

**Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021**

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

Authorization

Article 3, Section 30 of the General Municipal Law

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

Certification Statement

I, Mr. Shaun J. 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 12/31/2021, 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 2021 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2021:

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 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$146,823.00	\$105,929.21	\$276,917.77
201 - Cash In Time Deposits	-	\$901,580.91	\$406,740.63
210 - Petty Cash	\$450.00	\$450.00	\$450.00
Total for Cash	\$147,273.00	\$1,007,960.12	\$684,108.40
Restricted Assets			
230 - Cash Special Reserves	\$28,065.00	\$28,064.70	\$10,000.00
231 - Cash In Time Deposits Special Reserves	-	\$0.00	\$10,000.00
Total for Restricted Assets	\$28,065.00	\$28,064.70	\$20,000.00
Due From Other Funds			
391 - Due From Other Funds	\$2,002,757.00	\$104,883.56	\$742,404.85
Total for Due From Other Funds	\$2,002,757.00	\$104,883.56	\$742,404.85
Other Receivables (net)			
380 - Accounts Receivable	\$598,098.00	\$799,273.63	\$362,809.21
Total for Other Receivables (net)	\$598,098.00	\$799,273.63	\$362,809.21
Prepaid Expenses			
480 - Prepaid Expenses	\$111,974.00	\$70,859.01	\$74,757.25

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**A - General
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Total for Prepaid Expenses	\$111,974.00	\$70,859.01	\$74,757.25
Total for Assets	\$2,888,167.00	\$2,011,041.02	\$1,884,079.71
Total for Assets and Deferred Outflows of Resources	\$2,888,167.00	\$2,011,041.02	\$1,884,079.71

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**A - General
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$78,058.00	\$49,543.00	\$212,584.67
Total for Accounts Payable	\$78,058.00	\$49,543.00	\$212,584.67
Payroll Liabilities			
710 - Consolidated Payroll	-	\$1,884.00	-
721 - NYS Income Tax	\$5,917.00	\$2,461.00	-
722 - Federal Income Tax	\$6,847.00	-	-
723 - Income Executions	\$1,003.00	(\$359.00)	-
726 - Social Security Tax	\$5,526.00	\$725.00	-
Total for Payroll Liabilities	\$19,293.00	\$4,711.00	\$0.00
Due To Other Funds			
630 - Due To Other Funds	\$226,107.00	\$106,542.06	\$390,483.50
Total for Due To Other Funds	\$226,107.00	\$106,542.06	\$390,483.50
Due To Other Governments			
631 - Due To Other Governments <i>Due to Court Fund</i>	\$8,148.00	\$8,148.00	\$8,148.00
718 - State Retirement	\$4,323.00	\$3,824.00	-
Total for Due To Other Governments	\$12,471.00	\$11,972.00	\$8,148.00
Accrued Liabilities			

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**A - General
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
601 - Accrued Liabilities	\$31,588.00	\$2,590.00	\$27,609.40
Total for Accrued Liabilities	\$31,588.00	\$2,590.00	\$27,609.40
Other Deposits			
730 - Guaranty & Bid Deposits	\$39,924.00	\$14,174.00	-
Total for Other Deposits	\$39,924.00	\$14,174.00	\$0.00
Other Liabilities			
688 - Other Liabilities <i>ARPA Funding</i>	\$459,845.00	-	-
690 - Overpayments and Clearing Account	-	(\$0.50)	-
717 - Deferred Compensation	\$4,508.00	\$8,908.00	-
720 - Group Insurance	\$15,577.00	\$12,115.00	-
724 - Association and Union Dues	-	\$1,259.00	-
Total for Other Liabilities	\$479,930.00	\$22,281.50	\$0.00
Total for Liabilities	\$887,371.00	\$211,813.56	\$638,825.57
Deferred Inflows of Resources			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$2,236.00	\$328,715.64	\$8,626.00
Total for Deferred Inflows of Resources	\$2,236.00	\$328,715.64	\$8,626.00
Total for Deferred Inflows of Resources	\$2,236.00	\$328,715.64	\$8,626.00
Fund Balance			

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**A - General
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$111,974.00	\$70,859.01	\$74,757.25
Total for Nonspendable Fund Balance	\$111,974.00	\$70,859.01	\$74,757.25
Restricted Fund Balance			
878 - Capital Reserve	\$28,065.00	\$28,060.80	\$20,000.00
Total for Restricted Fund Balance	\$28,065.00	\$28,060.80	\$20,000.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$23,000.00	\$27,492.00
Total for Assigned Fund Balance	\$0.00	\$23,000.00	\$27,492.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$1,858,521.00	\$1,348,592.61	\$1,114,378.89
Total for Unassigned Fund Balance	\$1,858,521.00	\$1,348,592.61	\$1,114,378.89
Total for Fund Balance	\$1,998,560.00	\$1,470,512.42	\$1,236,628.14
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$2,888,167.00	\$2,011,041.62	\$1,884,079.71

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

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$1,751,062.00	\$1,713,244.42	\$1,693,705.93
Total for Real Property Taxes	\$1,751,062.00	\$1,713,244.42	\$1,693,705.93
Real Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$66,701.00	\$63,147.24	\$40,565.09
1090 - Interest and Penalties on Real Prop Taxes	\$77,448.00	\$18,931.89	\$84,875.20
Total for Real Property Tax Items	\$144,149.00	\$82,079.13	\$125,440.29
Non Property Tax Items			
1120 - Non Property Tax Distribution by County	\$346,886.00	\$158,000.00	\$40,000.00
1170 - Franchise Tax	\$142,555.00	\$184,507.45	\$114,070.02
Total for Non Property Tax Items	\$489,441.00	\$342,507.45	\$154,070.02
Departmental Income			
1232 - Tax Collector Fees	\$2,930.00	\$38,486.87	\$37,945.37
1255 - Clerk Fees	\$843.00	\$1,412.50	\$1,891.50
1550 - Public Pound Charges Dog Control Fees	\$245.00	\$315.00	\$140.00
2001 - Park and Recreational Charges	\$2,363.00	-	\$2,554.00
2012 - Recreational Concessions	\$5,197.00	\$5,927.14	\$23,415.06
2025 - Special Recreational Facility Charges	\$307,631.00	\$288,672.62	\$365,659.50
2089 - Other Culture and Recreation Income	\$700.00	\$13,846.00	\$21,161.50

