

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 05/31/2016

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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (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 2015 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
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	12,371,458	A200	15,984,864
Petty Cash	1,350	A210	1,350
TOTAL Cash	12,372,808		15,986,214
Tax Sale Certificates	582,921	A320	539,417
TOTAL Taxes Receivable (net)	582,921		539,417
Accounts Receivable	398,964	A380	477,038
TOTAL Other Receivables (net)	398,964		477,038
Due From Other Funds	911,370	A391	1,138,080
TOTAL Due From Other Funds	911,370		1,138,080
Prepaid Expenses	34,699	A480	47,695
TOTAL Prepaid Expenses	34,699		47,695
Cash Special Reserves	363,572	A230	
TOTAL Restricted Assets	363,572		0
TOTAL Assets and Deferred Outflows of Resources	14,664,334		18,188,444

VILLAGE OF Lynbrook
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(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	556,036	A600	387,208
TOTAL Accounts Payable	556,036		387,208
Accrued Liabilities	1,990,096	A601	1,934,270
TOTAL Accrued Liabilities	1,990,096		1,934,270
Judgments And Claims Payable		A686	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	2,546,132		2,321,478
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	22,522
Deferred Taxes	2,748,262	A694	2,327,589
TOTAL Deferred Inflows of Resources	2,748,262		2,350,111
TOTAL Deferred Inflows of Resources	2,748,262		2,350,111
Fund Balance			
Not in Spendable Form	34,699	A806	47,695
TOTAL Nonspendable Fund Balance	34,699		47,695
Reserve for Emp Benefits & Acc Liabilities	93,615	A867	836,940
Capital Reserve	31,753	A878	31,848
Reserve For Repairs	24,585	A882	24,350
Other Restricted Fund Balance	56,190	A899	40,630
TOTAL Restricted Fund Balance	206,143		933,768
Committed Fund Balance		A913	
TOTAL Committed Fund Balance	0		0
Assigned Appropriated Fund Balance	1,431,390	A914	718,999
Assigned Unappropriated Fund Balance	389,656	A915	604,979
TOTAL Assigned Fund Balance	1,821,046		1,323,978
Unassigned Fund Balance	7,308,052	A917	11,211,414
TOTAL Unassigned Fund Balance	7,308,052		11,211,414
TOTAL Fund Balance	9,369,940		13,516,855
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,664,334		18,188,444

VILLAGE OF Lynbrook
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	29,967,190	A1001	31,248,038
TOTAL Real Property Taxes	29,967,190		31,248,038
Other Payments In Lieu of Taxes	476,338	A1081	490,322
Interest & Penalties On Real Prop Taxes	101,977	A1090	111,460
TOTAL Real Property Tax Items	578,315		601,782
Utilities Gross Receipts Tax	897,925	A1130	934,726
TOTAL Non Property Tax Items	897,925		934,726
Charges For Tax Redemption	2,850	A1235	2,750
Police Fees	8,738	A1520	8,655
Fire Inspection Fees	13,850	A1540	30,600
Safety Inspection Fees	63,463	A1560	59,763
Other Public Safety Departmental Income	8,550	A1589	47,925
Public Health Fees	4,092	A1601	4,108
Parking Meter Fees Non-Taxable	514,736	A1741	508,486
Park And Recreational Charges	212,256	A2001	210,574
Special Recreational Facility Charges	257,533	A2025	231,744
Zoning Fees	4,500	A2110	13,175
Refuse & Garbage Charges	56,267	A2130	50,601
Other Home & Community Services Income	35,004	A2189	-9,352
TOTAL Departmental Income	1,181,839		1,159,029
Refuse & Garbage Serv Other Govts	33,939	A2376	6,349
TOTAL Intergovernmental Charges	33,939		6,349
Interest And Earnings	96,763	A2401	90,212
Rental of Real Property, Other Govts		A2412	
TOTAL Use of Money And Property	96,763		90,212
Business & Occupational License	85,265	A2501	50,115
Public Safety Permits	74,303	A2550	74,872
Building And Alteration Permits	231,906	A2555	425,859
Street Opening Permits	13,185	A2560	46,430
Permits, Other	247,571	A2590	235,245
TOTAL Licenses And Permits	652,230		832,521
Fines And Forfeited Bail	1,833,939	A2610	1,890,408
Forfeiture of Crime Proceeds	1,644	A2625	
TOTAL Fines And Forfeitures	1,835,583		1,890,408
Sales of Equipment	9,982	A2665	4,504
Insurance Recoveries	83,290	A2680	39,009
Other Compensation For Loss	87,854	A2690	123,439
TOTAL Sale of Property And Compensation For Loss	181,126		166,952
Refunds of Prior Year's Expenditures	35,393	A2701	55,302
Gifts And Donations	2,000	A2705	
Premium On Obligations		A2710	10,339
Unclassified (specify)	2,821	A2770	2,275
TOTAL Miscellaneous Local Sources	40,214		67,916
St Aid, Revenue Sharing	258,906	A3001	258,932
St Aid, Mortgage Tax	184,677	A3005	229,209

