

Exhibit A
Nature Walk Community Development District
General Fund
Fiscal Year 2015/2016

	Chart of Accounts Classification	Budget for 2015/2016
7		
8	REVENUES	
9		
18	Interest Earnings	
19	Interest Earnings	\$ -
20	Special Assessments	
21	Tax Roll*	\$ 208,346
23	Off Roll*	\$ 93,605
27	Other Miscellaneous Revenues	
30	Miscellaneous Revenues	\$ -
37		
38	TOTAL REVENUES	\$ 301,950
39		
40	Balance Forward from Prior Year	\$ -
41		
42	TOTAL REVENUES AND BALANCE	\$ 301,950
43		
44	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.	
45		
46	EXPENDITURES - ADMINISTRATIVE	
47		
48	Legislative	
49	Supervisor Fees	\$ 9,600
50	Financial & Administrative	
51	Administrative Services	\$ 4,500
52	District Management	\$ 14,700
53	District Engineer	\$ 2,500
54	Disclosure Report	\$ 5,000
55	Trustees Fees	\$ 7,000
57	Financial Consulting Services	\$ 8,600
58	Accounting Services	\$ 10,000
59	Auditing Services	\$ 3,600
60	Arbitrage Rebate Calculation	\$ 600
64	Travel	\$ -
65	Public Officials Liability Insurance	\$ 3,000
66	Legal Advertising	\$ 2,000
67	Bank Fees	\$ 400
68	Dues, Licenses & Fees	\$ 150
69	Miscellaneous Fees	\$ -
72	Website Fees & Maintenance	\$ 2,600
73	Legal Counsel	
74	District Counsel	\$ 20,000
75	District Counsel Assessment Collections	\$ -
76	Foreclosure Expenses	\$ -
80	Administrative Subtotal	\$ 94,250
81		

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General Fund
Fiscal Year 2015/2016

	Chart of Accounts Classification	Budget for 2015/2016
82	EXPENDITURES - FIELD	
83		
96	Electric Utility Services	
97	Utility Services	\$ 14,000
117	Stormwater Control	
118	Stormwater Assessment	\$ -
119	Aquatic Maintenance	\$ 3,600
121	Lake/Pond Bank Maintenance	\$ -
122	Wetland Monitoring & Maintenance	\$ 1,500
123	Mitigation Area Monitoring &	\$ -
124	Aquatic Plant Replacement	\$ 2,500
125	Stormwater System Maintenance	\$ 5,000
130	Miscellaneous Expense	\$ -
131	Capital Outlay	\$ -
132	Other Physical Environment	
137	General Liability Insurance	\$ 3,000
138	Property Insurance	\$ 5,000
140	Rust Prevention	\$ 7,000
141	Entry & Walls Maintenance	
142	Landscape Maintenance	\$ 64,000
143	Ornamental Lighting & Maintenance	\$ 2,000
144	Well Maintenance	\$ 1,000
146	Lift Station Maintenance	
147	Tree Trimming Services	\$ 1,500
151	Irrigation Repairs	\$ 5,000
153	Landscape Miscellaneous	\$ -
154	Landscape Replacement Plants, Shrubs,	\$ 2,000
155	Annual Mulching	\$ 65,000
157	Miscellaneous Expense	\$ -
159	Road & Street Facilities	
161	Street/ Parking Lot Sweeping	\$ -
162	Street Light Decorative Light Maintenance	\$ 2,000
164	Sidewalk Repair & Maintenance	\$ 1,100
166	Street Sign Repair & Replacement	\$ 500
167	Roadway Repair & Maintenance	\$ 2,000
168	Parks & Recreation	
208	Boardwalk and Bridge Maintenance	\$ 20,000
224	Contingency	
225	Miscellaneous Fees	\$ -
226	Miscellaneous Contingency	\$ -
227	Capital Reserves	\$ -
228	Capital Outlay	\$ -
229		
230	Field Operations Subtotal	\$ 207,700
233		
234	TOTAL EXPENDITURES	\$ 301,950
235		
236	EXCESS OF REVENUES OVER	\$ -

Budget Template
NatureWalk Community Development District
Debt Service
Fiscal Year 2015/2016

Chart of Accounts Classification	Series 2007B	Series 2007A	Budget for 2015/2016
REVENUES			
Special Assessments			
Net Special Assessments ⁽¹⁾	\$ 226,989.78	\$464,886.03	\$ 691,875.81
TOTAL REVENUES	\$ 226,989.78	\$ 464,886.03	\$ 691,875.81
EXPENDITURES			
Administrative			
Financial & Administrative			
Bank Fees			0
Debt Service Obligation	\$ 226,989.78	\$ 464,886.03	\$ 691,875.81
Administrative Subtotal	\$ 226,989.78	\$ 464,886.03	\$ 691,875.81
TOTAL EXPENDITURES	\$ 226,989.78	\$ 464,886.03	\$ 691,875.81
EXCESS OF REVENUES OVER EXPENDITURES	0	0	0

Collection and Discount % applicable to the county:

7.0%

Gross assessments

\$ 726,867.23

Notes:

Tax Roll Collection Costs for Walton County is 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received.