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**A - General
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
2192 - Charges For Cemetery Services	-	-	\$1,150.00
Total for Departmental Income	\$319,909.00	\$348,660.13	\$453,916.93
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>Intermunicipal Agreement</i>	\$9,229.00	-	-
Total for Intergovernmental Charges	\$9,229.00	\$0.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$1,435.00	\$1,022.88	\$2,345.57
2410 - Rental of Real Property	\$22,637.00	\$20,689.37	\$24,803.82
Total for Use of Money and Property	\$24,072.00	\$21,712.25	\$27,149.39
Licenses and Permits			
2501 - Business and Occupational License	\$415.00	\$275.00	\$781.00
2530 - Games of Chance	\$100.00	\$80.00	\$140.00
2544 - Dog Licenses	\$7,721.00	\$6,070.00	\$5,295.00
Total for Licenses and Permits	\$8,236.00	\$6,425.00	\$6,216.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$21,264.00	\$7,504.22	\$58,186.50
2611 - Fines and Penalties Dog Cases	\$109.00	\$210.00	\$40.00
Total for Fines and Forfeitures	\$21,373.00	\$7,714.22	\$58,226.50
Sale of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$755.00	\$265.77	\$305.80

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**A - General
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
2655 - Sales Other	\$42.00	\$34.60	\$4.75
2660 - Sales of Real Property	-	\$270.00	\$1,513.64
Total for Sale of Property and Compensation for Loss	\$797.00	\$570.37	\$1,824.19
Miscellaneous Local Sources			
2701 - Refunds of Prior Year Expenditures	\$20,827.00	\$56.77	\$0.00
2706 - Grants From Local Governments	-	\$120,706.08	\$373,668.01
2750 - AIM Related Payments	\$62,488.00	\$62,487.50	\$62,487.50
2770 - Unclassified	-	\$23,729.37	\$15,998.76
Total for Miscellaneous Local Sources	\$83,315.00	\$206,979.72	\$452,154.27
State Aid			
3001 - State Aid Revenue Sharing	-	\$0.00	\$0.00
3005 - State Aid Mortgage Tax	\$366,601.00	\$249,161.01	\$169,773.43
3089 - State Aid Other Grant	\$10,000.00	\$0.00	\$1,002,316.11
Total for State Aid	\$376,601.00	\$249,161.01	\$1,172,089.54
Total for Revenues	\$3,228,184.00	\$2,979,053.70	\$4,144,793.06
Total for Revenues and Other Sources	\$3,228,184.00	\$2,979,053.70	\$4,144,793.06

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**A - General
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
General Government Support			
10101 - Legislative Board - Personal Services	\$32,923.00	\$32,922.65	\$32,021.28
10104 - Legislative Board - Contractual	-	\$69.56	-
11101 - Municipal Court - Personal Services	\$81,062.00	\$77,692.79	\$64,357.70
11104 - Municipal Court - Contractual	\$3,119.00	\$2,725.36	\$4,588.19
12201 - Supervisor - Personal Services	\$165,556.00	\$150,206.91	\$159,306.74
12204 - Supervisor - Contractual	\$55,480.00	\$42,747.88	\$35,868.77
13204 - Auditor - Contractual	\$29,230.00	\$29,900.00	\$22,250.00
13301 - Tax Collection - Personal Services	\$66,873.00	\$55,138.95	\$59,676.73
13304 - Tax Collection - Contractual	\$27,605.00	\$18,957.20	\$25,447.69
13551 - Assessment - Personal Services	\$70,255.00	\$73,569.02	\$38,340.39
13554 - Assessment - Contractual	\$5,993.00	\$7,844.73	\$11,237.42
14101 - Clerk - Personal Services	\$91,718.00	\$81,155.99	\$86,409.98
14104 - Clerk - Contractual	\$5,324.00	\$5,679.01	\$11,090.00
14201 - Law - Personal Services	\$60,000.00	\$60,000.00	\$51,000.00
14204 - Law - Contractual	\$275.00	\$2,809.38	\$2,892.33
14404 - Engineer - Contractual	\$18,622.00	\$42,979.02	\$11,745.00
14904 - Public Works Administration - Contractual	-	\$164,619.73	\$1,384,373.73
16201 - Operation of Plant - Personal Services	\$232,034.00	\$220,653.29	\$225,394.11
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$5,688.98	\$2,800.00
16204 - Operation of Plant - Contractual	\$84,827.00	\$77,547.98	\$114,514.88
16401 - Central Garage - Personal Services	\$141,529.00	\$128,110.09	\$126,716.49

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A - General
Statement of Expenditures and Other Uses