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
St Aid - Other (specify)		A3089	4,409
St Aid, Other Public Safety	89,142	A3389	57,100
St Aid, Consolidated Highway Aid		A3501	491,124
St Aid, Recreation For Elderly	12,146	A3801	38,065
TOTAL State Aid	544,871		1,078,839
Fed Aid, Disaster Assistance	27,273	A4785	60,784
TOTAL Federal Aid	27,273		60,784
TOTAL Revenues	36,037,268		38,137,556
Interfund Transfers		A5031	1,180,062
TOTAL Interfund Transfers	0		1,180,062
Serial Bonds		A5710	1,250,000
TOTAL Proceeds of Obligations	0		1,250,000
TOTAL Other Sources	0		2,430,062
TOTAL Detail Revenues And Other Sources	36,037,268		40,567,618

VILLAGE OF Lynbrook
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	73,015	A10101	76,344
Legislative Board, Contr Expend	2,348	A10104	3,847
TOTAL Legislative Board	75,363		80,191
Municipal Court, Pers Serv	210,367	A11101	253,965
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	162,543	A11104	187,040
TOTAL Municipal Court	372,910		441,005
Mayor, Pers Serv	84,171	A12101	91,715
Mayor, Contr Expend	1,801	A12104	4,613
TOTAL Mayor	85,972		96,328
Treasurer, Pers Serv	145,416	A13251	114,321
Treasurer, Contr Expend	147,309	A13254	155,300
TOTAL Treasurer	292,725		269,621
Assessment, Pers Serv	66,802	A13551	70,769
Assessment, Equip & Cap Outlay	122	A13552	178
Assessment, Contr Expend	1,349	A13554	1,170
TOTAL Assessment	68,273		72,117
Clerk,pers Serv	422,701	A14101	434,110
Clerk,contr Expend	25,175	A14104	27,129
TOTAL Clerk	447,876		461,239
Law, Pers Serv	166,073	A14201	171,818
Law, Contr Expend	197,063	A14204	178,914
TOTAL Law	363,136		350,732
Engineer, Contr Expend	7,478	A14404	9,433
TOTAL Engineer	7,478		9,433
Records Mgmt, Contr Expend	4,580	A14604	30,182
TOTAL Records Mgmt	4,580		30,182
Buildings, Pers Serv	71,868	A16201	87,240
Buildings, Equip & Cap Outlay	14,735	A16202	69,606
Buildings, Contr Expend	142,433	A16204	120,002
TOTAL Buildings	229,036		276,848
Central Garage, Pers Serv	332,441	A16401	278,012
Central Garage, Equip & Cap Outlay	23,550	A16402	9,381
Central Garage, Contr Expend	186,780	A16404	249,586
TOTAL Central Garage	542,771		536,979
Central Comm System, Equip & Cap Outlay	39,408	A16502	16,552
Central Comm System, Contr Expend	134,528	A16504	149,453
TOTAL Central Comm System	173,936		166,005
Central Print & Mail,contr Expend	36,895	A16704	42,593
TOTAL Central Print & Mail	36,895		42,593
Unallocated Insurance, Contr Expend	664,016	A19104	684,025
TOTAL Unallocated Insurance	664,016		684,025
Municipal Assn Dues, Contr Expend	7,892	A19204	7,892
TOTAL Municipal Assn Dues	7,892		7,892

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Judgements And Claims, Contr Expend	943,926	A19304	432,176
TOTAL Judgements And Claims	943,926		432,176
Property Loss, Contr Expend	300	A19314	450
TOTAL Property Loss	300		450
Pur of Land/right of Way,equip & Cap Out		A19402	
TOTAL Pur of Land/right of Way	0		0
Payment of Mta Payroll Tax,contr Expend	54,276	A19804	53,401
TOTAL Payment of Mta Payroll Tax	54,276		53,401
TOTAL General Government Support	4,371,361		4,011,217
Police, Pers Serv	8,007,228	A31201	8,447,562
Police, Equip & Cap Outlay	151,256	A31202	89,737
Police, Contr Expend	335,580	A31204	297,450
TOTAL Police	8,494,064		8,834,749
Traffic Control, Pers Serv	338,539	A33101	314,205
Traffic Control, Equip & Cap Outlay	707	A33102	2,198
Traffic Control, Contr Expen	33,407	A33104	29,786
TOTAL Traffic Control	372,653		346,189
On-Street Parking, Pers Serv	30,099	A33201	31,508
On-Street Parking, Equipment & Cap Outlay	5,171	A33202	12,060
On-Street Parking, Contr Expend	74,542	A33204	72,888
TOTAL On-Street Parking	109,812		116,456
Fire, Pers Serv	15,724	A34101	16,256
Fire, Equip & Cap Outlay	194,232	A34102	135,967
Fire, Contr Expend	1,018,873	A34104	1,013,603
TOTAL Fire	1,228,829		1,165,826
Safety Inspection, Pers Serv	371,402	A36201	347,627
Safety Inspection, Equip & Cap Outlay	1,411	A36202	1,370
Safety Inspection, Contr Expend	82,727	A36204	89,566
TOTAL Safety Inspection	455,540		438,563
Civil Defense, Equip & Cap Outlay	534	A36402	
Civil Defense, Contr Expend	11,501	A36404	12,935
TOTAL Civil Defense	12,035		12,935
TOTAL Public Safety	10,672,933		10,914,718
Public Health, Contr Expend	10,345	A40104	13,385
TOTAL Public Health	10,345		13,385
Registrar of Vital Stat Contr Expend	3,949	A40204	3,728
TOTAL Registrar of Vital Stat Contr Expend	3,949		3,728
Narcotic Guid Council, Contr Expend	16,000	A42104	16,000
TOTAL Narcotic Guid Council	16,000		16,000
TOTAL Health	30,294		33,113
Street Admin, Pers Serv	334,618	A50101	347,501
Street Admin, Equip & Cap Outlay	2,793	A50102	1,673
Street Admin, Contr Expend	83,349	A50104	61,319
TOTAL Street Admin	420,760		410,493
Maint of Streets, Pers Serv	1,048,310	A51101	1,086,122

