

ALL NUMBERS IN THIS REPORT  
MUST BE ROUNDED TO THE  
NEAREST DOLLAR.

COMPONENT UNIT  
ANNUAL FINANCIAL REPORT

FOR: Manhasset Park District  
Name of Component Unit

TOWN OF NORTH HEMPSTEAD  
Name of Primary Government

**Years Ended December 31, 2012 and 2011**  
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State of New York  
Office of the State Comptroller  
Division of Municipal Affairs  
Albany, New York 12236

Operating Fund - Balance Sheets  
December 31, 2012 and 2011

<b><u>ASSETS</u></b>	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
Cash	200		1,092,191
Cash in Time Deposits	201		407,548
Petty Cash	210		500
Cash from Obligations	220		
Cash for Tax Anticipation Notes	221		
Cash for Revenue Anticipation Notes	222		
Cash with Fiscal Agent	223		
Cash - Special Reserves	230		
Cash in Time Deposits - Special Reserves	231		
Water Rents Receivable	350		
Sewer Rents Receivable	360		
Special Assessments Receivable	370		
Accounts Receivable	380		
Accrued Bond Interest Receivable	381		
Unbilled Receivables	383		
Allowance for Receivables	389		
Due from Other Funds	391		
State & Federal Aid - Receivable	410		
Due from Town of North Hempstead	440A		36,551
Due from Other Governments	440		
Inventory of Materials and Supplies	445		
Investments in Securities	450		
Investments in Repurchase Agreements	451		
Invest. in Securities, Special Reserves	452		
Repurch. Agrts, Spec. Reserves	453		
Prepaid Expenses	480		
Miscellaneous Other Current Assets	489		
<b>TOTAL ASSETS</b>		<b>\$</b>	<b>\$ 1,536,790</b>

Operating Fund - Balance Sheets  
December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
Accounts Payable	600	_____	_____
Accrued Liabilities	601	_____	43,296
Retained Percentages	605	_____	_____
Customers' Deposits	615	_____	_____
Tax Anticipation Notes Payable	620	_____	_____
Revenue Anticipation Notes Payable	621	_____	_____
Budget Notes Payable	622	_____	_____
Bond Anticipation Notes Payable	626	_____	_____
Bond Interest and Matured Bonds Payable	629	_____	_____
Due to Other Funds	630	_____	_____
Due to Other Governments	631	_____	_____
Due to Town of North Hempstead	631A	_____	_____
Due to Employees' Retirement System	637	_____	_____
Compensated Absences (Current Portion)	687	_____	_____
Other Liabilities	688	_____	_____
Overpayments and Clearing Account	690	_____	_____
Deferred Revenues	691	_____	_____
<b>Total Liabilities</b>		<b>_____</b>	<b>43,296</b>
Fund Balance-Nonspendable:			
Reserved for Inventory	845	_____	_____
Fund Balance-Restricted:			
Workers' Compensation Reserve	814	_____	_____
Special Reserves	825	_____	_____
Reserved for Judgments and Claims (Insurance Reserves)	863	_____	_____
Capital Reserve	878	_____	_____
Reserved for Repairs	882	_____	_____
Reserved for Bonded Debt	884	_____	_____
Miscellaneous Reserve	889	_____	_____

Operating Fund - Balance Sheets  
December 31, 2012 and 2011

	ACCOUNT #	2012	2011
Fund Balance - Assigned:			
Reserved for Encumbrances	821		
Assigned Appropriated Fund Balance	914		1,075,000
Assigned Unappropriated Fund Balance	915		250,000
Fund Balance - Unassigned:			
Unassigned Fund Balance	917		168,494
<b>Total Fund Equity</b>			<b>1,493,494</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>\$</b>	<b>\$ 1,536,790</b>

Operating Fund - Revenue  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b><u>REAL PROPERTY TAXES</u></b>			
Real Property Taxes	1001		712,362
Special Assessments, Ad Valorem	1028		
Other Special Assessments	1030		
<b>TOTAL REAL PROPERTY TAXES</b>			<b>712,362</b>
<b><u>REAL PROPERTY TAX ITEMS</u></b>			
Federal Payments in Lieu of Taxes	1080		
Other Payments in Lieu of Taxes (PILOT)	1081		
Interest and Penalties on Real Property Taxes	1090		
Interest and Penalties on Special Assessments	1091		
<b>TOTAL REAL PROPERTY TAX ITEMS</b>			
<b><u>NON PROPERTY TAX ITEMS</u></b>			
Sales Tax (from County)	1120		
Franchises	1170		
<b>TOTAL NON PROPERTY TAX ITEMS</b>			
<b><u>DEPARTMENTAL INCOME</u></b>			
Other General Departmental Income	1289		
Police Fees	1520		
Parking Lots and Garages	1720		
Parking Meter Fees	1740		
Other Transportation Departmental Income	1789		
Parks and Recreational Charges	2001		563,033
Recreational Concessions	2012		
Special Recreational Facility Charges	2025		
Other Culture and Recreation Income	2089		
Museum Admissions	2090		
Sewer Rents	2120		
Sewer Charges	2122		
Refuse & Garbage Charges	2130		

Operating Fund - Revenue  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
Metered Water Sales	2140		
Umetered Water Sales	2142		
Water Service Charges	2144		
Interest and Penalties on Water Rents	2148		
Other Home and Community Services Income	2189		
	<b>TOTAL DEPARTMENTAL INCOME</b>		<b>563,033</b>

Operating Fund - Revenue  
Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
<b><u>INTERGOVERNMENTAL CHARGES</u></b>			
Youth Recreation Services, Other Govts.	2350	_____	_____
Sewer Services - Other Govts.	2374	_____	_____
Refuse & Garbage Serv. For Other Govts.	2376	_____	_____
Water Rents, Other Govts.	2378	_____	_____
Misc Revenue, Other Govts.	2389	_____	_____
Share of Joint Activity, Other Govts	2390	_____	_____
Debt Service - Other Govts	2392	_____	_____
Capital Projects - Other Local Govts	2397	_____	_____
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>		<b>_____</b>	<b>_____</b>
<b><u>USE OF MONEY AND PROPERTY</u></b>			
Interest and Earnings on Investments	2401	_____	2,724
Rental of Real Property	2410	_____	_____
Rental of Equipment	2414	_____	_____
Rental, Other (specify)	2440	_____	12,600
Commissions	2450	_____	_____
<b>TOTAL USE OF MONEY AND PROPERTY</b>		<b>_____</b>	<b>15,324</b>
<b><u>LICENSES AND PERMITS</u></b>			
Licenses, Other	2545	_____	_____
Permits, Other	2590	_____	_____
<b>TOTAL LICENSES AND PERMITS</b>		<b>_____</b>	<b>_____</b>
<b><u>FINES AND FORFEITURES</u></b>			
Forfeitures of Deposits	2620	_____	36,551
<b>TOTAL FINES AND FORFEITURES</b>		<b>_____</b>	<b>36,551</b>
<b><u>SALES OF PROPERTY AND COMPENSATION FOR LOSS</u></b>			
Sales of Scrap and Excess Materials	2650	_____	_____
Sale of Refuse for Recycling	2651	_____	_____
Minor Sales, Other	2655	_____	_____
Sales of Real Property	2660	_____	_____

