

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

COMPONENT UNIT
ANNUAL FINANCIAL REPORT

FOR: Oyster Bay Water District
Name of Component Unit

TOWN OF OYSTER BAY
Name of Primary Government

Years Ended December 31, 2020 and 2019

State of New York
Office of the State Comptroller
Division of Municipal Affairs
Albany, New York 12236

Oyster Bay Water District
Operating Fund - Balance Sheets
December 31, 2020 and 2019

	ACCOUNT #	2020	2019
<u>ASSETS</u>			
Cash	200	\$ 219,621	\$ 186,936
Cash in Time Deposits	201		172,843
Petty Cash	210	100	100
Cash from Obligations	220		
Cash for Revenue Anticipation Notes	222		
Cash with Fiscal Agent	223		
Cash From Deficiency Note	225		
Cash - Special Reserves	230	1,148,044	1,067,933
Cash in Time Deposits - Special Reserves	231		
Cash, Customers Deposits	235		
Water Rents Receivable	350	269,821	216,174
Special Assessments Receivable	370		
Accounts Receivable	380	29,105	27,139
Accrued Interest Receivable	381		
Unbilled Receivables	383		
Allowance for Receivables	389		
Due From Other Funds	391		
State & Federal Receivables	410		
Due From Other Governments	440		
Due From Town of Oyster Bay	440A	22,738	40,895
Inventory of Materials & Supplies	445	34,197	50,280
Investments in Securities	450		
Investments in Repurchase Agreements	451		
Investments in Securities, Special Reserves	452		
Invest in Repurch Agree, Special Reserves	453		
Prepaid Expenses	480	26,134	
Miscellaneous Current Assets	489		
TOTAL ASSETS		\$ 1,749,760	\$ 1,762,300

	ACCOUNT #	2020	2019
<u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>			
Accounts Payable	600	\$ 46,599	\$ 47,556
Accrued Liabilities	601		-
Customers Deposits	615		
Tax Anticipation Notes Payable	620		
Revenue Anticipation Notes Payable	621		
Budget Notes Payable	622		
Deficiency Notes Payable	624		
Bond Anticipation Notes Payable	626		
Bond Interest and Matured Bonds Payable	629		
Due to Other Funds	630		20,425
Due to Other Governments	631		
Due to Town of Oyster Bay	631A		
Due to Employees' Retirement System	637		
Compensated Absences	687		
Other Liabilities	688	35,645	35,645
Overpayments & Clearing Account	690		
Consolidated Payroll	710		
Deferred Compensation	717		
Disability Insurance	719		
Employee Annuities	729		
Total Liabilities		82,244	103,626

	<u>ACCOUNT #</u>	<u>2020</u>	<u>2019</u>
Deferred Inflows of Resources:			
Deferred Tax Revenue - Reserve for Excess	695		
Deferred Revenues	691	128,546	80,434
Total Deferred Inflows of Resources		128,546	80,434
Fund Balance:			
Not in Spendable Form	806	60,331	50,280
Must Remain Intact	807		
Workers Compensation Reserve	814		
Retirement Contribution Reserve	827		
Insurance Reserve	863		
Reserve for Employee Benefits & Accrued Liabilities	867		
Capital Reserve	878	1,148,044	1,067,933
Reserve for Repairs	882		
Fund Balance-Reserved for Bonded Debt	884		
Other Restricted Fund Balance	899		
Committed Fund Balance	913		
Assigned Appropriated Fund Balance	914	244,001	372,027
Assigned Unappropriated Fund Balance	915	86,594	88,000
Unassigned Fund Balance (USE ONLY FOR DEFICIT)	917		
Total Fund Balance		1,538,970	1,578,240
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		\$ 1,749,760	\$ 1,762,300

Oyster Bay Water District
Operating Fund - Revenue
Years Ended December 31, 2020 and 2019

	<u>ACCOUNT #</u>	<u>2020</u>	<u>2019</u>
<u>REAL PROPERTY TAXES</u>			
Real Property Taxes	1001	\$ 802,137	\$ 786,428
Special Assessments Ad Valorem	1028	120,885	121,170
Special Assessments	1030		
TOTAL REAL PROPERTY TAXES		923,022	907,598
<u>REAL PROPERTY TAX ITEMS</u>			
Federal Payments in Lieu of Taxes	1080		
Other Payments in Lieu of Taxes (PILOT)	1081	31,383	35,124
Interest and Penalties on Real Property Taxes	1090		
Interest and Penalties on Special Assessments	1091		
TOTAL REAL PROPERTY TAX ITEMS		31,383	35,124
<u>NON PROPERTY TAX ITEMS</u>			
Sales Tax (from County)	1120		
Franchises	1170		
TOTAL NON PROPERTY TAX ITEMS			
<u>DEPARTMENTAL INCOME</u>			
Sewer Rents	2120		
Sewer Charges	2122		
Metered Water Sales	2140	936,884	933,591
Unmetered Water Sales	2142	63,500	66,780
Water Service Charges	2144	3,029	9,992
Interest & Penalties on Water Rents	2148	7,945	8,187
Other Home and Community Services Income	2189	48,506	46,931
TOTAL DEPARTMENTAL INCOME		1,059,864	1,065,481
<u>INTERGOVERNMENTAL CHARGES</u>			
Water Rents, Other Govts	2378		
Misc Revenue, Other Govts	2389		
Share of Joint Activity, Other Govts	2390		

