

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 05/31/2018

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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 2017 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

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

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	13,779,018	A200	14,207,958
Petty Cash	1,350	A210	1,350
TOTAL Cash	13,780,368		14,209,308
Tax Sale Certificates	482,272	A320	401,492
TOTAL Taxes Receivable (net)	482,272		401,492
Accounts Receivable	610,436	A380	903,988
TOTAL Other Receivables (net)	610,436		903,988
Due From Other Funds	2,040,629	A391	1,698,619
TOTAL Due From Other Funds	2,040,629		1,698,619
Prepaid Expenses	40,163	A480	33,833
TOTAL Prepaid Expenses	40,163		33,833
Cash Special Reserves	2,373,976	A230	636,571
TOTAL Restricted Assets	2,373,976		636,571
TOTAL Assets and Deferred Outflows of Resources	19,327,844		17,883,811

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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	673,355	A600	438,229
TOTAL Accounts Payable	673,355		438,229
Accrued Liabilities	2,429,385	A601	1,864,095
TOTAL Accrued Liabilities	2,429,385		1,864,095
Judgments And Claims Payable		A686	722,391
TOTAL Other Liabilities	0		722,391
Due To Other Funds	756,329	A630	574,780
TOTAL Due To Other Funds	756,329		574,780
TOTAL Liabilities	3,859,069		3,599,495
Deferred Inflows of Resources			
Deferred Inflow of Resources	15,189	A691	15,271
Deferred Taxes	1,399,507	A694	1,536,722
TOTAL Deferred Inflows of Resources	1,414,696		1,551,993
TOTAL Deferred Inflows of Resources	1,414,696		1,551,993
Fund Balance			
Not in Spendable Form	40,163	A806	33,833
TOTAL Nonspendable Fund Balance	40,163		33,833
Reserve for Emp Benefits & Acc Liabilities	2,321,703	A867	587,366
Capital Reserve	17,071	A878	17,358
Reserve For Repairs	4,375	A882	4,448
Other Restricted Fund Balance	30,827	A899	27,399
TOTAL Restricted Fund Balance	2,373,976		636,571
Assigned Appropriated Fund Balance	1,477,521	A914	2,107,542
Assigned Unappropriated Fund Balance	398,553	A915	321,881
TOTAL Assigned Fund Balance	1,876,074		2,429,423
Unassigned Fund Balance	9,763,866	A917	9,632,496
TOTAL Unassigned Fund Balance	9,763,866		9,632,496
TOTAL Fund Balance	14,054,079		12,732,323
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,327,844		17,883,811

VILLAGE OF Lynbrook
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	31,116,933	A1001	31,413,895
TOTAL Real Property Taxes	31,116,933		31,413,895
Other Payments In Lieu of Taxes	1,571,456	A1081	1,659,936
Interest & Penalties On Real Prop Taxes	131,145	A1090	98,420
TOTAL Real Property Tax Items	1,702,601		1,758,356
Non Prop Tax Dist By County		A1120	53,979
Utilities Gross Receipts Tax	961,168	A1130	389,770
Franchises		A1170	489,204
TOTAL Non Property Tax Items	961,168		932,953
Charges For Tax Redemption	2,975	A1235	2,450
Police Fees	9,570	A1520	10,367
Fire Inspection Fees	23,535	A1540	29,166
Safety Inspection Fees	86,559	A1560	65,150
Other Public Safety Departmental Income	15,500	A1589	17,200
Public Health Fees	6,620	A1601	4,348
Parking Meter Fees Non-Taxable	508,349	A1741	505,410
Park And Recreational Charges	251,271	A2001	286,988
Special Recreational Facility Charges	264,405	A2025	257,383
Zoning Fees	3,750	A2110	9,606
Refuse & Garbage Charges	50,219	A2130	44,935
Other Home & Community Services Income	24,049	A2189	28,258
TOTAL Departmental Income	1,246,802		1,261,261
Refuse & Garbage Serv Other Govts	9,344	A2376	15,219
TOTAL Intergovernmental Charges	9,344		15,219
Interest And Earnings	131,973	A2401	229,789
TOTAL Use of Money And Property	131,973		229,789
Business & Occupational License	86,151	A2501	75,829
Public Safety Permits	77,293	A2550	89,141
Building And Alteration Permits	181,911	A2555	297,745
Street Opening Permits	23,100	A2560	96,960
Permits, Other	269,867	A2590	286,815
TOTAL Licenses And Permits	638,322		846,490
Fines And Forfeited Bail	1,875,910	A2610	2,000,566
TOTAL Fines And Forfeitures	1,875,910		2,000,566
Sales of Equipment	22,249	A2665	66,325
Insurance Recoveries	30,688	A2680	83,278
Other Compensation For Loss	470,672	A2690	50,771
TOTAL Sale of Property And Compensation For Loss	523,609		200,374
Refunds of Prior Year's Expenditures	77,457	A2701	261,496
Gifts And Donations	100	A2705	7,500
Premium On Obligations		A2710	
Unclassified (specify)	16,015	A2770	4,066
TOTAL Miscellaneous Local Sources	93,572		273,062
St Aid, Revenue Sharing	258,983	A3001	256,951
St Aid, Mortgage Tax	302,433	A3005	272,952

