

**Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023**

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**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, Mr. Chad K. Niles (LG160354100000C), hereby certify that I am the Chief Financial 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 12/31/2023, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

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

List of funds being used

- A - General
- B - General Town-Outside Village
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$166,361.00	\$268,970.55	\$186,572.87
201 - Cash In Time Deposits	\$84,393.00	-	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$250,754.00</b>	<b>\$268,970.55</b>	<b>\$186,572.87</b>
<b>Due From</b>			
391 - Due From Other Funds	\$2,373.00	\$442.29	-
<b>Total for Due From</b>	<b>\$2,373.00</b>	<b>\$442.29</b>	<b>\$0.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$7,757.00	-	-
489 - Miscellaneous Current Assets	-	\$821.08	-
<b>Total for Other Assets</b>	<b>\$7,757.00</b>	<b>\$821.08</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$260,884.00</b>	<b>\$270,233.92</b>	<b>\$186,572.87</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$260,884.00</b>	<b>\$270,233.92</b>	<b>\$186,572.87</b>

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,083.00	\$3,373.54	-
<b>Total for Payables</b>	<b>\$1,083.00</b>	<b>\$3,373.54</b>	<b>\$0.00</b>
<b>Due to</b>			
631 - Due To Other Governments <i>IRS liability</i>	\$7,785.00	-	-
<b>Total for Due to</b>	<b>\$7,785.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$5,884.00	-
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$5,884.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$8,868.00</b>	<b>\$9,257.54</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$7,757.00	-	-
<b>Total for Nonspendable Fund Balance</b>	<b>\$7,757.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$48,966.00	\$28,850.00	-