	12/31/2021	12/31/2020	12/31/2019
16402 - Central Garage - Equipment and Capital Outlay	\$314.00	\$45,250.98	\$4,722.63
16404 - Central Garage - Contractual	\$13,092.00	\$7,379.13	\$14,130.70
16704 - Central Printing and Mailing - Contractual	\$4,834.00	\$4,810.55	\$7,122.65
19104 - Unallocated Insurance - Contractual	\$87,968.00	\$122,918.64	\$173,698.94
19204 - Municipal Association Dues - Contractual	-	\$1,920.40	\$1,200.00
19304 - Judgements and Claims - Contractual	-	-	\$19,194.77
19504 - Taxes and Assessments on Municipal Property - Contractual	\$903.00	\$1,722.08	-
19894 - General Government Support, Other - Contractual <i>Grant Administration</i>	\$26,078.00	\$50,368.96	\$39,433.34
Total for General Government Support	\$1,305,614.00	\$1,515,389.26	\$2,729,534.46
Public Safety			
30104 - Public Safety Administration - Contractual	-	\$13,511.92	-
33104 - Traffic Control - Contractual	\$26,915.00	\$35,152.24	\$36,540.64
35104 - Dog Control - Contractual	\$9,355.00	\$9,774.85	\$10,000.00
Total for Public Safety	\$36,270.00	\$58,439.01	\$46,540.64
Transportation			
50101 - Highway and Street Administration - Personal Services	\$84,741.00	\$83,405.04	\$76,868.92
50104 - Highway and Street Administration - Contractual	\$5,079.00	\$2,099.58	\$3,129.21
54104 - Sidewalks - Contractual	\$38,408.00	-	\$6,926.45
56304 - Bus Operations - Contractual	\$25,000.00	\$25,007.48	\$25,000.00
Total for Transportation	\$153,228.00	\$110,512.10	\$111,924.58
Economic Assistance and Opportunity			

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A - General
Statement of Expenditures and Other Uses

	12/31/2021	12/31/2020	12/31/2019
65104 - Veterans Service - Contractual	-	-	\$460.84
67721 - Programs for the Aging - Personal Services	\$8,982.00	\$8,805.24	\$8,632.68
67724 - Programs for the Aging - Contractual	\$57.00	-	\$20,950.45
Total for Economic Assistance and Opportunity	\$9,039.00	\$8,805.24	\$30,043.97
Culture and Recreation			
71101 - Parks - Personal Services	\$17,609.00	-	\$5,200.00
71104 - Parks - Contractual	\$7,430.00	\$4,680.00	\$7,265.31
71801 - Special Recreation Facilities - Personal Services	\$163,553.00	\$100,902.42	\$153,953.36
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$6,670.00	\$10,307.78	\$4,168.51
71804 - Special Recreation Facilities - Contractual	\$139,365.00	\$116,994.88	\$128,152.49
75504 - Celebrations - Contractual	-	-	\$3,669.62
Total for Culture and Recreation	\$334,627.00	\$232,885.08	\$302,409.29
Home and Community Services			
81604 - Refuse and Garbage - Contractual	\$13,916.00	\$20,636.75	\$18,961.08
85404 - Drainage - Contractual	\$6,449.00	\$3,682.50	\$24,456.89
87901 - General Natural Resources - Personal Services	-	\$0.00	-
88101 - Cemetery - Personal Services	\$9,935.00	\$4,374.51	\$8,896.00
88104 - Cemetery - Contractual	\$2,802.00	\$1,737.86	\$6,745.23
Total for Home and Community Services	\$33,102.00	\$30,431.62	\$59,059.20
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$153,306.00	\$130,729.68	\$150,163.18
90308 - Social Security - Employee Benefits	\$98,373.00	\$71,392.63	\$75,344.23

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A - General
Statement of Expenditures and Other Uses

	12/31/2021	12/31/2020	12/31/2019
90408 - Workers' Compensation - Employee Benefits	\$16,495.00	-	-
90508 - Unemployment Insurance - Employee Benefits	-	\$5,918.85	\$4,050.00
90558 - Disability Insurance - Employee Benefits	\$4,801.00	\$5,356.95	\$2,280.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$403,371.00	\$410,552.35	\$419,990.81
Total for Employee Benefits	\$676,346.00	\$623,950.46	\$651,828.22
Debt Service			
97106 - Serial Bonds - Debt Principal	\$50,000.00	\$50,000.00	\$45,000.00
97107 - Serial Bonds - Debt Interest	\$5,875.00	\$7,625.00	\$9,087.50
97306 - Bond Anticipation Notes - Debt Principal	\$25,000.00	\$26,500.00	-
97307 - Bond Anticipation Notes - Debt Interest	\$947.00	\$2,423.25	-
97856 - Installment Purchase Debt - Debt Principal	-	\$7,704.00	\$39,008.02
97857 - Installment Purchase Debt - Debt Interest	-	\$221.03	\$1,057.10
97906 - State or Authority Loans - Debt Principal	\$64,924.00	\$63,190.61	\$62,255.85
97907 - State or Authority Loans - Debt Interest	\$5,168.00	\$7,092.76	\$7,287.44
Total for Debt Service	\$151,914.00	\$164,756.65	\$163,695.91
Total for Expenditures	\$2,700,140.00	\$2,745,169.42	\$4,095,036.27
Total for Expenditures and Other Uses	\$2,700,140.00	\$2,745,169.42	\$4,095,036.27

Town of Whitestown
 Annual Financial Report
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**A - General
 Changes in Fund Balance**

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,470,512.37	\$1,236,628.09	\$1,186,871.30
8022 - Restated Fund Balance - Beginning of Year	\$1,470,512.37	\$1,236,628.09	\$1,186,871.30
Add Revenues and Other Sources	\$3,228,184.00	\$2,979,053.70	\$4,144,793.06
Deduct Expenditures and Other Uses	\$2,700,140.00	\$2,745,169.42	\$4,095,036.27
8029 - Fund Balance - End of Year	\$1,998,556.37	\$1,470,512.37	\$1,236,628.09

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,796,473.00	\$1,751,062.00	\$1,713,244.00
1099 - Est Rev - Property Tax Items	\$76,130.00	\$93,000.00	\$77,865.00
1199 - Est Rev - Non-Property Tax Items	\$135,000.00	\$115,000.00	\$135,000.00
1299 - Est Rev - Departmental Income	\$391,808.00	\$396,959.00	\$377,900.00
2499 - Est Rev - Use of Money and Property	\$22,000.00	\$18,367.00	\$28,500.00
2599 - Est Rev - Licenses and Permits	\$6,355.00	\$6,400.00	\$5,900.00
2649 - Est Rev - Fines and Forfeitures	\$20,000.00	\$24,150.00	\$50,075.00
2799 - Est Rev - Other Revenues	\$8,500.00	\$8,500.00	\$12,000.00
3099 - Est Rev - State Aid	\$282,488.00	\$219,990.00	\$252,488.00
Total for Estimated Revenue	\$2,738,754.00	\$2,633,428.00	\$2,652,972.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$23,000.00	\$27,492.00
Total for Estimated Other Sources	\$0.00	\$23,000.00	\$27,492.00
Total for Estimated Revenues and Other Sources	\$2,738,754.00	\$2,656,428.00	\$2,680,464.00

