

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
VILLAGE of Lynbrook  
County of Nassau  
For the Fiscal Year Ended 05/31/2014

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

VILLAGE OF Lynbrook

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (EE) ENTERPRISE UTILITY
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Lynbrook  
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	9,720,550	A200	8,791,961
Petty Cash	1,350	A210	1,350
<b>TOTAL Cash</b>	<b>9,721,900</b>		<b>8,793,311</b>
Tax Sale Certificates	670,256	A320	606,416
<b>TOTAL Taxes Receivable (net)</b>	<b>670,256</b>		<b>606,416</b>
Accounts Receivable	368,436	A380	382,341
<b>TOTAL Other Receivables (net)</b>	<b>368,436</b>		<b>382,341</b>
State & Federal, Other	301,826	A410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>301,826</b>		<b>0</b>
Due From Other Funds	2,311,324	A391	3,392,201
<b>TOTAL Due From Other Funds</b>	<b>2,311,324</b>		<b>3,392,201</b>
Prepaid Expenses	8,983	A480	5,434
<b>TOTAL Prepaid Expenses</b>	<b>8,983</b>		<b>5,434</b>
Cash Special Reserves	1,852,144	A230	1,331,069
<b>TOTAL Restricted Assets</b>	<b>1,852,144</b>		<b>1,331,069</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>15,234,869</b>		<b>14,510,772</b>

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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	496,292	A600	369,999
<b>TOTAL Accounts Payable</b>	<b>496,292</b>		<b>369,999</b>
Accrued Liabilities	2,187,523	A601	1,548,144
<b>TOTAL Accrued Liabilities</b>	<b>2,187,523</b>		<b>1,548,144</b>
Judgments & Claims Payable		A686	810,116
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>810,116</b>
<b>TOTAL Liabilities</b>	<b>2,683,815</b>		<b>2,728,259</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	2,390	A691	
Deferred Taxes	3,410,950	A694	2,802,112
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,413,340</b>		<b>2,802,112</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,413,340</b>		<b>2,802,112</b>
<b>Fund Balance</b>			
Not in Spendable Form	8,983	A806	5,434
<b>TOTAL Nonspendable Fund Balance</b>	<b>8,983</b>		<b>5,434</b>
Reserve for Emp Benefits & Acc Liabilities	1,775,310	A867	926,801
Capital Reserve	31,485	A878	31,627
Reserve For Repairs	24,534	A882	24,558
Other Restricted Fund Balance	32,454	A899	29,648
<b>TOTAL Restricted Fund Balance</b>	<b>1,863,783</b>		<b>1,012,634</b>
Assigned Appropriated Fund Balance	1,209,061	A914	1,430,741
Assigned Unappropriated Fund Balance	244,041	A915	225,929
<b>TOTAL Assigned Fund Balance</b>	<b>1,453,102</b>		<b>1,656,670</b>
Unassigned Fund Balance	5,811,846	A917	6,305,663
<b>TOTAL Unassigned Fund Balance</b>	<b>5,811,846</b>		<b>6,305,663</b>
<b>TOTAL Fund Balance</b>	<b>9,137,714</b>		<b>8,980,401</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>15,234,869</b>		<b>14,510,772</b>

VILLAGE OF Lynbrook  
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	27,683,961	A1001	28,736,273
<b>TOTAL Real Property Taxes</b>	<b>27,683,961</b>		<b>28,736,273</b>
Other Payments In Lieu of Taxes	285,162	A1081	454,230
Interest & Penalties On Real Prop Taxes	112,613	A1090	115,700
<b>TOTAL Real Property Tax Items</b>	<b>397,775</b>		<b>569,930</b>
Non Prop Tax Dist By County	53,979	A1120	
Utilities Gross Receipts Tax	853,978	A1130	856,352
<b>TOTAL Non Property Tax Items</b>	<b>907,957</b>		<b>856,352</b>
Charges For Tax Redemption	3,325	A1235	3,450
Police Fees	6,926	A1520	9,933
Fire Inspection Fees	35,100	A1540	33,550
Public Pound Charges, Dog Control Fees		A1550	
Safety Inspection Fees	46,727	A1560	37,132
Other Public Safety Departmental Income	8,925	A1589	10,925
Public Health Fees	5,238	A1601	4,489
Parking Meter Fees Non-Taxable	373,890	A1741	417,481
Park And Recreational Charges	113,835	A2001	189,245
Special Recreational Facility Charges	223,064	A2025	259,356
Zoning Fees	17,950	A2110	7,525
Refuse & Garbage Charges	48,943	A2130	46,948
Other Home & Community Services Income	55,906	A2189	71,439
<b>TOTAL Departmental Income</b>	<b>939,829</b>		<b>1,091,473</b>
Refuse & Garbage Serv Other Govts	59,903	A2376	52,051
<b>TOTAL Intergovernmental Charges</b>	<b>59,903</b>		<b>52,051</b>
Interest And Earnings	96,754	A2401	89,679
Rental of Real Property, Other Govts	100	A2412	429
Commissions	5,323	A2450	
<b>TOTAL Use of Money And Property</b>	<b>102,177</b>		<b>90,108</b>
Business & Occupational License	38,645	A2501	54,274
Public Safety Permits	58,609	A2550	74,169
Building And Alteration Permits	187,700	A2555	128,340
Street Opening Permits	11,350	A2560	27,645
Permits, Other	158,029	A2590	256,068
<b>TOTAL Licenses And Permits</b>	<b>454,333</b>		<b>540,496</b>
Fines And Forfeited Bail	1,862,117	A2610	1,958,015
Forfeiture of Crime Proceeds	401	A2625	40,586
<b>TOTAL Fines And Forfeitures</b>	<b>1,862,518</b>		<b>1,998,601</b>
Sales of Equipment	8,661	A2665	11,825
Insurance Recoveries	91,708	A2680	47,624
Other Compensation For Loss	88,031	A2690	141,550
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>188,400</b>		<b>200,999</b>
Refunds of Prior Year's Expenditures	113,782	A2701	10,805
Gifts And Donations	1,900	A2705	1,000
Unclassified (specify)	68,051	A2770	3,740
<b>TOTAL Miscellaneous Local Sources</b>	<b>183,733</b>		<b>15,545</b>

