

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Whitestown
County of Oneida
For the Fiscal Year Ended 12/31/2019

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

TOWN OF Whitestown

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EqpCode	2019
Assets			
Cash	71,257	A200	276,918
Cash In Time Deposits	813,722	A201	406,741
Petty Cash	450	A210	450
TOTAL Cash	885,429		684,108
Accounts Receivable	371,825	A380	362,809
TOTAL Other Receivables (net)	371,825		362,809
Due From Other Funds	49,128	A391	742,405
TOTAL Due From Other Funds	49,128		742,405
Prepaid Expenses	125,082	A480	74,757
TOTAL Prepaid Expenses	125,082		74,757
Cash Special Reserves	10,000	A230	10,000
Cash In Time Deposits Special Reserves	22,098	A231	10,000
TOTAL Restricted Assets	32,098		20,000
TOTAL Assets and Deferred Outflows of Resources	1,463,563		1,884,080

TOWN OF Whitestown
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(A) GENERAL

Balance Sheet

Code Description	2018	ExpCode	2019
Accounts Payable	75,611	A600	212,585
TOTAL Accounts Payable	75,611		212,585
Accrued Liabilities	17,343	A601	27,609
TOTAL Accrued Liabilities	17,343		27,609
Overpayments & Clearing Account	30	A690	
TOTAL Other Liabilities	30		0
Due To Other Funds	169,054	A630	390,484
TOTAL Due To Other Funds	169,054		390,484
Due To Other Governments		A631	8,148
TOTAL Due To Other Governments	0		8,148
TOTAL Liabilities	262,038		638,826
Deferred Inflows of Resources			
Deferred Inflow of Resources	14,654	A691	8,626
TOTAL Deferred Inflows of Resources	14,654		8,626
TOTAL Deferred Inflows of Resources	14,654		8,626
Fund Balance			
Not in Spendable Form	125,082	A806	
TOTAL Nonspendable Fund Balance	125,082		0
Capital Reserve	20,000	A878	20,000
TOTAL Restricted Fund Balance	20,000		20,000
Assigned Appropriated Fund Balance		A914	27,492
TOTAL Assigned Fund Balance	0		27,492
Unassigned Fund Balance	1,041,789	A917	1,189,136
TOTAL Unassigned Fund Balance	1,041,789		1,189,136
TOTAL Fund Balance	1,166,871		1,236,628
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,463,663		1,884,080

TOWN OF Whitestown
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EqpCode	2019
Revenues			
Real Property Taxes	1,662,041	A1001	1,693,706
TOTAL Real Property Taxes	1,662,041		1,693,706
Other Payments In Lieu of Taxes	59,580	A1081	40,565
Interest & Penalties On Real Prop Taxes	42,701	A1090	84,875
TOTAL Real Property Tax Items	102,281		125,440
Non Prop Tax Dist By County		A1120	40,000
Franchises	156,918	A1170	114,070
TOTAL Non Property Tax Items	156,918		154,070
Tax Collector Fees	37,050	A1232	37,945
Clerk Fees	1,635	A1255	1,892
Public Pound Charges, Dog Control Fees	506	A1550	140
Park And Recreational Charges	3,225	A2001	2,554
Recreational Concessions	17,630	A2012	23,415
Special Recreational Facility Charges	323,733	A2025	365,660
Other Culture & Recreation Income		A2089	21,162
Charges For Cemetery Services	9,590	A2192	1,150
TOTAL Departmental Income	393,369		453,917
Interest And Earnings	1,977	A2401	2,346
Rental of Real Property	23,675	A2410	24,804
TOTAL Use of Money And Property	25,653		27,149
Business & Occupational License	325	A2501	781
Games of Chance	110	A2530	140
Dog Licenses	5,819	A2544	5,295
TOTAL Licenses And Permits	6,254		6,216
Fines And Forfeited Bail	51,486	A2610	58,187
Fines & Pen-Dog Cases	150	A2611	40
TOTAL Fines And Forfeitures	51,636		58,227
Sales of Scrap & Excess Materials	203	A2650	306
Sales, Other		A2655	5
Sales of Real Property		A2660	1,514
TOTAL Sale of Property And Compensation For Loss	203		1,624
Refunds of Prior Year's Expenditures	270	A2701	
Gifts And Donations	50	A2705	
Grants From Local Governments	171,187	A2706	373,668
Unclassified (specify)	7,790	A2770	15,999
TOTAL Miscellaneous Local Sources	179,297		389,667
St Aid, Revenue Sharing	62,488	A3001	62,488
St Aid, Mortgage Tax	180,562	A3005	169,773
St Aid - Other (specify)	1,492	A3089	1,002,316
TOTAL State Aid	244,541		1,234,577
TOTAL Revenues	2,822,192		4,144,793
TOTAL Detail Revenues And Other Sources	2,822,192		4,144,793

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	Eqb Code	2019
Expenditures			
Legislative Board, Pers Serv	24,208	A10101	32,021
Legislative Board, Contr Expend	14	A10104	
TOTAL Legislative Board	24,222		32,021
Municipal Court, Pers Serv	58,042	A11101	64,358
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	4,800	A11104	4,588
TOTAL Municipal Court	62,843		68,946
Supervisor,pers Serv		A12201	159,307
Supervisor,equip & Cap Outlay	136,495	A12202	
Supervisor,contr Expend	29,047	A12204	35,869
TOTAL Supervisor	165,542		195,176
Auditor, Contr Expend	31,000	A13204	22,250
TOTAL Auditor	31,000		22,250
Tax Collection,pers Serv	58,623	A13301	59,677
Tax Collection,equip & Cap Outlay	749	A13302	
Tax Collection,contr Expend	19,715	A13304	25,448
TOTAL Tax Collection	79,087		85,124
Assessment, Pers Serv	75,482	A13551	38,340
Assessment, Equip & Cap Outlay	600	A13552	
Assessment, Contr Expend	18,437	A13554	11,237
TOTAL Assessment	94,519		49,577
Clerk,pers Serv	73,849	A14101	86,410
Clerk,contr Expend	7,265	A14104	11,090
TOTAL Clerk	81,114		97,500
Law, Pers Serv	49,998	A14201	51,000
Law, Contr Expend	2,040	A14204	2,892
TOTAL Law	52,038		53,892
Engineer, Contr Expend	12,291	A14404	11,745
TOTAL Engineer	12,291		11,745
Public Works Admin, Contr Expend	171,187	A14904	1,384,374
TOTAL Public Works Admin	171,187		1,384,374
Buildings, Pers Serv	224,837	A16201	225,394
Buildings, Equip & Cap Outlay	4,199	A16202	2,800
Buildings, Contr Expend	102,270	A16204	114,515
TOTAL Buildings	331,306		342,709
Central Garage, Pers Serv	117,039	A16401	126,716
Central Garage, Equip & Cap Outlay	160	A16402	4,723
Central Garage, Contr Expend	17,683	A16404	14,131
TOTAL Central Garage	134,882		145,570
Central Print & Mail,contr Expend	7,076	A16704	7,123
TOTAL Central Print & Mail	7,076		7,123
Unallocated Insurance, Contr Expend	106,548	A19104	173,699
TOTAL Unallocated Insurance	106,548		173,699
Municipal Assn Dues, Contr Expend	1,370	A19204	1,200
TOTAL Municipal Assn Dues	1,370		1,200