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,412,818.00	\$1,363,305.00	\$1,382,110.00
3999 - App - Public Safety	\$30,000.00	\$48,000.00	\$48,000.00
5999 - App - Transportation	\$131,774.00	\$129,773.00	\$128,405.00
6999 - App - Economic Assistance and Opportunity	\$24,161.00	\$19,181.00	\$32,905.00
7999 - App - Culture and Recreation	\$308,345.00	\$255,192.00	\$289,500.00
8999 - App - Home and Community Services	\$44,500.00	\$43,545.00	\$54,500.00
9199 - App - Employee Benefits	\$636,750.00	\$638,910.00	\$579,672.00
9899 - App - Debt Service	\$150,406.00	\$158,522.00	\$165,372.00
Total for Estimated Appropriations	\$2,738,754.00	\$2,656,428.00	\$2,680,464.00
Total for Estimated Appropriations and Other Uses	\$2,738,754.00	\$2,656,428.00	\$2,680,464.00

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For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$15,085.00	\$0.00	\$435,898.74
201 - Cash In Time Deposits	\$1,128,386.00	-	-
Total for Cash	\$1,143,471.00	\$0.00	\$435,898.74
Restricted Assets			
230 - Cash Special Reserves	\$5,000.00	\$5,000.00	\$5,000.00
Total for Restricted Assets	\$5,000.00	\$5,000.00	\$5,000.00
Due From Other Funds			
391 - Due From Other Funds	\$92,764.00	\$38,387.96	\$429,412.80
Total for Due From Other Funds	\$92,764.00	\$38,387.96	\$429,412.80
Other Receivables (net)			
380 - Accounts Receivable	\$42,366.00	\$610,400.44	\$29,069.88
Total for Other Receivables (net)	\$42,366.00	\$610,400.44	\$29,069.88
Prepaid Expenses			
480 - Prepaid Expenses	\$58,517.00	\$52,801.34	\$46,346.56
Total for Prepaid Expenses	\$58,517.00	\$52,801.34	\$46,346.56
Total for Assets	\$1,342,118.00	\$706,589.74	\$945,727.98

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Total for Assets and Deferred Outflows of Resources	\$1,342,118.00	\$706,589.74	\$945,727.98

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$6,212.00	\$4,214.44	\$7,772.39
Total for Accounts Payable	\$6,212.00	\$4,214.44	\$7,772.39
Due To Other Funds			
630 - Due To Other Funds	\$749,576.00	\$216,684.38	\$470,843.36
Total for Due To Other Funds	\$749,576.00	\$216,684.38	\$470,843.36
Accrued Liabilities			
601 - Accrued Liabilities	\$27,494.00	\$2,326.00	\$32,117.38
Total for Accrued Liabilities	\$27,494.00	\$2,326.00	\$32,117.38
Total for Liabilities	\$783,282.00	\$223,224.82	\$510,733.13
Deferred Inflows of Resources			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$4,486.00	\$363.96	-
Total for Deferred Inflows of Resources	\$4,486.00	\$363.96	\$0.00
Total for Deferred Inflows of Resources	\$4,486.00	\$363.96	\$0.00
Fund Balance			

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$58,517.00	\$52,801.34	\$46,346.56
Total for Nonspendable Fund Balance	\$58,517.00	\$52,801.34	\$46,346.56
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	\$41,064.00	\$41,063.58	\$38,135.00
915 - Assigned Unappropriated Fund Balance	\$449,769.00	\$384,136.04	\$345,513.29
Total for Assigned Fund Balance	\$490,833.00	\$425,199.62	\$383,648.29
Total for Fund Balance	\$554,350.00	\$483,000.96	\$434,994.85
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$1,342,118.00	\$706,589.74	\$945,727.98

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Non Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,087,728.00	\$1,024,693.53	\$990,202.41
Total for Non Property Tax Items	\$1,087,728.00	\$1,024,693.53	\$990,202.41
Departmental Income			
1520 - Police Fees	\$549.00	\$1,033.25	\$233.00
1560 - Safety Inspection Fees	\$13,071.00	\$3,437.50	\$15,803.00
1601 - Public Health Fees	\$4,143.00	\$4,488.00	\$2,700.00
2001 - Park and Recreational Charges	\$568.00	-	\$6,390.00
2025 - Special Recreational Facility Charges	\$219.00	-	\$1,810.00
2110 - Zoning Fees	\$640.00	\$1,000.00	\$5,812.67
2115 - Planning Board Fees	\$10,944.00	\$2,755.80	\$10,359.80
2189 - Other Home and Community Services Income	\$75,000.00	\$75,000.00	\$68,332.00
Total for Departmental Income	\$105,134.00	\$87,714.55	\$111,440.47
Use of Money and Property			
2401 - Interest and Earnings	\$367.00	\$1,553.22	\$259.31
Total for Use of Money and Property	\$367.00	\$1,553.22	\$259.31
Licenses and Permits			
2555 - Building and Alteration Permits	\$17,790.00	\$12,759.60	\$8,211.55

