

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

Village of Woodbury  
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, Desiree Potvin (LG330492305435), hereby certify that I am the Chief Financial Officer of the Village of Woodbury, and that the information provided in the Annual Financial Report of the Village of Woodbury for the fiscal year ended 05/31/2023, is true and correct to the best of my knowledge and belief.

# Table of contents

Financial Statements	.....	1
A - General	.....	2
CM - Miscellaneous Special Revenue	.....	18
FX - Water	.....	23
G - Sewer	.....	34
H - Capital Projects	.....	45
TC - Custodial	.....	52
K - General Fixed Assets	.....	57
W - General Long Term Debt	.....	58
Supplemental Schedules	.....	59
Statement of Indebtedness	.....	60
Bond Repayment	.....	62
Bank Reconciliation	.....	64
Employee and Retiree Benefits	.....	67

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

**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
- CM - Miscellaneous Special Revenue
- FX - Water
- G - Sewer
- H - Capital Projects
- TC - Custodial
- K - General Fixed Assets
- W - General Long Term Debt

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

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

**A - General  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,170,653.12	\$737,355.48	-
201 - Cash In Time Deposits	\$2,926,897.09	\$2,907,281.01	\$5,350,374.21
<b>Total for Cash and Cash Equivalents</b>	<b>\$4,097,550.21</b>	<b>\$3,644,636.49</b>	<b>\$5,350,374.21</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$894,480.17	\$1,597,602.84	\$1,344,846.15
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$894,480.17</b>	<b>\$1,597,602.84</b>	<b>\$1,344,846.15</b>
<b>Restricted Investments</b>			
461 - Service Award Program Assets	\$2,247,534.00	\$2,119,877.00	\$1,999,970.00
<b>Total for Restricted Investments</b>	<b>\$2,247,534.00</b>	<b>\$2,119,877.00</b>	<b>\$1,999,970.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$246,164.47	\$91,941.28	\$228,456.37
<b>Total for Net Other Receivables</b>	<b>\$246,164.47</b>	<b>\$91,941.28</b>	<b>\$228,456.37</b>
<b>Due From</b>			
391 - Due From Other Funds	\$398.83	\$3.52	\$17.11
<b>Total for Due From</b>	<b>\$398.83</b>	<b>\$3.52</b>	<b>\$17.11</b>
<b>Other Assets</b>			

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

**A - General  
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
480 - Prepaid Expenses	\$250,534.29	\$394,628.25	\$62,052.02
<b>Total for Other Assets</b>	<b>\$250,534.29</b>	<b>\$394,628.25</b>	<b>\$62,052.02</b>
<b>Total for Assets</b>	<b>\$7,736,661.97</b>	<b>\$7,848,689.38</b>	<b>\$8,985,715.86</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$7,736,661.97</b>	<b>\$7,848,689.38</b>	<b>\$8,985,715.86</b>

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

**A - General  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$375,346.87	\$89,929.35	\$397,822.10
<b>Total for Payables</b>	<b>\$375,346.87</b>	<b>\$89,929.35</b>	<b>\$397,822.10</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$0.00	-
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>ARPA Unexpended Funds</i>	\$1,170,653.12	\$736,701.50	\$736,701.50
<b>Total for Other Liabilities</b>	<b>\$1,170,653.12</b>	<b>\$736,701.50</b>	<b>\$736,701.50</b>
<b>Total for Liabilities</b>	<b>\$1,545,999.99</b>	<b>\$826,630.85</b>	<b>\$1,134,523.60</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$250,534.29	\$394,628.25	\$62,052.02
<b>Total for Nonspendable Fund Balance</b>	<b>\$250,534.29</b>	<b>\$394,628.25</b>	<b>\$62,052.02</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$894,480.17	\$1,597,602.84	\$1,344,846.15

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

**A - General  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
895 - Restricted for Service Award Program	\$2,247,534.00	\$2,119,877.00	\$1,999,970.00
<b>Total for Restricted Fund Balance</b>	<b>\$3,142,014.17</b>	<b>\$3,717,479.84</b>	<b>\$3,344,816.15</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$700,000.00	\$1,000,000.00	\$1,500,000.00
<b>Total for Assigned Fund Balance</b>	<b>\$700,000.00</b>	<b>\$1,000,000.00</b>	<b>\$1,500,000.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$2,098,113.52	\$1,909,950.44	\$2,944,324.09
<b>Total for Unassigned Fund Balance</b>	<b>\$2,098,113.52</b>	<b>\$1,909,950.44</b>	<b>\$2,944,324.09</b>
<b>Total for Fund Balance</b>	<b>\$6,190,661.98</b>	<b>\$7,022,058.53</b>	<b>\$7,851,192.26</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$7,736,661.97</b>	<b>\$7,848,689.38</b>	<b>\$8,985,715.86</b>



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

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$3,887,685.00	\$3,264,153.00	\$3,914,200.00
1028 - Special Assessments Ad Valorem	\$572.91	-	-
<b>Total for Property Taxes</b>	<b>\$3,888,257.91</b>	<b>\$3,264,153.00</b>	<b>\$3,914,200.00</b>
<b>Property Tax Items</b>			
1090 - Interest and Penalties on Real Prop Taxes	\$38,357.45	\$27,879.92	\$35,858.15
<b>Total for Property Tax Items</b>	<b>\$38,357.45</b>	<b>\$27,879.92</b>	<b>\$35,858.15</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,221,148.85	\$1,165,965.10	\$870,238.40
1170 - Franchise Tax	\$155,111.00	\$28,645.00	-
<b>Total for Non-Property Tax Items</b>	<b>\$1,376,259.85</b>	<b>\$1,194,610.10</b>	<b>\$870,238.40</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$787.01	\$804.06	\$1,231.27
1540 - Fire Inspection Fees	\$27,975.00	\$22,675.00	\$24,685.00
1603 - Vital Statistics Fees	\$2,220.00	\$1,970.00	\$1,840.00
1710 - Public Works Charges	\$60,774.49	\$6,088.50	\$10,505.50
2089 - Other Culture and Recreation Income	-	\$0.00	\$101,500.00
2110 - Zoning Fees	\$5,950.00	\$4,750.00	\$4,750.00
2189 - Other Home and Community Services Income	\$4,100.00	\$2,800.00	\$600.00

