

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

Town of Wilna  
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, Paul Smith (LG220391500000), hereby certify that I am the Chief Financial Officer of the Town of Wilna, and that the information provided in the Annual Financial Report of the Town of Wilna 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
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- TE - Private Purpose Trust
- 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	\$7,623.34	\$869,779.94	\$449,468.00
201 - Cash In Time Deposits	\$776,853.15	-	\$50,000.00
210 - Petty Cash	\$500.00	\$500.00	\$500.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$784,976.49</b>	<b>\$870,279.94</b>	<b>\$499,968.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$55,178.54	\$0.00	\$38,169.00
<b>Total for Due From</b>	<b>\$55,178.54</b>	<b>\$0.00</b>	<b>\$38,169.00</b>
<b>Total for Assets</b>	<b>\$840,155.03</b>	<b>\$870,279.94</b>	<b>\$538,137.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$840,155.03</b>	<b>\$870,279.94</b>	<b>\$538,137.00</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>			
601 - Accrued Liabilities	\$278.88	\$883.48	-
<b>Total for Payables</b>	<b>\$278.88</b>	<b>\$883.48</b>	<b>\$0.00</b>
<b>Due to</b>			
631 - Due To Other Governments	-	\$219,290.00	-
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$219,290.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities ARPA	\$170,680.07	\$190,280.07	\$116,615.00
<b>Total for Other Liabilities</b>	<b>\$170,680.07</b>	<b>\$190,280.07</b>	<b>\$116,615.00</b>
<b>Total for Liabilities</b>	<b>\$170,958.95</b>	<b>\$410,453.55</b>	<b>\$116,615.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$150,019.00	\$261,000.00	\$420,000.00
915 - Assigned Unappropriated Fund Balance	-	\$0.00	-
<b>Total for Assigned Fund Balance</b>	<b>\$150,019.00</b>	<b>\$261,000.00</b>	<b>\$420,000.00</b>
<b>Unassigned Fund Balance</b>			

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**A - General  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
917 - Unassigned Fund Balance	\$519,177.08	\$198,826.39	\$1,522.00
<b>Total for Unassigned Fund Balance</b>	<b>\$519,177.08</b>	<b>\$198,826.39</b>	<b>\$1,522.00</b>
<b>Total for Fund Balance</b>	<b>\$669,196.08</b>	<b>\$459,826.39</b>	<b>\$421,522.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$840,155.03</b>	<b>\$870,279.94</b>	<b>\$538,137.00</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	\$260,065.00	\$471,840.00	\$450,602.00
<b>Total for Property Taxes</b>	<b>\$260,065.00</b>	<b>\$471,840.00</b>	<b>\$450,602.00</b>
<b>Property Tax Items</b>			
1051 - Gain From Sale of Tax Acquired Property	-	-	\$0.00
1081 - Other Payments In Lieu of Taxes	\$15,394.84	\$18,256.21	\$18,771.00
1089 - Other Tax Items	\$9,639.52	-	-
1090 - Interest and Penalties on Real Prop Taxes	\$1,399.45	\$1,326.69	\$1,684.00
<b>Total for Property Tax Items</b>	<b>\$26,433.81</b>	<b>\$19,582.90</b>	<b>\$20,455.00</b>
<b>Non-Property Tax Items</b>			
1113 - Tax on Hotel Room Occupancy	-	-	\$0.00
1120 - Non Property Tax Distribution by County	\$114,467.36	\$111,064.21	\$96,483.00
1170 - Franchise Tax	\$15,494.15	\$16,265.83	\$16,280.00
<b>Total for Non-Property Tax Items</b>	<b>\$129,961.51</b>	<b>\$127,330.04</b>	<b>\$112,763.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$4,040.77	\$4,995.15	\$2,109.00
1603 - Vital Statistics Fees	\$992.00	\$586.00	\$2,076.00
1989 - Other Economic Assistance and Opportunity Income	\$15,000.00	\$30,000.00	-
2130 - Refuse and Garbage Charges	\$42,775.85	\$39,147.00	\$44,554.00



