

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

Town of Whitestown
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, Shaun Kaleta (LG300390800000), hereby certify that I am the Chief Financial 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 12/31/2023, 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
- PN - Permanent
- 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

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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
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$155,294.00	\$40,060.00	\$146,823.00
201 - Cash In Time Deposits	\$1,991,624.00	\$1,599,426.00	-
210 - Petty Cash	\$450.00	\$450.00	\$450.00
Total for Cash and Cash Equivalents	\$2,147,368.00	\$1,639,936.00	\$147,273.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$4,310.00	\$4,310.00	\$28,065.00
231 - Cash In Time Deposits Special Reserves	\$23,755.00	\$23,756.00	-
Total for Restricted Cash and Cash Equivalents	\$28,065.00	\$28,066.00	\$28,065.00
Net Other Receivables			
380 - Accounts Receivable	\$313,415.00	\$421,847.00	\$598,098.00
Total for Net Other Receivables	\$313,415.00	\$421,847.00	\$598,098.00
Due From			
391 - Due From Other Funds	\$951,268.00	\$1,453,103.00	\$2,002,757.00
440 - Due from Other Governments FEMA	\$9,671.00	\$9,671.00	-
Total for Due From	\$960,939.00	\$1,462,774.00	\$2,002,757.00
Other Assets			

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**A - General
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
480 - Prepaid Expenses	\$139,775.00	\$59,534.00	\$111,974.00
Total for Other Assets	\$139,775.00	\$59,534.00	\$111,974.00
Total for Assets	\$3,589,562.00	\$3,612,157.00	\$2,888,167.00
Total for Assets and Deferred Outflows	\$3,589,562.00	\$3,612,157.00	\$2,888,167.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$118,143.00	\$153,574.00	\$78,058.00
601 - Accrued Liabilities	\$9,238.00	\$7,949.00	\$31,588.00
730 - Guaranty & Bid Deposits	\$8,303.00	-	\$39,924.00
Total for Payables	\$135,684.00	\$161,523.00	\$149,570.00
Payroll Liabilities			
710 - Consolidated Payroll	\$67,818.00	-	-
721 - NYS Income Tax	\$3,782.00	-	\$5,917.00
722 - Federal Income Tax	\$7,097.00	-	\$6,847.00
723 - Income Executions	\$170.00	-	\$1,003.00
726 - Social Security Tax	\$14,226.00	-	\$5,526.00
Total for Payroll Liabilities	\$93,093.00	\$0.00	\$19,293.00
Due to			
630 - Due To Other Funds	\$92,577.00	\$440,592.00	\$226,107.00
631 - Due To Other Governments <i>FEMA</i>	\$8,148.00	\$8,147.00	\$8,148.00
718 - State Retirement	\$6,436.00	-	\$4,323.00
Total for Due to	\$107,161.00	\$448,739.00	\$238,578.00
Other Liabilities			

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
688 - Other Liabilities <i>ARPA (\$919,690) & Flex Spending (\$3,221)</i>	\$922,911.00	\$919,689.00	\$459,845.00
690 - Overpayments and Clearing Account	-	\$1,334.00	-
717 - Deferred Compensation	\$3,617.00	-	\$4,508.00
720 - Group Insurance	\$5,128.00	-	\$15,577.00
724 - Association and Union Dues	\$1,019.00	-	-
Total for Other Liabilities	\$932,675.00	\$921,023.00	\$479,930.00
Total for Liabilities	\$1,268,613.00	\$1,531,285.00	\$887,371.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources <i>FEMA</i>	\$4,118.00	\$2,236.00	\$2,236.00
Total for Deferred Inflows of Resources	\$4,118.00	\$2,236.00	\$2,236.00
Total for Deferred Inflows	\$4,118.00	\$2,236.00	\$2,236.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$139,775.00	\$59,534.00	\$111,974.00
Total for Nonspendable Fund Balance	\$139,775.00	\$59,534.00	\$111,974.00
Restricted Fund Balance			
870 - General Reserve	\$23,755.00	\$23,751.00	-
878 - Capital Reserve	\$4,310.00	\$4,310.00	\$28,065.00

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**A - General
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Restricted Fund Balance	\$28,065.00	\$28,061.00	\$28,065.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$11,256.00	\$11,256.00	-
Total for Assigned Fund Balance	\$11,256.00	\$11,256.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$2,137,738.00	\$1,979,785.00	\$1,858,521.00
Total for Unassigned Fund Balance	\$2,137,738.00	\$1,979,785.00	\$1,858,521.00
Total for Fund Balance	\$2,316,834.00	\$2,078,636.00	\$1,998,560.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,589,565.00	\$3,612,157.00	\$2,888,167.00

Town of Whitestown
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,920,779.00	\$1,796,473.00	\$1,751,062.00
Total for Property Taxes	\$1,920,779.00	\$1,796,473.00	\$1,751,062.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$58,216.00	\$60,269.00	\$66,701.00
1090 - Interest and Penalties on Real Prop Taxes	\$36,561.00	\$35,496.00	\$77,448.00
Total for Property Tax Items	\$94,777.00	\$95,765.00	\$144,149.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$150,628.00	\$168,250.00	\$346,886.00
1170 - Franchise Tax	\$137,275.00	\$144,350.00	\$142,555.00
Total for Non-Property Tax Items	\$287,903.00	\$312,600.00	\$489,441.00
Departmental Income			
1232 - Tax Collector Fees	\$45,158.00	\$41,758.00	\$2,930.00
1255 - Clerk Fees	\$607.00	\$895.00	\$843.00
1550 - Public Pound Charges Dog Control Fees	\$800.00	\$856.00	\$245.00
2001 - Park and Recreational Charges	\$3,771.00	\$2,301.00	\$2,363.00
2012 - Recreational Concessions	\$27,148.00	\$29,825.00	\$5,197.00
2025 - Special Recreational Facility Charges	\$413,753.00	\$413,308.00	\$307,631.00
2089 - Other Culture and Recreation Income	\$1,900.00	-	\$700.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Departmental Income	\$493,137.00	\$488,943.00	\$319,909.00
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	-	\$9,229.00
Total for Intergovernmental Charges	\$0.00	\$0.00	\$9,229.00
Use of Money and Property			
2401 - Interest and Earnings	\$481.00	\$3,498.00	\$1,435.00
2410 - Rental of Real Property	\$26,747.00	\$28,241.00	\$22,637.00
Total for Use of Money and Property	\$27,228.00	\$31,739.00	\$24,072.00
Licenses and Permits			
2501 - Business and Occupational License	\$250.00	\$420.00	\$415.00
2530 - Games of Chance	\$90.00	\$160.00	\$100.00
2544 - Dog Licenses	\$7,632.00	\$7,767.00	\$7,721.00
Total for Licenses and Permits	\$7,972.00	\$8,347.00	\$8,236.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$32,389.00	\$20,433.00	\$21,264.00
2611 - Fines and Penalties Dog Cases	\$290.00	\$180.00	\$109.00
Total for Fines and Forfeitures	\$32,679.00	\$20,613.00	\$21,373.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$174.00	\$347.00	\$755.00
2655 - Sales Other	\$20.00	\$73.00	\$42.00
2680 - Insurance Recoveries	-	\$2,598.00	-

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Sales of Property and Compensation for Loss	\$194.00	\$3,018.00	\$797.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$20,827.00
2705 - Gifts and Donations	\$14.00	-	-
2750 - AIM Related Payments	-	-	\$62,488.00
2770 - Unclassified <i>Utility Rebates & Employee Contribution to Health Insurance</i>	\$48,747.00	\$168,407.00	-
Total for Other Revenues	\$48,761.00	\$168,407.00	\$83,315.00
State Aid			
3001 - State Aid Revenue Sharing	\$62,488.00	\$62,487.00	-
3005 - State Aid Mortgage Tax	\$216,595.00	\$375,249.00	\$366,601.00
3089 - State Aid Other <i>Various</i>	\$30,000.00	-	\$10,000.00
Total for State Aid	\$309,083.00	\$437,736.00	\$376,601.00
Federal Aid			
4089 - Federal Aid Other	\$20,598.00	\$24,698.00	-
Total for Federal Aid	\$20,598.00	\$24,698.00	\$0.00
Total for Revenues	\$3,243,111.00	\$3,388,339.00	\$3,228,184.00
Total for Revenues and Other Sources	\$3,243,111.00	\$3,388,339.00	\$3,228,184.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$32,091.00	\$33,991.00	\$32,923.00
Total for Legislative Board	\$32,091.00	\$33,991.00	\$32,923.00
Judicial			
11101 - Municipal Court - Personal Services	\$81,805.00	\$79,570.00	\$81,062.00
11104 - Municipal Court - Contractual	\$3,524.00	\$3,447.00	\$3,119.00
Total for Judicial	\$85,329.00	\$83,017.00	\$84,181.00
Executive			
12201 - Supervisor - Personal Services	\$143,355.00	\$149,696.00	\$165,556.00
12202 - Supervisor - Equipment and Capital Outlay	\$30.00	-	-
12204 - Supervisor - Contractual	\$104,738.00	\$68,107.00	\$55,480.00
Total for Executive	\$248,123.00	\$217,803.00	\$221,036.00
Finance			
13204 - Auditor - Contractual	-	\$30,780.00	\$29,230.00
13301 - Tax Collection - Personal Services	\$64,175.00	\$60,866.00	\$66,873.00
13304 - Tax Collection - Contractual	\$22,897.00	\$27,554.00	\$27,605.00
13551 - Assessment - Personal Services	\$79,041.00	\$74,872.00	\$70,255.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13554 - Assessment - Contractual	\$8,125.00	\$5,760.00	\$5,993.00
Total for Finance	\$174,238.00	\$199,832.00	\$199,956.00
Municipal Staff			
14101 - Clerk - Personal Services	\$66,221.00	\$94,310.00	\$91,718.00
14102 - Clerk - Equipment and Capital Outlay	\$2,053.00	-	-
14104 - Clerk - Contractual	\$7,052.00	\$7,300.00	\$5,324.00
14201 - Law - Personal Services	\$61,200.00	\$51,315.00	\$60,000.00
14204 - Law - Contractual	-	\$17,933.00	\$275.00
14404 - Engineer - Contractual	\$37,810.00	\$18,518.00	\$18,622.00
14904 - Public Works Administration - Contractual	\$380.00	-	-
Total for Municipal Staff	\$174,716.00	\$189,376.00	\$175,939.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$195,845.00	\$170,939.00	\$232,034.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$3,590.00	\$55,834.00	-
16204 - Operation of Plant - Contractual	\$237,708.00	\$190,999.00	\$84,827.00
16401 - Central Garage - Personal Services	\$142,489.00	\$139,497.00	\$141,529.00
16402 - Central Garage - Equipment and Capital Outlay	\$4,400.00	\$15,443.00	\$314.00
16404 - Central Garage - Contractual	\$12,426.00	\$17,111.00	\$13,092.00
16704 - Central Printing and Mailing - Contractual	\$7,025.00	\$6,279.00	\$4,834.00
Total for Shared Services	\$603,483.00	\$596,102.00	\$476,630.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$150,652.00	\$134,356.00	\$87,968.00
19204 - Municipal Association Dues - Contractual	\$1,350.00	\$1,500.00	-

