

**Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023**

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

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***

Certification Statement

I, John Giordano (LG280438602800), hereby certify that I am the Chief Financial 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 05/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- CD - Special Grant
- EE - Enterprise Utility
- H - Capital Projects
- L - Library
- TC - Custodial
- TE - Private Purpose Trust
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$16,196,340.22	\$14,335,278.12	\$12,099,049.00
210 - Petty Cash	\$1,350.00	\$1,350.00	\$1,350.00
Total for Cash and Cash Equivalents	\$16,197,690.22	\$14,336,628.12	\$12,100,399.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,003,760.40	\$99,266.79	\$309,037.90
Total for Restricted Cash and Cash Equivalents	\$1,003,760.40	\$99,266.79	\$309,037.90
Restricted Investments			
452 - Investments in Securities Special Reserves	-	-	\$0.00
461 - Service Award Program Assets	\$5,590,691.05	\$5,185,237.00	\$4,816,247.00
Total for Restricted Investments	\$5,590,691.05	\$5,185,237.00	\$4,816,247.00
Net Taxes Receivable			
320 - Tax Sale Certificates	\$683,199.30	\$735,611.90	\$844,155.16
Total for Net Taxes Receivable	\$683,199.30	\$735,611.90	\$844,155.16
Net Other Receivables			
380 - Accounts Receivable	\$535,302.18	\$692,268.52	\$596,257.88
Total for Net Other Receivables	\$535,302.18	\$692,268.52	\$596,257.88

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Due From			
391 - Due From Other Funds	\$2,872,139.94	\$3,560,237.02	\$3,494,631.19
410 - Due from State and Federal Government	-	\$1,122,330.32	-
Total for Due From	\$2,872,139.94	\$4,682,567.34	\$3,494,631.19
Other Assets			
480 - Prepaid Expenses	\$579,112.83	\$195,261.59	\$77,370.99
Total for Other Assets	\$579,112.83	\$195,261.59	\$77,370.99
Total for Assets	\$27,461,895.92	\$25,926,841.26	\$22,238,099.12
Total for Assets and Deferred Outflows	\$27,461,895.92	\$25,926,841.26	\$22,238,099.12

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$398,742.22	\$466,442.62	\$539,926.37
601 - Accrued Liabilities	\$2,081,812.93	\$1,899,661.23	\$1,774,007.99
730 - Guaranty & Bid Deposits	\$45,468.63	\$38,848.00	\$44,688.00
Total for Payables	\$2,526,023.78	\$2,404,951.85	\$2,358,622.36
Payroll Liabilities			
723 - Income Executions	-	\$1,624.95	\$1,367.18
Total for Payroll Liabilities	\$0.00	\$1,624.95	\$1,367.18
Due to			
630 - Due To Other Funds	\$38,515.87	\$1,093,627.24	\$901,720.76
718 - State Retirement	\$16,746.16	\$16,617.87	\$46,632.02
Total for Due to	\$55,262.03	\$1,110,245.11	\$948,352.78
Notes Payable			
626 - Bond Anticipation Notes Payable	\$900,000.00	-	-
Total for Notes Payable	\$900,000.00	\$0.00	\$0.00
Other Liabilities			
686 - Judgments and Claims Payable	\$539,317.67	\$710,017.67	\$816,534.00
688 - Other Liabilities	-	\$997,330.32	-

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
690 - Overpayments and Clearing Account	\$12,691.86	\$7,800.37	\$3,066.42
720 - Group Insurance	-	\$2,836.38	\$2,814.00
Total for Other Liabilities	\$552,009.53	\$1,717,984.74	\$822,414.42
Total for Liabilities	\$4,033,295.34	\$5,234,806.65	\$4,130,756.74
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$179,161.24	\$64,179.29	\$30,584.74
694 - Deferred Taxes	\$4,565,734.96	\$3,877,183.51	\$3,447,041.07
Total for Deferred Inflows of Resources	\$4,744,896.20	\$3,941,362.80	\$3,477,625.81
Total for Deferred Inflows	\$4,744,896.20	\$3,941,362.80	\$3,477,625.81
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$579,112.83	\$195,261.59	\$77,370.99
Total for Nonspendable Fund Balance	\$579,112.83	\$195,261.59	\$77,370.99
Restricted Fund Balance			
867 - Reserve for Employee Benefits and Accrued Liabilities	\$903,351.24	\$0.00	\$252,958.26
878 - Capital Reserve	\$18,816.48	\$17,940.38	\$17,830.35
882 - Reserve For Repairs	\$4,989.20	\$4,838.06	\$4,821.91
895 - Restricted for Service Award Program	\$5,590,691.05	\$5,185,237.00	\$4,816,247.00
899 - Other Restricted Fund Balance <i>Reserve for Property Seizure Funds</i>	\$76,603.48	\$76,488.35	\$33,427.38

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Total for Restricted Fund Balance	\$6,594,451.45	\$5,284,503.79	\$5,125,284.90
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$2,317,509.00	\$1,488,246.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$199,029.03	\$412,780.04	\$531,450.22
Total for Assigned Fund Balance	\$2,516,538.03	\$1,901,026.04	\$531,450.22
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$8,993,602.27	\$9,369,880.39	\$8,895,610.46
Total for Unassigned Fund Balance	\$8,993,602.27	\$9,369,880.39	\$8,895,610.46
Total for Fund Balance	\$18,683,704.58	\$16,750,671.81	\$14,629,716.57
Total for Liabilities, Deferred Inflows and Fund Balances	\$27,461,896.12	\$25,926,841.26	\$22,238,099.12

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$35,221,352.46	\$34,776,648.37	\$32,344,899.42
Total for Property Taxes	\$35,221,352.46	\$34,776,648.37	\$32,344,899.42
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$1,930,808.07	\$1,870,579.11	\$1,825,037.41
1090 - Interest and Penalties on Real Prop Taxes	\$115,869.72	\$135,251.43	\$130,801.96
Total for Property Tax Items	\$2,046,677.79	\$2,005,830.54	\$1,955,839.37
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$53,918.00	\$53,953.60	\$22,491.25
1130 - Utilities Gross Receipts Tax	\$417,689.42	\$411,836.78	\$393,572.68
1170 - Franchise Tax	\$416,119.57	\$434,631.18	\$440,864.01
Total for Non-Property Tax Items	\$887,726.99	\$900,421.56	\$856,927.94
Departmental Income			
1235 - Charges For Tax Advertising and Redemption	\$3,200.00	\$3,000.00	\$3,325.00
1520 - Police Fees	\$12,493.65	\$14,026.25	\$11,144.14
1540 - Fire Inspection Fees	\$32,810.00	\$25,510.00	\$26,750.00
1560 - Safety Inspection Fees	\$46,307.00	\$66,576.00	\$73,210.00
1589 - Other Public Safety Departmental Income	\$30,500.00	\$34,000.00	\$21,900.00
1601 - Public Health Fees	\$4,438.00	\$5,928.00	\$6,356.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
1741 - Parking Meter Fees (Non Taxable)	\$387,864.41	\$376,974.76	\$254,126.54
2001 - Park and Recreational Charges	\$312,433.36	\$314,315.85	\$117,178.76
2025 - Special Recreational Facility Charges	\$332,860.90	\$290,935.50	\$142,333.00
2110 - Zoning Fees	\$7,400.00	\$4,525.00	\$8,425.00
2130 - Refuse and Garbage Charges	\$40,194.08	\$42,423.26	\$35,202.23
2189 - Other Home and Community Services Income	\$47,983.26	\$40,292.60	\$28,711.29
Total for Departmental Income	\$1,258,484.66	\$1,218,507.22	\$728,661.96
Intergovernmental Charges			
2376 - Refuse and Garbage Services Other Governments <i>Recycling Income</i>	\$13,728.57	\$14,386.56	\$13,650.84
Total for Intergovernmental Charges	\$13,728.57	\$14,386.56	\$13,650.84
Use of Money and Property			
2401 - Interest and Earnings	\$680,064.56	\$339,363.88	\$226,702.58
2410 - Rental of Real Property	\$100.00	\$12,066.00	\$63,500.17
2450 - Commissions	-	\$0.00	\$1,703.57
Total for Use of Money and Property	\$680,164.56	\$351,429.88	\$291,906.32
Licenses and Permits			
2501 - Business and Occupational License	\$73,895.00	\$123,644.96	\$106,171.81
2550 - Public Safety Permits	\$125,618.00	\$73,507.00	\$80,850.00
2555 - Building and Alteration Permits	\$673,529.99	\$198,430.00	\$259,608.00
2560 - Street Opening Permits	\$37,435.00	\$42,715.00	\$64,755.00
2590 - Permits Other	\$230,665.29	\$218,532.50	\$194,453.53
Total for Licenses and Permits	\$1,141,143.28	\$656,829.46	\$705,838.34