TOWN OF Whitestown
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Judgements And Claims, Contr Expend	886	A19304	19,195
TOTAL Judgements And Claims	886		19,195
Other Gen Govt Support, Contr Expend	39,238	A19894	39,433
TOTAL Other Gen Govt Support	39,238		39,433
TOTAL General Government Support	1,395,148		2,729,534
Traffic Control, Contr Expen	35,633	A33104	36,541
TOTAL Traffic Control	35,633		36,541
Control of Animals, Contr Expend	12,598	A35104	10,000
TOTAL Control of Animals	12,598		10,000
TOTAL Public Safety	48,231		46,541
Street Admin, Pers Serv	75,362	A50101	76,869
Street Admin, Contr Expend	2,591	A50104	3,129
TOTAL Street Admin	77,953		79,998
Sidewalks, Contr Expend		A54104	6,926
TOTAL Sidewalks	0		6,926
Bus Operations, Contr Expend	25,000	A56304	25,000
TOTAL Bus Operations	25,000		25,000
TOTAL Transportation	102,953		111,926
Veterans Service, Contr Expend	600	A65104	461
TOTAL Veterans Service	600		461
Programs For Aging, Pers Serv	8,463	A67721	8,633
Programs For Aging, Contr Expend	10,536	A67724	20,950
TOTAL Programs For Aging	19,000		29,583
TOTAL Economic Assistance And Opportunity	19,600		30,044
Parks, Pers Serv	397	A71101	5,200
Parks, Contr Expend	11,639	A71104	7,265
TOTAL Parks	12,037		12,465
Special Rec Facility, Pers Serv	146,267	A71801	153,953
Special Rec Facility, Equip & Cap Outlay	9,899	A71802	4,169
Special Rec Facility, Contr Expend	174,273	A71804	128,152
TOTAL Special Rec Facility	330,439		286,274
Celebrations, Contr Expend	4,303	A75504	3,670
TOTAL Celebrations	4,303		3,670
TOTAL Culture And Recreation	346,779		302,409
Refuse & Garbage, Contr Expend	99	A81604	18,961
TOTAL Refuse & Garbage	99		18,961
Drainage, Contr Expend	13,428	A85404	24,457
TOTAL Drainage	13,428		24,457
Cemetery, Pers Serv	6,703	A88101	8,896
Cemetery, Contr Expend	3,102	A88104	6,745
TOTAL Cemetery	9,804		15,641
TOTAL Home And Community Services	23,332		59,059
State Retirement System	140,240	A90108	150,163
Social Security, Employer Cont	73,728	A90308	75,344

TOWN OF Whitestown
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(A) GENERAL

Results of Operation

Code Description	2018	EmpCode	2019
Expenditures			
Worker's Compensation, Empl Bnfts	2,575	A90408	
Unemployment Insurance, Empl Bnfts	9,584	A90508	4,050
Disability Insurance, Empl Bnfts	3,243	A90558	2,280
Hospital & Medical (dental) Ins, Empl Bnft	349,060	A90608	419,991
TOTAL Employee Benefits	678,431		651,828
Debt Principal, Serial Bonds	80,000	A97106	45,000
Install Pur Debt, Principal	38,190	A97856	39,008
Debt Principal, State Loans	62,618	A97906	62,256
TOTAL Debt Principal	180,808		146,264
Debt Interest, Serial Bonds	6,632	A97107	9,088
Install Pur Debt, Interest	1,875	A97857	1,057
Debt Interest, State Loans	5,330	A97907	7,287
TOTAL Debt Interest	13,838		17,432
TOTAL Expenditures	2,709,118		4,095,036
TOTAL Detail Expenditures And Other Uses	2,709,118		4,095,036

TOWN OF Whitestown
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdtCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,222,189	A8021	1,186,871
Prior Period Adj -Increase In Fund Balance	51,178	A8012	
Prior Period Adj -Decrease In Fund Balance	199,569	A8015	
Restated Fund Balance - Beg of Year	1,073,798	A8022	1,186,871
ADD - REVENUES AND OTHER SOURCES	2,822,192		4,144,793
DEDUCT - EXPENDITURES AND OTHER USES	2,709,118		4,095,036
Fund Balance - End of Year	1,186,871	A8029	1,236,628

TOWN OF Whitestown
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(A) GENERAL

Budget Summary

Code Description	2019	EmpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,693,706	A1049N	1,713,244
Est Rev - Real Property Tax Items	81,300	A1099N	77,865
Est Rev - Non Property Tax Items	140,000	A1199N	135,000
Est Rev - Departmental Income	372,100	A1299N	377,900
Est Rev - Use of Money And Property	28,500	A2499N	28,500
Est Rev - Licenses And Permits	4,400	A2599N	5,900
Est Rev - Fines And Forfeitures	50,275	A2649N	50,075
Est Rev - Miscellaneous Local Sources	8,500	A2799N	12,000
Est Rev - State Aid	262,488	A3099N	252,488
TOTAL Estimated Revenues	2,641,269		2,652,972
Appropriated Fund Balance		A599N	27,492
TOTAL Estimated Other Sources	0		27,492
TOTAL Estimated Revenues And Other Sources	2,641,269		2,680,464

TOWN OF Whitestown
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(A) GENERAL

Budget Summary

Code Description	2019	EqpCode	2020
Appropriations			
App - General Government Support	1,305,266	A1999N	1,382,110
App - Public Safety	48,000	A3999N	48,000
App - Transportation	121,869	A5999N	128,405
App - Economic Assistance And Opportunity	32,233	A6999N	32,905
App - Culture And Recreation	291,596	A7999N	289,500
App - Home And Community Services	41,896	A8999N	54,500
App - Employee Benefits	638,231	A9199N	579,672
App - Debt Service	162,177	A9899N	165,372
TOTAL Appropriations	2,641,268		2,680,464
TOTAL Appropriations And Other Uses	2,641,268		2,680,464

