

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 05/31/2021

\*\*\*\*\*

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

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

All amounts included in this update document for 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	10,943,953	A200	12,099,049
Petty Cash	1,350	A210	1,350
<b>TOTAL Cash</b>	<b>10,945,303</b>		<b>12,100,399</b>
Tax Sale Certificates	609,039	A320	844,155
<b>TOTAL Taxes Receivable (net)</b>	<b>609,039</b>		<b>844,155</b>
Accounts Receivable	648,916	A380	596,258
<b>TOTAL Other Receivables (net)</b>	<b>648,916</b>		<b>596,258</b>
Due From Other Funds	3,129,888	A391	3,494,631
<b>TOTAL Due From Other Funds</b>	<b>3,129,888</b>		<b>3,494,631</b>
Prepaid Expenses	65,746	A480	77,371
<b>TOTAL Prepaid Expenses</b>	<b>65,746</b>		<b>77,371</b>
Cash Special Reserves	56,046	A230	309,038
Investments In Securities Special Reserves	1	A452	
Service Award Program Assets		A461	4,816,247
<b>TOTAL Restricted Assets</b>	<b>56,046</b>		<b>5,125,285</b>
<b>TOTAL Assets</b>	<b>15,454,939</b>		<b>22,238,099</b>

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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,212,870	A600	539,926
<b>TOTAL Accounts Payable</b>	<b>1,212,870</b>		<b>539,926</b>
Accrued Liabilities	1,941,425	A601	1,774,008
<b>TOTAL Accrued Liabilities</b>	<b>1,941,425</b>		<b>1,774,008</b>
Guaranty & Bid Deposits		A730	44,688
<b>TOTAL Other Deposits</b>	<b>0</b>		<b>44,688</b>
Judgments And Claims Payable	770,550	A686	816,534
Overpayments & Clearing Account	5,218	A690	3,066
Group Insurance		A720	2,814
<b>TOTAL Other Liabilities</b>	<b>775,768</b>		<b>822,414</b>
Due To Other Funds	848,676	A630	901,721
<b>TOTAL Due To Other Funds</b>	<b>848,676</b>		<b>901,721</b>
State Retirement		A718	46,632
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>46,632</b>
Income Executions		A723	1,367
<b>TOTAL Payroll Liabilities</b>	<b>0</b>		<b>1,367</b>
<b>TOTAL Liabilities</b>	<b>4,778,738</b>		<b>4,130,757</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	52,963	A691	30,585
Deferred Taxes	1,820,448	A694	3,447,041
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,873,411</b>		<b>3,477,626</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,873,411</b>		<b>3,477,626</b>
<b>Fund Balance</b>			
Not in Spendable Form	65,746	A806	77,371
<b>TOTAL Nonspendable Fund Balance</b>	<b>65,746</b>		<b>77,371</b>
Reserve for Emp Benefits & Acc Liabilities		A867	252,958
Capital Reserve	17,828	A878	17,830
Reserve For Repairs	4,809	A882	4,822
Restricted for Service Award Program		A895	4,816,247
Other Restricted Fund Balance	33,408	A899	33,427
<b>TOTAL Restricted Fund Balance</b>	<b>56,046</b>		<b>5,125,285</b>
Assigned Appropriated Fund Balance	2,927,349	A914	
Assigned Unappropriated Fund Balance	277,426	A915	531,450
<b>TOTAL Assigned Fund Balance</b>	<b>3,204,775</b>		<b>531,450</b>
Unassigned Fund Balance	5,476,222	A917	8,895,610
<b>TOTAL Unassigned Fund Balance</b>	<b>5,476,222</b>		<b>8,895,610</b>
<b>TOTAL Fund Balance</b>	<b>8,802,789</b>		<b>14,629,717</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>15,454,938</b>		<b>22,238,099</b>

VILLAGE OF Lynbrook  
Annual Update Document  
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	31,637,405	A1001	32,344,899
<b>TOTAL Real Property Taxes</b>	<b>31,637,405</b>		<b>32,344,899</b>
Other Payments In Lieu of Taxes	1,743,785	A1081	1,825,037
Interest & Penalties On Real Prop Taxes	106,889	A1090	130,802
<b>TOTAL Real Property Tax Items</b>	<b>1,850,674</b>		<b>1,955,839</b>
Non Prop Tax Dist By County	53,979	A1120	22,491
Utilities Gross Receipts Tax	408,882	A1130	393,573
Franchises	463,160	A1170	440,864
<b>TOTAL Non Property Tax Items</b>	<b>926,021</b>		<b>856,928</b>
Charges For Tax Redemption	2,575	A1235	3,325
Police Fees	10,869	A1520	11,144
Fire Inspection Fees	29,250	A1540	26,750
Safety Inspection Fees	52,003	A1560	73,210
Other Public Safety Departmental Income	10,700	A1589	21,900
Public Health Fees	6,964	A1601	6,356
Parking Meter Fees Non-Taxable	452,845	A1741	254,127
Park And Recreational Charges	232,830	A2001	117,179
Special Recreational Facility Charges	134,614	A2025	142,333
Zoning Fees	7,350	A2110	8,425
Refuse & Garbage Charges	41,235	A2130	35,202
Other Home & Community Services Income	21,477	A2189	28,711
<b>TOTAL Departmental Income</b>	<b>1,002,713</b>		<b>728,662</b>
Refuse & Garbage Serv Other Govts	8,264	A2376	13,651
<b>TOTAL Intergovernmental Charges</b>	<b>8,264</b>		<b>13,651</b>
Interest And Earnings	184,278	A2401	226,703
Rental of Real Property		A2410	63,500
Commissions		A2450	1,704
<b>TOTAL Use of Money And Property</b>	<b>184,278</b>		<b>291,906</b>
Business & Occupational License	53,301	A2501	106,172
Public Safety Permits	65,732	A2550	80,850
Building And Alteration Permits	534,339	A2555	259,608
Street Opening Permits	43,305	A2560	64,755
Permits, Other	183,231	A2590	194,454
<b>TOTAL Licenses And Permits</b>	<b>879,908</b>		<b>705,838</b>
Fines And Forfeited Bail	1,697,582	A2610	1,497,859
<b>TOTAL Fines And Forfeitures</b>	<b>1,697,582</b>		<b>1,497,859</b>
Sales of Real Property		A2660	533,549
Sales of Equipment	3,335	A2665	9,101
Insurance Recoveries	63,602	A2680	121,320
Other Compensation For Loss	126,324	A2690	123,303
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>193,261</b>		<b>787,274</b>
Refunds of Prior Year's Expenditures	462,993	A2701	395,635
Gifts And Donations		A2705	500
AIM Related Payments	238,254	A2750	238,254