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
St Aid, Other Public Safety	300	A3389	51,028
St Aid, Consolidated Highway Aid	131,718	A3501	211,375
St Aid, Recreation For Elderly	5,484	A3801	
St Aid, Youth Programs	2,082	A3820	
TOTAL State Aid	701,000		792,306
Fed Aid, Emergency Disaster Assistance		A4960	21,364
TOTAL Federal Aid	0		21,364
TOTAL Revenues	39,001,234		39,745,635
Interfund Transfers	169,101	A5031	226,064
TOTAL Interfund Transfers	169,101		226,064
TOTAL Other Sources	169,101		226,064
TOTAL Detail Revenues And Other Sources	39,170,335		39,971,699

VILLAGE OF Lynbrook
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	81,122	A10101	80,181
Legislative Board, Contr Expend	5,091	A10104	4,120
TOTAL Legislative Board	86,213		84,301
Municipal Court, Pers Serv	243,562	A11101	289,691
Municipal Court, Contr Expend	152,779	A11104	158,780
TOTAL Municipal Court	396,341		448,471
Mayor, Pers Serv	101,699	A12101	103,583
Mayor, Contr Expend	2,426	A12104	2,814
TOTAL Mayor	104,125		106,397
Treasurer, Pers Serv	146,802	A13251	149,154
Treasurer, Contr Expend	134,133	A13254	157,763
TOTAL Treasurer	280,935		306,917
Assessment, Pers Serv	78,889	A13551	76,269
Assessment, Contr Expend	1,509	A13554	2,582
TOTAL Assessment	80,398		78,851
Clerk,pers Serv	462,503	A14101	460,174
Clerk,contr Expend	25,431	A14104	24,906
TOTAL Clerk	487,934		485,080
Law, Pers Serv	176,266	A14201	179,038
Law, Contr Expend	233,084	A14204	191,140
TOTAL Law	409,350		370,178
Engineer, Contr Expend	17,137	A14404	7,968
TOTAL Engineer	17,137		7,968
Elections, Contr Expend		A14504	5,512
TOTAL Elections	0		5,512
Records Mgmt, Contr Expend	100,322	A14604	50,000
TOTAL Records Mgmt	100,322		50,000
Buildings, Pers Serv	111,865	A16201	114,839
Buildings, Equip & Cap Outlay		A16202	4,335
Buildings, Contr Expend	109,071	A16204	109,437
TOTAL Buildings	220,936		228,611
Central Garage, Pers Serv	314,116	A16401	344,821
Central Garage, Equip & Cap Outlay	16,932	A16402	8,862
Central Garage, Contr Expend	238,014	A16404	255,091
TOTAL Central Garage	569,062		608,774
Central Comm System, Equip & Cap Outlay	64,826	A16502	48,170
Central Comm System, Contr Expend	172,796	A16504	159,142
TOTAL Central Comm System	237,622		207,312
Central Print & Mail,contr Expend	39,508	A16704	36,743
TOTAL Central Print & Mail	39,508		36,743
Unallocated Insurance, Contr Expend	706,080	A19104	704,427
TOTAL Unallocated Insurance	706,080		704,427
Municipal Assn Dues, Contr Expend	7,892	A19204	9,592
TOTAL Municipal Assn Dues	7,892		9,592

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Judgements And Claims, Contr Expend	649,345	A19304	739,891
TOTAL Judgements And Claims	649,345		739,891
Property Loss, Contr Expend		A19314	
TOTAL Property Loss	0		0
Payment of Mta Payroll Tax, contr Expend	53,658	A19804	57,336
TOTAL Payment of Mta Payroll Tax	53,658		57,336
TOTAL General Government Support	4,446,858		4,536,361
Police, Pers Serv	9,134,348	A31201	9,180,147
Police, Equip & Cap Outlay	128,887	A31202	180,419
Police, Contr Expend	307,136	A31204	328,728
TOTAL Police	9,570,371		9,689,294
Traffic Control, Pers Serv	317,344	A33101	314,815
Traffic Control, Equip & Cap Outlay	30,478	A33102	
Traffic Control, Contr Expen	21,405	A33104	45,009
TOTAL Traffic Control	369,227		359,824
On-Street Parking, Pers Serv	31,213	A33201	32,637
On-Street Parking, Equipment & Cap Outlay	23,408	A33202	
On-Street Parking, Contr Expend	82,704	A33204	84,050
TOTAL On-Street Parking	137,325		116,687
Fire, Pers Serv	20,786	A34101	21,787
Fire, Equip & Cap Outlay	260,343	A34102	292,083
Fire, Contr Expend	1,063,781	A34104	1,052,508
TOTAL Fire	1,344,910		1,366,378
Safety Inspection, Pers Serv	385,165	A36201	446,586
Safety Inspection, Equip & Cap Outlay	31,323	A36202	2,118
Safety Inspection, Contr Expend	80,092	A36204	92,168
TOTAL Safety Inspection	496,580		540,872
Civil Defense, Equip & Cap Outlay		A36402	583
Civil Defense, Contr Expend	13,795	A36404	18,787
TOTAL Civil Defense	13,795		19,370
TOTAL Public Safety	11,932,208		12,092,425
Public Health, Contr Expend	13,425	A40104	15,430
TOTAL Public Health	13,425		15,430
Registrar of Vital Stat Contr Expend	6,170	A40204	4,378
TOTAL Registrar of Vital Stat Contr Expend	6,170		4,378
Narcotic Guid Council, Contr Expend	18,000	A42104	18,000
TOTAL Narcotic Guid Council	18,000		18,000
TOTAL Health	37,595		37,808
Street Admin, Pers Serv	359,418	A50101	363,881
Street Admin, Equip & Cap Outlay	30,550	A50102	1,756
Street Admin, Contr Expend	72,227	A50104	77,202
TOTAL Street Admin	462,195		442,839
Maint of Streets, Pers Serv	1,200,874	A51101	1,392,125
Maint of Streets, Equip & Cap Outlay	1,712	A51102	24,099