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Maint of Streets, Equip & Cap Outlay	420	A51102	
Maint of Streets, Contr Expend	184,779	A51104	129,219
TOTAL Maint of Streets	1,233,509		1,215,341
Perm Improve Highway, Equip & Cap Outlay	243,168	A51122	276,300
TOTAL Perm Improve Highway	243,168		276,300
Snow Removal, Pers Serv	107,796	A51421	50,140
Snow Removal, Equip & Cap Outlay		A51422	2,878
Snow Removal, Contr Expend	78,168	A51424	15,198
TOTAL Snow Removal	185,964		68,216
Street Lighting, Equip & Cap Outlay	10,066	A51822	7,591
Street Lighting, Contr Expend	179,597	A51824	148,340
TOTAL Street Lighting	189,663		155,931
Sidewalks, Equip & Cap Outlay	5,488	A54102	2,037
Sidewalks, Contr Expend	49,960	A54104	63,782
TOTAL Sidewalks	55,448		65,819
TOTAL Transportation	2,328,512		2,192,100
Publicity, Contr Expend	51,168	A64104	44,580
TOTAL Publicity	51,168		44,580
TOTAL Economic Assistance And Opportunity	51,168		44,580
Parks, Pers Serv	251,064	A71101	252,835
Parks, Equip & Cap Outlay	25,094	A71102	5,455
Parks, Contr Expend	37,225	A71104	53,650
TOTAL Parks	313,383		311,940
Special Rec Facility, Pers Serv	180,668	A71801	178,053
Special Rec Facility, Equip & Cap Outlay	17,911	A71802	4,534
Special Rec Facility, Contr Expend	103,560	A71804	100,701
TOTAL Special Rec Facility	302,139		283,288
Youth Prog, Pers Serv	516,224	A73101	592,855
Youth Prog, Equip & Cap Outlay	22,409	A73102	12,062
Youth Prog, Contr Expend	211,660	A73104	187,430
TOTAL Youth Prog	750,293		792,347
Historian, Contr Expend	143	A75104	341
TOTAL Historian	143		341
Celebrations, Contr Expend	36,382	A75504	43,319
TOTAL Celebrations	36,382		43,319
Adult Recreation, Pers Serv	13,354	A76201	12,587
Adult Recreation, Contr Expend	4,496	A76204	4,359
TOTAL Adult Recreation	17,850		16,946
TOTAL Culture And Recreation	1,420,190		1,448,181
Zoning, Contr Expend	13,549	A80104	8,593
TOTAL Zoning	13,549		8,593
Refuse & Garbage, Pers Serv	1,147,523	A81601	1,234,685
Refuse & Garbage, Equip & Cap Outlay		A81602	21,000
Refuse & Garbage, Contr Expend	869,160	A81604	865,464
TOTAL Refuse & Garbage	2,016,683		2,121,149

VILLAGE OF Lynbrook
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Street Cleaning, Pers Serv	155,231	A81701	158,478
Street Cleaning, Contr Expend	6,647	A81704	6,426
TOTAL Street Cleaning	161,878		164,904
Emergency Tenant Protection	2,890	A86114	2,820
TOTAL Emergency Tenant Protection	2,890		2,820
TOTAL Home And Community Services	2,195,000		2,297,466
State Retirement System	861,154	A90108	1,152,577
Police & Firemen Retirement, Empl Bnfts	1,668,515	A90158	1,612,912
Local Pension Fund, Empl Bnfts	432,941	A90258	451,056
Social Security, Employer Cont	969,875	A90308	988,475
Worker's Compensation, Empl Bnfts	1,095,561	A90408	961,903
Life Insurance, Empl Bnfts	5,418	A90458	5,115
Unemployment Insurance, Empl Bnfts	31,394	A90508	26,581
Disability Insurance, Empl Bnfts	11,166	A90558	11,612
Hospital & Medical (dental) Ins, Empl Bnft	3,614,239	A90608	3,885,012
Other Employee Benefits	864,159	A91898	655,846
TOTAL Employee Benefits	9,554,422		9,751,089
Other Debt, Principal		A97896	453,510
TOTAL Debt Principal	0		453,510
Other Debt, Interest		A97897	3,676
TOTAL Debt Interest	0		3,676
TOTAL Expenditures	30,623,880		31,149,650
Transfers, Other Funds	5,023,849	A99019	5,223,240
TOTAL Operating Transfers	5,023,849		5,223,240
TOTAL Other Uses	5,023,849		5,223,240
TOTAL Detail Expenditures And Other Uses	35,647,729		36,372,890

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,980,401	A8021	9,369,940
Prior Period Adj -Decrease In Fund Balance		A8015	47,813
Restated Fund Balance - Beg of Year	8,980,401	A8022	9,322,127
ADD - REVENUES AND OTHER SOURCES	36,037,268		40,567,618
DEDUCT - EXPENDITURES AND OTHER USES	35,647,729		36,372,890
Fund Balance - End of Year	9,369,940	A8029	13,516,855