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Unclassified (specify)	4,181	A2770	3,437
<b>TOTAL Miscellaneous Local Sources</b>	<b>705,428</b>		<b>637,826</b>
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	282,636	A3005	478,973
St Aid, Other Public Safety	82,123	A3389	41,900
St Aid, Consolidated Highway Aid	368,462	A3501	227,851
St Aid, Youth Programs	49,629	A3820	
<b>TOTAL State Aid</b>	<b>782,849</b>		<b>748,724</b>
Fed Aid, Emergency Disaster Assistance	4,638	A4960	289,583
<b>TOTAL Federal Aid</b>	<b>4,638</b>		<b>289,583</b>
<b>TOTAL Revenues</b>	<b>39,873,020</b>		<b>40,858,990</b>
Interfund Transfers		A5031	1,774,392
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>1,774,392</b>
Serial Bonds		A5710	650,000
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>650,000</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>2,424,392</b>
<b>TOTAL Revenues</b>	<b>39,873,020</b>		<b>43,283,381</b>

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Legislative Board, Pers Serv	86,523	A10101	88,567
Legislative Board, Contr Expend	4,270	A10104	4,825
<b>TOTAL Legislative Board</b>	<b>90,793</b>		<b>93,392</b>
Municipal Court, Pers Serv	310,224	A11101	314,825
Municipal Court, Contr Expend	143,656	A11104	114,771
<b>TOTAL Municipal Court</b>	<b>453,880</b>		<b>429,596</b>
Mayor, Pers Serv	112,156	A12101	112,683
Mayor, Contr Expend	5,826	A12104	6,115
<b>TOTAL Mayor</b>	<b>117,982</b>		<b>118,798</b>
Treasurer, Pers Serv	161,783	A13251	167,317
Treasurer, Contr Expend	184,811	A13254	182,852
<b>TOTAL Treasurer</b>	<b>346,595</b>		<b>350,169</b>
Assessment, Pers Serv	85,998	A13551	89,113
Assessment, Contr Expend	1,996	A13554	2,088
<b>TOTAL Assessment</b>	<b>87,995</b>		<b>91,201</b>
Clerk,pers Serv	475,800	A14101	479,803
Clerk,contr Expend	22,950	A14104	28,708
<b>TOTAL Clerk</b>	<b>498,749</b>		<b>508,511</b>
Law, Pers Serv	179,467	A14201	182,227
Law, Contr Expend	180,092	A14204	134,080
<b>TOTAL Law</b>	<b>359,559</b>		<b>316,307</b>
Engineer, Contr Expend		A14404	9,781
<b>TOTAL Engineer</b>	<b>0</b>		<b>9,781</b>
Elections, Contr Expend		A14504	12,094
<b>TOTAL Elections</b>	<b>0</b>		<b>12,094</b>
Records Mgmt, Contr Expend		A14604	26,380
<b>TOTAL Records Mgmt</b>	<b>0</b>		<b>26,380</b>
Operation of Plant, Pers Serv	118,935	A16201	122,081
Operation of Plant, Equip & Cap Outlay	43,680	A16202	20,410
Operation of Plant, Contr Expend	141,794	A16204	132,927
<b>TOTAL Operation of Plant</b>	<b>304,410</b>		<b>275,417</b>
Central Garage Pers Serv	355,962	A16401	372,668
Central Garage Equip & Cap Outlay	7,015	A16402	9,135
Central Garage Contr Expend	270,054	A16404	261,496
<b>TOTAL Central Garage Contr Expend</b>	<b>633,031</b>		<b>643,298</b>
Central Comm System Equip & Cap Outlay	20,382	A16502	33,457
Central Comm System Contr Expend	189,088	A16504	167,151
<b>TOTAL Central Comm System Contr Expend</b>	<b>209,470</b>		<b>200,609</b>
Central Print & Mail Contr Expend	24,462	A16704	38,577
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>24,462</b>		<b>38,577</b>
Unallocated Insurance, Contr Expend	770,014	A19104	729,820
<b>TOTAL Unallocated Insurance</b>	<b>770,014</b>		<b>729,820</b>
Municipal Assn Dues, Contr Expend	2,040	A19204	6,192
<b>TOTAL Municipal Assn Dues</b>	<b>2,040</b>		<b>6,192</b>