	ACCOUNT #	2020	2019
Debt Service - Other Govts	2392		
TOTAL INTERGOVERNMENTAL CHARGES			
<u>USE OF MONEY AND PROPERTY</u>			
Interest and Earnings	2401	10,908	29,356
Rental of Real Property, Other Govts	2410		
Rental of Equipment	2414		
Rental, Other (specify)	2440	442,451	435,329
Commissions	2450		
TOTAL USE OF MONEY AND PROPERTY		453,359	464,685
<u>LICENSES AND PERMITS</u>			
Permits, Other	2590		
TOTAL LICENSES AND PERMITS			
<u>FINES AND FORFEITURES</u>			
Forfeitures of Deposits	2620		
TOTAL FINES AND FORFEITURES			
<u>SALES OF PROPERTY AND COMPENSATION FOR LOSS</u>			
Sales of Scrap & Excess Materials	2650		
Sales, Other	2655		
Sales of Real Property	2660		
Sales of Equipment	2665		3,250
Insurance Recoveries	2680	2,722	11,456
Other Compensation for Loss	2690		
TOTAL SALES OF PROPERTY AND COMPENSATION FOR LOSS		2,722	14,706
<u>MISCELLANEOUS LOCAL SOURCES</u>			
Reimbursements of Medicare Part D Exp	2700		
Refunds of Prior Year's Expenditures	2701		
Gifts and Donations	2705		
Grants from Local Governments	2706		
Employees Contributions	2709		
Premiums & Accrued Interest on Obligations	2710		

	ACCOUNT #	2020	2019
Premiums & Accrued Interest on Advanced Refunding	2710A		
Unclassified (specify)	2770		
Interfund Revenues	2801		
TOTAL MISCELLANEOUS LOCAL SOURCES			
<u>STATE AID</u>			
State Aid, Other Aid (specify)	3089		
State Aid, Oper & Main Of Sewer	3901		
State Aid Emergency Disaster	3960		
State Aid, Other Home and Comm Service	3989		
State Aid - Water Capital Projects	3991		
TOTAL STATE AID			
<u>FEDERAL AID</u>			
Federal Aid - Other	4089		
Federal Aid, Emergency Disaster Assistance	4960		
Federal Aid, Other Home and Comm Services	4989		
Federal Aid, Water Capital Projects	4991		
TOTAL FEDERAL AID			
TOTAL REVENUES		\$ 2,470,350	\$ 2,487,594
<u>OTHER FINANCING SOURCES</u>			
Interfund Transfers	5031		
Interfund Transfers for Debt Service	5050		
<u>PROCEEDS OF OBLIGATIONS:</u>			
Serial Bonds	5710		
Statutory Installment Bonds	5720		
Bond Anticipation Notes	5730		
Capital Notes	5740		
Advanced Refunding Bonds	5791		
TOTAL OTHER FINANCING SOURCES			
TOTAL REVENUES & OTHER FINANCING SOURCES		\$ 2,470,350	\$ 2,487,594

Oyster Bay Water District
Operating Fund - Expenditures
Years Ended December 31, 2020 and 2019

	ACCOUNT #	2020	2019
<u>GENERAL GOVERNMENT SUPPORT</u>			
Credit Card Fees	1375.4	\$	\$
Fiscal Agent Fees, Contr Expend	1380.4		
Administration-Personal Services	1710.1		
Administration-Equip&Cap Outlay	1710.2		
Benefits and Awards	1720.4		
Unallocated Insurance, Contr Expend	1910.4		
Municipal Assn Dues, Contr Expend	1920.4		
Judgments and Claims, Contr Expend	1930.4		
Pur of Land/Right of Way, Equip&Cap Outlay	1940.2		
Taxes & Assess on Municipal Prop, Contr Expend	1950.4		
Payment of MTA Payroll Tax, Contr Expend	1980.4		
TOTAL GENERAL GOVERNMENT SUPPORT			
<u>HOME AND COMMUNITY SERVICES</u>			
Joint Sewer Project			
Contractual Expenditures	8150.4		
Water Administration			
Personal Services	8310.1	232,940	225,764
Equipment & Capital Outlay	8310.2	10,309	
Contractual Expenditures	8310.4	260,411	248,600
Employee Benefits	8310.8		
Total Water Administration		503,660	474,364
Source of Supply, Power,& Pumping			
Personal Services	8320.1		
Equipment & Capital Outlay	8320.2		
Contractual Expenditures	8320.4	173,267	160,726
Employee Benefits	8320.8		