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
915 - Assigned Unappropriated Fund Balance	-	-	\$0.00
<b>Total for Assigned Fund Balance</b>	<b>\$48,966.00</b>	<b>\$28,850.00</b>	<b>\$0.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$195,293.00	\$232,126.38	\$186,572.87
<b>Total for Unassigned Fund Balance</b>	<b>\$195,293.00</b>	<b>\$232,126.38</b>	<b>\$186,572.87</b>
<b>Total for Fund Balance</b>	<b>\$252,016.00</b>	<b>\$260,976.38</b>	<b>\$186,572.87</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$260,884.00</b>	<b>\$270,233.92</b>	<b>\$186,572.87</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$183,330.00	\$208,108.00	\$191,703.00
<b>Total for Property Taxes</b>	<b>\$183,330.00</b>	<b>\$208,108.00</b>	<b>\$191,703.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$31,460.00	\$27,152.06	\$22,634.65
1090 - Interest and Penalties on Real Prop Taxes	-	\$3,570.13	\$3,629.68
<b>Total for Property Tax Items</b>	<b>\$31,460.00</b>	<b>\$30,722.19</b>	<b>\$26,264.33</b>
<b>Non-Property Tax Items</b>			
1170 - Franchise Tax	\$20,506.00	\$21,259.22	\$20,305.24
<b>Total for Non-Property Tax Items</b>	<b>\$20,506.00</b>	<b>\$21,259.22</b>	<b>\$20,305.24</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$1,659.00	\$2,556.03	\$2,114.50
<b>Total for Departmental Income</b>	<b>\$1,659.00</b>	<b>\$2,556.03</b>	<b>\$2,114.50</b>
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments	-	-	\$3,472.79
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,472.79</b>
<b>Use of Money and Property</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2401 - Interest and Earnings	\$9,445.00	\$30.37	\$13.53
<b>Total for Use of Money and Property</b>	<b>\$9,445.00</b>	<b>\$30.37</b>	<b>\$13.53</b>
<b>Licenses and Permits</b>			
2530 - Games of Chance	\$10.00	-	\$10.00
2540 - Bingo Licenses	\$284.00	-	\$210.50
2544 - Dog Licenses	\$255.00	\$150.00	\$165.00
<b>Total for Licenses and Permits</b>	<b>\$549.00</b>	<b>\$150.00</b>	<b>\$385.50</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$9,434.00	\$9,729.50	\$12,970.50
2611 - Fines and Penalties Dog Cases	-	\$50.00	\$30.00
<b>Total for Fines and Forfeitures</b>	<b>\$9,434.00</b>	<b>\$9,779.50</b>	<b>\$13,000.50</b>
<b>Sales of Property and Compensation for Loss</b>			
2660 - Sales of Real Property	\$5,971.00	-	-
2680 - Insurance Recoveries	-	\$761.67	\$997.70
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$5,971.00</b>	<b>\$761.67</b>	<b>\$997.70</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$989.74
2750 - AIM Related Payments	\$30,392.00	\$30,392.00	-
2770 - Unclassified	-	\$50.00	\$166.00
<b>Total for Other Revenues</b>	<b>\$30,392.00</b>	<b>\$30,442.00</b>	<b>\$1,155.74</b>
<b>State Aid</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3001 - State Aid Revenue Sharing	-	-	\$36,911.60
3005 - State Aid Mortgage Tax	\$18,328.00	\$26,957.10	\$35,975.75
<b>Total for State Aid</b>	<b>\$18,328.00</b>	<b>\$26,957.10</b>	<b>\$72,887.35</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	-	\$120,069.11	\$119,538.34
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$120,069.11</b>	<b>\$119,538.34</b>
<b>Total for Revenues</b>	<b>\$311,074.00</b>	<b>\$450,835.19</b>	<b>\$451,838.52</b>
<b>Total for Revenues and Other Sources</b>	<b>\$311,074.00</b>	<b>\$450,835.19</b>	<b>\$451,838.52</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$7,600.00	\$7,600.00	\$7,600.00
<b>Total for Legislative Board</b>	<b>\$7,600.00</b>	<b>\$7,600.00</b>	<b>\$7,600.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$32,280.00	\$32,279.92	\$31,600.00
11104 - Municipal Court - Contractual	\$972.00	\$874.72	\$1,105.47
<b>Total for Judicial</b>	<b>\$33,252.00</b>	<b>\$33,154.64</b>	<b>\$32,705.47</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$11,500.00	\$11,499.96	\$11,500.00
12202 - Supervisor - Equipment and Capital Outlay	-	\$1,173.82	-
12204 - Supervisor - Contractual	\$5,272.00	\$1,586.37	\$615.19
<b>Total for Executive</b>	<b>\$16,772.00</b>	<b>\$14,260.15</b>	<b>\$12,115.19</b>
<b>Finance</b>			
13204 - Auditor - Contractual	-	\$9,500.00	-
13252 - Treasurer - Equipment and Capital Outlay	-	\$1,533.19	-
13254 - Treasurer - Contractual	\$10,615.00	\$13,231.23	-
13301 - Tax Collection - Personal Services	\$3,500.00	\$3,850.00	\$3,300.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13304 - Tax Collection - Contractual	\$4,028.00	\$1,631.80	\$3,438.25
13401 - Budget - Personal Services	\$3,600.00	\$2,500.00	\$2,500.00
13551 - Assessment - Personal Services	\$18,550.00	\$18,000.00	\$17,500.00
13554 - Assessment - Contractual	\$1,278.00	\$1,253.36	\$506.10
<b>Total for Finance</b>	<b>\$41,571.00</b>	<b>\$51,499.58</b>	<b>\$27,244.35</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$8,000.00	\$7,500.00	\$7,000.00
14102 - Clerk - Equipment and Capital Outlay	-	\$1,173.81	-
14104 - Clerk - Contractual	\$5,972.00	\$2,081.61	\$1,492.31
14204 - Law - Contractual	\$4,700.00	\$2,215.00	\$780.00
14301 - Personnel - Personal Services	\$14,400.00	\$15,555.84	\$9,500.00
14304 - Personnel - Contractual	-	-	\$1,370.90
<b>Total for Municipal Staff</b>	<b>\$33,072.00</b>	<b>\$28,526.26</b>	<b>\$20,143.21</b>
<b>Shared Services</b>			
16101 - Central Services Administration - Personal Services	\$1,200.00	\$800.00	-
<b>Total for Shared Services</b>	<b>\$1,200.00</b>	<b>\$800.00</b>	<b>\$0.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$29,562.00	\$24,937.45	\$36,357.67
19204 - Municipal Association Dues - Contractual	-	\$120.00	\$470.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$500.00	\$461.52	\$668.64
<b>Total for Special Items</b>	<b>\$30,062.00</b>	<b>\$25,518.97</b>	<b>\$37,496.31</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for General Government Support</b>	<b>\$163,529.00</b>	<b>\$161,359.60</b>	<b>\$137,304.53</b>
<b>Public Safety</b>			
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$3,500.00	\$3,500.04	\$3,500.00
35104 - Dog Control - Contractual	\$1,904.00	\$388.65	\$1,601.60
<b>Total for Animal Control</b>	<b>\$5,404.00</b>	<b>\$3,888.69</b>	<b>\$5,101.60</b>
<b>Other Public Safety</b>			
36204 - Safety Inspection - Contractual	-	\$190.00	-
36254 - Rescue Squad - Contractual	\$34,410.00	\$39,528.72	\$30,100.00
<b>Total for Other Public Safety</b>	<b>\$34,410.00</b>	<b>\$39,718.72</b>	<b>\$30,100.00</b>
<b>Total for Public Safety</b>	<b>\$39,814.00</b>	<b>\$43,607.41</b>	<b>\$35,201.60</b>
<b>Health</b>			
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$500.00	\$500.04	\$500.00
40504 - Public Health, Other - Contractual	-	-	\$300.00
<b>Total for Public Health Program</b>	<b>\$500.00</b>	<b>\$500.04</b>	<b>\$800.00</b>
<b>Other Health</b>			
45401 - Ambulance - Personal Services	-	-	\$300.00
<b>Total for Other Health</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Health</b>	<b>\$500.00</b>	<b>\$500.04</b>	<b>\$1,100.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$32,065.00	\$5,000.00	\$42,000.00
50104 - Highway and Street Administration - Contractual	\$1,083.00	-	\$877.70
51324 - Garage - Contractual	\$36,808.00	\$39,121.03	\$19,803.11
<b>Total for Highway</b>	<b>\$69,956.00</b>	<b>\$44,121.03</b>	<b>\$62,680.81</b>
<b>Total for Transportation</b>	<b>\$69,956.00</b>	<b>\$44,121.03</b>	<b>\$62,680.81</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71104 - Parks - Contractual	\$4,266.00	\$4,104.10	\$6,088.89
73104 - Youth Programs - Contractual	\$2,500.00	-	-
<b>Total for Recreation</b>	<b>\$6,766.00</b>	<b>\$4,104.10</b>	<b>\$6,088.89</b>
<b>Culture</b>			
76204 - Adult Recreation - Contractual	\$1,600.00	\$4,600.00	\$1,500.00
<b>Total for Culture</b>	<b>\$1,600.00</b>	<b>\$4,600.00</b>	<b>\$1,500.00</b>
<b>Total for Culture and Recreation</b>	<b>\$8,366.00</b>	<b>\$8,704.10</b>	<b>\$7,588.89</b>
<b>Home and Community Services</b>			
<b>Sanitation</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
81604 - Refuse and Garbage - Contractual	\$520.00	\$320.00	\$4,326.00
81614 - Landfill Closure and Post Closure - Contractual	\$2,334.00	\$2,073.84	-
81891 - Sanitation, Other - Personal Services	-	-	\$960.00
<b>Total for Sanitation</b>	<b>\$2,854.00</b>	<b>\$2,393.84</b>	<b>\$5,286.00</b>
<b>Special Services</b>			
89894 - Home and Community Services, Other - Contractual	-	\$1,450.00	-
<b>Total for Special Services</b>	<b>\$0.00</b>	<b>\$1,450.00</b>	<b>\$0.00</b>
<b>Total for Home and Community Services</b>	<b>\$2,854.00</b>	<b>\$3,843.84</b>	<b>\$5,286.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$9,250.00	\$10,535.89	\$11,382.00
90308 - Social Security - Employee Benefits	\$10,880.00	\$7,736.90	\$10,882.90
90408 - Workers' Compensation - Employee Benefits	\$5,104.00	\$4,238.00	\$12,500.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$10,971.00	-	\$19,295.74
<b>Total for Employee Benefits</b>	<b>\$36,205.00</b>	<b>\$22,510.79</b>	<b>\$54,060.64</b>
<b>Total for Employee Benefits</b>	<b>\$36,205.00</b>	<b>\$22,510.79</b>	<b>\$54,060.64</b>
<b>Total for Expenditures</b>	<b>\$321,224.00</b>	<b>\$284,646.81</b>	<b>\$303,222.47</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			