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	31,230,590	A1049N	31,009,472
Est Rev - Real Property Tax Items	590,750	A1099N	1,676,507
Est Rev - Non Property Tax Items	831,679	A1199N	831,779
Est Rev - Departmental Income	1,272,300	A1299N	1,211,200
Est Rev - Use of Money And Property	83,000	A2499N	93,000
Est Rev - Licenses And Permits	533,900	A2599N	528,700
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	20,000	A2799N	17,604
Est Rev - State Aid	833,406	A3099N	740,085
Est Rev - Federal Aid	23,700	A4099N	
TOTAL Estimated Revenues	37,462,225		38,151,247
Appropriated Reserve	95,163	A511N	500,000
Appropriated Fund Balance	1,431,390	A599N	718,999
TOTAL Estimated Other Sources	1,526,553		1,218,999
TOTAL Estimated Revenues And Other Sources	38,988,778		39,370,246

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	4,848,025	A1999N	4,854,725
App - Public Safety	12,019,837	A3999N	12,432,782
App - Health	31,900	A4999N	33,900
App - Transportation	2,771,450	A5999N	2,465,679
App - Economic Assistance And Opportunity	61,500	A6999N	62,000
App - Culture And Recreation	1,450,810	A7999N	1,595,875
App - Home And Community Services	2,456,500	A8999N	2,416,950
App - Employee Benefits	10,095,700	A9199N	10,128,700
App - Debt Service		A9899N	74,013
TOTAL Appropriations	33,735,722		34,064,624
App - Interfund Transfer	5,253,056	A9999N	5,305,622
TOTAL Other Uses	5,253,056		5,305,622
TOTAL Appropriations And Other Uses	38,988,778		39,370,246

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	62	CD200	
TOTAL Cash	62		0
Due From Other Funds		CD391	14,150
TOTAL Due From Other Funds	0		14,150
Due From Other Governments	1,842	CD440	
TOTAL Due From Other Governments	1,842		0
TOTAL Assets and Deferred Outflows of Resources	1,904		14,150

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable		CD600	14,150
TOTAL Accounts Payable	0		14,150
Due To Other Funds	1,904	CD630	
TOTAL Due To Other Funds	1,904		0
TOTAL Liabilities	1,904		14,150
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,904		14,150

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Fed Aid, Community Development Act	244,612	CD4910	178,113
TOTAL Federal Aid	244,612		178,113
TOTAL Revenues	244,612		178,113
TOTAL Detail Revenues And Other Sources	244,612		178,113

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Rehab Loans & Grant, Equip & Cap Outlay	244,612	CD86682	178,113
TOTAL Rehab Loans & Grant	244,612		178,113
TOTAL Home And Community Services	244,612		178,113
TOTAL Expenditures	244,612		178,113
TOTAL Detail Expenditures And Other Uses	244,612		178,113

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
ADD - REVENUES AND OTHER SOURCES	244,612		178,113
DEDUCT - EXPENDITURES AND OTHER USES	244,612		178,113
Fund Balance - End of Year		CD8029	

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2015	EdpCode	2016
Assets			
Cash	619	EE200	619
TOTAL Cash	619		619
TOTAL Assets and Deferred Outflows of Resources	619		619

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2015	EdpCode	2016
Fund Balance			
Net Assets-Unrestricted (deficit)	619	EE924	619
TOTAL Net Position	619		619
TOTAL Fund Balance	619		619
TOTAL Liabilities, Deferred Inflows And Fund Balance	619		619

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Results of Operation

Code Description	2015	EdpCode	2016
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For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2015	EdpCode	2016
Analysis of Changes in Net Position			
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

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

Cash Flow

Code Description	2015	EdpCode	2016
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VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	4,314,149	H200	5,965,723
Cash With Fiscal Agent	2,190	H223	
TOTAL Cash	4,316,339		5,965,723
Due From Other Funds	539,861	H391	539,928
TOTAL Due From Other Funds	539,861		539,928
TOTAL Assets and Deferred Outflows of Resources	4,856,200		6,505,651

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	215,953	H600	409,126
TOTAL Accounts Payable	215,953		409,126
Bond Anticipation Notes Payable		H626	335,000
TOTAL Notes Payable	0		335,000
Due To Other Funds	1,932,571	H630	1,785,359
TOTAL Due To Other Funds	1,932,571		1,785,359
TOTAL Liabilities	2,148,524		2,529,485
Deferred Inflows of Resources			
Deferred Inflow of Resources		H691	1,866
TOTAL Deferred Inflows of Resources	0		1,866
TOTAL Deferred Inflows of Resources	0		1,866
Fund Balance			
Assigned Unappropriated Fund Balance	2,707,676	H915	3,974,300
TOTAL Assigned Fund Balance	2,707,676		3,974,300
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	2,707,676		3,974,300
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,856,200		6,505,651

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Premium & Accrued Interest On Obligations		H2710	25,290
TOTAL Miscellaneous Local Sources	0		25,290
FeD. Aid, Other Public Safety		H4389	164,660
TOTAL Federal Aid	0		164,660
TOTAL Revenues	0		189,950
Interfund Transfers		H5031	7,083
TOTAL Interfund Transfers	0		7,083
Serial Bonds	6,399,000	H5710	2,275,000
TOTAL Proceeds of Obligations	6,399,000		2,275,000
TOTAL Other Sources	6,399,000		2,282,083
TOTAL Detail Revenues And Other Sources	6,399,000		2,472,033

