRMO | DPT | ACCT# | SUB   | SUBCLASS | VENDOR NAME               | STATUS | AMOUNT    | CHECK AMOUNT | CHECK # |
|---------------------------------|-------|--------------|----------|------------------|-----|-------|-------|----------|---------------------------|--------|-----------|--------------|---------|
| 4/10/26                         |       | 11140861     | 202604   | 202604           | 320 | 53800 | 45915 |          | APR FRONT DESK            | *      | 2,775.31  |              |         |
| 4/10/26                         |       | 11140861     | 202604   | 202604           | 320 | 53800 | 45506 |          | APR JANITORIAL            | *      | 1,777.42  |              |         |
| 4/10/26                         |       | 11140861     | 202604   | 202604           | 320 | 53800 | 46000 |          | APR SUPVSR BUILDING MAINT | *      | 2,978.57  |              |         |
| 4/10/26                         |       | 11140861     | 202604   | 202604           | 320 | 53800 | 45917 |          | APR BUILDING MAINT        | *      | 2,206.10  |              |         |
| FIRST SERVICE RESIDENTIAL       |       |              |          |                  |     |       |       |          |                           |        |           | 13,736.60    | 005521  |
| 4/23/26                         | 00060 | 4/16/26      | 62209166 | 202604           | 320 | 53800 | 45926 |          | APR PEST CONTROL          | *      | 119.55    |              |         |
|                                 |       | 4/16/26      | 62209322 | 202604           | 320 | 53800 | 45926 |          | APR PEST CONTROL AMENITY  | *      | 108.44    |              |         |
| TURNER PEST CONTROL LLC         |       |              |          |                  |     |       |       |          |                           |        |           | 227.99       | 005522  |
| 4/27/26                         | 00337 | 4/14/26      | 04142026 | 202604           | 300 | 36900 | 10100 |          | PARTY DEPOSIT REFUND      | *      | 250.00    |              |         |
| KYRIE ROWELL                    |       |              |          |                  |     |       |       |          |                           |        |           | 250.00       | 005523  |
| 4/30/26                         | 00213 | 4/29/26      | 94535    | 202604           | 320 | 53800 | 46100 |          | APR LAKE MAINTENANCE      | *      | 2,675.00  |              |         |
| FUTURE HORIZONS, INC            |       |              |          |                  |     |       |       |          |                           |        |           | 2,675.00     | 005524  |
| 4/30/26                         | 00323 | 4/27/26      | 4568     | 202604           | 320 | 53800 | 46300 |          | TREE REMOVAL              | *      | 800.00    |              |         |
|                                 |       | 4/27/26      | 4569     | 202604           | 320 | 53800 | 46300 |          | TREE REMOVAL              | *      | 800.00    |              |         |
|                                 |       | 4/27/26      | 4572     | 202604           | 320 | 53800 | 46300 |          | TREE REMOVAL              | *      | 1,200.00  |              |         |
|                                 |       | 4/27/26      | 4573     | 202604           | 320 | 53800 | 46300 |          | TREE REMOVAL              | *      | 1,150.00  |              |         |
| TREE WORK BY MITCH DRAKE & SONS |       |              |          |                  |     |       |       |          |                           |        |           | 3,950.00     | 005525  |
| TOTAL FOR BANK A                |       |              |          |                  |     |       |       |          |                           |        | 96,931.78 |              |         |
| TOTAL FOR REGISTER              |       |              |          |                  |     |       |       |          |                           |        | 96,931.78 |              |         |



boundless

Invoice # INV148485

Invoice Date: 3/26/2026
Page: 1 of 2



Handwritten note: Uniforms 320.53800.49420

Remit To: Boundless Network Inc.
D8287
PO Box 650002
Dallas, TX 75265
Payable in USD Phone: 512.351.3645

Table with 1 column: Bill To. Content: Aberdeen Community, Kate Trivelpiece, 110 Flower Of Scotland Ave, Saint Johns, FL 32259-6937

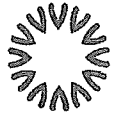
Table with 1 column: Ship To. Content: Aberdeen Community, Kate Trivelpiece, 110 Flower Of Scotland Ave, Saint Johns, FL 32259-6937

Customer No. 64128:1 Aberdeen Community : Kate Trivelpiece
Boundless Partner Sophia LaChat
Shipping Method UPS Ground
Payment Terms Net 30

Main product table with columns: Qty Ordered, Qty Shipped, Description, Unit Price, Ext Price. Lists 10 items including Sport-Tek and Port Authority polo shirts.



INV148485



boundless

**Invoice # INV148485**

Invoice Date: 3/26/2026  
Page: 2 of 2

| Qty Ordered | Qty Shipped | Description   | Unit Price        | Ext Price |
|-------------|-------------|---|-------------------|-----------|
| 1           | 1           | Port Authority Women's Dry Zone<br>UV Micro-Mesh Sleeveless Polo -<br>White - M | \$22.64           | \$22.64   |
| 1           | 1           | Sport-Tek Men Posi-UV Pro Polo -<br>Sapphire - L                                | \$20.89           | \$20.89   |
| 1           | 1           | Sport-Tek Men Posi-UV Pro Polo -<br>True Royal - M                              | \$20.89           | \$20.89   |
| 1           | 1           | Sport-Tek Men Posi-UV Pro Polo -<br>True Royal - L                              | \$20.89           | \$20.89   |
| 1           | 1           | Sport-Tek Men Posi-UV Pro Polo -<br>True Royal - XL                             | \$20.89           | \$20.89   |
| 1           | 1           | Sport-Tek Women's PosiCharge<br>RacerMesh Polo - Black - M                      | \$20.02           | \$20.02   |
| 1           | 1           | Sport-Tek Women's PosiCharge<br>RacerMesh Polo - Maroon - M                     | \$20.02           | \$20.02   |
| 1           | 1           | Sport-Tek Women's PosiCharge<br>RacerMesh Polo - Carolina Blue -<br>XL          | \$20.02           | \$20.02   |
|             |             |   | <b>Subtotal</b>   | \$380.42  |
|             |             |   | <b>Freight</b>    | \$52.99   |
|             |             |   | <b>Sales Tax</b>  | \$0.00    |
|             |             |   | <b>Total</b>      | \$433.41  |
|             |             |   | <b>Payment</b>    | \$0.00    |
|             |             |   | <b>Amount Due</b> | \$433.41  |

Original Order No: 26045524

**Remit To: Boundless Network Inc.**  
**D8287**  
**PO Box 650002**  
**Dallas, TX 75265**

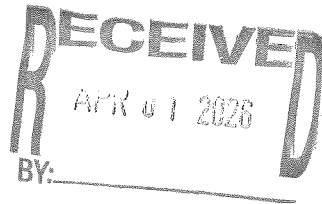
**Payable in USD Phone: 512.351.3645**



INV148485



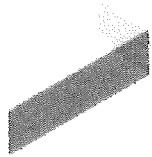
**Aberdeen Community Development District**  
 110 Flower of Scotland Avenue  
 Saint Johns, FL 32259  
 kate.trivelpiece@fsresidential.com;



# INVOICE

Invoice Number 11135053  
 Invoice Date 3/27/2026  
 Terms 15 ePay ACH BP  
 Period Start 3/7/2026  
 Period End 3/20/2026  
 Customer 100-0SNC  
 Account # PAY-0SNC  
**Total Amount Due: \$13,815.42**

| Position                       | Labor Rate | Employee               | Hours         | Pay Rate | Amount     |
|--------------------------------|------------|------------------------|---------------|----------|------------|
| General Manager, Property Oper | 15.00%     | Trivelpiece, Katherine | 80.00 REG     | \$43.47  | \$3,999.20 |
| General Manager, Property Oper | 0.00%      | Trivelpiece, Katherine | AUTO          | \$100.00 | \$100.00   |
| Subtotal                       |            |                        |               |          | \$4,099.20 |
| Staff, Front Desk              | 25.00%     | Moxley, Ashley         | 0.70 OT       | \$31.50  | \$27.56    |
| Staff, Front Desk              | 25.00%     | Moxley, Ashley         | 77.60 REG     | \$21.00  | \$2,037.00 |
| Staff, Front Desk              | 25.00%     | Orozco, Hailey         | 34.93 REG     | \$16.50  | \$720.44   |
| Subtotal                       |            |                        |               |          | \$2,785.00 |
| Staff, Janitorial              | 25.00%     | Oliver, Jason E        | 75.07 REG     | \$17.86  | \$1,675.85 |
| Subtotal                       |            |                        |               |          | \$1,675.85 |
| Supervisor, Building Maint     | 25.00%     | Parker, Jay            | 8.00 PTO      | \$30.11  | \$301.13   |
| Supervisor, Building Maint     | 25.00%     | Parker, Jay            | 63.68 REG     | \$30.11  | \$2,397.01 |
| Supervisor, Building Maint     | 25.00%     | Parker, Jay            | 8.00 VACATION | \$30.11  | \$301.13   |
| Supervisor, Building Maint     | 0.00%      | Parker, Jay            | AUTO          | \$50.00  | \$50.00    |
| Subtotal                       |            |                        |               |          | \$3,049.27 |
| Staff, Building Maint          | 25.00%     | Newman, Joshua D       | 80.00 REG     | \$22.06  | \$2,206.10 |
| Subtotal                       |            |                        |               |          | \$2,206.10 |