Operating Fund - Revenue  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
Sales of Equipment	2665		<u>7,327</u>
Sale of Instructional Supplies	2670		
Insurance Recoveries	2680		
Other Compensation for Loss	2690		
<b>TOTAL SALES OF PROPERTY AND COMPENSATION FOR LOSS</b>		<b><u>          </u></b>	<b><u>7,327</u></b>

Operating Fund - Revenue  
Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
<b><u>MISCELLANEOUS LOCAL SOURCES</u></b>			
Refunds of Prior Year Expenditures	2701	_____	_____
Gifts and Donations	2705	_____	_____
Grants from Local Governments	2706	_____	_____
Premiums and Accrued Interest on Obligations	2710	_____	_____
Other Unclassified Revenue	2770	_____	1,818
<b>TOTAL MISCELLANEOUS LOCAL SOURCES</b>		<b>_____</b>	<b>1,818</b>
<b><u>STATE AID</u></b>			
State Aid - State Revenue Sharing	3001	_____	_____
State Aid - Other (specify)	3089	_____	_____
State Aid - Recreation for the Elderly	3801	_____	_____
State Aid - Youth Programs	3820	_____	_____
State Aid - Other Culture and Recreation	3889	_____	_____
State Aid - Oper. & Maint. Of Sewer	3901	_____	_____
State Aid - Other Home & Comm. Service	3989	_____	_____
State Aid - Water Capital Projects	3991	_____	_____
<b>TOTAL STATE AID</b>		<b>_____</b>	<b>_____</b>
<b><u>FEDERAL AID</u></b>			
Federal Aid - Other (specify)	4089	_____	_____
Federal Aid - Emergency Disaster Assistance	4960	_____	9,361
Federal Aid - Other Home & Comm. Service	4989	_____	_____
Federal Aid - Water Capital Projects	4991	_____	_____
<b>TOTAL FEDERAL AID</b>		<b>_____</b>	<b>9,361</b>
<b>TOTAL REVENUES</b>		<b>_____</b>	<b>1,345,776</b>
<b><u>OTHER FINANCING SOURCES</u></b>			
Interfund Transfers From Other Funds	5031	_____	_____
Interfund Transfers for Debt Service	5050	_____	_____
Proceeds of Obligations:			
Proceeds of Serial Bonds	5710	_____	_____

Operating Fund - Revenue  
 Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
Proceeds of Statutory Installment Bonds	5720		
Proceeds of Bond Anticipation Notes	5730		
Bond Anticipation Notes Redeemed from Appropriations	5731		
Capital Notes	5740		
Proceeds of Budget Notes	5750		
<b>TOTAL OTHER FINANCING SOURCES</b>			
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>\$</b>	<b>\$ 1,345,776</b>

Operating Fund - Expenditures  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b><u>GENERAL GOVERNMENT SUPPORT</u></b>			
Credit Card Fees	1375.4		
Fiscal Agent Fees	1380.4		
Administration	1710.4		
Unallocated Insurance	1910.4		
Municipal Association Dues	1920.4		
Judgements and Claims	1930.4		
Purchase of Land/Right of Way	1940.2		
Taxes and Assessments on Municipal Property	1950.4		
Other General Government Support	1989.4		
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>			
<b><u>PUBLIC SAFETY</u></b>			
Police			
Personal Services	3120.1		
Equipment & Capital Outlay	3120.2		
Contractual and Other Expenditures	3120.4		
Employee Benefits	3120.8		
Total Police			
Traffic Control			
Personal Services	3310.1		
Equipment & Capital Outlay	3310.2		
Contractual and Other Expenditures	3310.4		
Total Traffic Control			
<b>TOTAL PUBLIC SAFETY</b>			
<b><u>TRANSPORTATION</u></b>			
Sidewalks			
Personal Services	5410.1		
Equipment & Capital Outlay	5410.2		
Contractual and Other Expenditures	5410.4		

Operating Fund - Expenditures  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
Employee Benefits	5410.8		
Total Sidewalks			

Operating Fund - Expenditures  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
Off Street Parking			
Personal Services	5650.1		536,780
Equipment & Capital Outlay	5650.2		49,256
Contractual and Other Expenditures	5650.4		250,959
Total Off-Street Parking			836,995
<b>TOTAL TRANSPORTATION</b>			<b>836,995</b>
 <b><u>CULTURE AND RECREATION</u></b>			
Recreation Administration			
Personal Services	7020.1		
Equipment & Capital Outlay	7020.2		
Contractual Expenditures	7020.4		
Total Recreation Administration			
Parks			
Personal Services	7110.1		
Equipment & Capital Outlay	7110.2		
Contractual Expenditures	7110.4		5,380
Total Parks			5,380
Playgrounds and Recreation Centers			
Personal Services	7140.1		
Equipment & Capital Outlay	7140.2		
Contractual Expenditures	7140.4		
Total Playgrounds and Rec Centers			
Special Recreational Facilities			
Personal Services	7180.1		
Equipment & Capital Outlay	7180.2		
Contractual Expenditures	7180.4		
Total Special Recreational Facilities			
Band Concerts			
Personal Services	7270.1		

Operating Fund - Expenditures  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
Equipment & Capital Outlay	7270.2		
Contractual Expenditures	7270.4		
Total Band Concerts			

Operating Fund - Expenditures  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
Other Culture and Recreation			
Personal Services	7989.1		
Equipment & Capital Outlay	7989.2		
Contractual Expenditures	7989.4		
Total Other Culture and Recreation			
<b>TOTAL CULTURE AND RECREATION</b>			<b>5,380</b>
<b><u>HOME AND COMMUNITY SERVICES</u></b>			
Sewer Administration			
Personal Services	8110.1		
Equipment & Capital Outlay	8110.2		
Contractual Expenditures	8110.4		
Total Sewer Administration			
Sanitary Sewers			
Personal Services	8120.1		
Equipment & Capital Outlay	8120.2		
Contractual Expenditures	8120.4		
Total Sewer Administration			
Sewage Treatment and Disposal			
Personal Services	8130.1		
Equipment & Capital Outlay	8130.2		
Contractual Expenditures	8130.4		
Total Sewage Treatment and Disposal			
Joint Sewer Project			
Contractual Expenditures	8150.4		
Total Joint Sewer Project			
Refuse & Garbage			
Personal Services	8160.1		
Equipment & Capital Outlay	8160.2		
Contractual Expenditures	8160.4		

Operating Fund - Expenditures  
 Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
Total Refuse & Garbage			
Water Administration			
Personal Services	8310.1		
Equipment & Capital Outlay	8310.2		
Contractual Expenditures	8310.4		
Total Water Administration			