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Total for Licenses and Permits	\$17,790.00	\$12,759.60	\$8,211.55
Sale of Property and Compensation for Loss			
2665 - Sales of Equipment	-	-	\$1,835.00
Total for Sale of Property and Compensation for Loss	\$0.00	\$0.00	\$1,835.00
Miscellaneous Local Sources			
2750 - AIM Related Payments	\$62,488.00	\$62,487.50	\$62,487.50
Total for Miscellaneous Local Sources	\$62,488.00	\$62,487.50	\$62,487.50
State Aid			
3001 - State Aid Revenue Sharing	-	\$0.00	\$0.00
3389 - State Aid Other Public Safety	\$4,187.00	\$13,751.64	\$17,660.97
Total for State Aid	\$4,187.00	\$13,751.64	\$17,660.97
Total for Revenues	\$1,277,694.00	\$1,202,960.04	\$1,192,097.21
Total for Revenues and Other Sources	\$1,277,694.00	\$1,202,960.04	\$1,192,097.21

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**B - General Town-Outside Village
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
General Government Support			
14204 - Law - Contractual	-	\$121.25	\$4,808.11
Total for General Government Support	\$0.00	\$121.25	\$4,808.11
Public Safety			
31201 - Police - Personal Services	\$583,812.00	\$559,687.51	\$567,879.06
31202 - Police - Equipment and Capital Outlay	\$8,952.00	\$13,311.00	\$6,843.98
31204 - Police - Contractual	\$37,284.00	\$31,455.44	\$48,191.89
Total for Public Safety	\$630,048.00	\$604,453.95	\$622,914.93
Health			
40201 - Registrar of Vital Statistics - Personal Services	\$2,586.00	\$2,376.40	\$1,912.72
40204 - Registrar of Vital Statistics - Contractual	-	-	\$56.49
Total for Health	\$2,586.00	\$2,376.40	\$1,969.21
Culture and Recreation			
73101 - Youth Programs - Personal Services	-	-	\$968.62
73104 - Youth Programs - Contractual	\$16,835.00	\$14,190.67	\$18,414.39
Total for Culture and Recreation	\$16,835.00	\$14,190.67	\$19,383.01
Home and Community Services			
80101 - Zoning - Personal Services	\$62,789.00	\$60,572.26	\$55,752.38

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**B - General Town-Outside Village
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
80104 - Zoning - Contractual	\$2,457.00	\$5,150.98	\$3,643.46
80201 - Planning and Surveys - Personal Services	\$12,124.00	\$9,354.60	\$7,872.73
80204 - Planning and Surveys - Contractual	\$4,796.00	\$3,005.68	\$2,969.92
Total for Home and Community Services	\$82,166.00	\$78,083.52	\$70,238.49
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$11,782.00	\$42,263.14	\$76,629.79
90158 - Police Retirement - Employee Benefits	\$146,650.00	\$96,039.75	\$37,884.38
90308 - Social Security - Employee Benefits	\$42,697.00	\$48,663.60	\$48,275.73
90508 - Unemployment Insurance - Employee Benefits	\$16,495.00	\$574.86	-
90558 - Disability Insurance - Employee Benefits	\$2,664.00	\$3,295.75	\$1,413.60
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$217,173.00	\$216,752.76	\$200,482.14
Total for Employee Benefits	\$437,461.00	\$407,589.86	\$364,685.64
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	\$30,000.00	\$34,000.00	\$20,342.00
97307 - Bond Anticipation Notes - Debt Interest	\$399.00	\$1,415.89	\$1,423.53
97856 - Installment Purchase Debt - Debt Principal	\$5,818.00	\$11,228.59	\$10,936.72
97857 - Installment Purchase Debt - Debt Interest	\$1,031.00	\$1,494.70	\$1,786.57
Total for Debt Service	\$37,248.00	\$48,139.18	\$34,488.82
Total for Expenditures	\$1,206,344.00	\$1,154,954.83	\$1,118,488.21
Total for Expenditures and Other Uses	\$1,206,344.00	\$1,154,954.83	\$1,118,488.21

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$482,999.00	\$434,987.82	\$361,378.82
8022 - Restated Fund Balance - Beginning of Year	\$482,999.00	\$434,987.82	\$361,378.82
Add Revenues and Other Sources	\$1,277,694.00	\$1,202,960.04	\$1,192,097.21
Deduct Expenditures and Other Uses	\$1,206,344.00	\$1,154,954.83	\$1,118,488.21
8029 - Fund Balance - End of Year	\$554,349.00	\$482,999.00	\$434,987.82

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$1,119,406.00	\$1,073,356.00	\$926,622.00
1299 - Est Rev - Departmental Income	\$26,400.00	\$18,400.00	\$26,700.00
2499 - Est Rev - Use of Money and Property	\$1,500.00	\$400.00	\$200.00
2599 - Est Rev - Licenses and Permits	\$13,000.00	\$10,000.00	\$12,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$25,000.00	-	-
3099 - Est Rev - State Aid	\$142,487.00	\$131,390.00	\$144,787.00
Total for Estimated Revenue	\$1,327,793.00	\$1,233,546.00	\$1,110,309.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$41,064.00	\$41,064.00	\$38,135.00
Total for Estimated Other Sources	\$41,064.00	\$41,064.00	\$38,135.00
Total for Estimated Revenues and Other Sources	\$1,368,857.00	\$1,274,610.00	\$1,148,444.00

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Appropriations and Other Uses			
Estimated Appropriations			
3999 - App - Public Safety	\$764,122.00	\$691,404.00	\$679,574.00
4999 - App - Health	-	\$2,496.00	\$2,453.00
7999 - App - Culture and Recreation	\$31,000.00	\$11,500.00	\$32,000.00
8999 - App - Home and Community Services	\$86,253.00	\$86,378.00	\$82,899.00
9199 - App - Employee Benefits	\$470,435.00	\$445,185.00	\$302,585.00
9899 - App - Debt Service	\$17,047.00	\$37,647.00	\$48,933.00
Total for Estimated Appropriations	\$1,368,857.00	\$1,274,610.00	\$1,148,444.00
Total for Estimated Appropriations and Other Uses	\$1,368,857.00	\$1,274,610.00	\$1,148,444.00