TOWN OF Whitestown
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	625,304	B200	435,899
Cash In Time Deposits		B201	
TOTAL Cash	625,304		435,899
Accounts Receivable	98,049	B380	29,070
TOTAL Other Receivables (net)	98,049		29,070
Due From Other Funds	70,994	B391	429,413
TOTAL Due From Other Funds	70,994		429,413
Prepaid Expenses	42,200	B480	46,347
TOTAL Prepaid Expenses	42,200		46,347
Cash Special Reserves	5,000	B230	5,000
TOTAL Restricted Assets	5,000		5,000
TOTAL Assets and Deferred Outflows of Resources	841,547		945,728

TOWN OF Whitestown
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	ExpCode	2019
Accounts Payable	25,268	B600	7,772
TOTAL Accounts Payable	25,268		7,772
Accrued Liabilities	21,949	B601	32,117
TOTAL Accrued Liabilities	21,949		32,117
Other Liabilities	266	B688	
TOTAL Other Liabilities	266		0
Due To Other Funds	432,679	B630	470,843
TOTAL Due To Other Funds	432,679		470,843
TOTAL Liabilities	480,161		510,733
Fund Balance			
Not in Spendable Form	42,200	B806	
TOTAL Nonspendable Fund Balance	42,200		0
Capital Reserve	5,000	B878	5,000
TOTAL Restricted Fund Balance	5,000		5,000
Assigned Appropriated Fund Balance	38,000	B914	38,000
Assigned Unappropriated Fund Balance	276,185	B915	391,995
TOTAL Assigned Fund Balance	314,185		429,995
TOTAL Fund Balance	361,386		434,995
TOTAL Liabilities, Deferred Inflows And Fund Balance	841,547		945,728

TOWN OF Whitestown
Annual Update Document
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sales Tax (from County)	967,370	B1120	990,202
TOTAL Non Property Tax Items	967,370		990,202
Police Department Fees	885	B1520	233
Safety Inspection Fees	9,020	B1560	15,803
Public Health Fees	2,190	B1601	2,700
Park And Recreational Charges	1,135	B2001	6,390
Special Recreational Facility Charges	8,199	B2025	1,810
Zoning Fees	2,040	B2110	5,813
Planning Board Fees	1,162	B2115	10,360
Other Home & Community Services Income	21,666	B2189	68,332
TOTAL Departmental Income	46,288		111,440
Misc Revenue, Other Govts	250	B2389	
TOTAL Intergovernmental Charges	250		0
Interest And Earnings	406	B2401	259
TOTAL Use of Money And Property	406		259
Building And Alteration Permits	9,782	B2555	8,212
TOTAL Licenses And Permits	9,782		8,212
Sales of Equipment		B2665	1,835
Insurance Recoveries	24,658	B2680	
TOTAL Sale of Property And Compensation For Loss	24,658		1,835
St Aid, State Revenue Sharing	62,488	B3001	62,488
St Aid, Other Aid For Public Safety	15,279	B3389	17,661
TOTAL State Aid	77,767		80,148
TOTAL Revenues	1,126,530		1,192,097
TOTAL Detail Revenues And Other Sources	1,126,530		1,192,097

TOWN OF Whitestown
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	ExpCode	2019
Expenditures			
Law, Contr Expend	4,167	B14204	4,808
TOTAL Law	4,167		4,808
Judgements And Claims, Contr Expend	1,500	B19304	
TOTAL Judgements And Claims	1,500		0
TOTAL General Government Support	5,667		4,808
Police, Pers Serv	516,230	B31201	567,879
Police, Equip & Cap Outlay	24,584	B31202	6,844
Police, Contr Expend	59,674	B31204	48,192
TOTAL Police	600,488		622,915
TOTAL Public Safety	600,488		622,915
Registrar of Vital Statistics, Pers Serv	2,555	B40201	1,913
Registrar of Vital Stat Contr Expend	77	B40204	56
TOTAL Registrar of Vital Stat Contr Expend	2,632		1,969
TOTAL Health	2,632		1,969
Youth Prog, Pers Serv	10,254	B73101	969
Youth Prog, Contr Expend	18,352	B73104	18,414
TOTAL Youth Prog	28,606		19,383
TOTAL Culture And Recreation	28,606		19,383
Zoning, Pers Serv	59,533	B80101	55,752
Zoning, Contr Expend	4,288	B80104	3,643
TOTAL Zoning	63,821		59,396
Planning, Pers Serv	9,020	B80201	7,873
Planning, Contr Expend	3,803	B80204	2,970
TOTAL Planning	12,823		10,843
TOTAL Home And Community Services	76,643		70,238
State Retirement, Empl Bnfts	6,225	B90108	76,630
Police & Firemen Retirement, Empl Bnfts	96,023	B90158	37,884
Social Security, Empl Bnfts	45,833	B90308	48,276
Worker's Compensation, Empl Bnfts	905	B90408	
Disability Insurance, Empl Bnfts	1,419	B90558	1,414
Hospital & Medical (dental) Ins, Empl Bnft	212,756	B90608	200,482
TOTAL Employee Benefits	363,161		364,686
Debt Principal, Bond Anticipation Notes		B97306	20,342
Debt Principal, Installment Purchase Debt	19,870	B97856	10,937
TOTAL Debt Principal	19,870		31,279
Debt Interest, Bond Anticipation Notes		B97307	1,424
Debt Interest, Installment Purchase Debt	1,024	B97857	1,787
TOTAL Debt Interest	1,024		3,210
TOTAL Expenditures	1,098,091		1,118,488
TOTAL Detail Expenditures And Other Uses	1,098,091		1,118,488

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2018	EdoCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	405,988	B8021	361,379
Prior Period Adj -Decrease In Fund Balance	73,048	B8015	
Restated Fund Balance - Beg of Year	332,940	B8022	361,379
ADD - REVENUES AND OTHER SOURCES	1,126,530		1,192,097
DEDUCT - EXPENDITURES AND OTHER USES	1,098,091		1,118,488
Fund Balance - End of Year	361,379	B8029	434,994

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	Est Code	2020
Estimated Revenues			
Est Rev - Non Property Tax Items	980,202	B1199N	926,622
Est Rev - Departmental Income	21,100	B1299N	26,700
Est Rev - Use of Money And Property	300	B2499N	200
Est Rev - Licenses And Permits	8,000	B2599N	12,000
Est Rev - State Aid	142,288	B3099N	144,787
TOTAL Estimated Revenues	1,151,890		1,110,309
Appropriated Fund Balance	38,000	B599N	38,135
TOTAL Estimated Other Sources	38,000		38,135
TOTAL Estimated Revenues And Other Sources	1,189,890		1,148,444