Operating Fund - Expenditures  
Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
Source of Supply, Power, & Pumping			
Personal Services	8320.1		
Equipment & Capital Outlay	8320.2		
Contractual Expenditures	8320.4		
Total Source of Supply, Power, & Pumping			
Water Purification			
Personal Services	8330.1		
Equipment & Capital Outlay	8330.2		
Contractual Expenditures	8330.4		
Total Water Purification			
Water Transmission & Distribution			
Personal Services	8340.1		
Equipment & Capital Outlay	8340.2		
Contractual Expenditures	8340.4		
Total Water Transmission & Distribution			
Common Water Supply			
Personal Services	8350.1		
Equipment & Capital Outlay	8350.2		
Contractual Expenditures	8350.4		
Total Common Water Supply			
Other Water			
Personal Services	8389.1		
Equipment & Capital Outlay	8389.2		
Contractual Expenditures	8389.4		
Total Other Water			
Emergency Disaster Work			
Personal Services	8760.1		
Equipment & Capital Outlay	8760.2		
Contractual Expenditures	8760.4		

Operating Fund - Expenditures  
 Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
Total Emergency Disaster Work			
Misc. Other Home & Community Services			
Personal Services	8989.1		
Equipment & Capital Outlay	8989.2		
Contractual Expenditures	8989.4		
Total Misc. Other Home & Community Services			
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>			

Operating Fund - Expenditures  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b><u>EMPLOYEE BENEFITS</u></b>			
State Retirement	9010.8	_____	75,788
Social Security	9030.8	_____	40,583
Workers' Compensation	9040.8	_____	13,099
Life Insurance	9045.8	_____	_____
Unemployment Insurance	9050.8	_____	_____
Disability Insurance	9055.8	_____	_____
Hospital and Medical Insurance	9060.8	_____	294,021
Union Welfare Benefits	9070.8	_____	_____
Other Employee Benefits	9089.8	_____	_____
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>_____</b>	<b>423,491</b>
<b><u>DEBT PRINCIPAL</u></b>			
Term Bonds	9700.6	_____	_____
Serial Bonds	9710.6	_____	10,000
Installment Bonds	9720.6	_____	_____
Bond Anticipation Notes (BANs)	9730.6	_____	_____
Capital Notes	9740.6	_____	_____
Installment Purchase Debt	9785.6	_____	_____
Other Debt Principal	9789.6	_____	_____
<b>TOTAL DEBT PRINCIPAL</b>		<b>_____</b>	<b>10,000</b>
<b><u>TOTAL DEBT INTEREST</u></b>			
Term Bonds	9700.7	_____	_____
Serial Bonds	9710.7	_____	963
Installment Bonds	9720.7	_____	_____
Bond Anticipation Notes (BANs)	9730.7	_____	_____
Capital Notes	9740.7	_____	_____
Revenue Anticipation Notes	9770.7	_____	_____
Installment Purchase Debt	9785.7	_____	_____
Other Debt Interest	9789.7	_____	_____

Operating Fund - Expenditures  
 Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
<b>TOTAL DEBT INTEREST</b>			<b>963</b>
<b>TOTAL EXPENDITURES</b>			<b>1,276,829</b>
<b><u>OTHER FINANCING USES OF FUNDS</u></b>			
Interfund Transfers to Other Funds	9901.9		
Transfers to Capital Projects	9950.9		
<b>TOTAL OTHER FINANCING USES OF FUNDS</b>			
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<b>\$</b>	<b>\$ 1,276,829</b>

Operating Fund - Changes in Equity  
Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
Fund Equity - Beginning of Fiscal Year*	8021	** 1,493,494	1,424,547
Prior period adjustments	8012/(8015)		
Restated Fund Equity - Beginning of Fiscal Year	8022	1,493,494	1,424,547
Add: Revenues and Other Sources			1,345,776
Deduct: Expenditures and Other Uses			1,276,829
Revenues and Other Sources Over (Under)			
Expenditures and Other Uses			68,947
Fund Equity - End of Fiscal Year*	8029	*** <b>\$ 1,493,494</b>	<b>\$ 1,493,494</b>

\*Total includes Reserved and Unreserved Fund Balance.

\*\* Beginning Fund Balance has been provided.

Please fully explain any changes to the Beginning Fund Balance and any Special Reserve.

\*\*\*Ending Fund Equity requires manual computation.

Operating Fund - Budgets  
Year Ended December 31, 2012

	ACCOUNT #	2012 Originally Adopted Budget	2012 Modified Budget	Next Year (2013) Adopted Budget
<b>REVENUES</b>				
REAL PROPERTY TAXES	1049B	705,882		
REAL PROPERTY TAX ITEMS	1099B			
NON PROPERTY TAX ITEMS	1199B			
DEPARTMENTAL INCOME	1299B	525,000		
INTERGOVERNMENTAL CHARGES	2399B			
USE OF MONEY AND PROPERTY	2499B	15,600		
LICENSES AND PERMITS	2599B			
FINES AND FORFEITURES	2649B	44,291		
SALES OF PROPERTY AND COMPENSATION FOR LOSS	2699B			
MISCELLANEOUS LOCAL SOURCES	2799B			
STATE AID	3099B			
FEDERAL AID	4099B			
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,290,773</b>		
<b>OTHER FINANCING SOURCES</b>				
INTERFUND TRANSFERS FROM OTHER FUNDS	5031B			
DEBT PROCEEDS	5799B			
APPROPRIATED RESERVE	511B			
APPROPRIATED FUND BALANCE	599B	1,075,000		
<b>TOTAL ESTIMATED OTHER FINANCING SOURCES</b>		<b>1,075,000</b>		
<b>TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 2,365,773</b>	<b>\$</b>	<b>\$</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT SUPPORT	1999B			
EDUCATION	2999B			
PUBLIC SAFETY	3999B			
HEALTH	4999B			
TRANSPORTATION	5999B	1,932,402		
ECONOMIC ASSISTANCE AND OPPORTUNITY	6999B			
CULTURE AND RECREATION	7999B	8,450		

Operating Fund - Budgets  
Year Ended December 31, 2012

	<u>ACCOUNT #</u>	<u>2012 Originally Adopted Budget</u>	<u>2012 Modified Budget</u>	<u>Next Year (2013) Adopted Budget</u>
HOME AND COMMUNITY SERVICES	8999B	_____	_____	_____
EMPLOYEE BENEFITS	9199B	414,000	_____	_____
DEBT SERVICE	9899B	10,921	_____	_____
<b>TOTAL ESTIMATED EXPENDITURES</b>		<b><u>2,365,773</u></b>	<b><u>_____</u></b>	<b><u>_____</u></b>

