

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 05/31/2013

\*\*\*\*\*

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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (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 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* ARRA SECTION \*\*\*

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

\*\*\* 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  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	7,945,998	A200	9,720,550
Petty Cash	1,350	A210	1,350
<b>TOTAL Cash</b>	<b>7,947,348</b>		<b>9,721,900</b>
Tax Sale Certificates	588,707	A320	670,256
<b>TOTAL Taxes Receivable (net)</b>	<b>588,707</b>		<b>670,256</b>
Accounts Receivable	282,776	A380	368,436
<b>TOTAL Other Receivables (net)</b>	<b>282,776</b>		<b>368,436</b>
State & Federal, Other	69,793	A410	301,826
<b>TOTAL State And Federal Aid Receivables</b>	<b>69,793</b>		<b>301,826</b>
Due From Other Funds	1,769,399	A391	2,311,324
<b>TOTAL Due From Other Funds</b>	<b>1,769,399</b>		<b>2,311,324</b>
Prepaid Expenses	5,338	A480	8,983
<b>TOTAL Prepaid Expenses</b>	<b>5,338</b>		<b>8,983</b>
Cash, Special Reserves	88,337	A230	1,852,144
<b>TOTAL Restricted Assets</b>	<b>88,337</b>		<b>1,852,144</b>
<b>TOTAL Assets</b>	<b>10,751,698</b>		<b>15,234,869</b>

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(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Liabilities</b>			
Accounts Payable	476,327	A600	496,292
<b>TOTAL Accounts Payable</b>	<b>476,327</b>		<b>496,292</b>
Accrued Liabilities	1,743,093	A601	2,187,523
<b>TOTAL Accrued Liabilities</b>	<b>1,743,093</b>		<b>2,187,523</b>
Deferred Revenues		A691	2,390
Deferred Tax Revenues	2,234,001	A694	3,410,950
<b>TOTAL Deferred Revenues</b>	<b>2,234,001</b>		<b>3,413,340</b>
<b>TOTAL Liabilities</b>	<b>4,453,421</b>		<b>6,097,155</b>
Not in Spendable Form	5,338	A806	8,983
<b>TOTAL Nonspendable Fund Balance</b>	<b>5,338</b>		<b>8,983</b>
Reserve for Emp Benefits & Acc Liabilities		A867	1,775,310
Capital Reserve	31,391	A878	31,485
Reserve For Repairs	24,509	A882	24,534
Other Restricted Fund Balance	355,256	A899	32,454
<b>TOTAL Restricted Fund Balance</b>	<b>411,156</b>		<b>1,863,783</b>
Assigned Appropriated Fund Balance	794,177	A914	1,209,061
Assigned Unappropriated Fund Balance	177,110	A915	244,041
<b>TOTAL Assigned Fund Balance</b>	<b>971,287</b>		<b>1,453,102</b>
Unassigned Fund Balance	4,910,496	A917	5,811,846
<b>TOTAL Unassigned Fund Balance</b>	<b>4,910,496</b>		<b>5,811,846</b>
<b>TOTAL Fund Equity</b>	<b>6,298,277</b>		<b>9,137,714</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>10,751,698</b>		<b>15,234,869</b>

VILLAGE OF Lynbrook  
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Real Property Taxes	26,211,334	A1001	27,683,961
<b>TOTAL Real Property Taxes</b>	<b>26,211,334</b>		<b>27,683,961</b>
Other Payments In Lieu of Taxes	270,844	A1081	285,162
Interest & Penalties On Real Prop Taxes	99,433	A1090	112,613
<b>TOTAL Real Property Tax Items</b>	<b>370,277</b>		<b>397,775</b>
Non Prop Tax Dist By County	53,979	A1120	53,979
Utilities Gross Receipts Tax	775,590	A1130	853,978
<b>TOTAL Non Property Tax Items</b>	<b>829,569</b>		<b>907,957</b>
Charges For Tax Redemption	3,100	A1235	3,325
Police Fees	5,311	A1520	6,926
Fire Inspection Fees		A1540	35,100
Public Pound Charges, Dog Control Fees	220	A1550	
Safety Inspection Fees	48,819	A1560	46,727
Other Public Safety Departmental Income	55,910	A1589	8,925
Public Health Fees	4,072	A1601	5,238
Parking Meter Fees Non-Taxable	380,930	A1741	373,890
Park And Recreational Charges	129,895	A2001	113,835
Special Recreational Facility Charges	244,691	A2025	223,064
Zoning Fees	8,720	A2110	17,950
Refuse & Garbage Charges	50,703	A2130	48,943
Other Home & Community Services Income	29,892	A2189	55,906
<b>TOTAL Departmental Income</b>	<b>962,263</b>		<b>939,829</b>
Refuse & Garbage Serv Other Govts	35,555	A2376	59,903
<b>TOTAL Intergovernmental Charges</b>	<b>35,555</b>		<b>59,903</b>
Interest And Earnings	62,899	A2401	96,754
Rental of Real Property, Other Govts	8,832	A2412	100
Commissions	2,045	A2450	5,323
<b>TOTAL Use of Money And Property</b>	<b>73,776</b>		<b>102,177</b>
Business & Occupational License	31,945	A2501	38,645
Public Safety Permits	47,757	A2550	58,609
Building And Alteration Permits	106,683	A2555	187,700
Street Opening Permits	16,155	A2560	11,350
Permits, Other	129,633	A2590	158,029
<b>TOTAL Licenses And Permits</b>	<b>332,173</b>		<b>454,333</b>
Fines And Forfeited Bail	1,920,213	A2610	1,862,117
Forfeiture of Crime Proceeds	5,179	A2625	401
<b>TOTAL Fines And Forfeitures</b>	<b>1,925,392</b>		<b>1,862,518</b>
Sales of Equipment	3,335	A2665	8,661
Insurance Recoveries	87,340	A2680	91,708
Other Compensation For Loss	51,556	A2690	88,031
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>142,231</b>		<b>188,400</b>
Refunds of Prior Year's Expenditures	99,448	A2701	113,782
Gifts And Donations	1,375	A2705	1,900
Unclassified (specify)	5,292	A2770	68,051
<b>TOTAL Miscellaneous Local Sources</b>	<b>106,115</b>		<b>183,733</b>