# FirstService

RESIDENTIAL

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

# INVOICE

Invoice Number 11135053  
Invoice Date 3/27/2026  
Terms 15 ePay ACH BP  
Period Start 3/7/2026  
Period End 3/20/2026  
Customer 100-0SNC  
Account # PAY-0SNC  
**Total Amount Due: \$13,815.42**

| Position                       | Labor Rate | Employee | Hours | Pay Rate | Amount       |                    |
|--------------------------------|------------|----------|-------|----------|--------------|--------------------|
|                                |            |          |       |          | Subtotal     | \$13,815.42        |
|                                |            |          |       |          | Tax          | \$0.00             |
|                                |            |          |       |          | <b>Total</b> | <b>\$13,815.42</b> |
| General Manager, Property Oper | 320.53800  | 45918    |       |          | \$4,099.20   |                    |
| Staff, Building Maint          | 320.53800  | 45917    |       |          | \$2,206.10   |                    |
| Staff, Front Desk              | 320.53800  | 45915    |       |          | \$2,785.00   |                    |
| Staff, Janitorial              | 320.53800  | 45506    |       |          | \$1,675.85   |                    |
| Supervisor, Building Maint     | 320.53800  | 46000    |       |          | \$3,049.27   |                    |



**Florida Department of Revenue  
Reemployment Tax  
Summary of Amount Past Due (continued)**

RT-27  
R. 03/24  
Page 2 of 2

03/07/2026

RT Account # : 9980259  
Business Partner # : 1853303

| First Notice Date | Reporting Period | Tax/Assessment Due | Penalty | Interest | Fees | Total                         |
|-------------------|------------------|--------------------|---------|----------|------|-------------------------------|
|                   |                  |                    |         |          |      |                               |
|                   |                  |                    |         |          |      | Total Amount<br>Due This Page |

**Payment Options (U.S. Funds Only)**

**Online e-Check or Credit Card:**

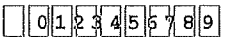
- Initiate payment online at [floridarevenue.com](http://floridarevenue.com)
- Print and retain the confirmation page for your records.
- Do NOT send bill payment coupon to the Department.

**Check or Money Order:**

- Make check or money order payable to Florida U.C. Fund.
- Write your reporting period and RT Account # (see front of coupon) on your check or money order.
- Mail check or money order with your bill payment coupon in the enclosed return envelope.

**Instructions for Completing a Machine-Readable Form**

Use **black ink**. Do not make any stray marks in boxed field areas.

|  |   |
|--|---|
| Handwritten Example  | Typed Example   |
|  |  |
| Use black ink  |   |

**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: 92784  
 Invoice Date: Dec 30, 2025  
 Page: 1

*Duplicate*

|   |
|---|
| <b>Bill To:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|   |
|---|
| <b>Ship to:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|                     |                        |                      |                 |
|---------------------|------------------------|----------------------|-----------------|
| <b>Customer ID</b>  | <b>Customer PO</b>     | <b>Payment Terms</b> |                 |
| Aberdeen01          | Per Contract           | Net 30 Days          |                 |
| <b>Sales Rep ID</b> | <b>Shipping Method</b> | <b>Ship Date</b>     | <b>Due Date</b> |
|                     | Hand Deliver           |                      | 1/29/26         |

| Quantity | Item                 | Description  | Unit Price | Amount   |
|----------|----------------------|--|------------|----------|
| 1.00     | Aquatic Weed Control | Aquatic Weed Control services performed in December 2025 | 2,675.00   | 2,675.00 |

**RECEIVED**  
 MAR 31 2026  
 BY: \_\_\_\_\_

|                        |                 |
|------------------------|-----------------|
| Subtotal               | 2,675.00        |
| Sales Tax              |                 |
| Total Invoice Amount   | 2,675.00        |
| Payment/Credit Applied |                 |
| <b>TOTAL</b>           | <b>2,675.00</b> |

Check/Credit Memo No:

Invoice was sent for Jay Parker's approval on 12/30/25 at 11:57am.  
 But, was not approved until 03/31/26 at 10:57am by Jay Parker.  
 TP 03/31/26

Overdue invoices are subject to finance charges.

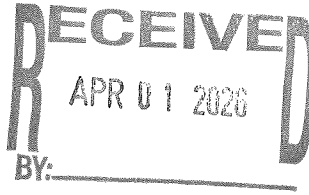
**Future Horizons, Inc**

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

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

**INVOICE**

Invoice Number: 94203  
 Invoice Date: Mar 31, 2026  
 Page: 1



|   |
|---|
| <b>Bill To:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|   |
|---|
| <b>Ship to:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|                     |                        |                      |                 |
|---------------------|------------------------|----------------------|-----------------|
| <b>Customer ID</b>  | <b>Customer PO</b>     | <b>Payment Terms</b> |                 |
| Aberdeen01          | Per Contract           | Net 30 Days          |                 |
| <b>Sales Rep ID</b> | <b>Shipping Method</b> | <b>Ship Date</b>     | <b>Due Date</b> |
|                     | Hand Deliver           |                      | 4/30/26         |

| Quantity | Item                 | Description   | Unit Price | Amount   |
|----------|----------------------|---|------------|----------|
| 1.00     | Aquatic Weed Control | Aquatic Weed Control services performed in March 2026 | 2,675.00   | 2,675.00 |

|                        |                 |
|------------------------|-----------------|
| Subtotal               | 2,675.00        |
| Sales Tax              |                 |
| Freight                |                 |
| Total Invoice Amount   | 2,675.00        |
| Payment/Credit Applied |                 |
| <b>TOTAL</b>           | <b>2,675.00</b> |

Check/Credit Memo No:

Overdue invoices are subject to finance charges.



**Remit To:**  
 JANI-KING OF JACKSONVILLE  
 5700 ST. AUGUSTINE ROAD  
 JACKSONVILLE FL 32207  
 (904) 346-3000

| Invoice                              |                              |
|--------------------------------------|------------------------------|
| <b>Date</b><br>04/01/2026            | <b>Number</b><br>JAK04260041 |
| <b>Due Date</b><br>04/30/2026        | <b>Cust #</b><br>126102      |
| <b>Invoice Amount</b><br>\$ 1,632.00 | <b>Amount Remitted</b>       |

**Sold To:**  
 ABERDEEN COMMUNITY DEVELOPMENT

**For:**  
 ABERDEEN COMMUNITY DEVELOPMENT

475 WEST TOWER PLACE  
 STE 114  
 ST AUGUSTINE FL 32092

110 FLOWER OF SCOTLAND AVE  
 FRUIT COVE FL 32259

Make All Checks Payable To: JANI-KING OF JACKSONVILLE  
 RETURN THIS PORTION WITH YOUR PAYMENT

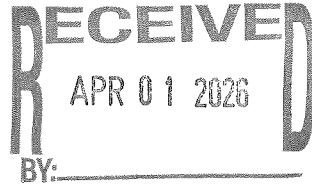
**JANI-KING OF JACKSONVILLE**  
 Commercial Cleaning Services  
 (904) 346-3000



**Sold To:**  
 ABERDEEN COMMUNITY DEVELOPMENT  
 475 WEST TOWER PLACE  
 STE 114  
 ST AUGUSTINE FL 32092

**For:**  
 ABERDEEN COMMUNITY DEVELOPMENT  
 110 FLOWER OF SCOTLAND AVE  
 FRUIT COVE FL 32259

| Invoice No   | Date                                      | Cust No | Sismn No | PO Number | Franchisee                  | Due Date   |                       |             |                  |         |              |             |
|--|---|---------|----------|-----------|-----------------------------|--|-----------------------|-------------|------------------|---------|--------------|-------------|
| JAK04260041  | 04/01/2026                                | 126102  | FO SOLD  |           | DARRYL HALL ENTERPRISES LLC | 04/30/2026   |                       |             |                  |         |              |             |
| Quantity   | Description                               |         |          |           | Unit Price                  | Extended Price   |                       |             |                  |         |              |             |
| 1  | MONTHLY CONTRACT BILLING AMOUNT FOR APRIL |         |          |           | 1632.00                     | 1632.00  |                       |             |                  |         |              |             |
| <p>Contract 320 53800 45927</p> <p><b>RECEIVED</b></p> <p>APR 01 2026</p> <p>BY: _____</p> <p>Pay On-Line: <a href="https://linktr.ee/janikingjax">https://linktr.ee/janikingjax</a></p> <p>Make All Checks Payable To:<br/>           JANI-KING OF JACKSONVILLE</p> |   |         |          |           |                             | <table border="1"> <tr> <td><b>Amount of Sale</b></td> <td>\$ 1,632.00</td> </tr> <tr> <td><b>Sales Tax</b></td> <td>\$ 0.00</td> </tr> <tr> <td><b>Total</b></td> <td>\$ 1,632.00</td> </tr> </table> | <b>Amount of Sale</b> | \$ 1,632.00 | <b>Sales Tax</b> | \$ 0.00 | <b>Total</b> | \$ 1,632.00 |
| <b>Amount of Sale</b>  | \$ 1,632.00                               |         |          |           |                             |  |                       |             |                  |         |              |             |
| <b>Sales Tax</b>   | \$ 0.00                                   |         |          |           |                             |  |                       |             |                  |         |              |             |
| <b>Total</b>   | \$ 1,632.00                               |         |          |           |                             |  |                       |             |                  |         |              |             |