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
19404 - Purchase of Land/Right of Way - Contractual	\$1,527.00	\$2,500.00	-
19504 - Taxes and Assessments on Municipal Property - Contractual	\$1,572.00	-	\$903.00
19894 - General Government Support, Other - Contractual <i>Grant Writing</i>	\$13,750.00	\$14,598.00	\$26,078.00
Total for Special Items	\$168,851.00	\$152,954.00	\$114,949.00
Total for General Government Support	\$1,486,831.00	\$1,473,075.00	\$1,305,614.00
Public Safety			
Traffic Control			
33104 - Traffic Control - Contractual	\$30,373.00	\$37,128.00	\$26,915.00
Total for Traffic Control	\$30,373.00	\$37,128.00	\$26,915.00
Animal Control			
35104 - Dog Control - Contractual	\$10,650.00	\$9,465.00	\$9,355.00
Total for Animal Control	\$10,650.00	\$9,465.00	\$9,355.00
Total for Public Safety	\$41,023.00	\$46,593.00	\$36,270.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$89,161.00	\$88,096.00	\$84,741.00
50104 - Highway and Street Administration - Contractual	\$4,777.00	\$2,621.00	\$5,079.00
54104 - Sidewalks - Contractual	\$32,826.00	-	\$38,408.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Highway	\$126,764.00	\$90,717.00	\$128,228.00
Public Transportation			
56304 - Bus Operations - Contractual	\$18,756.00	\$25,007.00	\$25,000.00
Total for Public Transportation	\$18,756.00	\$25,007.00	\$25,000.00
Total for Transportation	\$145,520.00	\$115,724.00	\$153,228.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67721 - Programs for the Aging - Personal Services	\$9,414.00	\$8,399.00	\$8,982.00
67724 - Programs for the Aging - Contractual	\$12,980.00	\$8,736.00	\$57.00
Total for Economic Opportunity and Development	\$22,394.00	\$17,135.00	\$9,039.00
Total for Economic Assistance and Opportunity	\$22,394.00	\$17,135.00	\$9,039.00
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$16,156.00	\$12,505.00	\$17,609.00
71102 - Parks - Equipment and Capital Outlay	\$40,113.00	\$67,483.00	-
71104 - Parks - Contractual	\$20,538.00	\$29,538.00	\$7,430.00
71801 - Special Recreation Facilities - Personal Services	\$275,170.00	\$241,672.00	\$163,553.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$28,661.00	\$13,791.00	\$6,670.00
71804 - Special Recreation Facilities - Contractual	\$61,713.00	\$163,527.00	\$139,365.00

Town of Whitestown
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Recreation	\$442,351.00	\$528,516.00	\$334,627.00
Culture			
75504 - Celebrations - Contractual	\$3,242.00	\$6,830.00	-
Total for Culture	\$3,242.00	\$6,830.00	\$0.00
Total for Culture and Recreation	\$445,593.00	\$535,346.00	\$334,627.00
Home and Community Services			
Sanitation			
81604 - Refuse and Garbage - Contractual	\$26,621.00	\$21,918.00	\$13,916.00
Total for Sanitation	\$26,621.00	\$21,918.00	\$13,916.00
Community Environment			
85404 - Drainage - Contractual	\$24,778.00	\$24,587.00	\$6,449.00
Total for Community Environment	\$24,778.00	\$24,587.00	\$6,449.00
Special Services			
88101 - Cemetery - Personal Services	\$10,687.00	\$12,056.00	\$9,935.00
88104 - Cemetery - Contractual	\$6,771.00	\$3,939.00	\$2,802.00
Total for Special Services	\$17,458.00	\$15,995.00	\$12,737.00
Total for Home and Community Services	\$68,857.00	\$62,500.00	\$33,102.00
Employee Benefits			

Town of Whitestown
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$92,578.00	\$121,841.00	\$153,306.00
90308 - Social Security - Employee Benefits	\$90,160.00	\$86,654.00	\$98,373.00
90408 - Workers' Compensation - Employee Benefits	\$14,975.00	\$15,895.00	\$16,495.00
90508 - Unemployment Insurance - Employee Benefits	\$409.00	\$20.00	-
90558 - Disability Insurance - Employee Benefits	\$5,402.00	\$5,522.00	\$4,801.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$446,864.00	\$503,509.00	\$403,371.00
Total for Employee Benefits	\$650,388.00	\$733,441.00	\$676,346.00
Total for Employee Benefits	\$650,388.00	\$733,441.00	\$676,346.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$50,000.00	\$50,000.00	\$50,000.00
97107 - Serial Bonds - Debt Interest	\$2,000.00	\$4,000.00	\$5,875.00
97306 - Bond Anticipation Notes - Debt Principal	\$25,000.00	\$25,000.00	\$25,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$1,795.00	\$343.00	\$947.00
97906 - State or Authority Loans - Debt Principal	\$62,804.00	\$66,891.00	\$64,924.00
97907 - State or Authority Loans - Debt Interest	\$2,709.00	\$3,225.00	\$5,168.00
Total for Debt Service	\$144,308.00	\$149,459.00	\$151,914.00
Total for Debt Service	\$144,308.00	\$149,459.00	\$151,914.00
Total for Expenditures	\$3,004,914.00	\$3,133,273.00	\$2,700,140.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$174,994.00	-
Total for Interfund Transfers	\$0.00	\$174,994.00	\$0.00
Total for Interfund Transfers	\$0.00	\$174,994.00	\$0.00
Total for Other Uses	\$0.00	\$174,994.00	\$0.00
Total for Expenditures and Other Uses	\$3,004,914.00	\$3,308,267.00	\$2,700,140.00

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,078,628.37	\$1,998,556.37	\$1,470,512.37
8022 - Restated Fund Balance - Beginning of Year	\$2,078,628.37	\$1,998,556.37	\$1,470,512.37
Add Revenues and Other Sources	\$3,243,111.00	\$3,388,339.00	\$3,228,184.00
Deduct Expenditures and Other Uses	\$3,004,914.00	\$3,308,267.00	\$2,700,140.00
8029 - Fund Balance - End of Year	\$2,316,825.37	\$2,078,628.37	\$1,998,556.37

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,911,748.00	\$1,920,779.00	\$1,796,473.00
1099 - Est Rev - Property Tax Items	\$98,000.00	\$98,130.00	\$76,130.00
1199 - Est Rev - Non-Property Tax Items	\$402,477.00	\$190,000.00	\$135,000.00
1299 - Est Rev - Departmental Income	-	\$391,809.00	\$391,808.00
2199 - Est Rev - Departmental Income	\$392,509.00	-	-
2499 - Est Rev - Use of Money and Property	\$53,200.00	\$51,000.00	\$22,000.00
2599 - Est Rev - Licenses and Permits	\$7,400.00	\$7,400.00	\$6,355.00
2649 - Est Rev - Fines and Forfeitures	\$21,000.00	\$21,000.00	\$20,000.00
2799 - Est Rev - Other Revenues	\$56,715.00	\$46,819.00	\$8,500.00
3099 - Est Rev - State Aid	\$282,488.00	\$352,488.00	\$282,488.00
Total for Estimated Revenue	\$3,225,537.00	\$3,079,425.00	\$2,738,754.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$11,256.00	\$11,256.00	-
Total for Estimated Other Sources	\$11,256.00	\$11,256.00	\$0.00
Total for Estimated Revenues and Other Sources	\$3,236,793.00	\$3,090,681.00	\$2,738,754.00