Operating Fund - Budgets  
Year Ended December 31, 2012

	<u>ACCOUNT #</u>	<u>2012 Originally Adopted Budget</u>	<u>2012 Modified Budget</u>	<u>Next Year (2013) Adopted Budget</u>
<b>OTHER FINANCING USES</b>				
INTERFUND TRANSFERS TO OTHER FUNDS	9999B	_____	_____	_____
OTHER BUDGETARY PURPOSES	962B	_____	_____	_____
<b>TOTAL ESTIMATED OTHER FINANCING USES</b>		<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>TOTAL ESTIMATED EXPENDITURES &amp; OTHER FINANCING USES</b>		<b><u>\$ 2,365,773</u></b>	<b><u>\$</u></b>	<b><u>\$</u></b>

Capital Fund - Balance Sheets  
December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b><u>ASSETS</u></b>			
Cash	H200	_____	_____
Cash in Time Deposits	H201	_____	_____
Cash with Fiscal Agent	H223	_____	_____
Cash - Special Reserves	H230	_____	_____
Cash in Time Deposits, Special Reserves	H231	_____	_____
Accounts Receivable	H380	_____	_____
Due From Other Funds	H391	_____	_____
Deposits with Other Governments	H395	_____	_____
State and Federal Aid Receivable	H410	_____	_____
Due from Other Governments	H440	_____	_____
Due from Town of North Hempstead	H440A	_____	_____
Inventory of Materials and Supplies	H445	_____	_____
Investments in Securities	H450	_____	_____
Investments in Repurch. Agreements	H451	_____	_____
Invest. in Securities - Spec. Reserves	H452	_____	_____
Invest. in Repurch. Agree. Spec. Reserves	H453	_____	_____
Prepaid Expenses	H480	_____	_____
Other Miscellaneous Assets	H489	_____	_____
	<b>TOTAL ASSETS</b>	<b>\$</b> =====	<b>\$</b> =====

Capital Fund - Balance Sheets  
December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
Accounts Payable	H600	_____	_____
Accrued Liabilities	H601	_____	_____
Retained Percentages	H605	_____	_____
Revenue Anticipation Notes Payable	H621	_____	_____
Bond Anticipation Notes Payable	H626	_____	_____
Due to Other Funds	H630	_____	_____
Due to Other Governments	H631	_____	_____
Due to Town of North Hempstead	H631A	_____	_____
Other Liabilities	H688	_____	_____
Deferred Revenues	H691	_____	_____
	<b>Total Liabilities</b>	<b>_____</b>	<b>_____</b>
Fund Balance-Restricted:			
Capital Reserve	H878	_____	_____
Reserve for Highway Capital Projects	H879	_____	_____
Reserve for Repairs	H882	_____	_____
Reserved for Debt	H884	_____	_____
Fund Balance - Assigned:			
Encumbrances	H821	_____	_____
Assigned Appropriated Fund Balance	H914	_____	_____
Assigned Unappropriated Fund Balance	H915	_____	_____
Fund Balance - Unassigned:			
Unassigned Fund Balance	H917	_____	_____
	<b>Total Fund Equity</b>	<b>_____</b>	<b>_____</b>
	<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ _____</b>	<b>\$ _____</b>

Capital Fund - Revenue  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b><u>INTERGOVERNMENTAL CHARGES</u></b>			
Miscellaneous Revenue - Other Governments	H2389	_____	_____
Share of Joint Activity - Other Governments	H2390	_____	_____
Debt Service - Other Governments	H2392	_____	_____
Capital Projects - Other Local Governments	H2397	_____	_____
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>		<b>_____</b>	<b>_____</b>
<b><u>USE OF MONEY AND PROPERTY</u></b>			
Interest and Earnings on Investments	H2401	_____	_____
<b>TOTAL USE OF MONEY AND PROPERTY</b>		<b>_____</b>	<b>_____</b>
<b><u>LICENSES AND PERMITS</u></b>			
Licenses, Other	H2545	_____	_____
<b>TOTAL LICENSES AND PERMITS</b>		<b>_____</b>	<b>_____</b>
<b><u>SALES OF PROPERTY AND COMPENSATION FOR LOSS</u></b>			
Insurance Recoveries	H2680	_____	_____
Other Compensation for Loss	H2690	_____	_____
<b>TOTAL SALES OF PROPERTY AND COMPENSATION FOR LOSS</b>		<b>_____</b>	<b>_____</b>
<b><u>MISCELLANEOUS LOCAL SOURCES</u></b>			
Refunds of Prior Year Expenditures	H2701	_____	_____
Gifts and Donations	H2705	_____	_____
Grants from Local Governments	H2706	_____	_____
Premiums and Accrued Interest on Obligations	H2710	_____	_____
Other Unclassified Revenue	H2770	_____	_____
<b>TOTAL MISCELLANEOUS LOCAL SOURCES</b>		<b>_____</b>	<b>_____</b>
<b><u>STATE AID</u></b>			
State Aid - Capital Projects	H3097	_____	_____
State Aid - Other	H3297	_____	_____
State Aid - Public Safety Capital Projects	H3397	_____	_____

Capital Fund - Revenue  
 Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
State Aid - Health Capital Projects	H3497	_____	_____
State Aid - Consolidated Highway Aid (CHIPS)	H3501	_____	_____
State Aid - Suburban Highway Improvement Program (SHIPS)	H3502	_____	_____
State Aid - Multi Modal Transportation Program	H3505	_____	_____
State Aid - Other Transportation	H3589	_____	_____
State Aid - Highway Capital Projects	H3591	_____	_____
State Aid - Transportation Capital Grants	H3597	_____	_____

Capital Fund - Revenue  
Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
State Aid - Other Economic Assistance	H3797		
State Aid - Culture & Recreation Capital Projects	H3897		
State Aid - Emergency Disaster Assistance	H3960		
State Aid - Other Home and Community Services	H3989		
State Aid - Sewer Capital Projects	H3990		
State Aid - Water Capital Projects	H3991		
<b>TOTAL STATE AID</b>			
<b>FEDERAL AID</b>			
Federal Aid - Capital Projects	H4097		
Federal Aid - Public Safety Capital Projects	H4397		
Federal Aid - Health Capital Projects	H4497		
Federal Aid - Other Transportation	H4589		
Federal Aid - Transportation Capital Projects	H4597		
Federal Aid - Other Culture & Recreation Capital Projects	H4897		
Federal Aid - Emergency Disaster Assistance	H4960		
Federal Aid - Other Home and Community Services	H4989		
Federal Aid - Sewer Capital Projects	H4990		
Federal Aid - Water Capital Projects	H4991		
Federal Aid - Home and Community Services Capital Grants	H4997		
<b>TOTAL FEDERAL AID</b>			
<b>TOTAL REVENUES</b>			
<b>OTHER FINANCING SOURCES</b>			
Interfund Transfers From Other Funds	H5031		
Proceeds of Obligations:			
Proceeds of Term Bonds	H5700		
Proceeds of Serial Bonds	H5710		
Proceeds of Statutory Installment Bonds	H5720		
Proceeds of Bond Anticipation Notes	H5730		