# INVOICE

Invoice Date: 04/01/2026

Invoice # 22476

Total Due **\$197.50**

**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** 2/19/2026

| Description   | Qty       | Amount    | Total           |
|---|-----------|-----------|-----------------|
| <b>Services</b>   |           |           |                 |
| Labor Rates 2 broke ground lights near gym and fitness center. Customer will provide lights. Stop by office to pick up lights from Jay.   | 1.25      | 155.00    | \$193.75        |
| <p>Work Performed<br/>Spoke with maintenance whom informed me it was one light. Light stem had broken off in post cap, which was difficult to remove however I drilled out one side of broken stem and split it which allowed us to reuse post cap. Jay provided the fixture, we provided new wire nuts.<br/>Circuit is fed from timer in electrical room in fitness center. Verified new light is operational.</p> |           |           |                 |
|   | Sub Total | Services  | \$193.75        |
| <b>Materials</b>  |           |           |                 |
| Hardware includes wire nuts, washers, tape, screws, etc.  | 3.00      | 1.25      | \$3.75          |
|   | Sub Total | Materials | \$3.75          |
| Total for Service Date 2/19/2026  |           |           | \$197.50        |
| <b>Total Due</b>  |           |           | <b>\$197.50</b> |

**Payments**

**Total Payments \$0.00**

02/19/26 12:19:51



02/19/26 12:19:51



02/19/26 12:19:52



02/19/26 12:20:48



02/19/26 12:20:50



**Total Due            \$197.50**



# Invoice

Date  
Invoice#

4/1/2026  
131295634496

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

|          |           |
|----------|-----------|
| Terms    | Net 20    |
| Due Date | 4/21/2026 |
| PO #     |           |

|   |
|---|
| <b>Bill To</b>  |
| GMS LLC<br>Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine FL 32092 |

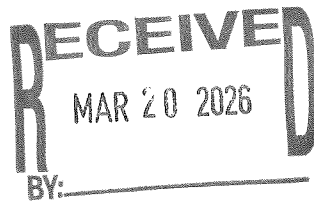
|  |
|--|
| <b>Ship To</b>   |
| Aberdeen CCD<br>110 Flowers of Scotland<br>Jacksonville FL 32259 |

*OUR REMITTANCE ADDRESS HAS CHANGED. Physical payments will only be received at 1707 Townhurst Dr, Houston, TX 77043. Payments sent to any other address may experience delays. 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    | \$3,063.42 |
| WM-SHED RENTAL | Monthly rental fee for storage shed | 1   | ea    | \$10.00    |
| Fuel Surcharge | Fuel/Environmental Transit Fee      | 1   | ea    | \$60.47    |

|                                   |            |
|-----------------------------------|------------|
| <b>Subtotal</b>                   | \$3,133.89 |
| <b>Tax</b>                        | \$0.00     |
| <b>Total</b>                      | \$3,133.89 |
| <b>Amount Paid/Credit Applied</b> | \$0.00     |
| <b>Balance Due</b>                | \$3,133.89 |

[Click Here to Pay Now](#)



131295634496



**INVOICE**

| Date        | Invoice# |
|-------------|----------|
| Mar 26,2026 | 818794   |

**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 | Apr 25,2026 |              |

| Description  | Price       | Total       |
|--|-------------|-------------|
| Landscape Management For March As Per Contract, Due Apr 25, 2026 | \$22,859.61 | \$22,859.61 |

Contract  
320.53800.46200  
KS

**RECEIVED**  
 APR 01 2026  
 BY: \_\_\_\_\_

For billing questions contact Colleen Ryan Tel: 904-778-1030  
 For customer service contact Jr., Oscar Leonel Miranda Tel: 904-312-0382

**Thank you for your business!**

|                    |             |
|--------------------|-------------|
| <b>Subtotal:</b>   | \$22,859.61 |
| <b>Sales Tax:</b>  | \$0.00      |
| <b>Amount Due:</b> | \$22,859.61 |

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.



Southern Recreation, Inc.  
 4060 Edison Avenue  
 Jacksonville, Florida 32254  
 (O) 904-387-4390 • (F) 904-387-4391  
 www.southernrecreation.com

# Invoice

| DATE      | INVOICE# |
|-----------|----------|
| 3/31/2026 | 11179    |

**BILL TO:**

Aberdeen CDD  
 110 Flower of Scotland Ave.  
 St. Johns FL 32259  
 Attn: Kate Trivelpiece

**SHIP TO:**

Aberdeen CDD  
 110 Flower of Scotland Ave.  
 St. Johns, FL 32259  
 Job: River Dee Park

| P.O. NUMBER | TERMS                | REP | SHIP      | VIA | F.O.B. | PROJECT |
|-------------|----------------------|-----|-----------|-----|--------|---------|
| 0331        | 50% Deposit Required | FAR | 3/31/2026 |     |        |         |

| QUANTITY | ITEM CODE | DESCRIPTION   | PRICE EACH | AMOUNT  |
|----------|-----------|---|------------|---------|
| 1        | Service   | Demo and Disposal of Existing Borders: 50ea New P&F Plastic Borders | 4156.25    | 4156.25 |

**RECEIVED**  
 APR 01 2026  
 BY: \_\_\_\_\_

*R.M.*  
*320.572.46000*

50% Deposit Required Upon Acceptance. Balance Due on Completion

**TOTAL**

4156.25



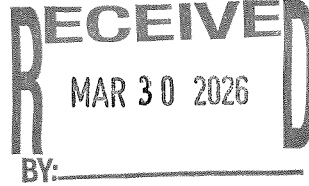
**PAYMENT ADDRESS:**  
 Turner Pest Control LLC • P.O. Box 600323 • Jacksonville, Florida 32260-0323  
 904-355-5300 • Toll Free: 800-226-5305 • turnerpest.com

Turner Pest Control LLC  
 PO Box 600323  
 Jacksonville, FL 32260-0323  
 904-355-5300

## Service Slip/Invoice

|                 |            |
|-----------------|------------|
| <b>INVOICE:</b> | 622151630  |
| <b>DATE:</b>    | 03/27/2026 |
| <b>ORDER:</b>   | 622151630  |

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



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

| Work Date      | Time     | Target Pest  | Technician | Time In  |
|----------------|----------|--------------|------------|----------|
| 03/27/2026     | 12:23 PM |              |            | 12:23 PM |
| Purchase Order | Terms    | Last Service | Map Code   | Time Out |
|                | NET 30   | 03/27/2026   | 121:C5     | 01:31 PM |

| Service           | Description                                   | Price    |
|-------------------|---|----------|
| CPC-EXCLUSIONI    | COMMERCIAL PEST - EXCLUSION SERVICE - INITIAL | \$500.00 |
| <b>SUBTOTAL</b>   |   | \$500.00 |
| <b>TAX</b>        |   | \$0.00   |
| <b>AMT. PAID</b>  |   | \$0.00   |
| <b>TOTAL</b>      |   | \$500.00 |
| <b>AMOUNT DUE</b> |   | \$500.00 |

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.

**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: 92784  
 Invoice Date: Dec 30, 2025  
 Page: 1

*Duplicate*

|   |
|---|
| <b>Bill To:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|   |
|---|
| <b>Ship to:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|                     |                        |                      |                 |
|---------------------|------------------------|----------------------|-----------------|
| <b>Customer ID</b>  | <b>Customer PO</b>     | <b>Payment Terms</b> |                 |
| Aberdeen01          | Per Contract           | Net 30 Days          |                 |
| <b>Sales Rep ID</b> | <b>Shipping Method</b> | <b>Ship Date</b>     | <b>Due Date</b> |
|                     | Hand Deliver           |                      | 1/29/26         |

| Quantity               | Item                 | Description  | Unit Price | Amount          |
|------------------------|----------------------|--|------------|-----------------|
| 1.00                   | Aquatic Weed Control | Aquatic Weed Control services performed in December 2025 | 2,675.00   | 2,675.00        |
| Subtotal               |                      |  |            | 2,675.00        |
| Sales Tax              |                      |  |            |                 |
| Total Invoice Amount   |                      |  |            | 2,675.00        |
| Payment/Credit Applied |                      |  |            |                 |
| <b>TOTAL</b>           |                      |  |            | <b>2,675.00</b> |

**RECEIVED**  
 MAR 31 2026  
 BY: \_\_\_\_\_

Check/Credit Memo No:

Invoice was sent for Jay Parker's approval on 12/30/25 at 11:57am.  
 But, was not approved until 03/31/26 at 10:57am by Jay Parker.  
 TP 03/31/26

Overdue invoices are subject to finance charges.