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**A - General  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$100,000.00	-
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$321,224.00</b>	<b>\$384,646.81</b>	<b>\$303,222.47</b>

Town of Moira  
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**A - General  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$260,986.00	\$186,572.87	\$37,956.82
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$1,180.00	\$8,215.13	-
<i>Prior year reclass</i>			
8022 - Restated Fund Balance - Beginning of Year	\$262,166.00	\$194,788.00	\$37,956.82
Add Revenues and Other Sources	\$311,074.00	\$450,835.19	\$451,838.52
Deduct Expenditures and Other Uses	\$321,224.00	\$384,646.81	\$303,222.47
8029 - Fund Balance - End of Year	\$252,016.00	\$260,986.00	\$186,572.87

Town of Moira  
Annual Financial Report  
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**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$216,819.00	\$183,330.00	\$208,108.00
1099 - Est Rev - Property Tax Items	\$36,533.00	\$32,500.00	\$28,500.00
1199 - Est Rev - Non-Property Tax Items	\$20,000.00	\$20,000.00	\$20,000.00
1299 - Est Rev - Departmental Income	-	\$1,500.00	\$900.00
2199 - Est Rev - Departmental Income	\$1,500.00	-	-
2499 - Est Rev - Use of Money and Property	\$2,500.00	\$250.00	\$500.00
2599 - Est Rev - Licenses and Permits	\$810.00	\$710.00	\$1,040.00
2649 - Est Rev - Fines and Forfeitures	\$15,000.00	\$22,000.00	\$22,000.00
2799 - Est Rev - Other Revenues	\$1,000.00	\$1,500.00	\$1,500.00
3099 - Est Rev - State Aid	\$50,500.00	\$55,000.00	\$53,000.00
4099 - Est Rev - Federal Aid	-	-	\$48,000.00
<b>Total for Estimated Revenue</b>	<b>\$344,662.00</b>	<b>\$316,790.00</b>	<b>\$383,548.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$48,966.00	\$28,850.00	-
<b>Total for Estimated Other Sources</b>	<b>\$48,966.00</b>	<b>\$28,850.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$393,628.00</b>	<b>\$345,640.00</b>	<b>\$383,548.00</b>

Town of Moira  
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**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$166,230.00	\$158,280.00	\$162,640.00
3999 - App - Public Safety	\$44,550.00	\$41,660.00	\$39,170.00
4999 - App - Health	\$500.00	\$800.00	\$800.00
5999 - App - Transportation	\$123,500.00	\$88,500.00	\$119,700.00
6999 - App - Economic Assistance and Opportunity	-	-	\$0.00
7999 - App - Culture and Recreation	\$9,600.00	\$7,500.00	\$7,400.00
8999 - App - Home and Community Services	\$2,700.00	\$6,360.00	\$4,600.00
9199 - App - Employee Benefits	\$46,548.00	\$42,540.00	\$49,238.00
<b>Total for Estimated Appropriations</b>	<b>\$393,628.00</b>	<b>\$345,640.00</b>	<b>\$383,548.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$393,628.00</b>	<b>\$345,640.00</b>	<b>\$383,548.00</b>