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

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Departmental Income</b>	<b>\$101,806.50</b>	<b>\$39,087.56</b>	<b>\$145,111.77</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments <i>Receipts for Gasoline</i>	\$182,343.61	\$152,052.85	\$93,278.10
<b>Total for Intergovernmental Charges</b>	<b>\$182,343.61</b>	<b>\$152,052.85</b>	<b>\$93,278.10</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$93,905.17	\$3,717.69	\$65,217.10
<b>Total for Use of Money and Property</b>	<b>\$93,905.17</b>	<b>\$3,717.69</b>	<b>\$65,217.10</b>
<b>Licenses and Permits</b>			
2555 - Building and Alteration Permits	\$379,464.00	\$306,068.00	\$501,829.00
2560 - Street Opening Permits	\$1,500.00	\$750.00	\$5,250.00
2590 - Permits Other	\$21,000.00	\$18,000.00	\$13,500.00
<b>Total for Licenses and Permits</b>	<b>\$401,964.00</b>	<b>\$324,818.00</b>	<b>\$520,579.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$11,232.50	\$9,897.50	\$9,437.50
2620 - Forfeitures of Deposits	\$0.02	\$9.88	\$413.95
<b>Total for Fines and Forfeitures</b>	<b>\$11,232.52</b>	<b>\$9,907.38</b>	<b>\$9,851.45</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	\$34,871.30	\$20,464.00	\$244.00
2680 - Insurance Recoveries	\$487.17	\$3,558.08	\$2,614.73
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$35,358.47</b>	<b>\$24,022.08</b>	<b>\$2,858.73</b>

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

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$1,019.15	\$1,405.99
2705 - Gifts and Donations	-	\$0.00	\$500.00
2710 - Premium on Obligations	\$31,804.29	\$653.98	-
2750 - AIM Related Payments	\$27,000.00	-	-
<b>Total for Other Revenues</b>	<b>\$58,804.29</b>	<b>\$1,673.13</b>	<b>\$1,905.99</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	-	\$27,000.00	\$25,650.00
3005 - State Aid Mortgage Tax	\$748,467.33	\$242,337.34	\$380,142.41
3089 - State Aid Other <i>DASNY Revitalization Grant 24690</i>	\$32,338.82	-	-
3501 - State Aid Consolidated Highway Aid	\$195,001.22	\$199,469.97	\$107,684.53
<b>Total for State Aid</b>	<b>\$975,807.37</b>	<b>\$468,807.31</b>	<b>\$513,476.94</b>
<b>Federal Aid</b>			
4960 - Federal Aid Emergency Disaster Assistance	\$206,778.23	\$123,766.68	\$0.00
<b>Total for Federal Aid</b>	<b>\$206,778.23</b>	<b>\$123,766.68</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$7,370,875.37</b>	<b>\$5,634,495.70</b>	<b>\$6,172,575.63</b>
<b>Total for Revenues and Other Sources</b>	<b>\$7,370,875.37</b>	<b>\$5,634,495.70</b>	<b>\$6,172,575.63</b>

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

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$32,000.14	\$32,000.14	\$32,000.14
10102 - Legislative Board - Equipment and Capital Outlay	\$10.99	-	-
10104 - Legislative Board - Contractual	\$51,021.41	\$33,824.88	\$37,054.75
<b>Total for Legislative Board</b>	<b>\$83,032.54</b>	<b>\$65,825.02</b>	<b>\$69,054.89</b>
<b>Executive</b>			
12101 - Mayor - Personal Services	\$36,000.00	\$36,000.00	\$36,000.00
12104 - Mayor - Contractual	-	\$680.40	\$0.00
<b>Total for Executive</b>	<b>\$36,000.00</b>	<b>\$36,680.40</b>	<b>\$36,000.00</b>
<b>Finance</b>			
13204 - Auditor - Contractual	\$1,387.50	-	-
13301 - Tax Collection - Personal Services	-	\$0.00	\$15,000.00
13304 - Tax Collection - Contractual	\$4,010.19	\$2,418.87	\$3,520.68
13401 - Budget - Personal Services	\$6,000.00	\$6,000.00	\$6,000.00
<b>Total for Finance</b>	<b>\$11,397.69</b>	<b>\$8,418.87</b>	<b>\$24,520.68</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$134,171.76	\$122,908.18	\$116,937.36

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

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
14102 - Clerk - Equipment and Capital Outlay	-	\$599.99	\$931.55
14104 - Clerk - Contractual	\$18,588.15	\$13,617.63	\$15,108.48
14204 - Law - Contractual	\$55,220.41	\$68,804.06	\$106,407.37
14404 - Engineer - Contractual	\$66,402.84	\$50,187.36	\$87,418.15
14501 - Elections - Personal Services	-	\$0.00	\$0.00
14504 - Elections - Contractual	\$1,500.00	\$0.00	\$0.00
14604 - Records Management - Contractual	\$1,625.50	\$1,550.00	\$3,553.79
<b>Total for Municipal Staff</b>	<b>\$277,508.66</b>	<b>\$257,667.22</b>	<b>\$330,356.70</b>
<b>Shared Services</b>			
16104 - Central Services Administration - Contractual	\$322,970.05	\$225,682.24	\$240,844.91
16201 - Operation of Plant - Personal Services	\$10,000.00	-	-
16504 - Central Communication System - Contractual	\$20,348.35	\$19,547.27	\$19,537.97
16704 - Central Printing and Mailing - Contractual	\$4,428.60	\$5,052.05	\$4,545.51
16802 - Central Data Processing - Equipment and Capital Outlay	-	\$0.00	\$0.00
16804 - Central Data Processing - Contractual	\$8,456.19	\$17,390.78	\$16,130.80
<b>Total for Shared Services</b>	<b>\$366,203.19</b>	<b>\$267,672.34</b>	<b>\$281,059.19</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$176,523.94	\$160,657.89	\$153,254.81
19204 - Municipal Association Dues - Contractual	\$4,974.70	\$5,989.70	\$5,216.22
19304 - Judgements and Claims - Contractual	-	\$0.00	\$52,023.40
19804 - Payment Of MTA Payroll Tax - Contractual	\$6,915.93	\$6,719.75	\$5,555.34
<b>Total for Special Items</b>	<b>\$188,414.57</b>	<b>\$173,367.34</b>	<b>\$216,049.77</b>
<b>Total for General Government Support</b>	<b>\$962,556.65</b>	<b>\$809,631.19</b>	<b>\$957,041.23</b>

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

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Public Safety</b>			
<b>Administration</b>			
30204 - Public Safety Communication Systems - Contractual	-	\$0.00	\$0.00
<b>Total for Administration</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fire Protection</b>			
34101 - Fire Protection - Personal Services	\$6,000.00	\$6,000.00	\$6,000.00
34102 - Fire Protection - Equipment and Capital Outlay	\$911,166.46	\$157,730.59	\$211,358.58
34104 - Fire Protection - Contractual	\$199,525.83	\$212,846.31	\$125,166.76
<b>Total for Fire Protection</b>	<b>\$1,116,692.29</b>	<b>\$376,576.90</b>	<b>\$342,525.34</b>
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$380,686.46	\$473,069.76	\$403,268.29
36202 - Safety Inspection - Equipment and Capital Outlay	\$68,147.95	\$43,270.20	\$4,635.10
36204 - Safety Inspection - Contractual	\$23,434.82	\$21,762.24	\$63,021.35
<b>Total for Other Public Safety</b>	<b>\$472,269.23</b>	<b>\$538,102.20</b>	<b>\$470,924.74</b>
<b>Total for Public Safety</b>	<b>\$1,588,961.52</b>	<b>\$914,679.10</b>	<b>\$813,450.08</b>
<b>Health</b>			
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$2,200.00	\$1,970.00	\$1,840.00
<b>Total for Public Health Program</b>	<b>\$2,200.00</b>	<b>\$1,970.00</b>	<b>\$1,840.00</b>