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
General Govt, Equip & Cap Outlay	187,673	H19972	34,651
TOTAL General Govt	187,673		34,651
TOTAL General Government Support	187,673		34,651
Police, Equip & Cap Outlay	2,333	H31202	396,339
TOTAL Police	2,333		396,339
Fire, Equip & Cap Outlay	319,341	H34102	222,871
TOTAL Fire	319,341		222,871
TOTAL Public Safety	321,674		619,210
Maint of Streets, Equip & Cap Outlay	174,247	H51102	176,460
TOTAL Maint of Streets	174,247		176,460
Perm Improve Highway, Equip & Cap Outlay	731,545	H51122	137,334
TOTAL Perm Improve Highway	731,545		137,334
Machinery, Equip & Cap Outlay	75,000	H51302	19,775
TOTAL Machinery	75,000		19,775
TOTAL Transportation	980,792		333,569
Playgr & Rec Centers, Equip & Cap Outlay		H71402	204,085
TOTAL Playgr & Rec Centers	0		204,085
TOTAL Culture And Recreation	0		204,085
TOTAL Expenditures	1,490,139		1,191,515
Transfers, Other Funds		H99019	13,893
TOTAL Operating Transfers	0		13,893
TOTAL Other Uses	0		13,893
TOTAL Detail Expenditures And Other Uses	1,490,139		1,205,408

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,201,185	H8021	2,707,676
Restated Fund Balance - Beg of Year	-2,201,185	H8022	2,707,676
ADD - REVENUES AND OTHER SOURCES	6,399,000		2,472,033
DEDUCT - EXPENDITURES AND OTHER USES	1,490,139		1,205,408
Fund Balance - End of Year	2,707,676	H8029	3,974,301

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Land	14,397,300	K101	14,397,300
Buildings	12,463,546	K102	14,273,374
Improvements Other Than Buildings	4,063,792	K103	4,063,792
Machinery And Equipment	12,220,409	K104	12,220,409
Construction Work In Progress		K105	
Infrastructure	41,343,771	K106	41,343,770
Other Capital Assets	1,809,827	K107	
Accum Deprec, Buildings	-4,916,985	K112	-4,916,985
Accum Depr, Imp Other Than Bld	-1,967,000	K113	-1,967,000
Accum Depr, Machinery & Equip	-8,730,994	K114	-8,730,994
Accum Deprec, Infrastructure	-24,484,961	K116	-24,484,961
Accum Deprec, Other Capital Assets	-1,409,528	K117	-1,409,528
TOTAL Fixed Assets (net)	44,789,177		44,789,177
TOTAL Assets and Deferred Outflows of Resources	44,789,177		44,789,177

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	44,789,177	K159	44,789,177
TOTAL Investments in Non-Current Government Assets	44,789,177		44,789,177
TOTAL Fund Balance	44,789,177		44,789,177
TOTAL	44,789,177		44,789,177

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(L) LIBRARY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	-76,492	L200	645
TOTAL Cash	-76,492		645
Accounts Receivable	99,820	L380	100,285
TOTAL Other Receivables (net)	99,820		100,285
TOTAL Assets and Deferred Outflows of Resources	23,328		100,930

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(L) LIBRARY

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	29,029	L600	22,457
TOTAL Accounts Payable	29,029		22,457
Accrued Liabilities	48,327	L601	51,786
TOTAL Accrued Liabilities	48,327		51,786
TOTAL Liabilities	77,356		74,243
Deferred Inflows of Resources			
Deferred Inflow of Resources		L691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	7,881	L915	26,687
TOTAL Assigned Fund Balance	7,881		26,687
Unassigned Fund Balance	-61,909	L917	
TOTAL Unassigned Fund Balance	-61,909		0
TOTAL Fund Balance	-54,028		26,687
TOTAL Liabilities, Deferred Inflows And Fund Balance	23,328		100,930

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(L) LIBRARY

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Library Charges	10,814	L2082	11,189
TOTAL Departmental Income	10,814		11,189
Library Services, Other Govts	139,550	L2360	139,874
TOTAL Intergovernmental Charges	139,550		139,874
Rental of Real Property, Other Govts	449	L2412	970
Commissions	2,073	L2450	2,010
TOTAL Use of Money And Property	2,522		2,980
Sale of Instructional Supplies	317	L2670	495
TOTAL Sale of Property And Compensation For Loss	317		495
Unclassified (specify)	810	L2770	1,508
TOTAL Miscellaneous Local Sources	810		1,508
St Aid For Libraries	46,265	L3840	37,642
TOTAL State Aid	46,265		37,642
TOTAL Revenues	200,278		193,688
Interfund Transfers	1,195,476	L5031	1,298,748
TOTAL Interfund Transfers	1,195,476		1,298,748
TOTAL Other Sources	1,195,476		1,298,748
TOTAL Detail Revenues And Other Sources	1,395,754		1,492,436