TOWN OF Whitestown
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EqbCode	2020
Appropriations			
App - Public Safety	662,152	B3999N	679,574
App - Health	2,380	B4999N	2,453
App - Culture And Recreation	18,500	B7999N	32,000
App - Home And Community Services	79,132	B8999N	82,899
App - Employee Benefits	392,549	B9199N	302,585
App - Debt Service	35,177	B9899N	48,933
TOTAL Appropriations	1,189,890		1,148,444
TOTAL Appropriations And Other Uses	1,189,890		1,148,444

TOWN OF Whitestown
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	143,252	DA200	207,323
TOTAL Cash	143,252		207,323
Accounts Receivable	271,450	DA380	62,529
TOTAL Other Receivables (net)	271,450		62,529
Due From Other Funds	302,885	DA391	961,110
TOTAL Due From Other Funds	302,885		961,110
Prepaid Expenses	42,479	DA480	26,824
TOTAL Prepaid Expenses	42,479		26,824
TOTAL Assets and Deferred Outflows of Resources	760,065		1,257,786

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	Emp Code	2019
Accounts Payable	102,658	DA600	105,980
TOTAL Accounts Payable	102,658		105,980
Accrued Liabilities	26,595	DA601	34,253
TOTAL Accrued Liabilities	26,595		34,253
Other Liabilities	2,394	DA688	
TOTAL Other Liabilities	2,394		0
Due To Other Funds		DA630	481,965
TOTAL Due To Other Funds	0		481,965
TOTAL Liabilities	131,647		622,198
Deferred Inflows of Resources			
Deferred Inflow of Resources		DA691	1,560
TOTAL Deferred Inflows of Resources	0		1,560
TOTAL Deferred Inflows of Resources	0		1,560
Fund Balance			
Not in Spendable Form	42,479	DA806	
TOTAL Nonspendable Fund Balance	42,479		0
Assigned Appropriated Fund Balance	97,000	DA914	
Assigned Unappropriated Fund Balance	488,939	DA915	634,029
TOTAL Assigned Fund Balance	585,939		634,029
TOTAL Fund Balance	628,418		634,029
TOTAL Liabilities, Deferred Inflows And Fund Balance	760,065		1,267,786

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdoCode	2019
Revenues			
Real Property Taxes	860,361	DA1001	913,976
TOTAL Real Property Taxes	860,361		913,976
Sales Tax (from County)	453,195	DA1120	446,530
TOTAL Non Property Tax Items	453,195		446,530
Transportation Services, Other Govts	185,869	DA2300	183,892
TOTAL Intergovernmental Charges	185,869		183,892
Interest And Earnings	675	DA2401	794
Rental of Equipment	3,500	DA2414	2,848
TOTAL Use of Money And Property	4,175		3,642
Sales of Scrap & Excess Materials	1,152	DA2650	425
Sales of Equipment		DA2665	23,522
TOTAL Sale of Property And Compensation For Loss	1,152		23,947
Refunds of Prior Year's Expenditures	15,433	DA2701	4,561
TOTAL Miscellaneous Local Sources	15,433		4,561
St Aid, Highway Cap Projects	181,350	DA3591	
TOTAL State Aid	181,350		0
Federal Aid - Other	30,399	DA4089	
TOTAL Federal Aid	30,399		0
TOTAL Revenues	1,731,934		1,576,547
Interfund Transfers	139,149	DA5031	
TOTAL Interfund Transfers	139,149		0
TOTAL Other Sources	139,149		0
TOTAL Detail Revenues And Other Sources	1,871,083		1,576,547

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Judgements And Claims, Contr Expend	296	DA19304	8,999
TOTAL Judgements And Claims	296		8,999
TOTAL General Government Support	296		8,999
Maint of Bridges, Equip & Cap Outlay	7,680	DA51202	60,329
TOTAL Maint of Bridges	7,680		60,329
Machinery, Equip & Cap Outlay	369,227	DA51302	22,865
Machinery, Contr Expend	191,421	DA51304	199,092
TOTAL Machinery	560,647		221,957
Snow Removal, Pers Serv	451,141	DA51421	440,022
Snow Removal, Contr Expend	296,108	DA51424	416,061
TOTAL Snow Removal	747,249		856,083
TOTAL Transportation	1,315,577		1,138,369
State Retirement, Empl Bnfts	51,698	DA90108	48,867
Social Security , Empl Bnfts	33,195	DA90308	34,650
Worker's Compensation, Empl Bnfts	26,775	DA90408	34,427
Unemployment Insurance, Empl Bnfts	5,293	DA90508	
Disability Insurance, Empl Bnfts	1,129	DA90558	342
Hospital & Medical (dental) Ins, Empl Bnft	184,494	DA90608	174,077
TOTAL Employee Benefits	302,582		292,362
Debt Principal, Bond Anticipation Notes		DA97306	77,767
Debt Principal, Install Purch. Debt	206,811	DA97856	42,979
TOTAL Debt Principal	206,811		120,746
Debt Interest, Serial Bonds	109	DA97107	
Debt Interest, Bond Anticipation Notes		DA97307	9,583
Debt Interest, Install. Purch Debt	5,313	DA97857	877
TOTAL Debt Interest	5,422		10,460
TOTAL Expenditures	1,830,889		1,570,937
TOTAL Detail Expenditures And Other Uses	1,830,889		1,570,937

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code-Description	2018	ExpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	628,418	DA8021	628,415
Prior Period Adj -Increase In Fund Balance	15	DA8012	
Prior Period Adj -Decrease In Fund Balance	40,412	DA8015	
Restated Fund Balance - Beg of Year	588,021	DA8022	628,415
ADD - REVENUES AND OTHER SOURCES	1,871,083		1,576,547
DEDUCT - EXPENDITURES AND OTHER USES	1,830,689		1,570,937
Fund Balance - End of Year	628,415	DA8029	634,029

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	Fund Code	2020
Estimated Revenues			
Est Rev - Real Property Taxes	913,976	DA1049N	984,139
Est Rev - Non Property Tax Items	176,869	DA1199N	183,693
Est Rev - Intergovernmental Charges	185,932	DA2399N	187,000
Est Rev - Use of Money And Property	4,200	DA2499N	700
Est Rev - Sale of Prop And Comp For Loss	1,400	DA2699N	500
TOTAL Estimated Revenues	1,282,377		1,366,032
Appropriated Fund Balance	97,000	DA599N	82,191
TOTAL Estimated Other Sources	97,000		82,191
TOTAL Estimated Revenues And Other Sources	1,379,377		1,438,223

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	FdpCode	2020
Appropriations			
App - Transportation	889,000	DA5999N	968,850
App - Employee Benefits	303,783	DA9199N	272,075
App - Debt Service	136,595	DA9899N	137,298
TOTAL Appropriations	1,329,378		1,378,223
Other Budgetary Purposes	50,000	DA962N	60,000
TOTAL Other Uses	50,000		60,000
TOTAL Appropriations And Other Uses	1,379,378		1,438,223