	ACCOUNT #	2020	2019
Total Source of Supply, Power, & Pumping		173,267	160,726
Water Purification			
Personal Services	8330.1		
Equipment & Capital Outlay	8330.2		
Contractual Expenditures	8330.4	58,190	39,980
Employee Benefits	8330.8		
Total Water Purification		58,190	39,980
Discount on Water Rents			
Discount on Water Rents	8336.4		
Total Discount on Water Rents			
Water Transmission & Distribution			
Personal Services	8340.1	532,744	509,656
Equipment & Capital Outlay	8340.2	51,311	73,574
Contractual Expenditures	8340.4	157,534	167,649
Employee Benefits	8340.8		
Total Water Transmission & Distribution		741,589	750,879
Common Water Supply			
Personal Services	8350.1		
Equipment & Capital Outlay	8350.2		
Contractual Expenditures	8350.4		
Employee Benefits	8350.1		
Total Common Water Supply			
Other Water			
Personal Services	8389.1		
Equipment & Capital Outlay	8389.2		
Contractual Expenditures	8389.4		
Employee Benefits	8389.8		
Total Other Water			
Emergency Disaster Work			
Personal Services	8760.1		

	ACCOUNT #	2020	2019
Equipment & Capital Outlay	8760.2		
Contractual Expenditures	8760.4		
Employee Benefits	8760.8		
Total Emergency Disaster Work			
Misc. Other Home & Community Services			
Equipment & Capital Outlay	8989.2		
Contractual Expenditures	8989.4		
Total Misc. Other Home & Community Services			
TOTAL HOME & COMMUNITY SERVICES		1,476,706	1,425,949
<u>EMPLOYEE BENEFITS</u>			
State Retirement	9010.8	78,400	100,148
Social Security	9030.8	65,243	61,198
Worker's Compensation	9040.8	34,647	30,777
Life Insurance	9045.8		
Unemployment Insurance	9050.8		
Disability Insurance	9055.8	241	
Hospital and Medical (Dental) Insurance	9060.8	201,783	289,849
Union Welfare Benefits	9070.8		
Other Employee Benefits (specify)	9089.8	67,004	
TOTAL EMPLOYEE BENEFITS		447,318	481,972
<u>DEBT PRINCIPAL</u>			
Term Bonds	9700.6		
Serial Bonds	9710.6	457,013	432,387
Installment Bonds	9720.6		
Bond Anticipation Notes (BANs)	9730.6		
Capital Notes	9740.6		
Installment Purchase Debt	9785.6		
Other Debt, Principal	9789.6		
State Loans	9790.6		
Other Government	9797.6		
Oyster Bay Water District			

	ACCOUNT #	2020	2019
Payment to Escrow Agent - Advanced Refunding Bond	9991.4		
TOTAL DEBT PRINCIPAL		457,013	432,387
<u>TOTAL DEBT INTEREST</u>			
Term Bonds	9700.7		
Serial Bonds	9710.7	128,583	157,528
Installment Bonds	9720.7		
Bond Anticipation Notes (BANs)	9730.7		
Capital Notes	9740.7		
Budget Notes	9750.7		
Deficiency Notes - Interest	9755.7		
Tax Anticipation Notes	9760.7		
Revenue Anticipation Notes	9770.7		
Installment Purchase Debt	9785.7		
Other Debt Interest	9789.7		
State Loans	9790.7		
Interfund Loans	9795.7		
Other Government	9797.7		
TOTAL DEBT INTEREST		128,583	157,528
TOTAL EXPENDITURES		2,509,620	2,497,836
<u>OTHER FINANCING USES OF FUNDS</u>			
Transfers, Other Funds	9901.9		
Transfers, Capital Projects Fund	9950.9		51,335
TOTAL OTHER FINANCING USES OF FUNDS			51,335
TOTAL EXPENDITURES & OTHER USES		\$ 2,509,620	\$ 2,549,171

Oyster Bay Water District
Operating Fund - Changes in Balance
Years Ended December 31, 2020 and 2019

	<u>ACCOUNT #</u>	<u>2020</u>	<u>2019</u>
Fund Balance - Beginning of Fiscal Year*	8021	\$ 1,578,240	\$ 1,639,817
Prior period adjustments	8012/(8015)		
Restated Fund Balance - Beginning of Fiscal Year	8022**	1,578,240	1,639,817
Add: Revenues and Other Sources		2,470,350	2,487,594
Deduct: Expenditures and Other Uses		2,509,620	2,549,171
Revenues and Other Sources Over (Under)			
Expenditures and Other Uses		(39,270)	(61,577)
Fund Balance - End of Fiscal Year*	8029***	\$ 1,538,970	\$ 1,578,240

*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 Balance requires manual computation.