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

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Health</b>	<b>\$2,200.00</b>	<b>\$1,970.00</b>	<b>\$1,840.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$193,258.08	\$182,463.21	\$180,695.12
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	\$0.00	\$0.00
50104 - Highway and Street Administration - Contractual	\$165,404.84	\$165,216.72	\$110,400.49
51101 - Maintenance of Roads - Personal Services	\$1,154,126.91	\$1,189,664.14	\$1,135,694.59
51104 - Maintenance of Roads - Contractual	\$666,649.99	\$454,006.26	\$505,210.87
51124 - Permanent Improvements Highway - Contractual	\$195,001.22	\$199,470.00	\$107,685.00
51204 - Maintenance of Bridges - Contractual	\$247,133.89	\$0.00	\$0.00
51302 - Machinery - Equipment and Capital Outlay	\$575,635.23	\$177,535.86	\$215,247.61
51304 - Machinery - Contractual	\$363,238.18	\$240,561.61	\$206,573.45
51404 - Brush And Weeds - Contractual	\$21,008.58	\$13,378.03	\$29,180.70
51422 - Snow Removal - Equipment and Capital Outlay	\$27,332.40	\$17,243.43	\$9,568.91
51424 - Snow Removal - Contractual	\$237,763.25	\$283,607.46	\$172,678.82
51824 - Street Lighting - Contractual	\$239,832.32	\$155,288.06	\$143,845.73
54104 - Sidewalks - Contractual	\$54,090.00	\$5,255.96	\$12,431.75
<b>Total for Highway</b>	<b>\$4,140,474.89</b>	<b>\$3,083,690.74</b>	<b>\$2,829,213.04</b>
<b>Total for Transportation</b>	<b>\$4,140,474.89</b>	<b>\$3,083,690.74</b>	<b>\$2,829,213.04</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			

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

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
80101 - Zoning - Personal Services	\$5,940.00	\$5,858.36	\$6,025.00
80104 - Zoning - Contractual	\$1,636.61	\$1,429.53	\$1,662.40
80201 - Planning and Surveys - Personal Services	\$19,000.00	\$13,369.27	\$13,994.72
80204 - Planning and Surveys - Contractual	\$3,494.69	\$4,670.27	\$75.00
<b>Total for General Environment</b>	<b>\$30,071.30</b>	<b>\$25,327.43</b>	<b>\$21,757.12</b>
<b>Total for Home and Community Services</b>	<b>\$30,071.30</b>	<b>\$25,327.43</b>	<b>\$21,757.12</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$220,371.94	\$284,075.00	\$221,184.00
90258 - Local Pension Fund - Employee Benefits	\$143,970.00	\$137,696.00	\$85,132.00
90308 - Social Security - Employee Benefits	\$150,633.37	\$153,701.47	\$149,078.51
90408 - Workers' Compensation - Employee Benefits	\$142,935.69	\$150,504.68	\$156,222.37
90508 - Unemployment Insurance - Employee Benefits	\$11,935.54	\$7,627.46	\$9,986.67
90558 - Disability Insurance - Employee Benefits	\$755.70	\$1,029.65	\$1,279.75
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$807,405.32	\$690,486.99	\$627,448.77
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	\$0.00	\$0.00
<b>Total for Employee Benefits</b>	<b>\$1,478,007.56</b>	<b>\$1,425,121.25</b>	<b>\$1,250,332.07</b>
<b>Total for Employee Benefits</b>	<b>\$1,478,007.56</b>	<b>\$1,425,121.25</b>	<b>\$1,250,332.07</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	-	\$0.00	\$0.00



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

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
97107 - Serial Bonds - Debt Interest	-	\$0.00	\$0.00
97607 - Tax Anticipation Notes - Debt Interest	-	\$0.00	\$0.00
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$8,202,271.92</b>	<b>\$6,260,419.71</b>	<b>\$5,873,633.54</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$101,604.86	\$0.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$0.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$101,604.86</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$101,604.86</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$101,604.86</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$8,202,271.92</b>	<b>\$6,362,024.57</b>	<b>\$5,873,633.54</b>

Village of Woodbury  
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
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$7,022,058.53	\$7,851,192.26	\$4,942,445.67
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$0.00	\$2,609,804.50
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$101,604.86	-
8022 - Restated Fund Balance - Beginning of Year	\$7,022,058.53	\$7,749,587.40	\$7,552,250.17
Add Revenues and Other Sources	\$7,370,875.37	\$5,634,495.70	\$6,172,575.63
Deduct Expenditures and Other Uses	\$8,202,271.92	\$6,362,024.57	\$5,873,633.54
8029 - Fund Balance - End of Year	\$6,190,661.98	\$7,022,058.53	\$7,851,192.26

Village of Woodbury  
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
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$4,607,885.00	\$3,887,685.00	\$3,464,153.00
1099 - Est Rev - Property Tax Items	\$27,500.00	\$20,000.00	\$25,000.00
1199 - Est Rev - Non-Property Tax Items	\$1,425,000.00	\$1,335,000.00	\$1,050,000.00
1299 - Est Rev - Departmental Income	-	\$33,500.00	\$26,727.00
2199 - Est Rev - Departmental Income	\$298,000.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$120,000.00	\$90,000.00	\$80,000.00
2499 - Est Rev - Use of Money and Property	\$50,000.00	\$3,000.00	\$5,000.00
2599 - Est Rev - Licenses and Permits	\$369,000.00	\$240,000.00	\$316,000.00
2649 - Est Rev - Fines and Forfeitures	\$6,000.00	\$5,000.00	\$5,000.00
3099 - Est Rev - State Aid	\$27,000.00	\$27,000.00	\$112,000.00
<b>Total for Estimated Revenue</b>	<b>\$6,930,385.00</b>	<b>\$5,641,185.00</b>	<b>\$5,083,880.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$700,000.00	\$1,000,000.00	\$1,500,000.00
<b>Total for Estimated Other Sources</b>	<b>\$700,000.00</b>	<b>\$1,000,000.00</b>	<b>\$1,500,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$7,630,385.00</b>	<b>\$6,641,185.00</b>	<b>\$6,583,880.00</b>