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EqpCode	2019
Assets			
Cash		DB200	319,352
TOTAL Cash	0		319,352
Accounts Receivable	342,174	DB380	654,628
TOTAL Other Receivables (net)	342,174		654,628
Due From Other Funds	553,259	DB391	298,032
TOTAL Due From Other Funds	553,259		298,032
Prepaid Expenses	13,009	DB480	26,824
TOTAL Prepaid Expenses	13,009		26,824
TOTAL Assets and Deferred Outflows of Resources	908,442		1,298,836

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	Exp Code	2019
Accounts Payable	1,517	DB600	365
TOTAL Accounts Payable	1,517		365
Due To Other Funds	488,133	DB630	819,678
TOTAL Due To Other Funds	488,133		819,678
TOTAL Liabilities	489,649		820,044
Fund Balance			
Not in Spendable Form	13,009	DB806	
TOTAL Nonspendable Fund Balance	13,009		0
Assigned Appropriated Fund Balance	90,000	DB914	38,000
Assigned Unappropriated Fund Balance	315,784	DB915	440,793
TOTAL Assigned Fund Balance	405,784		478,793
Unassigned Fund Balance		DB917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	418,793		478,793
TOTAL Liabilities, Deferred Inflows And Fund Balance	908,442		1,298,836

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	ExpCode	2019
Revenues			
Sales Tax (from County)	1,131,020	DB1120	1,180,834
TOTAL Non Property Tax Items	1,131,020		1,180,834
Transportation Services, Other Govts	2,550	DB2300	2,600
Misc Revenue From Other Govt		DB2389	2,193
TOTAL Intergovernmental Charges	2,550		4,793
Interest And Earnings	-135	DB2401	491
TOTAL Use of Money And Property	-135		491
Sale of Refuse For Recycling	879	DB2651	4,528
TOTAL Sale of Property And Compensation For Loss	879		4,528
St Aid, Consolidated Highway Aid	144,982	DB3501	147,037
St Aid, Suburban Hwy Improv Pro		DB3502	100,000
TOTAL State Aid	144,982		247,037
TOTAL Revenues	1,279,296		1,437,682
TOTAL Detail Revenues And Other Sources	1,279,296		1,437,682

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	ExpCode	2019
Expenditures			
Judgements And Claims, Contr Expend	296	DB19304	
TOTAL Judgements And Claims	296		0
TOTAL General Government Support	296		0
Maint of Streets, Pers Serv	405,321	DB51101	415,316
Maint of Streets, Contr Expend	235,916	DB51104	245,615
TOTAL Maint of Streets	641,238		660,931
Perm Improve Highway, Equip & Cap Outlay	298,973	DB51122	393,000
TOTAL Perm Improve Highway	298,973		393,000
Machinery, Contr Expend	252	DB51304	
TOTAL Machinery	252		0
Brush And Weeds, Contr Expend	11,350	DB51404	6,150
TOTAL Brush And Weeds	11,350		6,150
TOTAL Transportation	951,812		1,060,081
State Retirement, Empl Bnfts	51,698	DB90108	48,867
Social Security, Empl Bnfts	29,512	DB90308	27,535
Worker's Compensation, Empl Bnfts	26,775	DB90408	34,427
Disability Insurance, Empl Bnfts	445	DB90558	821
Hospital & Medical (dental) Ins, Empl Bnft	176,104	DB90608	205,952
TOTAL Employee Benefits	284,533		317,601
TOTAL Expenditures	1,236,641		1,377,682
TOTAL Detail Expenditures And Other Uses	1,236,641		1,377,682

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	418,793	DB8021	418,790
Prior Period Adj -Decrease In Fund Balance	42,657	DB8015	
Restated Fund Balance - Beg of Year	376,136	DB8022	418,790
ADD - REVENUES AND OTHER SOURCES	1,279,296		1,437,682
DEDUCT - EXPENDITURES AND OTHER USES	1,236,641		1,377,682
Fund Balance - End of Year	418,790	DB8029	478,792

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	Fund Code	2020
Estimated Revenues			
Est Rev - Non Property Tax Items	1,090,929	DB1199N	1,137,685
Est Rev - Intergovernmental Charges	2,600	DB2399N	3,400
Est Rev - Use of Money And Property	50	DB2499N	50
Est Rev - Licenses And Permits		DB2599N	
Est Rev - Sale of Prop And Comp For Loss	1,000	DB2699N	1,000
Est Rev - State Aid	102,250	DB3099N	102,000
TOTAL Estimated Revenues	1,196,829		1,244,135
Appropriated Fund Balance	90,000	DB599N	38,000
TOTAL Estimated Other Sources	90,000		38,000
TOTAL Estimated Revenues And Other Sources	1,286,829		1,282,135

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	985,500	DB5999N	1,012,000
App - Employee Benefits	301,328	DB9199N	270,135
TOTAL Appropriations	1,286,828		1,282,135
TOTAL Appropriations And Other Uses	1,286,828		1,282,135

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	5,730	H200	625,608
Cash In Time Deposits	8,592	H201	24,958
TOTAL Cash	14,323		650,566
Accounts Receivable		H380	3,735
TOTAL Other Receivables (net)	0		3,735
Due From Other Funds	180,865	H391	8
TOTAL Due From Other Funds	180,865		8
Cash Special Reserves	180,857	H230	
TOTAL Restricted Assets	180,857		0
TOTAL Assets and Deferred Outflows of Resources	376,045		654,309

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdbCode	2019
Accounts Payable	1,149	H600	37,517
TOTAL Accounts Payable	1,149		37,517
Bond Anticipation Notes Payable	488,109	H626	770,500
TOTAL Notes Payable	488,109		770,500
Due To Other Funds	80,726	H630	184,417
TOTAL Due To Other Funds	80,726		184,417
TOTAL Liabilities	569,984		992,434
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-193,940	H917	-338,126
TOTAL Unassigned Fund Balance	-193,940		-338,126
TOTAL Fund Balance	-193,940		-338,126
TOTAL Liabilities, Deferred Inflows And Fund Balance	376,045		654,309

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdnCode	2019
Revenues			
Capital Projects-Other Local Govts		H2397	7,944
TOTAL Intergovernmental Charges	0		7,944
Interest And Earnings	173	H2401	155
TOTAL Use of Money And Property	173		155
Insurance Recoveries		H2680	7,973
Other Compensation For Loss		H2690	3,735
TOTAL Sale of Property And Compensation For Loss	0		11,708
Gifts And Donations	20,000	H2705	30,395
TOTAL Miscellaneous Local Sources	20,000		30,395
St Aid-Capital Projects	10,009	H3097	2,500,000
TOTAL State Aid	10,009		2,500,000
TOTAL Revenues	30,181		2,550,201
Bans Redeemed From Appropriations		H5731	98,109
Installment Purchase Debt	29,175	H5785	
TOTAL Proceeds of Obligations	29,175		98,109
TOTAL Other Sources	29,175		98,109
TOTAL Detail Revenues And Other Sources	59,356		2,648,310