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$14,170.00	\$12,746.00	\$12,572.63
<b>Total for Cash and Cash Equivalents</b>	<b>\$14,170.00</b>	<b>\$12,746.00</b>	<b>\$12,572.63</b>
<b>Due From</b>			
391 - Due From Other Funds	\$2,008.00	\$3,026.00	-
<b>Total for Due From</b>	<b>\$2,008.00</b>	<b>\$3,026.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$16,178.00</b>	<b>\$15,772.00</b>	<b>\$12,572.63</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$16,178.00</b>	<b>\$15,772.00</b>	<b>\$12,572.63</b>

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$119.00	-
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$119.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$119.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$1,500.00	-	-
915 - Assigned Unappropriated Fund Balance	\$14,678.00	\$15,653.00	\$12,572.53
<b>Total for Assigned Fund Balance</b>	<b>\$16,178.00</b>	<b>\$15,653.00</b>	<b>\$12,572.53</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	\$0.00	\$0.00
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$16,178.00</b>	<b>\$15,653.00</b>	<b>\$12,572.53</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$16,178.00</b>	<b>\$15,772.00</b>	<b>\$12,572.53</b>

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$7,800.00	\$7,200.00	\$7,000.00
<b>Total for Property Taxes</b>	<b>\$7,800.00</b>	<b>\$7,200.00</b>	<b>\$7,000.00</b>
<b>Licenses and Permits</b>			
2555 - Building and Alteration Permits	\$3,727.00	\$4,543.00	\$1,128.00
<b>Total for Licenses and Permits</b>	<b>\$3,727.00</b>	<b>\$4,543.00</b>	<b>\$1,128.00</b>
<b>Total for Revenues</b>	<b>\$11,527.00</b>	<b>\$11,743.00</b>	<b>\$8,128.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$11,527.00</b>	<b>\$11,743.00</b>	<b>\$8,128.00</b>

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$10,000.00	\$6,933.00	\$4,800.00
36204 - Safety Inspection - Contractual	-	\$899.00	-
39891 - Public Safety, Other - Personal Services <i>Health Officer Stipend</i>	\$300.00	\$300.00	\$300.00
<b>Total for Other Public Safety</b>	<b>\$10,300.00</b>	<b>\$8,132.00</b>	<b>\$5,100.00</b>
<b>Total for Public Safety</b>	<b>\$10,300.00</b>	<b>\$8,132.00</b>	<b>\$5,100.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90308 - Social Security - Employee Benefits	\$701.00	\$530.00	-
<b>Total for Employee Benefits</b>	<b>\$701.00</b>	<b>\$530.00</b>	<b>\$0.00</b>
<b>Total for Employee Benefits</b>	<b>\$701.00</b>	<b>\$530.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$11,001.00</b>	<b>\$8,662.00</b>	<b>\$5,100.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$11,001.00</b>	<b>\$8,662.00</b>	<b>\$5,100.00</b>

Town of Moira  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$15,653.63	\$12,572.63	\$9,544.63
8022 - Restated Fund Balance - Beginning of Year	\$15,653.63	\$12,572.63	\$9,544.63
Add Revenues and Other Sources	\$11,527.00	\$11,743.00	\$8,128.00
Deduct Expenditures and Other Uses	\$11,001.00	\$8,662.00	\$5,100.00
8029 - Fund Balance - End of Year	\$16,179.63	\$15,653.63	\$12,572.63

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$7,800.00	\$7,800.00	\$7,200.00
1299 - Est Rev - Departmental Income	-	\$1,500.00	\$500.00
2599 - Est Rev - Licenses and Permits	\$2,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$9,800.00</b>	<b>\$9,300.00</b>	<b>\$7,700.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$1,500.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$11,300.00</b>	<b>\$9,300.00</b>	<b>\$7,700.00</b>

Town of Moira  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
3999 - App - Public Safety	\$11,300.00	\$9,300.00	\$7,700.00
<b>Total for Estimated Appropriations</b>	<b>\$11,300.00</b>	<b>\$9,300.00</b>	<b>\$7,700.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$11,300.00</b>	<b>\$9,300.00</b>	<b>\$7,700.00</b>

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$345,485.00	\$305,508.00	\$27,616.89
<b>Total for Cash and Cash Equivalents</b>	<b>\$345,485.00</b>	<b>\$305,508.00</b>	<b>\$27,616.89</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$62,871.00	\$74,017.20
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$62,871.00</b>	<b>\$74,017.20</b>
<b>Total for Assets</b>	<b>\$345,485.00</b>	<b>\$368,379.00</b>	<b>\$101,634.09</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$345,485.00</b>	<b>\$368,379.00</b>	<b>\$101,634.09</b>