Village of Woodbury  
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
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$1,446,825.00	\$827,900.00	\$838,200.00
3999 - App - Public Safety	\$832,300.00	\$803,975.00	\$956,325.00
4999 - App - Health	-	\$0.00	\$0.00
5999 - App - Transportation	\$3,276,800.00	\$3,079,300.00	\$3,046,350.00
8999 - App - Home and Community Services	\$29,360.00	\$69,350.00	\$85,505.00
9199 - App - Employee Benefits	\$1,870,100.00	\$1,610,660.00	\$1,457,500.00
<b>Total for Estimated Appropriations</b>	<b>\$7,455,385.00</b>	<b>\$6,391,185.00</b>	<b>\$6,383,880.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$175,000.00	\$250,000.00	\$200,000.00
<b>Total for Estimated Other Uses</b>	<b>\$175,000.00</b>	<b>\$250,000.00</b>	<b>\$200,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$7,630,385.00</b>	<b>\$6,641,185.00</b>	<b>\$6,583,880.00</b>

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

**CM - Miscellaneous Special Revenue  
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$297,074.58	\$157,870.59	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$297,074.58</b>	<b>\$157,870.59</b>	
<b>Total for Assets</b>	<b>\$297,074.58</b>	<b>\$157,870.59</b>	
<b>Total for Assets and Deferred Outflows</b>	<b>\$297,074.58</b>	<b>\$157,870.59</b>	

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

**CM - Miscellaneous Special Revenue  
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$297,074.58	\$157,870.59	-
<b>Total for Assigned Fund Balance</b>	<b>\$297,074.58</b>	<b>\$157,870.59</b>	
<b>Total for Fund Balance</b>	<b>\$297,074.58</b>	<b>\$157,870.59</b>	
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$297,074.58</b>	<b>\$157,870.59</b>	

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

**CM - Miscellaneous Special Revenue  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2089 - Other Culture and Recreation Income	\$133,000.00	\$56,000.00	-
<b>Total for Departmental Income</b>	<b>\$133,000.00</b>	<b>\$56,000.00</b>	
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$6,203.99	\$265.73	-
<b>Total for Use of Money and Property</b>	<b>\$6,203.99</b>	<b>\$265.73</b>	
<b>Total for Revenues</b>	<b>\$139,203.99</b>	<b>\$56,265.73</b>	
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$101,604.86	-
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$101,604.86</b>	
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$101,604.86</b>	
<b>Total for Revenues and Other Sources</b>	<b>\$139,203.99</b>	<b>\$157,870.59</b>	

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

**CM - Miscellaneous Special Revenue  
Results of Operations**

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



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

**CM - Miscellaneous Special Revenue  
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$157,870.59	\$0.00	-
8022 - Restated Fund Balance - Beginning of Year	\$157,870.59	\$0.00	-
Add Revenues and Other Sources	\$139,203.99	\$157,870.59	-
Deduct Expenditures and Other Uses	\$0.00	\$0.00	-
8029 - Fund Balance - End of Year	\$297,074.58	\$157,870.59	-

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

**FX - Water  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$1,187,742.08	\$543,076.67	\$857,274.65
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,187,742.08</b>	<b>\$543,076.67</b>	<b>\$857,274.65</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$355,407.45	\$346,596.22	\$345,905.32
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$355,407.45</b>	<b>\$346,596.22</b>	<b>\$345,905.32</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$291,630.51	\$242,207.80	\$750.00
<b>Total for Net Other Receivables</b>	<b>\$291,630.51</b>	<b>\$242,207.80</b>	<b>\$750.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$0.00	\$1,760.42
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,760.42</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$39,699.21	\$13,283.29	\$11,178.18
<b>Total for Other Assets</b>	<b>\$39,699.21</b>	<b>\$13,283.29</b>	<b>\$11,178.18</b>
<b>Total for Assets</b>	<b>\$1,874,479.25</b>	<b>\$1,145,163.98</b>	<b>\$1,216,868.57</b>

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

**FX - Water  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,874,479.25</b>	<b>\$1,145,163.98</b>	<b>\$1,216,868.57</b>

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

**FX - Water  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$58,134.95	\$217,842.87	\$190,042.17
<b>Total for Payables</b>	<b>\$58,134.95</b>	<b>\$217,842.87</b>	<b>\$190,042.17</b>
<b>Total for Liabilities</b>	<b>\$58,134.95</b>	<b>\$217,842.87</b>	<b>\$190,042.17</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	-	-	\$0.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$39,699.21	\$13,283.29	\$11,178.18
<b>Total for Nonspendable Fund Balance</b>	<b>\$39,699.21</b>	<b>\$13,283.29</b>	<b>\$11,178.18</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$336,991.09	\$328,637.37	\$327,982.28
882 - Reserve For Repairs	\$18,416.36	\$17,958.85	\$17,923.04

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

**FX - Water  
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Restricted Fund Balance</b>	<b>\$355,407.45</b>	<b>\$346,596.22</b>	<b>\$345,905.32</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$70,000.00	\$193,000.00	\$160,000.00
915 - Assigned Unappropriated Fund Balance	\$1,351,237.64	\$374,441.60	\$509,742.90
<b>Total for Assigned Fund Balance</b>	<b>\$1,421,237.64</b>	<b>\$567,441.60</b>	<b>\$669,742.90</b>
<b>Total for Fund Balance</b>	<b>\$1,816,344.30</b>	<b>\$927,321.11</b>	<b>\$1,026,826.40</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,874,479.25</b>	<b>\$1,145,163.98</b>	<b>\$1,216,868.57</b>

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

**FX - Water  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	-	\$0.00	\$703,999.86
1028 - Special Assessments Ad Valorem	\$522,469.77	\$867,394.89	-
1030 - Special Assessments	\$101,464.74	\$101,499.74	-
<b>Total for Property Taxes</b>	<b>\$623,934.51</b>	<b>\$968,894.63</b>	<b>\$703,999.86</b>
<b>Departmental Income</b>			
1289 - Other General Departmental Income	\$200.00	-	-
2140 - Metered Water Sales	\$1,443,115.39	\$924,056.94	\$684,274.16
2144 - Water Service Charges	\$8,700.00	\$5,400.00	\$9,000.00
2148 - Interest and Penalties on Water Rents	\$63,649.57	\$33,924.96	\$6,927.37
<b>Total for Departmental Income</b>	<b>\$1,515,664.96</b>	<b>\$963,381.90</b>	<b>\$700,201.53</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$30,410.07	\$903.49	\$1,418.08
2410 - Rental of Real Property	\$37,255.85	\$23,658.95	\$23,171.35
<b>Total for Use of Money and Property</b>	<b>\$67,665.92</b>	<b>\$24,562.44</b>	<b>\$24,589.43</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	-	\$9,900.00	\$13,900.00
2665 - Sales of Equipment	\$13,100.00	-	\$0.00
2680 - Insurance Recoveries	\$28,700.00	-	\$0.00

