

Exhibit A

**Nature Walk Community Development District
General Fund
Fiscal Year 2013/2014**

	Chart of Accounts Classification	Budget for 2013/2014
7		
8	REVENUES	
9		
18	Interest Earnings	
19	Interest Earnings	\$ -
20	Special Assessments	
21	Tax Roll*	\$ 92,485
23	Off Roll*	\$ 163,615
37		
38	TOTAL REVENUES	\$ 256,100
39		
40	Balance Forward from Prior Year	\$ -
41		
42	TOTAL REVENUES AND BALANCE FORWARD	\$ 256,100
43		
44	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>	
45		
46	EXPENDITURES - ADMINISTRATIVE	
47		
48	Legislative	
49	Supervisor Fees	\$ 2,400
50	Financial & Administrative	
51	Administrative Services	\$ -
52	District Management	\$ 36,000
53	District Engineer	\$ 5,000
54	Disclosure Report	\$ 5,000
55	Trustees Fees	\$ 7,000
56	Assessment Roll	\$ -
57	Financial Consulting Services	\$ -
58	Accounting Services	\$ -
59	Auditing Services	\$ 3,200
60	Arbitrage Rebate Calculation	\$ 500
64	Travel	\$ -
65	Public Officials Liability Insurance	\$ 5,300
66	Legal Advertising	\$ 1,000
67	Bank Fees	\$ 400
68	Dues, Licenses & Fees	\$ 175
69	Miscellaneous Fees	\$ -
73	Legal Counsel	
74	District Counsel	\$ 12,000
75	District Counsel Assessment Collections	\$ -
76	Foreclosure Expenses	\$ -
77	Special Legal Services	

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Nature Walk Community Development District General Fund Fiscal Year 2013/2014

	Chart of Accounts Classification	Budget for 2013/2014
78	Litigation Services	\$ -
79		
80	Administrative Subtotal	\$ 77,975
81		
82	EXPENDITURES - FIELD OPERATIONS	
83		
96	Electric Utility Services	
97	Utility Services	\$ 9,000
117	Stormwater Control	
118	Stormwater Assessment	\$ -
119	Aquatic Maintenance	\$ 3,600
120	Fountain Service Repairs & Maintenance	
121	Lake/Pond Bank Maintenance	\$ -
122	Wetland Monitoring & Maintenance	\$ 1,500
123	Mitigation Area Monitoring & Maintenance	\$ -
124	Aquatic Plant Replacement	\$ 5,000
125	Stormwater System Maintenance	\$ 5,000
130	Miscellaneous Expense	\$ -
131	Other Physical Environment	
136	General Liability Insurance	\$ 1,300
137	Property Insurance	\$ -
139	Rust Prevention	\$ 6,000
140	Entry & Walls Maintenance	\$ -
141	Landscape Maintenance	\$ 60,000
142	Ornamental Lighting & Maintenance	\$ 1,000
143	Well Maintenance	\$ -
145	Lift Station Maintenance	\$ -
146	Tree Trimming Services	\$ -
147	Landscape Design & Renovation	\$ -
150	Irrigation Repairs	\$ 5,000
151	Landscape - Mulch	\$ -
152	Landscape Miscellaneous	\$ -
153	Landscape Replacement Plants, Shrubs, Trees	\$ 3,000
154	Annual Mulching	\$ 67,000
156	Miscellaneous Expense	\$ -
158	Road & Street Facilities	
160	Street/ Parking Lot Sweeping	\$ -
161	Street Light Decorative Light Maintenance	\$ 2,000
163	Sidewalk Repair & Maintenance	\$ -
165	Street Sign Repair & Replacement	\$ -
166	Roadway Repair & Maintenance (Curb/Gutter)	\$ 2,000
167	Parks & Recreation	
207	Boardwalk and Bridge Maintenance	\$ 5,000
223	Contingency	
224	Miscellaneous Fees	\$ -

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**Nature Walk Community Development District
General Fund
Fiscal Year 2013/2014**

	Chart of Accounts Classification	Budget for 2013/2014
225	Miscellaneous Contingency	\$ 1,725
226	Capital Reserves	\$ -
227	Capital Outlay	\$ -
228		
229	Field Operations Subtotal	\$ 178,125
230		
231	Contingency for County TRIM Notice	
232		
233	TOTAL EXPENDITURES	\$ 256,100
234		
235	EXCESS OF REVENUES OVER EXPENDITURES	\$ -
236		

Exhibit A
Budget Template
NatureWalk Community Development District
Debt Service
Fiscal Year 2013/2014