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(L) LIBRARY

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Payment of Mta Payroll Tax, Contr Expend		L19804	184
TOTAL Payment of Mta Payroll Tax	0		184
TOTAL General Government Support	0		184
Library, Pers Serv	670,867	L74101	696,834
Library, Equip & Cap Outlay	90,119	L74102	127,523
Library, Contr Expend	237,687	L74104	270,931
TOTAL Library	998,673		1,095,288
TOTAL Culture And Recreation	998,673		1,095,288
State Retirement, Empl Bnfts	144,500	L90108	129,500
Social Security, Empl Bnfts	50,835	L90308	52,743
Worker's Compensation, Empl Bnfts	75	L90408	4,675
Life Insurance, Empl Bnfts	415	L90458	374
Disability Insurance, Empl Bnfts	1,177	L90558	1,290
Hospital & Medical (dental) Ins, Empl Bnft	174,403	L90608	189,668
TOTAL Employee Benefits	371,405		378,250
TOTAL Expenditures	1,370,078		1,473,722
TOTAL Detail Expenditures And Other Uses	1,370,078		1,473,722

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-79,703	L8021	-54,027
Prior Period Adj -Increase In Fund Balance		L8012	62,000
Restated Fund Balance - Beg of Year	-79,703	L8022	7,973
ADD - REVENUES AND OTHER SOURCES	1,395,754		1,492,436
DEDUCT - EXPENDITURES AND OTHER USES	1,370,078		1,473,722
Fund Balance - End of Year	-54,027	L8029	26,687

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	277,533	TA200	350,965
TOTAL Cash	277,533		350,965
Service Award Program Assets	2,824,128	TA461	3,208,353
TOTAL Investments	2,824,128		3,208,353
Due From Other Funds	151	TA391	151
TOTAL Due From Other Funds	151		151
Miscellaneous Current Assets	5,800	TA489	
TOTAL Other	5,800		0
TOTAL Assets and Deferred Outflows of Resources	3,107,612		3,559,469

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	32,915	TA630	12,428
TOTAL Due To Other Funds	32,915		12,428
Service Awards	2,824,128	TA13	3,208,353
Guaranty & Bid Deposits	19,500	TA30	53,980
Bail Deposits	42,776	TA35	39,460
Tax Redemptions	3,499	TA40	3,499
Other Funds (specify)	184,794	TA85	241,749
TOTAL Agency Liabilities	3,074,697		3,547,041
TOTAL Liabilities	3,107,612		3,559,469
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,107,612		3,559,469

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	44,375	TE200	45,222
TOTAL Cash	44,375		45,222
TOTAL Assets and Deferred Outflows of Resources	44,375		45,222

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Net Assets-Restricted For Other Purposes	44,376	TE923	45,222
TOTAL Assigned Fund Balance	44,376		45,222
TOTAL Fund Balance	44,376		45,222
TOTAL Liabilities, Deferred Inflows And Fund Balance	44,376		45,222

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Gifts And Donations	11,239	TE2705	928
TOTAL Miscellaneous Local Sources	11,239		928
TOTAL Revenues	11,239		928
TOTAL Detail Revenues And Other Sources	11,239		928

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Other Culture And Rec, Cont Expend	11,346	TE79894	80
TOTAL Other Culture And Rec	11,346		80
TOTAL Culture And Recreation	11,346		80
TOTAL Expenditures	11,346		80
TOTAL Detail Expenditures And Other Uses	11,346		80

VILLAGE OF Lynbrook
 Annual Update Document
 For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2015	EdpCode	2016
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	44,481	TE8021	44,374
Restated Fund Balance - Beg of Year	44,481	TE8022	44,374
ADD - REVENUES AND OTHER SOURCES	11,239		928
DEDUCT - EXPENDITURES AND OTHER USES	11,346		80
Fund Balance - End of Year	44,374	TE8029	45,222

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Due From Other Funds	516,009	V391	105,478
TOTAL Due From Other Funds	516,009		105,478
Cash Special Reserves	765,865	V230	14,380
TOTAL Restricted Assets	765,865		14,380
TOTAL Assets and Deferred Outflows of Resources	1,281,874		119,858

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Reserve For Debt	1,281,874	V884	119,859
TOTAL Restricted Fund Balance	1,281,874		119,859
TOTAL Fund Balance	1,281,874		119,859
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,281,874		119,859

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	3,409	V2401	6,343
TOTAL Use of Money And Property	3,409		6,343
Premium & Accrued Interest On Obligations	99,836	V2710	178,468
TOTAL Miscellaneous Local Sources	99,836		178,468
TOTAL Revenues	103,245		184,811
Interfund Transfers	3,828,371	V5031	3,931,301
TOTAL Interfund Transfers	3,828,371		3,931,301
Advanced Refunding Bonds		V5791	3,285,000
TOTAL Proceeds of Obligations	0		3,285,000
TOTAL Other Sources	3,828,371		7,216,301
TOTAL Detail Revenues And Other Sources	3,931,616		7,401,112

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Other Govt Support, Contr Bnfts		V19894	82,042
TOTAL Other Govt Support	0		82,042
TOTAL General Government Support	0		82,042
Debt Principal, Serial Bonds	2,970,000	V97106	2,959,000
Debt Principal, Installment Purchase Debt	187,104	V97856	192,437
TOTAL Debt Principal	3,157,104		3,151,437
Debt Interest, Serial Bonds	588,759	V97107	688,795
Debt Interest, Installment Purchase Debt	82,508	V97857	79,366
TOTAL Debt Interest	671,267		768,161
TOTAL Expenditures	3,828,371		4,001,640
Transfers, Other Funds		V99019	1,180,062
TOTAL Operating Transfers	0		1,180,062
Repayments To Esc Agent Adv Ref Bonds		V99914	3,381,426
	0		3,381,426
TOTAL Other Uses	0		4,561,488
TOTAL Detail Expenditures And Other Uses	3,828,371		8,563,128