Capital Fund - Revenue  
 Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
BANs Redeemed from Appropriations	H5731		
Proceeds of Capital Notes	H5740		
Proceeds of Installment Purchase Debt	H5785		
Proceeds of Other Debt	H5789		
<b>TOTAL OTHER FINANCING SOURCES</b>			
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>\$</b>	<b>\$</b>

Capital Fund - Expenditures  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b><u>GENERAL GOVERNMENT SUPPORT</u></b>			
Traffic Violations Bureau - Equip. & Cap. Outlay	H1130.2	_____	_____
Budget - Equip. & Cap. Outlay	H1340.2	_____	_____
Fiscal Agent Fees - Contractual Expenditures	H1380.4	_____	_____
Engineer - Equip. & Cap. Outlay	H1440.2	_____	_____
Buildings - Equip. & Cap. Outlay	H1620.2	_____	_____
Central Garage - Equip. & Cap. Outlay	H1640.2	_____	_____
Central Data Processing - Equip. & Cap. Outlay	H1680.2	_____	_____
Benefits & Awards	H1720.4	_____	_____
Judgements & Claims - Equip. & Cap. Outlay	H1930.2	_____	_____
Purchase of L&/Right of Way - Equip. & Cap. Outlay	H1940.2	_____	_____
Other General Government Support - Equip. & Cap Outlay	H1989.2	_____	_____
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>		<b>_____</b>	<b>_____</b>
<b><u>PUBLIC SAFETY</u></b>			
Public Safety Communications System - Equip. & Cap. Outlay	H3020.2	_____	_____
Public Safety Cap. Projects	H3097.2	_____	_____
Police - Equip. & Cap. Outlay	H3120.2	_____	_____
Jail - Equip. & Cap. Outlay	H3150.2	_____	_____
Law Enforcement - Equip. & Cap. Outlay	H3197.2	_____	_____
Traffic Control - Equip. & Cap. Outlay	H3310.2	_____	_____
Traffic Control - Park - Equip. & Cap. Outlay	H3397.2	_____	_____
Fire Dept. - Equip. & Cap. Outlay	H3410.2	_____	_____
Fire Protection - Equip. & Cap. Outlay	H3497.2	_____	_____
Control of Animals - Equip. & Cap. Outlay	H3510.2	_____	_____
Misc. Public Safety - Equip. & Cap. Outlay	H3989.2	_____	_____
Other Public Safety - Equip. & Cap. Outlay	H3997.2	_____	_____
<b>TOTAL PUBLIC SAFETY</b>		<b>_____</b>	<b>_____</b>
<b><u>TRANSPORTATION</u></b>			

Capital Fund - Expenditures  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
Maint. Of Streets - Equip. & Cap. Outlay	H5110.2	_____	_____
Perm. Improvements - Highway - Equip. & Cap. Outlay	H5112.2	_____	_____
Maint. Of Bridges - Equip. & Cap. Outlay	H5120.2	_____	_____
Machinery - Equip. & Cap. Outlay	H5130.2	_____	_____
Garage - Equip. & Cap. Outlay	H5132.2	_____	_____
Snow Removal - Equip. & Cap. Outlay	H5142.2	_____	_____
Highway Capital Projects	H5197.2	_____	_____
Sidewalks - Equip. & Cap. Outlay	H5410.2	_____	_____
Bus Operations - Equip. & Cap. Outlay	H5630.2	_____	_____
Other Transportation - Equip. & Cap. Outlay	H5989.2	_____	_____
<b>TOTAL TRANSPORTATION</b>		<b>_____</b>	<b>_____</b>
<b><u>ECONOMIC ASSISTANCE &amp; OPPORTUNITY</u></b>			
Publicity - Equip. & Cap. Outlay	H6410.2	_____	_____
Industrial Parks - Equip. & Cap. Outlay	H6430.2	_____	_____
Industrial Development Agency - Equip. & Cap. Outlay	H6460.2	_____	_____
Economic Development - Equip. & Cap. Outlay	H6497.2	_____	_____
Other Economic Opportunity & Development	H6989.2	_____	_____
<b>TOTAL ECONOMIC ASSISTANCE &amp; OPPORTUNITY</b>		<b>_____</b>	<b>_____</b>
<b><u>CULTURE &amp; RECREATION</u></b>			
Council on the Arts - Equip. & Cap. Outlay	H7010.2	_____	_____
Parks - Equip. & Cap. Outlay	H7110.2	_____	_____
Playgrounds & Rec Centers - Equip. & Cap. Outlay	H7140.2	_____	_____
Joint Rec. Projects - Equip. & Cap. Outlay	H7145.2	_____	_____
Special Rec. Facility - Equip. & Cap. Outlay	H7180.2	_____	_____
Recreation - Equip. & Cap. Outlay	H7197.2	_____	_____
Band Concerts - Equip. & Cap. Outlay	H7270.2	_____	_____
Youth Program - Equip. & Cap. Outlay	H7310.2	_____	_____
Library - Equip. & Cap. Outlay	H7497.2	_____	_____

Capital Fund - Expenditures  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
Historical Property - Equip. & Cap. Outlay	H7520.2	_____	_____
Other Culture & Recreation - Equip. & Cap. Outlay	H7997.2	_____	_____
<b>TOTAL CULTURE &amp; RECREATION</b>		<b>_____</b>	<b>_____</b>
<b><u>HOME AND COMMUNITY SERVICES</u></b>			
Environmental Control - Equip. & Cap. Outlay	H8090.2	_____	_____
Planning & Surveys - Equip. & Cap. Outlay	H8097.2	_____	_____
Sewer Administration - Equip. & Cap. Outlay	H8110.2	_____	_____
Sanitary Sewers - Equip. & Cap. Outlay	H8120.2	_____	_____
Sewage Treatment & Disposal - Equip. & Cap. Outlay	H8130.2	_____	_____
Storm Sewers - Equip. & Cap. Outlay	H8140.2	_____	_____
Joint Sewer Projects - Equip. & Cap. Outlay	H8150.2	_____	_____
Refuse & Garbage - Equip. & Cap. Outlay	H8160.2	_____	_____
Landfill Closure & Postclosure - Equip. & Cap. Outlay	H8161.2	_____	_____
Street Cleaning - Equip. & Cap. Outlay	H8170.2	_____	_____
Sewer - Equip. & Cap. Outlay	H8197.2	_____	_____
Other Utilities - Equip. & Cap. Outlay	H8297.2	_____	_____
Water Administration - Equip. & Cap. Outlay	H8310.2	_____	_____
Source of Supply, Power, & Pumping - Equip. & Cap. Outlay	H8320.2	_____	_____
Water Purification - Equip. & Cap. Outlay	H8330.2	_____	_____
Water Transmission & Distribution - Equip. & Cap. Outlay	H8340.2	_____	_____
Water Capital Projects - Equip. & Cap. Outlay	H8397.2	_____	_____
Noise Abatement - Equip. & Cap. Outlay	H8520.2	_____	_____
Drainage - Equip. & Cap. Outlay	H8540.2	_____	_____
Shade Trees - Equip. & Cap. Outlay	H8560.2	_____	_____
Drain & Storm - Equip. & Cap. Outlay	H8597.2	_____	_____
Fish & Game - Equip. & Cap. Outlay	H8720.2	_____	_____
Flood & Erosion Control - Equip. & Cap. Outlay	H8745.2	_____	_____
Emergency Disaster Work - Equip. & Cap. Outlay	H8760.2	_____	_____