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
St Aid, Revenue Sharing	240,961	A3001	238,254
St Aid, Mortgage Tax	199,449	A3005	197,854
St Aid - Other (specify)	20,660	A3089	
St Aid, Other Public Safety	10,171	A3389	6,000
St Aid, Recreation For Elderly	21,705	A3801	22,770
<b>TOTAL State Aid</b>	<b>492,946</b>		<b>464,878</b>
Fed Aid, Disaster Assistance	52,345	A4785	316,307
Fed Aid, Sewer Cap Proj		A4990	
<b>TOTAL Federal Aid</b>	<b>52,345</b>		<b>316,307</b>
<b>TOTAL Revenues</b>	<b>31,533,976</b>		<b>33,561,771</b>
Serial Bonds	3,365,000	A5710	2,900,000
<b>TOTAL Proceeds of Obligations</b>	<b>3,365,000</b>		<b>2,900,000</b>
<b>TOTAL Other Sources</b>	<b>3,365,000</b>		<b>2,900,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>34,898,976</b>		<b>36,461,771</b>

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Legislative Board, Pers Serv	74,588	A10101	73,101
Legislative Board, Contr Expend	2,290	A10104	2,740
<b>TOTAL Legislative Board</b>	<b>76,878</b>		<b>75,841</b>
Municipal Court, Pers Serv	183,664	A11101	190,316
Municipal Court, Equip & Cap Outlay	544	A11102	
Municipal Court, Contr Expend	149,296	A11104	125,857
<b>TOTAL Municipal Court</b>	<b>333,504</b>		<b>316,173</b>
Mayor, Pers Serv	73,270	A12101	75,006
Mayor, Contr Expend	2,679	A12104	573
<b>TOTAL Mayor</b>	<b>75,949</b>		<b>75,579</b>
Treasurer, Pers Serv	119,971	A13251	126,586
Treasurer, Equip & Cap Outlay	245	A13252	
Treasurer, Contr Expend	125,078	A13254	157,421
<b>TOTAL Treasurer</b>	<b>245,294</b>		<b>284,007</b>
Assessment, Pers Serv	65,239	A13551	77,924
Assessment, Contr Expend	2,028	A13554	1,745
<b>TOTAL Assessment</b>	<b>67,267</b>		<b>79,669</b>
Clerk,pers Serv	389,589	A14101	382,137
Clerk,equip & Cap Outlay	245	A14102	122
Clerk,contr Expend	24,193	A14104	25,167
<b>TOTAL Clerk</b>	<b>414,027</b>		<b>407,426</b>
Law, Pers Serv	155,267	A14201	159,099
Law, Contr Expend	168,724	A14204	216,952
<b>TOTAL Law</b>	<b>323,991</b>		<b>376,051</b>
Engineer, Contr Expend	4,382	A14404	18,559
<b>TOTAL Engineer</b>	<b>4,382</b>		<b>18,559</b>
Records Mgmt, Contr Expend	5,740	A14604	1,324
<b>TOTAL Records Mgmt</b>	<b>5,740</b>		<b>1,324</b>
Buildings, Pers Serv	64,007	A16201	66,947
Buildings, Contr Expend	131,526	A16204	133,551
<b>TOTAL Buildings</b>	<b>195,533</b>		<b>200,498</b>
Central Garage, Pers Serv	284,687	A16401	306,508
Central Garage, Equip & Cap Outlay	29,091	A16402	
Central Garage, Contr Expend	194,623	A16404	227,184
<b>TOTAL Central Garage</b>	<b>508,401</b>		<b>533,692</b>
Central Comm System, Equip & Cap Outlay	14,475	A16502	11,488
Central Comm System, Contr Expend	156,836	A16504	150,609
<b>TOTAL Central Comm System</b>	<b>171,311</b>		<b>162,097</b>
Central Print & Mail,contr Expend	35,436	A16704	36,762
<b>TOTAL Central Print &amp; Mail</b>	<b>35,436</b>		<b>36,762</b>
Unallocated Insurance, Contr Expend	558,258	A19104	623,439
<b>TOTAL Unallocated Insurance</b>	<b>558,258</b>		<b>623,439</b>
Municipal Assn Dues, Contr Expend	8,052	A19204	8,342
<b>TOTAL Municipal Assn Dues</b>	<b>8,052</b>		<b>8,342</b>

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Judgements And Claims, Contr Expend	982,204	A19304	1,046,775
<b>TOTAL Judgements And Claims</b>	<b>982,204</b>		<b>1,046,775</b>
Payment of Mta Payroll Tax,contr Expend	50,015	A19804	52,282
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>50,015</b>		<b>52,282</b>
<b>TOTAL General Government Support</b>	<b>4,056,242</b>		<b>4,298,516</b>
Police, Pers Serv	8,618,241	A31201	8,635,695
Police, Equip & Cap Outlay	29,512	A31202	39,201
Police, Contr Expend	325,360	A31204	413,873
<b>TOTAL Police</b>	<b>8,973,113</b>		<b>9,088,769</b>
Traffic Control, Pers Serv	296,372	A33101	322,372
Traffic Control, Equip & Cap Outlay	800	A33102	
Traffic Control, Contr Expen	19,099	A33104	18,207
<b>TOTAL Traffic Control</b>	<b>316,271</b>		<b>340,579</b>
On-Street Parking, Pers Serv	68,784	A33201	61,241
On-Street Parking, Equipment & Cap Outlay	7,348	A33202	6,413
On-Street Parking, Contr Expend	22,352	A33204	13,328
<b>TOTAL On-Street Parking</b>	<b>98,484</b>		<b>80,982</b>
Fire, Pers Serv	14,268	A34101	14,170
Fire, Equip & Cap Outlay	72,335	A34102	18,914
Fire, Contr Expend	978,195	A34104	957,450
<b>TOTAL Fire</b>	<b>1,064,798</b>		<b>990,534</b>
Control of Animals, Contr Expend	1,320	A35104	1,260
<b>TOTAL Control of Animals</b>	<b>1,320</b>		<b>1,260</b>
Safety Inspection, Pers Serv	310,363	A36201	291,217
Safety Inspection, Equip & Cap Outlay	2,343	A36202	1,793
Safety Inspection, Contr Expend	41,213	A36204	65,567
<b>TOTAL Safety Inspection</b>	<b>353,919</b>		<b>358,577</b>
Civil Defense, Equip & Cap Outlay	500	A36402	2,502
Civil Defense, Contr Expend	12,039	A36404	12,469
<b>TOTAL Civil Defense</b>	<b>12,539</b>		<b>14,971</b>
<b>TOTAL Public Safety</b>	<b>10,820,444</b>		<b>10,875,672</b>
Public Health, Contr Expend	9,115	A40104	9,923
<b>TOTAL Public Health</b>	<b>9,115</b>		<b>9,923</b>
Registrar of Vital Stat Contr Expend	4,072	A40204	5,338
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>4,072</b>		<b>5,338</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>29,187</b>		<b>31,261</b>
Street Admin, Pers Serv	311,554	A50101	312,982
Street Admin, Equip & Cap Outlay	3,766	A50102	2,648
Street Admin, Contr Expend	81,926	A50104	71,473
<b>TOTAL Street Admin</b>	<b>397,246</b>		<b>387,103</b>
Maint of Streets, Pers Serv	966,331	A51101	1,019,817
Maint of Streets, Equip & Cap Outlay	14,808	A51102	3,661