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$43,404.00	\$11,021.00	\$0.00
601 - Accrued Liabilities	\$131,432.00	\$132,529.00	-
<b>Total for Payables</b>	<b>\$174,836.00</b>	<b>\$143,550.00</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,015.00	-	-
<b>Total for Due to</b>	<b>\$1,015.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
629 - Bond Interest and Matured Bonds Payable	-	-	\$0.00
688 - Other Liabilities	-	-	\$0.00
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$175,851.00</b>	<b>\$143,550.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$2,718.00	\$18,850.00	-
915 - Assigned Unappropriated Fund Balance	\$166,916.00	\$205,979.00	\$101,634.09
<b>Total for Assigned Fund Balance</b>	<b>\$169,634.00</b>	<b>\$224,829.00</b>	<b>\$101,634.09</b>

Town of Moira  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	-	\$0.00
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$169,634.00</b>	<b>\$224,829.00</b>	<b>\$101,634.09</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$345,485.00</b>	<b>\$368,379.00</b>	<b>\$101,634.09</b>

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$473,379.00	\$414,062.00	\$422,828.57
<b>Total for Property Taxes</b>	<b>\$473,379.00</b>	<b>\$414,062.00</b>	<b>\$422,828.57</b>
<b>Departmental Income</b>			
1789 - Other Transportation Departmental Income	-	\$364.00	-
<b>Total for Departmental Income</b>	<b>\$0.00</b>	<b>\$364.00</b>	<b>\$0.00</b>
<b>Intergovernmental Charges</b>			
2302 - Snow Removal Services Other Governments <i>Snow removal Franklin County Contract</i>	\$95,081.00	\$92,762.00	\$137,039.94
<b>Total for Intergovernmental Charges</b>	<b>\$95,081.00</b>	<b>\$92,762.00</b>	<b>\$137,039.94</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$20,411.00	\$33.00	\$19.89
<b>Total for Use of Money and Property</b>	<b>\$20,411.00</b>	<b>\$33.00</b>	<b>\$19.89</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	-	-	\$7,954.80
2665 - Sales of Equipment	\$9,400.00	-	-
2680 - Insurance Recoveries	-	\$53,963.00	\$709.67
2690 - Other Compensation For Loss	-	\$2,506.00	-

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$9,400.00</b>	<b>\$56,469.00</b>	<b>\$8,664.47</b>
<b>Total for Revenues</b>	<b>\$598,271.00</b>	<b>\$563,690.00</b>	<b>\$568,552.87</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$100,000.00	-
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$598,271.00</b>	<b>\$663,690.00</b>	<b>\$568,552.87</b>

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	-	\$0.00	\$0.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	\$27,538.00	-
51104 - Maintenance of Roads - Contractual	\$19,585.00	\$34,268.00	\$44,249.73
51301 - Machinery - Personal Services	-	-	\$225.00
51302 - Machinery - Equipment and Capital Outlay	\$297,854.00	\$10,526.00	\$26,300.94
51304 - Machinery - Contractual	\$33,720.00	\$61,215.00	\$22,000.00
51421 - Snow Removal - Personal Services	\$87,160.00	\$136,892.00	\$106,112.43
51422 - Snow Removal - Equipment and Capital Outlay	-	\$0.00	\$13,178.49
51424 - Snow Removal - Contractual	\$52,332.00	\$72,294.00	\$37,288.65
51484 - Highway Services for Other Governments - Contractual	-	-	\$45,611.33
<b>Total for Highway</b>	<b>\$490,651.00</b>	<b>\$342,733.00</b>	<b>\$294,966.57</b>
<b>Total for Transportation</b>	<b>\$490,651.00</b>	<b>\$342,733.00</b>	<b>\$294,966.57</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$9,669.00	\$13,843.00	\$17,250.00
90308 - Social Security - Employee Benefits	\$5,151.00	\$8,307.00	\$8,302.26
90408 - Workers' Compensation - Employee Benefits	\$30,626.00	\$33,000.00	\$20,130.00

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$46,471.00	\$83,703.00	\$58,731.22
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Boot Allowance and Emp Asst. Service</i>	\$1,135.00	\$74.00	\$1,000.00
<b>Total for Employee Benefits</b>	<b>\$93,052.00</b>	<b>\$138,927.00</b>	<b>\$105,413.48</b>
<b>Total for Employee Benefits</b>	<b>\$93,052.00</b>	<b>\$138,927.00</b>	<b>\$105,413.48</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97206 - Installment Bonds - Debt Principal	\$19,200.00	\$9,600.00	\$9,600.00
97207 - Installment Bonds - Debt Interest	\$5,717.00	\$2,856.00	\$3,013.89
97856 - Installment Purchase Debt - Debt Principal	\$41,800.00	\$41,800.00	\$81,425.07
97857 - Installment Purchase Debt - Debt Interest	\$3,063.00	\$4,579.00	\$9,625.07
<b>Total for Debt Service</b>	<b>\$69,780.00</b>	<b>\$58,835.00</b>	<b>\$103,664.03</b>
<b>Total for Debt Service</b>	<b>\$69,780.00</b>	<b>\$58,835.00</b>	<b>\$103,664.03</b>
<b>Total for Expenditures</b>	<b>\$653,483.00</b>	<b>\$540,495.00</b>	<b>\$504,044.08</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$653,483.00</b>	<b>\$540,495.00</b>	<b>\$504,044.08</b>

