

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Moira
County of Franklin
For the Fiscal Year Ended 12/31/2022

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Moira

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

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

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	186,573	A200	268,971
TOTAL Cash	186,573		268,971
Due From Other Funds		A391	442
TOTAL Due From Other Funds	0		442
Miscellaneous Current Assets		A489	821
TOTAL Other	0		821
TOTAL Assets and Deferred Outflows of Resources	186,573		270,234

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		A600	3,374
TOTAL Accounts Payable	0		3,374
Other Liabilities		A688	5,884
TOTAL Other Liabilities	0		5,884
TOTAL Liabilities	0		9,258
Fund Balance			
Assigned Appropriated Fund Balance		A914	28,850
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	0		28,850
Unassigned Fund Balance	186,573	A917	232,126
TOTAL Unassigned Fund Balance	186,573		232,126
TOTAL Fund Balance	186,573		260,976
TOTAL Liabilities, Deferred Inflows And Fund Balance	186,573		270,234

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	191,703	A1001	208,108
TOTAL Real Property Taxes	191,703		208,108
Other Payments In Lieu of Taxes	22,635	A1081	27,152
Interest & Penalties On Real Prop Taxes	3,630	A1090	3,570
TOTAL Real Property Tax Items	26,264		30,722
Franchises	20,305	A1170	21,259
TOTAL Non Property Tax Items	20,305		21,259
Clerk Fees	2,115	A1255	2,556
TOTAL Departmental Income	2,115		2,556
Misc Revenue, Other Govts	3,473	A2389	
TOTAL Intergovernmental Charges	3,473		0
Interest And Earnings	14	A2401	30
TOTAL Use of Money And Property	14		30
Games of Chance	10	A2530	
Bingo Licenses	211	A2540	
Dog Licenses	165	A2544	150
TOTAL Licenses And Permits	386		150
Fines And Forfeited Bail	12,971	A2610	9,730
Fines & Pen-Dog Cases	30	A2611	50
TOTAL Fines And Forfeitures	13,001		9,780
Insurance Recoveries	998	A2680	762
TOTAL Sale of Property And Compensation For Loss	998		762
Refunds of Prior Year's Expenditures	990	A2701	
AIM Related Payments		A2750	30,392
Unclassified (specify)	166	A2770	50
TOTAL Miscellaneous Local Sources	1,156		30,442
St Aid, Revenue Sharing	36,912	A3001	
St Aid, Mortgage Tax	35,976	A3005	26,957
TOTAL State Aid	72,887		26,957
Federal Aid - Other	119,538	A4089	120,069
TOTAL Federal Aid	119,538		120,069
TOTAL Revenues	451,839		450,835
TOTAL Detail Revenues And Other Sources	451,839		450,835

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	7,600	A10101	7,600
TOTAL Legislative Board	7,600		7,600
Municipal Court, Pers Serv	31,600	A11101	32,280
Municipal Court, Contr Expend	1,105	A11104	875
TOTAL Municipal Court	32,705		33,155
Supervisor,pers Serv	11,500	A12201	11,500
Supervisor,equip & Cap Outlay		A12202	1,174
Supervisor,contr Expend	615	A12204	1,586
TOTAL Supervisor	12,115		14,260
Auditor, Contr Expend		A13204	9,500
TOTAL Auditor	0		9,500
Treasurer, Equip & Cap Outlay		A13252	1,533
Treasurer, Contr Expend		A13254	13,231
TOTAL Treasurer	0		14,764
Tax Collection,pers Serv	3,300	A13301	3,850
Tax Collection,contr Expend	3,438	A13304	1,632
TOTAL Tax Collection	6,738		5,482
Budget, Pers Serv	2,500	A13401	2,500
TOTAL Budget	2,500		2,500
Assessment, Pers Serv	17,500	A13551	18,000
Assessment, Contr Expend	506	A13554	1,253
TOTAL Assessment	18,006		19,253
Clerk,pers Serv	7,000	A14101	7,500
Clerk,equip & Cap Outlay		A14102	1,174
Clerk,contr Expend	1,492	A14104	2,082
TOTAL Clerk	8,492		10,755
Law, Contr Expend	780	A14204	2,215
TOTAL Law	780		2,215
Personnel, Pers Serv	9,500	A14301	15,556
Personnel, Contr Expend	1,371	A14304	
TOTAL Personnel	10,871		15,556
Central Services Admin,pers Serv		A16101	800
TOTAL Central Services Admin	0		800
Unallocated Insurance, Contr Expend	36,358	A19104	24,937
TOTAL Unallocated Insurance	36,358		24,937
Municipal Assn Dues, Contr Expend	470	A19204	120
TOTAL Municipal Assn Dues	470		120
Taxes & Assess On Munic Prop, Contr Expend	669	A19504	462
TOTAL Taxes & Assess On Munic Prop	669		462
TOTAL General Government Support	137,305		161,360
Control of Animals, Pers Serv	3,500	A35101	3,500
Control of Animals, Contr Expend	1,602	A35104	389
TOTAL Control of Animals	5,102		3,889
Safety Inspection, Contr Expend		A36204	190
TOTAL Safety Inspection	0		190