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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Maint of Streets, Contr Expend	247,151	A51104	241,691
<b>TOTAL Maint of Streets</b>	<b>1,228,290</b>		<b>1,265,169</b>
Perm Improve Highway, Equip & Cap Outlay	29,500	A51122	
<b>TOTAL Perm Improve Highway</b>	<b>29,500</b>		<b>0</b>
Snow Removal, Pers Serv	2,101	A51421	17,241
Snow Removal, Equip & Cap Outlay	19,282	A51422	
Snow Removal, Contr Expend	5,556	A51424	8,690
<b>TOTAL Snow Removal</b>	<b>26,939</b>		<b>25,931</b>
Street Lighting, Equip & Cap Outlay	4,955	A51822	2,280
Street Lighting, Contr Expend	253,867	A51824	143,233
<b>TOTAL Street Lighting</b>	<b>258,822</b>		<b>145,513</b>
Sidewalks, Equip & Cap Outlay	11,708	A54102	
Sidewalks, Contr Expend	60,139	A54104	116,290
<b>TOTAL Sidewalks</b>	<b>71,847</b>		<b>116,290</b>
<b>TOTAL Transportation</b>	<b>2,012,644</b>		<b>1,940,006</b>
Publicity, Contr Expend	35,378	A64104	38,906
<b>TOTAL Publicity</b>	<b>35,378</b>		<b>38,906</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>35,378</b>		<b>38,906</b>
Parks, Pers Serv	230,031	A71101	243,096
Parks, Equip & Cap Outlay	4,430	A71102	16,102
Parks, Contr Expend	35,664	A71104	33,201
<b>TOTAL Parks</b>	<b>270,125</b>		<b>292,399</b>
Special Rec Facility, Pers Serv	167,290	A71801	161,923
Special Rec Facility, Equip & Cap Outlay	15,115	A71802	6,078
Special Rec Facility, Contr Expend	120,104	A71804	95,809
<b>TOTAL Special Rec Facility</b>	<b>302,509</b>		<b>263,810</b>
Youth Prog, Pers Serv	443,125	A73101	461,909
Youth Prog, Equip & Cap Outlay	6,813	A73102	3,946
Youth Prog, Contr Expend	143,881	A73104	143,751
<b>TOTAL Youth Prog</b>	<b>593,819</b>		<b>609,606</b>
Historian, Equip & Cap Outlay		A75102	7,463
Historian, Contr Expend	420	A75104	77
<b>TOTAL Historian</b>	<b>420</b>		<b>7,540</b>
Celebrations, Contr Expend	30,455	A75504	27,245
<b>TOTAL Celebrations</b>	<b>30,455</b>		<b>27,245</b>
Adult Recreation, Pers Serv	9,198	A76201	6,398
Adult Recreation, Contr Expend	7,403	A76204	7,944
<b>TOTAL Adult Recreation</b>	<b>16,601</b>		<b>14,342</b>
<b>TOTAL Culture And Recreation</b>	<b>1,213,929</b>		<b>1,214,942</b>
Zoning, Contr Expend	12,354	A80104	12,203
<b>TOTAL Zoning</b>	<b>12,354</b>		<b>12,203</b>
Refuse & Garbage, Pers Serv	1,004,792	A81601	1,135,741
Refuse & Garbage, Contr Expend	952,137	A81604	867,881
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,956,929</b>		<b>2,003,622</b>
Street Cleaning, Pers Serv	137,677	A81701	145,117

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Street Cleaning, Contr Expend	7,818	A81704	5,387
<b>TOTAL Street Cleaning</b>	<b>145,495</b>		<b>150,504</b>
Emergency Tenant Protection	3,210	A86114	3,080
<b>TOTAL Emergency Tenant Protection</b>	<b>3,210</b>		<b>3,080</b>
<b>TOTAL Home And Community Services</b>	<b>2,117,988</b>		<b>2,169,409</b>
State Retirement System	568,286	A90108	660,457
Police & Firemen Retirement, Empl Bnfts	1,450,990	A90158	1,496,173
Local Pension Fund, Empl Bnfts	460,169	A90258	436,453
Social Security, Employer Cont	890,969	A90308	941,791
Worker's Compensation, Empl Bnfts	888,402	A90408	928,719
Life Insurance, Empl Bnfts	4,851	A90458	4,824
Unemployment Insurance, Empl Bnfts	8,544	A90508	17,829
Disability Insurance, Empl Bnfts	9,572	A90558	9,633
Hospital & Medical (dental) Ins, Empl Bnft	3,019,142	A90608	3,156,881
Other Employee Benefits	810,764	A91898	222,265
<b>TOTAL Employee Benefits</b>	<b>8,111,689</b>		<b>7,875,025</b>
Debt Principal, Bond Anticipation Notes	132,400	A97306	132,400
<b>TOTAL Debt Principal</b>	<b>132,400</b>		<b>132,400</b>
Debt Interest, Bond Anticipation Notes	2,870	A97307	1,466
<b>TOTAL Debt Interest</b>	<b>2,870</b>		<b>1,466</b>
<b>TOTAL Expenditures</b>	<b>28,532,771</b>		<b>28,577,603</b>
Transfers, Other Funds	4,427,449	A99019	4,646,114
<b>TOTAL Operating Transfers</b>	<b>4,427,449</b>		<b>4,646,114</b>
<b>TOTAL Other Uses</b>	<b>4,427,449</b>		<b>4,646,114</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>32,960,220</b>		<b>33,223,717</b>