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$2,000,193.65	\$2,273,822.54	\$1,497,859.35
2626 - Forfeiture of Crime Proceeds Restricted	-	\$48,085.57	-
Total for Fines and Forfeitures	\$2,000,193.65	\$2,321,908.11	\$1,497,859.35
Sales of Property and Compensation for Loss			
2660 - Sales of Real Property	-	-	\$533,548.89
2665 - Sales of Equipment	-	\$108,692.34	\$9,101.00
2680 - Insurance Recoveries	\$121,636.72	\$138,494.33	\$121,320.27
2690 - Other Compensation For Loss	\$201,034.44	\$154,870.93	\$123,303.42
Total for Sales of Property and Compensation for Loss	\$322,671.16	\$402,057.60	\$787,273.58
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$405,779.65	\$305,197.06	\$395,635.18
2705 - Gifts and Donations	-	\$0.00	\$500.00
2750 - AIM Related Payments	-	\$238,254.00	\$238,254.00
2770 - Unclassified <i>Duplicate Tax Bill Fees, FOIL Request Copy Charges, Rewards Program Credit</i>	\$3,656.40	\$1,346.35	\$3,436.68
Total for Other Revenues	\$409,436.05	\$544,797.41	\$637,825.86
State Aid			
3001 - State Aid Revenue Sharing	\$238,254.00	-	-
3005 - State Aid Mortgage Tax	\$339,736.95	\$563,904.07	\$478,972.59
3089 - State Aid Other <i>NYS Cyber Grant</i>	\$527.00	\$18,243.00	-

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
3389 - State Aid Other Public Safety	\$15,639.89	\$19,067.80	\$41,899.57
3501 - State Aid Consolidated Highway Aid	\$72,600.81	\$157,715.20	\$227,851.42
3820 - State Aid Youth Programs	-	\$6,246.00	\$0.00
Total for State Aid	\$666,758.65	\$765,176.07	\$748,723.58
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	\$1,027,954.57	\$1,316,520.56	\$289,583.03
Total for Federal Aid	\$1,027,954.57	\$1,316,520.56	\$289,583.03
Total for Revenues	\$45,676,292.39	\$45,274,513.34	\$40,858,989.59
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$158,234.00	\$1,774,391.76
Total for Operating Transfers	\$0.00	\$158,234.00	\$1,774,391.76
Proceeds of Obligations			
5710 - Serial Bonds	-	\$0.00	\$650,000.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$650,000.00
Total for Other Sources	\$0.00	\$158,234.00	\$2,424,391.76
Total for Revenues and Other Sources	\$45,676,292.39	\$45,432,747.34	\$43,283,381.35

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$85,164.68	\$88,567.22	\$88,567.22
10104 - Legislative Board - Contractual	\$3,871.12	\$6,841.78	\$4,825.00
Total for Legislative Board	\$89,035.80	\$95,409.00	\$93,392.22
Judicial			
11101 - Municipal Court - Personal Services	\$367,641.12	\$366,543.71	\$314,825.19
11104 - Municipal Court - Contractual	\$160,604.01	\$150,619.43	\$114,770.68
Total for Judicial	\$528,245.13	\$517,163.14	\$429,595.87
Executive			
12101 - Mayor - Personal Services	\$116,182.30	\$113,402.62	\$112,683.07
12104 - Mayor - Contractual	\$5,622.48	\$5,227.33	\$6,115.09
Total for Executive	\$121,804.78	\$118,629.95	\$118,798.16
Finance			
13251 - Treasurer - Personal Services	\$171,884.03	\$170,426.31	\$167,317.17
13252 - Treasurer - Equipment and Capital Outlay	-	\$295.00	-
13254 - Treasurer - Contractual	\$190,451.07	\$184,367.27	\$182,851.77
13551 - Assessment - Personal Services	\$90,411.29	\$86,534.16	\$89,113.44

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
13554 - Assessment - Contractual	\$2,468.66	\$5,183.27	\$2,087.60
Total for Finance	\$455,215.05	\$446,806.01	\$441,369.98
Municipal Staff			
14101 - Clerk - Personal Services	\$486,154.98	\$487,693.02	\$479,803.21
14104 - Clerk - Contractual	\$26,040.55	\$30,065.99	\$28,707.66
14201 - Law - Personal Services	\$188,514.98	\$186,255.62	\$182,226.99
14204 - Law - Contractual	\$161,072.15	\$153,280.55	\$134,079.79
14404 - Engineer - Contractual	\$3,950.00	\$3,856.50	\$9,780.50
14504 - Elections - Contractual	\$9,415.68	\$0.00	\$12,094.16
14604 - Records Management - Contractual	\$9,361.56	\$0.00	\$26,379.98
Total for Municipal Staff	\$884,509.90	\$861,151.68	\$873,072.29
Shared Services			
16201 - Operation of Plant - Personal Services	\$127,951.17	\$124,239.99	\$122,080.95
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$0.00	\$20,409.60
16204 - Operation of Plant - Contractual	\$139,986.85	\$149,852.60	\$132,926.87
16401 - Central Garage - Personal Services	\$379,160.63	\$370,545.92	\$372,667.52
16402 - Central Garage - Equipment and Capital Outlay	\$22,378.91	\$7,134.55	\$9,135.31
16404 - Central Garage - Contractual	\$372,278.95	\$273,764.69	\$261,495.60
16502 - Central Communication System - Equipment and Capital Outlay	\$41,414.83	\$51,324.25	\$33,457.48
16504 - Central Communication System - Contractual	\$106,956.42	\$134,110.48	\$167,151.37
16704 - Central Printing and Mailing - Contractual	\$30,282.49	\$30,947.93	\$38,577.30
Total for Shared Services	\$1,220,410.25	\$1,141,920.41	\$1,157,902.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Special Items			
19104 - Unallocated Insurance - Contractual	\$915,127.92	\$908,813.63	\$729,820.37
19204 - Municipal Association Dues - Contractual	\$8,552.00	\$8,002.00	\$6,192.00
19304 - Judgements and Claims - Contractual	\$524,669.05	\$494,732.86	\$485,337.07
19804 - Payment Of MTA Payroll Tax - Contractual	\$66,297.39	\$65,890.65	\$62,518.34
Total for Special Items	\$1,514,646.36	\$1,477,439.14	\$1,283,867.78
Total for General Government Support	\$4,813,867.27	\$4,658,519.33	\$4,397,998.30
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$11,468,397.39	\$11,217,274.36	\$10,392,612.43
31202 - Police - Equipment and Capital Outlay	\$76,384.29	\$157,544.26	\$37,875.44
31204 - Police - Contractual	\$365,136.33	\$421,799.71	\$301,480.77
Total for Law Enforcement	\$11,909,918.01	\$11,796,618.33	\$10,731,968.64
Traffic Control			
33101 - Traffic Control - Personal Services	\$597,220.93	\$606,720.30	\$443,659.73
33104 - Traffic Control - Contractual	\$30,406.86	\$28,959.31	\$20,854.84
33201 - On Street Parking - Personal Services	\$38,490.93	\$35,199.15	\$35,302.00
33202 - On Street Parking - Equipment and Capital Outlay	-	\$7,202.38	\$0.00
33204 - On Street Parking - Contractual	\$29,926.86	\$18,739.11	\$97,171.89
Total for Traffic Control	\$696,045.58	\$696,820.25	\$596,988.46
Fire Protection			

