

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
AMENDED BUDGET  
FISCAL YEAR 2021**

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
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**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND AMENDED BUDGET  
FISCAL YEAR 2021**

	Adopted Budget FY 2021	Increase/ (Decrease)	Amended Budget FY 2021
<b>REVENUES</b>			
Assessment levy: off-roll	\$ 443,400	\$(435,374)	\$ 8,026
Landowner contribution - KLP West Port*	-	269,932	269,932
Landowner contribution - Forestar*	-	100,136	100,136
Landowner contribution - KLP JAX WP*	-	65,306	65,306
Total revenues	<u>443,400</u>	<u>-</u>	<u>443,400</u>
<b>EXPENDITURES</b>			
<b>Professional &amp; administrative</b>			
Management/accounting/recording	48,000	-	48,000
Legal	25,000	-	25,000
Engineering	3,500	-	3,500
Audit	4,200	-	4,200
Arbitrage rebate calculation	750	-	750
Dissemination agent	1,000	-	1,000
Trustee	3,500	-	3,500
Telephone	200	-	200
Postage	500	-	500
Printing & binding	500	-	500
Legal advertising	1,200	-	1,200
Annual special district fee	175	-	175
Insurance	5,500	-	5,500
Contingencies/bank charges	500	-	500
Website			
Hosting & maintenance	705	-	705
ADA compliance	200	-	200
Total professional & administrative	<u>95,430</u>	<u>-</u>	<u>95,430</u>
<b>Field operations (shared)</b>			
Management	10,000	-	10,000
Accounting	3,750	-	3,750
Stormwater management			
Lake maintenance	20,300	-	20,300
Preserve maintenance	3,000	-	3,000
Streetlighting	116,880	-	116,880
Irrigation supply			
Maintenance Contract	3,000	-	3,000
Electricity	12,000	-	12,000
Repairs and maintenance	2,500	-	2,500
Effluent	50,000	-	50,000
Monuments and street signage			
Repairs and maintenance	4,000	-	4,000
Electricity	2,500	-	2,500
Holiday decorating	5,000	-	5,000

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND AMENDED BUDGET  
FISCAL YEAR 2021**

	Adopted Budget FY 2021	Increase/ (Decrease)	Amended Budget FY 2021
Landscape maint.			
Maintenance contract	102,540	-	102,540
Plant replacement	5,000	-	5,000
Irrigation repairs	2,500	-	2,500
Roadway maintenance	5,000	-	5,000
Total field operations	<u>347,970</u>	-	<u>347,970</u>
Total expenditures	<u>443,400</u>	-	<u>443,400</u>
Net increase/(decrease) of fund balance	-	-	-
Fund balance - beginning (unaudited)	-	-	-
Fund balance - ending (projected)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\*Deficit funding agreements approved for General fund (Admin and Shared O & M for Master Infrastructure) for KLP West Port (Kolter) 62%, Forestar 23%, KL JAK WP (Kolter) 15%. Platted sold lots will pay the full assessment for General Fund Admin and O & M. Then left over to fund actual incurred expenses will then be funding requests to the three entities above per the percentage splits.

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**Expenditures**

**Professional & administrative**

Management/accounting/recording	\$ 48,000
<p><b>Wrathell, Hunt and Associates, LLC</b> (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	25,000
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	3,500
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	4,200
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	750
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt &amp; Associates serves as dissemination agent.</p>	
Trustee	3,500
<p>Annual fee for the service provided by trustee, paying agent and registrar.</p>	
Telephone	200
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p>Letterhead, envelopes, copies, agenda packages, etc.</p>	
Legal advertising	1,200
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Annual special district fee	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	5,500
<p>The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	500
<p>Bank charges and other miscellaneous expenses incurred during the year.</p>	
Website	
Hosting & maintenance	705
ADA compliance	200
Tax collector	

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**Expenditures (continued)**