Oyster Bay Water District

Operating Fund - Budgets

2020 and Adopted 2021

	<u>ACCOUNT #</u>	<u>2020 Originally Adopted Budget</u>	<u>2020 Modified Budget</u>	<u>Next Year (2021) Adopted Budget</u>
REVENUES				
Real Property Taxes	1049N	\$ 923,031	\$ 923,031	\$ 978,345
Real Property Tax Items	1099N	40,000	40,000	38,000
Departmental Income	1299N	1,026,500	1,026,500	1,033,000
Intergovernmental Charges	2399N			
Use of Money and Property	2499N	459,936	459,936	464,680
Sales of Property and Compensation for Loss	2699N			
Miscellaneous Local Sources	2799N			
Interfund Revenues	2801N			
State Aid	3099N			
Federal Aid	4099N			
TOTAL ESTIMATED REVENUES		2,449,467	2,449,467	2,514,025
OTHER FINANCING SOURCES				
Interfund Transfer	5031N			
Proceeds of Obligations	5799N			
Appropriated Reserve	511N			
Obligations Authorized	530N			
Appropriated Fund Balance	599N	359,777	359,777	244,001
TOTAL OTHER FINANCING SOURCES		359,777	359,777	244,001
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		\$ 2,809,244	\$ 2,809,244	\$ 2,758,026
EXPENDITURES				
General Government Support	1999N			
Home And Community Services	8999N	1,424,500	1,637,675	1,414,000
Employee Benefits	9199N	499,148	514,638	502,150
Debt Service	9899N	585,596	585,596	541,876
TOTAL ESTIMATED EXPENDITURES		2,509,244	2,737,909	2,458,026
OTHER FINANCING USES				
Interfund Transfer	9999N	300,000	71,335	300,000
Budgetary Provision for Other Uses	962N			
TOTAL OTHER FINANCING USES OF FUNDS		300,000	71,335	300,000
TOTAL EXPENDITURES & OTHER FINANCING USES		\$ 2,809,244	\$ 2,809,244	\$ 2,758,026

Capital Fund - Balance Sheets

December 31, 2020 and 2019

	ACCOUNT #	2020	2019
<u>ASSETS</u>			
Cash	H200	\$	
Cash in Time Deposits	H201		
Cash for Revenue Anticipation Notes	H222		
Cash with Fiscal Agent	H223		
Cash Special Reserves	H230		
Cash in Time Deposits, Special Reserves	H231		
Accounts Receivable	H380		
Accrued Interest Receivable	H381		
Due From Other Funds	H391		20,425
Deposits with Other Governments	H395		
Due from State and Federal Government	H410		
Due from Other Governments	H440		
Due from Town of Oyster Bay	H440A	216,271	216,271
Inventory of Materials and Supplies	H445		
Investments in Securities	H450		
Investments in Repurch. Agreements	H451		
Investments in Securities, Special Reserves	H452		
Invest in Repurch Agree, Special Reserves	H453		
Securities and Mortgages	H455		
Prepaid Expenses	H480		
Miscellaneous Current Assets	H489		
TOTAL ASSETS		\$ 216,271	\$ 236,696

	ACCOUNT #	2020	2019
<u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>			
Accounts Payable	H600	\$	\$ 20,425
Accrued Liabilities	H601		
Retained Percentages, Cont Pay	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 Oyster Bay	H631A		
Other Liabilities	H688		
Other Long-Term Debt	H689		
	Total Liabilities		20,425
Deferred Loss on Advanced Refunding	H609		
Deferred Inflows of Resources	H691		
	Total Deferred Inflows of Resources		
Not in Spendable Form	H806		
Must Remain Intact	H807		
Capital Reserve	H878		
Reserve for Repairs	H882		
Reserve for Solid Waste Management Facility	H898		
Other Restricted Fund Balance	H899	216,271	216,271
Committed Fund Balance	H913		
Assigned Appropriated Fund Balance	H914		
Assigned Unappropriated Fund Balance	H915		
Unassigned Fund Balance (USE ONLY FOR DEFICIT)	H917		
	Total Fund Balance	216,271	216,271
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		\$ 216,271	\$ 236,696

Oyster Bay Water District

Capital Fund - Revenue

Years Ended December 31, 2020 and 2019

	ACCOUNT #	2020	2019
<u>INTERGOVERNMENTAL CHARGES</u>			
Miscellaneous Revenue, Other Governments	H2389	\$	\$
Share of Joint Activity, Other Governments	H2390		
Debt Service, Other Governments	H2392		
Capital Projects, Other Local Governments	H2397		
TOTAL INTERGOVERNMENTAL CHARGES			
<u>USE OF MONEY AND PROPERTY</u>			
Interest and Earnings	H2401		
TOTAL USE OF MONEY AND PROPERTY			
<u>LICENSES AND PERMITS</u>			
Licenses, Other	H2545		
TOTAL LICENSES AND PERMITS			
<u>SALES OF PROPERTY AND COMPENSATION FOR LOSS</u>			
Insurance Recoveries	H2680		
Other Compensation for Loss	H2690		
TOTAL SALES OF PROPERTY AND COMPENSATION FOR LOSS			
<u>MISCELLANEOUS LOCAL SOURCES</u>			
Refunds of Prior Year's Expenditures	H2701		
Gifts and Donations	H2705		
Grants from Local Governments	H2706		
Premium & Accrued Interest on Obligations	H2710		
Unclassified (specify)	H2770		
TOTAL MISCELLANEOUS LOCAL SOURCES			