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Rescue Squad, Contr Expend	30,100	A36254	39,529
TOTAL Rescue Squad	30,100		39,529
TOTAL Public Safety	35,202		43,607
Registrar of Vital Statistics, Pers Serv	500	A40201	500
TOTAL Registrar of Vital Statistics	500		500
Public Health Other, Contr Expend	300	A40504	
TOTAL Public Health Other	300		0
Ambulance, Pers Serv	300	A45401	
TOTAL Ambulance	300		0
TOTAL Health	1,100		500
Street Admin, Pers Serv	42,000	A50101	5,000
Street Admin, Contr Expend	878	A50104	
TOTAL Street Admin	42,878		5,000
Garage, Contr Expend	19,803	A51324	39,121
TOTAL Garage	19,803		39,121
TOTAL Transportation	62,681		44,121
Parks, Contr Expend	6,089	A71104	4,104
TOTAL Parks	6,089		4,104
Adult Recreation, Contr Expend	1,500	A76204	4,600
TOTAL Adult Recreation	1,500		4,600
TOTAL Culture And Recreation	7,589		8,704
Refuse & Garbage, Contr Expend	4,326	A81604	320
TOTAL Refuse & Garbage	4,326		320
Landfill Clos-Post Clos,contr Exp		A81614	2,074
TOTAL Landfill Clos-Post Clos	0		2,074
Other Sanitation, Per Serv	960	A81891	
TOTAL Other Sanitation	960		0
Misc Home & Comm Serv, Contr Expend		A89894	1,450
TOTAL Misc Home & Comm Serv	0		1,450
TOTAL Home And Community Services	5,286		3,844
State Retirement System	11,382	A90108	10,536
Social Security, Employer Cont	10,883	A90308	7,737
Worker's Compensation, Empl Bnfts	12,500	A90408	4,238
Hospital & Medical (dental) Ins, Empl Bnft	19,296	A90608	
TOTAL Employee Benefits	54,061		22,511
TOTAL Expenditures	303,222		284,647
Transfers, Other Funds		A99019	100,000
TOTAL Operating Transfers	0		100,000
TOTAL Other Uses	0		100,000
TOTAL Detail Expenditures And Other Uses	303,222		384,647

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	37,957	A8021	186,573
Prior Period Adj -Increase In Fund Balance		A8012	8,215
Restated Fund Balance - Beg of Year	37,957	A8022	194,788
ADD - REVENUES AND OTHER SOURCES	451,839		450,835
DEDUCT - EXPENDITURES AND OTHER USES	303,222		384,647
Fund Balance - End of Year	186,573	A8029	260,986

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	208,108	A1049N	183,330
Est Rev - Real Property Tax Items	28,500	A1099N	32,500
Est Rev - Non Property Tax Items	20,000	A1199N	20,000
Est Rev - Departmental Income	900	A1299N	1,500
Est Rev - Use of Money And Property	500	A2499N	250
Est Rev - Licenses And Permits	1,040	A2599N	710
Est Rev - Fines And Forfeitures	22,000	A2649N	22,000
Est Rev - Miscellaneous Local Sources	1,500	A2799N	1,500
Est Rev - State Aid	53,000	A3099N	55,000
Est Rev - Federal Aid	48,000	A4099N	
TOTAL Estimated Revenues	383,548		316,790
Appropriated Fund Balance		A599N	28,850
TOTAL Estimated Other Sources	0		28,850
TOTAL Estimated Revenues And Other Sources	383,548		345,640

