

Unit Information

Unit Type: Special District Year: 2021

Unit Name: Aberdeen Community Development District Unit Dependency: Independent

Unit Status: Active

Location Information

Name: Mr. James Oliver

Title: Assistant Treasurer/District Manager

Phone: (904) 940-5850

Address:

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

Contact Information

Name: Ms. Oksana Kuzmuk

Title: District Accountant

Phone: (904) 940-5850

Email: okuzmuk@gmsnf.com

Address:

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

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 6/30/2022

Audit Received Date: 6/30/2022

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$23,880,125

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/30/2022

Auditor Name: Berger, Toombs, Elam, Gaines & Frank CPA's

Address:

600 Citrus Avenue
Suite 200
Fort Pierce, FL 34950

Certification

Chief Financial Officer

Name: James Oliver

Title: Assistant Treasurer

Chairman/Elected Official

Name: Dennis M. Clarke

Title: Chairman

Have You Experienced a Financial Emergency in this year?

Yes	No
☐	☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

☐	☐
--------------------------	--------------------------

Revenues Report for FYE 2021

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
324210.02.03 - Impact Fees - Residential - Physical Environment	0	0	3,125	370,649	0	0	0	0	0	0	0	373,774
325100 - Special Assessments - Capital Improvement	0	0	2,132,557	0	0	0	0	0	0	0	0	2,132,557
325200 - Special Assessments - Charges for Public Services	1,036,414	0	0	0	0	0	0	0	0	0	0	1,036,414
361100 - Interest	25	0	105	913	0	0	0	0	0	0	0	1,043
369900 - Other Miscellaneous Revenues	13,402	0	0	0	0	0	0	0	0	0	0	13,402
381000 - Inter-Fund Group Transfers In	0	0	0	65,335	0	0	0	0	0	0	0	65,335
Grand Total	1,049,841	0	2,135,787	436,897	0	0	0	0	0	0	0	3,622,525

Expenditures Report for FYE 2021

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
513.30 - Financial and Administrative - Operating Expenses	170,059	0	0	0	0	0	0	0	0	0	0	170,059
517.70 - Debt Service Payments - Debt Service	0	0	2,059,942	0	0	0	0	0	0	0	0	2,059,942
539.30 - Other Physical Environment - Operating Expenses	364,652	0	0	50,051	0	0	0	0	0	0	0	414,703
539.60 - Other Physical Environment - Capital Outlay	0	0	0	1,260,020	0	0	0	0	0	0	0	1,260,020
572.30 - Parks/Recreation - Operating Expenses	482,445	0	0	0	0	0	0	0	0	0	0	482,445
581.90 - Interfund Transfers Out - Other Uses	65,335	0	0	0	0	0	0	0	0	0	0	65,335
Grand Total	1,082,491	0	2,059,942	1,310,071	0	0	0	0	0	0	0	4,452,504

Data Element Worksheet Report for FYE: 2021, Aberdeen
Community Development District

Affiliates Report for FYE 2021

Supplemental Information Report for FYE 2021

Compensation

Total Employees	Total Employee Compensation Earned or Awarded	Total Contractors	Total Contractor Compensation Earned or Awarded
5	10,528	13	896,906

Construction Projects

Millage Rates

Special Assessments

Total Category	Unit Type	Rate
Operation and Maintenance	Rate	263.96 - 797.17
Debt Service 2018	Rate	34.96 - 105.59
Debt Service 2020	Rate	580.99 - 1753.94

Bonds

Bond Type	Series	Earliest Maturity Date	Latest Maturity Date	Total Outstanding Amount
Non-Ad Valorem	2018	05/01/2049	5/1/2049	1,980,000
Non-Ad Valorem	2020A-1	11/01/2036	11/1/2036	17,670,000
Non-Ad Valorem	2020A-2	05/01/2049	5/1/2049	4,675,000