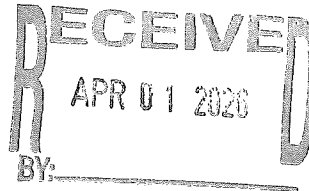
**Future Horizons, Inc**

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

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

**INVOICE**

Invoice Number: 94203  
 Invoice Date: Mar 31, 2026  
 Page: 1



|   |
|---|
| <b>Bill To:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|   |
|---|
| <b>Ship to:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|                     |                        |                      |                 |
|---------------------|------------------------|----------------------|-----------------|
| <b>Customer ID</b>  | <b>Customer PO</b>     | <b>Payment Terms</b> |                 |
| Aberdeen01          | Per Contract           | Net 30 Days          |                 |
| <b>Sales Rep ID</b> | <b>Shipping Method</b> | <b>Ship Date</b>     | <b>Due Date</b> |
|                     | Hand Deliver           |                      | 4/30/26         |

| Quantity               | Item                 | Description   | Unit Price | Amount          |
|------------------------|----------------------|---|------------|-----------------|
| 1.00                   | Aquatic Weed Control | Aquatic Weed Control services performed in March 2026 | 2,675.00   | 2,675.00        |
| Subtotal               |                      |   |            | 2,675.00        |
| Sales Tax              |                      |   |            |                 |
| Freight                |                      |   |            |                 |
| Total Invoice Amount   |                      |   |            | 2,675.00        |
| Payment/Credit Applied |                      |   |            |                 |
| <b>TOTAL</b>           |                      |   |            | <b>2,675.00</b> |

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

**RECEIVED**  
APR 02 2026  
BY: \_\_\_\_\_

**Aberdeen**  
**COMMUNITY DEVELOPMENT DISTRICT**

*General Fund*

**Check Request**

| Date   | Amount   | Authorized By    |
|--------|----------|------------------|
| 4/1/26 | \$350.00 | Kate Trivelpiece |

Payable to:

Adrienne Matarelli

Date Check Needed:

Budget Category:

|      |                     |
|------|---------------------|
| ASAP | 001.300.36900.10100 |
|------|---------------------|

Intended Use of Funds Requested:

|   |
|---|
|   |
|   |
| Deposit and rental fee refund                                     |
| Mailing Address: 169 Mahagony Bay Drive, St. Johns, Florida 32259 |
|   |
|   |
|   |
|   |
|   |
| (Attach supporting documentation for request)                     |



**INVOICE**  
Type: RECURRING

| Account Number | Date     | Order Number | PO Number |
|----------------|----------|--------------|-----------|
| 112534         | 4/1/2026 | 1860869      | -----     |

Aberdeen CDD  
Kate Trivelpiece  
475 W TOWN PL  
Suite 114  
SAINT AUGUSTINE, FL 32092  
US

**REMIT TO**  
Dynamic Media  
38283 Mound Road  
Sterling Heights, MI 48310  
US  
586-978-4214  
M-F 9AM-6PM ET

| SALESPERSON      |
|------------------|
| Customer Service |

| PAYMENT TERMS    |
|------------------|
| Due upon receipt |

**Number      Name      Site Reference**

0001    Aberdeen CDD Amenity Center  
         96 BUSH PL, SAINT JOHNS, FL 32259

Fitness Center

**Radio ID      Radio Description**  
F32C7A      Sirius Customer Owned INTERNET Radio Setup  
              SiriusXM Annual Internet Service - Primary | 05/2026 - 05/2027

**Price**

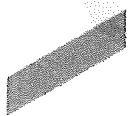
|               |                 |
|---------------|-----------------|
|               | \$359.40        |
| Site Subtotal | <u>\$359.40</u> |
| Site Tax      | \$0.00          |
| Site Total    | <u>\$359.40</u> |

| Account Outstanding Balances |        |        |        |
|------------------------------|--------|--------|--------|
| 0-30                         | 31-60  | 61-90  | > 90   |
| \$359.40                     | \$0.00 | \$0.00 | \$0.00 |

|                 |                 |
|-----------------|-----------------|
| <b>SUBTOTAL</b> | <b>\$359.40</b> |
| <b>SHIPPING</b> | <b>\$0.00</b>   |
| <b>TAX</b>      | <b>\$0.00</b>   |
| <b>TOTAL</b>    | <b>\$359.40</b> |
| <b>PAYMENTS</b> | <b>\$0.00</b>   |
| <b>BALANCE</b>  | <b>\$359.40</b> |

**RECEIVED**  
APR 08 2026  
BY: \_\_\_\_\_

*Annual  
Subscription  
326.53800.45925*



**FirstService**  
RESIDENTIAL

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

# INVOICE

Invoice Number 11139417  
Invoice Date 4/1/2026  
Terms 15 ePay ACH BP  
Service Period 4/1/2026  
Customer 100-OSNC

Invoice Type MGFE  
Account # MGF-OSNC  
**Total Amount Due: \$1,344.00**

| Description  | Total      |
|--|------------|
| Management Fee   | \$1,244.00 |
| Allowance<br>Cell Phone Allowance for General Manager & Maintenance Supervisor | \$100.00   |

Subtotal \$1,344.00  
Tax \$0.00  
Total **\$1,344.00**

**RECEIVED**  
APR 08 2026  
BY: \_\_\_\_\_

*Magnet  
Contract.  
320.53900.45912  
K*

# USA TODAY CO.



|   |  |  |                             |
|---|--|--|-----------------------------|
| <b>ACCOUNT NAME</b><br>Aberdeen Cdd/Gms |  | <b>ACCOUNT #</b><br>764138               | <b>INV DATE</b><br>03/31/26 |
| <b>INVOICE #</b><br>0007643728          | <b>INVOICE PERIOD</b><br>Mar 1- Mar 31, 2026     | <b>CURRENT INVOICE TOTAL</b><br>\$205.28 |                             |
| <b>PREPAY (Memo Info)</b><br>\$0.00     | <b>UNAPPLIED (included in amt due)</b><br>\$0.00 | <b>TOTAL CASH AMT DUE*</b><br>\$205.28   |                             |

|  |  |
|--|--|
| <b>BILLING ACCOUNT NAME AND ADDRESS</b><br><br>Aberdeen Cdd/Gms<br>SUITE 4<br>393 Palm Coast Pkwy Sw<br>Palm Coast, FL 32137 | <b>PAYMENT DUE DATE: APRIL 30, 2026</b><br><br><b>Legal Entity:</b> USA TODAY Media Corp.<br><b>Terms and Conditions:</b> 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.<br><b>All funds payable in US dollars.</b> |
|--|--|

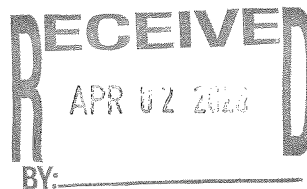
**BILLING INQUIRIES/ADDRESS CHANGES** 1-877-736-7612 or [smb@usatodayco.com](mailto:smb@usatodayco.com) **FEDERAL ID** 47-2390983

Save A Tree! USA TODAY Co. 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   |
|---------|---------------------|----------|
| 3/1/26  | Balance Forward     | \$70.00  |
| 3/13/26 | PAYMENT - THANK YOU | -\$70.00 |

**Package Advertising:**

| Start-End Date | Order Number | Product                 | Description             | PO Number | Package Cost |
|----------------|--------------|-------------------------|-------------------------|-----------|--------------|
| 3/3/26         | 12119484     | SAG St Augustine Record | Notice of Landscape RFP |           | \$135.28     |
| 3/16/26        | 12101340     | SAG St Augustine Record | Feb Audit Meeting       |           | \$70.00      |



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             | \$205.28 |
| Service Fee 3.99%                 | \$8.19   |
| *Cash/Check/ACH Discount          | -\$8.19  |
| *Payment Amount by Cash/Check/ACH | \$205.28 |
| Payment Amount by Credit Card     | \$213.47 |

**PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT**

|   |                                   |                                   |                                   |   |                                     |  |
|---|-----------------------------------|-----------------------------------|-----------------------------------|---|-------------------------------------|--|
| <b>ACCOUNT NAME</b><br>Aberdeen Cdd/Gms   |                                   | <b>ACCOUNT NUMBER</b><br>764138   |                                   | <b>INVOICE NUMBER</b><br>0007643728                   |                                     | <b>AMOUNT PAID</b><br>\$205.28               |
| <b>CURRENT DUE</b><br>\$205.28  | <b>30 DAYS PAST DUE</b><br>\$0.00 | <b>60 DAYS PAST DUE</b><br>\$0.00 | <b>90 DAYS PAST DUE</b><br>\$0.00 | <b>120+ DAYS PAST DUE</b><br>\$0.00                   | <b>UNAPPLIED PAYMENTS</b><br>\$0.00 | <b>TOTAL CASH AMT DUE*</b><br>\$205.28       |
| <b>REMITTANCE ADDRESS (Include Account# &amp; Invoice# on check)</b><br><br>USA TODAY Media Corp.<br>PO Box 631244<br>Cincinnati, OH 45263-1244   |                                   |                                   |                                   | <b>TO PAY BY PHONE PLEASE CALL:</b><br>1-877-736-7612 |                                     | <b>TOTAL CREDIT CARD AMT DUE</b><br>\$213.47 |
| To sign up for E-mailed invoices and online payments please go to <a href="https://gcil.my.site.com/financialservicesportal/s/">https://gcil.my.site.com/financialservicesportal/s/</a> |                                   |                                   |                                   |   |                                     |  |

0000764138000000000000076437280002052867179

**AFFIDAVIT OF PUBLICATION**

Aberdeen Cdd/Gms  
GMS, LLC  
Aberdeen CDD c/o GMS, LLC  
475 W. Town Place, Suite 114  
St. Augustine FL 32092

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

SAG St Augustine Record 03/03/2026  
SAG staugustine.com 03/03/2026

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 03/03/2026

*M. Jacobs*  
\_\_\_\_\_  
Legal Clerk

Notary, State of WI, County of Brown  
*8.25.26*  
\_\_\_\_\_

My commission expires

Publication Cost: \$135.28  
Tax Amount: \$0.00  
Payment Cost: \$135.28  
Order No: 12119484 # 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

**REQUEST FOR PROPOSALS  
LANDSCAPE AND IRRIGATION  
MAINTENANCE SERVICES FOR  
ABERDEEN COMMUNITY  
DEVELOPMENT DISTRICT  
St. Johns County, Florida**

Notice is hereby given that the Aberdeen Community Development District ("District") will accept proposals from qualified firms interested in providing landscape and irrigation maintenance services, all as more specifically set forth in the Project Manual.