	ACCOUNT #	2020	2019
STATE AID			
State Aid - Capital Projects	H3097		
State Aid - Other	H3297		
State Aid - Civil Defense Shelter	H3395		
State Aid - Public Safety - Capital Project	H3397		
State Aid - Health Capital Project	H3497		
State Aid - Consolidated Highway Aid	H3501		
State Aid - Suburban Highway Improvement Program	H3502		
State Aid - Multi-Modal Transportation Program	H3505		
State Aid - Other Transportation	H3589		
State Aid - Highway	H3591		
State Aid - Transportation	H3597		
State Aid - Culture & Recreation	H3797		
State Aid - Other Economic Assistance	H3897		
State Aid - Emergency Disaster	H3960		
State Aid - Other Home and Community Services	H3989		
State Aid - Sewer	H3990		
State Aid - Water	H3991		
State Aid - Natural Resources Capital Projects	H3997		
TOTAL STATE AID			
FEDERAL AID			
Federal Aid - Capital Projects	H4097		
Federal Aid - Education Other	H4297		
Federal Aid - Other Public Safety	H4389		
Federal Aid - Capital Projects Public Safety	H4397		
Federal Aid - Other Health	H4497		
Federal Aid - Other Transportation	H4589		
Federal Aid - Airport	H4592		
Federal Aid - Transportation	H4597		
Federal Aid - Other Culture and Recreation	H4897		
Federal Aid - Emergency Disaster Assistance	H4960		
Federal Aid - Other Home and Community Services	H4989		
Federal Aid - Sewer Capital Projects	H4990		
Oyster Bay Water District			

	<u>ACCOUNT #</u>	<u>2020</u>	<u>2019</u>
Federal Aid - Water Capital Projects	H4991		
Federal Aid - Other Home and Comm Services Capital Proj	H4997		
TOTAL FEDERAL AID			
TOTAL REVENUES			

	ACCOUNT #	2020	2019
<u>INTERFUND TRANSFERS</u>	H5031		51,335
<u>PROCEEDS OF OBLIGATIONS</u>			
Term Bonds	H5700		
Serial Bonds	H5710		-
Statutory Installment Bonds	H5720		
Bond Anticipation Notes	H5730		
BANs Redeemed from Appropriations	H5731		
Capital Notes	H5740		
Installment Purchase Debt	H5785		
Other Debt	H5789		
TOTAL PROCEEDS OF OBLIGATIONS			
TOTAL REVENUES & OTHER FINANCING SOURCES		\$	\$ 51,335

Oyster Bay Water District

Capital Fund - Expenditures

Years Ended December 31, 2020 and 2019

	<u>ACCT #</u>	<u>2020</u>	<u>2019</u>
<u>HOME AND COMMUNITY SERVICES</u>			
Human Rights, Equip & Cap Outlay	H8040.2	\$	\$
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 - Post Closure	H8161.2		
Street Cleaning, Equip & Cap Outlay	H8170.2		
Clearing Vacant Lots, Equip & Cap Outlay	H8175.2		
Sewer, Equip & Cap Outlay	H8197.2		
Utilities Other, Equip & Cap Outlay	H8297.2		
Water Administration, Equip & Cap Outlay	H8310.2		
Source 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		\$ 51,335
Comm Beautification, Equip & Cap Outlay	H8510.2		
Noise Abatement, Equip & Cap Outlay	H8520.2		
Drainage, Equip & Cap Outlay	H8540.2		
Shade Tree, Equip & Cap Outlay	H8560.2		
Drain & Storm, Equip & Cap Outlay	H8597.2		
Fish and Game, Equip & Cap Outlay	H8720.2		
Flood & Erosion Control, Equip & Cap Outlay	H8745.2		
Emergency Disaster Work, Personal Services	H8760.1		
Emergency Disaster Work, Equip & Cap Outlay	H8760.2		
Emergency Disaster Work, Contr Expend	H8760.4		
Sanitation, Equip & Cap Outlay	H8797.2		
Misc. Home & Community Services, Equip & Cap Outlay	H8989.2		
Other Home & Community Services, Equip & Cap Outlay	H8997.2		
TOTAL HOME AND COMMUNITY SERVICES			51,335
TOTAL EXPENDITURES			51,335
<u>INTERFUND TRANSFERS</u>	H9901.9		
TOTAL EXPENDITURES & OTHER USES		\$	\$ 51,335

Oyster Bay Water District
Capital Fund - Changes in Balance
Years Ended December 31, 2020 and 2019

	<u>ACCOUNT #</u>	<u>2020</u>	<u>2019</u>
Fund Balance - Beginning of Fiscal Year*	H8021	<u>\$ 216,271</u>	<u>\$ 216,271</u>
Prior period adjustments	H8012/(H8015)	<u></u>	<u></u>
Restated Fund Balance - Beginning of Fiscal Year	H8022**	<u>216,271</u>	<u>216,271</u>
Add: Revenues and Other Sources		<u></u>	<u>51,335</u>
Deduct: Expenditures and Other Uses		<u></u>	<u>51,335</u>
Revenues and Other Sources Over (Under)			
Expenditures and Other Uses		<u></u>	<u></u>
Fund Balance - End of Fiscal Year*	H8029***	<u>\$ 216,271</u>	<u>\$ 216,271</u>

*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 Balance requires manual computation.