Chart of Accounts Classification	Series 2007B	Series 2007A	Budget for 2013/2014
REVENUES			
Special Assessments			
Net Special Assessments ⁽¹⁾	\$ 589,745.70	\$ 549,748.43	\$ 1,139,494.13
TOTAL REVENUES	\$ 589,745.70	\$ 549,748.43	\$ 1,139,494.13
EXPENDITURES			
Administrative			
Financial & Administrative			
Bank Fees			0
Debt Service Obligation	\$ 589,745.70	\$ 549,748.43	\$ 1,139,494.13
Administrative Subtotal	\$ 589,745.70	\$ 549,748.43	\$ 1,139,494.13
TOTAL EXPENDITURES	\$ 589,745.70	\$ 549,748.43	\$ 1,139,494.13
EXCESS OF REVENUES OVER EXPENDITURES	0	0	0

Collection and Discount % applicable to the county: 7.0%

Gross assessments \$ 1,180,873.04

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 2013/2014 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2013/2014 O&M Budget	\$256,100.00
Walton Co. 7% Collection Cost:	\$19,276.34
2013/2014 Total:	<u>\$275,376.34</u>

2012/2013 O&M Budget	\$256,100.00
2013/2014 O&M Budget	\$256,100.00
Total Difference:	<u><u>\$0.00</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2012/2013	2013/2014	\$	%
Debt Service - Single Family 35'	\$1,138.28	\$1,138.28	\$0.00	0.00%
Operations/Maintenance - Single Family 35'	\$511.66	\$511.66	\$0.00	0.00%
Total	\$1,649.94	\$1,649.94	\$0.00	0.00%
Debt Service - Single Family 40'	\$1,303.33	\$1,303.33	\$0.00	0.00%
Operations/Maintenance - Single Family 40'	\$585.85	\$585.85	\$0.00	0.00%
Total	\$1,889.18	\$1,889.18	\$0.00	0.00%
Debt Service - Single Family 45'	\$1,463.51	\$1,463.51	\$0.00	0.00%
Operations/Maintenance - Single Family 45'	\$660.04	\$660.04	\$0.00	0.00%
Total	\$2,123.55	\$2,123.55	\$0.00	0.00%
Debt Service - Sales Center	\$1,778.80	\$1,778.80	\$0.00	0.00%
Operations/Maintenance - Sales Center	\$1,877.80	\$1,877.80	\$0.00	0.00%
Total	\$3,656.60	\$3,656.60	\$0.00	0.00%
Debt Service - Multifamily	\$978.92	\$978.92	\$0.00	0.00%
Operations/Maintenance - Multifamily	\$440.03	\$440.03	\$0.00	0.00%
Total	\$1,418.95	\$1,418.95	\$0.00	0.00%

NATURE WALK

FISCAL YEAR 2013/2014 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$256,100.00
COLLECTION COSTS @	7.0%	<u>\$19,276.34</u>
TOTAL O&M ASSESSMENT		<u><u>\$275,376.34</u></u>

LOT SIZE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT				TOTAL SERIES 2007A DEBT SERVICE ASSESSMENT	PER LOT ANNUAL ASSESSMENT		
	O&M	SERIES 2007A DEBT SERVICE ⁽¹⁾	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET		O&M	SERVICE ⁽²⁾	TOTAL ⁽³⁾
<u>Platted Parcels</u>										
SINGLE FAMILY 35	92	81	1.00	92.00	17.09%	\$47,072.88	\$92,200.68	\$511.66	\$1,138.28	\$1,649.94
SINGLE FAMILY 40	50	50	1.145	57.25	10.64%	\$29,292.63	\$65,166.50	\$585.85	\$1,303.33	\$1,889.18
SINGLE FAMILY 45	148	144	1.29	190.92	35.47%	\$97,686.46	\$210,745.44	\$660.04	\$1,463.51	\$2,123.55
SALES CENTER	1	1	3.67	3.67	0.68%	\$1,877.80	\$1,778.80	\$1,877.80	\$1,778.80	\$3,656.60
Total Platted	<u>291</u>	<u>276</u>		<u>343.84</u>	<u>63.89%</u>	<u>\$175,929.77</u>	<u>\$369,891.42</u>			
MULTIFAMILY	226	226	0.86	194.36	36.11%	\$99,446.57	\$221,235.92	\$440.03	\$978.92	\$1,418.95
Total Unplatted	<u>226</u>	<u>226</u>		<u>194.36</u>	<u>36.11%</u>	<u>\$99,446.57</u>	<u>\$221,235.92</u>			
Total Community	<u>517</u>	<u>502</u>		<u>538.20</u>	<u>100.00%</u>	<u>\$275,376.34</u>	<u>\$591,127.34</u>			
LESS: Walton County Collection Costs and Early Payment Discount Costs						(\$19,276.34)	(\$41,378.91)			
Net Revenue to be Collected						<u>\$256,100.00</u>	<u>\$549,748.43</u>			

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

(2) 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.

(3) Annual assessment that will appear on November 2013 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.