The Project Manual, including instructions, contract documents, project scope and any technical specifications, will be available beginning March 31, 2026, at 9:00 a.m. (EST) in electronic format and should be requested by e-mailing a request to Marilee Giles at mgiles@gmsnf.com. Firms are required to submit a Proposal Guaranty in the amount of ten thousand dollars (\$10,000.00) with their proposal, as specified in the Project Manual.

There will be a pre-bid meeting on March 16, 2026 at 10:00 a.m. at the District's amenity center, 110 Flower of Scotland Avenue, St. Johns, Florida 32259. Although not required, Proposers are encouraged to attend the pre-bid meeting. Firms desiring to provide services for this project must submit one (1) original and six (6) hard copies of the required proposal no later than 2:00 p.m., April 14, 2026, to Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092. Proposals shall be submitted in a sealed package, shall bear the name of the proposer on the outside of the package and shall clearly identify the project. Proposals will be publicly opened at the time and date stipulated above. Those received after the time and date stipulated above will be returned unopened to the proposer. Any proposal not completed as specified or missing the required proposal documents may be disqualified.

Any protest regarding the Project Manual, including but not limited to protests relating to the notice, instructions, forms, contract form, scope of work, insurance maps, specifications, evaluation criteria, evaluation process, or any other issues or items relating to the RFP, must be filed in writing, within seventy-two (72) hours (excluding Saturdays, Sundays, and state holidays) after the Proposal Pick-Up Time. A protest bond must be included with the notice of protest. The formal protest setting forth with particularity the facts and law upon which the protest is based must be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest, protest bond, or formal written protest shall constitute a waiver of any right to object or protest with respect to proposals, plans, specifications or contract documents. Additional information and requirements regarding protests are set forth in the Project Manual. Ranking of proposals will be made on the basis of qualifications according to the criteria set forth in the ranking worksheet contained within the Project Manual. The District has the right to reject any and all proposals and waive any informalities or irregularities if it determines in its discretion, it is in the best interest to do so.  
Pub: 3/3/26; #T2119484

# USA TODAY CO.



PO Box 631244 Cincinnati, OH 45263-1244

## AFFIDAVIT OF PUBLICATION

Katelyn Beach  
GMS, LLC  
Aberdeen CDD c/o GMS, LLC  
475 W. Town Place, Suite 114  
St. Augustine FL 32092


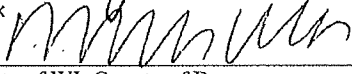
STATE OF WISCONSIN, COUNTY OF BROWN

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

SAG St Augustine Record 03/16/2026  
SAG staugustine.com 03/16/2026

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 03/16/2026

  
\_\_\_\_\_  
Legal Clerk  
  
\_\_\_\_\_  
Notary, State of WI, County of Brown  
8.75.26

My commission expires

Publication Cost: \$70.00  
Tax Amount: \$0.00  
Payment Cost: \$70.00  
Order No: 12101340 # 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

## NOTICE OF MEETING ABERDEEN COMMUNITY DEVELOPMENT DISTRICT

The meeting of the Board of Supervisors (the "Board") of the Aberdeen Community Development District is scheduled to be held on Tuesday, March 24, 2026 at 6:00 p.m. located at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, Saint Johns, Florida 32259. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting may be obtained from the District Manager, 475 West Town Place, Suite 114, World Golf Village, St. Augustine, Florida 32092 (and phone (904) 940-5850). This meeting may be continued to a date, place and time certain, to be announced at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager at (904) 940-5850 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at this meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Marilee Giles  
District Manager

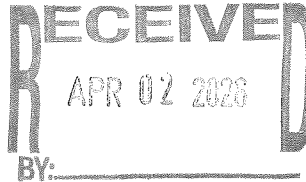


**Governmental Management Services, LLC**  
 475 West Town Place, Suite 114  
 St. Augustine, FL 32092

# Invoice

**Invoice #:** 735  
**Invoice Date:** 4/1/26  
**Due Date:** 4/1/26  
**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 - April 2026              |           | 5,190.67 | 5,190.67          |
| Information Technology - April 2026       |           | 177.00   | 177.00            |
| Dissemination Agent Services - April 2026 |           | 766.83   | 766.83            |
| Office Supplies                           |           | 0.69     | 0.69              |
| Postage                                   |           | 57.44    | 57.44             |
| Copies                                    |           | 35.55    | 35.55             |
| Telephone                                 |           | 48.20    | 48.20             |
| <b>Total</b>                              |           |          | <b>\$6,276.38</b> |
| <b>Payments/Credits</b>                   |           |          | <b>\$0.00</b>     |
| <b>Balance Due</b>                        |           |          | <b>\$6,276.38</b> |

# Grau and Associates

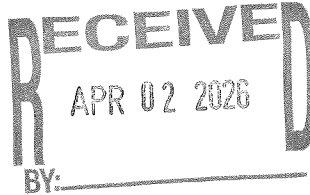
1001 W. Yamato Road, Suite 301  
Boca Raton, FL 33431  
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

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

Invoice No. 28945  
Date 04/02/2026



---

| SERVICE            | AMOUNT             |
|--------------------|--------------------|
| FYE 09/30/2025     | \$ <u>4,200.00</u> |
| Current Amount Due | \$ <u>4,200.00</u> |

| 0 - 30   | 31 - 60 | 61 - 90 | 91 - 120 | Over 120 | Balance  |
|----------|---------|---------|----------|----------|----------|
| 4,200.00 | 0.00    | 0.00    | 0.00     | 0.00     | 4,200.00 |

Payment due upon receipt.



Tallahassee, FL 32308  
2498 Centerville Rd.

**Invoice**

**Invoice #:** 440574  
**Invoice Date:** 04/01/2026  
**Completed:** 04/02/2026  
**Terms:** Due On Receipt  
**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 - Gym - 96 BUSH PL, Saint Johns, FL                            |      |          |        |
| Hi-Tech Commercial Access 1   | 1.00 | \$20.00  | 20.00  |
| Add-on Access 1   | 1.00 | \$10.00  | 10.00  |
| 10696117-CCTV - CCTV Cloud - Aberdeen CDD - Gym - 96 BUSH PL, Saint Johns, FL                                     |      |          |        |
| Hi-Tech Commercial Video 16   | 1.00 | \$60.00  | 60.00  |
| Add-on AI Deterrence  | 1.00 | \$52.00  | 52.00  |
| HT OVRC Net Pro   | 1.00 | \$25.00  | 25.00  |
| 2-14151-ACC-1 - Access Control System - Amenity Center Aberdeen CDD - 110 Flower Of Scotland Ave, Saint Johns, FL |      |          |        |
| HT Comm Access 4  | 1.00 | \$50.00  | 50.00  |
| Add-on Access 1   | 1.00 | \$20.00  | 20.00  |
| 2-14151-CCTV-1 - CCTV System - Amenity Center Aberdeen CDD - 110 Flower Of Scotland Ave, Saint Johns, FL          |      |          |        |
| HT OVRC Net Pro   | 1.00 | \$25.00  | 25.00  |
| Hi-Tech Commercial Video 16   | 1.00 | \$60.00  | 60.00  |
| Add-on AI Deterrence  | 1.00 | \$64.00  | 64.00  |
| AS50-0651 - Security System Aberdeen CDD - Gym - 96 BUSH PL, Saint Johns, FL                                      |      |          |        |
| Hi-Tech Commercial Interactive Plus   | 1.00 | \$59.99  | 59.99  |
| CHKT0065 - CCTV System - Amenity Center Aberdeen CDD - 110 Flower Of Scotland Ave, Saint Johns, FL                |      |          |        |
| HT CHeKT Custom Site  | 1.00 | \$200.00 | 200.00 |
| HT CHeKT Exterior Secured Camera  | 1.00 | \$250.00 | 250.00 |
| Sales Tax   |      |          | 0.00   |

*Security Contract*  
*320.53800.45100*

**RECEIVED**  
APR 08 2026

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**

|                    |          |
|--------------------|----------|
| <b>Total</b>       | \$895.99 |
| <b>Payments</b>    | \$0.00   |
| <b>Balance Due</b> | \$895.99 |

**Riverside Management Services, Inc**

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

**Invoice**

Invoice #: 95  
Invoice Date: 3/31/2026  
Due Date: 3/31/2026  
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 - March 2026             | 104.62    | 23.00 | 2,406.26   |
| <b>RECEIVED</b><br>APR 03 2026<br>BY: _____ |           |       |            |
| <i>Alison Moxing</i><br>4-3-26              |           |       |            |
| <b>Total</b>                                |           |       | \$2,406.26 |
| <b>Payments/Credits</b>                     |           |       | \$0.00     |
| <b>Balance Due</b>                          |           |       | \$2,406.26 |