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EquipCode	2019
Expenditures			
Buildings, Equip & Cap Outlay	17,015	H16202	45,470
TOTAL Buildings	17,015		45,470
TOTAL General Government Support	17,015		45,470
Police, Equip & Cap Outlay	89,517	H31202	
TOTAL Police	89,517		0
TOTAL Public Safety	89,517		0
Machinery, Equip & Cap Outlay	246,910	H51302	246,564
TOTAL Machinery	246,910		246,564
TOTAL Transportation	246,910		246,564
Parks, Equip & Cap Outlay	200	H71102	462
TOTAL Parks	200		462
TOTAL Culture And Recreation	200		462
Landfill Closure - Post Closure	14,080	H81612	
TOTAL Landfill Closure - Post Closure	14,080		0
Water Trans & Distrib, Equip & Cap Outlay	14,661	H83402	
TOTAL Water Trans & Distrib	14,661		0
Flood & Erosion Control, Equip & Cap Outla		H87452	2,500,000
TOTAL Flood & Erosion Control	0		2,500,000
TOTAL Home And Community Services	28,741		2,500,000
TOTAL Expenditures	382,383		2,792,496
Transfers, Other Funds	139,149	H99019	
TOTAL Operating Transfers	139,149		0
TOTAL Other Uses	139,149		0
TOTAL Detail Expenditures And Other Uses	521,531		2,792,496

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	268,281	H8021	-193,894
Restated Fund Balance - Beg of Year	268,281	H8022	-193,894
ADD - REVENUES AND OTHER SOURCES	59,356		2,648,310
DEDUCT - EXPENDITURES AND OTHER USES	521,531		2,792,496
Fund Balance - End of Year	-193,894	H8029	-338,080

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	1,057,050	K101	1,057,050
Buildings	5,275,868	K102	5,205,710
Machinery And Equipment	6,011,858	K104	6,937,705
Infrastructure	2,544,085	K106	2,581,825
Accum Deprec, Buildings	3,721,030	K112	3,866,532
Accum Depr, Machinery & Equip	3,341,855	K114	3,833,713
Accum Deprec, Infrastructure	455,391	K116	520,229
TOTAL Fixed Assets (net)	22,407,137		24,002,764
TOTAL Assets and Deferred Outflows of Resources	22,407,137		24,002,764

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EqbCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	22,407,137	K159	24,002,764
TOTAL Investments In Non-Current Government Assets	22,407,137		24,002,764
TOTAL Fund Balance	22,407,137		24,002,764
TOTAL	22,407,137		24,002,764

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(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	80,993	PN200	90,307
TOTAL Cash	80,993		90,307
Due From Other Funds	19,713	PN391	19,713
TOTAL Due From Other Funds	19,713		19,713
TOTAL Assets and Deferred Outflows of Resources	100,706		110,020

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(PN) PERMANENT

Balance Sheet

Code Description	2018	ExpCode	2019
Other Liabilities		PN688	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	100,706	PN915	110,020
TOTAL Assigned Fund Balance	100,706		110,020
Unassigned Fund Balance		PN917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	100,706		110,020
TOTAL Liabilities, Deferred Inflows And Fund Balance	100,706		110,020

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(PN) PERMANENT

Results of Operation

Code Description	2018	EdbCode	2019
Revenues			
Interest And Earnings	37	PN2401	95
TOTAL Use of Money And Property	37		95
Unclassified (specify)	4,719	PN2770	10,354
TOTAL Miscellaneous Local Sources	4,719		10,354
TOTAL Revenues	4,756		10,449
TOTAL Detail Revenues And Other Sources	4,756		10,449

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Results of Operation

Code Description	2018	EdpCode	2019
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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2018	EdoCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,135	PN8021	100,743
Prior Period Adj -Increase In Fund Balance	94,852	PN8012	-1,172
Restated Fund Balance - Beg of Year	95,987	PN8022	99,571
ADD - REVENUES AND OTHER SOURCES	4,756		10,449
Fund Balance - End of Year	100,743	PN8029	110,020

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	8,941	SF200	2,851
TOTAL Cash	8,941		2,851
TOTAL Assets and Deferred Outflows of Resources	8,941		2,851

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EppCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	8,941	SF915	2,851
TOTAL Assigned Fund Balance	8,941		2,851
TOTAL Fund Balance	8,941		2,851
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,941		2,851

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	433,510	SF1001	436,803
TOTAL Real Property Taxes	433,510		436,803
Interest And Earnings	5	SF2401	42
TOTAL Use of Money And Property	5		42
TOTAL Revenues	433,516		436,844
TOTAL Detail Revenues And Other Sources	433,516		436,844

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	ExpCode	2019
Expenditures			
Fire Protection, Contr Expend	433,510	SF34104	442,934
TOTAL Fire Protection	433,510		442,934
TOTAL Public Safety	433,510		442,934
TOTAL Expenditures	433,510		442,934
TOTAL Detail Expenditures And Other Uses	433,510		442,934

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdbCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,936	SF8021	8,941
Restated Fund Balance - Beg of Year	8,936	SF8022	8,941
ADD - REVENUES AND OTHER SOURCES	433,516		436,844
DEDUCT - EXPENDITURES AND OTHER USES	433,510		442,934
Fund Balance - End of Year	8,941	SF8029	2,849

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(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	11,041	SL200	5,911
TOTAL Cash	11,041		5,911
TOTAL Assets and Deferred Outflows of Resources	11,041		5,911

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(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	3,126	SL600	
TOTAL Accounts Payable	3,126		0
TOTAL Liabilities	3,126		0
Fund Balance			
Assigned Unappropriated Fund Balance	7,915	SL915	5,911
TOTAL Assigned Fund Balance	7,915		5,911
TOTAL Fund Balance	7,915		5,911
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,041		5,911

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(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	36,533	SL1001	33,956
TOTAL Real Property Taxes	36,533		33,956
Interest And Earnings	10	SL2401	21
TOTAL Use of Money And Property	10		21
Refunds of Prior Year's Expenditures		SL2701	1,632
TOTAL Miscellaneous Local Sources	0		1,632
TOTAL Revenues	36,543		35,609
TOTAL Detail Revenues And Other Sources	36,543		35,609

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(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	32,798	SL51824	37,612
TOTAL Street Lighting	32,798		37,612
TOTAL Transportation	32,798		37,612
TOTAL Expenditures	32,798		37,612
TOTAL Detail Expenditures And Other Uses	32,798		37,612