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

**FX - Water  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$41,800.00</b>	<b>\$9,900.00</b>	<b>\$13,900.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$0.00
2705 - Gifts and Donations	-	\$16,500.00	\$251,928.82
2710 - Premium on Obligations	\$19,280.04	\$0.00	\$0.00
<b>Total for Other Revenues</b>	<b>\$19,280.04</b>	<b>\$16,500.00</b>	<b>\$251,928.82</b>
<b>Federal Aid</b>			
4960 - Federal Aid Emergency Disaster Assistance	-	-	\$676.34
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$676.34</b>
<b>Total for Revenues</b>	<b>\$2,268,345.43</b>	<b>\$1,983,238.97</b>	<b>\$1,695,295.98</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$0.00	\$1,760.42
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,760.42</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,760.42</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,268,345.43</b>	<b>\$1,983,238.97</b>	<b>\$1,697,056.40</b>

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

**FX - Water  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	-	\$0.00	\$0.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$1,691.28	\$2,077.33	\$1,554.11
<b>Total for Special Items</b>	<b>\$1,691.28</b>	<b>\$2,077.33</b>	<b>\$1,554.11</b>
<b>Total for General Government Support</b>	<b>\$1,691.28</b>	<b>\$2,077.33</b>	<b>\$1,554.11</b>
<b>Home and Community Services</b>			
<b>Water</b>			
83101 - Water Administration - Personal Services	\$520,308.71	\$482,737.74	\$477,297.61
83102 - Water Administration - Equipment and Capital Outlay	\$86,772.45	\$68,463.62	\$97,031.29
83104 - Water Administration - Contractual	\$509,498.71	\$1,059,068.36	\$650,064.58
<b>Total for Water</b>	<b>\$1,116,579.87</b>	<b>\$1,610,269.72</b>	<b>\$1,224,393.48</b>
<b>Total for Home and Community Services</b>	<b>\$1,116,579.87</b>	<b>\$1,610,269.72</b>	<b>\$1,224,393.48</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$54,317.53	\$72,896.00	\$59,803.50
90308 - Social Security - Employee Benefits	\$39,771.83	\$39,619.49	\$36,513.33



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

**FX - Water  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
90508 - Unemployment Insurance - Employee Benefits	\$1,291.53	\$1,653.97	\$1,685.34
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$142,279.70	\$123,636.15	\$122,780.42
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	\$0.00	\$20.00
<b>Total for Employee Benefits</b>	<b>\$237,660.59</b>	<b>\$237,805.61</b>	<b>\$220,802.59</b>
<b>Total for Employee Benefits</b>	<b>\$237,660.59</b>	<b>\$237,805.61</b>	<b>\$220,802.59</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	-	\$155,200.00	\$155,200.00
97107 - Serial Bonds - Debt Interest	-	\$59,441.60	\$62,545.60
97306 - Bond Anticipation Notes - Debt Principal	\$15,000.00	\$15,000.00	-
97307 - Bond Anticipation Notes - Debt Interest	\$8,390.50	\$2,950.00	-
<b>Total for Debt Service</b>	<b>\$23,390.50</b>	<b>\$232,591.60</b>	<b>\$217,745.60</b>
<b>Total for Debt Service</b>	<b>\$23,390.50</b>	<b>\$232,591.60</b>	<b>\$217,745.60</b>
<b>Total for Expenditures</b>	<b>\$1,379,322.24</b>	<b>\$2,082,744.26</b>	<b>\$1,664,495.78</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,379,322.24</b>	<b>\$2,082,744.26</b>	<b>\$1,664,495.78</b>

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

**FX - Water  
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$927,321.11	\$1,026,826.40	\$994,265.78
8022 - Restated Fund Balance - Beginning of Year	\$927,321.11	\$1,026,826.40	\$994,265.78
Add Revenues and Other Sources	\$2,268,345.43	\$1,983,238.97	\$1,697,056.40
Deduct Expenditures and Other Uses	\$1,379,322.24	\$2,082,744.26	\$1,664,495.78
8029 - Fund Balance - End of Year	\$1,816,344.30	\$927,321.11	\$1,026,826.40

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

**FX - Water  
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$168,275.00	\$623,935.00	\$968,892.00
1299 - Est Rev - Departmental Income	-	\$789,900.00	\$737,600.00
2199 - Est Rev - Departmental Income	\$1,642,800.00	-	-
2499 - Est Rev - Use of Money and Property	\$15,500.00	\$860.00	\$1,100.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$36,000.00	\$23,700.00	\$22,800.00
<b>Total for Estimated Revenue</b>	<b>\$1,862,575.00</b>	<b>\$1,438,395.00</b>	<b>\$1,730,392.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$70,000.00	\$193,000.00	\$160,000.00
<b>Total for Estimated Other Sources</b>	<b>\$70,000.00</b>	<b>\$193,000.00</b>	<b>\$160,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,932,575.00</b>	<b>\$1,631,395.00</b>	<b>\$1,890,392.00</b>

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

**FX - Water  
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$2,100.00	\$3,720.00	\$3,900.00
8999 - App - Home and Community Services	\$1,479,275.00	\$1,348,975.00	\$1,390,050.00
9199 - App - Employee Benefits	\$283,200.00	\$260,700.00	\$263,800.00
9899 - App - Debt Service	\$168,000.00	\$18,000.00	\$232,642.00
<b>Total for Estimated Appropriations</b>	<b>\$1,932,575.00</b>	<b>\$1,631,395.00</b>	<b>\$1,890,392.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,932,575.00</b>	<b>\$1,631,395.00</b>	<b>\$1,890,392.00</b>

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

**G - Sewer  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$1,126,740.92	\$1,046,303.41	\$748,228.62
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,126,740.92</b>	<b>\$1,046,303.41</b>	<b>\$748,228.62</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$53,594.67	\$52,266.10	\$52,161.92
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$53,594.67</b>	<b>\$52,266.10</b>	<b>\$52,161.92</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$8,717.19	\$900.00	\$300.00
<b>Total for Net Other Receivables</b>	<b>\$8,717.19</b>	<b>\$900.00</b>	<b>\$300.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$0.00	\$49.90
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49.90</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$39,699.21	\$13,283.26	\$10,179.18
<b>Total for Other Assets</b>	<b>\$39,699.21</b>	<b>\$13,283.26</b>	<b>\$10,179.18</b>
<b>Total for Assets</b>	<b>\$1,228,751.99</b>	<b>\$1,112,752.77</b>	<b>\$810,919.62</b>

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

**G - Sewer  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,228,751.99</b>	<b>\$1,112,752.77</b>	<b>\$810,919.62</b>