**ABERDEEN CDD**  
**LIFEGUARD INVOICE DETAIL**

| <b>Quantity</b> | <b>Description</b>                                   | <b>Rate</b> | <b>Amount</b>             |
|-----------------|--|-------------|---------------------------|
| 104.62          | Lifeguard Services for Aberdeen<br>Covers March 2026 | \$ 23.00    | \$ 2,406.26               |
|                 | GL # 001.320.53800.45913                             |             |                           |
|                 | <b>TOTAL DUE:</b>                                    |             | <u><u>\$ 2,406.26</u></u> |

ABERDEEN COMMUNITY DEVELOPMENT DISTRICT  
LIFEGUARD BILLABLE HOURS MARCH 2026

---

| <u>Date</u>  | <u>Hours</u>         | <u>Employee</u> | <u>Description</u> |
|--------------|----------------------|-----------------|--------------------|
| 3/14/26      | 7                    | K.H.            | Lifeguarding       |
| 3/14/26      | 4.25                 | L.M.            | Lifeguarding       |
| 3/14/26      | 4.07                 | T.W.            | Lifeguarding       |
| 3/15/26      | 3.87                 | K.H.            | Lifeguarding       |
| 3/15/26      | 6.8                  | O.H.            | Lifeguarding       |
| 3/15/26      | 6.8                  | L.M.            | Lifeguarding       |
| 3/16/26      | 1.67                 | N.G.            | Lifeguarding       |
| 3/16/26      | 1.27                 | K.H.            | Lifeguarding       |
| 3/16/26      | 1.37                 | D.W.            | Lifeguarding       |
| 3/17/26      | 4.78                 | K.B.            | Lifeguarding       |
| 3/17/26      | 4.87                 | D.W.            | Lifeguarding       |
| 3/19/26      | 3.78                 | K.B.            | Lifeguarding       |
| 3/19/26      | 2.83                 | N.G.            | Lifeguarding       |
| 3/19/26      | 1.5                  | T.W.            | Lifeguarding       |
| 3/20/26      | 6.35                 | R.A.            | Lifeguarding       |
| 3/20/26      | 3.25                 | N.G.            | Lifeguarding       |
| 3/20/26      | 6.5                  | T.W.            | Lifeguarding       |
| 3/21/26      | 6.75                 | K.B.            | Lifeguarding       |
| 3/21/26      | 6.83                 | O.H.            | Lifeguarding       |
| 3/21/26      | 4.25                 | J.K.            | Lifeguarding       |
| 3/22/26      | 6.95                 | K.H.            | Lifeguarding       |
| 3/22/26      | 6.83                 | O.H.            | Lifeguarding       |
| 3/22/26      | 2.05                 | J.A.            | Lifeguarding       |
| <b>TOTAL</b> | <u><u>104.62</u></u> |                 |                    |



**INVOICE**

| Date        | Invoice# |
|-------------|----------|
| Mar 30,2026 | 820397   |

**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 | Apr 29,2026 | 4832139      |

| Description   | Price      | Total      |
|---|------------|------------|
| February Repairs Made After Monthly Irrigation System Inspection.<br>Controller 1<br>(8) Clogged/Broken Spray Nozzle<br>(9) Broken 6" Spray Head, Spray Head, Standard with Nozzle<br>(1) Repair/ Replace 2" Standard Valve. Zone 2 Eastwood<br>(2) Broken 4" Rotor Head, Not Turning Rotor, Standard<br>(3) Broken 4" Rotor Head, Standard<br><br><div style="text-align: center;"> <br/>           BY: _____<br/> <i>R &amp; M</i><br/> <i>320.57200:46000</i><br/> <i>E</i> </div> | \$1,349.74 | \$1,349.74 |

For billing questions contact Colleen Ryan Tel: 904-778-1030  
 For customer service contact Jr., Oscar Leonel Miranda Tel: 904-312-0382

**Thank you for your business!**

|                    |            |
|--------------------|------------|
| <b>Subtotal:</b>   | \$1,349.74 |
| <b>Sales Tax:</b>  | \$0.00     |
| <b>Amount Due:</b> | \$1,349.74 |

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.

# Invoice



P.O. Box 762,  
Middleburg, FL 32050

|          |           |
|----------|-----------|
| Date     | Invoice # |
| 4/1/2026 | 3216      |

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

**RECEIVED**  
APR 08 2026  
BY: \_\_\_\_\_

| P.O. No. | Terms | Project |
|----------|-------|---------|
|          |       |         |

| Quantity     | Description                                       | Rate   | Amount          |
|--------------|---|--------|-----------------|
| 1            | MONTHLY MAINTENANCE AND NEWSLETTER - ABERDEEN CDD | 150.00 | 150.00          |
| <b>Total</b> |   |        | <b>\$150.00</b> |

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

**Check Remit To:**

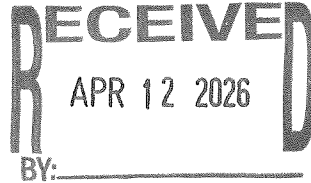
Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Federal ID 47-0597598

April 10, 2026



Reference: Invoice No. 3730030

Client Matter No. 223-1

Notification Email: [eftgroup@kutakrock.com](mailto:eftgroup@kutakrock.com)

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

Invoice No. 3730030  
223-1

Re: General

For Professional Legal Services Rendered

|          |           |      |        |   |
|----------|-----------|------|--------|---|
| 01/02/26 | K. Magee  | 2.00 | 530.00 | Revise District spending resolution; review and revise project completion documents   |
| 01/03/26 | G. Lovett | 0.50 | 140.00 | Monitor legislative process relating to matters impacting special districts   |
| 01/07/26 | K. Magee  | 0.60 | 159.00 | Review and respond to correspondence and documents regarding vending machines on amenity property   |
| 01/15/26 | K. Magee  | 0.40 | 106.00 | Review District files and respond to correspondence from District Manager regarding parking policies  |
| 01/20/26 | K. Magee  | 1.10 | 291.50 | Draft license agreement for amenity vending machines  |
| 01/28/26 | K. Magee  | 1.40 | 371.00 | Review termination letter to BTEGF; revise license agreement for vending machines; review proposal and documents for fitness equipment purchase |

**KUTAK ROCK LLP**

Aberdeen CDD

April 10, 2026

Client Matter No. 223-1

Invoice No. 3730030

Page 2

|          |           |      |        |   |
|----------|-----------|------|--------|---|
| 01/29/26 | K. Magee  | 1.00 | 265.00 | Draft agreement for lifeguard staffing services   |
| 02/07/26 | L. Whelan | 0.50 | 200.00 | Monitor legislative process relating to matters impacting special districts   |
| 02/11/26 | K. Magee  | 0.70 | 185.50 | Review and respond to correspondence regarding mailbox cluster responsibility   |
| 02/19/26 | K. Magee  | 1.00 | 265.00 | Review and respond to correspondence from District manager regarding HOA landscaping agreement; review District files for documentation of HOA maintenance of landscaping |
| 02/25/26 | K. Magee  | 1.20 | 318.00 | Draft agreement with swim team for use of District pool; review statutes regarding advertisements on government websites  |
| 02/26/26 | K. Magee  | 0.60 | 159.00 | Review agreement for vending machine services and respond to correspondence regarding agreement   |

TOTAL HOURS 11.00

TOTAL FOR SERVICES RENDERED \$2,990.00

TOTAL CURRENT AMOUNT DUE \$2,990.00

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

**Check Remit To:**

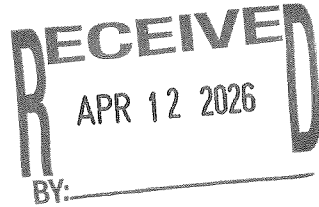
Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Federal ID 47-0597598

April 10, 2026



Reference: Invoice No. 3730032

Client Matter No. 223-2

Notification Email: [eftgroup@kutakrock.com](mailto:eftgroup@kutakrock.com)

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

Invoice No. 3730032  
223-2

Re: Aberdeen CDD - Monthly Meeting

For Professional Legal Services Rendered

|          |          |   |
|----------|----------|---|
| 01/14/26 | K. Magee | Review and respond to correspondence regarding staff call for board of supervisors meeting                |
| 01/16/26 | K. Magee | Staff call regarding Board of Supervisors meeting agenda items  |
| 01/21/26 | W. Haber | Review agenda for January meeting   |
| 01/26/26 | W. Haber | Review agenda for January meeting   |
| 01/27/26 | W. Haber | Review agenda and meeting notes   |
| 01/27/26 | K. Magee | Prepare for and attend Board of Supervisors meeting via phone   |
| 02/12/26 | K. Magee | Staff agenda call for Board of Supervisors meeting  |
| 02/16/26 | K. Magee | Review and revise draft RFP project manual; call with District manager regarding project manual revisions |
| 02/17/26 | W. Haber | Review agenda for February meeting  |
| 02/24/26 | W. Haber | Review agenda for Board meeting   |
| 02/24/26 | K. Magee | Travel, preparation and in person attendance at Board of Supervisors meeting                              |
| 02/25/26 | W. Haber | Review meeting follow up  |
| 02/26/26 | W. Haber | Confer with Magee regarding project completion  |