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
St Aid, Revenue Sharing	238,254	A3001	253,739
St Aid, Mortgage Tax	197,854	A3005	202,688
St Aid - Other (specify)		A3089	166,079
St Aid, Other Public Safety	6,000	A3389	5,800
St Aid, Consolidated Highway Aid		A3501	134,316
St Aid, Recreation For Elderly	22,770	A3801	18,400
<b>TOTAL State Aid</b>	<b>464,878</b>		<b>781,022</b>
Fed Aid, Disaster Assistance	316,307	A4785	117,629
<b>TOTAL Federal Aid</b>	<b>316,307</b>		<b>117,629</b>
<b>TOTAL Revenues</b>	<b>33,561,771</b>		<b>35,050,479</b>
Serial Bonds	2,900,000	A5710	
<b>TOTAL Proceeds of Obligations</b>	<b>2,900,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>2,900,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>36,461,771</b>		<b>35,050,479</b>

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Legislative Board, Pers Serv	73,101	A10101	71,519
Legislative Board, Contr Expend	2,740	A10104	2,525
<b>TOTAL Legislative Board</b>	<b>75,841</b>		<b>74,044</b>
Municipal Court, Pers Serv	190,316	A11101	186,473
Municipal Court, Equip & Cap Outlay		A11102	222
Municipal Court, Contr Expend	125,857	A11104	181,868
<b>TOTAL Municipal Court</b>	<b>316,173</b>		<b>368,563</b>
Mayor, Pers Serv	75,006	A12101	76,420
Mayor, Contr Expend	573	A12104	906
<b>TOTAL Mayor</b>	<b>75,579</b>		<b>77,326</b>
Treasurer, Pers Serv	126,586	A13251	144,574
Treasurer, Contr Expend	157,421	A13254	133,359
<b>TOTAL Treasurer</b>	<b>284,007</b>		<b>277,933</b>
Assessment, Pers Serv	77,924	A13551	60,604
Assessment, Contr Expend	1,745	A13554	2,222
<b>TOTAL Assessment</b>	<b>79,669</b>		<b>62,826</b>
Clerk,pers Serv	382,137	A14101	404,886
Clerk,equip & Cap Outlay	122	A14102	1,091
Clerk,contr Expend	25,167	A14104	24,294
<b>TOTAL Clerk</b>	<b>407,426</b>		<b>430,271</b>
Law, Pers Serv	159,099	A14201	162,098
Law, Contr Expend	216,952	A14204	220,411
<b>TOTAL Law</b>	<b>376,051</b>		<b>382,509</b>
Engineer, Contr Expend	18,559	A14404	14,201
<b>TOTAL Engineer</b>	<b>18,559</b>		<b>14,201</b>
Records Mgmt, Contr Expend	1,324	A14604	3,913
<b>TOTAL Records Mgmt</b>	<b>1,324</b>		<b>3,913</b>
Buildings, Pers Serv	66,947	A16201	70,009
Buildings, Contr Expend	133,551	A16204	147,982
<b>TOTAL Buildings</b>	<b>200,498</b>		<b>217,991</b>
Central Garage, Pers Serv	306,508	A16401	314,192
Central Garage, Equip & Cap Outlay		A16402	33,260
Central Garage, Contr Expend	227,184	A16404	192,713
<b>TOTAL Central Garage</b>	<b>533,692</b>		<b>540,165</b>
Central Comm System, Equip & Cap Outlay	11,488	A16502	17,540
Central Comm System, Contr Expend	150,609	A16504	133,624
<b>TOTAL Central Comm System</b>	<b>162,097</b>		<b>151,164</b>
Central Print & Mail,contr Expend	36,762	A16704	28,389
<b>TOTAL Central Print &amp; Mail</b>	<b>36,762</b>		<b>28,389</b>
Unallocated Insurance, Contr Expend	623,439	A19104	669,135
<b>TOTAL Unallocated Insurance</b>	<b>623,439</b>		<b>669,135</b>
Municipal Assn Dues, Contr Expend	8,342	A19204	7,892
<b>TOTAL Municipal Assn Dues</b>	<b>8,342</b>		<b>7,892</b>
Judgements And Claims, Contr Expend	1,046,775	A19304	1,296,340
<b>TOTAL Judgements And Claims</b>	<b>1,046,775</b>		<b>1,296,340</b>