Town of Whitestown
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
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,672,055.00	\$1,534,331.00	\$1,412,818.00
3999 - App - Public Safety	\$44,000.00	\$41,000.00	\$30,000.00
5999 - App - Transportation	\$136,836.00	\$134,161.00	\$131,774.00
6999 - App - Economic Assistance and Opportunity	\$24,696.00	\$24,413.00	\$24,161.00
7999 - App - Culture and Recreation	\$420,066.00	\$402,454.00	\$308,345.00
8999 - App - Home and Community Services	\$53,802.00	\$59,275.00	\$44,500.00
9199 - App - Employee Benefits	\$840,059.00	\$745,924.00	\$636,750.00
9899 - App - Debt Service	\$45,279.00	\$149,123.00	\$150,406.00
Total for Estimated Appropriations	\$3,236,793.00	\$3,090,681.00	\$2,738,754.00
Total for Estimated Appropriations and Other Uses	\$3,236,793.00	\$3,090,681.00	\$2,738,754.00

Town of Whitestown
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
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$932,420.00	\$15,085.00
201 - Cash In Time Deposits	\$287,688.00	\$222,435.00	\$1,128,386.00
Total for Cash and Cash Equivalents	\$287,688.00	\$1,154,855.00	\$1,143,471.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$5,000.00	\$5,000.00	\$5,000.00
Total for Restricted Cash and Cash Equivalents	\$5,000.00	\$5,000.00	\$5,000.00
Net Other Receivables			
380 - Accounts Receivable	\$89,354.00	\$253,501.00	\$42,366.00
Total for Net Other Receivables	\$89,354.00	\$253,501.00	\$42,366.00
Due From			
391 - Due From Other Funds	\$979,089.00	\$120,931.00	\$92,764.00
Total for Due From	\$979,089.00	\$120,931.00	\$92,764.00
Other Assets			
480 - Prepaid Expenses	\$61,404.00	\$43,429.00	\$58,517.00
Total for Other Assets	\$61,404.00	\$43,429.00	\$58,517.00
Total for Assets	\$1,422,535.00	\$1,577,716.00	\$1,342,118.00

Town of Whitestown
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
Total for Assets and Deferred Outflows	\$1,422,535.00	\$1,577,716.00	\$1,342,118.00

Town of Whitestown
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
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$21,094.00	\$3,612.00	\$6,212.00
601 - Accrued Liabilities	\$5,055.00	\$5,484.00	\$27,494.00
Total for Payables	\$26,149.00	\$9,096.00	\$33,706.00
Due to			
630 - Due To Other Funds	\$415,203.00	\$764,901.00	\$749,576.00
Total for Due to	\$415,203.00	\$764,901.00	\$749,576.00
Total for Liabilities	\$441,352.00	\$773,997.00	\$783,282.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	\$4,486.00
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$4,486.00
Total for Deferred Inflows	\$0.00	\$0.00	\$4,486.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$61,404.00	\$43,429.00	\$58,517.00

Town of Whitestown
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
Total for Nonspendable Fund Balance	\$61,404.00	\$43,429.00	\$58,517.00
Restricted Fund Balance			
878 - Capital Reserve	\$5,000.00	\$5,000.00	\$5,000.00
Total for Restricted Fund Balance	\$5,000.00	\$5,000.00	\$5,000.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$41,104.00	\$41,104.00	\$41,064.00
915 - Assigned Unappropriated Fund Balance	\$873,675.00	\$714,186.00	\$449,769.00
Total for Assigned Fund Balance	\$914,779.00	\$755,290.00	\$490,833.00
Total for Fund Balance	\$981,183.00	\$803,719.00	\$554,350.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,422,535.00	\$1,577,716.00	\$1,342,118.00

Town of Whitestown
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
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,321,552.00	\$1,328,720.00	\$1,087,728.00
Total for Non-Property Tax Items	\$1,321,552.00	\$1,328,720.00	\$1,087,728.00
Departmental Income			
1289 - Other General Departmental Income	\$5,748.00	\$6,415.00	-
1520 - Police Fees	\$842.00	\$853.00	\$549.00
1560 - Safety Inspection Fees	\$1,800.00	\$2,400.00	\$13,071.00
1601 - Public Health Fees	\$3,050.00	\$4,530.00	\$4,143.00
2001 - Park and Recreational Charges	-	\$1,182.00	\$568.00
2025 - Special Recreational Facility Charges	\$15,000.00	\$10,256.00	\$219.00
2110 - Zoning Fees	\$1,120.00	\$670.00	\$640.00
2115 - Planning Board Fees	\$13,117.00	\$22,443.00	\$10,944.00
2189 - Other Home and Community Services Income	-	\$94,998.00	\$75,000.00
Total for Departmental Income	\$40,677.00	\$143,747.00	\$105,134.00
Use of Money and Property			
2401 - Interest and Earnings	\$483.00	\$429.00	\$367.00
Total for Use of Money and Property	\$483.00	\$429.00	\$367.00
Licenses and Permits			
2555 - Building and Alteration Permits	\$46,347.00	\$11,487.00	\$17,790.00

Town of Whitestown
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
Total for Licenses and Permits	\$46,347.00	\$11,487.00	\$17,790.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$20,375.00	-	-
Total for Sales of Property and Compensation for Loss	\$20,375.00	\$0.00	\$0.00
Other Revenues			
2705 - Gifts and Donations	\$5,000.00	-	-
2709 - Employees Contributions	\$10,433.00	\$9,143.00	-
2750 - AIM Related Payments	-	-	\$62,488.00
Total for Other Revenues	\$15,433.00	\$9,143.00	\$62,488.00
State Aid			
3001 - State Aid Revenue Sharing	\$62,488.00	\$62,488.00	-
3389 - State Aid Other Public Safety	\$156,555.00	\$7,976.00	\$4,187.00
Total for State Aid	\$219,043.00	\$70,464.00	\$4,187.00
Total for Revenues	\$1,663,910.00	\$1,563,990.00	\$1,277,694.00
Total for Revenues and Other Sources	\$1,663,910.00	\$1,563,990.00	\$1,277,694.00

Town of Whitestown
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
Expenditures and Other Uses			
Expenditures			
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$638,914.00	\$597,473.00	\$583,812.00
31202 - Police - Equipment and Capital Outlay	\$135,971.00	\$17,433.00	\$8,952.00
31204 - Police - Contractual	\$56,682.00	\$49,052.00	\$37,284.00
Total for Law Enforcement	\$831,567.00	\$663,958.00	\$630,048.00
Total for Public Safety	\$831,567.00	\$663,958.00	\$630,048.00
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$212.00	\$500.00	\$2,586.00
Total for Public Health Program	\$212.00	\$500.00	\$2,586.00
Total for Health	\$212.00	\$500.00	\$2,586.00
Culture and Recreation			
Recreation			
73101 - Youth Programs - Personal Services	\$21,810.00	\$16,357.00	-
73102 - Youth Programs - Equipment and Capital Outlay	\$1,137.00	\$3,915.00	-
73104 - Youth Programs - Contractual	\$18,271.00	\$21,576.00	\$16,835.00

Town of Whitestown
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
Total for Recreation	\$41,218.00	\$41,848.00	\$16,835.00
Total for Culture and Recreation	\$41,218.00	\$41,848.00	\$16,835.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$64,309.00	\$76,697.00	\$62,789.00
80102 - Zoning - Equipment and Capital Outlay	\$28,495.00	-	-
80104 - Zoning - Contractual	\$4,014.00	\$4,223.00	\$2,457.00
80201 - Planning and Surveys - Personal Services	\$11,654.00	\$9,015.00	\$12,124.00
80204 - Planning and Surveys - Contractual	\$1,529.00	\$4,520.00	\$4,796.00
Total for General Environment	\$110,001.00	\$94,455.00	\$82,166.00
Total for Home and Community Services	\$110,001.00	\$94,455.00	\$82,166.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$7,769.00	\$7,861.00	\$11,782.00
90158 - Police Retirement - Employee Benefits	\$132,675.00	\$145,317.00	\$146,650.00
90308 - Social Security - Employee Benefits	\$53,202.00	\$54,492.00	\$42,697.00
90508 - Unemployment Insurance - Employee Benefits	\$14,975.00	\$15,895.00	\$16,495.00
90558 - Disability Insurance - Employee Benefits	\$3,191.00	\$2,544.00	\$2,664.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$284,786.00	\$270,852.00	\$217,173.00
Total for Employee Benefits	\$496,598.00	\$496,961.00	\$437,461.00

Town of Whitestown
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
Total for Employee Benefits	\$496,598.00	\$496,961.00	\$437,461.00
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	-	\$10,000.00	\$30,000.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$49.00	\$399.00
97856 - Installment Purchase Debt - Debt Principal	\$6,486.00	\$6,142.00	\$5,818.00
97857 - Installment Purchase Debt - Debt Interest	\$363.00	\$707.00	\$1,031.00
Total for Debt Service	\$6,849.00	\$16,898.00	\$37,248.00
Total for Debt Service	\$6,849.00	\$16,898.00	\$37,248.00
Total for Expenditures	\$1,486,445.00	\$1,314,620.00	\$1,206,344.00
Total for Expenditures and Other Uses	\$1,486,445.00	\$1,314,620.00	\$1,206,344.00