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Judgements And Claims, Contr Expend	711,200	A19304	485,337
<b>TOTAL Judgements And Claims</b>	<b>711,200</b>		<b>485,337</b>
Payment of MTA Payroll Tax, Contr Expend	61,223	A19804	62,518
<b>TOTAL Payment of MTA Payroll Tax</b>	<b>61,223</b>		<b>62,518</b>
<b>TOTAL General Government Support</b>	<b>4,671,402</b>		<b>4,397,998</b>
Police, Pers Serv	9,785,126	A31201	10,392,612
Police, Equip & Cap Outlay	169,124	A31202	37,875
Police, Contr Expend	264,508	A31204	301,481
<b>TOTAL Police</b>	<b>10,218,757</b>		<b>10,731,969</b>
Traffic Control, Pers Serv	337,979	A33101	443,660
Traffic Control, Equip & Cap Outlay		A33102	
Traffic Control, Contr Expen	15,090	A33104	20,855
<b>TOTAL Traffic Control</b>	<b>353,070</b>		<b>464,515</b>
On-Street Parking, Pers Serv	34,071	A33201	35,302
On-Street Parking, Equipment & Cap Outlay	608	A33202	
On-Street Parking, Contr Expend	91,929	A33204	97,172
<b>TOTAL On-Street Parking</b>	<b>126,608</b>		<b>132,474</b>
Fire, Pers Serv	22,917	A34101	23,472
Fire, Equip & Cap Outlay	203,273	A34102	449,185
Fire, Contr Expend	1,163,473	A34104	1,120,395
<b>TOTAL Fire</b>	<b>1,389,663</b>		<b>1,593,052</b>
Safety Inspection, Pers Serv	455,543	A36201	480,175
Safety Inspection, Equip & Cap Outlay	900	A36202	5,877
Safety Inspection, Contr Expend	79,671	A36204	76,537
<b>TOTAL Safety Inspection</b>	<b>536,114</b>		<b>562,589</b>
Civil Defense, Equip & Cap Outlay		A36402	240
Civil Defense, Contr Expend	29,702	A36404	23,120
<b>TOTAL Civil Defense</b>	<b>29,702</b>		<b>23,360</b>
<b>TOTAL Public Safety</b>	<b>12,653,913</b>		<b>13,507,958</b>
Public Health, Contr Expend	14,362	A40104	11,566
<b>TOTAL Public Health</b>	<b>14,362</b>		<b>11,566</b>
Registrar of Vital Stat Contr Expend	6,964	A40204	6,356
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>6,964</b>		<b>6,356</b>
Narcotic Guid Council, Contr Expend	18,000	A42104	18,000
<b>TOTAL Narcotic Guid Council</b>	<b>18,000</b>		<b>18,000</b>
<b>TOTAL Health</b>	<b>39,326</b>		<b>35,922</b>
Street Admin, Pers Serv	385,717	A50101	405,773
Street Admin, Equip & Cap Outlay	3,287	A50102	2,564
Street Admin, Contr Expend	128,172	A50104	79,663
<b>TOTAL Street Admin</b>	<b>517,175</b>		<b>487,999</b>
Maint of Streets, Pers Serv	1,622,774	A51101	1,521,434
Maint of Streets, Equip & Cap Outlay		A51102	770
Maint of Streets, Contr Expend	129,847	A51104	160,366
<b>TOTAL Maint of Streets</b>	<b>1,752,621</b>		<b>1,682,570</b>



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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Perm Improve Highway, Equip & Cap Outlay	535,995	A51122	24,608
<b>TOTAL Perm Improve Highway</b>	<b>535,995</b>		<b>24,608</b>
Snow Removal, Pers Serv	3,502	A51421	79,246
Snow Removal, Equip & Cap Outlay		A51422	6,716
Snow Removal, Contr Expend	17,841	A51424	30,065
<b>TOTAL Snow Removal</b>	<b>21,343</b>		<b>116,028</b>
Street Lighting, Equip & Cap Outlay	41,396	A51822	
Street Lighting, Contr Expend	232,782	A51824	236,514
<b>TOTAL Street Lighting</b>	<b>274,179</b>		<b>236,514</b>
Sidewalks, Equip & Cap Outlay		A54102	
Sidewalks, Contr Expend	53,699	A54104	48,131
<b>TOTAL Sidewalks</b>	<b>53,699</b>		<b>48,131</b>
<b>TOTAL Transportation</b>	<b>3,155,012</b>		<b>2,595,850</b>
Publicity, Contr Expend	48,660	A64104	55,590
<b>TOTAL Publicity</b>	<b>48,660</b>		<b>55,590</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>48,660</b>		<b>55,590</b>
Parks, Pers Serv	274,122	A71101	259,106
Parks, Equip & Cap Outlay	529	A71102	1,822
Parks, Contr Expend	53,933	A71104	68,957
<b>TOTAL Parks</b>	<b>328,584</b>		<b>329,885</b>
Special Rec Facility, Pers Serv	297,948	A71801	242,543
Special Rec Facility, Equip & Cap Outlay	3,979	A71802	
Special Rec Facility, Contr Expend	131,590	A71804	121,947
<b>TOTAL Special Rec Facility</b>	<b>433,516</b>		<b>364,490</b>
Youth Prog, Pers Serv	677,842	A73101	576,768
Youth Prog, Equip & Cap Outlay	825	A73102	15
Youth Prog, Contr Expend	272,637	A73104	202,983
<b>TOTAL Youth Prog</b>	<b>951,304</b>		<b>779,766</b>
Historian, Contr Expend	82	A75104	40
<b>TOTAL Historian</b>	<b>82</b>		<b>40</b>
Celebrations, Contr Expend	54,647	A75504	60,095
<b>TOTAL Celebrations</b>	<b>54,647</b>		<b>60,095</b>
Adult Recreation, Pers Serv	11,022	A76201	8,858
Adult Recreation, Contr Expend	2,736	A76204	543
<b>TOTAL Adult Recreation</b>	<b>13,757</b>		<b>9,400</b>
<b>TOTAL Culture And Recreation</b>	<b>1,781,891</b>		<b>1,543,677</b>
Zoning, Contr Expend	13,788	A80104	16,968
<b>TOTAL Zoning</b>	<b>13,788</b>		<b>16,968</b>
Refuse & Garbage, Pers Serv	1,228,390	A81601	1,344,493
Refuse & Garbage, Contr Expend	1,064,791	A81604	1,193,200
<b>TOTAL Refuse &amp; Garbage</b>	<b>2,293,181</b>		<b>2,537,693</b>
Street Cleaning, Pers Serv	172,090	A81701	177,578
Street Cleaning, Contr Expend	1,931	A81704	2,790
<b>TOTAL Street Cleaning</b>	<b>174,021</b>		<b>180,368</b>