Capital Fund - Expenditures  
 Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
Sanitation - Equip. & Cap. Outlay	H8797.2		
Misc. Home & Community Services - Equip. & Cap. Outlay	H8989.2		
<b>TOTAL HOME AND COMMUNITY SERVICES</b>			
<b><u>DEBT SERVICE</u></b>			
Serial Bonds - Interest	H9710.7		
<b>TOTAL DEBT SERVICE</b>			
<b>TOTAL EXPENDITURES</b>			
INTERFUND TRANSFERS	H9901.9		
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<b>\$</b>	<b>\$</b>

Capital Fund - Changes in Equity  
Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
Fund Equity - Beginning of Fiscal Year*	H8021	**	
Prior period adjustments	H8012/(H8015)		
Restated Fund Equity - Beginning of Fiscal Year	H8022		
Add: Revenues and Other Sources			
Deduct: Expenditures and Other Uses			
Revenues and Other Sources Over (Under)			
Expenditures and Other Uses			
Fund Equity - End of Fiscal Year*	H8029	*** \$	\$

\*Total includes Reserved and Unreserved Fund Balance.

\*\* Beginning Fund Balance has been provided.

Please fully explain any changes to the Beginning Fund Balance and any Special Reserve.

\*\*\*Ending Fund Equity requires manual computation.

Debt Service Fund - Balance Sheets  
December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b><u>ASSETS</u></b>			
Cash	V200	_____	_____
Cash in Time Deposits	V201	_____	_____
Petty Cash	V210	_____	_____
Cash with Fiscal Agent	V223	_____	_____
Cash - Special Reserves	V230	_____	_____
Cash in Time Deposits - Special Reserves	V231	_____	_____
Assessments Receivable	V370	_____	_____
Accounts Receivable	V380	_____	_____
Allowance for Receivables	V389	_____	_____
Due From Other Funds	V391	_____	_____
State & Federal Aid Receivable	V410	_____	_____
Due From Primary Government	V440A	_____	_____
Due From Other Governments	V440	_____	_____
Inventory of Materials and Supplies	V445	_____	_____
Investments in Securities	V450	_____	_____
Investments in Repurchase Agreements	V451	_____	_____
Invest. in Securities, Special Reserves	V452	_____	_____
Repurch. Agrts, Spec. Reserves	V453	_____	_____
Prepaid Expenses	V480	_____	_____
Miscellaneous Other Current Assets	V489	_____	_____
<b>TOTAL ASSETS</b>		<b>\$</b> =====	<b>\$</b> =====

Debt Service Fund - Balance Sheets

December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
Accounts Payable	V600	_____	_____
Bond Anticipation Notes Payable	V626	_____	_____
Bond Interest and Matured Bonds Payable	V629	_____	_____
Due to Other Funds	V630	_____	_____
Due to Other Governments	V631	_____	_____
Due to Primary Government	V631	_____	_____
Accrued Interest Payable	V651	_____	_____
Other Liabilities	V688	_____	_____
Other Long Term Debt	V689	_____	_____
Deferred Revenues	V691	_____	_____
	<b>Total Liabilities</b>	<b>_____</b>	<b>_____</b>
Fund Balance-Restricted:			
Reserved for Bonded Debt	V884	_____	_____
Fund Balance-Assigned:			
Assigned Appropriated Fund Balance	V914	_____	_____
Assigned Unappropriated Fund Balance	V915	_____	_____
Fund Balance- Unassigned:			
Unassigned Fund Balance	V917	_____	_____
	<b>Total Fund Equity</b>	<b>_____</b>	<b>_____</b>
	<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ _____</b>	<b>\$ _____</b>

Debt Service Fund - Income Statement  
 Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
<b><u>REVENUES</u></b>			
<b><u>REAL PROPERTY TAXES</u></b>			
Real Property Taxes	V1001	_____	_____
Other Special Assessments	V1030	_____	_____
<b>TOTAL REAL PROPERTY TAXES</b>		_____	_____
<b><u>REAL PROPERTY TAX ITEMS</u></b>			
Other Payments in Lieu of Taxes (PILOT)	V1081	_____	_____
<b>TOTAL REAL PROPERTY TAXES</b>		_____	_____
<b><u>INTERGOVERNMENTAL CHARGES</u></b>			
Debt Service - Other Governments	V2350	_____	_____
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>		_____	_____
<b><u>USE OF MONEY AND PROPERTY</u></b>			
Interest and Earnings on Investments	V2401	_____	_____
Rental of Real Property	V2410	_____	_____
<b>TOTAL USE OF MONEY AND PROPERTY</b>		_____	_____
<b><u>FINES AND FORFEITURES</u></b>			
Forfeitures of Deposits	V2620	_____	_____
<b>TOTAL FINES AND FORFEITURES</b>		_____	_____
<b><u>SALES OF PROPERTY AND COMPENSATION FOR LOSS</u></b>			
Sales of Real Property	V2660	_____	_____
Other Compensation for Loss	V2690	_____	_____
<b>TOTAL SALES OF PROPERTY AND COMPENSATION FOR LOSS</b>		_____	_____
<b><u>MISCELLANEOUS LOCAL SOURCES</u></b>			
Refunds of Prior Year Expenditures	V2701	_____	_____
Premiums and Accrued Interest on Obligations	V2710	_____	_____
Other Unclassified Revenue	V2770	_____	_____
<b>TOTAL MISCELLANEOUS LOCAL SOURCES</b>		_____	_____

Debt Service Fund - Income Statement  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b><u>STATE AID</u></b>			
State Aid - Other (Specify)	V3089	_____	_____
State Aid - Sewer Capital Projects		_____	_____
	<b>TOTAL STATE AID</b>	<b>_____</b>	<b>_____</b>