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(A) GENERAL

Changes in Fund Equity

Code Description	2012	EdpCode	2013
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>	<b>6,372,596</b>	<b>A8021</b>	<b>6,298,276</b>
Prior Period Adj - Decrease In Fund Equity	2,013,076	A8015	398,616
<b>Restated Fund Equity - Beg of Year</b>	<b>4,359,520</b>	<b>A8022</b>	<b>5,899,660</b>
ADD - REVENUES AND OTHER SOURCES	34,898,976		36,461,771
DEDUCT - EXPENDITURES AND OTHER USES	32,960,220		33,223,717
<b>Fund Equity-End of Year</b>	<b>6,298,276</b>	<b>A8029</b>	<b>9,137,714</b>

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	27,699,555	A1049N	28,605,228
Est Rev - Real Property Tax Items	392,000	A1099N	561,934
Est Rev - Non Property Tax Items	806,679	A1199N	806,679
Est Rev - Departmental Income	1,024,210	A1299N	1,072,900
Est Rev - Use of Money And Property	58,000	A2499N	78,000
Est Rev - Licenses And Permits	382,150	A2599N	383,700
Est Rev - Fines And Forfeitures	1,930,750	A2649N	1,930,750
Est Rev - Sale of Prop And Comp For Loss	30,650	A2699N	112,150
Est Rev - Miscellaneous Local Sources	16,600	A2799N	45,000
Est Rev - Interfund Revenues	65,000	A2801N	0
Est Rev - State Aid	732,649	A3099N	873,150
Est Rev - Federal Aid		A4099N	39,480
<b>TOTAL Estimated Revenues</b>	<b>33,138,243</b>		<b>34,508,971</b>
Appropriated Reserve	135,000	A511N	1,300,000
Appropriated Fund Balance	794,177	A599N	1,209,061
<b>TOTAL Estimated Other Sources</b>	<b>929,177</b>		<b>2,509,061</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>34,067,420</b>		<b>37,018,032</b>

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
<b>Appropriations</b>			
App - General Government Support	4,746,916	A1999N	5,452,595
App - Public Safety	10,905,652	A3999N	11,158,205
App - Health	13,500	A4999N	30,200
App - Transportation	2,227,638	A5999N	2,380,464
App - Economic Assistance And Opportunity	35,400	A6999N	38,400
App - Culture And Recreation	1,192,465	A7999N	1,237,990
App - Home And Community Services	2,178,610	A8999N	2,229,410
App - Employee Benefits	8,193,584	A9199N	9,716,900
App - Debt Service	133,800	A9899N	0
<b>TOTAL Appropriations</b>	<b>29,627,565</b>		<b>32,244,164</b>
App - Interfund Transfer	4,439,855	A9999N	4,773,868
<b>TOTAL Other Uses</b>	<b>4,439,855</b>		<b>4,773,868</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>34,067,420</b>		<b>37,018,032</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	81,687	CD200	44,579
<b>TOTAL Cash</b>	<b>81,687</b>		<b>44,579</b>
Due From Other Governments		CD440	24,070
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>24,070</b>
<b>TOTAL Assets</b>	<b>81,687</b>		<b>68,649</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Liabilities</b>			
Accounts Payable		CD600	42,474
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>42,474</b>
Due To Other Funds	54,197	CD630	22,849
<b>TOTAL Due To Other Funds</b>	<b>54,197</b>		<b>22,849</b>
Deferred Revenues	27,490	CD691	3,326
<b>TOTAL Deferred Revenues</b>	<b>27,490</b>		<b>3,326</b>
<b>TOTAL Liabilities</b>	<b>81,687</b>		<b>68,649</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>81,687</b>		<b>68,649</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Fed Aid, Community Development Act	78,110	CD4910	151,909
<b>TOTAL Federal Aid</b>	<b>78,110</b>		<b>151,909</b>
<b>TOTAL Revenues</b>	<b>78,110</b>		<b>151,909</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>78,110</b>		<b>151,909</b>



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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Rehab Loans & Grant, Equip & Cap Outlay	78,110	CD86682	151,909
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>78,110</b>		<b>151,909</b>
<b>TOTAL Home And Community Services</b>	<b>78,110</b>		<b>151,909</b>
<b>TOTAL Expenditures</b>	<b>78,110</b>		<b>151,909</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>78,110</b>		<b>151,909</b>

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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2012	EdpCode	2013
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>		<b>CD8021</b>	
ADD - REVENUES AND OTHER SOURCES	78,110		151,909
DEDUCT - EXPENDITURES AND OTHER USES	78,110		151,909
<b>Fund Equity-End of Year</b>		<b>CD8029</b>	

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(EE) ENTERPRISE UTILITY

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	619	EE200	619
<b>TOTAL Cash</b>	<b>619</b>		<b>619</b>
<b>TOTAL Assets</b>	<b>619</b>		<b>619</b>

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(EE) ENTERPRISE UTILITY

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Fund Equity</b>			
Net Assets-Unrestricted (deficit)	619	EE924	619
<b>TOTAL Retained Earnings</b>	<b>619</b>		<b>619</b>
<b>TOTAL Fund Equity</b>	<b>619</b>		<b>619</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>619</b>		<b>619</b>

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Results of Operation

Code Description	2012	EdpCode	2013
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Results of Operation

Code Description	2012	EdpCode	2013
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(EE) ENTERPRISE UTILITY

Changes in Fund Equity

Code Description	2012	EdpCode	2013
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	619	EE8021	619
Restated Fund Equity - Beg of Year	619	EE8022	619
Fund Equity - End of Year	619	EE8029	619