**Field operations (shared)**

Management	10,000
Intended to cover the cost of hiring a qualified management company to manage the day to day operations of the shared CDD operations.	
Accounting	3,750
Stormwater management	
Lake maintenance	20,300
Covers the cost of hiring a licensed contractor to treat 58 acres of wet ponds on a monthly basis for unwanted submersed vegetation, weeds and algae.	
Preserve maintenance	3,000
Covers the costs of hiring a licensed contractor to treat exotic and invasive plant materials within the onsite preserve.	
Streetlighting	116,880
Covers the costs of a streetlight lease agreement for 198 streetlights with FPL that covers the fixture, pole, power and maintenance.	
Irrigation supply	
Maintenance Contract	3,000
Covers the cost of hiring a licensed contractor to provide monthly preventative maintenance on two 15 hp well/pumping systems.	
Electricity	12,000
Costs of electricity for the two 15 hp well/pumping systems anticipated to run 10 hours a day 6 days a week.	
Repairs and maintenance	2,500
Intended to cover the cost of periodic repairs to the well/pumping systems.	
Effluent	50,000
Covers the costs of supplemental effluent water supply.	
Monuments and street signage	
Repairs and maintenance	4,000
Covers the costs of periodic repairs to the monuments and street signage as well as once a year pressure washing of the monuments.	
Electricity	2,500
Cover the costs of electricity for the monument low voltage lighting.	
Holiday decorating	5,000
Covers the costs of hiring a qualified contractor to provide a basic holiday lighting and decoration package to the entry monuments.	
Landscape maint.	
Maintenance contract	102,540
Covers the cost of hiring a licensed landscape maintenance contractor to provide all inclusive landscape maintenance services including fertilization, weed/disease control, once a year mulch and monthly irrigation wet checks and adjustments.	
Plant replacement	5,000
Cover the costs of periodic plant replacements.	
Irrigation repairs	2,500
Covers the costs of periodic sprinkler head and valve replacements line repairs.	
Roadway maintenance	5,000
Covers the periodic roadway repairs and sidewalk/paver brick cleaning	
Total expenditures	<u><u>\$ 443,400</u></u>

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL REVENUE FUND AMENDED BUDGET AREA 1  
FISCAL YEAR 2021**

	Adopted Budget FY 2021	Increase/ (Decrease)	Amended Budget FY 2021
<b>REVENUES</b>			
Assessment levy: off-roll	\$ 144,642	\$ (134,238)	\$ 10,404
Landowner contribution - KLP West Port*	-	134,238	134,238
Total revenues	<u>144,642</u>	<u>-</u>	<u>144,642</u>
<b>EXPENDITURES</b>			
Landscape maintenance	116,392	-	116,392
Plant replacement	10,000	-	10,000
Irrigation repairs	2,500	-	2,500
Streetlighting	15,000	-	15,000
Accounting	750	-	750
Total expenditures	<u>144,642</u>	<u>-</u>	<u>144,642</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-
Fund balance - beginning (unaudited)	-	-	-
Fund balances - ending	-	-	-
Unassigned	-	-	-
Fund balance - ending (projected)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\*Per deficit funding agreement for special revenue fund area one.

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF SPECIAL REVENUE FUND AREA 1**

**Expenditures**

Landscape maintenance	\$ 116,392
Covers the cost of hiring a licensed landscape maintenance contractor to provide all inclusive landscape maintenance services including fertilization, weed/disease control, once a year mulch and monthly irrigation wet checks and adjustments for the Amenity Center and Common Areas	
Plant replacement	10,000
Cover the costs of periodic plant replacements.	
Irrigation repairs	2,500
Covers the costs of periodic sprinkler head, valve replacements and line repairs.	
Streetlighting	15,000
Accounting	750
Total expenditures	<u>\$ 144,642</u>



**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND AMENDED BUDGET - SERIES 2020 (PHASE 1&2, ASSESSMENT AREA 1)  
FISCAL YEAR 2021**