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,170	SL8021	7,915
Restated Fund Balance - Beg of Year	4,170	SL8022	7,915
ADD - REVENUES AND OTHER SOURCES	36,543		35,609
DEDUCT - EXPENDITURES AND OTHER USES	32,798		37,612
Fund Balance - End of Year	7,915	SL8029	5,911

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	654,725	SS200	483,871
TOTAL Cash	654,725		483,871
Accounts Receivable		SS380	
TOTAL Other Receivables (net)	0		0
TOTAL Assets and Deferred Outflows of Resources	654,725		483,871

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Balance Sheet

Code Description	2018	EqqCode	2019
Accounts Payable	365	SS600	408
TOTAL Accounts Payable	365		408
Accrued Liabilities	288	SS601	352
TOTAL Accrued Liabilities	288		352
Due To Other Funds		SS630	16,582
TOTAL Due To Other Funds	0		16,582
TOTAL Liabilities	653		17,342
Fund Balance			
Assigned Unappropriated Fund Balance	654,072	SS915	466,529
TOTAL Assigned Fund Balance	654,072		466,529
TOTAL Fund Balance	654,072		466,529
TOTAL Liabilities, Deferred Inflows And Fund Balance	654,725		483,871

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	86,881	SS1001	87,797
TOTAL Real Property Taxes	86,881		87,797
Sewer Charges	350	SS2122	50
TOTAL Departmental Income	350		50
Interest And Earnings	466	SS2401	975
TOTAL Use of Money And Property	466		975
TOTAL Revenues	87,697		88,822
TOTAL Detail Revenues And Other Sources	87,697		88,822

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Results of Operation

Code Description	2018	EcpCode	2019
Expenditures			
Sewage Treat Disp, Pers Serv	19,590	SS81301	19,941
Sewage Treat Disp, Equip & Cap Outlay		SS81302	
Sewage Treat Disp, Contr Expend	45,962	SS81304	255,092
TOTAL Sewage Treat Disp	65,552		275,033
TOTAL Home And Community Services	65,552		275,033
Social Security , Empl Bnfts	1,478	SS90308	1,332
TOTAL Employee Benefits	1,478		1,332
TOTAL Expenditures	67,030		276,365
TOTAL Detail Expenditures And Other Uses	67,030		276,365

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	ExpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	633,407	SS8021	654,073
Prior Period Adj -Decrease In Fund Balance		SS8015	
Restated Fund Balance - Beg of Year	633,407	SS8022	654,073
ADD - REVENUES AND OTHER SOURCES	87,697		88,822
DEDUCT - EXPENDITURES AND OTHER USES	67,030		276,365
Fund Balance - End of Year	654,073	SS8029	466,532

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Budget Summary

Code Description	2019	FdbCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	87,797	SS1049N	88,032
Est Rev - Departmental Income	500	SS1299N	854
Est Rev - Use of Money And Property	350	SS2499N	
TOTAL Estimated Revenues	88,647		88,886
TOTAL Estimated Revenues And Other Sources	88,647		88,886

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Budget Summary

Code Description	2019	Fund Code	2020
Appropriations			
App - Home And Community Services	87,141	SS8999N	86,948
App - Employee Benefits	1,506	SS9199N	1,534
App - Debt Service		SS9899N	404
TOTAL Appropriations	88,647		88,886
TOTAL Appropriations And Other Uses	88,647		88,886

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	698,783	SW200	694,795
TOTAL Cash	698,783		694,795
TOTAL Assets and Deferred Outflows of Resources	698,783		694,795

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	ExpCode	2019
Overpayments & Clearing Account		SW690	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	698,783	SW915	694,795
TOTAL Assigned Fund Balance	698,783		694,795
TOTAL Fund Balance	698,783		694,795
TOTAL Liabilities, Deferred Inflows And Fund Balance	698,783		694,795

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	359,064	SW1001	347,949
TOTAL Real Property Taxes	359,064		347,949
Interest And Earnings	632	SW2401	1,462
TOTAL Use of Money And Property	632		1,462
TOTAL Revenues	359,696		349,411
TOTAL Detail Revenues And Other Sources	359,696		349,411

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	Exp Code	2019
Expenditures			
Debt Principal, Serial Bonds	295,000	SW97106	300,000
TOTAL Debt Principal	295,000		300,000
Debt Interest, Serial Bonds	45,525	SW97107	53,399
TOTAL Debt Interest	45,525		53,399
TOTAL Expenditures	340,525		353,399
TOTAL Detail Expenditures And Other Uses	340,525		353,399

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EditCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	698,501	SW8021	698,784
Prior Period Adj -Decrease In Fund Balance	18,888	SW8015	
Restated Fund Balance - Beg of Year	679,613	SW8022	698,784
ADD - REVENUES AND OTHER SOURCES	359,696		349,411
DEDUCT - EXPENDITURES AND OTHER USES	340,525		353,399
Fund Balance - End of Year	698,784	SW8029	694,796

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	347,949	SW1049N	341,720
Est Rev - Departmental Income	450	SW1299N	450
TOTAL Estimated Revenues	348,399		342,170
TOTAL Estimated Revenues And Other Sources	348,399		342,170

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	FdpCode	2020
Appropriations			
App - Debt Service	348,399	SW9899N	342,170
TOTAL Appropriations	348,399		342,170
TOTAL Appropriations And Other Uses	348,399		342,170

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	ExpCode	2019
Assets			
Cash	45,299	TA200	111,723
TOTAL Cash	45,299		111,723
Due From Other Funds	4,406	TA391	4,956
TOTAL Due From Other Funds	4,406		4,956
TOTAL Assets and Deferred Outflows of Resources	49,705		116,680

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	ExpCode	2019
Due To Other Funds	10,652	TA630	91,668
TOTAL Due To Other Funds	10,652		91,668
Consolidated Payroll	3	TA10	3
Individual Retirement Account	19,792	TA16	178
Deferred Compensation		TA17	4,171
State Retirement		TA18	2,891
Group Insurance	5,209	TA20	2,463
Assoc & Union Dues	353	TA24	1,059
Social Security Tax	73	TA26	73
Guaranty & Bid Deposits	10,874	TA30	14,174
Other Funds (specify)	2,750	TA85	
TOTAL Agency Liabilities	39,053		25,012
TOTAL Liabilities	49,705		116,680
TOTAL Liabilities, Deferred Inflows And Fund Balance	49,705		116,680

TOWN OF Whitestown
 Annual Update Document
 For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	ExpCode	2019
Assets			
Cash		TE200	1,135
TOTAL Cash	0		1,135
TOTAL Assets and Deferred Outflows of Resources	0		1,135