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

**G - Sewer  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$31,758.11	\$142,985.35	\$51,020.35
<b>Total for Payables</b>	<b>\$31,758.11</b>	<b>\$142,985.35</b>	<b>\$51,020.35</b>
<b>Total for Liabilities</b>	<b>\$31,758.11</b>	<b>\$142,985.35</b>	<b>\$51,020.35</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$39,699.21	\$13,283.26	\$10,179.18
<b>Total for Nonspendable Fund Balance</b>	<b>\$39,699.21</b>	<b>\$13,283.26</b>	<b>\$10,179.18</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$53,594.67	\$52,266.10	\$52,161.92
<b>Total for Restricted Fund Balance</b>	<b>\$53,594.67</b>	<b>\$52,266.10</b>	<b>\$52,161.92</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$375,000.00	\$6,200.00	\$310,000.00
915 - Assigned Unappropriated Fund Balance	\$728,700.00	\$898,018.06	\$387,558.17
<b>Total for Assigned Fund Balance</b>	<b>\$1,103,700.00</b>	<b>\$904,218.06</b>	<b>\$697,558.17</b>
<b>Total for Fund Balance</b>	<b>\$1,196,993.88</b>	<b>\$969,767.42</b>	<b>\$759,899.27</b>

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

**G - Sewer  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,228,751.99</b>	<b>\$1,112,752.77</b>	<b>\$810,919.62</b>



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

**G - Sewer  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	-	-	\$2,379,624.83
1030 - Special Assessments	\$3,147,832.99	\$2,890,808.74	-
<b>Total for Property Taxes</b>	<b>\$3,147,832.99</b>	<b>\$2,890,808.74</b>	<b>\$2,379,624.83</b>
<b>Departmental Income</b>			
2122 - Sewer Charges	\$8,700.00	\$5,400.00	\$9,000.00
<b>Total for Departmental Income</b>	<b>\$8,700.00</b>	<b>\$5,400.00</b>	<b>\$9,000.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$46,637.11	\$1,631.92	\$2,420.44
<b>Total for Use of Money and Property</b>	<b>\$46,637.11</b>	<b>\$1,631.92</b>	<b>\$2,420.44</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	-	\$0.00	\$0.00
<b>Total for Fines and Forfeitures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	\$19,900.00	\$0.00	\$0.00
2680 - Insurance Recoveries	-	\$42,963.07	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$19,900.00</b>	<b>\$42,963.07</b>	<b>\$0.00</b>

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

**G - Sewer  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$13,800.00	-	-
2705 - Gifts and Donations	-	\$250,000.00	-
2710 - Premium on Obligations	\$8,717.19	\$0.00	\$0.00
<b>Total for Other Revenues</b>	<b>\$22,517.19</b>	<b>\$250,000.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$3,245,587.29</b>	<b>\$3,190,803.73</b>	<b>\$2,391,045.27</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$0.00	\$49.90
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49.90</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49.90</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,245,587.29</b>	<b>\$3,190,803.73</b>	<b>\$2,391,095.17</b>

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

**G - Sewer  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	-	\$0.00	\$0.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$1,691.02	\$2,104.98	\$1,553.87
<b>Total for Special Items</b>	<b>\$1,691.02</b>	<b>\$2,104.98</b>	<b>\$1,553.87</b>
<b>Total for General Government Support</b>	<b>\$1,691.02</b>	<b>\$2,104.98</b>	<b>\$1,553.87</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81101 - Sewer Administration - Personal Services	\$479,366.82	\$491,450.13	\$465,933.07
81102 - Sewer Administration - Equipment and Capital Outlay	\$100,057.35	\$59,903.37	\$133,136.22
81104 - Sewer Administration - Contractual	\$2,141,591.06	\$2,118,449.62	\$1,807,024.45
<b>Total for Sewage</b>	<b>\$2,721,015.23</b>	<b>\$2,669,803.12</b>	<b>\$2,406,093.74</b>
<b>Total for Home and Community Services</b>	<b>\$2,721,015.23</b>	<b>\$2,669,803.12</b>	<b>\$2,406,093.74</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$54,317.53	\$72,896.00	\$59,803.50
90308 - Social Security - Employee Benefits	\$36,703.48	\$37,255.41	\$35,496.87

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

**G - Sewer  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
90508 - Unemployment Insurance - Employee Benefits	\$1,291.43	\$1,653.90	\$1,685.29
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$142,279.74	\$123,636.17	\$122,780.44
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	\$0.00	\$20.00
<b>Total for Employee Benefits</b>	<b>\$234,592.18</b>	<b>\$235,441.48</b>	<b>\$219,786.10</b>
<b>Total for Employee Benefits</b>	<b>\$234,592.18</b>	<b>\$235,441.48</b>	<b>\$219,786.10</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$44,800.00	\$44,800.00	\$44,800.00
97107 - Serial Bonds - Debt Interest	\$16,262.40	\$17,158.40	\$18,055.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$11,400.00	\$11,400.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$227.60	\$605.00
<b>Total for Debt Service</b>	<b>\$61,062.40</b>	<b>\$73,586.00</b>	<b>\$74,860.00</b>
<b>Total for Debt Service</b>	<b>\$61,062.40</b>	<b>\$73,586.00</b>	<b>\$74,860.00</b>
<b>Total for Expenditures</b>	<b>\$3,018,360.83</b>	<b>\$2,980,935.58</b>	<b>\$2,702,293.71</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$3,018,360.83</b>	<b>\$2,980,935.58</b>	<b>\$2,702,293.71</b>

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

**G - Sewer  
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$969,767.42	\$759,899.27	\$1,071,097.81
8022 - Restated Fund Balance - Beginning of Year	\$969,767.42	\$759,899.27	\$1,071,097.81
Add Revenues and Other Sources	\$3,245,587.29	\$3,190,803.73	\$2,391,095.17
Deduct Expenditures and Other Uses	\$3,018,360.83	\$2,980,935.58	\$2,702,293.71
8029 - Fund Balance - End of Year	\$1,196,993.88	\$969,767.42	\$759,899.27

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

**G - Sewer  
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$3,304,129.00	\$3,147,833.00	\$2,890,790.00
1299 - Est Rev - Departmental Income	-	\$5,100.00	\$7,800.00
2199 - Est Rev - Departmental Income	\$6,500.00	-	-
2499 - Est Rev - Use of Money and Property	\$31,000.00	\$1,250.00	\$2,100.00
<b>Total for Estimated Revenue</b>	<b>\$3,341,629.00</b>	<b>\$3,154,183.00</b>	<b>\$2,900,690.00</b>
<b>Estimated Other Sources</b>			
5799 - Est Rev - Proceeds of Obligations	-	\$0.00	\$0.00
599 - Appropriated Fund Balance	\$375,000.00	\$6,200.00	\$310,000.00
<b>Total for Estimated Other Sources</b>	<b>\$375,000.00</b>	<b>\$6,200.00</b>	<b>\$310,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$3,716,629.00</b>	<b>\$3,160,383.00</b>	<b>\$3,210,690.00</b>