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Pur of Land/right of Way,equip & Cap Out		A19402	43,303
<b>TOTAL Pur of Land/right of Way</b>	<b>0</b>		<b>43,303</b>
Payment of Mta Payroll Tax,contr Expend	52,282	A19804	54,141
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>52,282</b>		<b>54,141</b>
<b>TOTAL General Government Support</b>	<b>4,298,516</b>		<b>4,700,106</b>
Police, Pers Serv	8,635,695	A31201	8,415,804
Police, Equip & Cap Outlay	39,201	A31202	63,162
Police, Contr Expend	413,873	A31204	299,432
<b>TOTAL Police</b>	<b>9,088,769</b>		<b>8,778,398</b>
Traffic Control, Pers Serv	322,372	A33101	251,049
Traffic Control, Equip & Cap Outlay		A33102	1,769
Traffic Control, Contr Expen	18,207	A33104	25,455
<b>TOTAL Traffic Control</b>	<b>340,579</b>		<b>278,273</b>
On-Street Parking, Pers Serv	61,241	A33201	25,041
On-Street Parking, Equipment & Cap Outlay	6,413	A33202	13,449
On-Street Parking, Contr Expend	13,328	A33204	43,899
<b>TOTAL On-Street Parking</b>	<b>80,982</b>		<b>82,389</b>
Fire, Pers Serv	14,170	A34101	15,886
Fire, Equip & Cap Outlay	18,914	A34102	236,447
Fire, Contr Expend	957,450	A34104	997,094
<b>TOTAL Fire</b>	<b>990,534</b>		<b>1,249,427</b>
Control of Animals, Contr Expend	1,260	A35104	
<b>TOTAL Control of Animals</b>	<b>1,260</b>		<b>0</b>
Safety Inspection, Pers Serv	291,217	A36201	335,433
Safety Inspection, Equip & Cap Outlay	1,793	A36202	2,302
Safety Inspection, Contr Expend	65,567	A36204	88,589
<b>TOTAL Safety Inspection</b>	<b>358,577</b>		<b>426,324</b>
Civil Defense, Equip & Cap Outlay	2,502	A36402	1,364
Civil Defense, Contr Expend	12,469	A36404	11,770
<b>TOTAL Civil Defense</b>	<b>14,971</b>		<b>13,134</b>
<b>TOTAL Public Safety</b>	<b>10,875,672</b>		<b>10,827,945</b>
Public Health, Contr Expend	9,923	A40104	3,820
<b>TOTAL Public Health</b>	<b>9,923</b>		<b>3,820</b>
Registrar of Vital Stat Contr Expend	5,338	A40204	4,020
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>5,338</b>		<b>4,020</b>
Narcotic Guid Council, Contr Expend	16,000	A42104	16,000
<b>TOTAL Narcotic Guid Council</b>	<b>16,000</b>		<b>16,000</b>
<b>TOTAL Health</b>	<b>31,261</b>		<b>23,840</b>
Street Admin, Pers Serv	312,982	A50101	324,601
Street Admin, Equip & Cap Outlay	2,648	A50102	7,539
Street Admin, Contr Expend	71,473	A50104	79,463
<b>TOTAL Street Admin</b>	<b>387,103</b>		<b>411,603</b>
Maint of Streets, Pers Serv	1,019,817	A51101	1,091,337
Maint of Streets, Equip & Cap Outlay	3,661	A51102	



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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Maint of Streets, Contr Expend	241,691	A51104	214,900
<b>TOTAL Maint of Streets</b>	<b>1,265,169</b>		<b>1,306,237</b>
Perm Improve Highway, Equip & Cap Outlay		A51122	134,316
<b>TOTAL Perm Improve Highway</b>	<b>0</b>		<b>134,316</b>
Snow Removal, Pers Serv	17,241	A51421	77,396
Snow Removal, Equip & Cap Outlay		A51422	
Snow Removal, Contr Expend	8,690	A51424	36,080
<b>TOTAL Snow Removal</b>	<b>25,931</b>		<b>113,476</b>
Street Lighting, Equip & Cap Outlay	2,280	A51822	2,589
Street Lighting, Contr Expend	143,233	A51824	213,089
<b>TOTAL Street Lighting</b>	<b>145,513</b>		<b>215,678</b>
Sidewalks, Equip & Cap Outlay		A54102	
Sidewalks, Contr Expend	116,290	A54104	62,752
<b>TOTAL Sidewalks</b>	<b>116,290</b>		<b>62,752</b>
<b>TOTAL Transportation</b>	<b>1,940,006</b>		<b>2,244,062</b>
Publicity, Contr Expend	38,906	A64104	33,144
<b>TOTAL Publicity</b>	<b>38,906</b>		<b>33,144</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>38,906</b>		<b>33,144</b>
Parks, Pers Serv	243,096	A71101	245,003
Parks, Equip & Cap Outlay	16,102	A71102	4,630
Parks, Contr Expend	33,201	A71104	33,900
<b>TOTAL Parks</b>	<b>292,399</b>		<b>283,533</b>
Special Rec Facility, Pers Serv	161,923	A71801	183,003
Special Rec Facility, Equip & Cap Outlay	6,078	A71802	4,962
Special Rec Facility, Contr Expend	95,809	A71804	101,782
<b>TOTAL Special Rec Facility</b>	<b>263,810</b>		<b>289,747</b>
Youth Prog, Pers Serv	461,909	A73101	504,673
Youth Prog, Equip & Cap Outlay	3,946	A73102	3,674
Youth Prog, Contr Expend	143,751	A73104	150,984
<b>TOTAL Youth Prog</b>	<b>609,606</b>		<b>659,331</b>
Historian, Equip & Cap Outlay	7,463	A75102	12,491
Historian, Contr Expend	77	A75104	57
<b>TOTAL Historian</b>	<b>7,540</b>		<b>12,548</b>
Celebrations, Contr Expend	27,245	A75504	24,657
<b>TOTAL Celebrations</b>	<b>27,245</b>		<b>24,657</b>
Adult Recreation, Pers Serv	6,398	A76201	9,605
Adult Recreation, Contr Expend	7,944	A76204	7,470
<b>TOTAL Adult Recreation</b>	<b>14,342</b>		<b>17,075</b>
<b>TOTAL Culture And Recreation</b>	<b>1,214,942</b>		<b>1,286,891</b>
Zoning, Contr Expend	12,203	A80104	13,904
<b>TOTAL Zoning</b>	<b>12,203</b>		<b>13,904</b>
Refuse & Garbage, Pers Serv	1,135,741	A81601	1,133,081
Refuse & Garbage, Contr Expend	867,881	A81604	857,224
<b>TOTAL Refuse &amp; Garbage</b>	<b>2,003,622</b>		<b>1,990,305</b>
Street Cleaning, Pers Serv	145,117	A81701	151,634