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$316,198.00	\$232,933.58	\$207,323.15
Total for Cash	\$316,198.00	\$232,933.58	\$207,323.15
Due From Other Funds			
391 - Due From Other Funds	\$526,638.00	\$731,357.29	\$961,109.56
Total for Due From Other Funds	\$526,638.00	\$731,357.29	\$961,109.56
Other Receivables (net)			
380 - Accounts Receivable	\$434,979.00	\$335,711.07	\$62,529.19
Total for Other Receivables (net)	\$434,979.00	\$335,711.07	\$62,529.19
Prepaid Expenses			
480 - Prepaid Expenses	\$30,816.00	\$45,356.56	\$26,824.45
Total for Prepaid Expenses	\$30,816.00	\$45,356.56	\$26,824.45
Total for Assets	\$1,308,631.00	\$1,345,358.50	\$1,257,786.35
Total for Assets and Deferred Outflows of Resources	\$1,308,631.00	\$1,345,358.50	\$1,257,786.35

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$100,238.00	\$64,124.93	\$105,979.70
Total for Accounts Payable	\$100,238.00	\$64,124.93	\$105,979.70
Due To Other Funds			
630 - Due To Other Funds	-	\$457,014.08	\$481,964.69
Total for Due To Other Funds	\$0.00	\$457,014.08	\$481,964.69
Accrued Liabilities			
601 - Accrued Liabilities	\$33,033.00	\$2,735.00	\$34,253.44
Total for Accrued Liabilities	\$33,033.00	\$2,735.00	\$34,253.44
Total for Liabilities	\$133,271.00	\$523,874.01	\$622,197.83
Deferred Inflows of Resources			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$1,820.00	\$1,404.00	\$1,560.00
Total for Deferred Inflows of Resources	\$1,820.00	\$1,404.00	\$1,560.00
Total for Deferred Inflows of Resources	\$1,820.00	\$1,404.00	\$1,560.00
Fund Balance			

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$30,816.00	\$45,356.56	\$26,824.45
Total for Nonspendable Fund Balance	\$30,816.00	\$45,356.56	\$26,824.45
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$127,903.00	\$104,903.42	\$82,191.00
915 - Assigned Unappropriated Fund Balance	\$1,014,821.00	\$669,820.57	\$525,013.07
Total for Assigned Fund Balance	\$1,142,724.00	\$774,723.99	\$607,204.07
Total for Fund Balance	\$1,173,540.00	\$820,080.55	\$634,028.52
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$1,308,631.00	\$1,345,358.56	\$1,257,786.35

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$1,057,191.00	\$984,138.78	\$913,976.27
Total for Real Property Taxes	\$1,057,191.00	\$984,138.78	\$913,976.27
Non Property Tax Items			
1120 - Non Property Tax Distribution by County	\$550,992.00	\$288,596.17	\$446,529.70
Total for Non Property Tax Items	\$550,992.00	\$288,596.17	\$446,529.70
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>Contract with Oneida County</i>	\$183,892.00	\$187,441.84	\$183,892.00
Total for Intergovernmental Charges	\$183,892.00	\$187,441.84	\$183,892.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$173.03	\$794.12
2414 - Rental of Equipment	-	-	\$2,847.57
Total for Use of Money and Property	\$0.00	\$173.03	\$3,641.69
Sale of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$50.00	\$619.88	\$425.09
2665 - Sales of Equipment	-	\$895.00	\$23,521.50
2680 - Insurance Recoveries	-	\$2,958.53	-

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Total for Sale of Property and Compensation for Loss	\$50.00	\$4,473.41	\$23,946.59
Miscellaneous Local Sources			
2701 - Refunds of Prior Year Expenditures	-	\$4,909.51	\$4,561.00
Total for Miscellaneous Local Sources	\$0.00	\$4,909.51	\$4,561.00
State Aid			
3960 - State Aid Emergency Disaster Assistance	\$4,088.00	-	-
Total for State Aid	\$4,088.00	\$0.00	\$0.00
Total for Revenues	\$1,796,213.00	\$1,469,732.74	\$1,576,547.25
Total for Revenues and Other Sources	\$1,796,213.00	\$1,469,732.74	\$1,576,547.25

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**DA - Highway Town-wide
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
General Government Support			
17104 - Self Insurance, Administration - Contractual	-	\$0.00	-
19304 - Judgements and Claims - Contractual	-	\$396.83	\$8,999.38
Total for General Government Support	\$0.00	\$396.83	\$8,999.38
Transportation			
51202 - Maintenance of Bridges - Equipment and Capital Outlay	-	-	\$60,328.62
51302 - Machinery - Equipment and Capital Outlay	\$13,061.00	\$28,703.65	\$22,865.40
51304 - Machinery - Contractual	\$165,582.00	\$148,777.00	\$199,091.96
51421 - Snow Removal - Personal Services	\$472,151.00	\$461,569.18	\$440,022.37
51424 - Snow Removal - Contractual	\$291,025.00	\$205,545.47	\$416,061.04
Total for Transportation	\$941,819.00	\$844,595.30	\$1,138,369.39
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$54,717.00	\$47,330.56	\$48,866.50
90308 - Social Security - Employee Benefits	\$31,616.00	\$36,204.60	\$34,649.73
90408 - Workers' Compensation - Employee Benefits	\$16,495.00	\$30,354.18	\$34,426.76
90558 - Disability Insurance - Employee Benefits	\$1,110.00	\$1,507.50	\$342.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$220,010.00	\$190,593.00	\$174,077.11
Total for Employee Benefits	\$323,948.00	\$305,989.84	\$292,362.10

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**DA - Highway Town-wide
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	\$170,746.00	\$121,500.00	\$77,767.00
97307 - Bond Anticipation Notes - Debt Interest	\$6,240.00	\$11,198.80	\$9,583.12
97856 - Installment Purchase Debt - Debt Principal	-	-	\$42,979.05
97857 - Installment Purchase Debt - Debt Interest	-	-	\$876.79
Total for Debt Service	\$176,986.00	\$132,698.80	\$131,205.96
Total for Expenditures	\$1,442,753.00	\$1,283,680.77	\$1,570,936.83
Total for Expenditures and Other Uses	\$1,442,753.00	\$1,283,680.77	\$1,570,936.83