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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2190 - Sale of Cemetery Lots	-	\$100.00	-
2192 - Charges For Cemetery Services	\$1,696.00	\$1,999.50	-
<b>Total for Departmental Income</b>	<b>\$64,504.62</b>	<b>\$76,827.65</b>	<b>\$48,739.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments	-	-	\$0.00
2302 - Snow Removal Services Other Governments <i>Village of Deferiet</i>	\$1,260.51	\$1,573.60	-
2389 - Miscellaneous Revenue Other Governments	-	\$23,375.50	\$0.00
<b>Total for Intergovernmental Charges</b>	<b>\$1,260.51</b>	<b>\$24,949.10</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$19,343.81	\$203.33	\$50.00
<b>Total for Use of Money and Property</b>	<b>\$19,343.81</b>	<b>\$203.33</b>	<b>\$50.00</b>
<b>Licenses and Permits</b>			
2544 - Dog Licenses	\$3,912.00	\$3,967.00	\$5,112.00
2545 - Licenses Other	\$100.00	\$50.00	-
<b>Total for Licenses and Permits</b>	<b>\$4,012.00</b>	<b>\$4,017.00</b>	<b>\$5,112.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$34,725.50	\$62,444.10	\$54,251.00
<b>Total for Fines and Forfeitures</b>	<b>\$34,725.50</b>	<b>\$62,444.10</b>	<b>\$54,251.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	-	-	\$2,059.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2651 - Sales of Refuse For Recycling	\$3,330.73	\$1,469.75	-
2660 - Sales of Real Property	-	-	\$0.00
2680 - Insurance Recoveries	-	\$1,166.22	\$69.00
2690 - Other Compensation For Loss	\$219,290.00	-	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$222,620.73</b>	<b>\$2,635.97</b>	<b>\$2,128.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$48,817.06	\$300.00	\$24,992.00
2750 - AIM Related Payments	-	\$42,260.00	\$42,260.00
2770 - Unclassified <i>Miscellaneous Credits (\$925.71) and Relevies that were not booked as receivable in prior year (\$615.15)</i>	\$1,540.86	\$3,777.99	\$47,629.00
<b>Total for Other Revenues</b>	<b>\$50,357.92</b>	<b>\$46,337.99</b>	<b>\$114,881.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$42,260.00	-	\$0.00
3005 - State Aid Mortgage Tax	\$92,946.87	\$95,448.79	\$83,300.00
3040 - State Aid Real Property Tax Administration	-	-	\$0.00
3060 - State Aid Records Management	\$139,703.00	\$139,703.00	\$1,153.00
3089 - State Aid Other	-	\$1,058.90	\$153,673.00
3989 - State Aid Other Home and Community Service	-	-	\$0.00
<b>Total for State Aid</b>	<b>\$274,909.87</b>	<b>\$236,210.69</b>	<b>\$238,126.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$19,600.00	\$42,950.00	\$0.00
<b>Total for Federal Aid</b>	<b>\$19,600.00</b>	<b>\$42,950.00</b>	<b>\$0.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Revenues</b>	<b>\$1,107,795.28</b>	<b>\$1,115,328.77</b>	<b>\$1,047,107.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,107,795.28</b>	<b>\$1,115,328.77</b>	<b>\$1,047,107.00</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	\$28,000.00	\$27,000.48	\$25,000.00
10104 - Legislative Board - Contractual	\$136.43	-	\$140.00
<b>Total for Legislative Board</b>	<b>\$28,136.43</b>	<b>\$27,000.48</b>	<b>\$25,140.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$28,000.00	\$27,999.92	\$26,000.00
11102 - Municipal Court - Equipment and Capital Outlay	-	-	\$0.00
11104 - Municipal Court - Contractual	\$35,490.58	\$61,293.11	\$55,637.00
<b>Total for Judicial</b>	<b>\$63,490.58</b>	<b>\$89,293.03</b>	<b>\$81,637.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$32,750.00	\$27,499.94	\$21,750.00
12202 - Supervisor - Equipment and Capital Outlay	-	-	\$1,525.00
12204 - Supervisor - Contractual	\$1,726.13	\$13,849.22	\$1,287.00
<b>Total for Executive</b>	<b>\$34,476.13</b>	<b>\$41,349.16</b>	<b>\$24,562.00</b>
<b>Finance</b>			
13101 - Director of Finance - Personal Services	\$2,700.00	\$3,499.96	\$24,000.00
13102 - Director of Finance - Equipment and Capital Outlay	-	-	\$0.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13104 - Director of Finance - Contractual	\$16,207.83	\$572.30	\$547.00
13304 - Tax Collection - Contractual	\$1,040.85	\$2,200.60	\$325.00
13551 - Assessment - Personal Services	\$31,000.00	\$31,476.98	\$30,000.00
13552 - Assessment - Equipment and Capital Outlay	-	\$868.99	\$2,069.00
13554 - Assessment - Contractual	\$6,957.39	\$5,265.66	\$22,942.00
<b>Total for Finance</b>	<b>\$57,906.07</b>	<b>\$43,884.49</b>	<b>\$79,883.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$56,498.00	\$54,165.96	\$55,050.00
14102 - Clerk - Equipment and Capital Outlay	-	-	\$0.00
14104 - Clerk - Contractual	\$6,787.52	\$5,728.35	\$2,846.00
14204 - Law - Contractual	\$13,041.65	\$40,149.00	\$74,242.00
14404 - Engineer - Contractual	-	\$125.00	-
<b>Total for Municipal Staff</b>	<b>\$76,327.17</b>	<b>\$100,168.31</b>	<b>\$132,138.00</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	-	-	\$0.00
16202 - Operation of Plant - Equipment and Capital Outlay	-	-	\$0.00
16204 - Operation of Plant - Contractual	\$35,509.28	\$29,980.62	\$28,770.00
16402 - Central Garage - Equipment and Capital Outlay	\$2,255.82	\$869.36	\$200.00
16404 - Central Garage - Contractual	\$1,863.21	\$2,417.63	\$2,039.00
16502 - Central Communication System - Equipment and Capital Outlay	-	-	\$0.00
16504 - Central Communication System - Contractual	\$1,497.87	\$2,581.25	\$1,481.00
<b>Total for Shared Services</b>	<b>\$41,126.18</b>	<b>\$35,848.86</b>	<b>\$32,490.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$27,549.16	\$28,221.75	\$27,870.00
19204 - Municipal Association Dues - Contractual	\$900.00	-	\$1,000.00
19304 - Judgements and Claims - Contractual	\$1,104.61	\$861.52	\$1,410.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$9,639.52	\$1,058.90	\$49,503.00
19894 - General Government Support, Other - Contractual	-	-	\$0.00
<b>Total for Special Items</b>	<b>\$39,193.29</b>	<b>\$30,142.17</b>	<b>\$79,783.00</b>
<b>Total for General Government Support</b>	<b>\$340,655.85</b>	<b>\$367,686.50</b>	<b>\$455,633.00</b>
<b>Public Safety</b>			
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$16,500.00	\$15,999.88	\$15,000.00
35104 - Dog Control - Contractual	\$862.82	\$2,230.28	\$1,807.00
<b>Total for Animal Control</b>	<b>\$17,362.82</b>	<b>\$18,230.16</b>	<b>\$16,807.00</b>
<b>Other Public Safety</b>			
36104 - Examining Boards - Contractual	\$850.00	\$39.21	\$0.00
<b>Total for Other Public Safety</b>	<b>\$850.00</b>	<b>\$39.21</b>	<b>\$0.00</b>
<b>Total for Public Safety</b>	<b>\$18,212.82</b>	<b>\$18,269.37</b>	<b>\$16,807.00</b>
<b>Health</b>			
<b>Public Health Program</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
40204 - Registrar of Vital Statistics - Contractual	\$66.00	\$1,349.00	\$2,092.00
<b>Total for Public Health Program</b>	<b>\$66.00</b>	<b>\$1,349.00</b>	<b>\$2,092.00</b>
<b>Other Health</b>			
45404 - Ambulance - Contractual	\$58,800.00	\$61,400.00	\$56,800.00
<b>Total for Other Health</b>	<b>\$58,800.00</b>	<b>\$61,400.00</b>	<b>\$56,800.00</b>
<b>Total for Health</b>	<b>\$58,866.00</b>	<b>\$62,749.00</b>	<b>\$58,892.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$72,500.00	\$70,000.06	\$66,500.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	-	\$0.00
50104 - Highway and Street Administration - Contractual	\$4,478.20	\$3,501.71	\$2,530.00
51304 - Machinery - Contractual	-	\$37.92	-
51322 - Garage - Equipment and Capital Outlay	\$91,900.00	\$222,574.93	\$25,987.00
51324 - Garage - Contractual	\$17,035.68	\$20,197.72	\$15,470.00
51822 - Street Lighting - Equipment and Capital Outlay	-	-	\$15,961.00
51824 - Street Lighting - Contractual	\$7,414.20	-	-
<b>Total for Highway</b>	<b>\$193,328.08</b>	<b>\$316,312.34</b>	<b>\$126,448.00</b>
<b>Total for Transportation</b>	<b>\$193,328.08</b>	<b>\$316,312.34</b>	<b>\$126,448.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
64104 - Publicity - Contractual	\$2,500.00	\$3,317.79	\$2,760.00
65104 - Veterans Service - Contractual	-	\$100.00	\$0.00
69894 - Economic Development, Other - Contractual	-	\$5,000.00	\$5,000.00
<b>Total for Economic Opportunity and Development</b>	<b>\$2,500.00</b>	<b>\$8,417.79</b>	<b>\$7,760.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$2,500.00</b>	<b>\$8,417.79</b>	<b>\$7,760.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71101 - Parks - Personal Services	-	-	\$2,380.00
71102 - Parks - Equipment and Capital Outlay	-	-	\$0.00
71104 - Parks - Contractual	\$2,887.50	\$2,633.98	\$48.00
71404 - Playground and Recreation Centers - Contractual	\$189.13	\$775.44	\$895.00
<b>Total for Recreation</b>	<b>\$3,076.63</b>	<b>\$3,409.42</b>	<b>\$3,323.00</b>
<b>Culture</b>			
74501 - Museum/Art Gallery - Personal Services	\$1,000.00	-	\$0.00
75101 - Historian - Personal Services	-	\$999.96	\$554.00
75104 - Historian - Contractual	-	-	\$0.00
75504 - Celebrations - Contractual	\$3,200.00	\$3,100.00	\$3,600.00
76204 - Adult Recreation - Contractual	\$100.00	\$200.00	\$100.00
79894 - Culture And Recreation, Other - Contractual <i>Food Pantry</i>	\$5,000.00	-	-
<b>Total for Culture</b>	<b>\$9,300.00</b>	<b>\$4,299.96</b>	<b>\$4,254.00</b>
<b>Total for Culture and Recreation</b>	<b>\$12,376.63</b>	<b>\$7,709.38</b>	<b>\$7,577.00</b>



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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Home and Community Services</b>			
<b>General Environment</b>			
80201 - Planning and Surveys - Personal Services	-	-	\$0.00
80204 - Planning and Surveys - Contractual	\$41,050.17	\$90,464.70	\$36,415.00
<b>Total for General Environment</b>	<b>\$41,050.17</b>	<b>\$90,464.70</b>	<b>\$36,415.00</b>
<b>Sanitation</b>			
81601 - Refuse and Garbage - Personal Services	\$16,073.00	\$14,735.25	\$14,311.00
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$300.00	-	\$0.00
81604 - Refuse and Garbage - Contractual	\$38,350.12	\$36,770.57	\$35,066.00
<b>Total for Sanitation</b>	<b>\$54,723.12</b>	<b>\$51,505.82</b>	<b>\$49,377.00</b>
<b>Water</b>			
83204 - Water Source of Supply, Power and Pumping - Contractual	\$62.85	-	-
<b>Total for Water</b>	<b>\$62.85</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Community Development</b>			
86861 - Community Development Administration - Personal Services	-	-	\$0.00
86862 - Community Development Administration - Equipment and Capital Outlay	-	-	\$0.00
86864 - Community Development Administration - Contractual	-	-	\$0.00
<b>Total for Community Development</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Special Services</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
88101 - Cemetery - Personal Services	\$400.00	\$400.14	-
88104 - Cemetery - Contractual	\$5,073.96	\$3,399.50	\$0.00
<b>Total for Special Services</b>	<b>\$5,473.96</b>	<b>\$3,799.64</b>	<b>\$0.00</b>
<b>Total for Home and Community Services</b>	<b>\$101,310.10</b>	<b>\$145,770.16</b>	<b>\$85,792.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$21,803.00	\$9,437.00	\$9,310.00
90308 - Social Security - Employee Benefits	\$21,674.43	\$20,777.44	\$21,734.00
90408 - Workers' Compensation - Employee Benefits	\$73,594.65	\$83,952.50	\$88,980.00
90508 - Unemployment Insurance - Employee Benefits	\$1,547.97	\$1,988.74	\$1,761.00
90558 - Disability Insurance - Employee Benefits	\$131.25	\$470.75	\$99.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$47,978.74	\$52,742.32	\$57,895.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	-	\$0.00
<b>Total for Employee Benefits</b>	<b>\$166,730.04</b>	<b>\$169,368.75</b>	<b>\$179,779.00</b>
<b>Total for Employee Benefits</b>	<b>\$166,730.04</b>	<b>\$169,368.75</b>	<b>\$179,779.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	-	-	\$20,000.00
97107 - Serial Bonds - Debt Interest	-	-	\$1,060.00
97206 - Installment Bonds - Debt Principal	-	-	\$0.00
97207 - Installment Bonds - Debt Interest	-	-	\$0.00