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

**G - Sewer  
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$6,100.00	\$5,700.00	\$5,800.00
8999 - App - Home and Community Services	\$3,262,704.00	\$2,832,920.00	\$2,869,404.00
9199 - App - Employee Benefits	\$283,200.00	\$260,700.00	\$261,900.00
9899 - App - Debt Service	\$164,625.00	\$61,063.00	\$73,586.00
<b>Total for Estimated Appropriations</b>	<b>\$3,716,629.00</b>	<b>\$3,160,383.00</b>	<b>\$3,210,690.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$3,716,629.00</b>	<b>\$3,160,383.00</b>	<b>\$3,210,690.00</b>

Village of Woodbury  
 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
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$977,139.39	\$1,587,769.12	\$1,794,610.25
<b>Total for Cash and Cash Equivalents</b>	<b>\$977,139.39</b>	<b>\$1,587,769.12</b>	<b>\$1,794,610.25</b>
<b>Total for Assets</b>	<b>\$977,139.39</b>	<b>\$1,587,769.12</b>	<b>\$1,794,610.25</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$977,139.39</b>	<b>\$1,587,769.12</b>	<b>\$1,794,610.25</b>



Village of Woodbury  
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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
630 - Due To Other Funds	-	\$0.00	\$1,810.32
631 - Due To Other Governments	-	\$38.85	\$25.30
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$38.85</b>	<b>\$1,835.62</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$470,000.00	\$485,000.00	\$500,000.00
<b>Total for Notes Payable</b>	<b>\$470,000.00</b>	<b>\$485,000.00</b>	<b>\$500,000.00</b>
<b>Total for Liabilities</b>	<b>\$470,000.00</b>	<b>\$485,038.85</b>	<b>\$501,835.62</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$507,139.39	\$1,102,730.27	\$1,292,774.63
<b>Total for Assigned Fund Balance</b>	<b>\$507,139.39</b>	<b>\$1,102,730.27</b>	<b>\$1,292,774.63</b>
<b>Total for Fund Balance</b>	<b>\$507,139.39</b>	<b>\$1,102,730.27</b>	<b>\$1,292,774.63</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$977,139.39</b>	<b>\$1,587,769.12</b>	<b>\$1,794,610.25</b>

Village of Woodbury  
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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	\$0.00	\$0.00
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	\$27,334.49	\$1,398.96	\$1,810.32
2770 - Unclassified	-	\$300.00	\$0.00
<b>Total for Other Revenues</b>	<b>\$27,334.49</b>	<b>\$1,698.96</b>	<b>\$1,810.32</b>
<b>Total for Revenues</b>	<b>\$27,334.49</b>	<b>\$1,698.96</b>	<b>\$1,810.32</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$0.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5730 - Bond Anticipation Notes	-	\$0.00	\$0.00
5731 - BANS Redeemed from Appropriations	\$15,000.00	\$15,000.00	-
<b>Total for Proceeds of Obligations</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>

Village of Woodbury  
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
<b>Total for Revenues and Other Sources</b>	<b>\$42,334.49</b>	<b>\$16,698.96</b>	<b>\$1,810.32</b>

Village of Woodbury  
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
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sewage</b>			
81102 - Sewer Administration - Equipment and Capital Outlay	\$131,713.55	\$33,745.82	\$0.00
<b>Total for Sewage</b>	<b>\$131,713.55</b>	<b>\$33,745.82</b>	<b>\$0.00</b>
<b>Water</b>			
83972 - Water Capital Projects - Equipment and Capital Outlay	\$294,674.22	\$172,997.50	\$212,259.16
<b>Total for Water</b>	<b>\$294,674.22</b>	<b>\$172,997.50</b>	<b>\$212,259.16</b>
<b>Total for Home and Community Services</b>	<b>\$426,387.77</b>	<b>\$206,743.32</b>	<b>\$212,259.16</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$155,200.00	-	-
97107 - Serial Bonds - Debt Interest	\$56,337.60	-	-
<b>Total for Debt Service</b>	<b>\$211,537.60</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Debt Service</b>	<b>\$211,537.60</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$637,925.37</b>	<b>\$206,743.32</b>	<b>\$212,259.16</b>
<b>Other Uses</b>			

Village of Woodbury  
 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
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$0.00	\$1,810.32
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,810.32</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,810.32</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,810.32</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$637,925.37</b>	<b>\$206,743.32</b>	<b>\$214,069.48</b>

Village of Woodbury  
Annual Financial Report  
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
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,102,730.27	\$1,292,774.63	\$1,505,033.79
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$0.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$1,102,730.27	\$1,292,774.63	\$1,505,033.79
Add Revenues and Other Sources	\$42,334.49	\$16,698.96	\$1,810.32
Deduct Expenditures and Other Uses	\$637,925.37	\$206,743.32	\$214,069.48
8029 - Fund Balance - End of Year	\$507,139.39	\$1,102,730.27	\$1,292,774.63

Village of Woodbury  
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
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$398.83	\$3,794.80	\$56,101.39
201 - Cash In Time Deposits	\$2,663,167.00	\$2,561,281.00	\$2,255,059.67
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,663,565.83</b>	<b>\$2,565,075.80</b>	<b>\$2,311,161.06</b>
<b>Restricted Investments</b>			
461 - Service Award Program Assets	-	\$0.00	\$0.00
<b>Total for Restricted Investments</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$2,663,565.83</b>	<b>\$2,565,075.80</b>	<b>\$2,311,161.06</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,663,565.83</b>	<b>\$2,565,075.80</b>	<b>\$2,311,161.06</b>

Village of Woodbury  
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
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Payables</b>			
732 - Deposit Of Securities By Bank	\$2,663,167.00	\$2,561,281.00	\$2,255,059.67
<b>Total for Payables</b>	<b>\$2,663,167.00</b>	<b>\$2,561,281.00</b>	<b>\$2,255,059.67</b>
<b>Due to</b>			
630 - Due To Other Funds	\$398.83	\$3.52	\$17.11
631 - Due To Other Governments	-	\$326.15	\$19,426.75
718 - State Retirement	-	\$1,375.04	\$1,400.27
<b>Total for Due to</b>	<b>\$398.83</b>	<b>\$1,704.71</b>	<b>\$20,844.13</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$648.79	\$32,233.33
713 - Service Award Program Payable	-	-	\$0.00
717 - Deferred Compensation	-	\$0.00	\$2,185.00
720 - Group Insurance	-	\$1,441.30	\$838.93
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$2,090.09</b>	<b>\$35,257.26</b>
<b>Total for Liabilities</b>	<b>\$2,663,565.83</b>	<b>\$2,565,075.80</b>	<b>\$2,311,161.06</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$2,663,565.83</b>	<b>\$2,565,075.80</b>	<b>\$2,311,161.06</b>