Oyster Bay Water District
Debt Service - Balance Sheets
December 31, 2020 and 2019

	ACCOUNT #	2020	2019
<u>ASSETS</u>			
Cash	V200	\$	\$
Cash in Time Deposits	V201		
Cash for Revenue Anticipation Notes	V222		
Cash with Fiscal Agent	V223		
Cash Special Reserves	V230		
Cash in Time Deposits, Special Reserves	V231		
Accrued Interest Receivable	V381		
Due From Other Funds	V391		
Due from Other Governments	V440		
Due from Town of Oyster Bay	V440A		
Investments in Securities	V450		
Investments in Repurch. Agreements	V451		
Investments in Securities, Special Reserves	V452		
Invest in Repurch Agree, Special Reserves	V453		
Prepaid Expenses	V480		
Miscellaneous Current Assets	V489		
TOTAL ASSETS		\$	\$

	ACCOUNT #	2020	2019
<u>LIABILITIES AND FUND EQUITY</u>			
Accounts Payable	V600	\$	\$
Accrued Liabilities	V601		
Retained Percentages, Cont Pay	V605		
Deferred Loss on Advanced Refunding	V609		
Revenue Anticipation Notes Payable	V621		
Bond Anticipation Notes Payable	V626		
Due to Other Funds	V630		
Due to Other Governments	V631		
Due to Town of Oyster Bay	V631A		
Other Liabilities	V688		
Other Long-Term Debt	V689		
Deferred Revenues	V691		
	Total Liabilities		
Fund Balance:			
Reserve for Debt	V884		
Other Restricted Fund Balance	V899		
Committed Fund Balance	V913		
Assigned Appropriated Fund Balance	V914		
Assigned Unappropriated Fund Balance	V915		
Unassigned Fund Balance	V917		
	Total Fund Equity		
	TOTAL LIABILITIES AND FUND EQUITY	\$	\$

**Oyster Bay Water District
Debt Service - Revenue
December 31, 2020 and 2019**

	ACCOUNT #	2020	2019
<u>REAL PROPERTY TAXES</u>			
Real Property Taxes	V1001	\$	\$
Special Assessments Ad Valorem	V1028		
Special Assessments	V1030		
TOTAL REAL PROPERTY TAXES		0	0
<u>REAL PROPERTY TAX ITEMS</u>			
Federal Payments in Lieu of Taxes	V1080		
Other Payments in Lieu of Taxes (PILOT)	V1081		
Interest and Penalties on Real Property Taxes	V1090		
Interest and Penalties on Special Assessments	V1091		
TOTAL REAL PROPERTY TAX ITEMS		0	0
<u>USE OF MONEY AND PROPERTY</u>			
Interest and Earnings	V2401		
TOTAL USE OF MONEY AND PROPERTY		0	0
<u>MISCELLANEOUS LOCAL SOURCES</u>			
Premiums & Accrued Interest on Obligations	V2710		0
TOTAL MISCELLANEOUS LOCAL SOURCES			0
TOTAL REVENUES		0	0
<u>INTERFUND TRANSFERS</u>			
INTERFUND TRANSFERS	V5031		
INTERFUND TRANSFERS FOR DEBT SERVICE	V5050		
TOTAL INTERFUND TRANSFERS		0	0
<u>PROCEEDS ON OBLIGATIONS</u>			
Serial Bonds	V5710		
Other Debt	V5789		
Advance Refunding Bonds	V5791		
Current Refunding Bonds	V5792		0
TOTAL PROCEEDS ON OBLIGATIONS		0	0
TOTAL REVENUES & OTHER FINANCING SOURCES		\$	\$

**Oyster Bay Water District
Debt Service - Expenditures
December 31, 2020 and 2019**

	ACCOUNT #	2020	2019
<u>GENERAL GOVERNMENT SUPPORT</u>			
Fiscal Agents Fee, Contr Expend	V13804		\$
TOTAL GENERAL GOVERNMENT SUPPORT		<u>0</u>	<u>0</u>
<u>DEBT PRINCIPAL</u>			
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 Notes	V9789.6		
State Loans	V9790.6		
Other Government	V9797.6		
TOTAL DEBT PRINCIPAL			
<u>TOTAL DEBT INTEREST</u>			
Term Bonds	V9700.7		
Serial Bonds	V9710.7		
Installment Bonds	V9720.7		
Bond Anticipation Notes (BANs)	V9730.7		
Tax Anticipation Notes	V9760.7		
Revenue Anticipation Notes	V9770.7		
Installment Purchase Debt	V9785.7		
Other Debt Interest	V9789.7		
State Loans	V9790.7		
Interfund Loans	V9795.7		
Other Government	V9797.7		
TOTAL DEBT INTEREST			
TOTAL EXPENDITURES			
<u>OTHER FINANCING USES OF FUNDS</u>			
Transfers, Other Funds	V9901.9		
Transfers, Capital Projects Fund	V9950.9		
TOTAL OTHER FINANCING USES OF FUNDS			