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Emergency Tenant Protection	3,840	A86114	3,800
<b>TOTAL Emergency Tenant Protection</b>	<b>3,840</b>		<b>3,800</b>
<b>TOTAL Home And Community Services</b>	<b>2,484,830</b>		<b>2,738,828</b>
State Retirement System	1,029,339	A90108	1,098,554
Police & Firemen Retirement, Empl Bnfts	1,808,612	A90158	1,874,470
Local Pension Fund, Empl Bnfts	495,975	A90258	371,745
Social Security, Employer Cont	1,174,349	A90308	1,194,188
Worker's Compensation, Empl Bnfts	1,271,555	A90408	1,132,059
Life Insurance, Empl Bnfts	16,025	A90458	19,616
Unemployment Insurance, Empl Bnfts	24,930	A90508	
Disability Insurance, Empl Bnfts	11,612	A90558	11,884
Hospital & Medical (dental) Ins, Empl Bnft	4,911,879	A90608	4,957,384
Other Employee Benefits (spec)	774,598	A90898	172,164
<b>TOTAL Employee Benefits</b>	<b>11,518,874</b>		<b>10,832,064</b>
Debt Principal, Bond Anticipation Notes	89,000	A97306	91,000
<b>TOTAL Debt Principal</b>	<b>89,000</b>		<b>91,000</b>
Debt Interest, Bond Anticipation Notes	5,400	A97307	1,529
<b>TOTAL Debt Interest</b>	<b>5,400</b>		<b>1,529</b>
<b>TOTAL Expenditures</b>	<b>36,448,308</b>		<b>35,800,416</b>
Transfers, Other Funds	5,451,458	A99019	6,207,896
<b>TOTAL Operating Transfers</b>	<b>5,451,458</b>		<b>6,207,896</b>
<b>TOTAL Other Uses</b>	<b>5,451,458</b>		<b>6,207,896</b>
<b>TOTAL Expenditures</b>	<b>41,899,766</b>		<b>42,008,312</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>10,842,644</b>	<b>A8021</b>	<b>8,802,789</b>
Prior Period Adj -Increase In Fund Balance		A8012	4,557,358
Prior Period Adj -Decrease In Fund Balance	13,108	A8015	5,500
<b>Restated Fund Balance - Beg of Year</b>	<b>10,829,536</b>	<b>A8022</b>	<b>13,354,647</b>
ADD - REVENUES AND OTHER SOURCES	39,873,020		43,283,381
DEDUCT - EXPENDITURES AND OTHER USES	41,899,766		42,008,312
<b>Fund Balance - End of Year</b>	<b>8,802,789</b>	<b>A8029</b>	<b>14,629,716</b>

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	32,508,742	A1049N	34,550,107
Est Rev - Real Property Tax Items	1,933,700	A1099N	1,972,800
Est Rev - Non Property Tax Items	882,800	A1199N	892,800
Est Rev - Departmental Income	1,014,200	A1299N	843,700
Est Rev - Use of Money And Property	102,000	A2499N	54,000
Est Rev - Licenses And Permits	795,800	A2599N	1,085,000
Est Rev - Fines And Forfeitures	1,550,000	A2649N	1,750,000
Est Rev - Sale of Prop And Comp For Loss	124,150	A2699N	139,700
Est Rev - Miscellaneous Local Sources	281,000	A2799N	381,000
Est Rev - State Aid	788,300	A3099N	788,300
Est Rev - Federal Aid		A4099N	1,222,626
<b>TOTAL Estimated Revenues</b>	<b>39,980,692</b>		<b>43,680,033</b>
Appropriated Reserve & Restricted Fund Bal	200,000	A511N	200,000
Appropriated Fund Balance	2,927,349	A599N	0
<b>TOTAL Estimated Other Sources</b>	<b>3,127,349</b>		<b>200,000</b>
<b>TOTAL Estimated Revenues</b>	<b>43,108,041</b>		<b>43,880,033</b>

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	5,316,900	A1999N	5,282,500
App - Public Safety	13,584,300	A3999N	14,288,400
App - Health	35,500	A4999N	35,300
App - Transportation	2,694,400	A5999N	2,639,600
App - Economic Assistance And Opportunity	63,000	A6999N	63,000
App - Culture And Recreation	1,817,100	A7999N	2,078,700
App - Home And Community Services	2,775,700	A8999N	2,900,700
App - Employee Benefits	11,050,700	A9199N	11,447,433
App - Debt Service	93,730	A9899N	0
<b>TOTAL Appropriations</b>	<b>37,431,330</b>		<b>38,735,633</b>
App - Interfund Transfer	5,676,711	A9999N	5,144,400
<b>TOTAL Other Uses</b>	<b>5,676,711</b>		<b>5,144,400</b>
<b>TOTAL Appropriations</b>	<b>43,108,041</b>		<b>43,880,033</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		CD200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Due From Other Funds	1,941	CD391	
<b>TOTAL Due From Other Funds</b>	<b>1,941</b>		<b>0</b>
Due From Other Governments	19,933	CD440	51,220
<b>TOTAL Due From Other Governments</b>	<b>19,933</b>		<b>51,220</b>
<b>TOTAL Assets</b>	<b>21,873</b>		<b>51,220</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	19,474	CD600	49,048
<b>TOTAL Accounts Payable</b>	<b>19,474</b>		<b>49,048</b>
Due To Other Funds	2,399	CD630	2,172
<b>TOTAL Due To Other Funds</b>	<b>2,399</b>		<b>2,172</b>
<b>TOTAL Liabilities</b>	<b>21,873</b>		<b>51,220</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>21,873</b>		<b>51,220</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Fed Aid, Community Development Act	419,686	CD4910	82,361
<b>TOTAL Federal Aid</b>	<b>419,686</b>		<b>82,361</b>
<b>TOTAL Revenues</b>	<b>419,686</b>		<b>82,361</b>
<b>TOTAL Revenues</b>	<b>419,686</b>		<b>82,361</b>



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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Rehab Loans & Grant, Equip & Cap Outlay	419,686	CD86682	82,361
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>419,686</b>		<b>82,361</b>
<b>TOTAL Home And Community Services</b>	<b>419,686</b>		<b>82,361</b>
<b>TOTAL Expenditures</b>	<b>419,686</b>		<b>82,361</b>
<b>TOTAL Expenditures</b>	<b>419,686</b>		<b>82,361</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>CD8021</b>	
ADD - REVENUES AND OTHER SOURCES	419,686		82,361
DEDUCT - EXPENDITURES AND OTHER USES	419,686		82,361
<b>Fund Balance - End of Year</b>		<b>CD8029</b>	

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2020	EdpCode	2021
<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

Statement of Net Position

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Net Assets-Unrestricted (deficit)	619	EE924	619
<b>TOTAL Net Position</b>	<b>619</b>		<b>619</b>
<b>TOTAL Fund Balance</b>	<b>619</b>		<b>619</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>619</b>		<b>619</b>