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Contr Expend	186,461	A51104	184,134
TOTAL Maint of Streets	1,389,047		1,600,358
Perm Improve Highway, Equip & Cap Outlay	110,775	A51122	205,479
TOTAL Perm Improve Highway	110,775		205,479
Snow Removal, Pers Serv	38,255	A51421	53,840
Snow Removal, Equip & Cap Outlay	10,007	A51422	1,947
Snow Removal, Contr Expend	23,518	A51424	22,066
TOTAL Snow Removal	71,780		77,853
Street Lighting, Equip & Cap Outlay	14,293	A51822	20,393
Street Lighting, Contr Expend	158,638	A51824	226,884
TOTAL Street Lighting	172,931		247,277
Sidewalks, Equip & Cap Outlay	11,616	A54102	708
Sidewalks, Contr Expend	62,364	A54104	59,142
TOTAL Sidewalks	73,980		59,850
TOTAL Transportation	2,280,708		2,633,656
Publicity, Contr Expend	55,397	A64104	29,788
TOTAL Publicity	55,397		29,788
TOTAL Economic Assistance And Opportunity	55,397		29,788
Parks, Pers Serv	259,259	A71101	262,959
Parks, Equip & Cap Outlay	85,118	A71102	38,594
Parks, Contr Expend	64,797	A71104	88,244
TOTAL Parks	409,174		389,797
Special Rec Facility, Pers Serv	192,278	A71801	260,788
Special Rec Facility, Equip & Cap Outlay	9,227	A71802	10,799
Special Rec Facility, Contr Expend	122,226	A71804	134,387
TOTAL Special Rec Facility	323,731		405,974
Youth Prog, Pers Serv	686,087	A73101	692,970
Youth Prog, Equip & Cap Outlay		A73102	41,724
Youth Prog, Contr Expend	215,856	A73104	270,746
TOTAL Youth Prog	901,943		1,005,440
Historian, Contr Expend	82	A75104	82
TOTAL Historian	82		82
Celebrations, Contr Expend	45,527	A75504	69,561
TOTAL Celebrations	45,527		69,561
Adult Recreation, Pers Serv	11,719	A76201	14,086
Adult Recreation, Contr Expend	2,612	A76204	3,508
TOTAL Adult Recreation	14,331		17,594
TOTAL Culture And Recreation	1,694,788		1,888,448
Zoning, Contr Expend	20,549	A80104	6,487
TOTAL Zoning	20,549		6,487
Refuse & Garbage, Pers Serv	1,196,617	A81601	1,233,088
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend	866,073	A81604	948,036
TOTAL Refuse & Garbage	2,062,690		2,181,124
Street Cleaning, Pers Serv	161,831	A81701	166,990