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
34101 - Fire Protection - Personal Services	\$24,671.81	\$23,732.12	\$23,471.73
34102 - Fire Protection - Equipment and Capital Outlay	\$195,689.24	\$239,172.50	\$449,185.38
34104 - Fire Protection - Contractual	\$1,247,522.66	\$1,157,467.98	\$1,120,394.96
Total for Fire Protection	\$1,467,883.71	\$1,420,372.60	\$1,593,052.07
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$500,364.80	\$489,480.76	\$480,174.80
36202 - Safety Inspection - Equipment and Capital Outlay	\$3,035.92	\$2,247.80	\$5,877.15
36204 - Safety Inspection - Contractual	\$71,103.98	\$69,307.58	\$76,536.73
36402 - Civil Defense - Equipment and Capital Outlay	-	\$37.68	\$240.00
36404 - Civil Defense - Contractual	\$34,121.47	\$27,980.63	\$23,120.48
Total for Other Public Safety	\$608,626.17	\$589,054.45	\$585,949.16
Total for Public Safety	\$14,682,473.47	\$14,502,865.63	\$13,507,958.33
Health			
Public Health Program			
40104 - Public Health - Contractual	\$12,466.34	\$11,300.52	\$11,565.52
40204 - Registrar of Vital Statistics - Contractual	\$4,798.00	\$5,628.00	\$6,356.00
Total for Public Health Program	\$17,264.34	\$16,928.52	\$17,921.52
Addiction Control			
42104 - Narcotics Guidance Council - Contractual	\$18,000.00	\$18,000.00	\$18,000.00
Total for Addiction Control	\$18,000.00	\$18,000.00	\$18,000.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Health	\$35,264.34	\$34,928.52	\$35,921.52
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$422,525.64	\$419,803.70	\$405,772.95
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$8,052.00	\$1,214.00	\$2,563.60
50104 - Highway and Street Administration - Contractual	\$104,856.47	\$102,436.71	\$79,662.69
51101 - Maintenance of Roads - Personal Services	\$1,164,933.97	\$1,139,094.91	\$1,521,434.31
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$2,664.52	\$759.97	\$769.99
51104 - Maintenance of Roads - Contractual	\$235,661.45	\$187,976.01	\$160,365.64
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$246,234.96	\$193,161.30	\$24,608.34
51421 - Snow Removal - Personal Services	\$1,359.32	\$55,982.14	\$79,246.44
51422 - Snow Removal - Equipment and Capital Outlay	-	\$374.74	\$6,716.30
51424 - Snow Removal - Contractual	\$12,252.80	\$20,616.23	\$30,065.23
51822 - Street Lighting - Equipment and Capital Outlay	\$32,000.00	\$1,407.96	\$0.00
51824 - Street Lighting - Contractual	\$232,403.14	\$247,478.16	\$236,513.98
54102 - Sidewalks - Equipment and Capital Outlay	-	\$0.00	\$0.00
54104 - Sidewalks - Contractual	\$52,917.19	\$63,750.10	\$48,130.91
Total for Highway	\$2,515,861.46	\$2,434,055.93	\$2,595,850.38
Total for Transportation	\$2,515,861.46	\$2,434,055.93	\$2,595,850.38
Economic Assistance and Opportunity			
Economic Opportunity and Development			

Village of Lynbrook
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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
64104 - Publicity - Contractual	\$58,527.49	\$68,780.98	\$55,590.33
Total for Economic Opportunity and Development	\$58,527.49	\$68,780.98	\$55,590.33
Total for Economic Assistance and Opportunity	\$58,527.49	\$68,780.98	\$55,590.33
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$489,172.79	\$409,389.49	\$259,105.75
71102 - Parks - Equipment and Capital Outlay	\$64,000.00	\$62,693.20	\$1,822.00
71104 - Parks - Contractual	\$60,714.25	\$61,171.06	\$68,956.93
71801 - Special Recreation Facilities - Personal Services	\$292,238.38	\$266,728.90	\$242,542.80
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$37,588.51	\$419.97	\$0.00
71804 - Special Recreation Facilities - Contractual	\$147,543.52	\$166,348.24	\$121,947.48
73101 - Youth Programs - Personal Services	\$603,640.13	\$688,548.16	\$576,768.09
73102 - Youth Programs - Equipment and Capital Outlay	\$21,456.96	\$3,050.00	\$14.97
73104 - Youth Programs - Contractual	\$283,473.53	\$270,521.60	\$202,983.10
Total for Recreation	\$1,999,828.07	\$1,928,870.62	\$1,474,141.12
Culture			
75104 - Historian - Contractual	\$75.00	\$70.00	\$40.00
75504 - Celebrations - Contractual	\$55,958.10	\$65,915.96	\$60,095.23
76201 - Adult Recreation - Personal Services	\$7,021.48	\$8,337.75	\$8,857.55
76204 - Adult Recreation - Contractual	\$5,024.25	\$3,029.19	\$542.78
Total for Culture	\$68,078.83	\$77,352.90	\$69,535.56

Village of Lynbrook
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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Culture and Recreation	\$2,067,906.90	\$2,006,223.52	\$1,543,676.68
Home and Community Services			
General Environment			
80104 - Zoning - Contractual	\$21,171.00	\$8,126.50	\$16,967.50
Total for General Environment	\$21,171.00	\$8,126.50	\$16,967.50
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$1,336,349.77	\$1,458,075.41	\$1,344,492.87
81604 - Refuse and Garbage - Contractual	\$1,227,414.17	\$1,151,854.62	\$1,193,199.77
81701 - Street Cleaning - Personal Services	\$184,172.88	\$181,457.12	\$177,577.65
81704 - Street Cleaning - Contractual	\$9,211.66	\$8,260.72	\$2,790.17
Total for Sanitation	\$2,757,148.48	\$2,799,647.87	\$2,718,060.46
Community Development			
86114 - Emergency Tenant Protection - Contractual	\$3,800.00	\$3,800.00	\$3,800.00
Total for Community Development	\$3,800.00	\$3,800.00	\$3,800.00
Total for Home and Community Services	\$2,782,119.48	\$2,811,574.37	\$2,738,827.96
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$1,080,313.48	\$1,181,380.64	\$1,098,554.32
90158 - Police Retirement - Employee Benefits	\$2,402,090.68	\$2,172,345.03	\$1,874,469.50
90258 - Local Pension Fund - Employee Benefits	\$340,128.54	\$353,242.59	\$371,744.85

