




ESTIMATING FUND BALANCE

DISTRICT: WESTCHESTER SDD
PERIOD ENDING: FY 2020

| BUDGET CATEGORIES | Adopted FY 20 BUDGET | ACTUAL | PROJECT | TOTAL |
|--|----------------------------|--|---|---|
| REVENUES | | | | |
| 363.10 SPECIAL ASSESSMENTS (Note A) | \$91,972 | \$61,397 | \$28,049 | \$89,446 |
| 366.00 DONATIONS | | | | \$0 |
| 361.00 INTEREST | \$150 | \$53 | \$29 | \$82 |
| TOTAL GROSS REVENUES | \$92,122 | \$61,450 | \$28,078 | \$89,528 |
| MINUS 5% | -\$4,606 |  |  |  |
| PLUS: | | | | |
| 384.00 DEBT PROCEEDS | | | | \$0 |
| 389.00 BEGINNING FUND BALANCE (Note B) | \$56,828 | \$66,505 | \$0 | \$66,505 |
| TOTAL REVENUES | \$144,344 | \$127,955 | \$28,078 | \$156,033 |

| EXPENDITURES: | Adopted FY 20 BUDGET | ACTUAL | PROJECT | TOTAL |
|-------------------------------------|----------------------------|-----------------|-----------------|-----------------|
| 31.00 PROFESSIONAL SERVICES | \$14,600 | \$7,641 | \$6,959 | \$14,600 |
| 32.00 ACCOUNTING AND AUDITING | \$1,200 | \$1,100 | \$0 | \$1,100 |
| 34.00 OTHER CONTRACTUAL SERVICES | \$39,084 | \$22,841 | \$16,320 | \$39,161 |
| 40.00 TRAVEL AND PER DIEM | | | | \$0 |
| 41.00 COMMUNICATION SERVICES | \$450 | \$1,169 | \$379 | \$1,548 |
| 42.00 TRANSPORTATION SERVICES | | | | \$0 |
| 43.00 UTILITY SERVICES | \$5,000 | \$5,926 | \$4,233 | \$10,159 |
| 44.00 RENTALS AND LEASES | | | | \$0 |
| 45.00 INSURANCE | \$2,414 | \$5,009 | \$0 | \$5,009 |
| 46.00 REPAIR AND MAINTENANCE | \$67,622 | \$3,417 | \$11,848 | \$15,265 |
| 47.00 PRINTING AND BINDING | \$170 | \$295 | \$211 | \$506 |
| 49.00 OTHER CHARGES AND OBLIGATIONS | \$5,754 | \$2,081 | \$1,853 | \$3,934 |
| 51.00 OFFICE SUPPLIES | \$50 | \$0 | \$50 | \$50 |
| 52.00 OPERATING SUPPLIES | | | | \$0 |
| 54.00 BOOKS AND PUBLICATIONS | | | | \$0 |
| TOTAL OP EXPENDITURES | \$136,344 | \$49,479 | \$41,852 | \$91,331 |

| CAPITAL OUTLAY | Adopted FY 20 BUDGET | ACTUAL | PROJECT | TOTAL |
|-------------------------------|----------------------------|------------|------------|------------|
| 61.00 LAND | | | | \$0 |
| 62.00 BUILDINGS | | | | \$0 |
| 63.00 IMPROVEMENTS | \$0 | \$0 | \$0 | \$0 |
| 64.00 MACHINERY AND EQUIPMENT | | | | \$0 |
| TOTAL CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$0 |

| DEBT SERVICE | Adopted FY 20 BUDGET | ACTUAL | PROJECT | TOTAL |
|--------------------------------|----------------------------|------------|------------|------------|
| 71.00 PRINCIPAL | | | | \$0 |
| 72.00 INTEREST | | | | \$0 |
| 73.00 OTHER DEBT SERVICE COSTS | | | | \$0 |
| TOTAL DEBT SERVICE | \$0 | \$0 | \$0 | \$0 |

ESTIMATING FUND BALANCE

| NON-OPERATING | Adopted FY 20 BUDGET | ACTUAL | PROJECT | TOTAL |
|---|----------------------------|----------|----------|----------|
| 90.93 BUDGET TRANSFERS (Note C) | | NO DATA | NO DATA | NO DATA |
| 90.99 RESERVE FOR FUTURE CAPITAL (Note C) | | | | |
| 90.99 RESERVE FOR CONTINGENCY (Note C) | \$8,000 | | | |
| TOTAL NON-OPERATING | \$8,000 | | | |
| TOTAL EXPEND AND NON-OPERATING | \$144,344 | | | |
| | | \$49,479 | \$41,852 | \$91,331 |

| SUMMARY OF FY 20 FUND BALANCE | ACTUAL | PROJECT | TOTAL |
|------------------------------------|-----------|-----------|-----------|
| FY 20 REVENUE: TOTAL = | \$127,955 | \$28,078 | \$156,033 |
| MINUS: FY 20 EXPENDITURES: TOTAL = | \$49,479 | \$41,852 | \$91,331 |
| ESTIMATED FUND BALANCE = | \$78,476 | -\$13,774 | \$64,702 |

NOTES:

- (A) In "ACTUAL" column, use actual amount deposited to district account by Tax Collector's Office.
- (B) In "ACTUAL" column, enter the total fund balance amount from FY 19 Annual Financial Report. This includes all amounts even those reserved for capital projects.
- (C) There can be NO direct expenditures from any of these categories.