Town of Whitestown
 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
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$803,719.00	\$554,349.00	\$482,999.00
8022 - Restated Fund Balance - Beginning of Year	\$803,719.00	\$554,349.00	\$482,999.00
Add Revenues and Other Sources	\$1,663,910.00	\$1,563,990.00	\$1,277,694.00
Deduct Expenditures and Other Uses	\$1,486,445.00	\$1,314,620.00	\$1,206,344.00
8029 - Fund Balance - End of Year	\$981,184.00	\$803,719.00	\$554,349.00

Town of Whitestown
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
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$1,299,794.00	\$1,280,448.00	\$1,119,406.00
1299 - Est Rev - Departmental Income	-	\$41,500.00	\$26,400.00
2199 - Est Rev - Departmental Income	\$47,500.00	-	-
2499 - Est Rev - Use of Money and Property	\$1,500.00	\$1,500.00	\$1,500.00
2599 - Est Rev - Licenses and Permits	\$13,000.00	\$13,000.00	\$13,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$5,000.00	\$25,000.00
2799 - Est Rev - Other Revenues	\$6,838.00	\$19,692.00	-
3099 - Est Rev - State Aid	\$182,488.00	\$184,488.00	\$142,487.00
Total for Estimated Revenue	\$1,551,120.00	\$1,545,628.00	\$1,327,793.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$41,104.00	\$41,104.00	\$41,064.00
Total for Estimated Other Sources	\$41,104.00	\$41,104.00	\$41,064.00
Total for Estimated Revenues and Other Sources	\$1,592,224.00	\$1,586,732.00	\$1,368,857.00

Town of Whitestown
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
Estimated Appropriations and Other Uses			
Estimated Appropriations			
3999 - App - Public Safety	\$859,054.00	\$817,846.00	\$764,122.00
7999 - App - Culture and Recreation	\$34,000.00	\$33,000.00	\$31,000.00
8999 - App - Home and Community Services	\$105,802.00	\$98,871.00	\$86,253.00
9199 - App - Employee Benefits	\$575,410.00	\$619,964.00	\$470,435.00
9899 - App - Debt Service	\$17,958.00	\$17,051.00	\$17,047.00
Total for Estimated Appropriations	\$1,592,224.00	\$1,586,732.00	\$1,368,857.00
Total for Estimated Appropriations and Other Uses	\$1,592,224.00	\$1,586,732.00	\$1,368,857.00

Town of Whitestown
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
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$502,678.00	\$643,556.00	\$316,198.00
Total for Cash and Cash Equivalents	\$502,678.00	\$643,556.00	\$316,198.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$53,500.00	\$87,743.00	-
231 - Cash In Time Deposits Special Reserves	\$371,800.00	\$53,500.00	-
Total for Restricted Cash and Cash Equivalents	\$425,300.00	\$141,243.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$733,476.00	\$396,546.00	\$434,979.00
Total for Net Other Receivables	\$733,476.00	\$396,546.00	\$434,979.00
Due From			
391 - Due From Other Funds	\$132,119.00	\$620,737.00	\$526,638.00
Total for Due From	\$132,119.00	\$620,737.00	\$526,638.00
Other Assets			
480 - Prepaid Expenses	\$30,973.00	\$27,062.00	\$30,816.00
Total for Other Assets	\$30,973.00	\$27,062.00	\$30,816.00
Total for Assets	\$1,824,546.00	\$1,829,144.00	\$1,308,631.00

Town of Whitestown
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
Total for Assets and Deferred Outflows	\$1,824,546.00	\$1,829,144.00	\$1,308,631.00

Town of Whitestown
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
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$53,596.00	\$119,132.00	\$100,238.00
601 - Accrued Liabilities	\$6,809.00	\$6,171.00	\$33,033.00
Total for Payables	\$60,405.00	\$125,303.00	\$133,271.00
Due to			
630 - Due To Other Funds	\$14,941.00	\$120,932.00	-
Total for Due to	\$14,941.00	\$120,932.00	\$0.00
Total for Liabilities	\$75,346.00	\$246,235.00	\$133,271.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources <i>FEMA</i>	\$1,404.00	\$2,860.00	\$1,820.00
Total for Deferred Inflows of Resources	\$1,404.00	\$2,860.00	\$1,820.00
Total for Deferred Inflows	\$1,404.00	\$2,860.00	\$1,820.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$30,973.00	\$27,062.00	\$30,816.00

Town of Whitestown
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
Total for Nonspendable Fund Balance	\$30,973.00	\$27,062.00	\$30,816.00
Restricted Fund Balance			
878 - Capital Reserve	\$425,300.00	\$141,244.00	-
Total for Restricted Fund Balance	\$425,300.00	\$141,244.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$127,903.00	\$127,903.00	\$127,903.00
915 - Assigned Unappropriated Fund Balance	\$1,163,620.00	\$1,283,840.00	\$1,014,821.00
Total for Assigned Fund Balance	\$1,291,523.00	\$1,411,743.00	\$1,142,724.00
Total for Fund Balance	\$1,747,796.00	\$1,580,049.00	\$1,173,540.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,824,546.00	\$1,829,144.00	\$1,308,631.00

Town of Whitestown
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
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,242,110.00	\$1,154,969.00	\$1,057,191.00
Total for Property Taxes	\$1,242,110.00	\$1,154,969.00	\$1,057,191.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$695,178.00	\$513,276.00	\$550,992.00
Total for Non-Property Tax Items	\$695,178.00	\$513,276.00	\$550,992.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>Snow Removal and Lawn Care</i>	\$164,119.00	\$220,473.00	\$183,892.00
Total for Intergovernmental Charges	\$164,119.00	\$220,473.00	\$183,892.00
Licenses and Permits			
2560 - Street Opening Permits	-	\$50.00	-
Total for Licenses and Permits	\$0.00	\$50.00	\$0.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$523.00	\$1,540.00	\$50.00
2680 - Insurance Recoveries	-	\$9,664.00	-
Total for Sales of Property and Compensation for Loss	\$523.00	\$11,204.00	\$50.00
Other Revenues			

Town of Whitestown
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
2701 - Refunds of Prior Year Expenditures	\$1,952.00	\$2,850.00	-
2709 - Employees Contributions	\$18,925.00	\$17,992.00	-
Total for Other Revenues	\$20,877.00	\$20,842.00	\$0.00
State Aid			
3960 - State Aid Emergency Disaster Assistance	-	-	\$4,088.00
Total for State Aid	\$0.00	\$0.00	\$4,088.00
Total for Revenues	\$2,122,807.00	\$1,920,814.00	\$1,796,213.00
Total for Revenues and Other Sources	\$2,122,807.00	\$1,920,814.00	\$1,796,213.00

Town of Whitestown
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
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51302 - Machinery - Equipment and Capital Outlay	\$475,015.00	\$13,540.00	\$13,061.00
51304 - Machinery - Contractual	\$201,928.00	\$220,213.00	\$165,582.00
51421 - Snow Removal - Personal Services	\$467,181.00	\$427,346.00	\$472,151.00
51424 - Snow Removal - Contractual	\$312,318.00	\$360,787.00	\$291,025.00
Total for Highway	\$1,456,442.00	\$1,021,886.00	\$941,819.00
Total for Transportation	\$1,456,442.00	\$1,021,886.00	\$941,819.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$51,099.00	\$48,035.00	\$54,717.00
90308 - Social Security - Employee Benefits	\$33,552.00	\$31,268.00	\$31,616.00
90408 - Workers' Compensation - Employee Benefits	\$14,975.00	\$15,895.00	\$16,495.00
90558 - Disability Insurance - Employee Benefits	\$1,129.00	\$1,055.00	\$1,110.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$216,296.00	\$228,936.00	\$220,010.00
Total for Employee Benefits	\$317,051.00	\$325,189.00	\$323,948.00
Total for Employee Benefits	\$317,051.00	\$325,189.00	\$323,948.00

Town of Whitestown
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
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	\$170,000.00	\$165,000.00	\$170,746.00
97307 - Bond Anticipation Notes - Debt Interest	\$11,568.00	\$2,230.00	\$6,240.00
Total for Debt Service	\$181,568.00	\$167,230.00	\$176,986.00
Total for Debt Service	\$181,568.00	\$167,230.00	\$176,986.00
Total for Expenditures	\$1,955,061.00	\$1,514,305.00	\$1,442,753.00
Total for Expenditures and Other Uses	\$1,955,061.00	\$1,514,305.00	\$1,442,753.00

Town of Whitestown
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
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,580,048.00	\$1,173,539.00	\$820,079.00
8022 - Restated Fund Balance - Beginning of Year	\$1,580,048.00	\$1,173,539.00	\$820,079.00
Add Revenues and Other Sources	\$2,122,807.00	\$1,920,814.00	\$1,796,213.00
Deduct Expenditures and Other Uses	\$1,955,061.00	\$1,514,305.00	\$1,442,753.00
8029 - Fund Balance - End of Year	\$1,747,794.00	\$1,580,048.00	\$1,173,539.00