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$820,079.00	\$634,025.47	\$628,415.05
8022 - Restated Fund Balance - Beginning of Year	\$820,079.00	\$634,025.47	\$628,415.05
Add Revenues and Other Sources	\$1,796,213.00	\$1,469,732.74	\$1,576,547.25
Deduct Expenditures and Other Uses	\$1,442,753.00	\$1,283,680.77	\$1,570,936.83
8029 - Fund Balance - End of Year	\$1,173,539.00	\$820,079.00	\$634,025.47

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,154,969.00	\$1,057,191.00	\$984,139.00
1199 - Est Rev - Non-Property Tax Items	\$78,346.00	\$177,310.00	\$183,693.00
2399 - Est Rev - Intergovernmental Charges	\$184,000.00	\$184,000.00	\$187,000.00
2499 - Est Rev - Use of Money and Property	\$175.00	\$200.00	\$700.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,000.00	\$1,000.00	\$500.00
Total for Estimated Revenue	\$1,418,490.00	\$1,419,701.00	\$1,356,032.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$127,903.00	\$104,903.00	\$82,191.00
Total for Estimated Other Sources	\$127,903.00	\$104,903.00	\$82,191.00
Total for Estimated Revenues and Other Sources	\$1,546,393.00	\$1,524,604.00	\$1,438,223.00

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,012,970.00	\$982,085.00	\$968,850.00
9199 - App - Employee Benefits	\$359,348.00	\$364,329.00	\$272,075.00
9899 - App - Debt Service	\$174,075.00	\$178,191.00	\$137,298.00
Total for Estimated Appropriations	\$1,546,393.00	\$1,524,605.00	\$1,378,223.00
Estimated Other Uses			
962 - Other Budgetary Purposes	-	-	\$60,000.00
Total for Estimated Other Uses	\$0.00	\$0.00	\$60,000.00
Total for Estimated Appropriations and Other Uses	\$1,546,393.00	\$1,524,605.00	\$1,438,223.00

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$634,951.00	\$414,089.37	\$319,352.35
Total for Cash	\$634,951.00	\$414,089.37	\$319,352.35
Due From Other Funds			
391 - Due From Other Funds	\$167,588.00	\$348,832.37	\$298,031.81
Total for Due From Other Funds	\$167,588.00	\$348,832.37	\$298,031.81
State And Federal Aid Receivables			
410 - Due from State and Federal Government	\$59,033.00	-	-
Total for State And Federal Aid Receivables	\$59,033.00	\$0.00	\$0.00
Other Receivables (net)			
380 - Accounts Receivable	-	\$232,978.13	\$654,627.60
Total for Other Receivables (net)	\$0.00	\$232,978.13	\$654,627.60
Prepaid Expenses			
480 - Prepaid Expenses	\$30,816.00	\$11,792.69	\$26,824.44
Total for Prepaid Expenses	\$30,816.00	\$11,792.69	\$26,824.44
Total for Assets	\$892,388.00	\$1,007,692.56	\$1,298,836.20

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Total for Assets and Deferred Outflows of Resources	\$892,388.00	\$1,007,692.56	\$1,298,836.20

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$678.00	\$55.35	\$365.45
Total for Accounts Payable	\$678.00	\$55.35	\$365.45
Due To Other Funds			
630 - Due To Other Funds	-	\$242,251.20	\$819,678.17
Total for Due To Other Funds	\$0.00	\$242,251.20	\$819,678.17
Total for Liabilities	\$678.00	\$242,306.55	\$820,043.62
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$30,816.00	\$11,792.69	\$26,824.44
Total for Nonspendable Fund Balance	\$30,816.00	\$11,792.69	\$26,824.44
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$59,033.00	\$59,033.00	\$38,000.00
915 - Assigned Unappropriated Fund Balance	\$801,861.00	\$694,560.32	\$413,968.14
Total for Assigned Fund Balance	\$860,894.00	\$753,593.32	\$451,968.14
Total for Fund Balance	\$891,710.00	\$765,386.01	\$478,792.58

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$892,388.00	\$1,007,692.56	\$1,298,836.20

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Non Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,246,599.00	\$1,196,718.25	\$1,180,833.66
Total for Non Property Tax Items	\$1,246,599.00	\$1,196,718.25	\$1,180,833.66
Intergovernmental Charges			
2300 - Transportation Services Other Governments	-	\$2,550.00	\$2,600.00
2389 - Miscellaneous Revenue Other Governments <i>Sweeping for three Villages</i>	\$4,875.00	\$900.00	\$2,192.50
Total for Intergovernmental Charges	\$4,875.00	\$3,450.00	\$4,792.50
Use of Money and Property			
2401 - Interest and Earnings	-	-	\$491.24
Total for Use of Money and Property	\$0.00	\$0.00	\$491.24
Licenses and Permits			
2590 - Permits Other	\$50.00	-	-
Total for Licenses and Permits	\$50.00	\$0.00	\$0.00
Sale of Property and Compensation for Loss			
2651 - Sales of Refuse For Recycling	\$25,720.00	\$3,892.90	\$4,528.02
Total for Sale of Property and Compensation for Loss	\$25,720.00	\$3,892.90	\$4,528.02
State Aid			

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
3501 - State Aid Consolidated Highway Aid	\$204,711.00	\$116,015.97	\$147,036.65
3502 - State Aid Suburban Highway Improvement Projects	-	-	\$100,000.00
Total for State Aid	\$204,711.00	\$116,015.97	\$247,036.65
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	-	\$24,529.07	-
Total for Federal Aid	\$0.00	\$24,529.07	\$0.00
Total for Revenues	\$1,481,955.00	\$1,344,606.19	\$1,437,682.07
Total for Revenues and Other Sources	\$1,481,955.00	\$1,344,606.19	\$1,437,682.07