ESTIMATING FUND BALANCE

DISTRICT NAME WESTCHESTER SDD

| BUDGET CATEGORIES | FY 21 BUDGET |
|-----------------------------------|------------------|
| REVENUES | |
| 363.10 SPECIAL ASSESSMENTS | \$91,972 |
| 366.00 DONATIONS | |
| 361.00 INTEREST | \$150 |
| TOTAL GROSS REVENUES | \$92,122 |
| MINUS 5% | -\$4,606 |
| PLUS: | |
| 384.00 DEBT PROCEEDS | |
| 389.90 EST BEGINNING FUND BALANCE | \$64,702 |
| TOTAL REVENUES | \$152,218 |

| EXPENDITURES: | FY 21 BUDGET |
|-------------------------------------|------------------|
| 31.00 PROFESSIONAL SERVICES | \$14,600 |
| 32.00 ACCOUNTING AND AUDITING | \$2,400 |
| 34.00 OTHER CONTRACTUAL SERVICES | \$39,168 |
| 40.00 TRAVEL AND PER DIEM | \$0 |
| 41.00 COMMUNICATION SERVICES | \$1,195 |
| 43.00 UTILITY SERVICES | \$11,000 |
| 44.00 RENTALS AND LEASES | \$0 |
| 45.00 INSURANCE | \$5,510 |
| 46.00 REPAIR AND MAINTENANCE | \$65,755 |
| 47.00 PRINTING AND BINDING | \$525 |
| 49.00 OTHER CHARGES AND OBLIGATIONS | \$2,175 |
| 51.00 OFFICE SUPPLIES | \$50 |
| 52.00 OPERATING SUPPLIES | \$0 |
| 54.00 BOOKS AND PUBLICATIONS | \$0 |
| TOTAL OP EXPENDITURES | \$142,378 |

| CAPITAL OUTLAY | FY 21 BUDGET |
|-------------------------------|--------------|
| 61.00 LAND | |
| 62.00 BUILDINGS | |
| 63.00 IMPROVEMENTS | |
| 64.00 MACHINERY AND EQUIPMENT | |
| TOTAL CAPITAL OUTLAY | \$0 |

| DEBT SERVICE | FY 21 BUDGET |
|--------------------------------|--------------|
| 71.00 PRINCIPAL | |
| 72.00 INTEREST | |
| 73.00 OTHER DEBT SERVICE COSTS | |
| TOTAL DEBT SERVICE | \$0 |

| NON-OPERATING | FY 21 BUDGET |
|---------------------------------------|------------------|
| 99.01 BUDGET TRANSFERS | \$1,839 |
| 99.02 RESERVE FOR FUTURE CAPITAL | \$0 |
| 99.03 RESERVE FOR CONTINGENCY | \$8,000 |
| TOTAL NON-OPERATING | \$9,839 |
| TOTAL EXPEND AND NON-OPERATING | \$152,218 |

Revenues Minus Expenditures Equals **\$0**

ESTIMATING FUND BALANCE

BACKUP SCHEDULES
Show in the area below, how line items are calculated:

| | | |
|--------|-------------------------------|---|
| 363.10 | SPECIAL ASSESSMENTS | Single family - (\$58.08 x 368 units); non-single family parcels w/frontage - (\$12 x 5,830 units); non-single family parcels embedded w/other non-single family parcels - (\$58.08 x 11 units) |
| 361.00 | INTEREST | Based on 0.08% APY |
| 31.00 | PROFESSIONAL SERVICES | Legal fees (\$216.67 x 12); Management fees (\$1,000 x 12 months) |
| 32.00 | ACCOUNTING AND AUDITING | Prepare FY 20 audited statement (\$2,400) |
| 34.00 | OTHER CONTRACTUAL SERVICES | See Schedule #1 |
| 41.00 | COMMUNICATION SERVICES | Postage (\$525); Wetsite Hosting (\$167.50 x 4) |
| 43.00 | UTILITY SERVICES | Water utilities (\$916.67 x 12) |
| 45.00 | INSURANCE | Commercial liability insurance |
| 46.00 | REPAIR AND MAINTENANCE | See Schedule #2 |
| 47.00 | PRINTING AND BINDING | Agenda packages |
| 49.00 | OTHER CHARGES AND OBLIGATIONS | Legal ads (\$1,900); Annual District filing fee (\$175); Misc-Contingency (\$100) |
| 51.00 | OFFICE SUPPLIES | Miscellaneous supplies |
| 99.03 | RESERVE FOR CONTINGENCY | |

Schedule #1

| | |
|-------------|---|
| Other | Lakes and Wetland services (\$234 x 12 months); |
| Contractual | Landscape services (\$2,775 x 12 months); |
| Services | Irrigation services (\$255 x 12 months) |

Schedule #2

| | |
|------------------------|---|
| Repair and Maintenance | General \$40,378 repair services; fertilizer services \$240 FY 20 average |
|------------------------|---|