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$0.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$0.00
97976 - Debt Principal Other Government - Debt Principal	-	-	\$0.00
97977 - Debt Principal Other Government - Debt Interest	-	-	\$0.00
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,060.00</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,060.00</b>
<b>Total for Expenditures</b>	<b>\$893,979.52</b>	<b>\$1,096,283.29</b>	<b>\$959,748.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>ARPA funds transferred to B</i>	\$5,000.00	\$17,950.00	\$0.00
<b>Total for Interfund Transfers</b>	<b>\$5,000.00</b>	<b>\$17,950.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$5,000.00</b>	<b>\$17,950.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$5,000.00</b>	<b>\$17,950.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$898,979.52</b>	<b>\$1,114,233.29</b>	<b>\$959,748.00</b>

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

**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	\$459,826.39	\$421,522.00	\$322,787.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$553.93	\$37,208.91	\$11,376.00
<i>2022 bill not accounted for on 2022 AUD</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$0.00	-
8022 - Restated Fund Balance - Beginning of Year	\$460,380.32	\$458,730.91	\$334,163.00
Add Revenues and Other Sources	\$1,107,795.28	\$1,115,328.77	\$1,047,107.00
Deduct Expenditures and Other Uses	\$898,979.52	\$1,114,233.29	\$959,748.00
8029 - Fund Balance - End of Year	\$669,196.08	\$459,826.39	\$421,522.00

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

**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	\$239,950.00	\$260,065.00	\$471,840.00
1099 - Est Rev - Property Tax Items	\$17,987.00	\$21,512.00	\$26,000.00
1199 - Est Rev - Non-Property Tax Items	\$132,104.00	\$161,462.00	\$120,000.00
1299 - Est Rev - Departmental Income	-	\$97,500.00	\$109,000.00
2199 - Est Rev - Departmental Income	\$48,500.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$2,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$29,580.00	\$100.00	\$100.00
2599 - Est Rev - Licenses and Permits	\$5,000.00	-	-
2649 - Est Rev - Fines and Forfeitures	\$65,000.00	\$65,000.00	\$65,000.00
2799 - Est Rev - Other Revenues	\$152,447.00	\$70,000.00	\$100,154.00
3099 - Est Rev - State Aid	\$218,037.00	\$218,037.00	\$228,131.00
4099 - Est Rev - Federal Aid	-	-	\$116,615.00
<b>Total for Estimated Revenue</b>	<b>\$910,605.00</b>	<b>\$893,676.00</b>	<b>\$1,236,840.00</b>
<b>Estimated Other Sources</b>			
5799 - Est Rev - Proceeds of Obligations	-	-	\$0.00
599 - Appropriated Fund Balance	\$150,019.00	\$261,000.00	\$420,000.00
<b>Total for Estimated Other Sources</b>	<b>\$150,019.00</b>	<b>\$261,000.00</b>	<b>\$420,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,060,624.00</b>	<b>\$1,154,676.00</b>	<b>\$1,656,840.00</b>

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

**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	\$530,695.00	\$502,519.00	\$501,143.00
3999 - App - Public Safety	\$30,250.00	\$29,000.00	\$23,500.00
4999 - App - Health	\$58,800.00	\$58,800.00	\$66,800.00
5999 - App - Transportation	\$113,000.00	\$190,500.00	\$467,000.00
6999 - App - Economic Assistance and Opportunity	-	-	\$4,525.00
7999 - App - Culture and Recreation	\$23,000.00	\$20,200.00	\$30,800.00
8999 - App - Home and Community Services	\$108,400.00	\$180,500.00	\$106,000.00
9199 - App - Employee Benefits	\$181,479.00	\$173,157.00	\$183,842.00
9899 - App - Debt Service	-	-	\$0.00
<b>Total for Estimated Appropriations</b>	<b>\$1,045,624.00</b>	<b>\$1,154,676.00</b>	<b>\$1,383,610.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$15,000.00	\$0.00	\$273,230.00
<b>Total for Estimated Other Uses</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$273,230.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,060,624.00</b>	<b>\$1,154,676.00</b>	<b>\$1,656,840.00</b>

Town of Wilna  
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	-	\$18,690.40	\$8,326.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$18,690.40</b>	<b>\$8,326.00</b>
<b>Due From</b>			
440 - Due from Other Governments <i>Reimbursement for Demolition from County</i>	\$47,480.00	-	-
<b>Total for Due From</b>	<b>\$47,480.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$47,480.00</b>	<b>\$18,690.40</b>	<b>\$8,326.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$47,480.00</b>	<b>\$18,690.40</b>	<b>\$8,326.00</b>

Town of Wilna  
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>Due to</b>			
630 - Due To Other Funds	\$41,200.85	-	-
<b>Total for Due to</b>	<b>\$41,200.85</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
720 - Group Insurance	-	\$1.47	-
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$1.47</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$41,200.85</b>	<b>\$1.47</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$5,520.00	\$19,000.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$759.15	-	\$8,326.00
<b>Total for Assigned Fund Balance</b>	<b>\$6,279.15</b>	<b>\$19,000.00</b>	<b>\$8,326.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	(\$311.07)	\$0.00
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>(\$311.07)</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$6,279.15</b>	<b>\$18,688.93</b>	<b>\$8,326.00</b>



Town of Wilna  
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>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$47,480.00</b>	<b>\$18,690.40</b>	<b>\$8,326.00</b>

Town of Wilna  
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>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$38,538.00	\$60,000.00	\$27,140.00
<b>Total for Non-Property Tax Items</b>	<b>\$38,538.00</b>	<b>\$60,000.00</b>	<b>\$27,140.00</b>
<b>Departmental Income</b>			
1570 - Charges For Demolition of Unsafe Buildings	\$25.00	-	-
2110 - Zoning Fees	-	\$54.50	\$4,375.00
2115 - Planning Board Fees	\$6,784.80	\$5,193.00	\$0.00
2801 - Interfund Revenues	-	-	\$0.00
<b>Total for Departmental Income</b>	<b>\$6,809.80</b>	<b>\$5,247.50</b>	<b>\$4,375.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments	-	-	\$0.00
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$281.88	-	-
<b>Total for Use of Money and Property</b>	<b>\$281.88</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2770 - Unclassified <i>Reimb from County for Demolition of Unsafe Building</i>	\$47,480.00	\$1.35	-

Town of Wilna  
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>Total for Other Revenues</b>	<b>\$47,480.00</b>	<b>\$1.35</b>	<b>\$0.00</b>
<b>State Aid</b>			
3820 - State Aid Youth Programs	-	-	\$0.00
3989 - State Aid Other Home and Community Service	-	-	\$772,000.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$772,000.00</b>
<b>Total for Revenues</b>	<b>\$93,109.68</b>	<b>\$65,248.85</b>	<b>\$803,515.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$5,000.00	-	-
<b>Total for Operating Transfers</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5730 - Bond Anticipation Notes	-	-	\$0.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$98,109.68</b>	<b>\$65,248.85</b>	<b>\$803,515.00</b>

Town of Wilna  
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>General Government Support</b>			
<b>Municipal Staff</b>			
14204 - Law - Contractual	\$310.00	-	-
<b>Total for Municipal Staff</b>	<b>\$310.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Special Items</b>			
19204 - Municipal Association Dues - Contractual	\$1,200.00	\$1,250.00	\$1,250.00
19894 - General Government Support, Other - Contractual	-	-	\$0.00
<b>Total for Special Items</b>	<b>\$1,200.00</b>	<b>\$1,250.00</b>	<b>\$1,250.00</b>
<b>Total for General Government Support</b>	<b>\$1,510.00</b>	<b>\$1,250.00</b>	<b>\$1,250.00</b>
<b>Public Safety</b>			
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	-	-	\$23,000.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	-	\$0.00
36204 - Safety Inspection - Contractual	-	-	\$733.00
36504 - Demolition of Unsafe Buildings - Contractual	\$47,480.00	-	-
<b>Total for Other Public Safety</b>	<b>\$47,480.00</b>	<b>\$0.00</b>	<b>\$23,733.00</b>
<b>Total for Public Safety</b>	<b>\$47,480.00</b>	<b>\$0.00</b>	<b>\$23,733.00</b>

Town of Wilna  
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>Health</b>			
<b>Public Health Program</b>			
40101 - Public Health - Personal Services	-	-	\$0.00
40104 - Public Health - Contractual	-	-	\$0.00
<b>Total for Public Health Program</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Health</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
67724 - Programs for the Aging - Contractual	\$8,500.00	\$8,500.00	\$7,000.00
<b>Total for Economic Opportunity and Development</b>	<b>\$8,500.00</b>	<b>\$8,500.00</b>	<b>\$7,000.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$8,500.00</b>	<b>\$8,500.00</b>	<b>\$7,000.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	-	-	\$0.00
71404 - Playground and Recreation Centers - Contractual	-	-	\$0.00
73104 - Youth Programs - Contractual	-	-	\$0.00
<b>Total for Recreation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Culture</b>			
74104 - Library - Contractual	\$7,500.00	\$7,500.00	\$7,500.00