**KUTAK ROCK LLP**

Aberdeen CDD

April 10, 2026

Client Matter No. 223-2

Invoice No. 3730032

Page 2

TOTAL FOR SERVICES RENDERED \$3,000.00

DISBURSEMENTS

Meals 34.82

TOTAL DISBURSEMENTS 34.82

TOTAL CURRENT AMOUNT DUE \$3,034.82

Project Manager Michael Silverstein



Engineering - Architecture - Planning - Surveying

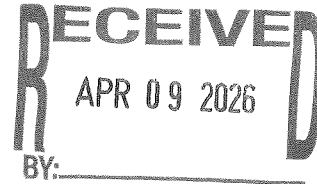
Aberdeen Community Development District  
Oksana Kuzmuk  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

April 09, 2026  
Invoice # 194961

Project 0000021848.0000 23254.00 - Aberdeen CDD

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

- 2018 Requisition Coordination
- Meeting Minutes Review
- Agenda Review and Filing



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 March 31, 2026**

Phase 0001 Engineering Services

|                    | Hours | Rate   | Amount        |
|--------------------|-------|--------|---------------|
| Division Lead      | 1.50  | 275.00 | 412.50        |
| <b>Total Labor</b> |       |        | <b>412.50</b> |
| <b>Total Due:</b>  |       |        | <b>412.50</b> |

**Billed to Date**

|               | Current Due   | Prior Billed     | Billed to Date   |
|---------------|---------------|------------------|------------------|
| Labor         | 412.50        | 24,300.00        | 24,712.50        |
| Expense       | 0.00          | 411.46           | 411.46           |
| Unit          | 0.00          | 2.13             | 2.13             |
| <b>Totals</b> | <b>412.50</b> | <b>24,713.59</b> | <b>25,126.09</b> |



St. Johns County Sheriff's Office  
 Alarm Program  
 P.O.BOX 142916  
 Irving, TX 75014  
 Customer Service: 1-888-471-9138

|  |                          |                                   |
|--|--------------------------|-----------------------------------|
| <b>PLEASE SEND ONLY CHECKS OR MONEY ORDERS</b>   |                          |                                   |
| <b>MAKE CHECKS AND MONEY ORDERS PAYABLE TO</b><br>St. Johns County Sheriff's Office, Alarm Program |                          |                                   |
| PERMIT NO: <b>34730</b>  | INVOICE NO: <b>91348</b> | DATE: <b>30-Mar-2026</b>          |
| NAME: <b>ABERDEEN CDD</b>  |                          |                                   |
| <b>TOTAL DUE:</b><br>\$12.50   |                          | <b>SHOW AMOUNT PAID HERE : \$</b> |

MDG2026 00002451 01



**ABERDEEN CDD**  
 475 WEST TOWN PLACE 114  
 Saint Augustine, FL 32092

**REMIT TO ADDRESS**

St. Johns County Sheriff's Office Alarm Program  
 P.O.Box 142916  
 Irving, TX 75014

5 124 0000034730 0091348 0001250

PLEASE DETACH AND SEND THE ABOVE COPY WITH YOUR PAYMENT



St. Johns County Sheriff's Office  
 Alarm Program  
 P.O.BOX 142916  
 Irving, TX 75014  
 Customer Service: 1-888-471-9138

|                                     |                           |
|-------------------------------------|---------------------------|
| PERMIT NO: 34730                    | INVOICE DATE: 30-Mar-2026 |
| INVOICE NO: 91348                   | DUE DATE: Overdue         |
| PERMIT EXPIRATION DATE: 24-Feb-2026 |                           |



\* \*

**Alarm Location:** ABERDEEN CDD, 110 FLOWER OF SCOTLAND AV, ST. JOHNS COUNTY, FL, 32259

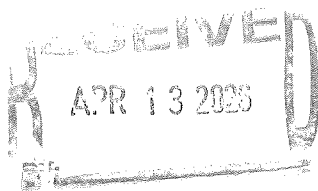
**Reminder**

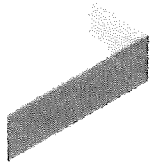
| ITEM#                       | ITEM DESCRIPTION  | INVOICE NO | OFFENSE NO | DATE | TIME | AMOUNT         |
|-----------------------------|---|------------|------------|------|------|----------------|
| 1                           | Alarm Permit Renewal Charges (Reduced by 50% due to No False Alarm during previous registration year) | 91348      |            |      |      | \$12.50        |
| <b>Total Amount Payable</b> |   |            |            |      |      | <b>\$12.50</b> |

**Please send only checks or money orders.** To pay this bill online, please visit <http://www.famspermit.com/StJohnsCounty>. You can enroll to Go Paperless and you can also login



- To update your contact information
- Review / change your permit information
- View the most current alarm ordinance
- Alternatively scan QR code to pay





**FirstService**  
RESIDENTIAL

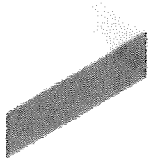
**Aberdeen Community Development District**  
110 Flower of Scotland Avenue  
Saint Johns, FL 32259  
kate.trivelpiece@fsresidential.com;

**RECEIVED**  
APR 22 2026  
BY: \_\_\_\_\_

# INVOICE

Invoice Number 11140861  
 Invoice Date 4/10/2026  
 Terms 15 ePay ACH BP  
 Period Start 3/21/2026  
 Period End 4/3/2026  
 Customer 100-0SNC  
 Account # PAY-0SNC  
**Total Amount Due: \$13,736.60**

| Position                       | Labor Rate | Employee               | Hours     | Pay Rate | Amount          |                    |
|--------------------------------|------------|------------------------|-----------|----------|-----------------|--------------------|
| General Manager, Property Oper | 15.00%     | Trivelpiece, Katherine | 80.00 REG | \$43.47  | \$3,999.20      |                    |
|                                |            |                        |           |          | <b>Subtotal</b> | <b>\$3,999.20</b>  |
| Staff, Front Desk              | 25.00%     | Moxley, Ashley         | 1.92 OT   | \$31.50  | \$75.60         |                    |
| Staff, Front Desk              | 25.00%     | Moxley, Ashley         | 74.30 REG | \$21.00  | \$1,950.39      |                    |
| Staff, Front Desk              | 25.00%     | Orozco, Hailey         | 36.33 REG | \$16.50  | \$749.32        |                    |
|                                |            |                        |           |          | <b>Subtotal</b> | <b>\$2,775.31</b>  |
| Staff, Janitorial              | 25.00%     | Oliver, Jason E        | 79.62 REG | \$17.86  | \$1,777.42      |                    |
|                                |            |                        |           |          | <b>Subtotal</b> | <b>\$1,777.42</b>  |
| Supervisor, Building Maint     | 25.00%     | Parker, Jay            | 79.13 REG | \$30.11  | \$2,978.57      |                    |
|                                |            |                        |           |          | <b>Subtotal</b> | <b>\$2,978.57</b>  |
| Staff, Building Maint          | 25.00%     | Newman, Joshua D       | 8.00 PTO  | \$22.06  | \$220.61        |                    |
| Staff, Building Maint          | 25.00%     | Newman, Joshua D       | 72.00 REG | \$22.06  | \$1,985.49      |                    |
|                                |            |                        |           |          | <b>Subtotal</b> | <b>\$2,206.10</b>  |
|                                |            |                        |           |          | <b>Subtotal</b> | <b>\$13,736.60</b> |
|                                |            |                        |           |          | Tax             | \$0.00             |
|                                |            |                        |           |          | <b>Total</b>    | <b>\$13,736.60</b> |



# FirstService

RESIDENTIAL

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

# INVOICE

|                          |                    |
|--------------------------|--------------------|
| Invoice Number           | 11140861           |
| Invoice Date             | 4/10/2026          |
| Terms                    | 15 ePay ACH BP     |
| Period Start             | 3/21/2026          |
| Period End               | 4/3/2026           |
| Customer                 | 100-0SNC           |
| Account #                | PAY-0SNC           |
| <b>Total Amount Due:</b> | <b>\$13,736.60</b> |

| Position                       | Labor Rate | Employee | Hours | Pay Rate | Amount     |
|--------------------------------|------------|----------|-------|----------|------------|
| General Manager, Property Oper | 320.53800  | .45918   |       |          | \$3,999.20 |
| Staff, Building Maint          | 320.53800  | .45917   |       |          | \$2,206.10 |
| Staff, Front Desk              | 320.53800  | .45915   |       |          | \$2,775.31 |
| Staff, Janitorial              | 320.53800  | .45506   |       |          | \$1,777.42 |
| Supervisor, Building Maint     | 320.53800  | .44000   |       |          | \$2,978.57 |



**PAYMENT ADDRESS:**  
 Turner Pest Control LLC • P.O. Box 600323 • Jacksonville, Florida 32260-0323  
 904-355-5300 • Toll Free: 800-226-5305 • turnerpest.com

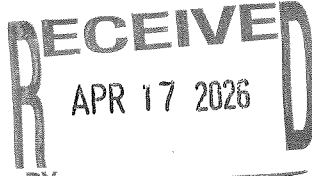
Turner Pest Control LLC  
 PO Box 600323  
 Jacksonville, FL 32260-0323  
 904-355-5300

## Service Slip/Invoice

|                 |            |
|-----------------|------------|
| <b>INVOICE:</b> | 622091666  |
| <b>DATE:</b>    | 04/16/2026 |
| <b>ORDER:</b>   | 622091666  |