VILLAGE OF Lynbrook
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Street Cleaning, Contr Expend	7,457	A81704	3,608
TOTAL Street Cleaning	169,288		170,598
Emergency Tenant Protection	2,820	A86114	2,790
TOTAL Emergency Tenant Protection	2,820		2,790
TOTAL Home And Community Services	2,255,347		2,360,999
State Retirement System	1,108,756	A90108	2,097,083
Police & Firemen Retirement, Empl Bnfts	1,897,069	A90158	1,823,677
Local Pension Fund, Empl Bnfts	447,372	A90258	475,430
Social Security, Employer Cont	1,029,550	A90308	1,104,982
Worker's Compensation, Empl Bnfts	939,874	A90408	1,143,544
Life Insurance, Empl Bnfts	9,946	A90458	15,193
Unemployment Insurance, Empl Bnfts	27,980	A90508	26,385
Disability Insurance, Empl Bnfts	11,612	A90558	11,612
Hospital & Medical (dental) Ins, Empl Bnft	4,234,670	A90608	4,591,132
Other Employee Benefits (spec)	360,238	A90898	591,974
Other Employee Benefits		A91898	
TOTAL Employee Benefits	10,067,067		11,881,012
Debt Principal, Serial Bonds		A97106	
Debt Principal, Bond Anticipation Notes		A97306	67,000
TOTAL Debt Principal	0		67,000
Debt Interest, Serial Bonds	6,663	A97107	
Debt Interest, Bond Anticipation Notes		A97307	4,993
Other Debt, Interest		A97897	
TOTAL Debt Interest	6,663		4,993
TOTAL Expenditures	32,776,631		35,532,490
Transfers, Other Funds	5,792,634	A99019	5,758,816
TOTAL Operating Transfers	5,792,634		5,758,816
TOTAL Other Uses	5,792,634		5,758,816
TOTAL Detail Expenditures And Other Uses	38,569,265		41,291,306

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,516,855	A8021	14,054,079
Prior Period Adj -Decrease In Fund Balance	63,846	A8015	2,149
Restated Fund Balance - Beg of Year	13,453,009	A8022	14,051,930
ADD - REVENUES AND OTHER SOURCES	39,170,335		39,971,699
DEDUCT - EXPENDITURES AND OTHER USES	38,569,265		41,291,306
Fund Balance - End of Year	14,054,079	A8029	12,732,323

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	31,324,853	A1049N	31,773,579
Est Rev - Real Property Tax Items	1,779,031	A1099N	1,773,200
Est Rev - Non Property Tax Items	951,779	A1199N	897,800
Est Rev - Departmental Income	1,297,800	A1299N	1,272,100
Est Rev - Use of Money And Property	116,700	A2499N	176,700
Est Rev - Licenses And Permits	581,700	A2599N	678,400
Est Rev - Fines And Forfeitures	1,930,750	A2649N	1,930,750
Est Rev - Sale of Prop And Comp For Loss	212,150	A2699N	127,150
Est Rev - Miscellaneous Local Sources	5,100	A2799N	204,000
Est Rev - State Aid	746,000	A3099N	694,000
TOTAL Estimated Revenues	38,945,863		39,527,679
Appropriated Reserve	300,000	A511N	400,000
Appropriated Fund Balance	1,477,521	A599N	2,107,542
TOTAL Estimated Other Sources	1,777,521		2,507,542
TOTAL Estimated Revenues And Other Sources	40,723,384		42,035,221

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	4,774,075	A1999N	5,102,316
App - Public Safety	12,806,279	A3999N	13,153,564
App - Health	34,700	A4999N	35,700
App - Transportation	2,622,100	A5999N	2,700,300
App - Economic Assistance And Opportunity	62,000	A6999N	58,400
App - Culture And Recreation	1,680,875	A7999N	1,878,875
App - Home And Community Services	2,456,900	A8999N	2,501,700
App - Employee Benefits	10,774,900	A9199N	11,179,000
App - Debt Service	452,274	A9899N	93,400
TOTAL Appropriations	35,664,103		36,703,255
App - Interfund Transfer	5,059,281	A9999N	5,331,966
TOTAL Other Uses	5,059,281		5,331,966
TOTAL Appropriations And Other Uses	40,723,384		42,035,221

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	13,212	CD200	
TOTAL Cash	13,212		0
Due From Other Funds	1,033	CD391	
TOTAL Due From Other Funds	1,033		0
Due From Other Governments	2,978	CD440	3,092
TOTAL Due From Other Governments	2,978		3,092
TOTAL Assets and Deferred Outflows of Resources	17,223		3,092

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	2,978	CD600	3,092
TOTAL Accounts Payable	2,978		3,092
Due To Other Funds	14,245	CD630	
TOTAL Due To Other Funds	14,245		0
TOTAL Liabilities	17,223		3,092
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,223		3,092

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Fed Aid, Community Development Act	65,409	CD4910	92,709
TOTAL Federal Aid	65,409		92,709
TOTAL Revenues	65,409		92,709
TOTAL Detail Revenues And Other Sources	65,409		92,709

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Rehab Loans & Grant, Equip & Cap Outlay	65,409	CD86682	92,709
TOTAL Rehab Loans & Grant	65,409		92,709
TOTAL Home And Community Services	65,409		92,709
TOTAL Expenditures	65,409		92,709
TOTAL Detail Expenditures And Other Uses	65,409		92,709

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
ADD - REVENUES AND OTHER SOURCES	65,409		92,709
DEDUCT - EXPENDITURES AND OTHER USES	65,409		92,709
Fund Balance - End of Year		CD8029	

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2017	EdpCode	2018
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	2017	EdpCode	2018
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	2017	EdpCode	2018
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For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
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 2018