	Adopted Budget FY 2021	Increase/ (Decrease)	Amended Budget FY 2021
<b>REVENUES</b>			
Special assessment: off-roll	\$ 126,296	\$ -	\$ 126,296
Total revenues	<u>126,296</u>	<u>-</u>	<u>126,296</u>
<b>EXPENDITURES</b>			
<b>Debt service</b>			
Principal	-	-	-
Interest	272,940	-	272,940
Total expenditures	<u>272,940</u>	<u>-</u>	<u>272,940</u>
Excess/(deficiency) of revenues over/(under) expenditures	(146,644)	-	(146,644)
Fund balance:			
Beginning fund balance (unaudited)	464,890	-	464,890
Ending fund balance (projected)	<u>318,246</u>	<u>-</u>	<u>318,246</u>
Use of fund balance:			
Debt service reserve account balance (required)	(191,950)	-	(191,950)
Principal and Interest expense - November 1, 2021	(126,296)	-	(126,296)
Projected fund balance surplus/(deficit) as of September 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Note:** Series 2020 Bonds have their interest capitalized until 05/01/2021.

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2020 (PHASE 1&2, ASSESSMENT AREA 1) AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/1/2020			146,643.98	146,643.98	6,735,000.00
5/1/2021			126,296.25	126,296.25	6,735,000.00
11/1/2021			126,296.25	126,296.25	6,735,000.00
5/1/2022	130,000.00	2.650%	126,296.25	256,296.25	6,605,000.00
11/1/2022			124,573.75	124,573.75	6,605,000.00
5/1/2023	135,000.00	2.650%	124,573.75	259,573.75	6,470,000.00
11/1/2023			122,785.00	122,785.00	6,470,000.00
5/1/2024	140,000.00	2.650%	122,785.00	262,785.00	6,330,000.00
11/1/2024			120,930.00	120,930.00	6,330,000.00
5/1/2025	140,000.00	2.650%	120,930.00	260,930.00	6,190,000.00
11/1/2025			119,075.00	119,075.00	6,190,000.00
5/1/2026	145,000.00	3.000%	119,075.00	264,075.00	6,045,000.00
11/1/2026			116,900.00	116,900.00	6,045,000.00
5/1/2027	150,000.00	3.000%	116,900.00	266,900.00	5,895,000.00
11/1/2027			114,650.00	114,650.00	5,895,000.00
5/1/2028	155,000.00	3.000%	114,650.00	269,650.00	5,740,000.00
11/1/2028			112,325.00	112,325.00	5,740,000.00
5/1/2029	160,000.00	3.000%	112,325.00	272,325.00	5,580,000.00
11/1/2029			109,925.00	109,925.00	5,580,000.00
5/1/2030	165,000.00	3.000%	109,925.00	274,925.00	5,415,000.00
11/1/2030			107,450.00	107,450.00	5,415,000.00
5/1/2031	170,000.00	3.000%	107,450.00	277,450.00	5,245,000.00
11/1/2031			104,900.00	104,900.00	5,245,000.00
5/1/2032	175,000.00	4.000%	104,900.00	279,900.00	5,070,000.00
11/1/2032			101,400.00	101,400.00	5,070,000.00
5/1/2033	180,000.00	4.000%	101,400.00	281,400.00	4,890,000.00
11/1/2033			97,800.00	97,800.00	4,890,000.00
5/1/2034	190,000.00	4.000%	97,800.00	287,800.00	4,700,000.00
11/1/2034			94,000.00	94,000.00	4,700,000.00
5/1/2035	195,000.00	4.000%	94,000.00	289,000.00	4,505,000.00
11/1/2035			90,100.00	90,100.00	4,505,000.00
5/1/2036	205,000.00	4.000%	90,100.00	295,100.00	4,300,000.00
11/1/2036			86,000.00	86,000.00	4,300,000.00
5/1/2037	215,000.00	4.000%	86,000.00	301,000.00	4,085,000.00
11/1/2037			81,700.00	81,700.00	4,085,000.00
5/1/2038	220,000.00	4.000%	81,700.00	301,700.00	3,865,000.00
11/1/2038			77,300.00	77,300.00	3,865,000.00
5/1/2039	230,000.00	4.000%	77,300.00	307,300.00	3,635,000.00
11/1/2039			72,700.00	72,700.00	3,635,000.00
5/1/2040	240,000.00	4.000%	72,700.00	312,700.00	3,395,000.00
11/1/2040			67,900.00	67,900.00	3,395,000.00
5/1/2041	250,000.00	4.000%	67,900.00	317,900.00	3,145,000.00
11/1/2041			62,900.00	62,900.00	3,145,000.00
5/1/2042	260,000.00	4.000%	62,900.00	322,900.00	2,885,000.00
11/1/2042			57,700.00	57,700.00	2,885,000.00
5/1/2043	270,000.00	4.000%	57,700.00	327,700.00	2,615,000.00
11/1/2043			52,300.00	52,300.00	2,615,000.00
5/1/2044	285,000.00	4.000%	52,300.00	337,300.00	2,330,000.00