Nature Walk Community Development District

FISCAL YEAR 2015/2016 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2015/2016 O&M Budget	\$301,950.00
Walton Co. 7% Collection Cost:	\$22,727.42
2015/2016 Total:	<u>\$324,677.42</u>

2014/2015 O&M Budget	\$264,200.00
2015/2016 O&M Budget	\$301,950.00
Total Difference:	<u>\$37,750.00</u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2014/2015	2015/2016	\$	%
Debt Service - Single Family 35'	\$1,138.28	\$1,138.28	\$0.00	0.00%
Operations/Maintenance - Single Family 35'	\$527.84	\$605.21	\$77.37	14.66%
Total	\$1,666.12	\$1,743.49	\$77.37	4.64%
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Debt Service - Single Family 40'	\$1,303.33	\$1,303.33	\$0.00	0.00%
Operations/Maintenance - Single Family 40'	\$604.38	\$692.97	\$88.59	14.66%
Total	\$1,907.71	\$1,996.30	\$88.59	4.64%
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Debt Service - Single Family 45'	\$1,463.51	\$1,463.51	\$0.00	0.00%
Operations/Maintenance - Single Family 45'	\$680.92	\$780.72	\$99.80	14.66%
Total	\$2,144.43	\$2,244.23	\$99.80	4.65%
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Debt Service - Sales Center	\$1,778.80	\$1,778.80	\$0.00	0.00%
Operations/Maintenance - Sales Center	\$1,937.19	\$2,221.12	\$283.93	0.00%
Total	\$3,715.99	\$3,999.92	\$283.93	0.00%
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Debt Service - Multifamily	\$978.92	\$978.92	\$0.00	0.00%
Operations/Maintenance - Multifamily	\$453.95	\$520.48	\$66.53	14.66%
Total	\$1,432.87	\$1,499.40	\$66.53	4.64%

NATURE WALK

FISCAL YEAR 2015/2016 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$301,950.00
COLLECTION COSTS @	7.0%	<u>\$22,727.42</u>
TOTAL O&M ASSESSMENT		<u><u>\$324,677.42</u></u>

LOT SIZE	UNITS ASSESSED ⁽¹⁾		ALLOCATION OF O&M ASSESSMENT				TOTAL SERIES 2007A DEBT SERVICE ASSESSMENT
	O&M	SERIES 2007A DEBT SERVICE ⁽²⁾	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	
Platted Parcels							
SINGLE FAMILY 35	143	101	1.00	143.00	26.66%	\$86,545.14	\$114,966.28
SINGLE FAMILY 40	40	40	1.145	45.80	8.54%	\$27,718.65	\$52,133.20
SINGLE FAMILY 45	116	75	1.29	149.64	27.89%	\$90,563.74	\$109,763.25
SALES CENTER	1	1	3.67	3.67	0.68%	\$2,221.12	\$1,778.80
Total Platted	<u>300</u>	<u>217</u>		<u>342.11</u>	<u>63.77%</u>	<u>\$207,048.65</u>	<u>\$278,641.53</u>
MULTIFAMILY	226	226	0.86	194.36	36.23%	\$117,628.76	\$221,235.92
Total Unplatted	<u>226</u>	<u>226</u>		<u>194.36</u>	<u>36.23%</u>	<u>\$117,628.76</u>	<u>\$221,235.92</u>
Total Community	<u>526</u>	<u>443</u>		<u>536.47</u>	<u>100.00%</u>	<u>\$324,677.42</u>	<u>\$499,877.45</u>
LESS: Walton County Collection Costs and Early Payment Discount Costs						<u>(\$22,727.42)</u>	<u>(\$34,991.42)</u>
Net Revenue to be Collected						<u><u>\$301,950.00</u></u>	<u><u>\$464,886.03</u></u>

PER LOT ANNUAL ASSESSMENT 2007A DEBT		
O&M	SERVICE ⁽³⁾	TOTAL ⁽⁴⁾
\$605.21	\$1,138.28	\$1,743.49
\$692.97	\$1,303.33	\$1,996.30
\$780.72	\$1,463.51	\$2,244.23
\$2,221.12	\$1,778.80	\$3,999.92
\$520.48	\$978.92	\$1,499.40

(1) Reflects 83 (eighty-three) prepayments.

(2) Reflects the number of total lots with Series 2007A debt outstanding.

(3) Annual debt service assessment per lot adopted in connection with the Series 2007A bond issue. Annual assessment includes principal, interest, Walton County collection costs and early payment discount costs.

(4) Annual assessment that will appear on November 2015 Walton County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.