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

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



| Work Date      | Time     | Target Pest  | Technician | Time In  | Time Out |
|----------------|----------|--------------|------------|----------|----------|
| 04/16/2026     | 11:53 AM |              |            | 11:53 AM |          |
| Purchase Order | Terms    | Last Service | Map Code   | Time Out |          |
|                | NET 30   | 04/16/2026   | 121:05     | 12:21 PM |          |

| Service | Description                               | Price               |
|---------|---|---------------------|
| CPCM    | Commercial Pest Control - Monthly Service | \$119.55            |
|         |   | SUBTOTAL \$119.55   |
|         |   | TAX \$0.00          |
|         |   | AMT. PAID \$0.00    |
|         |   | TOTAL \$119.55      |
|         |   | AMOUNT DUE \$119.55 |

---

TECHNICIAN SIGNATURE


---

W  
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**





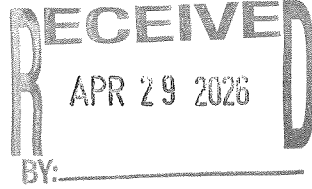
**Future Horizons, Inc**

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

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

**INVOICE**

Invoice Number: 94535  
 Invoice Date: Apr 29, 2026  
 Page: 1



|   |
|---|
| <b>Bill To:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|   |
|---|
| <b>Ship to:</b>   |
| Aberdeen CDD<br>475 West Town Place<br>Suite 114<br>St. Augustine, FL 32092 |

|                     |                        |                      |                 |
|---------------------|------------------------|----------------------|-----------------|
| <b>Customer ID</b>  | <b>Customer PO</b>     | <b>Payment Terms</b> |                 |
| Aberdeen01          | Per Contract           | Net 30 Days          |                 |
| <b>Sales Rep ID</b> | <b>Shipping Method</b> | <b>Ship Date</b>     | <b>Due Date</b> |
|                     | Hand Deliver           |                      | 5/29/26         |

| Quantity | Item                 | Description   | Unit Price | Amount   |
|----------|----------------------|---|------------|----------|
| 1.00     | Aquatic Weed Control | Aquatic Weed Control services performed in April 2026 | 2,675.00   | 2,675.00 |

|                        |                 |
|------------------------|-----------------|
| Subtotal               | 2,675.00        |
| Sales Tax              |                 |
| Freight                |                 |
| Total Invoice Amount   | 2,675.00        |
| Payment/Credit Applied |                 |
| <b>TOTAL</b>           | <b>2,675.00</b> |

Check/Credit Memo No:

Overdue invoices are subject to finance charges.



# INVOICE #4568

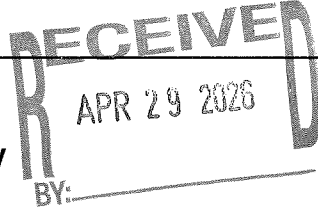
ISSUED:  
Apr 27, 2026

DUE:  
May 12, 2026

RECIPIENT:

**Aberdeen CDD Community**

518 South Aberdeenshire 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    |
|-----------------|---|------|------------|----------|
| Apr 27, 2026    |   |      |            |          |
| Tree Removal    | Cut down and cut up large dead pine tree behind fence | 1    | \$800.00   | \$800.00 |

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** \$800.00  
Account balance \$800.00

**Pay Now**



**Tree Work**   
 by Mitch Drake & Sons LLC

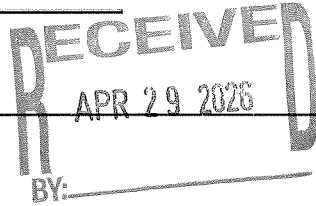
# INVOICE #4569

ISSUED:

Apr 27, 2026

DUE:

May 12, 2026



RECIPIENT:

**Aberdeen CDD Community**

494 South Aberdeenshire 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    |
|-----------------|--|------|------------|----------|
| Apr 27, 2026    |  |      |            |          |
| Tree Removal    | Cut down cut up and haul back into preserve dead pine tree | 1    | \$800.00   | \$800.00 |

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** **\$800.00**  
 Account balance **\$1,600.00**

**Pay Now**



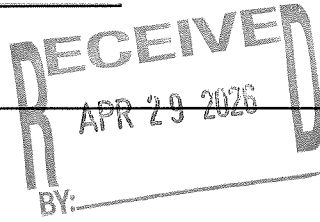
**Tree Work** 

by Mitch Drake & Sons LLC

# INVOICE #4572

ISSUED:  
Apr 27, 2026

DUE:  
May 12, 2026



**RECIPIENT:**

**Aberdeen CDD Community**

186 Scotland Yard Boulevard  
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      |
|-----------------|--|------|------------|------------|
| Apr 20, 2026    |  |      |            |            |
| Tree Removal    | Cut down and leave in woods large dead leaning pine using access from neighbors on right | 1    | \$1,200.00 | \$1,200.00 |

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.

|                 |                   |
|-----------------|-------------------|
| <b>Total</b>    | <b>\$1,200.00</b> |
| Account balance | <b>\$2,800.00</b> |

**Pay Now**

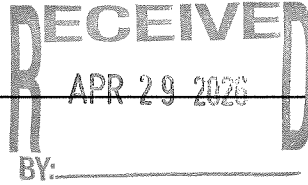


**Tree Work**  
by Mitch Drake & Sons LLC

# INVOICE #4573

ISSUED:  
Apr 27, 2026

DUE:  
May 12, 2026



**RECIPIENT:**

**Aberdeen CDD Community**

301 Queen Victoria Avenue  
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      |
|-----------------|--|------|------------|------------|
| Apr 20, 2026    |  |      |            |            |
| Tree Removal    | Cut down and leave in preserve 1 large hazardous pine tree and 2 dead partially fallen pines | 1    | \$1,150.00 | \$1,150.00 |

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** \$1,150.00  
Account balance \$3,950.00

**Pay Now**

| CHECK<br>DATE | VEND# | .....INVOICE.....<br>DATE INVOICE | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME             | STATUS | AMOUNT             | .....CHECK.....<br>AMOUNT # |
|---------------|-------|-----------------------------------|--|-------------------------|--------|--------------------|-----------------------------|
| 4/23/26       | 00183 | 4/19/26 PFS12384                  | 202604 600-53800-60100                           | FIBERGLASS MKT UMBRELLA | *      | 1,161.59           |                             |
|               |       |                                   |  |                         |        |                    | 1,161.59 000187             |
| -----         |       |                                   |  |                         |        |                    |                             |
|               |       |                                   |  |                         |        | TOTAL FOR BANK B   | 1,161.59                    |
|               |       |                                   |  |                         |        | TOTAL FOR REGISTER | 1,161.59                    |

ABER ABERDEEN TLEE



# Pool Furniture Supply

A Furniture Leisure Web Store

2729 E. Moody Blvd, STE #104  
Bunnell, FL 32110

Phone: (877) 646-6320  
Fax : (386) 437-6652

# Invoice

| Date      | Invoice No. |
|-----------|-------------|
| 4/19/2026 | PFS12384    |

| Bill To  |
|--|
| Aberdeen CDD<br>Kate Trivelpiece<br>110 Flower of Scotland Ave.<br>St. Johns, FL 32259 |

| Ship To   |
|---|
| Aberdeen CDD<br>Kate Trivelpiece<br>110 Flower Of Scotland Ave<br>Saint Johns, FL 32259-6937<br>USA |

| S.O. No. | P.O. No. | Rep | Terms          | Ship Date | Ship Via |
|----------|----------|-----|----------------|-----------|----------|
| PFS11811 |          | KC  | 50%Deposit/Net | 4/19/2026 |          |

| Item     | Description   | Qty | Cost   | Total    |
|----------|---|-----|--------|----------|
| 845FM-BZ | 7.5 Foot Octagonal Fiberglass Ribbed Market Umbrella with 9oz. Marine Grade Fabric Canopy. Pulley Lift, Powder Coated Aluminum Pole.<br>Pole Color: DESERT BRONZE -BZ<br>Canopy Color: FOREST GREEN R102<br>Finial: CLASSIC BALL-BF<br>List: \$484.95 | 3   | 338.00 | 1,014.00 |
| S&H      | Shipping and Handling. UPS GROUND w signature required  | 1   | 147.59 | 147.59   |

**RECEIVED**  
APR 22 2026

BY: *R & R*  
*320-572-46000*  
*KD*

Thank you for your business. Please make all checks payable to:

Pool Furniture Supply  
2729 E. Moody Blvd, Suite 104  
Bunnell, FL 32110

All Credit Card payments are subject to a 4% fee of the Total amount charged. Should the debt become past due, customer expressly agrees to pay a service fee of \$20.00 each month plus 2% per month of the balance due or the amount allowed by law. Customer also agrees to pay reasonable collection costs and/or attorneys fees incurred in connection with the collection of this account. The venue for any litigation regarding a credit account with Furniture Leisure, Inc. will be Flagler County, FL.

|                         |            |
|-------------------------|------------|
| <b>Subtotal</b>         | \$1,161.59 |
| <b>Sales Tax (0.0%)</b> | \$0.00     |
| <b>Order Total</b>      | \$1,161.59 |
| <b>Payments/Credits</b> | \$0.00     |
| <b>Balance Due</b>      | \$1,161.59 |

sales@poolfurnituresupply.com

www.poolfurnituresupply.com