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	162,640	A1999N	158,280
App - Public Safety	39,170	A3999N	41,660
App - Health	800	A4999N	800
App - Transportation	119,700	A5999N	88,500
App - Economic Assistance And Opportunity	0	A6999N	
App - Culture And Recreation	7,400	A7999N	7,500
App - Home And Community Services	4,600	A8999N	6,360
App - Employee Benefits	49,238	A9199N	42,540
TOTAL Appropriations	383,548		345,640
TOTAL Appropriations And Other Uses	383,548		345,640

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	12,573	B200	12,746
TOTAL Cash	12,573		12,746
Due From Other Funds		B391	3,026
TOTAL Due From Other Funds	0		3,026
TOTAL Assets and Deferred Outflows of Resources	12,573		15,772

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		B600	119
TOTAL Accounts Payable	0		119
TOTAL Liabilities	0		119
Fund Balance			
Assigned Unappropriated Fund Balance	12,573	B915	15,653
TOTAL Assigned Fund Balance	12,573		15,653
Unassigned Fund Balance		B917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	12,573		15,653
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,573		15,772

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	7,000	B1001	7,200
TOTAL Real Property Taxes	7,000		7,200
Building And Alteration Permits	1,128	B2555	4,543
TOTAL Licenses And Permits	1,128		4,543
TOTAL Revenues	8,128		11,743
TOTAL Detail Revenues And Other Sources	8,128		11,743

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Safety Inspection, Pers Serv	4,800	B36201	6,933
Safety Inspection, Contr Expend		B36204	899
TOTAL Safety Inspection	4,800		7,832
Misc Public Safety, Pers Serv	300	B39891	300
TOTAL Misc Public Safety	300		300
TOTAL Public Safety	5,100		8,132
Social Security , Empl Bnfts		B90308	530
TOTAL Employee Benefits	0		530
TOTAL Expenditures	5,100		8,662
TOTAL Detail Expenditures And Other Uses	5,100		8,662

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	9,545	B8021	12,573
Restated Fund Balance - Beg of Year	9,545	B8022	12,573
ADD - REVENUES AND OTHER SOURCES	8,128		11,743
DEDUCT - EXPENDITURES AND OTHER USES	5,100		8,662
Fund Balance - End of Year	12,573	B8029	15,654

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	7,200	B1049N	7,800
Est Rev - Departmental Income	500	B1299N	1,500
TOTAL Estimated Revenues	7,700		9,300
TOTAL Estimated Revenues And Other Sources	7,700		9,300

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Public Safety	7,700	B3999N	9,300
TOTAL Appropriations	7,700		9,300
TOTAL Appropriations And Other Uses	7,700		9,300

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	27,617	DA200	305,508
TOTAL Cash	27,617		305,508
Due From Other Funds	74,017	DA391	62,871
TOTAL Due From Other Funds	74,017		62,871
TOTAL Assets and Deferred Outflows of Resources	101,634		368,379

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		DA600	11,021
TOTAL Accounts Payable	0		11,021
Accrued Liabilities		DA601	132,529
TOTAL Accrued Liabilities	0		132,529
Other Liabilities		DA688	
TOTAL Other Liabilities	0		0
Bond Interest And Matured Bonds Payable		DA629	
TOTAL Bond And Long Term Liabilities	0		0
TOTAL Liabilities	0		143,550
Fund Balance			
Assigned Appropriated Fund Balance		DA914	18,850
Assigned Unappropriated Fund Balance	101,634	DA915	205,979
TOTAL Assigned Fund Balance	101,634		224,829
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	101,634		224,829
TOTAL Liabilities, Deferred Inflows And Fund Balance	101,634		368,379

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	422,829	DA1001	414,062
TOTAL Real Property Taxes	422,829		414,062
Other Transportation Departmental Income		DA1789	364
TOTAL Departmental Income	0		364
Snow Removal Services-Other Govts	137,040	DA2302	92,762
TOTAL Intergovernmental Charges	137,040		92,762
Interest And Earnings	20	DA2401	33
TOTAL Use of Money And Property	20		33
Sales of Scrap & Excess Materials	7,955	DA2650	
Insurance Recoveries	710	DA2680	53,963
Other Compensation For Loss		DA2690	2,506
TOTAL Sale of Property And Compensation For Loss	8,664		56,469
TOTAL Revenues	568,553		563,690
Interfund Transfers		DA5031	100,000
TOTAL Interfund Transfers	0		100,000
TOTAL Other Sources	0		100,000
TOTAL Detail Revenues And Other Sources	568,553		663,690