Debt Service Fund - Income Statement  
Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
<b><u>FEDERAL AID</u></b>			
Federal Aid - Other (Specify)	V4089		
Federal Aid - Sewer Capital Projects			
<b>TOTAL FEDERAL AID</b>			
<b>TOTAL REVENUES</b>			
<b><u>OTHER FINANCING SOURCES</u></b>			
Interfund Transfers From Other Funds	V5031		
Interfund Transfers For Debt Service	V5050		
Proceeds of Obligations:			
Proceeds of Serial Bonds	V5710		
Other Debt	V5789		
Advance Refunding Bonds	V5791		
<b>TOTAL OTHER FINANCING SOURCES</b>			
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>\$</b>	<b>\$</b>
<b><u>EXPENDITURES</u></b>			
<b><u>GENERAL GOVERNMENT SUPPORT</u></b>			
Fiscal Agent Fees	V1380.4		
Benefits and Awards	V1720.4		
Other Govt Support - Contr. Benefits	V1989.4		
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>			
<b><u>DEBT PRINCIPAL</u></b>			
Term Bonds	V9700.6		
Serial Bonds	V9710.6		
Installment Bonds	V9720.6		
Bond Anticipation Notes (BANs)	V9730.6		
Capital Notes	V9740.6		
Installment Purchase Debt	V9785.6		
Other Debt Principal	V9789.6		

Debt Service Fund - Income Statement  
Years Ended December 31, 2012 and 2011

	<u>ACCOUNT #</u>	<u>2012</u>	<u>2011</u>
<b>TOTAL DEBT PRINCIPAL</b>		<b>_____</b>	<b>_____</b>

Debt Service Fund - Income Statement  
 Years Ended December 31, 2012 and 2011

	ACCOUNT #	2012	2011
<b><u>TOTAL DEBT INTEREST</u></b>			
Term Bonds	V9700.7	_____	_____
Serial Bonds	V9710.7	_____	_____
Installment Bonds	V9720.7	_____	_____
Bond Anticipation Notes (BANs)	V9730.7	_____	_____
Capital Notes	V9740.7	_____	_____
Budget Notes	V9750.7	_____	_____
Tax Anticipation Notes	V9760.7	_____	_____
Revenue Anticipation Notes	V9770.7	_____	_____
Installment Purchase Debt	V9785.7	_____	_____
Other Debt Interest	V9789.7	_____	_____
<b>TOTAL DEBT INTEREST</b>		<b>_____</b>	<b>_____</b>
<b>TOTAL EXPENDITURES</b>		<b>_____</b>	<b>_____</b>
<b><u>OTHER FINANCING USES OF FUNDS</u></b>			
Interfund Transfers to Other Funds	V9901.9	_____	_____
Transfers to Capital Projects	V9950.9	_____	_____
Payments to Escrow Agents to Advance Refund Bonds	V9991.4	_____	_____
<b>TOTAL OTHER FINANCING USES OF FUNDS</b>		<b>_____</b>	<b>_____</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<b>_____</b>	<b>_____</b>
FUND EQUITY BEGINNING OF YEAR	V8021	_____	_____
PRIOR PERIOD ADJUSTMENTS		_____	_____
EXCESS (DEFICIENCY) EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		_____	_____
<b>FUND EQUITY END OF YEAR</b>	<b>V8029</b>	<b>* \$ _____</b>	<b>\$ _____</b>

\*Ending Fund Equity requires manual computation.

Debt Service Fund - Budgets  
Year Ended December 31, 2012

	<u>ACCOUNT #</u>	<u>2012 Originally Adopted Budget</u>	<u>2012 Modified Budget</u>	<u>Next Year (2013) Adopted Budget</u>
<b>REVENUES</b>				
REAL PROPERTY TAXES	V1049M	_____	_____	_____
USE OF MONEY AND PROPERTY	V2499M	_____	_____	_____
MISCELLANEOUS LOCAL SOURCES	V2799M	_____	_____	_____
STATE AID	V3099M	_____	_____	_____
<b>TOTAL ESTIMATED REVENUES</b>		<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>OTHER FINANCING SOURCES</b>				
INTERFUND TRANSFERS FROM OTHER FUNDS	V5031M	_____	_____	_____
DEBT PROCEEDS	V5799M	_____	_____	_____
APPROPRIATED RESERVE	V511M	_____	_____	_____
APPROPRIATED FUND BALANCE	V599M	_____	_____	_____
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT SUPPORT	V1999M	_____	_____	_____
DEBT SERVICE	V9899M	_____	_____	_____
<b>TOTAL ESTIMATED EXPENDITURES</b>		<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>OTHER FINANCING USES</b>				
INTERFUND TRANSFERS TO OTHER FUNDS	V9999M	_____	_____	_____
OTHER BUDGETARY PURPOSES	V962M	_____	_____	_____
<b>TOTAL OTHER FINANCING USES OF FUNDS</b>		<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

Agency Funds - Balance Sheets  
December 31, 2012 and 2011

	ACCOUNT #	2012	2011
<b><u>ASSETS</u></b>			
Cash	TA200	_____	_____
Time Deposits	TA201	_____	_____
Cash, Special Reserves	TA230	_____	_____
Cash in Time Deposits, Special Reserves	TA231	_____	_____
Accrued Interest Receivable	TA381	_____	_____
Due From Other Funds	TA391	_____	_____
Due From Other Governments	TA440	_____	_____
Investments in Securities	TA450	_____	_____
Investments in Repurchase Agreements	TA451	_____	_____
Service Award Program Assets	TA461	_____	_____
Other Assets	TA489	_____	_____
<b>TOTAL ASSETS</b>		<b>\$</b>	<b>\$</b>
		_____	_____
<b><u>LIABILITIES</u></b>			
Due to Other Funds	TA630	_____	_____
Due to Other Governments	TA631	_____	_____
Other Agency Liabilities:			
Service Awards	TA13	_____	_____
State Retirement	TA18	_____	_____
Disability Insurance	TA19	_____	_____
Group Insurance	TA20	_____	_____
NYS Income Tax	TA21	_____	_____
Federal Income Tax	TA22	_____	_____
Income Executions	TA23	_____	_____
Assoc and Union Dues	TA24	_____	_____
U.S. Savings Bonds	TA25	_____	_____
Social Security Tax	TA26	_____	_____
NYC Income Tax	TA28	_____	_____
Employee Annuities	TA29	_____	_____
Guaranty and Bid Deposits	TA30	_____	_____
Deposit of Securities by Bank	TA32	_____	_____
Bail Deposits	TA35	_____	_____
Tax Collected for Other Govts	TA39	_____	_____
Tax Redemptions	TA40	_____	_____
Joint Tax Liens	TA41	_____	_____
Sales of Unclaimed Property	TA52	_____	_____
Other Funds (Specify)	TA85	_____	_____
<b>TOTAL AGENCY LIABILITIES</b>		<b>\$</b>	<b>\$</b>
		_____	_____

General Fixed Assets  
December 31, 2012 and 2011

**FIXED ASSETS**

A summary of changes within the General Fixed Assets Account Group for the year ended December 31, 2012 is as follows:

	ACCOUNT #	Balance 1/1/2012	Additions	Deletions	Balance 12/31/2012
Land	K101	1,185,015			1,185,015
Buildings	K102				
Improvements Other Than Buildings	K103	1,152,702			1,152,702
Machinery and Equipment	K104	408,646			408,646
Construction Work in Progress	K105				
Totals		<b>\$ 2,746,363</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,746,363 *</b>

\* Total must agree to the ending balance on the Summary of changes within the Investment General Fixed Assets Account Group schedule below.