OTHER USES

Repayemnts to Esc Agent Ref Bonds

V99914

TOTAL OTHER USES
TOTAL EXPENDITURES AND OTHER USES

	0
0	0
\$	\$

**Oyster Bay Water District
Debt Service - Changes in Equity
December 31, 2020 and 2019**

	ACCOUNT #	2020	2019
Fund Equity - Beginning of Fiscal Year*	V8021	\$	\$
Prior period adjustments			
Restated Fund Equity - Beginning of Fiscal Year	V8022		
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.

Oyster Bay Water District
Custodial Funds - Balance Sheets
December 31, 2020

	<u>ACCOUNT #</u>	<u>2020</u>
<u>ASSETS</u>		
Cash	TC200	\$ _____
Time Deposits	TC201	_____
Accounts Recievable	TC380	_____
Accrued Interest Receivable	TC381	_____
Due From Other Funds	TC391	_____
Due From Other Governments	TC440	_____
Investments in Securities	TC450	_____
Investments in Repurchase Agreements	TC451	_____
Securities & Mortgages	TC455	_____
Accrued Interest on Securities	TC456	_____
Personal Property	TC457	_____
Real Property	TC458	_____
Securities & Mortg Bank Coll	TC459	_____
Other Assets	TC489	_____
TOTAL ASSETS		\$ _____
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilites:		
Due to Other Funds	TC630	\$ _____
Due to Other Governments	TC631	_____
Other Liabilites	TC688	_____
TOTAL LIABILITIES		\$ _____
Fund Balance:		
Net Position - Restricted for Other Purposes	TC923	_____
Net Position - Unrestricted	TC924	_____
Total Fund Balance		_____
TOTAL LIABILITIES AND FUND BALANCE		\$ _____

Oyster Bay Water District
General Fixed Assets
December 31, 2020

FIXED ASSETS

A summary of changes within the General Fixed Assets Account Group for the year ended December 31, 2020 is as follows:

	ACCOUNT #	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
Fixed Assets					
Land	K101	\$ 85,555	323,920		\$ 409,475
Buildings	K102	1,304,523	9,300		1,313,823
Improvements Other Than Buildings	K103	9,986,669			9,986,669
Machinery and Equipment	K104	1,992,608	52,320	58,226	1,986,702
Construction Work in Progress	K105	-			-
Infrastructure	K106	7,016,405			7,016,405
Other Capital Assets	K107	23,749			23,749
Accum Deprec, Buildings	K112	(654,687)	(28,705)		(683,392)
Accum Deprec, Imp Other than Bld	K113	(3,597,111)	(263,588)		(3,860,699)
Accum Deprec, Machinery & Equip	K114	(1,206,211)	(73,630)	(57,000)	(1,222,841)
Accum Deprec, Infrastructure	K116	(3,967,899)	(121,876)		(4,089,775)
Accum Deprec, Other Capital Assets	K117	(23,749)			(23,749)
TOTAL FIXED ASSETS		\$ 10,959,852	\$ (102,259)	\$ 1,226	\$ 10,856,367 *

Please indicate opening balances by major category.

*These amounts must agree.

	ACCOUNT #	2020	2019
Total Non-Current Govt Assets	K159	* \$ 10,856,367	\$ 10,959,852

Oyster Bay Water District
General Long Term Debt
December 31, 2020

Summary of long-term debt transactions

	ACCOUNT #	Balance 1/1/2020	Issued	Other Net Increase or (Reductions)	Other Net Increase or (Decrease)	Balance 12/31/2020
State Loans Payable	W619					-
Term Bonds Payable	W623					-
Bond Anticipation Notes Payable	W626					-
Capital Notes Payable	W627					-
Bonds Payable	W628	\$ 3,870,472		(457,013)		3,413,459
Bond Interest and Matured Bonds Payable	W629					-
Due to Other Governments	W631					-
Due to Employees' Retirement System	W637					-
Net Pension Liability - Proportionate Share	W638	\$ 139,782		466,705	(100,148)	506,339
Total OPEB Liability	W683	\$ 3,440,700		591,722	(87,128)	3,945,294
Landfill Closure & Post Closure	W684					-
Installment Purchase Debt	W685					-
Judgments and Claims Payable	W686					-
Compensated Absences	W687	\$ 292,708		138,297	(57,398)	373,607
Other Long Term Debt	W689					-
TOTAL LIABILITIES		\$ 7,743,662	\$	\$ 739,711	\$ (244,674)	\$ 8,238,699 *

* Total must agree to the Total Non-Current Govt Liabilities in the schedule below.