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,178,629	V8021	1,281,874
Restated Fund Balance - Beg of Year	1,178,629	V8022	1,281,874
ADD - REVENUES AND OTHER SOURCES	3,931,616		7,401,112
DEDUCT - EXPENDITURES AND OTHER USES	3,828,371		8,563,128
Fund Balance - End of Year	1,281,874	V8029	119,858

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Total Non-Current Govt Liabilities	46,189,683	W129	48,518,823
TOTAL Provision To Be Made In Future Budgets	46,189,683		48,518,823
TOTAL Assets and Deferred Outflows of Resources	46,189,683		48,518,823

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Other Post Employment Benefits	10,800,532	W683	15,596,232
Installment Purchase Debt	2,707,913	W685	2,515,476
Judgments And Claims Payable	419,916	W686	277,664
Compensated Absences	5,114,010	W687	5,124,451
TOTAL Other Liabilities	19,042,371		23,513,823
Due To Employees' Retirement System	2,733,312	W637	
TOTAL Due To Other Governments	2,733,312		0
Bonds Payable	24,414,000	W628	25,005,000
TOTAL Bond And Long Term Liabilities	24,414,000		25,005,000
TOTAL Liabilities	46,189,683		48,518,823
TOTAL Liabilities	46,189,683		48,518,823

**VILLAGE OF Lynbrook
Statement of Indebtedness
For the Fiscal Year Ending 2016**

9/30/2016

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	\$2,707,913	\$192,437	\$0	\$0		\$2,515,476
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,707,913	\$192,437	\$0	\$0	\$0	\$2,515,476
2016	BAN N	Sanitation Trucks			02/18/2016	02/16/2017	2.00%		\$335,000	\$0			\$0		\$335,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$335,000	\$0	\$0	\$0	\$0	\$0	\$335,000
2007	BOND N	Various Public Improvements			01/15/2007	01/15/2027	3.80%		\$7,000,000	\$4,200,000	\$450,000	\$0	(\$3,260,000)		\$490,000
2010	BOND N	GO bond			12/15/2009	12/15/2023	2.00%	Y	\$4,065,000	\$2,540,000	\$315,000	\$0	\$0		\$2,225,000
2012	BOND N	Capital Improvements			11/29/2011	10/15/2023	1.75%		\$4,607,000	\$3,800,000	\$545,000	\$0	\$0		\$3,255,000
2013	BOND N	Separation Payments			01/22/2013	12/15/2023	2.015%		\$2,900,000	\$2,650,000	\$250,000	\$0	\$0		\$2,400,000
2015	BOND N	Public Improvement Bonds			10/01/2014	10/01/2027	2.00%	Y	\$6,279,000	\$6,279,000	\$364,000	\$0	\$0		\$5,915,000
2016	BOND N	2016 Separation Payments Bond			01/26/2016	10/01/2025	1.796%	Y	\$1,250,000	\$0			\$0		\$1,250,000
2013	BOND N	Refunding Bonds			04/01/2013	10/01/2021	1.148%		\$3,575,000	\$3,505,000	\$780,000	\$0	\$0		\$2,725,000
2015	BOND N	Public Improvement			12/31/2014	10/01/2018	1.00%	Y	\$120,000	\$120,000	\$40,000	\$0	\$0		\$80,000
2016	BOND N	2016 Public Improvement Bonds			01/26/2016	10/01/2028	1.796%	Y	\$2,275,000	\$0			\$0		\$2,275,000
2016	BOND N	Refunding Bonds			05/19/2016	01/15/2027	1.127%	Y	\$3,285,000	\$0			\$0		\$3,285,000
2003	BOND N	Various			12/15/2002	12/15/2022	3.375%		\$5,840,000	\$1,320,000	\$215,000	\$0	\$0		\$1,105,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$6,810,000	\$24,414,000	\$2,959,000	\$0	(\$3,260,000)	\$0	\$25,005,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$7,145,000	\$27,121,913	\$3,151,437	\$0	(\$3,260,000)	\$0	\$27,855,476

VILLAGE OF Lynbrook
Maturity Schedule
For the Fiscal Year Ending 2016

For Bonds Issued During The Fiscal Year Ended 2016

	EDPCODE	
Indebtedness No.		2016000001
Purpose of Issue		2016 Separation Payments Bond
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,250,000
Date of Issue	2P3DT	1/26/2016
Interest Rate	2P3PC	1.79630
Final Maturity Date	2P3DM	10/1/2025
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)		
	2P317	0
	2P318	100,000
	2P319	100,000
	2P320	150,000
	2P321	150,000
	2P322	150,000
	2P323	150,000
	2P324	150,000
	2P325	150,000
	2P326	150,000

VILLAGE OF Lynbrook
Maturity Schedule
For the Fiscal Year Ending 2016

For Bonds Issued During The Fiscal Year Ended 2016

	EDPCODE	
Indebtedness No.		2016000002
Purpose of Issue		2016 Public Improvement Bonds
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	2,275,000
Date of Issue	2P3DT	1/26/2016
Interest Rate	2P3PC	1.79630
Final Maturity Date	2P3DM	10/1/2028
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)		
	2P317	0
	2P318	200,000
	2P319	200,000
	2P320	200,000
	2P321	235,000
	2P322	225,000
	2P323	225,000
	2P324	225,000
	2P325	225,000
	2P326	180,000
	2P327	120,000
	2P328	120,000
	2P329	120,000