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Cash Flow

Code Description	2012	EdpCode	2013
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	2,639,604	H200	1,923,357
Cash With Fiscal Agent	2,746,967	H223	235,815
<b>TOTAL Cash</b>	<b>5,386,571</b>		<b>2,159,172</b>
State & Federal Receivables	250,000	H410	26,932
<b>TOTAL State And Federal Aid Receivables</b>	<b>250,000</b>		<b>26,932</b>
<b>TOTAL Assets</b>	<b>5,636,571</b>		<b>2,186,104</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Liabilities</b>			
Accounts Payable	759,108	H600	10,426
<b>TOTAL Accounts Payable</b>	<b>759,108</b>		<b>10,426</b>
Retained Percentages, Cont Pay	60,085	H605	158,941
<b>TOTAL Retained Percentages</b>	<b>60,085</b>		<b>158,941</b>
Bond Anticipation Notes Payable	132,400	H626	
<b>TOTAL Notes Payable</b>	<b>132,400</b>		<b>0</b>
Due To Other Funds	1,740,970	H630	2,748,523
<b>TOTAL Due To Other Funds</b>	<b>1,740,970</b>		<b>2,748,523</b>
Deferred Revenues		H691	26,932
<b>TOTAL Deferred Revenues</b>	<b>0</b>		<b>26,932</b>
<b>TOTAL Liabilities</b>	<b>2,692,563</b>		<b>2,944,822</b>
Capital Reserve	20,142	H878	
Other Restricted Fund Balance	2,923,866	H899	-758,718
<b>TOTAL Restricted Fund Balance</b>	<b>2,944,008</b>		<b>-758,718</b>
<b>TOTAL Fund Equity</b>	<b>2,944,008</b>		<b>-758,718</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>5,636,571</b>		<b>2,186,104</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Refunds of Prior Year's Expenditures	5,200	H2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>5,200</b>		<b>0</b>
St Aid, Public Safety-Cap Proj	248,150	H3397	
St Aid, Other Transportation	399,701	H3589	105,035
<b>TOTAL State Aid</b>	<b>647,851</b>		<b>105,035</b>
<b>TOTAL Revenues</b>	<b>653,051</b>		<b>105,035</b>
Interfund Transfers	9,653	H5031	
<b>TOTAL Interfund Transfers</b>	<b>9,653</b>		<b>0</b>
Serial Bonds	1,242,000	H5710	
Bans Redeemed From Appropriations	132,400	H5731	132,400
Installment Purchase Debt	3,253,816	H5785	
<b>TOTAL Proceeds of Obligations</b>	<b>4,628,216</b>		<b>132,400</b>
<b>TOTAL Other Sources</b>	<b>4,637,869</b>		<b>132,400</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,290,920</b>		<b>237,435</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Other Transportation, Equip & Cap Outlay	2,235,206	H59972	3,531,480
<b>TOTAL Other Transportation</b>	<b>2,235,206</b>		<b>3,531,480</b>
<b>TOTAL Transportation</b>	<b>2,235,206</b>		<b>3,531,480</b>
<b>TOTAL Expenditures</b>	<b>2,235,206</b>		<b>3,531,480</b>
Transfers, Other Funds	386,105	H99019	166,331
<b>TOTAL Operating Transfers</b>	<b>386,105</b>		<b>166,331</b>
<b>TOTAL Other Uses</b>	<b>386,105</b>		<b>166,331</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,621,311</b>		<b>3,697,811</b>

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2012	EdpCode	2013
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>588,948</b>	<b>H8021</b>	<b>2,944,008</b>
Prior Period Adj.- Increase In Fund Equity		H8012	
Prior Period Adj - Decrease In Fund Equity	314,549	H8015	242,350
<b>Restated Fund Equity - Beg of Year</b>	<b>274,399</b>	<b>H8022</b>	<b>2,701,658</b>
ADD - REVENUES AND OTHER SOURCES	5,290,920		237,435
DEDUCT - EXPENDITURES AND OTHER USES	2,621,311		3,697,811
<b>Fund Equity - End of Year</b>	<b>2,944,008</b>	<b>H8029</b>	<b>-758,718</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Land	14,397,300	K101	14,397,300
Buildings	8,250,900	K102	8,250,900
Improvements Other Than Buildings	3,049,332	K103	3,049,332
Machinery & Equipment	13,204,836	K104	13,204,836
Construction Work In Progress	1,654,788	K105	1,654,788
Infrastructure	40,026,496	K106	40,026,496
<b>TOTAL Fixed Assets (net)</b>	<b>80,583,652</b>		<b>80,583,652</b>
<b>TOTAL Assets</b>	<b>80,583,652</b>		<b>80,583,652</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Fund Equity</b>			
Total Non-Current Govt Assets	80,583,652	K159	80,583,652
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>80,583,652</b>		<b>80,583,652</b>
<b>TOTAL Fund Equity</b>	<b>80,583,652</b>		<b>80,583,652</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>80,583,652</b>		<b>80,583,652</b>

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(L) LIBRARY

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	187,124	L200	155,859
Petty Cash	100	L210	
<b>TOTAL Cash</b>	<b>187,224</b>		<b>155,859</b>
<b>TOTAL Assets</b>	<b>187,224</b>		<b>155,859</b>



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(L) LIBRARY

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Liabilities</b>			
Accounts Payable	9,489	L600	23,577
<b>TOTAL Accounts Payable</b>	<b>9,489</b>		<b>23,577</b>
Accrued Liabilities	83,573	L601	49,371
<b>TOTAL Accrued Liabilities</b>	<b>83,573</b>		<b>49,371</b>
Deferred Revenues		L691	9,774
<b>TOTAL Deferred Revenues</b>	<b>0</b>		<b>9,774</b>
<b>TOTAL Liabilities</b>	<b>93,062</b>		<b>82,722</b>
Assigned Unappropriated Fund Balance	94,162	L915	73,137
<b>TOTAL Assigned Fund Balance</b>	<b>94,162</b>		<b>73,137</b>
Unassigned Fund Balance		L917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Equity</b>	<b>94,162</b>		<b>73,137</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>187,224</b>		<b>155,859</b>