Village of Woodbury  
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
<b>Revenues and Other Sources</b>			
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Village of Woodbury  
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
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Village of Woodbury  
 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
<b>Analysis of Changes in Net Position</b>			
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 Woodbury  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**K - General Fixed Assets**  
**Schedule of Non-Current Government Assets**

	05/31/2023	05/31/2022	05/31/2021
<b>Non-Current Assets</b>			
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$29,383,021.00	\$25,422,440.00	\$20,682,525.00
104 - Machinery and Equipment	\$8,319,080.00	\$7,576,197.00	\$7,054,007.00
<b>Total for Depreciable Capital Assets</b>	<b>\$37,702,101.00</b>	<b>\$32,998,637.00</b>	<b>\$27,736,532.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	\$834,367.00	\$834,367.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$834,367.00</b>	<b>\$834,367.00</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$38,536,468.00</b>	<b>\$33,833,004.00</b>	<b>\$27,736,532.00</b>

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

**W - General Long Term Debt  
Schedule of Non-Current Government Liabilities**

	05/31/2023	05/31/2022	05/31/2021
<b>Long-Term Obligations</b>			
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	-	\$0.00	\$11,400.00
<b>Total for Notes Payable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,400.00</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$2,675,000.00	\$2,875,000.00	\$3,075,000.00
<b>Total for Debt Obligations</b>	<b>\$2,675,000.00</b>	<b>\$2,875,000.00</b>	<b>\$3,075,000.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	-	\$0.00	\$8,987.00
687 - Compensated Absences	\$514,161.15	\$506,560.77	\$559,337.18
<b>Total for Other Long-Term Obligations</b>	<b>\$514,161.15</b>	<b>\$506,560.77</b>	<b>\$568,324.18</b>
<b>Total for Long-Term Obligations</b>	<b>\$3,189,161.15</b>	<b>\$3,381,560.77</b>	<b>\$3,654,724.18</b>

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

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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

**Statement of Indebtedness  
Debt Summary**

<b>Debt Type</b>	<b>Beginning Balance</b>	<b>Debt Issued</b>	<b>Principal Paid</b>	<b>Paid From debt Proceeds</b>	<b>Accreted Interest</b>	<b>Prior Year Adjustment</b>	<b>Ending Balance</b>
Bond	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$2,875,000.00	\$2,675,000.00
Bond Anticipation Note	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$485,000.00	\$470,000.00
<b>Total</b>	\$0.00	\$0.00	\$215,000.00	\$0.00	\$0.00	\$3,360,000.00	\$3,145,000.00

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

**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
<b>Bond</b> Various Improvements		6/15/17	6/15/37	\$0.00	\$0.00	\$200,000.00	\$0.00	\$2,875,000.00	\$0.00	\$2,675,000.00
<b>Bond Anticipation Note</b> Improvements to W6		4/20/22	4/20/23	\$0.00	\$0.00	\$15,000.00	\$0.00	\$485,000.00	\$0.00	\$470,000.00



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

**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$175,000.00	\$68,850.00	\$243,850.00	\$2,500,000.00
2025	\$175,000.00	\$65,350.00	\$240,350.00	\$2,325,000.00
2026	\$175,000.00	\$61,850.00	\$236,850.00	\$2,150,000.00
2027	\$175,000.00	\$58,350.00	\$233,350.00	\$1,975,000.00
2028	\$175,000.00	\$54,850.00	\$229,850.00	\$1,800,000.00
2029	\$180,000.00	\$50,850.00	\$230,850.00	\$1,620,000.00
2030	\$180,000.00	\$45,900.00	\$225,900.00	\$1,440,000.00
2031	\$180,000.00	\$40,500.00	\$220,500.00	\$1,260,000.00
2032	\$180,000.00	\$35,100.00	\$215,100.00	\$1,080,000.00
2033	\$180,000.00	\$29,700.00	\$209,700.00	\$900,000.00
2034	\$180,000.00	\$24,300.00	\$204,300.00	\$720,000.00
2035	\$180,000.00	\$18,900.00	\$198,900.00	\$540,000.00
2036	\$180,000.00	\$13,500.00	\$193,500.00	\$360,000.00

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

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$180,000.00	\$8,100.00	\$188,100.00	\$180,000.00
2038	\$180,000.00	\$2,700.00	\$182,700.00	\$0.00
<b>Total</b>	\$2,675,000.00	\$578,800.00	\$3,253,800.00	
\$2,675,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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

**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4930	Checking	FX, G	\$152,148.44	\$0.00	(\$131,161.99)	\$0.10	\$20,986.55
2923	Savings	FX, G	\$2,293,496.45	\$0.00	\$0.00	\$0.00	\$2,293,496.45
383	Savings	A, FX, G	\$1,489,350.28	\$0.00	(\$185,868.99)	\$0.00	\$1,303,481.29
2629	Checking	CM	\$297,074.58	\$0.00	\$0.00	\$0.00	\$297,074.58
4981	Savings	TC	\$335,529.13	\$0.00	\$0.00	\$0.00	\$335,529.13
4993	Savings	TC	\$1,934,872.47	\$0.00	\$0.00	\$0.00	\$1,934,872.47
4979	Savings	TC	\$392,765.40	\$0.00	\$0.00	\$0.00	\$392,765.40
4916	Checking	TC	\$9,619.78	\$0.00	(\$9,220.95)	\$0.00	\$398.83
2911	Savings	A	\$2,808,765.74	\$0.00	\$0.00	\$0.00	\$2,808,765.74
9119	Savings	A, H	\$2,177,310.42	\$0.00	(\$31,804.30)	\$0.00	\$2,145,506.12
4942	Checking	A, H	\$82,742.74	\$0.00	(\$80,456.36)	\$0.00	\$2,286.38
4800	Checking	A	\$484,086.71	\$0.00	(\$365,955.36)	\$0.00	\$118,131.35

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

<b>Accounts</b>					
<b>Total</b>	\$12,457,762.14	\$0.00	(\$804,467.95)	\$0.10	\$11,653,294.29
<b>Total Cash From Financials</b>					\$11,653,295.30

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

**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$12,457,762.14
FDIC Insurance	\$16,006,885.20
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$16,006,885.20</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$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

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

**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
35	7	0	15

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$329,007.00	35	1		0
Police Retirement					
Fire Retirement					
Local Pension Fund	\$143,970.00	0	0		0
Social Security	\$227,108.68	35	7		0
Worker's Compensation	\$142,935.69	35	7		0
Life Insurance					
Unemployment Insurance	\$14,518.50	35	7		0
Disability Insurance	\$755.70	35	2		0
Hospital, Medical and Dental Insurance	\$1,091,964.76	32	0		15
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
<b>Total Employee Benefits Paid</b>	<b>\$1,950,260.33</b>				