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Results of Operation

Code Description	2020	EdpCode	2021
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Results of Operation

Code Description	2020	EdpCode	2021
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(EE) ENTERPRISE UTILITY

**Analysis of Changes in Net Position**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	619	EE8021	619
Restated Net Position - Beg of Year	619	EE8022	619
Net Position - End of Year	619	EE8029	619

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Cash Flow

Code Description	2020	EdpCode	2021
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	3,968,701	H200	3,138,135
<b>TOTAL Cash</b>	<b>3,968,701</b>		<b>3,138,135</b>
Due From Other Funds	833,942	H391	901,661
<b>TOTAL Due From Other Funds</b>	<b>833,942</b>		<b>901,661</b>
<b>TOTAL Assets</b>	<b>4,802,642</b>		<b>4,039,796</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	64,895	H600	65,552
<b>TOTAL Accounts Payable</b>	<b>64,895</b>		<b>65,552</b>
Bond Anticipation Notes Payable	91,000	H626	
<b>TOTAL Notes Payable</b>	<b>91,000</b>		<b>0</b>
Due To Other Funds	3,960,347	H630	1,662,771
<b>TOTAL Due To Other Funds</b>	<b>3,960,347</b>		<b>1,662,771</b>
<b>TOTAL Liabilities</b>	<b>4,116,241</b>		<b>1,728,323</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance	686,403	H899	2,311,473
<b>TOTAL Restricted Fund Balance</b>	<b>686,403</b>		<b>2,311,473</b>
<b>TOTAL Fund Balance</b>	<b>686,403</b>		<b>2,311,473</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,802,645</b>		<b>4,039,796</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
St Aid, Culture & Rec-Capital Proj		H3897	
<b>TOTAL State Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
Interfund Transfers		H5031	590,509
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>590,509</b>
Serial Bonds		H5710	4,201,000
Bans Redeemed From Appropriations	89,000	H5731	91,000
<b>TOTAL Proceeds of Obligations</b>	<b>89,000</b>		<b>4,292,000</b>
<b>TOTAL Other Sources</b>	<b>89,000</b>		<b>4,882,509</b>
<b>TOTAL Revenues</b>	<b>89,000</b>		<b>4,882,509</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
General Govt, Equip & Cap Outlay	523,701	H19972	649,157
<b>TOTAL General Govt</b>	<b>523,701</b>		<b>649,157</b>
<b>TOTAL General Government Support</b>	<b>523,701</b>		<b>649,157</b>
Police, Equip & Cap Outlay		H31202	
<b>TOTAL Police</b>	<b>0</b>		<b>0</b>
Fire, Equip & Cap Outlay	1,000,000	H34102	8,854
<b>TOTAL Fire</b>	<b>1,000,000</b>		<b>8,854</b>
<b>TOTAL Public Safety</b>	<b>1,000,000</b>		<b>8,854</b>
Maint of Streets, Equip & Cap Outlay	261,449	H51102	31,487
<b>TOTAL Maint of Streets</b>	<b>261,449</b>		<b>31,487</b>
Perm Improve Highway, Equip & Cap Outlay	83,239	H51122	15,083
<b>TOTAL Perm Improve Highway</b>	<b>83,239</b>		<b>15,083</b>
<b>TOTAL Transportation</b>	<b>344,688</b>		<b>46,570</b>
Playgr & Rec Centers, Equip & Cap Outlay	51,568	H71402	1,957,044
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>51,568</b>		<b>1,957,044</b>
<b>TOTAL Culture And Recreation</b>	<b>51,568</b>		<b>1,957,044</b>
<b>TOTAL Expenditures</b>	<b>1,919,957</b>		<b>2,661,625</b>
Transfers, Other Funds		H99019	595,812
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>595,812</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>595,812</b>
<b>TOTAL Expenditures</b>	<b>1,919,957</b>		<b>3,257,437</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>2,517,360</b>	<b>H8021</b>	<b>686,403</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>2,517,360</b>	<b>H8022</b>	<b>686,403</b>
ADD - REVENUES AND OTHER SOURCES	89,000		4,882,509
DEDUCT - EXPENDITURES AND OTHER USES	1,919,957		3,257,437
<b>Fund Balance - End of Year</b>	<b>686,403</b>	<b>H8029</b>	<b>2,311,475</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Land	14,728,023	K101	15,208,023
Buildings	13,093,529	K102	13,099,312
Improvements Other Than Buildings	6,892,892	K103	8,981,076
Machinery And Equipment	18,860,562	K104	19,310,235
Infrastructure	43,732,588	K106	43,732,588
Other Capital Assets	1,927,469	K107	1,934,626
Accum Deprec, Buildings	-7,160,366	K112	-7,574,787
Accum Depr, Imp Other Than Bld	-3,058,299	K113	-3,414,704
Accum Depr, Machinery & Equip	-11,974,882	K114	-13,046,972
Accum Deprec, Infrastructure	-29,357,814	K116	-30,338,629
Accum Deprec, Other Capital Assets	-1,710,588	K117	-1,774,203
<b>TOTAL Fixed Assets (net)</b>	<b>45,973,114</b>		<b>46,116,564</b>
<b>TOTAL Assets</b>	<b>45,973,114</b>		<b>46,116,564</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Liabilities</b>			
Total Non-Current Govt Assets	45,973,114	K159	46,116,567
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>45,973,114</b>		<b>46,116,567</b>
<b>TOTAL Fund Balance</b>	<b>45,973,114</b>		<b>46,116,567</b>
<b>TOTAL</b>	<b>45,973,114</b>		<b>46,116,567</b>

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(L) LIBRARY

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	194,430	L200	239,484
Petty Cash	400	L210	400
<b>TOTAL Cash</b>	<b>194,830</b>		<b>239,884</b>
Accounts Receivable	44,503	L380	
<b>TOTAL Other Receivables (net)</b>	<b>44,503</b>		<b>0</b>
Prepaid Expenses	2,108	L480	1,985
<b>TOTAL Prepaid Expenses</b>	<b>2,108</b>		<b>1,985</b>
<b>TOTAL Assets</b>	<b>241,442</b>		<b>241,869</b>



