

**COMPONENT UNIT  
ANNUAL CASH REPORT**

FOR: Port Washington Water Pollution Control District  
Name of Component Unit

TOWN OF NORTH HEMPSTEAD  
Name of Primary Government

**Year Ended December 31, 2013**

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Cash and Collateral  
December 31, 2013 and 2012

At December 31, 2013, 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, 2013 are categorized as follows:

| Name of Bank     | Book Balance        | Bank Balance        | A        | B        | C             | Total               |
|------------------|---------------------|---------------------|----------|----------|---------------|---------------------|
| Capital One Bank | 3,082,037.18        | 3,151,227.12        |          |          |               | 3,151,227.12        |
| HSBC             | -                   | -                   |          |          |               | -                   |
| TD Bank          | 489,560.04          | 489,560.04          |          |          |               | 489,560.04          |
| Petty Cash       | 100.00              | 100.00              |          |          | 100.00        | 200.00              |
|                  |                     |                     |          |          |               | -                   |
|                  |                     |                     |          |          |               | -                   |
|                  |                     |                     |          |          |               | -                   |
|                  |                     |                     |          |          |               | -                   |
|                  |                     |                     |          |          |               | -                   |
| <b>TOTALS</b>    | <u>3,571,697.22</u> | <u>3,640,887.16</u> | <u>-</u> | <u>-</u> | <u>100.00</u> | <u>3,640,987.16</u> |

|                        |                     |   |                     |
|------------------------|---------------------|---|---------------------|
| <b>PER FUND</b>        | <u>TOTAL CASH</u>   | <u>1/1/2013 Cash Balances - All funds</u>   | 3,251,961           |
| Operating Fund         | 3,236,528           | Cash Receipts                               | 6,724,001           |
| Capital Fund           |                     | Cash Expenses                               | 6,404,264           |
| Debt Service Fund      | 335,170             | <u>12/31/2013 Cash Balances - All funds</u> | <u>\$ 3,571,698</u> |
| Trust and Agency Funds |                     |   |                     |
| <b>TOTAL ALL FUNDS</b> | <u>\$ 3,571,698</u> | Amount designated for the 2014 budget       | <u>427,766</u>      |

All Funds - Cash Collections\*\*\*  
Year Ended December 31, 2013

|   | Balances per Trial<br>Balance at<br>12/31/2013 | Add Receivables<br>Reversed as of<br>1/1/2013 | Less Receivables at<br>12/31/2013 | Balances to be<br>Reported at<br>12/31/2013 |
|---|--|---|-----------------------------------|---|
| Real Property Taxes                         | 4,702,314                                      |   |                                   | 4,702,314                                   |
| Real Property Tax Items                     | 0  |   |                                   |   |
| Non Property Tax Items                      | 0  |   |                                   |   |
| Sewer Rents                                 | 154,278  |   |                                   | 154,278                                     |
| Sewer Charges                               | 13,728   |   |                                   | 13,728                                      |
| Sewer Services-Other Govts                  | 858,895  |   |                                   | 858,895                                     |
| Interest and Penalties on Water Rents       | 0  |   |                                   |   |
| Other Home and Community Services Income    | 0  |   |                                   |   |
| Interest and Earnings on Investments        | 9,389  |   |                                   | 9,389                                       |
| Rental of Real Property                     | 0  |   |                                   |   |
| Sales of Property and Compensation for Loss | 945,000  |   |                                   | 945,000                                     |
| Other Unclassified Revenue                  | 3,457  | 1,900   |                                   | 5,357                                       |
| State Aid                                   | 0  |   |                                   |   |
| Federal Aid                                 | 35,040   |   |                                   | 35,040                                      |
| Transfer from Other Govt                    | 0  |   |                                   |   |
| Proceeds of Obligations                     | 0  |   |                                   |   |
| <b>Total All Funds - Cash Collections</b>   | <b>\$ 6,722,101</b>                            | <b>\$ 1,900</b>                               | <b>\$</b>                         | <b>\$ 6,724,001</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, 2013

|  | Balances per Trial<br>Balance at<br>12/31/2013 | Add Payables<br>Reversed at<br>1/1/2013 | Less Payables at<br>12/31/2013 | Balances to be<br>Reported at<br>12/31/2013 |
|--|--|---|--------------------------------|---|
| Personal Services                          | 1,478,764                                      | 3,478                                   |                                | 1,482,242                                   |
| Equipment & Capital Outlay                 | 368,829  |   |                                | 368,829                                     |
| Contractual Expenditures                   | 1,701,681                                      | 159,438                                 |                                | 1,861,119                                   |
| Employee Benefits                          | 967,660  | 539                                     |                                | 968,199                                     |
| Debt Service - Principal and Interest      | 1,435,030                                      |   |                                | 1,435,030                                   |
| Interfund Transfers to Other Funds         | 90,791   |   |                                | 90,791                                      |
| Capital Outlay                             | 198,055  |   |                                | 198,055                                     |
| <b>Total All Funds - Expenditures Paid</b> | <b>\$ 6,240,809</b>                            | <b>\$ 163,455</b>                       | <b>\$</b>                      | <b>\$ 6,404,264</b>                         |

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

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Outstanding Indebtedness  
Year Ended December 31, 2013

|                                 | Balance<br>1/1/2013  | Issued    | (Reductions)      | Balances to be<br>Reported at<br>12/31/2013 |
|---------------------------------|----------------------|-----------|-------------------|---|
| Bonds Payable                   | \$ 18,686,452        | -         | 988,673           | 17,697,779                                  |
| Bond Anticipation Notes Payable | -                    | -         | -                 |   |
| <b>TOTAL LIABILITIES</b>        | <b>\$ 18,686,452</b> | <b>\$</b> | <b>\$ 988,673</b> | <b>\$ 17,697,779 *</b>                      |