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Street Cleaning, Contr Expend	5,387	A81704	5,122
<b>TOTAL Street Cleaning</b>	<b>150,504</b>		<b>156,756</b>
Emergency Tenant Protection	3,080	A86114	2,930
<b>TOTAL Emergency Tenant Protection</b>	<b>3,080</b>		<b>2,930</b>
<b>TOTAL Home And Community Services</b>	<b>2,169,409</b>		<b>2,163,895</b>
State Retirement System	660,457	A90108	860,498
Police & Firemen Retirement, Empl Bnfts	1,496,173	A90158	1,618,880
Local Pension Fund, Empl Bnfts	436,453	A90258	445,167
Social Security, Employer Cont	941,791	A90308	937,333
Worker's Compensation, Empl Bnfts	928,719	A90408	947,664
Life Insurance, Empl Bnfts	4,824	A90458	4,417
Unemployment Insurance, Empl Bnfts	17,829	A90508	18,999
Disability Insurance, Empl Bnfts	9,633	A90558	9,601
Hospital & Medical (dental) Ins, Empl Bnft	3,156,881	A90608	3,408,200
Other Employee Benefits	222,265	A91898	958,008
<b>TOTAL Employee Benefits</b>	<b>7,875,025</b>		<b>9,208,767</b>
Debt Principal, Bond Anticipation Notes	132,400	A97306	
<b>TOTAL Debt Principal</b>	<b>132,400</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	1,466	A97307	
<b>TOTAL Debt Interest</b>	<b>1,466</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>28,577,603</b>		<b>30,488,650</b>
Transfers, Other Funds	4,646,114	A99019	4,727,142
<b>TOTAL Operating Transfers</b>	<b>4,646,114</b>		<b>4,727,142</b>
<b>TOTAL Other Uses</b>	<b>4,646,114</b>		<b>4,727,142</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>33,223,717</b>		<b>35,215,792</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>6,298,276</b>	<b>A8021</b>	<b>9,137,714</b>
Prior Period Adj -Decrease In Fund Balance	398,616	A8015	-8,000
<b>Restated Fund Balance - Beg of Year</b>	<b>5,899,660</b>	<b>A8022</b>	<b>9,145,714</b>
ADD - REVENUES AND OTHER SOURCES	36,461,771		35,050,479
DEDUCT - EXPENDITURES AND OTHER USES	33,223,717		35,215,792
<b>Fund Balance - End of Year</b>	<b>9,137,714</b>	<b>A8029</b>	<b>8,980,401</b>

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	28,605,228	A1049N	29,907,273
Est Rev - Real Property Tax Items	561,934	A1099N	574,754
Est Rev - Non Property Tax Items	806,679	A1199N	831,679
Est Rev - Departmental Income	1,072,900	A1299N	1,221,800
Est Rev - Use of Money And Property	78,000	A2499N	78,000
Est Rev - Licenses And Permits	383,700	A2599N	502,400
Est Rev - Fines And Forfeitures	1,930,750	A2649N	1,930,750
Est Rev - Sale of Prop And Comp For Loss	112,150	A2699N	112,150
Est Rev - Miscellaneous Local Sources	45,000	A2799N	20,000
Est Rev - Interfund Revenues	0	A2801N	
Est Rev - State Aid	873,150	A3099N	783,619
Est Rev - Federal Aid	39,480	A4099N	26,900
<b>TOTAL Estimated Revenues</b>	<b>34,508,971</b>		<b>35,989,325</b>
Appropriated Reserve	1,300,000	A511N	650,000
Appropriated Fund Balance	1,209,061	A599N	1,339,299
<b>TOTAL Estimated Other Sources</b>	<b>2,509,061</b>		<b>1,989,299</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>37,018,032</b>		<b>37,978,624</b>

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - General Government Support	5,452,595	A1999N	5,543,265
App - Public Safety	11,158,205	A3999N	11,687,072
App - Health	30,200	A4999N	29,900
App - Transportation	2,380,464	A5999N	2,568,430
App - Economic Assistance And Opportunity	38,400	A6999N	42,900
App - Culture And Recreation	1,237,990	A7999N	1,270,210
App - Home And Community Services	2,229,410	A8999N	2,195,500
App - Employee Benefits	9,716,900	A9199N	9,567,500
App - Debt Service	0	A9899N	
<b>TOTAL Appropriations</b>	<b>32,244,164</b>		<b>32,904,777</b>
App - Interfund Transfer	4,773,868	A9999N	5,073,847
<b>TOTAL Other Uses</b>	<b>4,773,868</b>		<b>5,073,847</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>37,018,032</b>		<b>37,978,624</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	44,579	CD200	191,141
<b>TOTAL Cash</b>	<b>44,579</b>		<b>191,141</b>
Due From Other Governments	24,070	CD440	60,163
<b>TOTAL Due From Other Governments</b>	<b>24,070</b>		<b>60,163</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>68,649</b>		<b>251,304</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	42,474	CD600	82,736
<b>TOTAL Accounts Payable</b>	<b>42,474</b>		<b>82,736</b>
Due To Other Funds	22,849	CD630	168,568
<b>TOTAL Due To Other Funds</b>	<b>22,849</b>		<b>168,568</b>
<b>TOTAL Liabilities</b>	<b>65,323</b>		<b>251,304</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	3,326	CD691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,326</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,326</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>68,649</b>		<b>251,304</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Fed Aid, Community Development Act	151,909	CD4910	161,444
<b>TOTAL Federal Aid</b>	<b>151,909</b>		<b>161,444</b>
<b>TOTAL Revenues</b>	<b>151,909</b>		<b>161,444</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>151,909</b>		<b>161,444</b>



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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Rehab Loans & Grant, Equip & Cap Outlay	151,909	CD86682	161,444
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>151,909</b>		<b>161,444</b>
<b>TOTAL Home And Community Services</b>	<b>151,909</b>		<b>161,444</b>
<b>TOTAL Expenditures</b>	<b>151,909</b>		<b>161,444</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>151,909</b>		<b>161,444</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>CD8021</b>	
ADD - REVENUES AND OTHER SOURCES	151,909		161,444
DEDUCT - EXPENDITURES AND OTHER USES	151,909		161,444
<b>Fund Balance - End of Year</b>		<b>CD8029</b>	