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(L) LIBRARY

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Library Charges	10,881	L2082	13,110
<b>TOTAL Departmental Income</b>	<b>10,881</b>		<b>13,110</b>
Library Services, Other Govts	85,744	L2360	140,636
<b>TOTAL Intergovernmental Charges</b>	<b>85,744</b>		<b>140,636</b>
Rental of Real Property, Other Govts	600	L2412	350
Commissions	1,454	L2450	2,087
<b>TOTAL Use of Money And Property</b>	<b>2,054</b>		<b>2,437</b>
Sale of Instructional Supplies	989	L2670	760
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>989</b>		<b>760</b>
Unclassified (specify)	491	L2770	622
<b>TOTAL Miscellaneous Local Sources</b>	<b>491</b>		<b>622</b>
St Aid For Libraries	5,339	L3840	19,733
<b>TOTAL State Aid</b>	<b>5,339</b>		<b>19,733</b>
Federal Aid For Libraries	4,145	L4840	
<b>TOTAL Federal Aid</b>	<b>4,145</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>109,643</b>		<b>177,298</b>
Interfund Transfers	1,220,785	L5031	1,072,758
<b>TOTAL Interfund Transfers</b>	<b>1,220,785</b>		<b>1,072,758</b>
<b>TOTAL Other Sources</b>	<b>1,220,785</b>		<b>1,072,758</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,330,428</b>		<b>1,250,056</b>

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(L) LIBRARY

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Payment of Mta Payroll Tax, Contr Expend	5,625	L19804	
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>5,625</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>5,625</b>		<b>0</b>
Library, Pers Serv	655,471	L74101	655,382
Library, Equip & Cap Outlay	113,024	L74102	88,769
Library, Contr Expend	240,874	L74104	243,270
<b>TOTAL Library</b>	<b>1,009,369</b>		<b>987,421</b>
<b>TOTAL Culture And Recreation</b>	<b>1,009,369</b>		<b>987,421</b>
State Retirement, Empl Bnfts	107,017	L90108	136,041
Social Security, Empl Bnfts	50,062	L90308	52,197
Worker's Compensation, Empl Bnfts	13,400	L90408	4,575
Life Insurance, Empl Bnfts	378	L90458	357
Disability Insurance, Empl Bnfts	1,093	L90558	1,064
Hospital & Medical (dental) Ins, Empl Bnft	122,581	L90608	133,766
Other Employee Benefits (spec)	5,494	L90898	2,289
<b>TOTAL Employee Benefits</b>	<b>300,025</b>		<b>330,289</b>
<b>TOTAL Expenditures</b>	<b>1,315,019</b>		<b>1,317,710</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,315,019</b>		<b>1,317,710</b>

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(L) LIBRARY

Changes in Fund Equity

Code Description	2012	EdpCode	2013
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>78,753</b>	<b>L8021</b>	<b>94,162</b>
Prior Period Adj.- Increase In Fund Equity		L8012	46,630
<b>Restated Fund Equity - Beg of Year</b>	<b>78,753</b>	<b>L8022</b>	<b>140,792</b>
ADD - REVENUES AND OTHER SOURCES	1,330,428		1,250,056
DEDUCT - EXPENDITURES AND OTHER USES	1,315,019		1,317,710
<b>Fund Equity - End of Year</b>	<b>94,162</b>	<b>L8029</b>	<b>73,138</b>

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(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	241,122	TA200	223,423
<b>TOTAL Cash</b>	<b>241,122</b>		<b>223,423</b>
Service Award Program Assets	1,618,623	TA461	2,043,690
<b>TOTAL Investments</b>	<b>1,618,623</b>		<b>2,043,690</b>
Accrued Interest Receivable		TA381	4,520
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>4,520</b>
<b>TOTAL Assets</b>	<b>1,859,745</b>		<b>2,271,633</b>

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(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Liabilities</b>			
Due To Other Funds	481	TA630	20,488
<b>TOTAL Due To Other Funds</b>	<b>481</b>		<b>20,488</b>
Consolidated Payroll		TA10	
Service Awards	1,618,623	TA13	2,043,690
Guaranty & Bid Deposits	32,672	TA30	41,500
Bail Deposits	42,776	TA35	42,776
Tax Redemptions	7,355	TA40	8,016
Other Funds (specify)	157,838	TA85	115,163
<b>TOTAL Agency Liabilities</b>	<b>1,859,264</b>		<b>2,251,145</b>
<b>TOTAL Liabilities</b>	<b>1,859,745</b>		<b>2,271,633</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>1,859,745</b>		<b>2,271,633</b>

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	47,185	TE200	48,103
<b>TOTAL Cash</b>	<b>47,185</b>		<b>48,103</b>
<b>TOTAL Assets</b>	<b>47,185</b>		<b>48,103</b>

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Fund Equity</b>			
Net Assets-Restricted For Other Purposes	47,185	TE923	48,103
<b>TOTAL Assigned Fund Balance</b>	<b>47,185</b>		<b>48,103</b>
<b>TOTAL Fund Equity</b>	<b>47,185</b>		<b>48,103</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>47,185</b>		<b>48,103</b>