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(L) LIBRARY

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	44,345	L600	30,664
<b>TOTAL Accounts Payable</b>	<b>44,345</b>		<b>30,664</b>
Accrued Liabilities	44,256	L601	26,830
<b>TOTAL Accrued Liabilities</b>	<b>44,256</b>		<b>26,830</b>
Due To Other Funds		L630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>88,601</b>		<b>57,494</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		L691	8,990
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>8,990</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>8,990</b>
<b>Fund Balance</b>			
Not in Spendable Form	2,108	L806	1,985
<b>TOTAL Nonspendable Fund Balance</b>	<b>2,108</b>		<b>1,985</b>
Assigned Unappropriated Fund Balance	150,732	L915	173,401
<b>TOTAL Assigned Fund Balance</b>	<b>150,732</b>		<b>173,401</b>
<b>TOTAL Fund Balance</b>	<b>152,841</b>		<b>175,386</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>241,442</b>		<b>241,869</b>

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(L) LIBRARY

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Library Charges	7,726	L2082	1,610
<b>TOTAL Departmental Income</b>	<b>7,726</b>		<b>1,610</b>
Library Services, Other Govts	142,843	L2360	144,756
<b>TOTAL Intergovernmental Charges</b>	<b>142,843</b>		<b>144,756</b>
Rental of Real Property, Other Govts	225	L2412	280
Commissions	1,168	L2450	325
<b>TOTAL Use of Money And Property</b>	<b>1,393</b>		<b>605</b>
Sale of Instructional Supplies	348	L2670	1
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>348</b>		<b>1</b>
Refunds of Prior Year's Expenditures		L2701	40
Unclassified (specify)	368	L2770	186
<b>TOTAL Miscellaneous Local Sources</b>	<b>368</b>		<b>227</b>
St Aid For Libraries	17,094	L3840	12,118
<b>TOTAL State Aid</b>	<b>17,094</b>		<b>12,118</b>
<b>TOTAL Revenues</b>	<b>169,772</b>		<b>159,318</b>
Interfund Transfers	1,567,500	L5031	1,546,611
<b>TOTAL Interfund Transfers</b>	<b>1,567,500</b>		<b>1,546,611</b>
<b>TOTAL Other Sources</b>	<b>1,567,500</b>		<b>1,546,611</b>
<b>TOTAL Revenues</b>	<b>1,737,272</b>		<b>1,705,929</b>

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(L) LIBRARY

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Payment of MTA Payroll Tax, Contr Expend	657	L19804	673
<b>TOTAL Payment of MTA Payroll Tax</b>	<b>657</b>		<b>673</b>
<b>TOTAL General Government Support</b>	<b>657</b>		<b>673</b>
Library, Pers Serv	871,909	L74101	858,771
Library, Equip & Cap Outlay	112,967	L74102	92,992
Library, Contr Expend	276,352	L74104	280,715
<b>TOTAL Library</b>	<b>1,261,229</b>		<b>1,232,479</b>
<b>TOTAL Culture And Recreation</b>	<b>1,261,229</b>		<b>1,232,479</b>
State Retirement, Empl Bnfts	107,900	L90108	124,100
Social Security, Empl Bnfts	67,037	L90308	66,800
Worker's Compensation, Empl Bnfts	5,900	L90408	5,900
Life Insurance, Empl Bnfts	816	L90458	1,939
Disability Insurance, Empl Bnfts	1,290	L90558	1,290
Hospital & Medical (dental) Ins, Empl Bnft	243,863	L90608	249,605
Other Employee Benefits (spec)	575	L90898	597
<b>TOTAL Employee Benefits</b>	<b>427,381</b>		<b>450,231</b>
<b>TOTAL Expenditures</b>	<b>1,689,266</b>		<b>1,683,383</b>
<b>TOTAL Expenditures</b>	<b>1,689,266</b>		<b>1,683,383</b>

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(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>104,835</b>	<b>L8021</b>	<b>152,841</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>104,835</b>	<b>L8022</b>	<b>152,841</b>
ADD - REVENUES AND OTHER SOURCES	1,737,272		1,705,929
DEDUCT - EXPENDITURES AND OTHER USES	1,689,266		1,683,383
<b>Fund Balance - End of Year</b>	<b>152,841</b>	<b>L8029</b>	<b>175,386</b>

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(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	298,125	TA200	
<b>TOTAL Cash</b>	<b>298,125</b>		<b>0</b>
Service Award Program Assets	4,522,273	TA461	
<b>TOTAL Investments</b>	<b>4,522,273</b>		<b>0</b>
Due From Other Funds	12,794	TA391	
<b>TOTAL Due From Other Funds</b>	<b>12,794</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>4,833,192</b>		<b>0</b>

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(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds	19,448	TA630	
<b>TOTAL Due To Other Funds</b>	<b>19,448</b>		<b>0</b>
Service Awards	4,522,273	TA13	
Guaranty & Bid Deposits	44,688	TA30	
Bail Deposits	70,194	TA35	
Tax Redemptions	9,113	TA40	
Other Funds (specify)	167,477	TA85	
<b>TOTAL Agency Liabilities</b>	<b>4,813,744</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>4,833,192</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,833,192</b>		<b>0</b>

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(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		TC200	286,550
<b>TOTAL Cash</b>	<b>0</b>		<b>286,550</b>
Due From Other Funds		TC391	60
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>60</b>
<b>TOTAL Assets</b>	<b>0</b>		<b>286,610</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		TC600	4,521
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>4,521</b>
Bail Deposits		TC735	58,101
<b>TOTAL Other Deposits</b>	<b>0</b>		<b>58,101</b>
Other Liabilities (Specify)		TC688	155,942
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>155,942</b>
Due to Other Funds		TC630	58,933
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>58,933</b>
Tax Redemptions		TC740	9,113
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>9,113</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>286,610</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>286,610</b>



VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Lynbrook  
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(TC) CUSTODIAL

**Analysis of Changes in Net Position**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>		<b>TC8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>TC8022</b>	
<b>Fund Balance - End of Year</b>		<b>TC8029</b>	