Cash Flow

Code Description	2017	EdpCode	2018
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VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	4,898,704	H200	2,390,940
TOTAL Cash	4,898,704		2,390,940
Due From Other Funds	683,012	H391	802,674
TOTAL Due From Other Funds	683,012		802,674
TOTAL Assets and Deferred Outflows of Resources	5,581,716		3,193,614

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	248,064	H600	42,698
TOTAL Accounts Payable	248,064		42,698
Bond Anticipation Notes Payable	335,000	H626	268,000
TOTAL Notes Payable	335,000		268,000
Due To Other Funds	1,962,577	H630	1,931,066
TOTAL Due To Other Funds	1,962,577		1,931,066
TOTAL Liabilities	2,545,641		2,241,764
Fund Balance			
Other Restricted Fund Balance		H899	951,850
TOTAL Restricted Fund Balance	0		951,850
Assigned Unappropriated Fund Balance	3,036,075	H915	
TOTAL Assigned Fund Balance	3,036,075		0
TOTAL Fund Balance	3,036,075		951,850
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,581,716		3,193,614

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
St Aid, Trans Cap Grants (spec)		H3597	52,500
St Aid, Culture & Rec-Capital Proj		H3897	186,500
TOTAL State Aid	0		239,000
TOTAL Revenues	0		239,000
Interfund Transfers	523,010	H5031	420,000
TOTAL Interfund Transfers	523,010		420,000
Bans Redeemed From Appropriations		H5731	67,000
TOTAL Proceeds of Obligations	0		67,000
TOTAL Other Sources	523,010		487,000
TOTAL Detail Revenues And Other Sources	523,010		726,000

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
General Govt, Equip & Cap Outlay	100,000	H19972	65,020
TOTAL General Govt	100,000		65,020
TOTAL General Government Support	100,000		65,020
Police, Equip & Cap Outlay	188,935	H31202	
TOTAL Police	188,935		0
Fire, Equip & Cap Outlay	373,689	H34102	1,171,573
TOTAL Fire	373,689		1,171,573
TOTAL Public Safety	562,624		1,171,573
Maint of Streets, Equip & Cap Outlay	168,330	H51102	322,732
TOTAL Maint of Streets	168,330		322,732
Perm Improve Highway, Equip & Cap Outlay	142,327	H51122	296,915
TOTAL Perm Improve Highway	142,327		296,915
Machinery, Equip & Cap Outlay	148,592	H51302	
TOTAL Machinery	148,592		0
TOTAL Transportation	459,249		619,647
Playgr & Rec Centers, Equip & Cap Outlay	172,128	H71402	727,921
TOTAL Playgr & Rec Centers	172,128		727,921
TOTAL Culture And Recreation	172,128		727,921
TOTAL Expenditures	1,294,001		2,584,161
Transfers, Other Funds	169,101	H99019	226,064
TOTAL Operating Transfers	169,101		226,064
TOTAL Other Uses	169,101		226,064
TOTAL Detail Expenditures And Other Uses	1,463,102		2,810,225

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,974,301	H8021	3,036,075
Prior Period Adj -Increase In Fund Balance	1,866	H8012	
Restated Fund Balance - Beg of Year	3,976,167	H8022	3,036,075
ADD - REVENUES AND OTHER SOURCES	523,010		726,000
DEDUCT - EXPENDITURES AND OTHER USES	1,463,102		2,810,225
Fund Balance - End of Year	3,036,075	H8029	951,850

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land	14,397,300	K101	14,397,300
Buildings	12,853,928	K102	13,070,047
Improvements Other Than Buildings	4,819,500	K103	5,419,419
Machinery And Equipment	14,598,385	K104	16,498,982
Infrastructure	41,409,025	K106	41,557,808
Other Capital Assets	1,809,827	K107	1,815,472
Accum Deprec, Buildings	-4,916,985	K112	-6,271,585
Accum Depr, Imp Other Than Bld	-1,967,000	K113	-2,530,778
Accum Depr, Machinery & Equip	-8,661,015	K114	-10,667,573
Accum Deprec, Infrastructure	-24,484,961	K116	-27,369,545
Accum Deprec, Other Capital Assets	-1,409,528	K117	-1,597,047
TOTAL Fixed Assets (net)	48,448,476		44,322,500
TOTAL Assets and Deferred Outflows of Resources	48,448,476		44,322,500

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	48,448,476	K159	44,322,500
TOTAL Investments in Non-Current Government Assets	48,448,476		44,322,500
TOTAL Fund Balance	48,448,476		44,322,500
TOTAL	48,448,476		44,322,500

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		L200	
Petty Cash		L210	100
TOTAL Cash	0		100
Accounts Receivable	208,716	L380	285,523
TOTAL Other Receivables (net)	208,716		285,523
Prepaid Expenses		L480	2,039
TOTAL Prepaid Expenses	0		2,039
TOTAL Assets and Deferred Outflows of Resources	208,716		287,662