VILLAGE OF Lynbrook
Maturity Schedule
For the Fiscal Year Ending 2016

For Bonds Issued During The Fiscal Year Ended 2016

	EDPCODE	
Indebtedness No.		2016000003
Purpose of Issue		Refunding Bonds
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	3,285,000
Date of Issue	2P3DT	5/19/2016
Interest Rate	2P3PC	1.12741
Final Maturity Date	2P3DM	1/15/2027
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)		
	2P317	45,000
	2P318	470,000
	2P319	475,000
	2P320	475,000
	2P321	485,000
	2P322	485,000
	2P323	175,000
	2P324	175,000
	2P325	170,000
	2P326	165,000
	2P327	165,000

VILLAGE OF Lynbrook
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,450.00
Demand Deposits	9Z2011	\$20,449,271.00
Time Deposits	9Z2021	\$1,500,000.00
Total		\$21,950,721.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$3,650,145.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$18,585,103.00
Total		\$22,235,248.00
 INVESTMENTS:		
- 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 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4080	\$1,040,956	\$469,703	\$0	\$1,510,659
****-2704	\$29,693	\$1,606	\$31,470	(\$171)
****-7965	\$1,500,000	\$0	\$0	\$1,500,000
****-9895	\$24,563	\$0	\$0	\$24,563
****-3184	\$69,372	\$0	\$0	\$69,372
****-0001	\$10,225,295	\$0	\$0	\$10,225,295
****-0205	\$2,573,469	\$0	\$0	\$2,573,469
****-5190	\$58,490	\$0	\$0	\$58,490
****-0558	\$963,823	\$0	\$0	\$963,823
****-0124	\$2,555,596	\$0	\$0	\$2,555,596
****-0909	\$147,788	\$0	\$0	\$147,788
****-3096	\$2,298,516	\$0	\$0	\$2,298,516
****-0757	\$14,381	\$0	\$0	\$14,381
****-1966	\$67,923	\$0	\$0	\$67,923
****-0563	\$348,503	\$2,542	\$22,220	\$328,825
****-4098	\$32,447	(\$561)	\$32,447	(\$561)
****-0658	\$24,350	\$0	\$0	\$24,350
				<u>\$22,362,318</u>
				<u>\$1,450.00</u>
				<u>\$0.00</u>
			9ZCASH *	<u>\$22,363,768</u>
			9ZCASHB *	<u>\$22,363,768</u>

* Must be equal

VILLAGE OF Lynbrook
Local Government Questionnaire
For the Fiscal Year Ending 2016

	<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 2016

Total Full Time Employees:		138			
Total Part Time Employees:		89			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,281,077.00	87	39	
90158	Police and Fire Retirement	\$1,612,912.00	48		
90258	Local Pension Fund	\$451,056.00	230		
90308	Social Security	\$1,041,217.00	138	89	
90408	Worker's Compensation Insurance	\$966,578.00	138	89	
90458	Life Insurance	\$5,489.00	141		
90508	Unemployment Insurance	\$26,581.00	138		
90558	Disability Insurance	\$12,902.00	138	89	
90608	Hospital and Medical (Dental) Insurance	\$4,064,062.00	138	89	
90708	Union Welfare Benefits	\$11,619.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$655,846.00			
Total		\$10,129,339.00			
Computed Total From Financial Section (comparative purposes only)		\$10,129,339.00			

VILLAGE OF Lynbrook
 Energy Costs and Consumption
 For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$91,583	58,501	gallons	
Diesel Fuel	\$73,012	40,345	gallons	
Fuel Oil			gallons	
Natural Gas	\$63,378	67,559	cubic feet	Therms
Electricity	\$303,194	1,892,373	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Lynbrook
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2016

Annual OPEB Cost and Net OPEB Obligation

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$3,410,180.00
3. Interest on Net OPEB Obligation	\$550,152.00
4. Adjustment to Annual Required Contribution	(\$764,791.00)
5. Annual OPEB Expense	\$3,195,541.00
6. Less: Actual Contribution Made	\$1,353,100.00
7. Increase in Net OPEB Obligation	\$1,842,441.00
8. Net OPEB Obligation - beginning of year	\$13,753,791.00
9. Net OPEB Obligation - end of year	\$15,596,232.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$15,596,232.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	42.34%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$50,313,900.00
13. Less: Actuarial Value of Plan Assets	
14. Unfunded Actuarial Accrued Liability(UAAL)	\$50,313,900.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	
16. Annual Covered Payroll (of active employees covered by the plan)	\$15,345,541.00
17. UAAL as Percentage of Annual Covered Payroll	327.87%

Other OPEB Information

18. Date of most recent actuarial valuation	06/01/2015
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 05/31/2016, 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 05/31/2016 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

09/30/2016
Date of Certification

John Giordano
Name

Village Clerk/Treasurer
Title

1 Columbus Drive, Lynbrook, NY
Official Address

(516) 588-8300
Official Telephone Number

VILLAGE OF Lynbrook
Financial Comments
For the Fiscal Year Ending 2016

(A) GENERAL

Adjustment Reason

Account Code A8015 To agree with audited financial statements

(L) LIBRARY

Adjustment Reason

Account Code L8012 adjument to agree to audited financial statement