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	619	EE200	619
<b>TOTAL Cash</b>	<b>619</b>		<b>619</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>619</b>		<b>619</b>

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2013	EdpCode	2014
<b>Fund Balance</b>			
Net Assets-Unrestricted (deficit)	619	EE924	619
<b>TOTAL Net Position</b>	<b>619</b>		<b>619</b>
<b>TOTAL Fund Balance</b>	<b>619</b>		<b>619</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>619</b>		<b>619</b>

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Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(EE) ENTERPRISE UTILITY

**Analysis of Changes in Net Position**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	619	EE8021	619
Restated Net Position - Beg of Year	619	EE8022	619
Net Position - End of Year	619	EE8029	619

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Cash Flow

Code Description	2013	EdpCode	2014
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	1,923,357	H200	1,599,088
Cash With Fiscal Agent	235,815	H223	2,190
<b>TOTAL Cash</b>	<b>2,159,172</b>		<b>1,601,278</b>
State & Federal Receivables	26,932	H410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>26,932</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,186,104</b>		<b>1,601,278</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	10,426	H600	188,535
<b>TOTAL Accounts Payable</b>	<b>10,426</b>		<b>188,535</b>
Retained Percentages, Cont Pay	158,941	H605	
<b>TOTAL Retained Percentages</b>	<b>158,941</b>		<b>0</b>
Due To Other Funds	2,748,523	H630	3,613,928
<b>TOTAL Due To Other Funds</b>	<b>2,748,523</b>		<b>3,613,928</b>
<b>TOTAL Liabilities</b>	<b>2,917,890</b>		<b>3,802,463</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	26,932	H691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>26,932</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>26,932</b>		<b>0</b>
<b>Fund Balance</b>			
Capital Reserve		H878	
Other Restricted Fund Balance		H899	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-758,718	H917	-2,201,185
<b>TOTAL Unassigned Fund Balance</b>	<b>-758,718</b>		<b>-2,201,185</b>
<b>TOTAL Fund Balance</b>	<b>-758,718</b>		<b>-2,201,185</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,186,104</b>		<b>1,601,278</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
St Aid, Other Transportation	105,035	H3589	200,000
St Aid, Culture & Rec-Capital Proj		H3897	25,000
<b>TOTAL State Aid</b>	<b>105,035</b>		<b>225,000</b>
<b>TOTAL Revenues</b>	<b>105,035</b>		<b>225,000</b>
Interfund Transfers		H5031	3,274
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>3,274</b>
Bans Redeemed From Appropriations	132,400	H5731	
<b>TOTAL Proceeds of Obligations</b>	<b>132,400</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>132,400</b>		<b>3,274</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>237,435</b>		<b>228,274</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
General Govt, Equip & Cap Outlay		H19972	84,653
<b>TOTAL General Govt</b>	<b>0</b>		<b>84,653</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>84,653</b>
Police, Equip & Cap Outlay		H31202	639,769
<b>TOTAL Police</b>	<b>0</b>		<b>639,769</b>
<b>TOTAL Public Safety</b>	<b>0</b>		<b>639,769</b>
Highway, Capital Projects		H51972	912,684
<b>TOTAL Highway</b>	<b>0</b>		<b>912,684</b>
Other Transportation, Equip & Cap Outlay	3,531,480	H59972	
<b>TOTAL Other Transportation</b>	<b>3,531,480</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>3,531,480</b>		<b>912,684</b>
Playgr & Rec Centers, Equip & Cap Outlay		H71402	33,244
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>0</b>		<b>33,244</b>
<b>TOTAL Culture And Recreation</b>	<b>0</b>		<b>33,244</b>
<b>TOTAL Expenditures</b>	<b>3,531,480</b>		<b>1,670,350</b>
Transfers, Other Funds	166,331	H99019	391
<b>TOTAL Operating Transfers</b>	<b>166,331</b>		<b>391</b>
<b>TOTAL Other Uses</b>	<b>166,331</b>		<b>391</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,697,811</b>		<b>1,670,741</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>2,944,008</b>	<b>H8021</b>	<b>-758,718</b>
Prior Period Adj -Increase In Fund Balance		H8012	
Prior Period Adj -Decrease In Fund Balance	242,350	H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>2,701,658</b>	<b>H8022</b>	<b>-758,718</b>
ADD - REVENUES AND OTHER SOURCES	237,435		228,274
DEDUCT - EXPENDITURES AND OTHER USES	3,697,811		1,670,741
<b>Fund Balance - End of Year</b>	<b>-758,718</b>	<b>H8029</b>	<b>-2,201,185</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Land	14,397,300	K101	14,397,300
Buildings	8,250,900	K102	8,555,528
Improvements Other Than Buildings	3,049,332	K103	3,054,644
Machinery And Equipment	13,204,836	K104	13,692,596
Construction Work In Progress	1,654,788	K105	1,654,788
Infrastructure	40,026,496	K106	40,977,378
<b>TOTAL Fixed Assets (net)</b>	<b>80,583,652</b>		<b>82,332,234</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>80,583,652</b>		<b>82,332,234</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	80,583,652	K159	82,332,234
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>80,583,652</b>		<b>82,332,234</b>
<b>TOTAL Fund Balance</b>	<b>80,583,652</b>		<b>82,332,234</b>
<b>TOTAL</b>	<b>80,583,652</b>		<b>82,332,234</b>

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(L) LIBRARY

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	155,859	L200	14,476
<b>TOTAL Cash</b>	<b>155,859</b>		<b>14,476</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>155,859</b>		<b>14,476</b>