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2020 (PHASE 1&2, ASSESSMENT AREA 1) AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/1/2044			46,600.00	46,600.00	2,330,000.00
5/1/2045	295,000.00	4.000%	46,600.00	341,600.00	2,035,000.00
11/1/2045			40,700.00	40,700.00	2,035,000.00
5/1/2046	305,000.00	4.000%	40,700.00	345,700.00	1,730,000.00
11/1/2046			34,600.00	34,600.00	1,730,000.00
5/1/2047	320,000.00	4.000%	34,600.00	354,600.00	1,410,000.00
11/1/2047			28,200.00	28,200.00	1,410,000.00
5/1/2048	330,000.00	4.000%	28,200.00	358,200.00	1,080,000.00
11/1/2048			21,600.00	21,600.00	1,080,000.00
5/1/2049	345,000.00	4.000%	21,600.00	366,600.00	735,000.00
11/1/2049			14,700.00	14,700.00	735,000.00
5/1/2050	360,000.00	4.000%	14,700.00	374,700.00	375,000.00
11/1/2050			7,500.00	7,500.00	375,000.00
5/1/2051	375,000.00	4.000%	7,500.00	382,500.00	-
<b>Total</b>	<b>6,735,000.00</b>		<b>5,103,960.23</b>	<b>11,838,960.23</b>	

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND AMENDED BUDGET - SERIES 2020 (ASSESSMENT AREA TWO)  
FISCAL YEAR 2021**

	Adopted Budget FY 2021	Increase/ (Decrease)	Amended Budget FY 2021
<b>REVENUES</b>			
Special assessment: off-roll	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>			
<b>Debt service</b>			
Principal	-	-	-
Interest	-	75,119	75,119
Total debt service	<u>-</u>	<u>75,119</u>	<u>75,119</u>
<b>Other fees &amp; charges</b>			
Costs of issuance	-	177,250	177,250
Underwriter's discount	-	138,000	138,000
Total other fees & charges	<u>-</u>	<u>315,250</u>	<u>315,250</u>
Total expenditures	<u>-</u>	<u>390,369</u>	<u>390,369</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	(390,369)	(390,369)
<b>OTHER FINANCING SOURCES/(USES)</b>			
Bond proceeds	-	711,088	711,088
Total other financing sources/(uses)	<u>-</u>	<u>711,088</u>	<u>711,088</u>
Fund balance:			
Net increase/(decrease) in fund balance	-	320,719	320,719
Beginning fund balance (unaudited)	-	-	-
Ending fund balance (projected)	<u>-</u>	<u>320,719</u>	<u>320,719</u>
Use of fund balance:			
Debt service reserve account balance (required)	-	(194,350)	(194,350)
Principal and Interest expense - November 1, 2021	-	(126,369)	(126,369)
Projected fund balance surplus/(deficit) as of September 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Note:** Series 2020AATwo Bonds have their interest capitalized until 11/01/2021.