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	71,515	TE200	74,661
<b>TOTAL Cash</b>	<b>71,515</b>		<b>74,661</b>
<b>TOTAL Assets</b>	<b>71,515</b>		<b>74,661</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	71,515	TE923	74,661
<b>TOTAL Net Position</b>	<b>71,515</b>		<b>74,661</b>
<b>TOTAL Fund Balance</b>	<b>71,515</b>		<b>74,661</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>71,515</b>		<b>74,661</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Gifts And Donations	19,070	TE2705	3,146
<b>TOTAL Miscellaneous Local Sources</b>	<b>19,070</b>		<b>3,146</b>
<b>TOTAL Revenues</b>	<b>19,070</b>		<b>3,146</b>
<b>TOTAL Revenues</b>	<b>19,070</b>		<b>3,146</b>

VILLAGE OF Lynbrook  
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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Other Culture And Rec, Cont Expend	2,919	TE79894	
<b>TOTAL Other Culture And Rec</b>	<b>2,919</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>2,919</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>2,919</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>2,919</b>		<b>0</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>	<b>55,363</b>	<b>TE8021</b>	<b>71,514</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>55,363</b>	<b>TE8022</b>	<b>71,514</b>
ADD - REVENUES AND OTHER SOURCES	19,070		3,146
DEDUCT - EXPENDITURES AND OTHER USES	2,919		
<b>Fund Balance - End of Year</b>	<b>71,514</b>	<b>TE8029</b>	<b>74,661</b>



VILLAGE OF Lynbrook  
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(V) DEBT SERVICE

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Due From Other Funds	852,305	V391	3,636
<b>TOTAL Due From Other Funds</b>	<b>852,305</b>		<b>3,636</b>
Cash Special Reserves	257,012	V230	1,770,756
<b>TOTAL Restricted Assets</b>	<b>257,012</b>		<b>1,770,756</b>
<b>TOTAL Assets</b>	<b>1,109,316</b>		<b>1,774,392</b>

VILLAGE OF Lynbrook  
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(V) DEBT SERVICE

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds		V630	1,774,392
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>1,774,392</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>1,774,392</b>
<b>Fund Balance</b>			
Reserve For Debt	1,109,316	V884	
<b>TOTAL Restricted Fund Balance</b>	<b>1,109,316</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>1,109,316</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,109,316</b>		<b>1,774,392</b>

VILLAGE OF Lynbrook  
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(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Interest And Earnings	65,944	V2401	5,776
<b>TOTAL Use of Money And Property</b>	<b>65,944</b>		<b>5,776</b>
Premium & Accrued Interest On Obligations		V2710	63,488
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>63,488</b>
<b>TOTAL Revenues</b>	<b>65,944</b>		<b>69,264</b>
Interfund Transfers	3,883,958	V5031	4,666,587
<b>TOTAL Interfund Transfers</b>	<b>3,883,958</b>		<b>4,666,587</b>
<b>TOTAL Other Sources</b>	<b>3,883,958</b>		<b>4,666,587</b>
<b>TOTAL Revenues</b>	<b>3,949,902</b>		<b>4,735,850</b>

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(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Debt Principal, Serial Bonds	3,025,000	V97106	3,390,876
Debt Principal, Installment Purchase Debt	215,331	V97856	221,467
<b>TOTAL Debt Principal</b>	<b>3,240,331</b>		<b>3,612,343</b>
Debt Interest, Serial Bonds	589,345	V97107	410,287
Debt Interest, Installment Purchase Debt	54,282	V97857	48,145
<b>TOTAL Debt Interest</b>	<b>643,627</b>		<b>458,432</b>
<b>TOTAL Expenditures</b>	<b>3,883,958</b>		<b>4,070,775</b>
Transfers, Other Funds		V99019	1,774,392
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>1,774,392</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>1,774,392</b>
<b>TOTAL Expenditures</b>	<b>3,883,958</b>		<b>5,845,167</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,043,372</b>	<b>V8021</b>	<b>1,109,316</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,043,372</b>	<b>V8022</b>	<b>1,109,316</b>
ADD - REVENUES AND OTHER SOURCES	3,949,902		4,735,850
DEDUCT - EXPENDITURES AND OTHER USES	3,883,958		5,845,167
<b>Fund Balance - End of Year</b>	<b>1,109,316</b>	<b>V8029</b>	<b>-0</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Total Non-Current Govt Liabilities	93,313,538	W129	94,908,037
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>93,313,538</b>		<b>94,908,037</b>
<b>TOTAL Assets</b>	<b>93,313,538</b>		<b>94,908,037</b>

VILLAGE OF Lynbrook  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	18,622,230	W638	3,747,181
Total OPEB Liability	50,310,272	W683	64,952,780
Installment Purchase Debt	1,689,299	W685	1,467,831
Judgments And Claims Payable	284,832	W686	135,450
Compensated Absences	4,271,905	W687	4,796,810
<b>TOTAL Other Liabilities</b>	<b>75,178,538</b>		<b>75,100,053</b>
Bonds Payable	18,135,000	W628	19,631,000
Bond Interest And Matured Bonds Payable		W629	176,985
<b>TOTAL Bond And Long Term Liabilities</b>	<b>18,135,000</b>		<b>19,807,985</b>
<b>TOTAL Liabilities</b>	<b>93,313,538</b>		<b>94,908,037</b>
<b>TOTAL Liabilities</b>	<b>93,313,538</b>		<b>94,908,037</b>

VILLAGE OF Lynbrook  
Statement of Indebtedness  
For the Fiscal Year Ending 2021