Town of Wilna  
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>Total for Culture</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>
<b>Total for Culture and Recreation</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$24,720.00	\$24,000.08	-
80104 - Zoning - Contractual	\$3,029.58	\$1,370.00	\$0.00
80201 - Planning and Surveys - Personal Services	\$417.00	\$136.50	\$300.00
80204 - Planning and Surveys - Contractual	\$15,168.79	\$10,031.20	\$782,190.00
<b>Total for General Environment</b>	<b>\$43,335.37</b>	<b>\$35,537.78</b>	<b>\$782,490.00</b>
<b>Total for Home and Community Services</b>	<b>\$43,335.37</b>	<b>\$35,537.78</b>	<b>\$782,490.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	-	-	\$0.00
90308 - Social Security - Employee Benefits	\$1,920.82	\$1,846.14	\$1,782.00
90508 - Unemployment Insurance - Employee Benefits	\$255.27	\$252.00	-
90558 - Disability Insurance - Employee Benefits	\$18.00	-	\$0.00
<b>Total for Employee Benefits</b>	<b>\$2,194.09</b>	<b>\$2,098.14</b>	<b>\$1,782.00</b>
<b>Total for Employee Benefits</b>	<b>\$2,194.09</b>	<b>\$2,098.14</b>	<b>\$1,782.00</b>
<b>Total for Expenditures</b>	<b>\$110,519.46</b>	<b>\$54,885.92</b>	<b>\$823,755.00</b>

Town of Wilna  
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>Total for Expenditures and Other Uses</b>	<b>\$110,519.46</b>	<b>\$54,885.92</b>	<b>\$823,755.00</b>

Town of Wilna  
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	\$18,689.00	\$8,326.00	\$28,566.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance <i>Adjust for Rounding</i>	\$0.07	-	-
8022 - Restated Fund Balance - Beginning of Year	\$18,688.93	\$8,326.00	\$28,566.00
Add Revenues and Other Sources	\$98,109.68	\$65,248.85	\$803,515.00
Deduct Expenditures and Other Uses	\$110,519.46	\$54,885.92	\$823,755.00
8029 - Fund Balance - End of Year	\$6,279.15	\$18,689.00	\$8,326.00



Town of Wilna  
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>			
1199 - Est Rev - Non-Property Tax Items	\$82,390.00	\$38,538.00	\$60,000.00
1299 - Est Rev - Departmental Income	-	\$4,900.00	\$4,900.00
2199 - Est Rev - Departmental Income	\$4,900.00	-	-
2399 - Est Rev - Intergovernmental Charges	-	\$0.00	\$0.00
2499 - Est Rev - Use of Money and Property	\$1,160.00	-	-
2799 - Est Rev - Other Revenues	-	-	\$100.00
3099 - Est Rev - State Aid	-	-	\$0.00
<b>Total for Estimated Revenue</b>	<b>\$88,450.00</b>	<b>\$43,438.00</b>	<b>\$65,000.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$5,520.00	\$19,000.00	\$0.00
<b>Total for Estimated Other Sources</b>	<b>\$5,520.00</b>	<b>\$19,000.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$93,970.00</b>	<b>\$62,438.00</b>	<b>\$65,000.00</b>

Town of Wilna  
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>			
1999 - App - General Government Support	\$1,250.00	\$1,250.00	\$1,250.00
3999 - App - Public Safety	-	-	\$0.00
4999 - App - Health	\$500.00	\$500.00	\$500.00
6999 - App - Economic Assistance and Opportunity	\$8,500.00	\$8,500.00	\$8,500.00
7999 - App - Culture and Recreation	\$7,500.00	\$7,500.00	\$11,900.00
8999 - App - Home and Community Services	\$74,000.00	\$42,720.00	\$40,850.00
9199 - App - Employee Benefits	\$2,220.00	\$1,968.00	\$2,000.00
9899 - App - Debt Service	-	-	\$0.00
<b>Total for Estimated Appropriations</b>	<b>\$93,970.00</b>	<b>\$62,438.00</b>	<b>\$65,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$93,970.00</b>	<b>\$62,438.00</b>	<b>\$65,000.00</b>

Town of Wilna  
 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	\$188,463.68	\$81,564.68	\$166,904.00
201 - Cash In Time Deposits	\$105,581.29	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$294,044.97</b>	<b>\$81,564.68</b>	<b>\$166,904.00</b>
<b>Total for Assets</b>	<b>\$294,044.97</b>	<b>\$81,564.68</b>	<b>\$166,904.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$294,044.97</b>	<b>\$81,564.68</b>	<b>\$166,904.00</b>

Town of Wilna  
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>			
601 - Accrued Liabilities	\$8,992.80	\$2,386.03	-
<b>Total for Payables</b>	<b>\$8,992.80</b>	<b>\$2,386.03</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$8,992.80</b>	<b>\$2,386.03</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$83,300.00	\$25,000.00	\$115,000.00
915 - Assigned Unappropriated Fund Balance	\$201,752.17	\$54,178.65	\$51,904.00
<b>Total for Assigned Fund Balance</b>	<b>\$285,052.17</b>	<b>\$79,178.65</b>	<b>\$166,904.00</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>\$285,052.17</b>	<b>\$79,178.65</b>	<b>\$166,904.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$294,044.97</b>	<b>\$81,564.68</b>	<b>\$166,904.00</b>

Town of Wilna  
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	\$609,144.00	\$380,000.00	\$364,500.00
<b>Total for Property Taxes</b>	<b>\$609,144.00</b>	<b>\$380,000.00</b>	<b>\$364,500.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	-	-	\$0.00
<b>Total for Non-Property Tax Items</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments <i>Reimb from Jefferson County for Services</i>	\$14,127.31	\$126,219.61	\$0.00
2302 - Snow Removal Services Other Governments <i>Jefferson County Snow Removal</i>	\$182,049.27	-	\$102,212.00
2389 - Miscellaneous Revenue Other Governments	-	-	\$7,582.00
<b>Total for Intergovernmental Charges</b>	<b>\$196,176.58</b>	<b>\$126,219.61</b>	<b>\$109,794.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$3,678.86	-	\$19.00
2414 - Rental of Equipment	-	-	\$15,000.00
<b>Total for Use of Money and Property</b>	<b>\$3,678.86</b>	<b>\$0.00</b>	<b>\$15,019.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$726.43	-	\$0.00

Town of Wilna  
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
2660 - Sales of Real Property	-	-	\$0.00
2665 - Sales of Equipment	\$6,000.00	-	-
2680 - Insurance Recoveries	-	-	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$6,726.43</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$80.27	\$8,156.30	\$5,276.00
2770 - Unclassified <i>Reimb for Fuel from Village of Deferiet</i>	\$9,546.80	\$3,775.61	\$0.00
<b>Total for Other Revenues</b>	<b>\$9,627.07</b>	<b>\$11,931.91</b>	<b>\$5,276.00</b>
<b>Total for Revenues</b>	<b>\$825,352.94</b>	<b>\$518,151.52</b>	<b>\$494,589.00</b>
<b>Other Sources</b>			
<b>Proceeds of Obligations</b>			
5730 - Bond Anticipation Notes	-	-	\$0.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$825,352.94</b>	<b>\$518,151.52</b>	<b>\$494,589.00</b>

Town of Wilna  
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>			
51301 - Machinery - Personal Services	\$22,401.20	\$21,062.41	\$20,296.00
51302 - Machinery - Equipment and Capital Outlay	\$57,230.56	-	\$18,024.00
51304 - Machinery - Contractual	\$86,279.20	\$105,963.88	\$50,010.00
51401 - Brush And Weeds - Personal Services	\$11,390.36	\$10,531.20	\$8,604.00
51421 - Snow Removal - Personal Services	\$64,796.50	\$62,147.23	\$66,367.00
51424 - Snow Removal - Contractual	\$156,563.83	\$165,753.31	\$133,707.00
51481 - Highway Services for Other Governments - Personal Services <i>Services for Jefferson County</i>	\$105,256.51	\$111,433.67	\$95,274.00
<b>Total for Highway</b>	<b>\$503,918.16</b>	<b>\$476,891.70</b>	<b>\$392,282.00</b>
<b>Total for Transportation</b>	<b>\$503,918.16</b>	<b>\$476,891.70</b>	<b>\$392,282.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$18,717.00	\$27,506.00	\$27,150.00
90308 - Social Security - Employee Benefits	\$15,239.12	\$15,366.26	\$14,303.00
90508 - Unemployment Insurance - Employee Benefits	\$1,832.55	\$1,576.31	\$1,965.00
90558 - Disability Insurance - Employee Benefits	-	-	\$0.00