Village of Lynbrook
Annual Financial Report
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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
90308 - Social Security - Employee Benefits	\$1,248,207.40	\$1,265,659.16	\$1,194,188.28
90408 - Workers' Compensation - Employee Benefits	\$1,061,699.78	\$1,070,472.70	\$1,132,058.67
90458 - Life Insurance - Employee Benefits	\$15,905.52	\$18,063.69	\$19,615.68
90508 - Unemployment Insurance - Employee Benefits	\$25,537.60	-	-
90558 - Disability Insurance - Employee Benefits	\$8,970.24	\$9,522.36	\$11,884.16
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$5,206,360.64	\$5,113,998.85	\$4,957,384.11
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Employee Reimbursement for Mileage, Shoes, Tools</i> <i>\$24,912.03; Termination Payouts \$398,646.74</i>	\$423,558.77	\$290,080.58	\$172,163.97
Total for Employee Benefits	\$11,812,772.65	\$11,474,765.60	\$10,832,063.54
Total for Employee Benefits	\$11,812,772.65	\$11,474,765.60	\$10,832,063.54
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$2,846,000.00	-	-
97107 - Serial Bonds - Debt Interest	\$353,411.25	-	-
97306 - Bond Anticipation Notes - Debt Principal	-	\$0.00	\$91,000.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$0.00	\$1,529.36
97896 - Long Term Debt, Other (Specify) - Debt Principal <i>Energy Performance Contract</i>	\$234,270.95	-	-
97897 - Long Term Debt, Other (Specify) - Debt Interest <i>Energy Performance Contract</i>	\$35,341.48	-	-
Total for Debt Service	\$3,469,023.68	\$0.00	\$92,529.36
Total for Debt Service	\$3,469,023.68	\$0.00	\$92,529.36

Village of Lynbrook
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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Expenditures	\$42,237,816.74	\$37,991,713.88	\$35,800,416.40
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Library Fund \$1,489,400</i>	\$1,489,400.00	\$5,286,493.92	\$6,207,895.60
Total for Interfund Transfers	\$1,489,400.00	\$5,286,493.92	\$6,207,895.60
Total for Interfund Transfers	\$1,489,400.00	\$5,286,493.92	\$6,207,895.60
Total for Other Uses	\$1,489,400.00	\$5,286,493.92	\$6,207,895.60
Total for Expenditures and Other Uses	\$43,727,216.74	\$43,278,207.80	\$42,008,312.00

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$16,750,673.03	\$14,629,716.49	\$8,802,789.14
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$8.90	\$21,607.00	\$4,557,358.00
<i>Adjustment to PYR Fund Balance</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$16,043.00	\$55,190.00	\$5,500.00
<i>Additional Accrued Liabilities found during the annual audit</i>			
8022 - Restated Fund Balance - Beginning of Year	\$16,734,638.93	\$14,596,133.49	\$13,354,647.14
Add Revenues and Other Sources	\$45,676,292.39	\$45,432,747.34	\$43,283,381.35
Deduct Expenditures and Other Uses	\$43,727,216.74	\$43,278,207.80	\$42,008,312.00
8029 - Fund Balance - End of Year	\$18,683,714.58	\$16,750,673.03	\$14,629,716.49

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$36,224,270.00	\$35,091,404.00	\$34,550,107.00
1099 - Est Rev - Property Tax Items	\$2,240,549.00	\$2,021,000.00	\$1,972,800.00
1199 - Est Rev - Non-Property Tax Items	\$925,700.00	\$925,700.00	\$892,800.00
1299 - Est Rev - Departmental Income	-	\$1,143,600.00	\$843,700.00
2199 - Est Rev - Departmental Income	\$1,173,700.00	-	-
2499 - Est Rev - Use of Money and Property	\$326,200.00	\$126,200.00	\$54,000.00
2599 - Est Rev - Licenses and Permits	\$665,100.00	\$665,100.00	\$1,085,000.00
2649 - Est Rev - Fines and Forfeitures	\$1,750,000.00	\$1,750,000.00	\$1,750,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$177,000.00	\$139,500.00	\$139,700.00
2799 - Est Rev - Other Revenues	\$321,000.00	\$321,000.00	\$381,000.00
3099 - Est Rev - State Aid	\$788,300.00	\$788,300.00	\$788,300.00
4099 - Est Rev - Federal Aid	\$100,000.00	\$1,078,050.00	\$1,222,626.00
Total for Estimated Revenue	\$44,691,819.00	\$44,049,854.00	\$43,680,033.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$600,000.00	\$0.00	\$200,000.00
599 - Appropriated Fund Balance	\$2,317,509.00	\$1,488,246.00	\$0.00
Total for Estimated Other Sources	\$2,917,509.00	\$1,488,246.00	\$200,000.00
Total for Estimated Revenues and Other Sources	\$47,609,328.00	\$45,538,100.00	\$43,880,033.00

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$5,481,250.00	\$5,471,400.00	\$5,282,500.00
3999 - App - Public Safety	\$15,263,300.00	\$14,956,200.00	\$14,288,400.00
4999 - App - Health	\$35,000.00	\$35,300.00	\$35,300.00
5999 - App - Transportation	\$2,877,300.00	\$2,813,500.00	\$2,639,600.00
6999 - App - Economic Assistance and Opportunity	\$63,100.00	\$64,000.00	\$63,000.00
7999 - App - Culture and Recreation	\$2,241,200.00	\$2,254,000.00	\$2,078,700.00
8999 - App - Home and Community Services	\$2,915,800.00	\$2,874,300.00	\$2,900,700.00
9199 - App - Employee Benefits	\$13,412,100.00	\$12,010,900.00	\$11,447,433.00
9899 - App - Debt Service	\$569,425.00	-	\$0.00
Total for Estimated Appropriations	\$42,858,475.00	\$40,479,600.00	\$38,735,633.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$4,750,853.00	\$5,058,500.00	\$5,144,400.00
Total for Estimated Other Uses	\$4,750,853.00	\$5,058,500.00	\$5,144,400.00
Total for Estimated Appropriations and Other Uses	\$47,609,328.00	\$45,538,100.00	\$43,880,033.00

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**CD - Special Grant
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$15.97	\$8.05	\$0.00
Total for Cash and Cash Equivalents	\$15.97	\$8.05	\$0.00
Due From			
391 - Due From Other Funds	-	\$1,531.93	\$0.00
440 - Due from Other Governments <i>Nassau County Community Development</i>	\$62,125.00	\$21,774.74	\$51,220.36
Total for Due From	\$62,125.00	\$23,306.67	\$51,220.36
Total for Assets	\$62,140.97	\$23,314.72	\$51,220.36
Total for Assets and Deferred Outflows	\$62,140.97	\$23,314.72	\$51,220.36

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**CD - Special Grant
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$2,743.11	\$49,048.49
Total for Payables	\$0.00	\$2,743.11	\$49,048.49
Due to			
630 - Due To Other Funds	\$62,140.97	\$20,571.61	\$2,171.87
Total for Due to	\$62,140.97	\$20,571.61	\$2,171.87
Total for Liabilities	\$62,140.97	\$23,314.72	\$51,220.36
Total for Liabilities, Deferred Inflows and Fund Balances	\$62,140.97	\$23,314.72	\$51,220.36

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**CD - Special Grant
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Federal Aid			
4910 - Federal Aid Community Development Act	\$338,925.00	\$174,410.48	\$82,360.94
Total for Federal Aid	\$338,925.00	\$174,410.48	\$82,360.94
Total for Revenues	\$338,925.00	\$174,410.48	\$82,360.94
Total for Revenues and Other Sources	\$338,925.00	\$174,410.48	\$82,360.94

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**CD - Special Grant
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Development			
86682 - Rehabilitation, Loans and Grants - Equipment and Capital Outlay	\$338,925.00	\$174,410.48	\$82,360.94
Total for Community Development	\$338,925.00	\$174,410.48	\$82,360.94
Total for Home and Community Services	\$338,925.00	\$174,410.48	\$82,360.94
Total for Expenditures	\$338,925.00	\$174,410.48	\$82,360.94
Total for Expenditures and Other Uses	\$338,925.00	\$174,410.48	\$82,360.94