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv		DA51101	
Maint of Streets, Equip & Cap Outlay		DA51102	27,538
Maint of Streets, Contr Expend	44,250	DA51104	34,268
TOTAL Maint of Streets	44,250		61,806
Machinery, Pers Serv	225	DA51301	
Machinery, Equip & Cap Outlay	26,301	DA51302	10,526
Machinery, Contr Expend	22,000	DA51304	61,215
TOTAL Machinery	48,526		71,741
Snow Removal, Pers Serv	106,112	DA51421	136,892
Snow Removal, Equip & Cap Outlay	13,178	DA51422	
Snow Removal, Contr Expend	37,289	DA51424	72,294
TOTAL Snow Removal	156,580		209,186
Services Other Govts, Contr Expend	45,611	DA51484	
TOTAL Services Other Govts	45,611		0
TOTAL Transportation	294,967		342,733
State Retirement, Empl Bnfts	17,250	DA90108	13,843
Social Security , Empl Bnfts	8,302	DA90308	8,307
Worker's Compensation, Empl Bnfts	20,130	DA90408	33,000
Hospital & Medical (dental) Ins, Empl Bnft	58,731	DA90608	83,703
Other Employee Benefits (spec)	1,000	DA90898	74
TOTAL Employee Benefits	105,413		138,927
Debt Principal, Installment Bonds	9,600	DA97206	9,600
Debt Principal, Install Purch. Debt	81,425	DA97856	41,800
TOTAL Debt Principal	91,025		51,400
Debt Interest, Installment Bonds	3,014	DA97207	2,856
Debt Interest, Install. Purch Debt	9,625	DA97857	4,579
TOTAL Debt Interest	12,639		7,435
TOTAL Expenditures	504,044		540,495
TOTAL Detail Expenditures And Other Uses	504,044		540,495

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	37,126	DA8021	101,634
Restated Fund Balance - Beg of Year	37,126	DA8022	101,634
ADD - REVENUES AND OTHER SOURCES	568,553		663,690
DEDUCT - EXPENDITURES AND OTHER USES	504,044		540,495
Fund Balance - End of Year	101,634	DA8029	224,829

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	414,062	DA1049N	473,379
Est Rev - Use of Money And Property	195,250	DA2499N	95,250
Est Rev - Sale of Prop And Comp For Loss		DA2699N	2,000
TOTAL Estimated Revenues	609,312		570,629
Appropriated Fund Balance		DA599N	18,850
TOTAL Estimated Other Sources	0		18,850
TOTAL Estimated Revenues And Other Sources	609,312		589,479

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	430,613	DA5999N	409,583
App - Employee Benefits	118,305	DA9199N	122,396
App - Debt Service	60,394	DA9899N	57,500
TOTAL Appropriations	609,312		589,479
TOTAL Appropriations And Other Uses	609,312		589,479

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	128,176	DB200	172,215
TOTAL Cash	128,176		172,215
TOTAL Assets and Deferred Outflows of Resources	128,176		172,215

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
Due To Other Funds	74,017	DB630	62,871
TOTAL Due To Other Funds	74,017		62,871
TOTAL Liabilities	74,017		62,871
Fund Balance			
Assigned Unappropriated Fund Balance	54,159	DB915	109,344
TOTAL Assigned Fund Balance	54,159		109,344
TOTAL Fund Balance	54,159		109,344
TOTAL Liabilities, Deferred Inflows And Fund Balance	128,176		172,215

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	117,040	DB1001	125,541
TOTAL Real Property Taxes	117,040		125,541
Misc Revenue From Other Govt	4,308	DB2389	45,410
TOTAL Intergovernmental Charges	4,308		45,410
St Aid, Consolidated Highway Aid	303,986	DB3501	222,089
TOTAL State Aid	303,986		222,089
TOTAL Revenues	425,334		393,040
TOTAL Detail Revenues And Other Sources	425,334		393,040