Town of Moira  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$224,829.49	\$101,634.49	\$37,125.70
8022 - Restated Fund Balance - Beginning of Year	\$224,829.49	\$101,634.49	\$37,125.70
Add Revenues and Other Sources	\$598,271.00	\$663,690.00	\$568,552.87
Deduct Expenditures and Other Uses	\$653,483.00	\$540,495.00	\$504,044.08
8029 - Fund Balance - End of Year	\$169,617.49	\$224,829.49	\$101,634.49

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$447,541.00	\$473,379.00	\$414,062.00
2399 - Est Rev - Intergovernmental Charges	\$99,750.00	-	-
2499 - Est Rev - Use of Money and Property	\$5,000.00	\$95,250.00	\$195,250.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$2,000.00	\$2,000.00	-
<b>Total for Estimated Revenue</b>	<b>\$554,291.00</b>	<b>\$570,629.00</b>	<b>\$609,312.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$2,718.00	\$18,850.00	-
<b>Total for Estimated Other Sources</b>	<b>\$2,718.00</b>	<b>\$18,850.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$557,009.00</b>	<b>\$589,479.00</b>	<b>\$609,312.00</b>

Town of Moira  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$377,425.00	\$409,583.00	\$430,613.00
9199 - App - Employee Benefits	\$114,273.00	\$122,396.00	\$118,305.00
9899 - App - Debt Service	\$65,311.00	\$57,500.00	\$60,394.00
<b>Total for Estimated Appropriations</b>	<b>\$557,009.00</b>	<b>\$589,479.00</b>	<b>\$609,312.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$557,009.00</b>	<b>\$589,479.00</b>	<b>\$609,312.00</b>

Town of Moira  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$97,090.00	\$172,215.00	\$128,176.13
<b>Total for Cash and Cash Equivalents</b>	<b>\$97,090.00</b>	<b>\$172,215.00</b>	<b>\$128,176.13</b>
<b>Total for Assets</b>	<b>\$97,090.00</b>	<b>\$172,215.00</b>	<b>\$128,176.13</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$97,090.00</b>	<b>\$172,215.00</b>	<b>\$128,176.13</b>

Town of Moira  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$396.00	-	-
<b>Total for Payables</b>	<b>\$396.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$62,871.00	\$74,017.20
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$62,871.00</b>	<b>\$74,017.20</b>
<b>Total for Liabilities</b>	<b>\$396.00</b>	<b>\$62,871.00</b>	<b>\$74,017.20</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$5,000.00	-	-
915 - Assigned Unappropriated Fund Balance	\$91,694.00	\$109,344.00	\$54,158.93
<b>Total for Assigned Fund Balance</b>	<b>\$96,694.00</b>	<b>\$109,344.00</b>	<b>\$54,158.93</b>
<b>Total for Fund Balance</b>	<b>\$96,694.00</b>	<b>\$109,344.00</b>	<b>\$54,158.93</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$97,090.00</b>	<b>\$172,215.00</b>	<b>\$128,176.13</b>

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**DB - Highway Part-town  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$121,478.00	\$125,541.00	\$117,040.42
<b>Total for Property Taxes</b>	<b>\$121,478.00</b>	<b>\$125,541.00</b>	<b>\$117,040.42</b>
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments <i>Mowing Service for County</i>	\$7,754.00	\$45,410.00	\$4,308.00
<b>Total for Intergovernmental Charges</b>	<b>\$7,754.00</b>	<b>\$45,410.00</b>	<b>\$4,308.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,174.00	-	-
<b>Total for Use of Money and Property</b>	<b>\$2,174.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$201,481.00	\$222,089.00	\$303,985.77
<b>Total for State Aid</b>	<b>\$201,481.00</b>	<b>\$222,089.00</b>	<b>\$303,985.77</b>
<b>Total for Revenues</b>	<b>\$332,887.00</b>	<b>\$393,040.00</b>	<b>\$425,334.19</b>
<b>Total for Revenues and Other Sources</b>	<b>\$332,887.00</b>	<b>\$393,040.00</b>	<b>\$425,334.19</b>

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**DB - Highway Part-town  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Finance</b>			
13754 - Credit Card Fees - Contractual	-	-	\$0.00
<b>Total for Finance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$58,702.00	\$52,917.00	\$69,385.56
51104 - Maintenance of Roads - Contractual	\$18,737.00	\$30,866.00	\$252.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$210,610.00	\$193,826.00	\$303,985.77
51124 - Permanent Improvements Highway - Contractual	-	-	\$0.00
<b>Total for Highway</b>	<b>\$288,049.00</b>	<b>\$277,609.00</b>	<b>\$373,623.33</b>
<b>Total for Transportation</b>	<b>\$288,049.00</b>	<b>\$277,609.00</b>	<b>\$373,623.33</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$9,669.00	\$13,842.00	\$7,750.00