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**CD - Special Grant
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	-	-
Add Revenues and Other Sources	\$338,925.00	\$174,410.48	\$82,360.94
Deduct Expenditures and Other Uses	\$338,925.00	\$174,410.48	\$82,360.94
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
 Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	\$619.00	\$619.00	\$619.00
Total for Cash and Cash Equivalents	\$619.00	\$619.00	\$619.00
Total for Current Assets	\$619.00	\$619.00	\$619.00
Total for Assets	\$619.00	\$619.00	\$619.00
Total for Assets and Deferred Outflows	\$619.00	\$619.00	\$619.00

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
 Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Net Position			
Net Position			
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	\$619.00	\$619.00	\$619.00
Total for Unrestricted Net Position	\$619.00	\$619.00	\$619.00
Total for Net Position	\$619.00	\$619.00	\$619.00
Total for Liabilities, Deferred Inflows and Net Position	\$619.00	\$619.00	\$619.00

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
 Changes in Net Position**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$619.00	\$619.00	\$619.00
8022 - Restated Net Position - Beginning of Year	\$619.00	\$619.00	\$619.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$619.00	\$619.00	\$619.00

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Total for Estimated Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**EE - Enterprise Utility
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Total for Estimated Appropriations and Other Uses	\$0.00	\$0.00	\$0.00

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$358,873.70	\$2,189,122.33	\$3,138,135.02
Total for Cash and Cash Equivalents	\$358,873.70	\$2,189,122.33	\$3,138,135.02
Net Other Receivables			
380 - Accounts Receivable	\$7,742.29	-	-
Total for Net Other Receivables	\$7,742.29	\$0.00	\$0.00
Due From			
391 - Due From Other Funds	-	\$1,073,970.36	\$901,660.70
410 - Due from State and Federal Government	\$892,356.68	-	-
440 - Due from Other Governments <i>Nassau County - CRP Grant</i>	\$74,913.63	-	-
Total for Due From	\$967,270.31	\$1,073,970.36	\$901,660.70
Total for Assets	\$1,333,886.30	\$3,263,092.69	\$4,039,795.72
Total for Assets and Deferred Outflows	\$1,333,886.30	\$3,263,092.69	\$4,039,795.72

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$293,241.05	\$158,872.81	\$65,551.73
601 - Accrued Liabilities	-	\$225,442.58	-
Total for Payables	\$293,241.05	\$384,315.39	\$65,551.73
Due to			
630 - Due To Other Funds	\$1,007,230.86	\$1,698,562.74	\$1,662,770.90
Total for Due to	\$1,007,230.86	\$1,698,562.74	\$1,662,770.90
Notes Payable			
626 - Bond Anticipation Notes Payable	\$1,415,000.00	-	\$0.00
Total for Notes Payable	\$1,415,000.00	\$0.00	\$0.00
Total for Liabilities	\$2,715,471.91	\$2,082,878.13	\$1,728,322.63
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance	-	\$1,180,214.56	\$2,311,473.09
Total for Restricted Fund Balance	\$0.00	\$1,180,214.56	\$2,311,473.09
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$1,381,585.61)	-	-

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Total for Unassigned Fund Balance	(\$1,381,585.61)	\$0.00	\$0.00
Total for Fund Balance	(\$1,381,585.61)	\$1,180,214.56	\$2,311,473.09
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,333,886.30	\$3,263,092.69	\$4,039,795.72

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	-	\$157,281.16	-
Total for Sales of Property and Compensation for Loss	\$0.00	\$157,281.16	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$19,800.00	\$36,937.50	-
2705 - Gifts and Donations	\$25,000.00	\$31,000.00	-
2706 - Grants From Local Governments	\$74,913.63	-	-
Total for Other Revenues	\$119,713.63	\$67,937.50	\$0.00
State Aid			
3589 - State Aid Other Transportation	\$150,000.00	\$125,000.00	-
3990 - State Aid Sewer Capital Projects	\$892,356.68	-	-
Total for State Aid	\$1,042,356.68	\$125,000.00	\$0.00
Total for Revenues	\$1,162,070.31	\$350,218.66	\$0.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$191,858.50	\$590,508.87
Total for Operating Transfers	\$0.00	\$191,858.50	\$590,508.87

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Proceeds of Obligations			
5710 - Serial Bonds	-	-	\$4,201,000.00
5731 - BANS Redeemed from Appropriations	-	-	\$91,000.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$4,292,000.00
Total for Other Sources	\$0.00	\$191,858.50	\$4,882,508.87
Total for Revenues and Other Sources	\$1,162,070.31	\$542,077.16	\$4,882,508.87

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19972 - General Government - Equipment and Capital Outlay	\$80,376.04	\$335,932.28	\$649,156.73
Total for Special Items	\$80,376.04	\$335,932.28	\$649,156.73
Total for General Government Support	\$80,376.04	\$335,932.28	\$649,156.73
Public Safety			
Law Enforcement			
31202 - Police - Equipment and Capital Outlay	\$74,913.63	\$131,580.00	\$0.00
Total for Law Enforcement	\$74,913.63	\$131,580.00	\$0.00
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	\$24,353.06	\$428,201.90	\$8,853.79
Total for Fire Protection	\$24,353.06	\$428,201.90	\$8,853.79
Total for Public Safety	\$99,266.69	\$559,781.90	\$8,853.79
Transportation			
Highway			
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$1,821,076.88	\$144,616.36	\$31,487.12

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$1,289,240.21	\$287,442.58	\$15,083.21
51302 - Machinery - Equipment and Capital Outlay	\$404,528.70	-	-
Total for Highway	\$3,514,845.79	\$432,058.94	\$46,570.33
Total for Transportation	\$3,514,845.79	\$432,058.94	\$46,570.33
Culture and Recreation			
Recreation			
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$27,070.96	\$187,328.57	\$1,957,044.14
Total for Recreation	\$27,070.96	\$187,328.57	\$1,957,044.14
Total for Culture and Recreation	\$27,070.96	\$187,328.57	\$1,957,044.14
Total for Expenditures	\$3,721,559.48	\$1,515,101.69	\$2,661,624.99
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$158,234.00	\$595,811.73
Total for Interfund Transfers	\$0.00	\$158,234.00	\$595,811.73
Total for Interfund Transfers	\$0.00	\$158,234.00	\$595,811.73
Total for Other Uses	\$0.00	\$158,234.00	\$595,811.73

Village of Lynbrook
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For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Expenditures and Other Uses	\$3,721,559.48	\$1,673,335.69	\$3,257,436.72

Village of Lynbrook
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For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,180,218.00	\$2,311,475.21	\$686,403.06
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$2,311.00	-	-
<i>Audit Adjustment for expense that was not included</i>			
8022 - Restated Fund Balance - Beginning of Year	\$1,177,907.00	\$2,311,475.21	\$686,403.06
Add Revenues and Other Sources	\$1,162,070.31	\$542,077.16	\$4,882,508.87
Deduct Expenditures and Other Uses	\$3,721,559.48	\$1,673,335.69	\$3,257,436.72
8029 - Fund Balance - End of Year	(\$1,381,582.17)	\$1,180,218.00	\$2,311,475.21

Village of Lynbrook
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For the Fiscal Period 06/01/2022 - 05/31/2023

**L - Library
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$36,176.90	\$91,811.46	\$239,483.93
210 - Petty Cash	\$400.00	\$400.00	\$400.00
Total for Cash and Cash Equivalents	\$36,576.90	\$92,211.46	\$239,883.93
Net Other Receivables			
380 - Accounts Receivable	\$45,851.65	\$45,397.50	\$0.00
Total for Net Other Receivables	\$45,851.65	\$45,397.50	\$0.00
Other Assets			
480 - Prepaid Expenses	\$24,201.70	\$3,310.10	\$1,985.22
Total for Other Assets	\$24,201.70	\$3,310.10	\$1,985.22
Total for Assets	\$106,630.25	\$140,919.06	\$241,869.15
Total for Assets and Deferred Outflows	\$106,630.25	\$140,919.06	\$241,869.15