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	32,647	L600	26,699
TOTAL Accounts Payable	32,647		26,699
Accrued Liabilities	43,682	L601	49,314
TOTAL Accrued Liabilities	43,682		49,314
Due To Other Funds	75,762	L630	117,345
TOTAL Due To Other Funds	75,762		117,345
TOTAL Liabilities	152,091		193,358
Fund Balance			
Not in Spendable Form		L806	2,039
TOTAL Nonspendable Fund Balance	0		2,039
Assigned Unappropriated Fund Balance	56,625	L915	92,265
TOTAL Assigned Fund Balance	56,625		92,265
TOTAL Fund Balance	56,625		94,304
TOTAL Liabilities, Deferred Inflows And Fund Balance	208,716		287,662

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Library Charges	9,354	L2082	8,313
TOTAL Departmental Income	9,354		8,313
Library Services, Other Govts	140,606	L2360	109,405
TOTAL Intergovernmental Charges	140,606		109,405
Rental of Real Property, Other Govts	820	L2412	785
Commissions	1,564	L2450	1,385
TOTAL Use of Money And Property	2,384		2,170
Sale of Instructional Supplies	591	L2670	337
TOTAL Sale of Property And Compensation For Loss	591		337
Unclassified (specify)	514	L2770	770
TOTAL Miscellaneous Local Sources	514		770
St Aid For Libraries	12,956	L3840	9,433
TOTAL State Aid	12,956		9,433
TOTAL Revenues	166,405		130,428
Interfund Transfers	1,377,135	L5031	1,458,316
TOTAL Interfund Transfers	1,377,135		1,458,316
TOTAL Other Sources	1,377,135		1,458,316
TOTAL Detail Revenues And Other Sources	1,543,540		1,588,744

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	48	L19804	183
TOTAL Payment of Mta Payroll Tax	48		183
TOTAL General Government Support	48		183
Library, Pers Serv	720,978	L74101	723,113
Library, Equip & Cap Outlay	130,302	L74102	144,476
Library, Contr Expend	273,435	L74104	265,639
TOTAL Library	1,124,715		1,133,228
TOTAL Culture And Recreation	1,124,715		1,133,228
State Retirement, Empl Bnfts	128,200	L90108	138,600
Social Security, Empl Bnfts	54,846	L90308	55,497
Worker's Compensation, Empl Bnfts	4,600	L90408	5,900
Life Insurance, Empl Bnfts	308	L90458	324
Disability Insurance, Empl Bnfts	1,290	L90558	1,290
Hospital & Medical (dental) Ins, Empl Bnft	200,014	L90608	207,567
Other Employee Benefits (spec)	5,272	L90898	8,475
TOTAL Employee Benefits	394,530		417,653
TOTAL Expenditures	1,519,293		1,551,064
TOTAL Detail Expenditures And Other Uses	1,519,293		1,551,064

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	26,687	L8021	56,624
Prior Period Adj -Increase In Fund Balance	5,690	L8012	
Restated Fund Balance - Beg of Year	32,377	L8022	56,624
ADD - REVENUES AND OTHER SOURCES	1,543,540		1,588,744
DEDUCT - EXPENDITURES AND OTHER USES	1,519,293		1,551,064
Fund Balance - End of Year	56,624	L8029	94,304

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	343,134	TA200	288,684
TOTAL Cash	343,134		288,684
Service Award Program Assets	3,546,115	TA461	3,813,670
TOTAL Investments	3,546,115		3,813,670
Due From Other Funds		TA391	10,459
TOTAL Due From Other Funds	0		10,459
TOTAL Assets and Deferred Outflows of Resources	3,889,249		4,112,813

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	29,356	TA630	37,825
TOTAL Due To Other Funds	29,356		37,825
Service Awards	3,546,115	TA13	3,813,670
Guaranty & Bid Deposits	59,980	TA30	52,098
Bail Deposits	39,460	TA35	62,604
Tax Redemptions	3,499	TA40	3,499
Other Funds (specify)	210,839	TA85	143,117
TOTAL Agency Liabilities	3,859,893		4,074,988
TOTAL Liabilities	3,889,249		4,112,813
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,889,249		4,112,813

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	45,794	TE200	49,003
TOTAL Cash	45,794		49,003
TOTAL Assets and Deferred Outflows of Resources	45,794		49,003

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Net Assets-Restricted For Other Purposes	45,794	TE923	49,003
TOTAL Assigned Fund Balance	45,794		49,003
TOTAL Fund Balance	45,794		49,003
TOTAL Liabilities, Deferred Inflows And Fund Balance	45,794		49,003

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Gifts And Donations	11,835	TE2705	3,543
TOTAL Miscellaneous Local Sources	11,835		3,543
TOTAL Revenues	11,835		3,543
TOTAL Detail Revenues And Other Sources	11,835		3,543

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Other Culture And Rec, Cont Expend	11,263	TE79894	334
TOTAL Other Culture And Rec	11,263		334
TOTAL Culture And Recreation	11,263		334
TOTAL Expenditures	11,263		334
TOTAL Detail Expenditures And Other Uses	11,263		334