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Credit Card Fees		DB13754	
TOTAL Credit Card Fees	0		0
TOTAL General Government Support	0		0
Maint of Streets, Pers Serv	69,386	DB51101	52,917
Maint of Streets, Contr Expend	252	DB51104	30,866
TOTAL Maint of Streets	69,638		83,783
Perm Improve Highway, Equip & Cap Outlay	303,986	DB51122	193,826
Perm Improve Highway, Contr Expend		DB51124	
TOTAL Perm Improve Highway	303,986		193,826
TOTAL Transportation	373,623		277,609
State Retirement, Empl Bnfts	7,750	DB90108	13,842
Social Security, Empl Bnfts	5,308	DB90308	4,048
Worker's Compensation, Empl Bnfts	12,870	DB90408	10,000
Hospital & Medical (dental) Ins, Empl Bnft	26,386	DB90608	32,356
TOTAL Employee Benefits	52,314		60,246
TOTAL Expenditures	425,938		337,855
TOTAL Detail Expenditures And Other Uses	425,938		337,855

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	54,763	DB8021	54,159
Restated Fund Balance - Beg of Year	54,763	DB8022	54,159
ADD - REVENUES AND OTHER SOURCES	425,334		393,040
DEDUCT - EXPENDITURES AND OTHER USES	425,938		337,855
Fund Balance - End of Year	54,159	DB8029	109,344

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	125,541	DB1049N	121,478
Est Rev - Intergovernmental Charges	4,300	DB2399N	17,700
Est Rev - State Aid	217,170	DB3099N	222,088
TOTAL Estimated Revenues	347,011		361,266
TOTAL Estimated Revenues And Other Sources	347,011		361,266

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	293,816	DB5999N	305,933
App - Employee Benefits	53,195	DB9199N	55,333
TOTAL Appropriations	347,011		361,266
TOTAL Appropriations And Other Uses	347,011		361,266

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
St Aid, Consolidated Highway Aid	109,381	H3501	
TOTAL State Aid	109,381		0
Fed Aid - Cap Projects		H4097	
TOTAL Federal Aid	0		0
TOTAL Revenues	109,381		0
TOTAL Detail Revenues And Other Sources	109,381		0

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Perm Improve Highway, Equip & Cap Outlay	109,381	H51122	
TOTAL Perm Improve Highway	109,381		0
Machinery, Equip & Cap Outlay		H51302	
TOTAL Machinery	0		0
TOTAL Transportation	109,381		0
TOTAL Expenditures	109,381		0
TOTAL Detail Expenditures And Other Uses	109,381		0

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
ADD - REVENUES AND OTHER SOURCES	109,381		
DEDUCT - EXPENDITURES AND OTHER USES	109,381		
Fund Balance - End of Year		H8029	

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Buildings	1,693,751	K102	1,695,035
Machinery And Equipment	1,771,384	K104	1,174,733
TOTAL Fixed Assets (net)	3,465,135		2,869,768
TOTAL Assets and Deferred Outflows of Resources	3,465,135		2,869,768

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	3,465,135	K159	2,869,768
TOTAL Investments in Non-Current Government Assets	3,465,135		2,869,768
TOTAL Fund Balance	3,465,135		2,869,768
TOTAL	3,465,135		2,869,768

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	38,000	SF1001	38,000
TOTAL Real Property Taxes	38,000		38,000
TOTAL Revenues	38,000		38,000
TOTAL Detail Revenues And Other Sources	38,000		38,000

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	38,000	SF34104	38,000
TOTAL Fire Protection	38,000		38,000
TOTAL Public Safety	38,000		38,000
TOTAL Expenditures	38,000		38,000
TOTAL Detail Expenditures And Other Uses	38,000		38,000

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
ADD - REVENUES AND OTHER SOURCES	38,000		38,000
DEDUCT - EXPENDITURES AND OTHER USES	38,000		38,000
Fund Balance - End of Year		SF8029	

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,976	SL200	3,468
TOTAL Cash	1,976		3,468
TOTAL Assets and Deferred Outflows of Resources	1,976		3,468

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Due To Other Funds		SL630	3,468
TOTAL Due To Other Funds	0		3,468
TOTAL Liabilities	0		3,468
Fund Balance			
Assigned Unappropriated Fund Balance	1,976	SL915	
TOTAL Assigned Fund Balance	1,976		0
TOTAL Fund Balance	1,976		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,976		3,468