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**L - Library
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$33,442.45	\$31,878.81	\$30,664.04
601 - Accrued Liabilities	\$34,369.50	\$35,083.19	\$26,829.53
Total for Payables	\$67,811.95	\$66,962.00	\$57,493.57
Due to			
630 - Due To Other Funds	-	-	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$67,811.95	\$66,962.00	\$57,493.57
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	\$8,989.67
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$8,989.67
Total for Deferred Inflows	\$0.00	\$0.00	\$8,989.67
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$24,201.70	\$3,310.10	\$1,985.22

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**L - Library
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Total for Nonspendable Fund Balance	\$24,201.70	\$3,310.10	\$1,985.22
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$14,616.60	\$70,646.96	\$173,400.69
Total for Assigned Fund Balance	\$14,616.60	\$70,646.96	\$173,400.69
Total for Fund Balance	\$38,818.30	\$73,957.06	\$175,385.91
Total for Liabilities, Deferred Inflows and Fund Balances	\$106,630.25	\$140,919.06	\$241,869.15

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**L - Library
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2082 - Library Charges	\$6,647.25	\$6,255.00	\$1,610.49
Total for Departmental Income	\$6,647.25	\$6,255.00	\$1,610.49
Intergovernmental Charges			
2360 - Library Services Other Governments <i>So. Lynbrook-Hewlett Library and Hewlett Harbor Library Districts</i>	\$148,220.73	\$146,372.32	\$144,755.92
Total for Intergovernmental Charges	\$148,220.73	\$146,372.32	\$144,755.92
Use of Money and Property			
2410 - Rental of Real Property	\$962.50	-	-
2412 - Rental of Real Property Other Governments	-	\$280.00	\$280.00
2450 - Commissions	\$1,299.15	\$977.30	\$325.45
Total for Use of Money and Property	\$2,261.65	\$1,257.30	\$605.45
Sales of Property and Compensation for Loss			
2670 - Sale of Instructional Supplies	\$67.33	\$115.64	\$1.00
Total for Sales of Property and Compensation for Loss	\$67.33	\$115.64	\$1.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$630.00	\$40.48
2705 - Gifts and Donations	\$500.00	-	-

Village of Lynbrook
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**L - Library
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
2770 - Unclassified	-	\$343.78	\$186.41
Total for Other Revenues	\$500.00	\$973.78	\$226.89
State Aid			
3840 - State Aid for Libraries	\$31,600.12	\$34,519.12	\$12,118.00
Total for State Aid	\$31,600.12	\$34,519.12	\$12,118.00
Total for Revenues	\$189,297.08	\$189,493.16	\$159,317.75
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$1,489,400.00	\$1,484,300.00	\$1,546,611.00
Total for Operating Transfers	\$1,489,400.00	\$1,484,300.00	\$1,546,611.00
Total for Other Sources	\$1,489,400.00	\$1,484,300.00	\$1,546,611.00
Total for Revenues and Other Sources	\$1,678,697.08	\$1,673,793.16	\$1,705,928.75

Village of Lynbrook
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For the Fiscal Period 06/01/2022 - 05/31/2023

**L - Library
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19804 - Payment Of MTA Payroll Tax - Contractual	\$1,014.25	\$903.12	\$673.04
Total for Special Items	\$1,014.25	\$903.12	\$673.04
Total for General Government Support	\$1,014.25	\$903.12	\$673.04
Culture and Recreation			
Culture			
74101 - Library - Personal Services	\$874,698.79	\$845,169.13	\$858,771.15
74102 - Library - Equipment and Capital Outlay	\$97,231.14	\$110,539.21	\$92,992.37
74104 - Library - Contractual	\$306,842.09	\$316,469.07	\$280,715.45
Total for Culture	\$1,278,772.02	\$1,272,177.41	\$1,232,478.97
Total for Culture and Recreation	\$1,278,772.02	\$1,272,177.41	\$1,232,478.97
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$120,034.84	\$131,494.04	\$124,100.00
90308 - Social Security - Employee Benefits	\$66,878.71	\$68,094.67	\$66,800.09
90408 - Workers' Compensation - Employee Benefits	\$4,100.00	\$4,800.00	\$5,900.00

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**L - Library
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
90458 - Life Insurance - Employee Benefits	\$1,570.00	\$1,742.70	\$1,938.95
90558 - Disability Insurance - Employee Benefits	\$1,290.24	\$1,182.72	\$1,290.24
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$237,467.90	\$248,805.28	\$249,605.11
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Termination Payouts</i>	\$2,707.88	\$44,314.97	\$596.97
Total for Employee Benefits	\$434,049.57	\$500,434.38	\$450,231.36
Total for Employee Benefits	\$434,049.57	\$500,434.38	\$450,231.36
Total for Expenditures	\$1,713,835.84	\$1,773,514.91	\$1,683,383.37
Total for Expenditures and Other Uses	\$1,713,835.84	\$1,773,514.91	\$1,683,383.37

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

L - Library
Changes in Fund Balance

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$73,958.00	\$175,385.92	\$152,840.54
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$851.00	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$2,558.00	-
8022 - Restated Fund Balance - Beginning of Year	\$73,958.00	\$173,678.92	\$152,840.54
Add Revenues and Other Sources	\$1,678,697.08	\$1,673,793.16	\$1,705,928.75
Deduct Expenditures and Other Uses	\$1,713,835.84	\$1,773,514.91	\$1,683,383.37
8029 - Fund Balance - End of Year	\$38,819.24	\$73,958.00	\$175,385.92

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TC - Custodial
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$217,348.13	\$264,296.74	\$286,549.65
Total for Cash and Cash Equivalents	\$217,348.13	\$264,296.74	\$286,549.65
Due From			
391 - Due From Other Funds	\$38,515.87	\$18,125.89	\$60.00
Total for Due From	\$38,515.87	\$18,125.89	\$60.00
Total for Assets	\$255,864.00	\$282,422.63	\$286,609.65
Total for Assets and Deferred Outflows	\$255,864.00	\$282,422.63	\$286,609.65

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TC - Custodial
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	\$8,574.32	\$4,501.00	\$4,521.00
735 - Bail Deposits	\$31,997.00	\$45,136.00	\$58,101.00
Total for Payables	\$40,571.32	\$49,637.00	\$62,622.00
Due to			
630 - Due To Other Funds	\$56,112.06	\$72,471.00	\$58,933.37
740 - Tax Redemptions	\$9,112.59	\$9,112.59	\$9,112.59
Total for Due to	\$65,224.65	\$81,583.59	\$68,045.96
Other Liabilities			
688 - Other Liabilities <i>Held In Trust, Sign Deposits, Restoration Deposits, Street Openings, Plan Review Deposits</i>	\$150,068.03	\$151,201.68	\$155,941.69
Total for Other Liabilities	\$150,068.03	\$151,201.68	\$155,941.69
Total for Liabilities	\$255,864.00	\$282,422.27	\$286,609.65
Total for Liabilities, Deferred Inflows and Net Position	\$255,864.00	\$282,422.27	\$286,609.65

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TC - Custodial
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TC - Custodial
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**TC - Custodial
 Changes in Net Position**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$97,929.18	\$74,660.86
Total for Cash and Cash Equivalents	\$0.00	\$97,929.18	\$74,660.86
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$132,662.90	-	-
Total for Restricted Cash and Cash Equivalents	\$132,662.90	\$0.00	\$0.00
Total for Assets	\$132,662.90	\$97,929.18	\$74,660.86
Total for Assets and Deferred Outflows	\$132,662.90	\$97,929.18	\$74,660.86