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2020 (ASSESSMENT AREA TWO) AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/1/2020			-	-	-
5/1/2021			75,119.20	75,119.20	6,900,000.00
11/1/2021			126,368.75	126,368.75	6,900,000.00
5/1/2022	135,000.00	2.750%	126,368.75	261,368.75	6,765,000.00
11/1/2022			124,512.50	124,512.50	6,765,000.00
5/1/2023	140,000.00	2.750%	124,512.50	264,512.50	6,625,000.00
11/1/2023			122,587.50	122,587.50	6,625,000.00
5/1/2024	145,000.00	2.750%	122,587.50	267,587.50	6,480,000.00
11/1/2024			120,593.75	120,593.75	6,480,000.00
5/1/2025	145,000.00	2.750%	120,593.75	265,593.75	6,335,000.00
11/1/2025			118,600.00	118,600.00	6,335,000.00
5/1/2026	150,000.00	2.750%	118,600.00	268,600.00	6,185,000.00
11/1/2026			116,537.50	116,537.50	6,185,000.00
5/1/2027	155,000.00	3.250%	116,537.50	271,537.50	6,030,000.00
11/1/2027			114,018.75	114,018.75	6,030,000.00
5/1/2028	160,000.00	3.250%	114,018.75	274,018.75	5,870,000.00
11/1/2028			111,418.75	111,418.75	5,870,000.00
5/1/2029	165,000.00	3.250%	111,418.75	276,418.75	5,705,000.00
11/1/2029			108,737.50	108,737.50	5,705,000.00
5/1/2030	170,000.00	3.250%	108,737.50	278,737.50	5,535,000.00
11/1/2030			105,975.00	105,975.00	5,535,000.00
5/1/2031	175,000.00	3.250%	105,975.00	280,975.00	5,360,000.00
11/1/2031			103,131.25	103,131.25	5,360,000.00
5/1/2032	185,000.00	3.625%	103,131.25	288,131.25	5,175,000.00
11/1/2032			99,778.13	99,778.13	5,175,000.00
5/1/2033	190,000.00	3.625%	99,778.13	289,778.13	4,985,000.00
11/1/2033			96,334.38	96,334.38	4,985,000.00
5/1/2034	195,000.00	3.625%	96,334.38	291,334.38	4,790,000.00
11/1/2034			92,800.00	92,800.00	4,790,000.00
5/1/2035	205,000.00	3.625%	92,800.00	297,800.00	4,585,000.00
11/1/2035			89,084.38	89,084.38	4,585,000.00
5/1/2036	210,000.00	3.625%	89,084.38	299,084.38	4,375,000.00
11/1/2036			85,278.13	85,278.13	4,375,000.00
5/1/2037	220,000.00	3.625%	85,278.13	305,278.13	4,155,000.00
11/1/2037			81,290.63	81,290.63	4,155,000.00
5/1/2038	230,000.00	3.625%	81,290.63	311,290.63	3,925,000.00
11/1/2038			77,121.88	77,121.88	3,925,000.00
5/1/2039	235,000.00	3.625%	77,121.88	312,121.88	3,690,000.00
11/1/2039			72,862.50	72,862.50	3,690,000.00
5/1/2040	245,000.00	3.625%	72,862.50	317,862.50	3,445,000.00
11/1/2040			68,421.88	68,421.88	3,445,000.00
5/1/2041	255,000.00	3.625%	68,421.88	323,421.88	3,190,000.00
11/1/2041			63,800.00	63,800.00	3,190,000.00
5/1/2042	265,000.00	4.000%	63,800.00	328,800.00	2,925,000.00
11/1/2042			58,500.00	58,500.00	2,925,000.00
5/1/2043	275,000.00	4.000%	58,500.00	333,500.00	2,650,000.00
11/1/2043			53,000.00	53,000.00	2,650,000.00
5/1/2044	285,000.00	4.000%	53,000.00	338,000.00	2,365,000.00

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2020 (ASSESSMENT AREA TWO) AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/1/2044			47,300.00	47,300.00	2,365,000.00
5/1/2045	300,000.00	4.000%	47,300.00	347,300.00	2,065,000.00
11/1/2045			41,300.00	41,300.00	2,065,000.00
5/1/2046	310,000.00	4.000%	41,300.00	351,300.00	1,755,000.00
11/1/2046			35,100.00	35,100.00	1,755,000.00
5/1/2047	325,000.00	4.000%	35,100.00	360,100.00	1,430,000.00
11/1/2047			28,600.00	28,600.00	1,430,000.00
5/1/2048	335,000.00	4.000%	28,600.00	363,600.00	1,095,000.00
11/1/2048			21,900.00	21,900.00	1,095,000.00
5/1/2049	350,000.00	4.000%	21,900.00	371,900.00	745,000.00
11/1/2049			14,900.00	14,900.00	745,000.00
5/1/2050	365,000.00	4.000%	14,900.00	379,900.00	380,000.00
11/1/2050			7,600.00	7,600.00	380,000.00
5/1/2051	380,000.00	4.000%	7,600.00	387,600.00	-
<b>Total</b>	<b>6,900,000.00</b>		<b>4,890,025.52</b>	<b>11,790,025.52</b>	