	ACCOUNT #	2020	2019
Total Non-Current Govt Liabilities	W129 *	\$ 8,238,699	\$ 7,743,662

**Oyster Bay Water District
Cash, Investments and Collateral
December 31, 2020**

NOTE CHANGE IN CATEGORIES

At December 31, 2020, the District's bank deposit balances were collateralized by FDIC insurance or securities held as follows:

- 1) Federal Deposit Insurance Corporation
- 2) Collateral held by the District's agent, a third party financial institution, in the District's name
- 3) Collateral held by pledging financial institution's trust department or agent in the name of the District
- 4) Irrevocable stand-by Letter of Credit issued by the Federal Home Loan Bank, held by the pledging institution in the District's name
- 5) Collateral held but not in the District's name
- 6) Uncollateralized

ALL AMOUNTS SHOULD BE CAPPED TO BANK / INSTITUTION BALANCES.

(This should agree to your Financial Statement Disclosure on custodial Credit Risk)

The District's bank balances and collateral held at December 31, 2020 are categorized as follows:

Name of Bank	Book Balance	Bank Balance	1	2	3	4	5	6	Total
Valley National Bank	369,462	407,698	250,000	157,698					407,698
Flushing Bank	998,203	998,203	998,203						998,203
TOTALS	\$ 1,367,665	\$ 1,405,901 *	\$ 1,248,203	\$ 157,698	\$	\$	\$	\$	\$ 1,405,901 *

AUD Codes (200, 201, 230, 231)

(Exclusive of Petty Cash)

Must agree *

PER FUND

Operating Fund	1,367,665
Capital Fund	-
Trust and Agency Funds	-
TOTAL ALL FUNDS	\$ 1,367,665

The District's investment balances (CLASS, 1-Bills, etc.) at December 31, 2020 are categorized as follows:

(This should agree to your Financial Statement Disclosure on Investments)

- 1) Level 1 - inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- 2) Level 2 - inputs, other than quoted prices included within Level 1, that are observable for an asset or liability, either directly or indirectly.
- 3) Level 3 - inputs are unobservable inputs for an asset or liability.

Name of Bank / Institution	Book Balance	Bank / Institution	1	2	3	Total
TOTALS	\$	\$	\$	\$	\$	\$

AUD Codes (450, 451, 452, 453)

PER FUND

TOTAL INVESTMENTS

Must agree **

Operating Fund	-
Capital Fund	-
Trust and Agency Funds	-
TOTAL ALL FUNDS	\$

**Oyster Bay Water District
Bank Reconciliation
December 31, 2020**

NOTICE ADDITIONAL COLUMN IDENTIFYING TYPE OF ACCOUNT (TIME OR DEMAND)

The District's bank reconciliation for all checking, savings and CD accounts held by the District at December 31, 2020 are as follows:

Name of Bank	Account #	D- Dema nd T- Time	Bank Balance	Add: Deposit in Transit	Less: Outstanding Checks	Adjustments	Adjusted Bank Balance (Book)
Valley National Bank	4148	D	\$ 98,515				\$ 98,515
Valley National Bank	4195	D	\$ 309,183		\$ 38,236		270,947
Flushing Bank	366	D	\$ 50,159				50,159
Flushing Bank	374	D	\$ 222,695				222,695
Flushing Bank	382	D	\$ 725,349				725,349
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS			\$ 1,405,901 **	\$	\$ 38,236	\$	\$ 1,367,665 *

Linked to Cash, Investment and Collateral Schedule			
Total Bank Balance for all accounts	\$ 1,405,901 **	Total Cash	\$ 1,367,665 *

AUD Code 210	
Petty Cash	100
	\$ 1,367,765

Must agree **

Must agree *

Employee counts should reflect the ACTUAL number of employees at the END of the fiscal year.

Total Full Time Employees	8
Total Part Time Employees	3

		Employees receiving benefits		
		# of Full	# of Part	# of
		Time	Time	Retirees
EMPLOYEE BENEFITS				
State Retirement	9010.8	8	0	7
Social Security	9030.8	8	3	7
Worker's Compensation	9040.8	8	3	0
Life Insurance	9045.8	0	0	0
Unemployment Insurance	9050.8	8	3	0
Disability Insurance	9055.8	8	3	0
Hospital and Medical (Dental) Insurance	9060.8	6	0	7
Union Welfare Benefits	9070.8	0	0	0
Other Employee Benefits (specify)	9089.8	2	3	0
TOTAL EMPLOYEE BENEFITS		48	15	21

I, Robert J. McEvoy, certify that I am the fiscal officer of the Oyster Bay Water 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, 2020.



Signature

45 Audrey Avenue, Oyster Bay, NY 11771

Official Address

Commissioner

Title

March 11, 2021

Date

Office Telephone No. (516) 922-4848