Village of Lynbrook
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**TE - Private Purpose Trust
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Net Position			
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>Gifts & Donations</i>	\$132,662.90	\$97,929.18	\$74,660.86
Total for Restricted Net Position	\$132,662.90	\$97,929.18	\$74,660.86
Total for Net Position	\$132,662.90	\$97,929.18	\$74,660.86
Total for Liabilities, Deferred Inflows and Net Position	\$132,662.90	\$97,929.18	\$74,660.86

Village of Lynbrook
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 For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Miscellaneous			
2705 - Gifts and Donations	\$34,733.72	\$23,268.32	\$3,146.39
Total for Miscellaneous	\$34,733.72	\$23,268.32	\$3,146.39
Total for Revenues	\$34,733.72	\$23,268.32	\$3,146.39
Total for Revenues and Other Sources	\$34,733.72	\$23,268.32	\$3,146.39

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Village of Lynbrook
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**TE - Private Purpose Trust
 Changes in Net Position**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$97,928.00	\$74,660.86	\$71,514.47
8022 - Restated Net Position - Beginning of Year	\$97,928.00	\$74,660.86	\$71,514.47
Add Revenues and Other Sources	\$34,733.72	\$23,268.32	\$3,146.39
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$132,661.72	\$97,928.00	\$74,660.86

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,746,656.05	-	-
Total for Cash and Cash Equivalents	\$1,746,656.05	\$0.00	\$0.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$80,686.16	\$1,771,990.10	\$1,770,755.88
Total for Restricted Cash and Cash Equivalents	\$80,686.16	\$1,771,990.10	\$1,770,755.88
Due From			
391 - Due From Other Funds	\$27,735.71	\$5,759.62	\$3,635.88
Total for Due From	\$27,735.71	\$5,759.62	\$3,635.88
Total for Assets	\$1,855,077.92	\$1,777,749.72	\$1,774,391.76
Total for Assets and Deferred Outflows	\$1,855,077.92	\$1,777,749.72	\$1,774,391.76

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	\$1,774,391.76	\$1,774,391.76	\$1,774,391.76
Total for Due to	\$1,774,391.76	\$1,774,391.76	\$1,774,391.76
Total for Liabilities	\$1,774,391.76	\$1,774,391.76	\$1,774,391.76
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	\$80,686.16	\$3,357.96	\$0.00
Total for Restricted Fund Balance	\$80,686.16	\$3,357.96	\$0.00
Total for Fund Balance	\$80,686.16	\$3,357.96	\$0.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,855,077.92	\$1,777,749.72	\$1,774,391.76

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$67,967.98	\$3,357.96	\$5,775.94
Total for Use of Money and Property	\$67,967.98	\$3,357.96	\$5,775.94
Other Revenues			
2710 - Premium on Obligations	\$9,360.22	\$0.00	\$63,487.62
Total for Other Revenues	\$9,360.22	\$0.00	\$63,487.62
Total for Revenues	\$77,328.20	\$3,357.96	\$69,263.56
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$3,768,571.00	\$4,666,586.73
Total for Operating Transfers	\$0.00	\$3,768,571.00	\$4,666,586.73
Total for Other Sources	\$0.00	\$3,768,571.00	\$4,666,586.73
Total for Revenues and Other Sources	\$77,328.20	\$3,771,928.96	\$4,735,850.29

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	\$2,890,000.00	\$3,390,876.00
97107 - Serial Bonds - Debt Interest	-	\$450,725.00	\$410,287.00
97856 - Installment Purchase Debt - Debt Principal	-	\$227,779.00	\$221,467.00
97857 - Installment Purchase Debt - Debt Interest	-	\$41,833.00	\$48,145.00
Total for Debt Service	\$0.00	\$3,610,337.00	\$4,070,775.00
Total for Debt Service	\$0.00	\$3,610,337.00	\$4,070,775.00
Total for Expenditures	\$0.00	\$3,610,337.00	\$4,070,775.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$158,234.00	\$1,774,391.76
Total for Interfund Transfers	\$0.00	\$158,234.00	\$1,774,391.76
Total for Interfund Transfers	\$0.00	\$158,234.00	\$1,774,391.76
Total for Other Uses	\$0.00	\$158,234.00	\$1,774,391.76

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Expenditures and Other Uses	\$0.00	\$3,768,571.00	\$5,845,166.76

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$3,357.71	(\$0.25)	\$1,109,316.22
8022 - Restated Fund Balance - Beginning of Year	\$3,357.71	(\$0.25)	\$1,109,316.22
Add Revenues and Other Sources	\$77,328.20	\$3,771,928.96	\$4,735,850.29
Deduct Expenditures and Other Uses	\$0.00	\$3,768,571.00	\$5,845,166.76
8029 - Fund Balance - End of Year	\$80,685.91	\$3,357.71	(\$0.25)

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Total for Estimated Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Village of Lynbrook
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Total for Estimated Appropriations and Other Uses	\$0.00	\$0.00	\$0.00

Village of Lynbrook
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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	05/31/2023	05/31/2022	05/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$15,208,023.35	\$15,208,023.35	\$15,208,023.35
Total for Non-Depreciable Capital Assets	\$15,208,023.35	\$15,208,023.35	\$15,208,023.35
Depreciable Capital Assets			
102 - Buildings	\$13,589,348.26	\$13,489,733.37	\$13,099,311.52
103 - Improvements Other Than Buildings	\$9,411,378.24	\$9,158,567.89	\$8,981,075.82
104 - Machinery and Equipment	\$20,462,387.22	\$20,100,333.93	\$19,310,235.36
106 - Infrastructure	\$46,774,546.65	\$44,289,113.81	\$43,732,587.77
107 - Other Capital Assets	\$1,982,065.78	\$1,976,785.03	\$1,934,626.03
Total for Depreciable Capital Assets	\$92,219,726.15	\$89,014,534.03	\$87,057,836.50
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$8,406,778.40)	(\$7,987,140.40)	(\$7,574,787.40)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$4,175,958.71)	(\$3,788,586.92)	(\$3,414,704.13)
114 - Accumulated Depreciation Machinery and Equipment	(\$14,908,964.58)	(\$13,968,676.85)	(\$13,046,972.37)
116 - Accumulated Depreciation Infrastructure	(\$32,346,443.74)	(\$31,306,233.41)	(\$30,338,628.80)
117 - Accumulated Depreciation Other Capital Assets	(\$1,863,805.00)	(\$1,827,983.00)	(\$1,774,203.00)
Total for Accumulated Depreciation	(\$61,701,950.43)	(\$58,878,620.58)	(\$56,149,295.70)
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$2,391,331.00	-
Total for Other Non-Current Assets	\$0.00	\$2,391,331.00	\$0.00

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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	05/31/2023	05/31/2022	05/31/2021
Total for Non-Current Assets	\$45,725,799.07	\$47,735,267.80	\$46,116,564.15

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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	05/31/2023	05/31/2022	05/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$13,895,000.00	\$16,741,000.00	\$19,631,000.00
629 - Bond Interest and Matured Bonds Payable	\$110,279.62	\$116,284.88	\$176,984.73
685 - Installment Purchase Contract Debt	-	\$1,240,052.45	\$1,467,831.45
689 - Other Long Term Debt <i>Energy Performance Contract</i>	\$1,005,781.50	-	-
Total for Debt Obligations	\$15,011,061.12	\$18,097,337.33	\$21,275,816.18
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$18,238,412.00	\$1,270,447.00	\$3,747,181.00
683 - Other Post Employment Benefits	\$61,082,483.00	\$67,288,130.00	\$64,952,780.00
686 - Judgments and Claims Payable	\$229,166.66	\$144,083.33	\$135,450.00
687 - Compensated Absences	\$4,905,197.03	\$4,665,797.68	\$4,796,810.05
Total for Other Long-Term Obligations	\$84,455,258.69	\$73,368,458.01	\$73,632,221.05
Total for Long-Term Obligations	\$99,466,319.81	\$91,465,795.34	\$94,908,037.23

