

EXHIBIT A

**FRONTERRA COMMUNITY DEVELOPMENT DISTRICT
O&M GENERAL FUND
Fiscal Year 2017-2018**

BUDGET

REVENUES

ON-ROLL ASSESSMENTS		
DEVELOPER CONTRIBUTION	\$ 77,125	Unplatted Acres
INTEREST REVENUE		
MISCELLANEOUS REVENUE		
TOTAL REVENUES	\$ 77,125	

EXPENDITURES

ADMINISTRATIVE

BOARD OF SUPERVISORS PAYROLL	\$ -	
PAYROLL TAXES	-	7.65%
PAYROLL SERVICE FEE	-	\$39 per Payroll
MANAGEMENT CONSULTING SERVICES	24,000	\$2,000/Month
ASSESSMENT ADMINISTRATION	8,500	Lien Book, MBS Capital, Tax Collector, U.S. Bank
ASSESSMENT ROLL PREPARATION	2,500	Assessment Roll Preparation for Tax Collector
MISCELLANEOUS	250	Office Supplies, etc.
STORAGE FEES	900	Offsite File Storage @ \$75/month
BANK CHARGES	-	
AUDITING	-	No Audit if under \$100,000. Every third year
INSURANCE (Liability, Property & Casualty)	5,000	DAO Insurance
LEGAL ADVERTISING	3,600	8 Ads at \$300/each and 2 Ads at \$600/each
REGULATORY AND PERMIT FEES	175	State Filing Fee
LEGAL SERVICES	20,000	Hopping Green & Sams
ENGINEERING SERVICES - General	7,500	
WEBSITE DESIGN & HOSTING	2,500	Required by State Law
MISCELLANEOUS SERVICES		
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 74,925	

FIELD OPERATIONS

FIELD OPERATIONS MANAGEMENT STAFF		
LANDSCAPING & FIELD MAINTENANCE	\$ -	
LANDSCAPE REPLACEMENT	\$ -	
LANDSCAPE MULCHING	\$ -	
IRRIGATION REPAIRS	\$ -	Approximately \$100/month
ELECTRICITY	\$ 1,200	Approximately \$100/month Front Signage
WATER USE MONITORING	\$ -	Cardno Entrix @ \$200/month
ENTRY MONUMENTS MAINTENANCE	\$ 1,000	Pressure Cleaning, Painting, etc.
WETLAND MONITORING	\$ -	Approximately \$100/month monitoring
SFWMD ERP ANNUAL REPORT	\$ -	Annual
LAKE MAINTENANCE	\$ -	\$1,500 per month per lake
TOTAL FIELD OPERATIONS EXPENDITURES	\$ 2,200	

TOTAL EXPENDITURES **\$ 77,125**

Balance \$ -

154 Lots = \$ 500.81 Per Lot

**Fronterra Community Development District
Debt Service Fund - Series 2017 Bonds
FY 2017-2018 Proposed Budget**

REVENUE (1)

Balance in Account (May 31, 2017)	\$	-
Assessment Off-Roll	\$	98,566.46
Assessment On-Roll	\$	86,546.16
Capitalized Interest	\$	-
Discounts	\$	-
Total Revenue	\$	185,112.62

EXPENDITURES

INTEREST EXPENSE		
November 1, 2017	\$	73,837.50
May 1, 2018	\$	73,837.50
PRINCIPAL		
May 1, 2018	\$	35,000.00
Total Expenditures	\$	182,675.00

Excess Revenues over Expenditures \$ 2,437.62

Allocation of Maximum Annual Debt Service

Single Family Land Use	Units	Net Assessment		Total
		Per Unit		
Single Family	154	\$ 1,202.03		\$ 185,112.62

On Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
		Per Unit		
Single Family	72	\$ 1,202.03		\$ 86,546.16

Off Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
		Per Unit		
Single Family	82	\$ 1,202.03		\$ 98,566.46

Total **\$ 185,112.62**

(1) - Following the adoption of the general fund and debt service budgets, the District will prepare an assessment roll based on the County Property Appraiser's final list of property owners as of a certain "date of record". The District will apportion assessments to property owners as of this "date of record" and will utilize the appropriate on-roll and off-roll collection methods to collect its assessments and related collection costs may vary from the adopted budgets.