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	45,222	TE8021	45,794
Restated Fund Balance - Beg of Year	45,222	TE8022	45,794
ADD - REVENUES AND OTHER SOURCES	11,835		3,543
DEDUCT - EXPENDITURES AND OTHER USES	11,263		334
Fund Balance - End of Year	45,794	TE8029	49,003

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		V200	
TOTAL Cash	0		0
Due From Other Funds	113,595	V391	149,265
TOTAL Due From Other Funds	113,595		149,265
Cash Special Reserves	14,395	V230	14,438
TOTAL Restricted Assets	14,395		14,438
TOTAL Assets and Deferred Outflows of Resources	127,990		163,703

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Reserve For Debt	127,990	V884	163,703
TOTAL Restricted Fund Balance	127,990		163,703
TOTAL Fund Balance	127,990		163,703
TOTAL Liabilities, Deferred Inflows And Fund Balance	127,990		163,703

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	8,132	V2401	35,713
TOTAL Use of Money And Property	8,132		35,713
TOTAL Revenues	8,132		35,713
Interfund Transfers	4,061,590	V5031	3,880,500
TOTAL Interfund Transfers	4,061,590		3,880,500
TOTAL Other Sources	4,061,590		3,880,500
TOTAL Detail Revenues And Other Sources	4,069,722		3,916,213

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Debt Principal, Serial Bonds	3,045,000	V97106	3,095,000
Debt Principal, Installment Purchase Debt	197,921	V97856	203,562
TOTAL Debt Principal	3,242,921		3,298,562
Debt Interest, Serial Bonds	580,067	V97107	515,888
Debt Interest, Installment Purchase Debt	69,501	V97857	66,050
TOTAL Debt Interest	649,568		581,938
TOTAL Expenditures	3,892,489		3,880,500
Transfers, Other Funds	169,101	V99019	
TOTAL Operating Transfers	169,101		0
Repayments To Esc Agent Adv Ref Bonds		V99914	
	0		0
TOTAL Other Uses	169,101		0
TOTAL Detail Expenditures And Other Uses	4,061,590		3,880,500

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	119,858	V8021	127,990
Restated Fund Balance - Beg of Year	119,858	V8022	127,990
ADD - REVENUES AND OTHER SOURCES	4,069,722		3,916,213
DEDUCT - EXPENDITURES AND OTHER USES	4,061,590		3,880,500
Fund Balance - End of Year	127,990	V8029	163,703

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	57,432,037	W129	48,895,361
TOTAL Provision To Be Made In Future Budgets	57,432,037		48,895,361
TOTAL Assets and Deferred Outflows of Resources	57,432,037		48,895,361

VILLAGE OF Lynbrook
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	9,284,883	W638	2,835,426
Total OPEB Liability	17,470,015	W683	19,578,491
Installment Purchase Debt	2,317,555	W685	2,113,993
Judgments And Claims Payable	91,000	W686	298,334
Compensated Absences	5,211,864	W687	5,204,117
TOTAL Other Liabilities	34,375,317		30,030,361
Due To Employees' Retirement System	1,096,720	W637	
TOTAL Due To Other Governments	1,096,720		0
Bonds Payable	21,960,000	W628	18,865,000
TOTAL Bond And Long Term Liabilities	21,960,000		18,865,000
TOTAL Liabilities	57,432,037		48,895,361
TOTAL Liabilities	57,432,037		48,895,361

VILLAGE OF Lynbrook
Statement of Indebtedness
For the Fiscal Year Ending 2018

9/28/2018

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	\$2,317,555	\$203,562	\$0	\$0		\$2,113,993
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,317,555	\$203,562	\$0	\$0	\$0	\$2,113,993
2018	BAN N	Sanitation Trucks			02/15/2018	02/15/2019	2.00%		\$268,000	\$0			\$0		\$268,000
2016	BAN N	Sanitation Trucks			02/18/2016	02/16/2018	1.49%		\$335,000	\$335,000	\$335,000	\$268,000	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$268,000	\$335,000	\$335,000	\$268,000	\$0	\$0	\$268,000
2010	BOND N	GO bond			12/15/2009	12/15/2023	2.00%	Y	\$4,065,000	\$1,910,000	\$300,000	\$0	\$0		\$1,610,000
2012	BOND N	Capital Improvements			11/29/2011	10/15/2023	1.75%		\$4,607,000	\$2,710,000	\$410,000	\$0	\$0		\$2,300,000
2013	BOND N	Separation Payments			01/22/2013	12/15/2023	2.015%		\$2,900,000	\$2,150,000	\$275,000	\$0	\$0		\$1,875,000
2015	BOND N	Public Improvement Bonds			10/01/2014	10/01/2027	2.00%	Y	\$6,279,000	\$5,485,000	\$440,000	\$0	\$0		\$5,045,000
2016	BOND N	2016 Separation Payments Bond			01/26/2016	10/01/2025	1.796%	Y	\$1,250,000	\$1,250,000	\$100,000	\$0	\$0		\$1,150,000
2013	BOND N	Refunding Bonds			04/01/2013	10/01/2021	1.148%		\$3,575,000	\$2,010,000	\$640,000	\$0	\$0		\$1,370,000
2015	BOND N	Public Improvement			12/31/2014	10/01/2018	1.00%	Y	\$120,000	\$40,000	\$40,000	\$0	\$0		\$0
2016	BOND N	2016 Public Improvement Bonds			01/26/2016	10/01/2028	1.796%	Y	\$2,275,000	\$2,275,000	\$200,000	\$0	\$0		\$2,075,000
2016	BOND N	Refunding Bonds			05/19/2016	01/15/2027	1.127%	Y	\$3,285,000	\$3,240,000	\$470,000	\$0	\$0		\$2,770,000
2003	BOND N	Various			12/15/2002	12/15/2022	3.375%		\$5,840,000	\$890,000	\$220,000	\$0	\$0		\$670,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$21,960,000	\$3,095,000	\$0	\$0	\$0	\$18,865,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$268,000	\$24,612,555	\$3,633,562	\$268,000	\$0	\$0	\$21,246,993