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**DB - Highway Part-town  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90308 - Social Security - Employee Benefits	\$4,491.00	\$4,048.00	\$5,308.00
90408 - Workers' Compensation - Employee Benefits	\$15,313.00	\$10,000.00	\$12,870.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$28,016.00	\$32,356.00	\$26,386.49
<b>Total for Employee Benefits</b>	<b>\$57,489.00</b>	<b>\$60,246.00</b>	<b>\$52,314.49</b>
<b>Total for Employee Benefits</b>	<b>\$57,489.00</b>	<b>\$60,246.00</b>	<b>\$52,314.49</b>
<b>Total for Expenditures</b>	<b>\$345,538.00</b>	<b>\$337,855.00</b>	<b>\$425,937.82</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$345,538.00</b>	<b>\$337,855.00</b>	<b>\$425,937.82</b>

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**DB - Highway Part-town  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$109,343.93	\$54,158.93	\$54,762.56
8022 - Restated Fund Balance - Beginning of Year	\$109,343.93	\$54,158.93	\$54,762.56
Add Revenues and Other Sources	\$332,887.00	\$393,040.00	\$425,334.19
Deduct Expenditures and Other Uses	\$345,538.00	\$337,855.00	\$425,937.82
8029 - Fund Balance - End of Year	\$96,692.93	\$109,343.93	\$54,158.93

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**DB - Highway Part-town  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$135,174.00	\$121,478.00	\$125,541.00
2399 - Est Rev - Intergovernmental Charges	\$7,700.00	\$17,700.00	\$4,300.00
3099 - Est Rev - State Aid	\$240,000.00	\$222,088.00	\$217,170.00
<b>Total for Estimated Revenue</b>	<b>\$382,874.00</b>	<b>\$361,266.00</b>	<b>\$347,011.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$5,000.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$387,874.00</b>	<b>\$361,266.00</b>	<b>\$347,011.00</b>

Town of Moira  
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**DB - Highway Part-town  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$330,152.00	\$305,933.00	\$293,816.00
9199 - App - Employee Benefits	\$57,722.00	\$55,333.00	\$53,195.00
<b>Total for Estimated Appropriations</b>	<b>\$387,874.00</b>	<b>\$361,266.00</b>	<b>\$347,011.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$387,874.00</b>	<b>\$361,266.00</b>	<b>\$347,011.00</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Moira  
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**H - Capital Projects  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	-	-	\$109,381.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$109,381.00</b>
<b>Federal Aid</b>			
4097 - Federal Aid Capital Projects	-	-	\$0.00
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$109,381.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$109,381.00</b>

Town of Moira  
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**H - Capital Projects  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	-	\$109,381.00
51302 - Machinery - Equipment and Capital Outlay	-	-	\$0.00
<b>Total for Highway</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$109,381.00</b>
<b>Total for Transportation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$109,381.00</b>
<b>Total for Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$109,381.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$109,381.00</b>

Town of Moira  
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**H - Capital Projects  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	-	-
Add Revenues and Other Sources	\$0.00	\$0.00	\$109,381.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$109,381.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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**SF - Special District(s) Fire Protection  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**SF - Special District(s) Fire Protection  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**SF - Special District(s) Fire Protection  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$38,000.00	\$38,000.00	\$38,000.00
<b>Total for Property Taxes</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>
<b>Total for Revenues</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>

Town of Moira  
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**SF - Special District(s) Fire Protection  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$38,000.00	\$38,000.00	\$38,000.00
<b>Total for Fire Protection</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>
<b>Total for Public Safety</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>
<b>Total for Expenditures</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>

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**SF - Special District(s) Fire Protection  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	-	-
Add Revenues and Other Sources	\$38,000.00	\$38,000.00	\$38,000.00
Deduct Expenditures and Other Uses	\$38,000.00	\$38,000.00	\$38,000.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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**SL - Special District(s) Lighting  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$2,061.00	\$3,468.00	\$1,976.37
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,061.00</b>	<b>\$3,468.00</b>	<b>\$1,976.37</b>
<b>Total for Assets</b>	<b>\$2,061.00</b>	<b>\$3,468.00</b>	<b>\$1,976.37</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,061.00</b>	<b>\$3,468.00</b>	<b>\$1,976.37</b>

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**SL - Special District(s) Lighting  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
630 - Due To Other Funds	\$3,366.00	\$3,468.00	-
<b>Total for Due to</b>	<b>\$3,366.00</b>	<b>\$3,468.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$3,366.00</b>	<b>\$3,468.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	-	-	\$1,976.37
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,976.37</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$1,305.00)	-	-
<b>Total for Unassigned Fund Balance</b>	<b>(\$1,305.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>(\$1,305.00)</b>	<b>\$0.00</b>	<b>\$1,976.37</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,061.00</b>	<b>\$3,468.00</b>	<b>\$1,976.37</b>

Town of Moira  
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**SL - Special District(s) Lighting  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$8,000.00	\$8,000.00	\$8,000.00
<b>Total for Property Taxes</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>
<b>Total for Revenues</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>

Town of Moira  
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**SL - Special District(s) Lighting  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51824 - Street Lighting - Contractual	\$10,206.00	\$9,976.00	\$9,508.01
<b>Total for Highway</b>	<b>\$10,206.00</b>	<b>\$9,976.00</b>	<b>\$9,508.01</b>
<b>Total for Transportation</b>	<b>\$10,206.00</b>	<b>\$9,976.00</b>	<b>\$9,508.01</b>
<b>Total for Expenditures</b>	<b>\$10,206.00</b>	<b>\$9,976.00</b>	<b>\$9,508.01</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$10,206.00</b>	<b>\$9,976.00</b>	<b>\$9,508.01</b>