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	8,000	SL1001	8,000
TOTAL Real Property Taxes	8,000		8,000
TOTAL Revenues	8,000		8,000
TOTAL Detail Revenues And Other Sources	8,000		8,000

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Street Lighting, Contr Expend	9,508	SL51824	9,976
TOTAL Street Lighting	9,508		9,976
TOTAL Transportation	9,508		9,976
TOTAL Expenditures	9,508		9,976
TOTAL Detail Expenditures And Other Uses	9,508		9,976

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,484	SL8021	1,976
Prior Period Adj -Increase In Fund Balance		SL8012	
Restated Fund Balance - Beg of Year	3,484	SL8022	1,976
ADD - REVENUES AND OTHER SOURCES	8,000		8,000
DEDUCT - EXPENDITURES AND OTHER USES	9,508		9,976
Fund Balance - End of Year	1,976	SL8029	0

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	257,834	W129	131,579
TOTAL Provision To Be Made In Future Budgets	257,834		131,579
TOTAL Assets and Deferred Outflows of Resources	257,834		131,579

TOWN OF Moira
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	851	W638	-76,821
Installment Purchase Debt	122,583	W685	83,600
TOTAL Other Liabilities	123,434		6,779
Bonds Payable	134,400	W628	124,800
TOTAL Bond And Long Term Liabilities	134,400		124,800
TOTAL Liabilities	257,834		131,579
TOTAL Liabilities	257,834		131,579

TOWN OF Moira
Statement of Indebtedness
For the Fiscal Year Ending 2022

2/21/2023

County of: Franklin

Municipal Code: 160354100000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2019	IPC E	snowplow dumptruck			01/01/2019	01/01/2025	3.49%		\$209,778	\$122,583	\$41,800	\$0	\$2,817		\$83,600
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$122,583	\$41,800	\$0	\$2,817	\$0	\$83,600
2020	BOND N	Plow Truck			11/27/2020	11/27/2035	2.125%		\$144,000	\$134,400	\$9,600	\$0	\$0		\$124,800
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$134,400	\$9,600	\$0	\$0	\$0	\$124,800
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$256,983	\$51,400	\$0	\$2,817	\$0	\$208,400

TOWN OF Moira
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

TOWN OF Moira
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2783	\$258,792	\$5,553	\$885	\$263,460
****-7638	\$12,746	\$0	\$0	\$12,746
****-2791	\$305,644	\$0	\$136	\$305,508
****-7364	\$172,215	\$0	\$0	\$172,215
****-1011	\$7,871	\$0	\$2,361	\$5,510
****-7356	\$3,469	\$0	\$0	\$3,469
Total Adjusted Bank Balance				\$762,908
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$762,908
Total Cash Balance All Funds			9ZCASHB *	\$762,908
* Must be equal				

TOWN OF Moira
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		4			
Total Part Time Employees:		17			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$38,220.00	4	7	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$20,622.00	4	17	
90408	Worker's Compensation Insurance	\$47,238.00	4	17	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$116,059.00	4		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$74.00	4		
Total		\$222,213.00			
Computed Total From Financial Section (comparative purposes only)		\$222,213.79			

TOWN OF Moira
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,978	1,267	gallons	
Diesel Fuel	\$40,857	9,907	gallons	
Fuel Oil	\$6,136	2,470	gallons	
Natural Gas			cubic feet	
Electricity	\$14,077		kilowatt-hours	
Coal			tons	
Propane	\$14,063		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Darrin Jock, hereby certify that I am the Chief Fiscal Officer of the Town of Moira, and that the information provided in the annual financial report of the Town of Moira, for the fiscal year ended 12/31/2022, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Moira, and adopted by me as my signature for use in conjunction with the filing of the Town of Moira's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Moira's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

Angela DeBeer
Name of Report Preparer if different than Chief Fiscal Officer

Darrin Jock
Name

(518) 529-6080
Telephone Number

Town Supervisor
Title

PO Box 150, Moira, NY 12957
Official Address

02/27/2023
Date of Certification

(518) 529-6080
Official Telephone Number

TOWN OF Moira
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8012 Adjustment due to prior period correction