Town of Whitestown
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
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,250,715.00	\$1,242,110.00	\$1,154,969.00
1199 - Est Rev - Non-Property Tax Items	\$38,365.00	\$28,346.00	\$78,346.00
2399 - Est Rev - Intergovernmental Charges	\$198,722.00	\$195,756.00	\$184,000.00
2499 - Est Rev - Use of Money and Property	\$175.00	\$175.00	\$175.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$5,000.00	\$5,000.00	\$1,000.00
2799 - Est Rev - Other Revenues	\$18,155.00	\$16,268.00	-
Total for Estimated Revenue	\$1,511,132.00	\$1,487,655.00	\$1,418,490.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$127,903.00	\$127,903.00	\$127,903.00
Total for Estimated Other Sources	\$127,903.00	\$127,903.00	\$127,903.00
Total for Estimated Revenues and Other Sources	\$1,639,035.00	\$1,615,558.00	\$1,546,393.00

Town of Whitestown
 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
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,089,155.00	\$1,039,737.00	\$1,012,970.00
9199 - App - Employee Benefits	\$368,222.00	\$394,253.00	\$359,348.00
9899 - App - Debt Service	\$181,658.00	\$181,568.00	\$174,075.00
Total for Estimated Appropriations	\$1,639,035.00	\$1,615,558.00	\$1,546,393.00
Total for Estimated Appropriations and Other Uses	\$1,639,035.00	\$1,615,558.00	\$1,546,393.00

Town of Whitestown
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
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,090,120.00	\$551,024.00	\$634,951.00
Total for Cash and Cash Equivalents	\$1,090,120.00	\$551,024.00	\$634,951.00
Net Other Receivables			
380 - Accounts Receivable	\$259,396.00	\$254,189.00	-
Total for Net Other Receivables	\$259,396.00	\$254,189.00	\$0.00
Due From			
391 - Due From Other Funds	-	\$300,667.00	\$167,588.00
410 - Due from State and Federal Government	-	-	\$59,033.00
Total for Due From	\$0.00	\$300,667.00	\$226,621.00
Other Assets			
480 - Prepaid Expenses	\$30,973.00	\$27,062.00	\$30,816.00
Total for Other Assets	\$30,973.00	\$27,062.00	\$30,816.00
Total for Assets	\$1,380,489.00	\$1,132,942.00	\$892,388.00
Total for Assets and Deferred Outflows	\$1,380,489.00	\$1,132,942.00	\$892,388.00

Town of Whitestown
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
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$16,535.00	\$2,659.00	\$678.00
Total for Payables	\$16,535.00	\$2,659.00	\$678.00
Total for Liabilities	\$16,535.00	\$2,659.00	\$678.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$30,973.00	\$27,062.00	\$30,816.00
Total for Nonspendable Fund Balance	\$30,973.00	\$27,062.00	\$30,816.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$59,033.00	\$59,033.00	\$59,033.00
915 - Assigned Unappropriated Fund Balance	\$1,273,948.00	\$1,044,188.00	\$801,861.00
Total for Assigned Fund Balance	\$1,332,981.00	\$1,103,221.00	\$860,894.00
Total for Fund Balance	\$1,363,954.00	\$1,130,283.00	\$891,710.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,380,489.00	\$1,132,942.00	\$892,388.00

Town of Whitestown
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
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,374,420.00	\$1,372,818.00	\$1,246,599.00
Total for Non-Property Tax Items	\$1,374,420.00	\$1,372,818.00	\$1,246,599.00
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>County payments</i>	\$13,600.00	\$900.00	\$4,875.00
Total for Intergovernmental Charges	\$13,600.00	\$900.00	\$4,875.00
Licenses and Permits			
2590 - Permits Other	\$50.00	-	\$50.00
Total for Licenses and Permits	\$50.00	\$0.00	\$50.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$1,995.00	\$4,614.00	-
2651 - Sales of Refuse For Recycling	\$8,700.00	\$29,500.00	\$25,720.00
Total for Sales of Property and Compensation for Loss	\$10,695.00	\$34,114.00	\$25,720.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$544.00	-
2709 - Employees Contributions	\$16,123.00	\$18,773.00	-
Total for Other Revenues	\$16,123.00	\$19,317.00	\$0.00

Town of Whitestown
 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
State Aid			
3501 - State Aid Consolidated Highway Aid	\$274,943.00	\$204,592.00	\$204,711.00
Total for State Aid	\$274,943.00	\$204,592.00	\$204,711.00
Total for Revenues	\$1,689,831.00	\$1,631,741.00	\$1,481,955.00
Total for Revenues and Other Sources	\$1,689,831.00	\$1,631,741.00	\$1,481,955.00

Town of Whitestown
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
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$435,078.00	\$448,953.00	\$393,684.00
51104 - Maintenance of Roads - Contractual	\$203,551.00	\$238,925.00	\$302,594.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$486,640.00	\$366,336.00	\$351,452.00
51404 - Brush And Weeds - Contractual	\$13,450.00	\$12,200.00	\$12,120.00
Total for Highway	\$1,138,719.00	\$1,066,414.00	\$1,059,850.00
Total for Transportation	\$1,138,719.00	\$1,066,414.00	\$1,059,850.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$51,099.00	\$48,035.00	\$54,717.00
90308 - Social Security - Employee Benefits	\$30,261.00	\$32,655.00	\$26,993.00
90408 - Workers' Compensation - Employee Benefits	\$14,975.00	\$15,895.00	\$16,495.00
90558 - Disability Insurance - Employee Benefits	\$1,240.00	\$1,230.00	\$1,110.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$219,867.00	\$228,937.00	\$196,469.00
Total for Employee Benefits	\$317,442.00	\$326,752.00	\$295,784.00
Total for Employee Benefits	\$317,442.00	\$326,752.00	\$295,784.00

Town of Whitestown
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
Total for Expenditures	\$1,456,161.00	\$1,393,166.00	\$1,355,634.00
Total for Expenditures and Other Uses	\$1,456,161.00	\$1,393,166.00	\$1,355,634.00

Town of Whitestown
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
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,130,281.00	\$891,706.00	\$765,385.00
8022 - Restated Fund Balance - Beginning of Year	\$1,130,281.00	\$891,706.00	\$765,385.00
Add Revenues and Other Sources	\$1,689,831.00	\$1,631,741.00	\$1,481,955.00
Deduct Expenditures and Other Uses	\$1,456,161.00	\$1,393,166.00	\$1,355,634.00
8029 - Fund Balance - End of Year	\$1,363,951.00	\$1,130,281.00	\$891,706.00

Town of Whitestown
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
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$1,271,341.00	\$1,254,451.00	\$1,213,785.00
2399 - Est Rev - Intergovernmental Charges	\$1,000.00	\$1,000.00	\$4,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	-	\$2,000.00
2799 - Est Rev - Other Revenues	\$18,155.00	\$16,268.00	-
3099 - Est Rev - State Aid	\$250,000.00	\$152,000.00	\$117,000.00
Total for Estimated Revenue	\$1,540,496.00	\$1,423,719.00	\$1,336,785.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$59,033.00	\$59,033.00	\$59,033.00
Total for Estimated Other Sources	\$59,033.00	\$59,033.00	\$59,033.00
Total for Estimated Revenues and Other Sources	\$1,599,529.00	\$1,482,752.00	\$1,395,818.00

Town of Whitestown
 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
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,232,909.00	\$1,089,937.00	\$1,046,470.00
9199 - App - Employee Benefits	\$366,620.00	\$392,815.00	\$349,348.00
Total for Estimated Appropriations	\$1,599,529.00	\$1,482,752.00	\$1,395,818.00
Total for Estimated Appropriations and Other Uses	\$1,599,529.00	\$1,482,752.00	\$1,395,818.00

Town of Whitestown
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
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$865,647.00	\$897,644.00	\$1,010,487.00
201 - Cash In Time Deposits	-	-	\$490,502.00
Total for Cash and Cash Equivalents	\$865,647.00	\$897,644.00	\$1,500,989.00
Net Other Receivables			
380 - Accounts Receivable	\$841,998.00	\$438,060.00	-
Total for Net Other Receivables	\$841,998.00	\$438,060.00	\$0.00
Due From			
391 - Due From Other Funds	\$274,994.00	\$174,994.00	\$57,948.00
Total for Due From	\$274,994.00	\$174,994.00	\$57,948.00
Total for Assets	\$1,982,639.00	\$1,510,698.00	\$1,558,937.00
Total for Assets and Deferred Outflows	\$1,982,639.00	\$1,510,698.00	\$1,558,937.00

Town of Whitestown
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
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$183,577.00	\$3,486.00	\$428,502.00
Total for Payables	\$183,577.00	\$3,486.00	\$428,502.00
Due to			
630 - Due To Other Funds	\$1,846,462.00	\$1,290,766.00	\$1,712,028.00
Total for Due to	\$1,846,462.00	\$1,290,766.00	\$1,712,028.00
Notes Payable			
626 - Bond Anticipation Notes Payable	\$365,000.00	\$340,000.00	\$545,000.00
Total for Notes Payable	\$365,000.00	\$340,000.00	\$545,000.00
Other Liabilities			
688 - Other Liabilities	-	-	\$42,846.00
Total for Other Liabilities	\$0.00	\$0.00	\$42,846.00
Total for Liabilities	\$2,395,039.00	\$1,634,252.00	\$2,728,376.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources <i>deferred revenue</i>	\$218,640.00	\$218,640.00	\$105,772.00