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2021 ASSESSMENTS**

**Assessment Area One, Sold-Lots, Off-Roll Assessments**

Product	Units	FY 2021 O&M Assessment per Unit	FY 2021 SRF		FY 2021 Total Assessment per Unit	FY 2020 Total Assessment per Unit
			Area One Assessment per Unit	FY 2021 DS Assessment per Unit		
SF	31	\$ 258.89	\$ 335.60	\$ 394.68	\$ 989.17	n/a
<b>Total</b>	<b>31</b>					

**Assessment Area One, Landowner Contribution (GF & SRF)/Off-Roll Assessments (Series 2020 AAOne)**

Product	Units	FY 2021 O&M Assessment per Unit	FY 2021 SRF		FY 2021 Total Assessment per Unit	FY 2020 Total Assessment per Unit
			Area One Assessment per Unit	FY 2021 DS Assessment		
SF	289	* Def Funding	* Def Funding	\$ 394.68	\$ 394.68	n/a
<b>Total</b>	<b>289</b>					

**Assessment Area Two, Landowner Contribution (GF)/Off-Roll Assessments (Series 2020 AATwo)**

Product	Units	FY 2021 O&M Assessment per Unit	FY 2021 SRF		FY 2021 Total Assessment per Unit	FY 2020 Total Assessment per Unit
			Area Two Assessment per Unit	FY 2021 DS Assessment		
SF TW	120	* Def Funding	n/a	\$ -	\$ -	n/a
SF 50'	163	* Def Funding	n/a	-	-	n/a
SF 60'	68	* Def Funding	n/a	-	-	n/a
<b>Total</b>	<b>351</b>					

**Assessment Area Three, Landowner Contribution (GF & SRF)/Off-Roll Assessments (Series 2021 AAThree)**

Product	Units	FY 2021 O&M Assessment per Unit	FY 2021 SRF		FY 2021 Total Assessment per Unit	FY 2020 Total Assessment per Unit
			Area 1 Assessment per Unit	FY 2021 DS Assessment		
TH	172	* Def Funding	n/a	**	\$ -	n/a
SF TW	114	* Def Funding	n/a	**	-	n/a
SF 50'	38	* Def Funding	n/a	**	-	n/a
SF 50'	111	* Def Funding	* Def Funding	**	-	n/a
SF 60'	41	* Def Funding	n/a	**	-	n/a
<b>Total</b>	<b>476</b>					

**WEST PORT  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2021 ASSESSMENTS**

<b>Future Assessment Area(s), Landowner Contribution (GF)</b>
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<b>Product</b>	<b>Units</b>	<b>FY 2021 O&amp;M Assessment per Unit</b>	<b>FY 2021 DS Assessment</b>	<b>FY 2021 Total Assessment per Unit</b>	<b>FY 2020 Total Assessment per Unit</b>
MF	392	* Def Funding	n/a	\$ -	n/a
TH	46	* Def Funding	n/a	-	n/a
SF 40'	61	* Def Funding	n/a	-	n/a
SF 50'	217	* Def Funding	n/a	-	n/a
<b>Total</b>	<b>716</b>				

\* Def Funding - subject to Deficit Funding Agreements approved for the General Fund, with landowner contributions of KLP West Port at 62%, Forestar at 23%, and KL JAK WP at 15%, and the Special Revenue Fund Area 1, with landowner contributions of KLP West Port at 100%

\*\* Series 2021 AAThree Bonds are currently projected to be issued by the District in April or May of 2021