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EqpCode	2019
Other Liabilities		TE688	1,135
TOTAL Other Liabilities	0		1,135
TOTAL Liabilities	0		1,135
Fund Balance			
Net Assets-Restricted For Other Purposes		TE923	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		1,135

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
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TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	Edp Code	2019
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TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	
Restated Fund Balance - Beg of Year		TE8022	
Fund Balance - End of Year		TE8029	

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	2,547,416	W129	12,140,145
TOTAL Provision To Be Made In Future Budgets	2,547,416		12,140,145
TOTAL Assets and Deferred Outflows of Resources	2,547,416		12,140,145

TOWN OF Whitestown
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
State Loans Payable	349,107	W619	286,831
Term Bonds Payable		W623	
Bond Anticipation Notes Payable		W626	
TOTAL Notes Payable	349,107		286,831
Net Pension Liability -Proportionate Share	363,159	W638	728,237
Total OPEB Liability		W683	9,438,182
Installment Purchase Debt	130,150	W685	37,162
Compensated Absences		W687	289,733
Other Long Term Debt		W689	
TOTAL Other Liabilities	493,309		10,493,314
Bonds Payable	1,705,000	W628	1,360,000
Bond Interest And Matured Bonds Payable		W629	
TOTAL Bond And Long Term Liabilities	1,705,000		1,360,000
TOTAL Liabilities	2,547,416		12,140,145
TOTAL Liabilities	2,547,416		12,140,145

Statement of Indebtedness
For the Fiscal Year Ending 2019

County of: Oneida

Municipal Code: 300390800000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2016	BOND E	Water (adjustment)			06/15/2006	06/15/2024	4.322%		\$0	\$445,000	\$70,000	\$0	\$0	\$0	\$375,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2016	IPC E	2016 Ford Explorer	Y		03/07/2016	03/07/2020	2.693%		\$27,854	\$11,285	\$5,567	\$0	\$0	\$0	\$5,719
2015	IPC E	Vehicle Acquisition 2015 Olymp			03/03/2015	03/03/2019	1.97%		\$154,610	\$31,519	\$31,519	\$0	\$0	\$0	\$0
2016	IPC E	2016 Chevrolet Silverado	Y		04/01/2016	04/01/2020	2.834%		\$37,474	\$15,191	\$7,704	\$0	\$0	\$0	\$7,487
2018	IPC E	Equipment Purchase			07/10/2018	07/10/2023	5.451%		\$29,175	\$29,175	\$5,218	\$0	\$0	\$0	\$23,957
2015	IPC E	Vehicle Acquisition 2015 Sweep			02/26/2015	02/26/2019	2.04%		\$210,685	\$42,979	\$42,979	\$0	\$0	\$0	\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2019	BAN N	Equipment Purchase			12/05/2019	12/05/2020	1.406%		\$380,500	\$0	\$0	\$0	\$0	\$0	\$380,500
2018	BAN N	Vehicle Acquisition			12/05/2018	12/05/2019	2.80%		\$488,109	\$488,109	\$98,109	\$0	\$0	\$0	\$390,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2010	BOND N	Town Hall	Y		12/15/2010	12/15/2023	3.428%		\$830,000	\$245,000	\$45,000	\$0	\$0	\$0	\$200,000
2016	BOND N	District Improvements			12/27/2016	12/15/2043	4.225%		\$430,000	\$410,000	\$10,000	\$0	\$0	\$0	\$400,000
2012	BOND N	Public Improvement			05/10/2012	12/15/2021	2.069%		\$2,375,000	\$605,000	\$220,000	\$0	\$0	\$0	\$385,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2014	SAL N	Energy Performance Contract			04/01/2014	04/30/2024	4.78%		\$641,557	\$349,107	\$62,256	\$0	\$0	\$0	\$286,851
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															\$2,454,514

TOWN OF Whitestown
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$3,712,389.00
Demand Deposits	9Z2011	_____
Time Deposits	9Z2021	_____
Total		\$3,712,389.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	_____
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$153,567,583.50
Total		\$153,567,583.50
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Whitestown
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4939	\$517,058	\$0	\$0	\$517,058
****-0203	\$79,754	\$0	\$0	\$79,754
****-0181	\$10,553	\$0	\$0	\$10,553
****-2772	\$3,228	\$0	\$0	\$3,228
****-3572	\$10,318	\$0	\$0	\$10,318
****-3158	\$941,475	\$0	\$0	\$941,475
****-9936	\$1,190,696	\$0	\$3,268	\$1,187,428
****-0144	\$612,598	\$0	\$26,493	\$586,104
****-0606	\$297,276	\$0	\$23,586	\$273,690
****-9928	\$34,919	\$0	\$1,528	\$33,391
****-0614	\$79,911	\$0	\$10,522	\$69,389
Total Adjusted Bank Balance				<u>\$3,712,389</u>
Petty Cash				<u>\$450.00</u>
Adjustments				<u>\$.00</u>
Total Cash				<u>\$3,712,839</u>
Total Cash Balance All Funds				<u>\$3,712,842</u>
* Must be equal				

TOWN OF Whitestown
Local Government Questionnaire
For the Fiscal Year Ending 2019

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Whitestown
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		60			
Total Part Time Employees:		52			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$324,525.97	53	19	
90158	Police and Fire Retirement	\$37,884.38	7	6	
90258	Local Pension Fund				
90308	Social Security	\$187,136.92	60	52	
90408	Worker's Compensation Insurance	\$68,853.55	60	52	
90458	Life Insurance				
90508	Unemployment Insurance	\$4,050.00	2		
90558	Disability Insurance	\$4,856.40	60	52	
90608	Hospital and Medical (Dental) Insurance	\$1,000,501.63	45		10
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$1,627,808.85			
Computed Total From Financial Section (comparative purposes only)		\$1,627,808.81			

TOWN OF Whitestown
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, SHAUN J. KALETA, hereby certify that I am the Chief Fiscal Officer of the TOWN of WHITESTOWN, and that the information provided in the annual financial report of the TOWN of WHITESTOWN, for the fiscal year ended 12/31/2019, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the TOWN of WHITESTOWN, and adopted by me as my signature for use in conjunction with the filing of the TOWN of WHITESTOWN's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of WHITESTOWN's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

LISA M LANGDON
Name of Report Preparer if different
than Chief Fiscal Officer

(315) 736-1131
Telephone Number

08/06/2020
Date of Certification

SHAUN J KALETA
Name

SUPERVISOR
Title

8539 CLARK MILLS RD WHITESBO
Official Address

(315) 736-1131
Official Telephone Number

TOWN OF Whitestown
Financial Comments
For the Fiscal Year Ending 2019

(PN) PERMANENT

Adjustment Reason

Account Code PN8012 PY Adjust error