Town of Whitestown
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
Total for Deferred Inflows of Resources	\$218,640.00	\$218,640.00	\$105,772.00
Total for Deferred Inflows	\$218,640.00	\$218,640.00	\$105,772.00
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$631,040.00)	(\$342,194.00)	(\$1,275,211.00)
Total for Unassigned Fund Balance	(\$631,040.00)	(\$342,194.00)	(\$1,275,211.00)
Total for Fund Balance	(\$631,040.00)	(\$342,194.00)	(\$1,275,211.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,982,639.00	\$1,510,698.00	\$1,558,937.00

Town of Whitestown
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
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2397 - Capital Projects Other Governments <i>Oneida County Flood Mitigation</i>	\$133,394.00	\$42,846.00	\$25.00
Total for Intergovernmental Charges	\$133,394.00	\$42,846.00	\$25.00
Use of Money and Property			
2401 - Interest and Earnings	\$7,488.00	\$1,791.00	\$1,275.00
Total for Use of Money and Property	\$7,488.00	\$1,791.00	\$1,275.00
Other Revenues			
2705 - Gifts and Donations	-	\$27,800.00	-
Total for Other Revenues	\$0.00	\$27,800.00	\$0.00
State Aid			
3097 - State Aid Capital Projects	\$102,273.00	\$182,576.00	\$634,479.00
3960 - State Aid Emergency Disaster Assistance	-	\$127,857.00	-
3997 - State Aid Natural Resources Capital Projects	\$125,000.00	\$2,150,524.00	-
Total for State Aid	\$227,273.00	\$2,460,957.00	\$634,479.00
Federal Aid			
4097 - Federal Aid Capital Projects	\$15,589.00	\$579,006.00	-
4397 - Federal Aid Other Public Safety Capital Projects	-	-	\$2,416,509.00

Town of Whitestown
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
4960 - Federal Aid Emergency Disaster Assistance	\$819,834.00	-	-
Total for Federal Aid	\$835,423.00	\$579,006.00	\$2,416,509.00
Total for Revenues	\$1,203,578.00	\$3,112,400.00	\$3,052,288.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$174,994.00	-
Total for Operating Transfers	\$0.00	\$174,994.00	\$0.00
Proceeds of Obligations			
5731 - BANS Redeemed from Appropriations	\$200,000.00	\$205,000.00	\$229,246.00
Total for Proceeds of Obligations	\$200,000.00	\$205,000.00	\$229,246.00
Total for Other Sources	\$200,000.00	\$379,994.00	\$229,246.00
Total for Revenues and Other Sources	\$1,403,578.00	\$3,492,394.00	\$3,281,534.00

Town of Whitestown
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
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	-	-	\$15,593.00
16402 - Central Garage - Equipment and Capital Outlay	-	\$28,869.00	-
Total for Shared Services	\$0.00	\$28,869.00	\$15,593.00
Total for General Government Support	\$0.00	\$28,869.00	\$15,593.00
Transportation			
Highway			
51302 - Machinery - Equipment and Capital Outlay	\$149,824.00	\$100,208.00	\$127,590.00
Total for Highway	\$149,824.00	\$100,208.00	\$127,590.00
Total for Transportation	\$149,824.00	\$100,208.00	\$127,590.00
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	\$55,616.00	\$395,152.00	\$21,589.00
Total for Recreation	\$55,616.00	\$395,152.00	\$21,589.00
Total for Culture and Recreation	\$55,616.00	\$395,152.00	\$21,589.00

Town of Whitestown
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
Home and Community Services			
Sanitation			
81602 - Refuse and Garbage - Equipment and Capital Outlay	-	\$11,908.00	-
Total for Sanitation	\$0.00	\$11,908.00	\$0.00
Natural Resources			
87452 - Flood and Erosion Control - Equipment and Capital Outlay	\$1,472,534.00	\$1,456,262.00	\$3,454,672.00
Total for Natural Resources	\$1,472,534.00	\$1,456,262.00	\$3,454,672.00
Special Services			
89892 - Home and Community Services, Other - Equipment and Capital Outlay	-	\$565,202.00	\$127,274.00
89972 - Other Home and Community Services - Equipment and Capital Outlay	-	\$1,810.00	\$9,593.00
Total for Special Services	\$0.00	\$567,012.00	\$136,867.00
Total for Home and Community Services	\$1,472,534.00	\$2,035,182.00	\$3,591,539.00
Debt Service			
Debt Service			
97307 - Bond Anticipation Notes - Debt Interest	\$14,450.00	\$12.00	-
Total for Debt Service	\$14,450.00	\$12.00	\$0.00
Total for Debt Service	\$14,450.00	\$12.00	\$0.00

Town of Whitestown
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
Total for Expenditures	\$1,692,424.00	\$2,559,423.00	\$3,756,311.00
Total for Expenditures and Other Uses	\$1,692,424.00	\$2,559,423.00	\$3,756,311.00

Town of Whitestown
Annual Financial Report
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
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$342,193.81)	(\$1,275,164.81)	(\$800,387.81)
8022 - Restated Fund Balance - Beginning of Year	(\$342,193.81)	(\$1,275,164.81)	(\$800,387.81)
Add Revenues and Other Sources	\$1,403,578.00	\$3,492,394.00	\$3,281,534.00
Deduct Expenditures and Other Uses	\$1,692,424.00	\$2,559,423.00	\$3,756,311.00
8029 - Fund Balance - End of Year	(\$631,039.81)	(\$342,193.81)	(\$1,275,164.81)

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

**PN - Permanent
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$157,281.00	\$142,108.00	\$134,346.00
Total for Cash and Cash Equivalents	\$157,281.00	\$142,108.00	\$134,346.00
Total for Assets	\$157,281.00	\$142,108.00	\$134,346.00
Total for Assets and Deferred Outflows	\$157,281.00	\$142,108.00	\$134,346.00

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

**PN - Permanent
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$15,172.00	-	-
Total for Payables	\$15,172.00	\$0.00	\$0.00
Total for Liabilities	\$15,172.00	\$0.00	\$0.00
Fund Balance			
Nonspendable Fund Balance			
807 - Must Remain Intact	\$142,109.00	\$142,108.00	\$133,793.00
Total for Nonspendable Fund Balance	\$142,109.00	\$142,108.00	\$133,793.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	-	\$553.00
Total for Assigned Fund Balance	\$0.00	\$0.00	\$553.00
Total for Fund Balance	\$142,109.00	\$142,108.00	\$134,346.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$157,281.00	\$142,108.00	\$134,346.00

Town of Whitestown
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**PN - Permanent
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	\$950.00	\$553.00
Total for Use of Money and Property	\$0.00	\$950.00	\$553.00
Other Revenues			
2770 - Unclassified	-	\$10,365.00	\$14,675.00
Total for Other Revenues	\$0.00	\$10,365.00	\$14,675.00
Total for Revenues	\$0.00	\$11,315.00	\$15,228.00
Total for Revenues and Other Sources	\$0.00	\$11,315.00	\$15,228.00

Town of Whitestown
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**PN - Permanent
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Special Services			
89891 - Home and Community Services, Other - Personal Services	-	\$100.00	-
89894 - Home and Community Services, Other - Contractual	-	\$3,452.00	\$700.00
Total for Special Services	\$0.00	\$3,552.00	\$700.00
Total for Home and Community Services	\$0.00	\$3,552.00	\$700.00
Total for Expenditures	\$0.00	\$3,552.00	\$700.00
Total for Expenditures and Other Uses	\$0.00	\$3,552.00	\$700.00

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 For the Fiscal Period 01/01/2023 - 12/31/2023

**PN - Permanent
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$142,108.62	\$134,345.62	\$119,817.62
8022 - Restated Fund Balance - Beginning of Year	\$142,108.62	\$134,345.62	\$119,817.62
Add Revenues and Other Sources	\$0.00	\$11,315.00	\$15,228.00
Deduct Expenditures and Other Uses	\$0.00	\$3,552.00	\$700.00
8029 - Fund Balance - End of Year	\$142,108.62	\$142,108.62	\$134,345.62

Town of Whitestown
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 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
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$3,076.00	\$3,075.00	\$2,851.00
Total for Cash and Cash Equivalents	\$3,076.00	\$3,075.00	\$2,851.00
Total for Assets	\$3,076.00	\$3,075.00	\$2,851.00
Total for Assets and Deferred Outflows	\$3,076.00	\$3,075.00	\$2,851.00

Town of Whitestown
 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
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$3,076.00	\$3,075.00	\$2,851.00
Total for Assigned Fund Balance	\$3,076.00	\$3,075.00	\$2,851.00
Total for Fund Balance	\$3,076.00	\$3,075.00	\$2,851.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,076.00	\$3,075.00	\$2,851.00

Town of Whitestown
 Annual Financial Report
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**SF - Special District(s) Fire Protection
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$437,672.00	\$437,184.00	\$435,721.00
Total for Property Taxes	\$437,672.00	\$437,184.00	\$435,721.00
Total for Revenues	\$437,672.00	\$437,184.00	\$435,721.00
Total for Revenues and Other Sources	\$437,672.00	\$437,184.00	\$435,721.00