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$2,846,000.00	\$0.00	\$0.00	\$16,741,000.00	\$13,895,000.00
Bond Anticipation Note	\$0.00	\$2,315,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,315,000.00
Other	\$0.00	\$0.00	\$234,271.00	\$0.00	\$0.00	\$1,240,053.00	\$1,005,782.00
Total	\$0.00	\$2,315,000.00	\$3,080,271.00	\$0.00	\$0.00	\$17,981,053.00	\$17,215,782.00

Village of Lynbrook
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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Public Improvements		10/1/14	10/1/27	\$0.00	\$0.00	\$500,000.00	\$0.00	\$3,180,000.00	\$0.00	\$2,680,000.00
Bond Various		12/15/02	12/15/22	\$0.00	\$0.00	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$0.00
Bond Public Improvement		12/15/09	12/15/23	\$0.00	\$0.00	\$215,000.00	\$0.00	\$420,000.00	\$0.00	\$205,000.00
Bond Public Improvements		11/29/11	10/15/23	\$0.00	\$0.00	\$375,000.00	\$0.00	\$750,000.00	\$0.00	\$375,000.00
Bond Separation Payments		1/22/13	12/15/23	\$0.00	\$0.00	\$375,000.00	\$0.00	\$375,000.00	\$0.00	\$0.00
Bond Public Improvements		5/19/16	1/15/27	\$0.00	\$0.00	\$175,000.00	\$0.00	\$850,000.00	\$0.00	\$675,000.00
Bond Separation Payments		1/26/16	10/1/25	\$0.00	\$0.00	\$150,000.00	\$0.00	\$600,000.00	\$0.00	\$450,000.00
Bond Public Improvements		1/26/16	10/1/28	\$0.00	\$0.00	\$225,000.00	\$0.00	\$1,215,000.00	\$0.00	\$990,000.00
Bond Public Improvements		7/10/18	7/15/32	\$0.00	\$0.00	\$455,000.00	\$0.00	\$4,435,000.00	\$0.00	\$3,980,000.00
Bond Public Improvements		8/26/20	8/15/37	\$0.00	\$0.00	\$236,000.00	\$0.00	\$4,201,000.00	\$0.00	\$3,965,000.00
Bond Separation Payments		9/10/20	8/15/28	\$0.00	\$0.00	\$75,000.00	\$0.00	\$650,000.00	\$0.00	\$575,000.00
Bond Anticipation Note Public Improvements		5/16/23	5/16/24	\$0.00	\$1,415,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,415,000.00

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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Anticipation Note Separation Payments		5/16/23	5/16/24	\$0.00	\$900,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900,000.00
Other Energy Performance Contract		9/22/11	9/22/26	\$0.00	\$0.00	\$234,271.00	\$0.00	\$1,240,053.00	\$0.00	\$1,005,782.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$2,405,000.00	\$289,086.75	\$2,694,086.75	\$11,490,000.00
2025	\$1,780,000.00	\$242,225.50	\$2,022,225.50	\$9,710,000.00
2026	\$1,765,000.00	\$201,750.00	\$1,966,750.00	\$7,945,000.00
2027	\$1,600,000.00	\$162,025.00	\$1,762,025.00	\$6,345,000.00
2028	\$1,470,000.00	\$123,218.75	\$1,593,218.75	\$4,875,000.00
2029	\$950,000.00	\$94,650.00	\$1,044,650.00	\$3,925,000.00
2030	\$735,000.00	\$75,875.00	\$810,875.00	\$3,190,000.00
2031	\$735,000.00	\$59,250.00	\$794,250.00	\$2,455,000.00
2032	\$735,000.00	\$42,275.00	\$777,275.00	\$1,720,000.00
2033	\$280,000.00	\$31,250.00	\$311,250.00	\$1,440,000.00
2034	\$280,000.00	\$26,000.00	\$306,000.00	\$1,160,000.00
2035	\$285,000.00	\$20,350.00	\$305,350.00	\$875,000.00
2036	\$295,000.00	\$14,550.00	\$309,550.00	\$580,000.00

Village of Lynbrook
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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$290,000.00	\$8,700.00	\$298,700.00	\$290,000.00
2038	\$290,000.00	\$2,900.00	\$292,900.00	\$0.00
Total	\$13,895,000.00	\$1,394,106.00	\$15,289,106.00	

\$13,895,000.00 Total Bond Ending Balance for Statement of Indebtedness.

Village of Lynbrook
Annual Financial Report
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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
205	Savings	A	\$659,660.81	\$0.00	\$0.00	\$0.00	\$659,660.81
124	Checking	H	\$33,070.04	\$0.00	\$0.00	\$0.00	\$33,070.04
4080	Checking	A	\$50,299.09	\$598.36	(\$3,536.52)	\$0.00	\$47,360.93
4378	Checking	A, EE, L	\$4,170,107.95	\$28,248.02	\$0.00	\$0.00	\$4,198,355.97
9895	Checking	A	\$50,948.02	\$0.00	\$0.00	(\$1,580.00)	\$49,368.02
4589	Checking	A	\$405,689.84	\$0.00	(\$357,587.96)	\$0.00	\$48,101.88
2952	Certificate of Deposit (CD)	A	\$250,770.96	\$0.00	\$0.00	\$0.00	\$250,770.96
4386	Checking	A	\$760,896.93	\$0.00	(\$744,118.15)	\$0.00	\$16,778.78
6560	Savings	A	\$51,909.36	\$0.00	\$0.00	\$0.00	\$51,909.36
3184	Savings	A	\$72,234.25	\$0.00	\$0.00	\$0.00	\$72,234.25
701	Savings	A, H	\$12,048,245.57	\$0.00	\$0.00	\$0.00	\$12,048,245.57
658	Checking	A	\$4,989.20	\$0.00	\$0.00	\$0.00	\$4,989.20

Village of Lynbrook
Annual Financial Report
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Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4409	Checking	A	\$76,603.48	\$0.00	\$0.00	\$0.00	\$76,603.48
558	Checking	H	\$11,938.38	\$0.00	\$0.00	\$0.00	\$11,938.38
909	Checking	H	\$9,928.10	\$0.00	(\$2,420.35)	\$0.00	\$7,507.75
3096	Checking	H	\$18,874.90	\$0.00	\$0.00	\$0.00	\$18,874.90
6219	Checking	TC, TE	\$292,897.59	\$3,409.00	(\$20,273.74)	\$0.00	\$276,032.85
6227	Checking	TC, TE	\$73,978.18	\$0.00	\$0.00	\$0.00	\$73,978.18
4417	Checking	CD	\$5,850.97	\$0.00	(\$5,835.00)	\$0.00	\$15.97
757	Checking	V	\$1,827,342.21	\$0.00	\$0.00	\$0.00	\$1,827,342.21
Total			\$20,876,235.83	\$32,255.38	(\$1,133,771.72)	(\$1,580.00)	\$19,773,139.49
Total Cash From Financials							\$19,773,139.43

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$20,876,235.83
FDIC Insurance	\$1,585,680.68
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$19,290,555.15
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$20,876,235.83

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
147	71	357	109

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$1,200,348.32	92	47		
Police Retirement	\$2,402,090.68	50			
Fire Retirement					
Local Pension Fund	\$340,128.54			357	
Social Security	\$1,315,086.11	147	71		
Worker's Compensation	\$1,065,799.78	147	71		
Life Insurance	\$17,475.52	147			
Unemployment Insurance	\$25,537.60	147	71		
Disability Insurance	\$10,260.48	147	71		
Hospital, Medical and Dental Insurance	\$5,443,828.54	131			109
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$426,266.65	118	14		
Total Employee Benefits Paid	\$12,246,822.22				