Town of Wilna  
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	\$77,438.47	\$82,603.28	\$78,943.00
90708 - Union Welfare Benefits - Employee Benefits	-	-	\$0.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Uniforms</i>	\$2,334.12	\$1,933.32	\$1,388.00
<b>Total for Employee Benefits</b>	<b>\$115,561.26</b>	<b>\$128,985.17</b>	<b>\$123,749.00</b>
<b>Total for Employee Benefits</b>	<b>\$115,561.26</b>	<b>\$128,985.17</b>	<b>\$123,749.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$0.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$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>\$619,479.42</b>	<b>\$605,876.87</b>	<b>\$516,031.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$619,479.42</b>	<b>\$605,876.87</b>	<b>\$516,031.00</b>



Town of Wilna  
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	\$79,181.00	\$166,904.00	\$188,346.00
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	\$2.35	-	-
<i>Adjustment for rounding</i>			
8022 - Restated Fund Balance - Beginning of Year	\$79,178.65	\$166,904.00	\$188,346.00
Add Revenues and Other Sources	\$825,352.94	\$518,151.52	\$494,589.00
Deduct Expenditures and Other Uses	\$619,479.42	\$605,876.87	\$516,031.00
8029 - Fund Balance - End of Year	\$285,052.17	\$79,181.00	\$166,904.00

Town of Wilna  
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	\$655,297.00	\$609,144.00	\$380,000.00
2399 - Est Rev - Intergovernmental Charges	\$116,500.00	\$101,500.00	\$101,500.00
2499 - Est Rev - Use of Money and Property	\$17,400.00	\$15,100.00	\$15,100.00
2799 - Est Rev - Other Revenues	\$5,400.00	\$5,400.00	\$13,400.00
<b>Total for Estimated Revenue</b>	<b>\$794,597.00</b>	<b>\$731,144.00</b>	<b>\$510,000.00</b>
<b>Estimated Other Sources</b>			
5799 - Est Rev - Proceeds of Obligations	-	-	\$0.00
599 - Appropriated Fund Balance	\$83,300.00	\$25,000.00	\$115,000.00
<b>Total for Estimated Other Sources</b>	<b>\$83,300.00</b>	<b>\$25,000.00</b>	<b>\$115,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$877,897.00</b>	<b>\$756,144.00</b>	<b>\$625,000.00</b>

Town of Wilna  
 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	\$752,000.00	\$628,000.00	\$473,580.00
9199 - App - Employee Benefits	\$125,897.00	\$128,144.00	\$151,420.00
9899 - App - Debt Service	-	-	\$0.00
<b>Total for Estimated Appropriations</b>	<b>\$877,897.00</b>	<b>\$756,144.00</b>	<b>\$625,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$877,897.00</b>	<b>\$756,144.00</b>	<b>\$625,000.00</b>

Town of Wilna  
 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	\$9,874.67	\$89,553.02	\$152,332.00
201 - Cash In Time Deposits	-	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$9,874.67</b>	<b>\$89,553.02</b>	<b>\$152,332.00</b>
<b>Total for Assets</b>	<b>\$9,874.67</b>	<b>\$89,553.02</b>	<b>\$152,332.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$9,874.67</b>	<b>\$89,553.02</b>	<b>\$152,332.00</b>

Town of Wilna  
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>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$132,683.00	\$124,096.00	\$130,000.00
915 - Assigned Unappropriated Fund Balance	-	\$0.00	\$22,332.00
<b>Total for Assigned Fund Balance</b>	<b>\$132,683.00</b>	<b>\$124,096.00</b>	<b>\$152,332.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$122,808.33)	(\$34,542.98)	-
<b>Total for Unassigned Fund Balance</b>	<b>(\$122,808.33)</b>	<b>(\$34,542.98)</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$9,874.67</b>	<b>\$89,553.02</b>	<b>\$152,332.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$9,874.67</b>	<b>\$89,553.02</b>	<b>\$152,332.00</b>

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

**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	-	\$0.00	-
<b>Total for Property Taxes</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$300,000.00	\$300,000.00	\$332,860.00
<b>Total for Non-Property Tax Items</b>	<b>\$300,000.00</b>	<b>\$300,000.00</b>	<b>\$332,860.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments	-	\$16,842.40	\$32,622.00
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$16,842.40</b>	<b>\$32,622.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,843.85	-	\$6.00
<b>Total for Use of Money and Property</b>	<b>\$1,843.85</b>	<b>\$0.00</b>	<b>\$6.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	\$2,340.00	-	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$2,340.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$899.29	-	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
2770 - Unclassified	-	\$199.98	\$5,143.00
<b>Total for Other Revenues</b>	<b>\$899.29</b>	<b>\$199.98</b>	<b>\$5,143.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$157,543.31	\$145,895.75	\$149,616.00
<b>Total for State Aid</b>	<b>\$157,543.31</b>	<b>\$145,895.75</b>	<b>\$149,616.00</b>
<b>Total for Revenues</b>	<b>\$462,626.45</b>	<b>\$462,938.13</b>	<b>\$520,247.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$462,626.45</b>	<b>\$462,938.13</b>	<b>\$520,247.00</b>

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

**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>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$152,067.08	\$127,834.18	\$104,232.00
51104 - Maintenance of Roads - Contractual	\$10,373.89	\$11,838.67	\$13,357.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$244,781.93	\$267,573.46	\$192,710.00
51124 - Permanent Improvements Highway - Contractual	\$21,861.00	-	-
<b>Total for Highway</b>	<b>\$429,083.90</b>	<b>\$407,246.31</b>	<b>\$310,299.00</b>
<b>Total for Transportation</b>	<b>\$429,083.90</b>	<b>\$407,246.31</b>	<b>\$310,299.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$18,717.00	\$27,506.00	\$27,150.00
90308 - Social Security - Employee Benefits	\$11,279.75	\$9,472.74	\$7,749.00
90508 - Unemployment Insurance - Employee Benefits	\$49.55	\$254.51	\$0.00
90558 - Disability Insurance - Employee Benefits	-	-	\$0.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$79,840.51	\$79,303.92	\$74,546.00
90708 - Union Welfare Benefits - Employee Benefits	-	-	\$0.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Uniforms</i>	\$3,334.09	\$1,933.30	\$1,388.00



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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Employee Benefits</b>	<b>\$113,220.90</b>	<b>\$118,470.47</b>	<b>\$110,833.00</b>
<b>Total for Employee Benefits</b>	<b>\$113,220.90</b>	<b>\$118,470.47</b>	<b>\$110,833.00</b>
<b>Total for Expenditures</b>	<b>\$542,304.80</b>	<b>\$525,716.78</b>	<b>\$421,132.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$542,304.80</b>	<b>\$525,716.78</b>	<b>\$421,132.00</b>

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

**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	\$89,553.02	\$152,332.00	\$53,217.00
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	-	\$0.33	-
8022 - Restated Fund Balance - Beginning of Year	\$89,553.02	\$152,331.67	\$53,217.00
Add Revenues and Other Sources	\$462,626.45	\$462,938.13	\$520,247.00
Deduct Expenditures and Other Uses	\$542,304.80	\$525,716.78	\$421,132.00
8029 - Fund Balance - End of Year	\$9,874.67	\$89,553.02	\$152,332.00

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

**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>			
1199 - Est Rev - Non-Property Tax Items	\$285,506.00	\$300,000.00	\$300,000.00
2399 - Est Rev - Intergovernmental Charges	-	-	\$0.00
2499 - Est Rev - Use of Money and Property	\$4,060.00	\$100.00	\$100.00
2799 - Est Rev - Other Revenues	\$100.00	\$100.00	\$8,100.00
3099 - Est Rev - State Aid	\$145,896.00	\$145,896.00	\$101,800.00
<b>Total for Estimated Revenue</b>	<b>\$435,562.00</b>	<b>\$446,096.00</b>	<b>\$410,000.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$132,683.00	\$124,096.00	\$130,000.00
<b>Total for Estimated Other Sources</b>	<b>\$132,683.00</b>	<b>\$124,096.00</b>	<b>\$130,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$568,245.00</b>	<b>\$570,192.00</b>	<b>\$540,000.00</b>

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

**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	\$449,000.00	\$442,000.00	\$397,000.00
9199 - App - Employee Benefits	\$119,245.00	\$128,192.00	\$143,000.00
<b>Total for Estimated Appropriations</b>	<b>\$568,245.00</b>	<b>\$570,192.00</b>	<b>\$540,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$568,245.00</b>	<b>\$570,192.00</b>	<b>\$540,000.00</b>

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

**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>		

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

**H - Capital Projects  
 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	\$12,939.25	-	-
<b>Total for Due to</b>	<b>\$12,939.25</b>		
<b>Total for Liabilities</b>	<b>\$12,939.25</b>		
<b>Fund Balance</b>			
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$12,939.25)	-	-
<b>Total for Unassigned Fund Balance</b>	<b>(\$12,939.25)</b>		
<b>Total for Fund Balance</b>	<b>(\$12,939.25)</b>		
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>		