2/16/2022

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	\$1,689,299	\$221,467	\$0	\$0		\$1,467,832
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$0	\$1,689,299	\$221,467	\$0	\$0	\$0	\$1,467,832
2018	BAN N	Sanitation Trucks			02/15/2018	02/15/2019	2.00%		\$268,000	\$91,000	\$91,000	\$0	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$0	\$91,000	\$91,000	\$0	\$0	\$0	\$0
2013	BOND N	Separation Payments			01/22/2013	12/15/2023	2.015%		\$2,900,000	\$1,125,000	\$375,000	\$0	\$0		\$750,000
2015	BOND N	Public Improvement Bonds			10/01/2014	10/01/2027	2.00%	Y	\$6,279,000	\$4,135,000	\$470,000	\$0	\$0		\$3,665,000
2016	BOND N	2016 Separation Payments Bond			01/26/2016	10/01/2025	1.796%	Y	\$1,250,000	\$900,000	\$150,000	\$0	\$0		\$750,000
2021	BOND N	Public Improvement			08/26/2020	08/15/2037	1.00%		\$4,201,000	\$0	\$0		\$0		\$4,201,000
2012	BOND N	Capital Improvements			11/29/2011	10/15/2023	1.75%		\$4,607,000	\$1,520,000	\$385,000	\$0	\$0		\$1,135,000
2010	BOND N	GO bond			12/15/2009	12/15/2023	2.00%	Y	\$4,065,000	\$1,010,000	\$315,876	\$0	\$35,876		\$730,000
2019	BOND N	Public Improvement Bonds			07/10/2018	07/15/2032	2.00%		\$5,350,000	\$5,250,000	\$405,000	\$0	\$0		\$4,845,000
2013	BOND N	Refunding Bonds			04/01/2013	10/01/2021	1.148%		\$3,575,000	\$410,000	\$410,000	\$0	\$0		\$0
2016	BOND N	2016 Public Improvement Bonds			01/26/2016	10/01/2028	1.796%	Y	\$2,275,000	\$1,675,000	\$235,000	\$0	\$0		\$1,440,000
2021	BOND N	Separation Payments			09/10/2020	08/15/2028	2.00%		\$650,000	\$0			\$0		\$650,000
2016	BOND N	Refunding Bonds			05/19/2016	01/15/2027	1.127%	Y	\$3,285,000	\$1,820,000	\$485,000	\$0	\$0		\$1,335,000
2003	BOND N	Various			12/15/2002	12/15/2022	3.375%		\$5,840,000	\$290,000	\$160,000	\$0	\$0		\$130,000
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$4,851,000	\$18,135,000	\$3,390,876	\$0	\$35,876	\$0	\$19,631,000
<b>AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year</b>									\$4,851,000	\$19,915,299	\$3,703,343	\$0	\$35,876	\$0	\$21,098,832



VILLAGE OF Lynbrook  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2021

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$1,750.00
Demand Deposits	9Z2011	\$18,684,881.25
Time Deposits	9Z2021	
<b>Total</b>		<b>\$18,686,631.25</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$1,516,852.71
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$17,169,778.54
<b>Total</b>		<b>\$18,686,631.25</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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0001	\$9,778,870	\$0	\$0	\$9,778,870
****-1088	\$39,295	\$0	\$0	\$39,295
****-3096	\$32,055	\$0	\$60	\$31,995
****-0124	\$33,894	\$0	\$2,715	\$31,179
****-0558	\$63,358	\$0	\$0	\$63,358
****-0658	\$24,822	\$0	\$20,000	\$4,822
****-0757	\$1,707,268	\$63,488	\$0	\$1,770,756
****-2704	\$39,120	\$200	\$20,161	\$19,159
****-4080	\$1,949,270	\$1,115	\$1,967	\$1,948,417
****-4098	\$24,088	\$0	\$10,024	\$14,065
****-6219	\$310,788	\$36	\$21,301	\$289,523
****-6227	\$71,687	\$0	\$0	\$71,687
****-6560	\$51,182	\$0	\$0	\$51,182
****-0205	\$644,430	\$0	\$0	\$644,430
****-3184	\$71,241	\$0	\$0	\$71,241
****-9895	\$152,732	\$0	\$0	\$152,732
****-4378	\$3,472,671	\$163,677	\$715,562	\$2,920,786
****-4386	\$54,725	\$2,723	\$20,692	\$36,756
****-4394	\$129,973	\$0	\$185,362	(\$55,389)
****-4409	\$33,412	\$15	\$0	\$33,427
****-4417	\$0	\$0	\$0	\$0
Total Adjusted Bank Balance				\$17,918,291
Petty Cash				\$1,750.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$17,920,041
Total Cash Balance All Funds			9ZCASHB *	\$17,920,041

\* Must be equal

VILLAGE OF Lynbrook  
Local Government Questionnaire  
For the Fiscal Year Ending 2021

	<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>Yes</u> <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 2021

<b>Total Full Time Employees:</b>		150			
<b>Total Part Time Employees:</b>		77			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$1,222,654.32	97	46	
90158	Police and Fire Retirement	\$1,874,469.50	50		
90258	Local Pension Fund	\$371,744.85		346	
90308	Social Security	\$1,260,988.37	150	77	
90408	Worker's Compensation Insurance	\$1,137,958.67	150	87	
90458	Life Insurance	\$21,554.63	150		
90508	Unemployment Insurance	\$0.00	150	77	
90558	Disability Insurance	\$13,174.40	150	77	
90608	Hospital and Medical (Dental) Insurance	\$5,206,989.22	132		114
90708	Union Welfare Benefits	\$24,974.01			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$147,786.93			
<b>Total</b>		<b>\$11,282,294.90</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$11,282,294.90</b>			

VILLAGE OF Lynbrook  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$103,121	65,231	gallons	
Diesel Fuel	\$69,047	43,075	gallons	
Fuel Oil			gallons	
Natural Gas	\$59,609	56,575	cubic feet	
Electricity	\$367,197	1,100,231	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 05/31/2021, 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 05/31/2021 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different than Chief Fiscal Officer

John Giordano  
Name

(516) 599-8300  
Telephone Number

Village Clerk/Treasurer  
Title

One Columbus Drive  
Official Address

09/30/2021  
Date of Certification

(516) 599-8300  
Official Telephone Number

VILLAGE OF Lynbrook  
Financial Comments  
For the Fiscal Year Ending 2021

(A) GENERAL

Account Code Comment

Account Code A452 Reclassify \$4,816,247 from A452 to A461

Account Code A461 Reclassify \$4,816,247 from A452 to A461

Adjustment Reason

Account Code A8012 FYE 5-31-2020 Audit Adjustments: Transfer LOSAP from Trust & Agency to GF increasing reserve  
A0452 \$4,522,274; Decrease Real Property taxes A1001 -\$2,484; Increase A2189 \$37,568

Account Code A8015 FYE 5-31-20 Audit Adjustment to Increase A1325.0436 Professional Services \$5,500