SOMERSET COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		$2,064,872.00
COLLECTION COSTS @	2.0%	$43,933.45
EARLY PAYMENT DISCOUNT @	4.0%	$87,866.89
TOTAL O&M ASSESSMENT		$2,196,672.34

UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT		
LOT SIZE	O&M	SERIES 2022 (REFUNDING) DEBT SERVICE [1]	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	O&M [2]	SERIES 2022 (REFUNDING) DEBT SERVICE [2][3]	TOTAL [4]
SINGLE & MULTI FAMILY	637	637	1.00	637.00	76.22%	$1,674,280.92	$2,628.38	$1,252.44	$3,880.82
COMMERCIAL [5]	37.06	37.06	0.75	27.79	3.33%	$73,048.06	$1,971.29	$939.33	$2,910.62
Total Platted	**674.06**	**674.06**		**664.79**	**79.54%**	**$1,747,328.98**			
Unplatted									
SINGLE & MULTI FAMILY	150	141	1.00	150.00	17.95%	$394,257.67	$2,628.38	$1,252.44	$3,880.82
COMMERCIAL [5]	27.94	16.79	0.75	20.96	2.51%	$55,085.68	$1,971.29	$939.33	$2,910.62
Total Unplatted	**177.94**	**157.79**		**170.96**	**20.46%**	**$449,343.36**			
Total Community	**852**	**831.85**		**835.75**	**100.00%**	**$2,196,672.34**			

LESS: Walton County Collection Costs (2%) and Early Payment Discounts (4%):	($131,800.34)
Net Revenue to be Collected:	**$2,064,872.00**

[1] Reflects the number of total lots with Series 2022 debt outstanding.

[2] Assessments are allocated on an equal assessment per acre basis until lots are platted.

[3] Annual debt service assessment per lot adopted in connection with the Series 2022 bond issue. Annual assessment includes principal, interest, Walton County collection costs and early payment discounts.

[4] Annual assessment that will appear on November 2026 Walton County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

[5] Commercial square footage is represented in units of 1,000 square feet.

SOMERSET COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		$2,064,872.00	**2025/2026 O&M Budget:**	$1,665,252.00
Collection Costs:	2%	$43,933.45	**2026/2027 O&M Budget:**	$2,064,872.00
Early Payment Discounts:	4%	$87,866.89		
2026/2027 Total:		**$2,196,672.34**	**Total Difference:**	**$399,620.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	$	%
Single Family	Series 2022 Debt Service	$1,252.44	$1,252.44	$0.00	0.00%
	Operations/Maintenance	$2,119.71	$2,628.38	$508.67	24.00%
	Total	**$3,372.15**	**$3,880.82**	**$508.67**	**15.08%**
Commercial	Series 2022 Debt Service	$939.33	$939.33	$0.00	0.00%
	Operations/Maintenance	$1,589.78	$1,971.29	$381.51	24.00%
	Total	**$2,529.11**	**$2,910.62**	**$381.51**	**15.08%**