Town of Wilna  
 Annual Financial Report  
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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>			
3097 - State Aid Capital Projects	\$45,000.00	-	-
<b>Total for State Aid</b>	<b>\$45,000.00</b>		
<b>Total for Revenues</b>	<b>\$45,000.00</b>		
<b>Total for Revenues and Other Sources</b>	<b>\$45,000.00</b>		

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

**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>Public Safety</b>			
<b>Administration</b>			
30972 - Public Safety Capital Project - Equipment and Capital Outlay	\$57,939.25	-	-
<b>Total for Administration</b>	<b>\$57,939.25</b>		
<b>Total for Public Safety</b>	<b>\$57,939.25</b>		
<b>Total for Expenditures</b>	<b>\$57,939.25</b>		
<b>Total for Expenditures and Other Uses</b>	<b>\$57,939.25</b>		



Town of Wilna  
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 For the Fiscal Period 01/01/2023 - 12/31/2023

**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	-	-
8022 - Restated Fund Balance - Beginning of Year	\$0.00	-	-
Add Revenues and Other Sources	\$45,000.00	-	-
Deduct Expenditures and Other Uses	\$57,939.25	-	-
8029 - Fund Balance - End of Year	(\$12,939.25)	-	-

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

**SF - Special District(s) Fire Protection  
 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	\$164.96	-	-
201 - Cash In Time Deposits	\$3,087.04	-	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,252.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$3,252.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$3,252.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**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>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$3,252.00	-	-
<b>Total for Assigned Fund Balance</b>	<b>\$3,252.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$3,252.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$3,252.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**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	\$46,450.00	\$25,000.00	\$20,000.00
<b>Total for Property Taxes</b>	<b>\$46,450.00</b>	<b>\$25,000.00</b>	<b>\$20,000.00</b>
<b>Total for Revenues</b>	<b>\$46,450.00</b>	<b>\$25,000.00</b>	<b>\$20,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$46,450.00</b>	<b>\$25,000.00</b>	<b>\$20,000.00</b>

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

**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	\$43,198.00	\$25,000.00	\$20,000.00
<b>Total for Fire Protection</b>	<b>\$43,198.00</b>	<b>\$25,000.00</b>	<b>\$20,000.00</b>
<b>Total for Public Safety</b>	<b>\$43,198.00</b>	<b>\$25,000.00</b>	<b>\$20,000.00</b>
<b>Total for Expenditures</b>	<b>\$43,198.00</b>	<b>\$25,000.00</b>	<b>\$20,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$43,198.00</b>	<b>\$25,000.00</b>	<b>\$20,000.00</b>

Town of Wilna  
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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	\$0.00	\$0.00
Add Revenues and Other Sources	\$46,450.00	\$25,000.00	\$20,000.00
Deduct Expenditures and Other Uses	\$43,198.00	\$25,000.00	\$20,000.00
8029 - Fund Balance - End of Year	\$3,252.00	\$0.00	\$0.00

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

**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	\$3,977.78	\$28,848.82	\$6,209.00
201 - Cash In Time Deposits	\$5,109.43	-	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$9,087.21</b>	<b>\$28,848.82</b>	<b>\$6,209.00</b>
<b>Total for Assets</b>	<b>\$9,087.21</b>	<b>\$28,848.82</b>	<b>\$6,209.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$9,087.21</b>	<b>\$28,848.82</b>	<b>\$6,209.00</b>

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

**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	\$1,038.44	-	-
<b>Total for Due to</b>	<b>\$1,038.44</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$1,038.44</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$5,092.00	-	-
915 - Assigned Unappropriated Fund Balance	\$2,956.77	\$28,848.82	\$6,209.00
<b>Total for Assigned Fund Balance</b>	<b>\$8,048.77</b>	<b>\$28,848.82</b>	<b>\$6,209.00</b>
<b>Total for Fund Balance</b>	<b>\$8,048.77</b>	<b>\$28,848.82</b>	<b>\$6,209.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$9,087.21</b>	<b>\$28,848.82</b>	<b>\$6,209.00</b>



Town of Wilna  
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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	\$25,000.00	\$30,000.00	\$15,000.00
<b>Total for Property Taxes</b>	<b>\$25,000.00</b>	<b>\$30,000.00</b>	<b>\$15,000.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,029.80	-	-
<b>Total for Use of Money and Property</b>	<b>\$1,029.80</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$7,707.73	\$0.00	-
2770 - Unclassified	-	-	\$0.00
<b>Total for Other Revenues</b>	<b>\$7,707.73</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$33,737.53</b>	<b>\$30,000.00</b>	<b>\$15,000.00</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>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Revenues and Other Sources</b>	<b>\$33,737.53</b>	<b>\$30,000.00</b>	<b>\$15,000.00</b>

Town of Wilna  
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For the Fiscal Period 01/01/2023 - 12/31/2023

**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>			
51822 - Street Lighting - Equipment and Capital Outlay	\$50,279.42	-	-
51824 - Street Lighting - Contractual	\$4,258.16	\$7,359.64	\$10,593.00
<b>Total for Highway</b>	<b>\$54,537.58</b>	<b>\$7,359.64</b>	<b>\$10,593.00</b>
<b>Total for Transportation</b>	<b>\$54,537.58</b>	<b>\$7,359.64</b>	<b>\$10,593.00</b>
<b>Total for Expenditures</b>	<b>\$54,537.58</b>	<b>\$7,359.64</b>	<b>\$10,593.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$54,537.58</b>	<b>\$7,359.64</b>	<b>\$10,593.00</b>

Town of Wilna  
Annual Financial Report  
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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	\$28,848.82	\$6,209.00	\$1,802.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$0.54	-
8022 - Restated Fund Balance - Beginning of Year	\$28,848.82	\$6,208.46	\$1,802.00
Add Revenues and Other Sources	\$33,737.53	\$30,000.00	\$15,000.00
Deduct Expenditures and Other Uses	\$54,537.58	\$7,359.64	\$10,593.00
8029 - Fund Balance - End of Year	\$8,048.77	\$28,848.82	\$6,209.00

Town of Wilna  
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**SS - Special District(s) Sewer  
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	\$6,283.78	\$20,485.77	\$18,833.00
201 - Cash In Time Deposits	\$128.16	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$6,411.94</b>	<b>\$20,485.77</b>	<b>\$18,833.00</b>
<b>Net Other Receivables</b>			
360 - Sewer Rents Receivable	-	\$0.00	\$12,740.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,740.00</b>
<b>Total for Assets</b>	<b>\$6,411.94</b>	<b>\$20,485.77</b>	<b>\$31,573.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$6,411.94</b>	<b>\$20,485.77</b>	<b>\$31,573.00</b>

Town of Wilna  
Annual Financial Report  
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**SS - Special District(s) Sewer  
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>			
601 - Accrued Liabilities	-	\$5.23	-
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$5.23</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$0.00	\$12,740.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,740.00</b>
<b>Other Liabilities</b>			
720 - Group Insurance	-	\$0.00	-
725 - US Savings Bonds	-	\$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>\$0.00</b>	<b>\$5.23</b>	<b>\$12,740.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$5,876.00	\$39,316.00	\$18,833.00
915 - Assigned Unappropriated Fund Balance	\$535.94	-	\$0.00
<b>Total for Assigned Fund Balance</b>	<b>\$6,411.94</b>	<b>\$39,316.00</b>	<b>\$18,833.00</b>
<b>Unassigned Fund Balance</b>			

Town of Wilna  
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**SS - Special District(s) Sewer  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
917 - Unassigned Fund Balance	-	(\$18,835.46)	-
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>(\$18,835.46)</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$6,411.94</b>	<b>\$20,480.54</b>	<b>\$18,833.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$6,411.94</b>	<b>\$20,485.77</b>	<b>\$31,573.00</b>

Town of Wilna  
Annual Financial Report  
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**SS - Special District(s) Sewer  
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	-	-	\$0.00
<b>Total for Property Taxes</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Departmental Income</b>			
2120 - Sewer Rents	\$29,155.00	\$14,645.30	\$17,744.00
2128 - Interest and Penalties on Sewer Accounts	\$1,120.00	\$1,341.89	\$1,558.00
<b>Total for Departmental Income</b>	<b>\$30,275.00</b>	<b>\$15,987.19</b>	<b>\$19,302.00</b>
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments	-	-	\$10,416.00
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,416.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$14.21	-	\$3.00
<b>Total for Use of Money and Property</b>	<b>\$14.21</b>	<b>\$0.00</b>	<b>\$3.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$129.75	\$0.00	-
2770 - Unclassified	-	\$6.63	-
<b>Total for Other Revenues</b>	<b>\$129.75</b>	<b>\$6.63</b>	<b>\$0.00</b>



Town of Wilna  
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**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>State Aid</b>			
3089 - State Aid Other	-	\$10,416.51	-
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$10,416.51</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$30,418.96</b>	<b>\$26,410.33</b>	<b>\$29,721.00</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>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$30,418.96</b>	<b>\$26,410.33</b>	<b>\$29,721.00</b>