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**SL - Special District(s) Lighting  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.37	\$1,976.37	\$3,484.38
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$900.00	-	\$0.00
<i>Prior year reclass</i>			
8022 - Restated Fund Balance - Beginning of Year	\$900.37	\$1,976.37	\$3,484.38
Add Revenues and Other Sources	\$8,000.00	\$8,000.00	\$8,000.00
Deduct Expenditures and Other Uses	\$10,206.00	\$9,976.00	\$9,508.01
8029 - Fund Balance - End of Year	(\$1,305.63)	\$0.37	\$1,976.37

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

	12/31/2023	12/31/2022	12/31/2021
<b>Non-Current Assets</b>			
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$1,695,035.00	\$1,695,035.00	\$1,693,751.00
104 - Machinery and Equipment	\$1,408,161.00	\$1,174,733.00	\$1,771,384.00
<b>Total for Depreciable Capital Assets</b>	<b>\$3,103,196.00</b>	<b>\$2,869,768.00</b>	<b>\$3,465,135.00</b>
<b>Total for Non-Current Assets</b>	<b>\$3,103,196.00</b>	<b>\$2,869,768.00</b>	<b>\$3,465,135.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$105,600.00	\$124,800.00	\$134,400.00
685 - Installment Purchase Contract Debt	\$41,800.00	\$83,600.00	\$122,582.66
<b>Total for Debt Obligations</b>	<b>\$147,400.00</b>	<b>\$208,400.00</b>	<b>\$256,982.66</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$183,199.00	(\$76,821.00)	\$851.00
<b>Total for Other Long-Term Obligations</b>	<b>\$183,199.00</b>	<b>(\$76,821.00)</b>	<b>\$851.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$330,599.00</b>	<b>\$131,579.00</b>	<b>\$257,833.66</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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**Statement of Indebtedness  
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$19,200.00	\$0.00	\$0.00	\$124,800.00	\$105,600.00
Installment Purchase Contract	\$0.00	\$0.00	\$41,800.00	\$0.00	\$0.00	\$83,600.00	\$41,800.00
<b>Total</b>	\$0.00	\$0.00	\$61,000.00	\$0.00	\$0.00	\$208,400.00	\$147,400.00

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**Statement of Indebtedness  
 Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Plow	USDA	11/27/20	11/26/35	\$0.00	\$0.00	\$19,200.00	\$0.00	\$124,800.00	\$0.00	\$105,600.00
Installment Purchase Contract SnowPlow		1/1/21	1/2/24	\$0.00	\$0.00	\$41,800.00	\$0.00	\$83,600.00	\$0.00	\$41,800.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$9,600.00	\$2,448.00	\$12,048.00	\$96,000.00
2025	\$9,600.00	\$2,244.00	\$11,844.00	\$86,400.00
2026	\$9,600.00	\$2,040.00	\$11,640.00	\$76,800.00
2027	\$9,600.00	\$1,836.00	\$11,436.00	\$67,200.00
2028	\$9,600.00	\$1,632.00	\$11,232.00	\$57,600.00
2029	\$9,600.00	\$1,428.00	\$11,028.00	\$48,000.00
2030	\$9,600.00	\$1,224.00	\$10,824.00	\$38,400.00
2031	\$9,600.00	\$1,020.00	\$10,620.00	\$28,800.00
2032	\$9,600.00	\$816.00	\$10,416.00	\$19,200.00
2033	\$9,600.00	\$612.00	\$10,212.00	\$9,600.00
2034	\$9,600.00	\$408.00	\$10,008.00	\$0.00
2035	\$0.00	\$0.00	\$0.00	\$0.00

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<b>Total</b>	\$105,600.00	\$15,708.00	\$121,308.00	
\$105,600.00 Total Bond Ending Balance for Statement of Indebtedness.				

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2783	Checking	A	\$255,376.00	\$0.00	(\$4,622.00)	\$0.00	\$250,754.00
7638	Checking	B	\$14,170.00	\$0.00	\$0.00	\$0.00	\$14,170.00
1011	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2791	Checking	DA	\$346,743.00	\$0.00	(\$1,258.00)	\$0.00	\$345,485.00
7364	Checking	DB	\$97,090.00	\$0.00	\$0.00	\$0.00	\$97,090.00
7356	Checking	SL	\$2,061.00	\$0.00	\$0.00	\$0.00	\$2,061.00
<b>Total</b>			\$715,440.00	\$0.00	(\$5,880.00)	\$0.00	\$709,560.00
<b>Total Cash From Financials</b>							\$709,560.00

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$715,440.00
FDIC Insurance	\$715,440.00
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>	\$715,440.00

**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

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
4	14	0	0

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$28,588.00	4	8		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$21,223.00	4	14		
Worker's Compensation	\$51,043.00	4	14		
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$85,458.00	4	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$1,135.00	4	0		
<b>Total Employee Benefits Paid</b>	<b>\$187,447.00</b>				