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(L) LIBRARY

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	23,577	L600	33,771
<b>TOTAL Accounts Payable</b>	<b>23,577</b>		<b>33,771</b>
Accrued Liabilities	49,371	L601	50,625
<b>TOTAL Accrued Liabilities</b>	<b>49,371</b>		<b>50,625</b>
<b>TOTAL Liabilities</b>	<b>72,948</b>		<b>84,396</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	9,774	L691	9,783
<b>TOTAL Deferred Inflows of Resources</b>	<b>9,774</b>		<b>9,783</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>9,774</b>		<b>9,783</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	73,137	L915	
<b>TOTAL Assigned Fund Balance</b>	<b>73,137</b>		<b>0</b>
Unassigned Fund Balance		L917	-79,703
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-79,703</b>
<b>TOTAL Fund Balance</b>	<b>73,137</b>		<b>-79,703</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>155,859</b>		<b>14,476</b>

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(L) LIBRARY

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Library Charges	13,110	L2082	13,196
<b>TOTAL Departmental Income</b>	<b>13,110</b>		<b>13,196</b>
Library Services, Other Govts	140,636	L2360	144,337
<b>TOTAL Intergovernmental Charges</b>	<b>140,636</b>		<b>144,337</b>
Rental of Real Property, Other Govts	350	L2412	565
Commissions	2,087	L2450	2,322
<b>TOTAL Use of Money And Property</b>	<b>2,437</b>		<b>2,887</b>
Sale of Instructional Supplies	760	L2670	365
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>760</b>		<b>365</b>
Unclassified (specify)	622	L2770	15,946
<b>TOTAL Miscellaneous Local Sources</b>	<b>622</b>		<b>15,946</b>
St Aid For Libraries	19,733	L3840	30,233
<b>TOTAL State Aid</b>	<b>19,733</b>		<b>30,233</b>
<b>TOTAL Revenues</b>	<b>177,298</b>		<b>206,964</b>
Interfund Transfers	1,072,758	L5031	1,051,614
<b>TOTAL Interfund Transfers</b>	<b>1,072,758</b>		<b>1,051,614</b>
<b>TOTAL Other Sources</b>	<b>1,072,758</b>		<b>1,051,614</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,250,056</b>		<b>1,258,578</b>

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(L) LIBRARY

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Payment of Mta Payroll Tax, Contr Expend		L19804	
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Library, Pers Serv	655,382	L74101	644,972
Library, Equip & Cap Outlay	88,769	L74102	122,359
Library, Contr Expend	243,270	L74104	267,805
<b>TOTAL Library</b>	<b>987,421</b>		<b>1,035,136</b>
<b>TOTAL Culture And Recreation</b>	<b>987,421</b>		<b>1,035,136</b>
State Retirement, Empl Bnfts	136,041	L90108	143,375
Social Security, Empl Bnfts	52,197	L90308	49,804
Worker's Compensation, Empl Bnfts	4,575	L90408	4,575
Life Insurance, Empl Bnfts	357	L90458	326
Disability Insurance, Empl Bnfts	1,064	L90558	1,064
Hospital & Medical (dental) Ins, Empl Bnft	133,766	L90608	162,615
Other Employee Benefits (spec)	2,289	L90898	16,760
<b>TOTAL Employee Benefits</b>	<b>330,289</b>		<b>378,519</b>
<b>TOTAL Expenditures</b>	<b>1,317,710</b>		<b>1,413,655</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,317,710</b>		<b>1,413,655</b>

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(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>94,162</b>	<b>L8021</b>	<b>73,138</b>
Prior Period Adj -Increase In Fund Balance	46,630	L8012	2,236
<b>Restated Fund Balance - Beg of Year</b>	<b>140,792</b>	<b>L8022</b>	<b>75,374</b>
ADD - REVENUES AND OTHER SOURCES	1,250,056		1,258,578
DEDUCT - EXPENDITURES AND OTHER USES	1,317,710		1,413,655
<b>Fund Balance - End of Year</b>	<b>73,138</b>	<b>L8029</b>	<b>-79,703</b>

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(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	223,423	TA200	259,348
<b>TOTAL Cash</b>	<b>223,423</b>		<b>259,348</b>
Service Award Program Assets	2,043,690	TA461	2,439,815
<b>TOTAL Investments</b>	<b>2,043,690</b>		<b>2,439,815</b>
Accrued Interest Receivable	4,520	TA381	
<b>TOTAL Other Receivables (net)</b>	<b>4,520</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,271,633</b>		<b>2,699,163</b>

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(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	20,488	TA630	23,313
<b>TOTAL Due To Other Funds</b>	<b>20,488</b>		<b>23,313</b>
Service Awards	2,043,690	TA13	2,439,815
Guaranty & Bid Deposits	41,500	TA30	34,500
Bail Deposits	42,776	TA35	42,776
Tax Redemptions	8,016	TA40	3,499
Other Funds (specify)	115,163	TA85	155,260
<b>TOTAL Agency Liabilities</b>	<b>2,251,145</b>		<b>2,675,850</b>
<b>TOTAL Liabilities</b>	<b>2,271,633</b>		<b>2,699,163</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,271,633</b>		<b>2,699,163</b>

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	48,103	TE200	44,481
<b>TOTAL Cash</b>	<b>48,103</b>		<b>44,481</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>48,103</b>		<b>44,481</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	48,103	TE923	44,481
<b>TOTAL Assigned Fund Balance</b>	<b>48,103</b>		<b>44,481</b>
<b>TOTAL Fund Balance</b>	<b>48,103</b>		<b>44,481</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>48,103</b>		<b>44,481</b>



VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Gifts And Donations	16,523	TE2705	3,526
<b>TOTAL Miscellaneous Local Sources</b>	<b>16,523</b>		<b>3,526</b>
<b>TOTAL Revenues</b>	<b>16,523</b>		<b>3,526</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>16,523</b>		<b>3,526</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Other Culture And Rec, Cont Expend	15,605	TE79894	7,148
<b>TOTAL Other Culture And Rec</b>	<b>15,605</b>		<b>7,148</b>
<b>TOTAL Culture And Recreation</b>	<b>15,605</b>		<b>7,148</b>
<b>TOTAL Expenditures</b>	<b>15,605</b>		<b>7,148</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>15,605</b>		<b>7,148</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>	<b>47,185</b>	<b>TE8021</b>	<b>48,103</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>47,185</b>	<b>TE8022</b>	<b>48,103</b>
ADD - REVENUES AND OTHER SOURCES	16,523		3,526
DEDUCT - EXPENDITURES AND OTHER USES	15,605		7,148
<b>Fund Balance - End of Year</b>	<b>48,103</b>	<b>TE8029</b>	<b>44,481</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Due From Other Funds	480,536	V391	413,608
<b>TOTAL Due From Other Funds</b>	<b>480,536</b>		<b>413,608</b>
Cash Special Reserves	695,024	V230	765,021
<b>TOTAL Restricted Assets</b>	<b>695,024</b>		<b>765,021</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,175,560</b>		<b>1,178,629</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Fund Balance</b>			
Fund Balance-Reserved For Bonded Debt	1,175,559	V884	1,178,629
<b>TOTAL Restricted Fund Balance</b>	<b>1,175,559</b>		<b>1,178,629</b>
<b>TOTAL Fund Balance</b>	<b>1,175,559</b>		<b>1,178,629</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,175,559</b>		<b>1,178,629</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Interest And Earnings	10,680	V2401	2,680
<b>TOTAL Use of Money And Property</b>	<b>10,680</b>		<b>2,680</b>
Premium & Accrued Interest On Obligations	221,541	V2710	
<b>TOTAL Miscellaneous Local Sources</b>	<b>221,541</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>232,221</b>		<b>2,680</b>
Interfund Transfers	3,739,687	V5031	3,672,645
<b>TOTAL Interfund Transfers</b>	<b>3,739,687</b>		<b>3,672,645</b>
Advanced Refunding Bonds	3,575,000	V5791	
<b>TOTAL Proceeds of Obligations</b>	<b>3,575,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>7,314,687</b>		<b>3,672,645</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>7,546,908</b>		<b>3,675,325</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	70,661	V13804	
<b>TOTAL Fiscal Agents Fees</b>	<b>70,661</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>70,661</b>		<b>0</b>
Debt Principal, Serial Bonds	2,495,000	V97106	2,732,000
Debt Principal, Installment Purchase Debt	176,879	V97856	181,919
<b>TOTAL Debt Principal</b>	<b>2,671,879</b>		<b>2,913,919</b>
Debt Interest, Serial Bonds	749,823	V97107	670,642
Debt Interest, Installment Purchase Debt	92,734	V97857	87,693
<b>TOTAL Debt Interest</b>	<b>842,557</b>		<b>758,335</b>
<b>TOTAL Expenditures</b>	<b>3,585,097</b>		<b>3,672,254</b>
Repayments To Esc Agent Adv Ref Bonds	3,724,656	V99914	
	<b>3,724,656</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>3,724,656</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,309,753</b>		<b>3,672,254</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>589,703</b>	<b>V8021</b>	<b>1,175,558</b>
Prior Period Adj -Increase In Fund Balance	348,700	V8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>938,403</b>	<b>V8022</b>	<b>1,175,558</b>
ADD - REVENUES AND OTHER SOURCES	7,546,908		3,675,325
DEDUCT - EXPENDITURES AND OTHER USES	7,309,753		3,672,254
<b>Fund Balance - End of Year</b>	<b>1,175,558</b>	<b>V8029</b>	<b>1,178,629</b>



VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Total Non-Current Govt Liabilities	40,571,450	W129	43,486,155
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>40,571,450</b>		<b>43,486,155</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>40,571,450</b>		<b>43,486,155</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Other Post Employment Benefits	7,891,955	W683	10,800,532
Installment Purchase Debt	3,076,937	W685	2,895,018
Judgments And Claims Payable		W686	419,916
Compensated Absences	5,885,558	W687	5,652,377
<b>TOTAL Other Liabilities</b>	<b>16,854,450</b>		<b>19,767,843</b>
Due To Employees' Retirement System		W637	2,733,312
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>2,733,312</b>
Bonds Payable	23,717,000	W628	20,985,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>23,717,000</b>		<b>20,985,000</b>
<b>TOTAL Liabilities</b>	<b>40,571,450</b>		<b>43,486,155</b>
<b>TOTAL Liabilities</b>	<b>40,571,450</b>		<b>43,486,155</b>

**VILLAGE OF Lynbrook  
Statement of Indebtedness  
For the Fiscal Year Ending 2014**

11/3/2014

County of: Nassau

Municipal Code: 280438602800

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2012	IPC E	Energy Performance Contract			09/22/2011	09/22/2026	2.85%		\$3,253,816	\$3,076,937	\$181,919	\$0	\$0		\$2,895,018
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$3,076,937</b>	<b>\$181,919</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,895,018</b>
2007	BOND N	Various Public Improvements			01/15/2007	01/15/2027	3.80%		\$7,000,000	\$5,055,000	\$415,000	\$0	\$0		\$4,640,000
2010	BOND N	GO bond			12/15/2009	12/15/2023	2.00%	Y	\$4,065,000	\$3,435,000	\$445,000	\$0	\$0		\$2,990,000
2012	BOND N	Capital Improvements			11/29/2011	10/15/2023	1.75%		\$4,607,000	\$4,607,000	\$397,000	\$0	\$0		\$4,210,000
2013	BOND N	Separation Payments			01/22/2013	12/15/2023	2.015%		\$2,900,000	\$2,900,000	\$0	\$0	\$0		\$2,900,000
2006	BOND N	Various Purposes			10/01/2005	10/01/2021	3.50%		\$9,970,000	\$1,510,000	\$755,000	\$0	\$0		\$755,000
2010	BOND N	Refunding of 1999 bonds			11/24/2009	07/15/2015	3.00%	Y	\$2,415,000	\$600,000	\$295,000	\$0	\$0		\$305,000
2013	BOND N	Refunding Bonds			04/01/2013	10/01/2021	1.148%		\$3,575,000	\$3,555,000	\$25,000	\$0	\$0		\$3,530,000
2003	BOND N	Various			12/15/2002	12/15/2022	3.375%		\$5,840,000	\$2,055,000	\$400,000	\$0	\$0		\$1,655,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$23,717,000</b>	<b>\$2,732,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,985,000</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$26,793,937</b>	<b>\$2,913,919</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,880,018</b>