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$437,672.00	\$436,959.00	\$435,721.00
Total for Fire Protection	\$437,672.00	\$436,959.00	\$435,721.00
Total for Public Safety	\$437,672.00	\$436,959.00	\$435,721.00
Total for Expenditures	\$437,672.00	\$436,959.00	\$435,721.00
Total for Expenditures and Other Uses	\$437,672.00	\$436,959.00	\$435,721.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$3,075.00	\$2,850.00	\$2,850.00
8022 - Restated Fund Balance - Beginning of Year	\$3,075.00	\$2,850.00	\$2,850.00
Add Revenues and Other Sources	\$437,672.00	\$437,184.00	\$435,721.00
Deduct Expenditures and Other Uses	\$437,672.00	\$436,959.00	\$435,721.00
8029 - Fund Balance - End of Year	\$3,075.00	\$3,075.00	\$2,850.00

Town of Whitestown
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**SL - Special District(s) Lighting
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$25,887.00	\$26,984.00	\$28,410.00
Total for Cash and Cash Equivalents	\$25,887.00	\$26,984.00	\$28,410.00
Other Assets			
480 - Prepaid Expenses	-	\$1,440.00	-
Total for Other Assets	\$0.00	\$1,440.00	\$0.00
Total for Assets	\$25,887.00	\$28,424.00	\$28,410.00
Total for Assets and Deferred Outflows	\$25,887.00	\$28,424.00	\$28,410.00

Town of Whitestown
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
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$4,786.00	\$4,934.00	-
Total for Payables	\$4,786.00	\$4,934.00	\$0.00
Due to			
630 - Due To Other Funds	\$871.00	\$871.00	-
Total for Due to	\$871.00	\$871.00	\$0.00
Total for Liabilities	\$5,657.00	\$5,805.00	\$0.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$1,440.00	-
Total for Nonspendable Fund Balance	\$0.00	\$1,440.00	\$0.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$20,230.00	\$21,179.00	\$28,410.00
Total for Assigned Fund Balance	\$20,230.00	\$21,179.00	\$28,410.00
Total for Fund Balance	\$20,230.00	\$22,619.00	\$28,410.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$25,887.00	\$28,424.00	\$28,410.00

Town of Whitestown
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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
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$26,628.00	\$26,628.00	\$33,956.00
Total for Property Taxes	\$26,628.00	\$26,628.00	\$33,956.00
Other Revenues			
2770 - Unclassified	-	-	\$2,583.00
Total for Other Revenues	\$0.00	\$0.00	\$2,583.00
Total for Revenues	\$26,628.00	\$26,628.00	\$36,539.00
Total for Revenues and Other Sources	\$26,628.00	\$26,628.00	\$36,539.00

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$29,016.00	\$32,419.00	\$22,307.00
Total for Highway	\$29,016.00	\$32,419.00	\$22,307.00
Total for Transportation	\$29,016.00	\$32,419.00	\$22,307.00
Total for Expenditures	\$29,016.00	\$32,419.00	\$22,307.00
Total for Expenditures and Other Uses	\$29,016.00	\$32,419.00	\$22,307.00

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$22,623.61	\$28,414.61	\$14,182.61
8022 - Restated Fund Balance - Beginning of Year	\$22,623.61	\$28,414.61	\$14,182.61
Add Revenues and Other Sources	\$26,628.00	\$26,628.00	\$36,539.00
Deduct Expenditures and Other Uses	\$29,016.00	\$32,419.00	\$22,307.00
8029 - Fund Balance - End of Year	\$20,235.61	\$22,623.61	\$28,414.61

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$507,220.00	\$490,361.00	\$468,479.00
Total for Cash and Cash Equivalents	\$507,220.00	\$490,361.00	\$468,479.00
Due From			
391 - Due From Other Funds	\$39,056.00	\$38,648.00	\$39,633.00
Total for Due From	\$39,056.00	\$38,648.00	\$39,633.00
Total for Assets	\$546,276.00	\$529,009.00	\$508,112.00
Total for Assets and Deferred Outflows	\$546,276.00	\$529,009.00	\$508,112.00

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$701.00	\$703.00	\$2,089.00
601 - Accrued Liabilities	-	-	\$390.00
Total for Payables	\$701.00	\$703.00	\$2,479.00
Due to			
630 - Due To Other Funds	\$6,472.00	\$6,472.00	-
Total for Due to	\$6,472.00	\$6,472.00	\$0.00
Total for Liabilities	\$7,173.00	\$7,175.00	\$2,479.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$539,102.00	\$521,834.00	\$505,633.00
Total for Assigned Fund Balance	\$539,102.00	\$521,834.00	\$505,633.00
Total for Fund Balance	\$539,102.00	\$521,834.00	\$505,633.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$546,275.00	\$529,009.00	\$508,112.00

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$101,621.00	\$98,425.00	\$99,705.00
Total for Property Taxes	\$101,621.00	\$98,425.00	\$99,705.00
Total for Revenues	\$101,621.00	\$98,425.00	\$99,705.00
Total for Revenues and Other Sources	\$101,621.00	\$98,425.00	\$99,705.00

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81301 - Sewage Treatment and Disposal - Personal Services	\$18,976.00	\$17,171.00	\$17,360.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	-	-	\$10,421.00
81304 - Sewage Treatment and Disposal - Contractual	\$58,726.00	\$58,691.00	\$55,754.00
Total for Sewage	\$77,702.00	\$75,862.00	\$83,535.00
Total for Home and Community Services	\$77,702.00	\$75,862.00	\$83,535.00
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$1,451.00	\$1,314.00	\$1,441.00
Total for Employee Benefits	\$1,451.00	\$1,314.00	\$1,441.00
Total for Employee Benefits	\$1,451.00	\$1,314.00	\$1,441.00
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	\$5,000.00	\$5,000.00	\$3,500.00
97307 - Bond Anticipation Notes - Debt Interest	\$199.00	\$49.00	\$135.00

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

	12/31/2023	12/31/2022	12/31/2021
Total for Debt Service	\$5,199.00	\$5,049.00	\$3,635.00
Total for Debt Service	\$5,199.00	\$5,049.00	\$3,635.00
Total for Expenditures	\$84,352.00	\$82,225.00	\$88,611.00
Total for Expenditures and Other Uses	\$84,352.00	\$82,225.00	\$88,611.00

Town of Whitestown
 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
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$521,834.17	\$505,634.17	\$494,540.17
8022 - Restated Fund Balance - Beginning of Year	\$521,834.17	\$505,634.17	\$494,540.17
Add Revenues and Other Sources	\$101,621.00	\$98,425.00	\$99,705.00
Deduct Expenditures and Other Uses	\$84,352.00	\$82,225.00	\$88,611.00
8029 - Fund Balance - End of Year	\$539,103.17	\$521,834.17	\$505,634.17

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$101,198.00	\$101,621.00	\$98,425.00
Total for Estimated Revenue	\$101,198.00	\$101,621.00	\$98,425.00
Total for Estimated Revenues and Other Sources	\$101,198.00	\$101,621.00	\$98,425.00

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$101,198.00	\$96,184.00	\$91,626.00
9199 - App - Employee Benefits	-	\$238.00	\$1,599.00
9899 - App - Debt Service	-	\$5,199.00	\$5,200.00
Total for Estimated Appropriations	\$101,198.00	\$101,621.00	\$98,425.00
Total for Estimated Appropriations and Other Uses	\$101,198.00	\$101,621.00	\$98,425.00

Town of Whitestown
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**SW - Special District(s) Water
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$788,607.00	\$767,764.00	\$887,582.00
Total for Cash and Cash Equivalents	\$788,607.00	\$767,764.00	\$887,582.00
Total for Assets	\$788,607.00	\$767,764.00	\$887,582.00
Total for Assets and Deferred Outflows	\$788,607.00	\$767,764.00	\$887,582.00

Town of Whitestown
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**SW - Special District(s) Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	-	\$199,618.00
Total for Due to	\$0.00	\$0.00	\$199,618.00
Total for Liabilities	\$0.00	\$0.00	\$199,618.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$788,607.00	\$767,764.00	\$687,965.00
Total for Assigned Fund Balance	\$788,607.00	\$767,764.00	\$687,965.00
Total for Fund Balance	\$788,607.00	\$767,764.00	\$687,965.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$788,607.00	\$767,764.00	\$887,583.00

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$126,315.00	\$188,965.00	\$286,631.00
Total for Property Taxes	\$126,315.00	\$188,965.00	\$286,631.00
Total for Revenues	\$126,315.00	\$188,965.00	\$286,631.00
Total for Revenues and Other Sources	\$126,315.00	\$188,965.00	\$286,631.00

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83404 - Water Transportation and Distribution - Contractual	-	-	\$6,020.00
Total for Water	\$0.00	\$0.00	\$6,020.00
Total for Home and Community Services	\$0.00	\$0.00	\$6,020.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$85,000.00	\$85,000.00	\$255,000.00
97107 - Serial Bonds - Debt Interest	\$20,472.00	\$24,166.00	\$32,081.00
Total for Debt Service	\$105,472.00	\$109,166.00	\$287,081.00
Total for Debt Service	\$105,472.00	\$109,166.00	\$287,081.00
Total for Expenditures	\$105,472.00	\$109,166.00	\$293,101.00
Total for Expenditures and Other Uses	\$105,472.00	\$109,166.00	\$293,101.00

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

**SW - Special District(s) Water
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$767,764.58	\$687,965.58	\$694,435.58
8022 - Restated Fund Balance - Beginning of Year	\$767,764.58	\$687,965.58	\$694,435.58
Add Revenues and Other Sources	\$126,315.00	\$188,965.00	\$286,631.00
Deduct Expenditures and Other Uses	\$105,472.00	\$109,166.00	\$293,101.00
8029 - Fund Balance - End of Year	\$788,607.58	\$767,764.58	\$687,965.58