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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Gifts And Donations	10,936	TE2705	16,523
<b>TOTAL Miscellaneous Local Sources</b>	<b>10,936</b>		<b>16,523</b>
<b>TOTAL Revenues</b>	<b>10,936</b>		<b>16,523</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>10,936</b>		<b>16,523</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Other Culture And Rec, Cont Expend	11,676	TE79894	15,605
<b>TOTAL Other Culture And Rec</b>	<b>11,676</b>		<b>15,605</b>
<b>TOTAL Culture And Recreation</b>	<b>11,676</b>		<b>15,605</b>
<b>TOTAL Expenditures</b>	<b>11,676</b>		<b>15,605</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>11,676</b>		<b>15,605</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2012	EdpCode	2013
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity Beginning of Year</b>	<b>47,925</b>	<b>TE8021</b>	<b>47,185</b>
<b>Restated Fund Equity - Beg of Year</b>	<b>47,925</b>	<b>TE8022</b>	<b>47,185</b>
ADD - REVENUES AND OTHER SOURCES	10,936		16,523
DEDUCT - EXPENDITURES AND OTHER USES	11,676		15,605
<b>Fund Equity End of Year</b>	<b>47,185</b>	<b>TE8029</b>	<b>48,103</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash		V200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Due From Other Funds	26,248	V391	480,536
<b>TOTAL Due From Other Funds</b>	<b>26,248</b>		<b>480,536</b>
Cash Special Reserves	563,455	V230	695,024
<b>TOTAL Restricted Assets</b>	<b>563,455</b>		<b>695,024</b>
<b>TOTAL Assets</b>	<b>589,703</b>		<b>1,175,560</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Fund Equity</b>			
Fund Balance-Reserved For Bonded Debt	589,703	V884	1,175,559
<b>TOTAL Restricted Fund Balance</b>	<b>589,703</b>		<b>1,175,559</b>
<b>TOTAL Fund Equity</b>	<b>589,703</b>		<b>1,175,559</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>589,703</b>		<b>1,175,559</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Interest And Earnings	11,111	V2401	10,680
<b>TOTAL Use of Money And Property</b>	<b>11,111</b>		<b>10,680</b>
Premium & Accrued Interest On Obligations		V2710	221,541
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>221,541</b>
<b>TOTAL Revenues</b>	<b>11,111</b>		<b>232,221</b>
Interfund Transfers	3,583,116	V5031	3,739,687
<b>TOTAL Interfund Transfers</b>	<b>3,583,116</b>		<b>3,739,687</b>
Advanced Refunding Bonds		V5791	3,575,000
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>3,575,000</b>
<b>TOTAL Other Sources</b>	<b>3,583,116</b>		<b>7,314,687</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,594,227</b>		<b>7,546,908</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend		V13804	70,661
<b>TOTAL Fiscal Agents Fees</b>	<b>0</b>		<b>70,661</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>70,661</b>
Debt Principal, Serial Bonds	2,445,000	V97106	2,495,000
Debt Principal, Installment Purchase Debt		V97856	176,879
<b>TOTAL Debt Principal</b>	<b>2,445,000</b>		<b>2,671,879</b>
Debt Interest, Serial Bonds	752,011	V97107	749,823
Debt Interest, Installment Purchase Debt		V97857	92,734
<b>TOTAL Debt Interest</b>	<b>752,011</b>		<b>842,557</b>
<b>TOTAL Expenditures</b>	<b>3,197,011</b>		<b>3,585,097</b>
Repayments To Esc Agent Adv Ref Bonds		V99914	3,724,656
	<b>0</b>		<b>3,724,656</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>3,724,656</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,197,011</b>		<b>7,309,753</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Changes in Fund Equity

Code Description	2012	EdpCode	2013
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>192,487</b>	<b>V8021</b>	<b>589,703</b>
Prior Period Adj.- Increase In Fund Equity		V8012	348,700
<b>Restated Fund Equity - Beg of Year</b>	<b>192,487</b>	<b>V8022</b>	<b>938,403</b>
ADD - REVENUES AND OTHER SOURCES	3,594,227		7,546,908
DEDUCT - EXPENDITURES AND OTHER USES	3,197,011		7,309,753
<b>Fund Equity - End of Year</b>	<b>589,703</b>	<b>V8029</b>	<b>1,175,558</b>



VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Total Non-Current Govt Liabilities	35,138,460	W129	40,571,450
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>35,138,460</b>		<b>40,571,450</b>
<b>TOTAL Assets</b>	<b>35,138,460</b>		<b>40,571,450</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
<b>General Long Term Debt</b>			
Other Post Employment Benefits	4,025,584	W683	7,891,955
Installment Purchase Debt	3,253,816	W685	3,076,937
Compensated Absences	4,637,060	W687	5,885,558
<b>TOTAL Other Liabilities</b>	<b>11,916,460</b>		<b>16,854,450</b>
Bonds Payable	23,222,000	W628	23,717,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>23,222,000</b>		<b>23,717,000</b>
<b>TOTAL Liabilities</b>	<b>35,138,460</b>		<b>40,571,450</b>
<b>TOTAL General Long Term Debt</b>	<b>35,138,460</b>		<b>40,571,450</b>

VILLAGE OF Lynbrook  
Financial Comments  
For the Fiscal Year Ending 2013

(A) GENERAL

Adjustment Reason

Account Code A8015 To agree with p/y audited financial statements

(L) LIBRARY

Adjustment Reason

Account Code L8012 To agree with p/y audited financial statements

(V) DEBT SERVICE

Adjustment Reason

Account Code V8012 To adjust opening equity to agree with p/y audited financial statement

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 To agree with p/y audited financial statements

Account Code H8015 To agree with p/y audited financial statements

**VILLAGE OF Lynbrook**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2013**

10/1/2013

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.	O/S End of Year
2012	IPC E	Energy Performance Contract			09/22/2011	09/22/2026	2.85%		\$3,253,816	\$3,253,816	\$176,879	\$0	\$0	\$3,076,937
<b>AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$3,253,816</b>	<b>\$176,879</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,076,937</b>
2008	BAN N	Fire Truck			04/10/2008	04/10/2009	1.78%		\$662,000	\$132,400	\$132,400	\$0	\$0	\$0
<b>AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$132,400</b>	<b>\$132,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2007	BOND N	Various Public Improvements			01/15/2007	01/15/2027	3.80%		\$7,000,000	\$5,465,000	\$410,000	\$0	\$0	\$5,055,000
2010	BOND N	GO bond			12/15/2009	12/15/2023	2.00% Y		\$4,065,000	\$3,750,000	\$315,000	\$0	\$0	\$3,435,000
2012	BOND N	Capital Improvements			11/29/2011	10/15/2023	1.75%		\$4,607,000	\$4,607,000	\$0	\$0	\$0	\$4,607,000
2013	BOND N	Separation Payments			01/22/2013	12/15/2023	2.015%		\$2,900,000	\$0	\$0	\$0	\$0	\$2,900,000
2001	BOND N	various capital projects			08/01/1991	07/01/2012	6.30% Y			\$50,000	\$50,000	\$0	\$0	\$0
2006	BOND N	Various Purposes			10/01/2005	10/01/2021	3.50%		\$9,970,000	\$5,770,000	\$775,000	\$0	(\$3,485,000)	\$1,510,000
2010	BOND N	Refunding of 1999 bonds			11/24/2009	07/15/2015	3.00% Y		\$2,415,000	\$1,125,000	\$525,000	\$0	\$0	\$600,000
2013	BOND N	Refunding Bonds			04/01/2013	10/01/2021	1.148%		\$3,575,000	\$0	\$20,000	\$0	\$0	\$3,555,000
2003	BOND N	Various			12/15/2002	12/15/2022	3.375%		\$5,840,000	\$2,455,000	\$400,000	\$0	\$3,485,000	\$2,055,000
<b>AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$6,475,000</b>	<b>\$23,222,000</b>	<b>\$2,495,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,717,000</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$6,475,000</b>	<b>\$26,608,216</b>	<b>\$2,804,279</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,793,937</b>