VILLAGE OF Lynbrook  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2014

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$1,450.00
Demand Deposits	9Z2011	\$1,595,064.00
Time Deposits	9Z2021	\$11,454,298.00
<b>Total</b>		<b>\$13,050,812.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$1,569,260.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$12,610,348.00
<b>Total</b>		<b>\$14,179,608.00</b>
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Lynbrook  
Bank Reconciliation  
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4080	\$5,758,748	\$0	\$0	\$5,758,748
****-2704	(\$266,934)	\$253,863	\$0	(\$13,071)
****-7965	\$1,500,000	\$0	\$0	\$1,500,000
****-3184	\$69,260	\$0	\$0	\$69,260
****-0001	\$214,895	\$0	\$0	\$214,895
****-0205	\$2,551,084	\$0	\$0	\$2,551,084
****-0658	\$24,558	\$0	\$0	\$24,558
****-5190	\$32,609	\$0	\$59	\$32,550
****-1762	\$222,141	\$0	\$31,000	\$191,141
****-0558	\$1,320,878	\$0	\$0	\$1,320,878
****-0124	\$116,093	\$0	\$0	\$116,093
****-1088	\$5,709	\$0	\$0	\$5,709
****-3096	\$156,409	\$0	\$0	\$156,409
****-50.1	\$2,190	\$0	\$0	\$2,190
****-0757	\$765,011	\$0	\$0	\$765,011
****-0563	\$257,998	\$33	\$23,403	\$234,628
****-1966	\$67,892	\$0	\$0	\$67,892
****-0299	\$105,909	\$0	\$104,590	\$1,319
	Total Adjusted Bank Balance			\$12,999,294
	Petty Cash			\$1,450.00
	Adjustments			\$0.00
	Total Cash	9ZCASH	*	\$13,000,744
	Total Cash Balance All Funds	9ZCASHB	*	\$13,000,744

\* Must be equal

VILLAGE OF Lynbrook  
Local Government Questionnaire  
For the Fiscal Year Ending 2014

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>Yes</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>Yes</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

VILLAGE OF Lynbrook  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2014

<b>Total Full Time Employees:</b>		136			
<b>Total Part Time Employees:</b>		74			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$1,003,873.00	81	49	
90158	Police and Fire Retirement	\$1,618,880.00	45		
90258	Local Pension Fund	\$445,167.00	179		
90308	Social Security	\$987,137.00	136	74	
90408	Worker's Compensation Insurance	\$952,339.00	136	74	
90458	Life Insurance	\$4,743.00	136	74	
90508	Unemployment Insurance	\$18,999.00	136	74	
90558	Disability Insurance	\$10,667.00	136	74	
90608	Hospital and Medical (Dental) Insurance	\$3,610,470.00	136		
90708	Union Welfare Benefits	\$13,299.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$921,712.00			
<b>Total</b>		<b>\$9,587,286.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$9,587,286.00</b>			

VILLAGE OF Lynbrook  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$184,672	64,339	gallons	
Diesel Fuel	\$139,111	40,176	gallons	
Fuel Oil			gallons	
Natural Gas	\$103,120	166,794	cubic feet	
Electricity	\$333,736	2,085,850	kilowatt-hours	Therms
Coal			tons	



VILLAGE OF Lynbrook  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2014

**Annual OPEB Cost and Net OPEB Obligation**

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$4,214,709.00
3. Interest on Net OPEB Obligation	\$315,678.00
4. Adjustment to Annual Required Contribution	(\$438,839.00)
5. Annual OPEB Expense	\$4,091,548.00
6. Less: Actual Contribution Made	(\$1,182,971.00)
7. Increase in Net OPEB Obligation	\$5,274,519.00
8. Net OPEB Obligation - beginning of year	
9. Net OPEB Obligation - end of year	
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$10,800,532.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	-28.91%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$45,834,296.00
13. Less: Actuarial Value of Plan Assets	
14. Unfunded Actuarial Accrued Liability(UAAL)	\$45,834,296.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	
16. Annual Covered Payroll (of active employees covered by the plan)	\$13,989,710.00
17. UAAL as Percentage of Annual Covered Payroll	327.63%

**Other OPEB Information**

18. Date of most recent actuarial valuation	06/01/2012
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, John Giordano, hereby certify that I am the Chief Fiscal Officer of the Village of Lynbrook, and that the information provided in the annual financial report of the Village of Lynbrook, for the fiscal year ended 05/31/2014, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Lynbrook, and adopted by me as my signature for use in conjunction with the filing of the Village of Lynbrook's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Lynbrook's annual financial report for the fiscal year ended 05/31/2014 and filed by means of electronic data transmission.

Christopher V. Reino  
Name of Report Preparer if different  
than Chief Fiscal Officer

(631) 473-3400  
Telephone Number

11/01/2014  
Date of Certification

John Giordano  
Name

Village Administrator  
Title

1 Columbus Drive, Lynbrook, NY 115  
Official Address

(516) 599-8300  
Official Telephone Number

VILLAGE OF Lynbrook  
Financial Comments  
For the Fiscal Year Ending 2014

(A) GENERAL

Adjustment Reason

Account Code A8015 To adjst opening equity to agree with audited f/s

(L) LIBRARY

Adjustment Reason

Account Code L8012 adjust opening equity to agree with audited financial statements