VILLAGE OF Lynbrook
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,450.00
Demand Deposits	9Z2011	\$17,515,234.00
Time Deposits	9Z2021	
Total		\$17,516,684.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,348,780.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$16,167,904.00
Total		\$17,516,684.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
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 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4080	\$1,833,227	\$348,222	\$15,858	\$2,165,591
****-6560	\$50,239	\$0	\$0	\$50,239
****-3184	\$69,997	\$0	\$0	\$69,997
****-0205	\$620,865	\$0	\$0	\$620,865
****-5190	\$28,006	\$0	\$0	\$28,006
****-0558	\$13,168	\$0	\$0	\$13,168
****-0124	\$38,946	\$0	\$6,707	\$32,239
****-3096	\$7,480	\$0	\$0	\$7,480
****-0757	\$14,438	\$0	\$0	\$14,438
****-6219	\$294,651	\$510	\$28,080	\$267,081
****-6227	\$70,607	\$0	\$0	\$70,607
****-4098	\$16,075	\$0	\$16,075	\$0
****-0909	\$48,083	\$0	\$0	\$48,083
****-0658	\$24,448	\$0	\$0	\$24,448
****-1001	\$14,175,971	\$0	\$0	\$14,175,971
Total Adjusted Bank Balance				\$17,588,213
Petty Cash				\$1,450.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$17,589,663
Total Cash Balance All Funds			9ZCASHB *	\$17,589,663
* Must be equal				

VILLAGE OF Lynbrook
Local Government Questionnaire
For the Fiscal Year Ending 2018

	<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>No</u> <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> <u></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 2018

Account Code		Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
Total Full Time Employees:				147		
Total Part Time Employees:				82		
90108		State Retirement System	\$2,235,683.00	97	44	
90158		Police and Fire Retirement	\$1,823,677.00	48		
90258		Local Pension Fund	\$475,430.00		283	
90308		Social Security	\$1,160,479.00	147	82	
90408		Worker's Compensation Insurance	\$1,150,173.00	147	82	
90458		Life Insurance	\$15,516.00	147		
90508		Unemployment Insurance	\$26,385.00	147		
90558		Disability Insurance	\$12,902.00	147		
90608		Hospital and Medical (Dental) Insurance	\$4,782,646.00	129		116
90708		Union Welfare Benefits	\$15,325.00			
90858		Supplemental Benefit Payment to Disabled Fire Fighters				
91890		Other Employee Benefits	\$600,449.00			
Total			\$12,298,665.00			
Computed Total From Financial Section (comparative purposes only)			\$12,298,665.00			

VILLAGE OF Lynbrook
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$115,672	63,384	gallons	
Diesel Fuel	\$88,951	41,282	gallons	
Fuel Oil			gallons	
Natural Gas	\$101,488	84,672	cubic feet	therms
Electricity	\$356,244	2,052,512	kilowatt-hours	
Coal			tons	
Propane			gallons	

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 05/31/2018, 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 05/31/2018 and filed by means of electronic data transmission.

Albrecht, Viggiano, Zureck
Name of Report Preparer if
different than Chief Fiscal Officer

(631) 434-9500
Telephone Number

09/28/2018
Date of Certification

John Giordano
Name

Village Clerk/ Treasurer
Title

1 Columbus Drive, Lynbrook, NY
Official Address

(516) 599-8300
Official Telephone Number

VILLAGE OF Lynbrook
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8015 Financial Statement audit adjustment

(L) LIBRARY

Adjustment Reason

Account Code L8012 Financial Statement audit adjustments

VILLAGE OF Lynbrook
Supplemental Section Comments
For the Fiscal Year Ending 2018

Statement of Indebtedness

The 2017 bond anticipation note was paid with \$268,000 of 2018 bond anticipation notes.