

### Unit Information

Unit Type: Special District      Year: 2017

Unit Name: Aberdeen Community Development District      Unit Dependency: Independent

Unit Status: Active

### Location Information

Name: Mr. Jim Oliver

Title: Assistant Treasurer

Phone: (904) 940-5850

Address:

475 West Town Place  
Suite 114  
St Augustine, FL 32092

### Contact Information

Name: Mr. Brian Sanchez

Title: District Accountant

Phone: (904) 940-5850

Email: bsanchez@gmsnf.com

Address:

475 West Town Place  
Suite 114  
St Augustine, FL 32092

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/26/2018

Audit Received Date: 6/26/2018

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$30,895,000

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/26/2018

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

Address:

600 Citrus Avenue, Suite 200  
Fort Pierce, FL 34950

### Certification

#### Chief Financial Officer

Name: Jim Oliver

Title: District Manager/Asst Treasurer

#### Chairman/Elected Official

Name: Rhonda K Lovett

Title: Chairman

Have You Experienced a Financial Emergency in this year?

| Yes                      | No                                  |
|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

Revenues Report for FYE 2017

| Account Code   | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|--|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 324210 - Impact Fees - Residential - Physical Environment  |         |                 | 733,277      |                  |           |            |                  |         |       |                 | 733,277   |
| 325100 - Special Assessments - Capital Improvement         |         |                 | 3,038,485    |                  |           |            |                  |         |       |                 | 3,038,485 |
| 325200 - Special Assessments - Charges for Public Services | 932,110 |                 |              |                  |           |            |                  |         |       |                 | 932,110   |
| 361100 - Interest  | 874     |                 | 7,273        | 4,045            |           |            |                  |         |       |                 | 12,192    |
| 369900 - Other Miscellaneous Revenues                      | 10,083  |                 |              |                  |           |            |                  |         |       |                 | 10,083    |
| 381000 - Inter-Fund Group Transfers In                     |         |                 |              | 99,023           |           |            |                  |         |       |                 | 99,023    |
| Grand Total  | 943,067 |                 | 3,779,035    | 103,068          |           |            |                  |         |       |                 | 4,825,170 |

Expenditures Report for FYE 2017

| Account/Object Code  | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|--|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 513.30 - Financial and Administrative - Operating Expenses | 164,688 |                 |              |                  |           |            |                  |         |       |                 | 164,688   |
| 517.70 - Debt Service Payments - Debt Service              |         |                 | 4,107,865    |                  |           |            |                  |         |       |                 | 4,107,865 |
| 539.30 - Other Physical Environment - Operating Expenses   | 240,929 |                 |              | 53,198           |           |            |                  |         |       |                 | 294,127   |
| 539.60 - Other Physical Environment - Capital Outlay       |         |                 |              | 35,716           |           |            |                  |         |       |                 | 35,716    |
| 579.30 - Other Culture/Recreation - Operating Expenses     | 390,848 |                 |              |                  |           |            |                  |         |       |                 | 390,848   |
| 581.90 - Interfund Transfers Out - Other Uses              | 99,023  |                 |              |                  |           |            |                  |         |       |                 | 99,023    |
| Grand Total  | 895,488 |                 | 4,107,865    | 88,914           |           |            |                  |         |       |                 | 5,092,267 |

Data Element Worksheet Report for FYE: 2017, Aberdeen  
Community Development District

Affiliates Report for FYE 2017