VILLAGE OF Lynbrook  
Maturity Schedule  
For the Fiscal Year Ending 2013

For Bonds Issued During The Fiscal Year Ended 2013

	EDPCODE	
Indebtedness No.		2013000001
Purpose of Issue		Separation Payments
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	2,900,000
Date of Issue	2P3DT	1/22/2013
Interest Rate	2P3PC	2.01500
Final Maturity Date	2P3DM	12/15/2023
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P315	250,000
	2P316	250,000
	2P317	250,000
	2P318	275,000
	2P319	375,000
	2P320	375,000
	2P321	375,000
	2P322	375,000
	2P323	375,000

VILLAGE OF Lynbrook  
Maturity Schedule  
For the Fiscal Year Ending 2013

For Bonds Issued During The Fiscal Year Ended 2013

	EDPCODE	
Indebtedness No.		2013000002
Purpose of Issue		Refunding Bonds
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	3,575,000
Date of Issue	2P3DT	4/1/2013
Interest Rate	2P3PC	1.14770
Final Maturity Date	2P3DM	10/1/2021
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P314	25,000
	2P315	25,000
	2P316	780,000
	2P317	715,000
	2P318	640,000
	2P319	540,000
	2P320	420,000
	2P321	410,000

VILLAGE OF Lynbrook  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2013

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$1,450.00
Demand Deposits	9Z2011	\$1,614,769.00
Time Deposits	9Z2021	\$13,422,145.00
<b>Total</b>		<b>\$15,038,364.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$2,019,810.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$14,277,674.00
<b>Total</b>		<b>\$16,297,484.00</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 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4080	\$7,274,300	\$56,981	\$0	\$7,331,281
****-2704	\$114,769	\$1,606	\$96,757	\$19,618
****-7965	\$1,500,000	\$0	\$0	\$1,500,000
****-3184	\$69,165	\$0	\$0	\$69,165
****-0205	\$2,536,775	\$0	\$0	\$2,536,775
****-0658	\$24,534	\$0	\$0	\$24,534
****-5190	\$32,869	\$0	\$0	\$32,869
****-1762	\$44,579	\$0	\$0	\$44,579
****-55-8	\$1,510,062	\$0	\$0	\$1,510,062
****-12-4	\$125,535	\$0	\$0	\$125,535
****-90-9	\$267,808	\$0	\$0	\$267,808
****-09-6	\$19,952	\$0	\$0	\$19,952
****-50.1	\$235,815	\$0	\$0	\$235,815
****-0757	\$695,014	\$0	\$0	\$695,014
****-1966	\$67,860	\$0	\$0	\$67,860
****-0563	\$222,338	\$542	\$36,529	\$186,351
****-0299	\$80,709	\$0	\$63,385	\$17,324
****-0001	\$214,831	\$0	\$0	\$214,831
Total Adjusted Bank Balance				<u>\$14,899,373</u>
Petty Cash				<u>\$1,450.00</u>
Adjustments				<u>\$0.00</u>
Total Cash				9ZCASH * <u>\$14,900,823</u>
Total Cash Balance All Funds				9ZCASHB * <u>\$14,900,823</u>

\* Must be equal



VILLAGE OF Lynbrook  
Local Government Questionnaire  
For the Fiscal Year Ending 2013

	<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 2013

<b>Total Full Time Employees:</b>		145			
<b>Total Part Time Employees:</b>		81			
<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	\$796,497.00	85	32	
90158	Police and Fire Retirement	\$1,496,173.00	47		
90258	Local Pension Fund	\$436,453.00	196		
90308	Social Security	\$993,989.00	145	81	
90408	Worker's Compensation Insurance	\$933,294.00	145	81	
90458	Life Insurance	\$44,047.00	145	81	
90508	Unemployment Insurance	\$17,829.00	145	81	
90558	Disability Insurance	\$10,697.00	145		
90608	Hospital and Medical (Dental) Insurance	\$3,290,647.00	145		
90708	Union Welfare Benefits	\$13,569.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$172,119.00			
<b>Total</b>		<b>\$8,205,314.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$8,205,314.00</b>			

VILLAGE OF Lynbrook  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$193,945	64,664	gallons	
Diesel Fuel	\$121,889	35,997	gallons	
Fuel Oil			gallons	
Natural Gas	\$78,066	120,400	cubic feet	
Electricity	\$322,926	2,025,947	kilowatts	Therms
Coal			tons	

VILLAGE OF Lynbrook  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2013

**Annual OPEB Cost and Net OPEB Obligation**

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$4,028,187.00
3. Interest on Net OPEB Obligation	\$200,270.00
4. Adjustment to Annual Required Contribution	(\$278,404.00)
5. Annual OPEB Expense	\$3,950,053.00
6. Less: Actual Contribution Made	\$1,064,839.00
7. Increase in Net OPEB Obligation	\$2,885,214.00
8. Net OPEB Obligation - beginning of year	\$5,006,741.00
9. Net OPEB Obligation - end of year	\$7,891,955.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$7,891,955.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	26.96%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$43,649,216.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$43,649,216.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$14,851,586.00
17. UAAL as Percentage of Annual Covered Payroll	293.90%

**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 05/31/2013, 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 05/31/2013 and filed by means of electronic data transmission.

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

(631) 473-3400  
Telephone Number

10/01/2013  
Date of Certification

John Giordano  
Name

Village Administrator  
Title

1 Columbus Drive, Lynbrook, NY 115  
Official Address

(516) 599-8300  
Official Telephone Number