Town of Wilna  
Annual Financial Report  
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**SS - Special District(s) Sewer  
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>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$500.00	\$500.00	\$0.00
19204 - Municipal Association Dues - Contractual	\$53.50	\$53.00	\$80.00
<b>Total for Special Items</b>	<b>\$553.50</b>	<b>\$553.00</b>	<b>\$80.00</b>
<b>Total for General Government Support</b>	<b>\$553.50</b>	<b>\$553.00</b>	<b>\$80.00</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81104 - Sewer Administration - Contractual	-	\$750.00	-
81204 - Sanitary Sewers - Contractual	\$425.00	\$425.00	\$425.00
81301 - Sewage Treatment and Disposal - Personal Services	\$500.00	\$5,977.46	\$10,609.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$21,527.70	\$0.00	\$11,967.00
81304 - Sewage Treatment and Disposal - Contractual	\$17,710.79	\$12,653.65	\$7,548.00
<b>Total for Sewage</b>	<b>\$40,163.49</b>	<b>\$19,806.11</b>	<b>\$30,549.00</b>
<b>Total for Home and Community Services</b>	<b>\$40,163.49</b>	<b>\$19,806.11</b>	<b>\$30,549.00</b>
<b>Employee Benefits</b>			

Town of Wilna  
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**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$34.57	\$179.00	\$176.00
90308 - Social Security - Employee Benefits	-	\$419.76	\$811.00
90508 - Unemployment Insurance - Employee Benefits	-	\$104.92	\$264.00
90558 - Disability Insurance - Employee Benefits	\$36.00	-	\$20.00
<b>Total for Employee Benefits</b>	<b>\$70.57</b>	<b>\$703.68</b>	<b>\$1,271.00</b>
<b>Total for Employee Benefits</b>	<b>\$70.57</b>	<b>\$703.68</b>	<b>\$1,271.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$3,700.00	\$3,700.00	\$3,700.00
<b>Total for Debt Service</b>	<b>\$3,700.00</b>	<b>\$3,700.00</b>	<b>\$3,700.00</b>
<b>Total for Debt Service</b>	<b>\$3,700.00</b>	<b>\$3,700.00</b>	<b>\$3,700.00</b>
<b>Total for Expenditures</b>	<b>\$44,487.56</b>	<b>\$24,762.79</b>	<b>\$35,600.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$44,487.56</b>	<b>\$24,762.79</b>	<b>\$35,600.00</b>

Town of Wilna  
Annual Financial Report  
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**SS - Special District(s) Sewer  
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	\$20,480.54	\$18,833.00	\$24,712.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$0.00	-
8022 - Restated Fund Balance - Beginning of Year	\$20,480.54	\$18,833.00	\$24,712.00
Add Revenues and Other Sources	\$30,418.96	\$26,410.33	\$29,721.00
Deduct Expenditures and Other Uses	\$44,487.56	\$24,762.79	\$35,600.00
8029 - Fund Balance - End of Year	\$6,411.94	\$20,480.54	\$18,833.00

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**SS - Special District(s) Sewer  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1299 - Est Rev - Departmental Income	-	\$29,875.00	\$29,875.00
2199 - Est Rev - Departmental Income	\$29,875.00	-	-
2499 - Est Rev - Use of Money and Property	\$580.00	\$25.00	\$25.00
2799 - Est Rev - Other Revenues	\$100.00	\$100.00	\$100.00
<b>Total for Estimated Revenue</b>	<b>\$30,555.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$5,876.00	\$39,316.00	\$25,000.00
<b>Total for Estimated Other Sources</b>	<b>\$5,876.00</b>	<b>\$39,316.00</b>	<b>\$25,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$36,431.00</b>	<b>\$69,316.00</b>	<b>\$55,000.00</b>

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**SS - Special District(s) Sewer  
 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	\$750.00	\$750.00	\$700.00
8999 - App - Home and Community Services	\$31,425.00	\$64,310.00	\$48,821.00
9199 - App - Employee Benefits	\$556.00	\$556.00	\$1,779.00
9899 - App - Debt Service	\$3,700.00	\$3,700.00	\$3,700.00
<b>Total for Estimated Appropriations</b>	<b>\$36,431.00</b>	<b>\$69,316.00</b>	<b>\$55,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$36,431.00</b>	<b>\$69,316.00</b>	<b>\$55,000.00</b>

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**SW - Special District(s) Water  
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	\$16,552.14	\$84,672.04	\$101,378.00
201 - Cash In Time Deposits	\$100,183.56	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$116,735.70</b>	<b>\$84,672.04</b>	<b>\$101,378.00</b>
<b>Net Other Receivables</b>			
350 - Water Rents Receivable	-	\$0.00	\$25,429.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,429.00</b>
<b>Total for Assets</b>	<b>\$116,735.70</b>	<b>\$84,672.04</b>	<b>\$126,807.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$116,735.70</b>	<b>\$84,672.04</b>	<b>\$126,807.00</b>

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**SW - Special District(s) Water  
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	-	\$0.00	-
601 - Accrued Liabilities	-	\$15.69	-
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$15.69</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$0.00	\$25,429.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,429.00</b>
<b>Other Liabilities</b>			
720 - Group Insurance	-	\$0.00	-
725 - US Savings Bonds	-	\$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>\$0.00</b>	<b>\$15.69</b>	<b>\$25,429.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$78,540.00	\$107,049.00	\$83,135.00
915 - Assigned Unappropriated Fund Balance	\$38,195.70	\$0.00	\$18,243.00
<b>Total for Assigned Fund Balance</b>	<b>\$116,735.70</b>	<b>\$107,049.00</b>	<b>\$101,378.00</b>



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**SW - Special District(s) Water  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	(\$22,392.65)	-
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>(\$22,392.65)</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$116,735.70</b>	<b>\$84,656.35</b>	<b>\$101,378.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$116,735.70</b>	<b>\$84,672.04</b>	<b>\$126,807.00</b>

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**SW - Special District(s) Water  
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	\$26,865.00	\$26,865.00	\$26,865.00
<b>Total for Property Taxes</b>	<b>\$26,865.00</b>	<b>\$26,865.00</b>	<b>\$26,865.00</b>
<b>Departmental Income</b>			
2140 - Metered Water Sales	\$113,979.71	\$79,077.52	\$90,811.00
2148 - Interest and Penalties on Water Rents	\$3,278.48	\$3,721.32	\$3,976.00
<b>Total for Departmental Income</b>	<b>\$117,258.19</b>	<b>\$82,798.84</b>	<b>\$94,787.00</b>
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments	-	-	\$0.00
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,269.35	-	\$10.00
<b>Total for Use of Money and Property</b>	<b>\$2,269.35</b>	<b>\$0.00</b>	<b>\$10.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	-	-	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			

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**SW - Special District(s) Water  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2701 - Refunds of Prior Year Expenditures	\$177.94	-	-
2770 - Unclassified	-	\$19.89	\$320.00
<b>Total for Other Revenues</b>	<b>\$177.94</b>	<b>\$19.89</b>	<b>\$320.00</b>
<b>Total for Revenues</b>	<b>\$146,570.48</b>	<b>\$109,683.73</b>	<b>\$121,982.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$17,950.00	\$0.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$17,950.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$17,950.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$146,570.48</b>	<b>\$127,633.73</b>	<b>\$121,982.00</b>

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**SW - Special District(s) Water  
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>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$1,500.00	\$1,500.00	\$0.00
19204 - Municipal Association Dues - Contractual	\$267.50	\$265.00	\$240.00
19304 - Judgements and Claims - Contractual	-	-	\$0.00
<b>Total for Special Items</b>	<b>\$1,767.50</b>	<b>\$1,765.00</b>	<b>\$240.00</b>
<b>Total for General Government Support</b>	<b>\$1,767.50</b>	<b>\$1,765.00</b>	<b>\$240.00</b>
<b>Home and Community Services</b>			
<b>Water</b>			
83201 - Water Source of Supply, Power and Pumping - Personal Services	\$1,500.00	\$2,999.88	\$3,300.00
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$1,342.73	\$23,949.76	\$4,925.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$88,902.97	\$93,100.06	\$85,330.00
83304 - Water Purification - Contractual	\$340.10	\$966.14	\$83.00
<b>Total for Water</b>	<b>\$92,085.80</b>	<b>\$121,015.84</b>	<b>\$93,638.00</b>
<b>Total for Home and Community Services</b>	<b>\$92,085.80</b>	<b>\$121,015.84</b>	<b>\$93,638.00</b>
<b>Employee Benefits</b>			