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

**SW - Special District(s) Water
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$126,146.00	\$126,314.00	\$188,965.00
Total for Estimated Revenue	\$126,146.00	\$126,314.00	\$188,965.00
Total for Estimated Revenues and Other Sources	\$126,146.00	\$126,314.00	\$188,965.00

Town of Whitestown
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**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$24,366.00	\$20,842.00	\$79,799.00
9899 - App - Debt Service	\$101,779.00	\$105,472.00	\$109,166.00
Total for Estimated Appropriations	\$126,145.00	\$126,314.00	\$188,965.00
Total for Estimated Appropriations and Other Uses	\$126,145.00	\$126,314.00	\$188,965.00

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,135.00	\$1,135.00	-
Total for Cash and Cash Equivalents	\$1,135.00	\$1,135.00	\$0.00
Total for Assets	\$1,135.00	\$1,135.00	\$0.00
Total for Assets and Deferred Outflows	\$1,135.00	\$1,135.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Other Liabilities			
688 - Other Liabilities <i>outflows</i>	\$1,135.00	\$1,135.00	-
Total for Other Liabilities	\$1,135.00	\$1,135.00	\$0.00
Total for Liabilities	\$1,135.00	\$1,135.00	\$0.00
Total for Liabilities, Deferred Inflows and Net Position	\$1,135.00	\$1,135.00	\$0.00

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

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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
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$1,381,818.00	\$1,381,818.00	\$1,381,818.00
Total for Non-Depreciable Capital Assets	\$1,381,818.00	\$1,381,818.00	\$1,381,818.00
Depreciable Capital Assets			
102 - Buildings	\$5,227,281.00	\$5,227,281.00	\$5,227,281.00
104 - Machinery and Equipment	\$7,315,176.00	\$7,315,176.00	\$7,315,176.00
106 - Infrastructure	\$3,006,472.00	\$3,006,472.00	\$3,006,472.00
Total for Depreciable Capital Assets	\$15,548,929.00	\$15,548,929.00	\$15,548,929.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$4,099,345.00)	(\$4,099,345.00)	(\$4,099,345.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$4,617,308.00)	(\$4,617,308.00)	(\$4,617,308.00)
116 - Accumulated Depreciation Infrastructure	(\$945,939.00)	(\$945,939.00)	(\$945,939.00)
Total for Accumulated Depreciation	(\$9,662,592.00)	(\$9,662,592.00)	(\$9,662,592.00)
Total for Non-Current Assets	\$7,268,155.00	\$7,268,155.00	\$7,268,155.00

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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
Long-Term Obligations			
Debt Obligations			
619 - State or Authority Loans Payable	\$28,994.44	\$91,798.32	\$158,689.00
623 - Term Bonds Payable	\$435,000.00	\$570,000.00	\$705,000.00
685 - Installment Purchase Contract Debt	-	\$6,487.00	\$12,630.00
Total for Debt Obligations	\$463,994.44	\$668,285.32	\$876,319.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$464,795.00	\$440,064.00	\$302,396.00
683 - Other Post Employment Benefits	\$11,920,197.00	\$16,352,812.00	\$14,638,724.00
687 - Compensated Absences	\$269,957.00	\$269,957.00	\$302,554.00
Total for Other Long-Term Obligations	\$12,654,949.00	\$17,062,833.00	\$15,243,674.00
Total for Long-Term Obligations	\$13,118,943.44	\$17,731,118.32	\$16,119,993.00

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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	\$135,000.00	\$0.00	\$0.00	\$570,000.00	\$435,000.00
Bond Anticipation Note	\$0.00	\$225,000.00	\$200,000.00	\$0.00	\$0.00	\$340,000.00	\$365,000.00
Installment Purchase Contract	\$0.00	\$0.00	\$6,486.29	\$0.00	\$0.00	\$6,486.29	\$0.00
State or Authority Loan	\$0.00	\$0.00	\$62,804.00	\$0.00	\$0.00	\$91,783.00	\$28,979.00
Total	\$0.00	\$225,000.00	\$404,290.29	\$0.00	\$0.00	\$1,008,269.29	\$828,979.00

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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 WD #25 improvements		12/27/16	12/15/43	\$0.00	\$0.00	\$10,000.00	\$0.00	\$370,000.00	\$0.00	\$360,000.00
Bond WD #1		6/15/06	6/15/24	\$0.00	\$0.00	\$75,000.00	\$0.00	\$150,000.00	\$0.00	\$75,000.00
Bond Land/Town Buildings/Highway Garage		12/15/10	12/15/23	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00
Bond Anticipation Note Vehicles		12/1/22	12/1/23	\$0.00	\$225,000.00	\$200,000.00	\$0.00	\$340,000.00	\$0.00	\$365,000.00
Installment Purchase Contract Vehicle	M&T Bank	7/10/18	7/10/23	\$0.00	\$0.00	\$6,486.29	\$0.00	\$6,486.29	\$0.00	\$0.00
State or Authority Loan Energy Efficient Lighting	NYS Power Authori ty	3/31/14	4/1/24	\$0.00	\$0.00	\$62,804.00	\$0.00	\$91,783.00	\$0.00	\$28,979.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$85,000.00	\$16,778.50	\$101,778.50	\$350,000.00
2025	\$15,000.00	\$14,725.00	\$29,725.00	\$335,000.00
2026	\$15,000.00	\$14,106.25	\$29,106.25	\$320,000.00
2027	\$15,000.00	\$13,487.50	\$28,487.50	\$305,000.00
2028	\$15,000.00	\$12,868.75	\$27,868.75	\$290,000.00
2029	\$15,000.00	\$12,250.00	\$27,250.00	\$275,000.00
2030	\$15,000.00	\$11,631.25	\$26,631.25	\$260,000.00
2031	\$15,000.00	\$11,012.50	\$26,012.50	\$245,000.00
2032	\$15,000.00	\$10,393.75	\$25,393.75	\$230,000.00
2033	\$15,000.00	\$9,775.00	\$24,775.00	\$215,000.00
2034	\$20,000.00	\$9,156.25	\$29,156.25	\$195,000.00
2035	\$20,000.00	\$8,331.25	\$28,331.25	\$175,000.00
2036	\$20,000.00	\$7,506.25	\$27,506.25	\$155,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$20,000.00	\$6,656.25	\$26,656.25	\$135,000.00
2038	\$20,000.00	\$5,806.25	\$25,806.25	\$115,000.00
2039	\$20,000.00	\$4,956.25	\$24,956.25	\$95,000.00
2040	\$20,000.00	\$4,106.25	\$24,106.25	\$75,000.00
2041	\$25,000.00	\$3,256.25	\$28,256.25	\$50,000.00
2042	\$25,000.00	\$2,181.25	\$27,181.25	\$25,000.00
2043	\$25,000.00	\$1,093.75	\$26,093.75	\$0.00
Total	\$435,000.00	\$180,078.50	\$615,078.50	
\$435,000.00 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
7581	Checking	H	\$560,927.34	\$0.00	\$0.00	\$0.00	\$560,927.34
7631	Money Market	H	\$157,624.13	\$0.00	\$0.00	\$0.00	\$157,624.13
2772	Checking	H	\$147,095.40	\$0.00	\$0.00	\$0.00	\$147,095.40
614	Checking	TE	\$179,484.88	\$0.00	\$0.00	\$0.00	\$179,484.88
3572	Checking	TE	\$2,894.86	\$0.00	\$0.00	\$0.00	\$2,894.86
1048	Checking	TE	\$25,213.85	\$0.00	\$0.00	\$0.00	\$25,213.85
3158	Savings	A, B	\$2,059,597.57	\$0.00	\$0.00	\$0.00	\$2,059,597.57
7623	Money Market	PN	\$129,826.65	\$0.00	\$0.00	\$0.00	\$129,826.65
7607	Money Market	PN	\$27,454.53	\$0.00	\$0.00	\$0.00	\$27,454.53
8761	Checking	DA, DB	\$2,045,005.05	\$0.00	(\$26,906.91)	\$0.00	\$2,018,098.14
8346	Checking	SF, SL, SS, SW	\$1,324,895.65	\$0.00	(\$106.07)	\$0.00	\$1,324,789.58
6897	Savings	A	\$46,320.35	\$0.00	\$0.00	\$0.00	\$46,320.35

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
606	Checking	A	\$196,506.08	\$0.00	(\$41,212.05)	\$0.00	\$155,294.03
Total			\$6,902,846.34	\$0.00	(\$68,225.03)	\$0.00	\$6,834,621.31
Total Cash From Financials							\$6,834,622.00

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$6,902,846.34
FDIC Insurance	\$4,482,023.11
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,041,454.47
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$10,523,477.58

Investments and Collateralization of Investments

Investments From Financials	\$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
51	0	0	27

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$202,545.00	35			27
Police Retirement	\$132,675.00	16			4
Fire Retirement					
Local Pension Fund					
Social Security	\$208,626.00	51			0
Worker's Compensation	\$44,925.00	51			1
Life Insurance					
Unemployment Insurance	\$15,384.00	51			0
Disability Insurance	\$10,962.00	51			0
Hospital, Medical and Dental Insurance	\$1,167,813.00	45			20
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$1,782,930.00				