?=please indicate opening balances by major category.

**INVESTMENT IN GENERAL FIXED ASSETS**

	ACCOUNT #	2012	2011
Bonds and Notes	K151		
Current Appropriations	K152		
Gifts	K153		
Special Assessments	K154		
State Aid	K156		
Federal Aid	K157		
Other	K158		
Non-Current Govt Assets	K159		2,746,363
Total Investment in General Fixed Assets*		<b>* \$</b>	<b>\$ 2,746,363</b>

General Long Term Debt  
December 31, 2012 and 2011

Summary of long-term debt transactions

	ACCOUNT #	Balance 1/1/2012	Issued	Reductions	Other net Increase / (Decrease)	Balance 12/31/2012
State Loans	W619					
Term Bonds	W623					
Bond Anticipation Notes	W626					
Capital Notes	W627					
Bonds Payable	W628	20,000				20,000
Bond Interest and Matured Bonds	W629					
Due to ERS	W637					
Other Post Employment Benefits	W683	1,348,459				1,348,459
Landfill Closure & Post Closure Costs	W684					
Installment Purchase Debt	W685					
Judgements and Claims	W686					
Compensated Absences	W687	165,994				165,994
Other Long Term Debt	W689					
Totals		<u>\$ 1,534,453</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,534,453</u> *

(Note: This account group should not include Long-Term Debt of Proprietary Funds)

\* Total must agree to the Total Amount Available and To Be Provided on the schedule below.

	ACCOUNT #	2012	2011
Amount Available in Debt Service Fund	W120		
Amounts to be provided for Long-Term Obligations	W125		
Non-Current Govt Liabilities	W129		
		<u>* \$</u>	<u>\$</u>

Cash and Collateral  
December 31, 2012 and 2011

At December 31, 2012, the District's cash in banks was collateralized by FDIC insurance or securities held as follows:

- A) Insured or collateralized with securities held by the entity or by its agent in the District's name; or
- B) Collateralized with securities held by the pledging financial institution, its trust department, or Agency but not in the District's name.
- C) Uncollateralized. (This includes any bank balance that is collateralized with securities held by the pledging financial institution, its trust department, or Agency, but not in the District's name.)

The District's bank balances and collateral held in the name of the District at December 31, 2012 are categorized as follows:

Name of Bank	Book Balance	Bank Balance	A	B	C	Total
Valley National	\$ 100,198	\$ 102,386				
JP Morgan Chase	567,408	567,408	323,756			323,756
HSBC	855,066	855,066	635,393			635,393
Petty Cash	500					
<b>TOTALS</b>	<b>\$ 1,523,172</b>	<b>\$ 1,524,860</b>	<b>\$ 959,149</b>	<b>\$</b>	<b>\$</b>	<b>\$ 959,149</b>

<u>PER FUND</u>	<u>TOTAL CASH</u>	<b>1/1/2012 Cash Balances - All funds</b>	1,500,239
Operating Fund	1,523,172	Cash Receipts	1,323,222
Capital Fund		Cash Expenses	1,300,289
Debt Service Fund		<b>12/31/2012 Cash Balances - All funds</b>	<b>\$ 1,523,172</b>
Trust and Agency Funds			
<b>TOTAL ALL FUNDS</b>	<b>\$ 1,523,172</b>	Amount designated for the 2012 budget	1,000,000

Bank Reconciliation  
December 31, 2012 and 2011

The District's bank reconciliation for all checking, savings and CD accounts held by the District at December 31, 2012 are categorized as follows:

Name of Bank	Account #	Bank Balance	Add: Deposit in Transit	Outstanding Checks	Adjusted Bank Balance
State Bank of Long Island	1517003235	\$ 102,386	\$ 2,343	\$ 4,531	\$ 100,198
JP Morgan Chase	30660832	567,408			567,408
HSBC	136737161	855,066			855,066
Petty Cash					500
					0
<b>TOTALS</b>		<b>\$ 1,524,860</b>	<b>\$ 2,343</b>	<b>\$ 4,531</b>	<b>\$ 1,523,172</b>

All Funds - Cash Collections\*\*\*  
Year Ended December 31, 2012

	Balances per Trial Balance at 12/31/2011	Add Receivables Reversed as of 1/1/2012	Less Receivables at 12/31/2012	Balances to be Reported at 12/31/2012
Real Property Taxes	705,882			705,882
Real Property Tax Items				
Non Property Tax Items				
Parking Fees	555,955			555,955
Umetered Water Sales				
Water Service Charges				
Interest and Penalties on Water Rents				
Other Home and Community Services Income				
Interest and Earnings on Investments	2,693			2,693
Rental of Real Property	13,400			13,400
Fines and Forfeitures		36,550		36,550
Other Unclassified Revenue	8,742			8,742
State Aid				
Federal Aid				
Interfund Transfers From Other Funds				
Proceeds of Obligations				
<b>Total All Funds - Cash Collections</b>	<b>\$ 1,286,672</b>	<b>\$ 36,550</b>	<b>\$</b>	<b>\$ 1,323,222</b>

\*\*\* = Revenue totals do not include transactions recorded in capital accounts maintained by the Town of North Hempstead.

All Funds - Expenditures Paid\*\*\*  
Year Ended December 31, 2012

	Balances per Trial Balance at 12/31/2011	Add Payables Reversed at 1/1/2012	Less Payables at 12/31/2012	Balances to be Reported at 12/31/2012
Personal Services	548,847	24,443	23,528	549,762
Equipment & Capital Outlay				
Contractual Expenditures	381,576	18,855		400,431
Employee Benefits	427,945		88,505	339,440
Debt Service - Principal and Interest	10,656			10,656
Interfund Transfers to Other Funds				
Capital Outlay				
<b>Total All Funds - Expenditures Paid</b>	<b>\$ 1,369,024</b>	<b>\$ 43,298</b>	<b>\$ 112,033</b>	<b>\$ 1,300,289</b>

\*\*\* = Expenditure totals do not include transaction recorded in capital accounts maintained by the Town of North Hempstead.

Outstanding Indebtedness  
Year Ended December 31, 2012

	Balance 1/1/2012	Issued	(Reductions)	Balances to be Reported at 12/31/2012
Bonds Payable	\$ 20,000		10,000	10,000
Bond Anticipation Notes Payable				
<b>TOTAL LIABILITIES</b>	<b>\$ 20,000</b>	<b>\$</b>	<b>\$ 10,000</b>	<b>\$ 10,000 *</b>

I, \_\_\_\_\_ certify that I am the fiscal officer of the Manhasset Park District, and that this report, to the best of my knowledge, information and belief, is a true and correct statement of the financial transactions and fiscal condition of the district for the fiscal year ended December 31, 2012.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Official Address

\_\_\_\_\_  
Date

\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
Office Telephone