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**SW - Special District(s) Water  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	-	\$537.00	\$528.00
90308 - Social Security - Employee Benefits	\$103.89	\$227.13	\$252.00
90508 - Unemployment Insurance - Employee Benefits	-	\$31.41	-
<b>Total for Employee Benefits</b>	<b>\$103.89</b>	<b>\$795.54</b>	<b>\$780.00</b>
<b>Total for Employee Benefits</b>	<b>\$103.89</b>	<b>\$795.54</b>	<b>\$780.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$9,212.00	\$9,212.00	\$9,212.00
97107 - Serial Bonds - Debt Interest	\$1,937.82	\$2,067.00	\$2,194.00
97896 - Long Term Debt, Other (Specify) - Debt Principal	-	\$9,500.00	-
97976 - Debt Principal Other Government - Debt Principal	\$9,500.00	-	\$9,500.00
<b>Total for Debt Service</b>	<b>\$20,649.82</b>	<b>\$20,779.00</b>	<b>\$20,906.00</b>
<b>Total for Debt Service</b>	<b>\$20,649.82</b>	<b>\$20,779.00</b>	<b>\$20,906.00</b>
<b>Total for Expenditures</b>	<b>\$114,607.01</b>	<b>\$144,355.38</b>	<b>\$115,564.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$114,607.01</b>	<b>\$144,355.38</b>	<b>\$115,564.00</b>

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**SW - Special District(s) Water  
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	\$84,657.00	\$101,378.00	\$94,960.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$115.23	-	-
<i>Shared bank account. Prior year amount of \$115.23 reported in this fund when it should have been reported in another fund.</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$0.00	-
8022 - Restated Fund Balance - Beginning of Year	\$84,772.23	\$101,378.00	\$94,960.00
Add Revenues and Other Sources	\$146,570.48	\$127,633.73	\$121,982.00
Deduct Expenditures and Other Uses	\$114,607.01	\$144,355.38	\$115,564.00
8029 - Fund Balance - End of Year	\$116,735.70	\$84,657.00	\$101,378.00

Town of Wilna  
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**SW - Special District(s) Water  
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	\$26,865.00	\$26,865.00	\$26,865.00
1299 - Est Rev - Departmental Income	-	\$104,500.00	\$104,450.00
2199 - Est Rev - Departmental Income	\$104,875.00	-	-
2399 - Est Rev - Intergovernmental Charges	-	\$150.00	\$150.00
2499 - Est Rev - Use of Money and Property	\$3,480.00	\$125.00	\$190.00
2799 - Est Rev - Other Revenues	-	\$225.00	\$210.00
<b>Total for Estimated Revenue</b>	<b>\$135,220.00</b>	<b>\$131,865.00</b>	<b>\$131,865.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$78,540.00	\$107,049.00	\$83,135.00
<b>Total for Estimated Other Sources</b>	<b>\$78,540.00</b>	<b>\$107,049.00</b>	<b>\$83,135.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$213,760.00</b>	<b>\$238,914.00</b>	<b>\$215,000.00</b>

Town of Wilna  
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**SW - Special District(s) Water  
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	\$1,835.00	\$1,800.00	\$1,800.00
8999 - App - Home and Community Services	\$191,149.00	\$215,697.00	\$191,578.00
9199 - App - Employee Benefits	\$114.00	\$632.00	\$837.00
9899 - App - Debt Service	\$20,662.00	\$20,785.00	\$20,785.00
<b>Total for Estimated Appropriations</b>	<b>\$213,760.00</b>	<b>\$238,914.00</b>	<b>\$215,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$213,760.00</b>	<b>\$238,914.00</b>	<b>\$215,000.00</b>



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

	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	-	\$0.00	\$36,150.00
201 - Cash In Time Deposits	-	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,150.00</b>
<b>Total for Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,150.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,150.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Net Position</b>			
<b>Restricted Net Position</b>			
923 - Net Assets Restricted for Other Purposes	-	-	\$1,150.00
<b>Total for Restricted Net Position</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,150.00</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	-	-	\$35,000.00
<b>Total for Unrestricted Net Position</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>
<b>Total for Net Position</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,150.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,150.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	-	\$10.00
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10.00</b>
<b>Miscellaneous</b>			
2705 - Gifts and Donations	-	-	\$0.00
2770 - Unclassified	-	-	\$665.00
<b>Total for Miscellaneous</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$665.00</b>
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$675.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$675.00</b>

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**TE - Private Purpose Trust  
 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>Special Items</b>			
19454 - Other Private-Purpose Activities - Contractual	-	\$0.00	\$995.00
<b>Total for Special Items</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$995.00</b>
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$995.00</b>
<b>Total for Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$995.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$995.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$0.00	\$36,150.00	\$36,470.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	\$36,150.00	-
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$36,470.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$675.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$995.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$36,150.00

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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>Non-Depreciable Capital Assets</b>			
101 - Land	\$1,078,081.00	\$1,078,081.00	\$1,078,081.00
105 - Construction Work In Progress	\$1,608,977.42	\$1,558,698.00	\$1,558,698.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$2,687,058.42</b>	<b>\$2,636,779.00</b>	<b>\$2,636,779.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$2,142,854.00	\$2,062,854.00	\$1,844,154.00
104 - Machinery and Equipment	\$2,973,517.56	\$2,916,287.00	\$2,916,287.00
<b>Total for Depreciable Capital Assets</b>	<b>\$5,116,371.56</b>	<b>\$4,979,141.00</b>	<b>\$4,760,441.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$138,076.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$138,076.00</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$7,803,429.98</b>	<b>\$7,753,996.00</b>	<b>\$7,397,220.00</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	\$161,746.00	\$174,858.00	\$187,770.00
<b>Total for Debt Obligations</b>	<b>\$161,746.00</b>	<b>\$174,858.00</b>	<b>\$187,770.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$372,535.00	\$0.00	\$1,460.00
<b>Total for Other Long-Term Obligations</b>	<b>\$372,535.00</b>	<b>\$0.00</b>	<b>\$1,460.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$534,281.00</b>	<b>\$174,858.00</b>	<b>\$189,230.00</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	\$12,912.00	\$0.00	\$0.00	\$174,658.00	\$161,746.00
<b>Total</b>	\$0.00	\$0.00	\$12,912.00	\$0.00	\$0.00	\$174,658.00	\$161,746.00

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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 Water		12/23/99	12/23/37	\$0.00	\$0.00	\$3,900.00	\$0.00	\$59,700.00	\$0.00	\$55,800.00
Bond Water-EFC	EFC	3/15/06	3/15/36	\$0.00	\$0.00	\$5,312.00	\$0.00	\$74,358.00	\$0.00	\$69,046.00
Bond Sewer		10/8/03	10/8/33	\$0.00	\$0.00	\$3,700.00	\$0.00	\$40,600.00	\$0.00	\$36,900.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$12,912.00	\$0.00	\$12,912.00	\$148,834.00
2025	\$12,912.00	\$0.00	\$12,912.00	\$135,922.00
2026	\$12,912.00	\$0.00	\$12,912.00	\$123,010.00
2027	\$12,911.00	\$0.00	\$12,911.00	\$110,099.00
2028	\$12,911.00	\$0.00	\$12,911.00	\$97,188.00
2029	\$12,911.00	\$0.00	\$12,911.00	\$84,277.00
2030	\$12,911.00	\$0.00	\$12,911.00	\$71,366.00
2031	\$12,911.00	\$0.00	\$12,911.00	\$58,455.00
2032	\$12,911.00	\$0.00	\$12,911.00	\$45,544.00
2033	\$12,811.00	\$0.00	\$12,811.00	\$32,733.00
2034	\$9,211.00	\$0.00	\$9,211.00	\$23,522.00
2035	\$9,211.00	\$0.00	\$9,211.00	\$14,311.00
2036	\$9,211.00	\$0.00	\$9,211.00	\$5,100.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$5,100.00	\$0.00	\$5,100.00	\$0.00
<b>Total</b>	\$161,746.00	\$0.00	\$161,746.00	
\$161,746.00 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
241	Savings	A, B, DA, DB, H, SF, SL, SS, SW	\$0.02	\$0.00	\$0.00	\$0.00	\$0.02
4423	Savings	A, B, DA, DB, H, SF, SL, SS, SW	\$990,942.61	\$0.00	\$0.00	\$0.00	\$990,942.61
4415	Checking	A, B, DA, DB, H, SF, SL, SS, SW	\$309,322.23	\$0.00	(\$76,381.88)	\$0.00	\$232,940.35
<b>Total</b>			<b>\$1,300,264.86</b>	<b>\$0.00</b>	<b>(\$76,381.88)</b>	<b>\$0.00</b>	<b>\$1,223,882.98</b>
<b>Total Cash From Financials</b>							<b>\$1,223,882.98</b>

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$1,300,264.86
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$1,178,750.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$1,428,750.00</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

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
7	20		

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$59,271.57	6	4		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$50,218.01	7	20		
Worker's Compensation	\$73,594.65	7	20		
Life Insurance					
Unemployment Insurance	\$3,685.34	6	11		
Disability Insurance	\$185.25	0	0		
Hospital, Medical and Dental Insurance	\$205,257.72	7	1		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$5,668.21	6			
<b>Total Employee Benefits Paid</b>	<b>\$397,880.75</b>				