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**DB - Highway Part-town
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
Transportation			
51101 - Maintenance of Roads - Personal Services	\$393,684.00	\$352,143.48	\$415,316.20
51104 - Maintenance of Roads - Contractual	\$302,594.00	\$180,567.30	\$245,614.84
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$351,452.00	\$221,939.15	\$393,000.00
51404 - Brush And Weeds - Contractual	\$12,120.00	\$2,350.00	\$6,150.00
Total for Transportation	\$1,059,850.00	\$756,999.93	\$1,060,081.04
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$54,717.00	\$47,330.57	\$48,866.50
90308 - Social Security - Employee Benefits	\$26,993.00	\$23,161.91	\$27,535.47
90408 - Workers' Compensation - Employee Benefits	\$16,495.00	\$30,354.17	\$34,426.75
90508 - Unemployment Insurance - Employee Benefits	-	\$2,002.00	-
90558 - Disability Insurance - Employee Benefits	\$1,110.00	\$1,082.25	\$820.80
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$196,469.00	\$197,081.93	\$205,951.57
Total for Employee Benefits	\$295,784.00	\$301,012.83	\$317,601.09
Total for Expenditures	\$1,355,634.00	\$1,058,012.76	\$1,377,682.13
Total for Expenditures and Other Uses	\$1,355,634.00	\$1,058,012.76	\$1,377,682.13

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$765,385.00	\$478,790.38	\$418,790.44
8022 - Restated Fund Balance - Beginning of Year	\$765,385.00	\$478,790.38	\$418,790.44
Add Revenues and Other Sources	\$1,481,955.00	\$1,344,606.19	\$1,437,682.07
Deduct Expenditures and Other Uses	\$1,355,634.00	\$1,058,012.76	\$1,377,682.13
8029 - Fund Balance - End of Year	\$891,706.00	\$765,385.00	\$478,790.38

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$1,213,785.00	\$1,160,870.00	\$1,137,685.00
2399 - Est Rev - Intergovernmental Charges	\$4,000.00	\$3,400.00	\$3,400.00
2499 - Est Rev - Use of Money and Property	-	\$50.00	\$50.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$2,000.00	\$5,000.00	\$1,000.00
3099 - Est Rev - State Aid	\$117,000.00	\$81,600.00	\$102,000.00
Total for Estimated Revenue	\$1,336,785.00	\$1,250,920.00	\$1,244,135.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$59,033.00	\$59,033.00	\$38,000.00
Total for Estimated Other Sources	\$59,033.00	\$59,033.00	\$38,000.00
Total for Estimated Revenues and Other Sources	\$1,395,818.00	\$1,309,953.00	\$1,282,135.00

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,046,470.00	\$971,150.00	\$1,012,000.00
9199 - App - Employee Benefits	\$349,348.00	\$338,803.00	\$270,135.00
Total for Estimated Appropriations	\$1,395,818.00	\$1,309,953.00	\$1,282,135.00
Total for Estimated Appropriations and Other Uses	\$1,395,818.00	\$1,309,953.00	\$1,282,135.00

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**H - Capital Projects
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$1,010,487.00	\$483,994.71	\$625,607.95
201 - Cash In Time Deposits	\$490,502.00	-	\$24,958.00
Total for Cash	\$1,500,989.00	\$483,994.71	\$650,565.95
Due From Other Funds			
391 - Due From Other Funds	\$57,948.00	\$79,564.92	\$7.92
Total for Due From Other Funds	\$57,948.00	\$79,564.92	\$7.92
Other Receivables (net)			
380 - Accounts Receivable	-	-	\$3,735.00
Total for Other Receivables (net)	\$0.00	\$0.00	\$3,735.00
Total for Assets	\$1,558,937.00	\$563,559.63	\$654,308.87
Total for Assets and Deferred Outflows of Resources	\$1,558,937.00	\$563,559.63	\$654,308.87

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**H - Capital Projects
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$428,502.00	\$0.00	\$37,517.22
Total for Accounts Payable	\$428,502.00	\$0.00	\$37,517.22
Due To Other Funds			
630 - Due To Other Funds	\$1,712,028.00	\$589,746.72	\$184,417.24
Total for Due To Other Funds	\$1,712,028.00	\$589,746.72	\$184,417.24
Notes Payable			
626 - Bond Anticipation Notes Payable	\$545,000.00	\$774,246.00	\$770,500.00
Total for Notes Payable	\$545,000.00	\$774,246.00	\$770,500.00
Other Liabilities			
688 - Other Liabilities <i>Retainage Payable</i>	\$42,846.00	-	-
Total for Other Liabilities	\$42,846.00	\$0.00	\$0.00
Total for Liabilities	\$2,728,376.00	\$1,363,992.72	\$992,434.46
Deferred Inflows of Resources			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$105,772.00	-	-

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**H - Capital Projects
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Total for Deferred Inflows of Resources	\$105,772.00	\$0.00	\$0.00
Total for Deferred Inflows of Resources	\$105,772.00	\$0.00	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	-	\$0.00
Total for Assigned Fund Balance	\$0.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$1,275,211.00)	(\$800,433.09)	(\$338,125.59)
Total for Unassigned Fund Balance	(\$1,275,211.00)	(\$800,433.09)	(\$338,125.59)
Total for Fund Balance	(\$1,275,211.00)	(\$800,433.09)	(\$338,125.59)
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$1,558,937.00	\$563,559.63	\$654,308.87

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**H - Capital Projects
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2397 - Capital Projects Other Governments <i>Other Local Governments</i>	\$25.00	\$18,660.00	\$7,943.74
Total for Intergovernmental Charges	\$25.00	\$18,660.00	\$7,943.74
Use of Money and Property			
2401 - Interest and Earnings	\$1,275.00	\$306.32	\$154.90
Total for Use of Money and Property	\$1,275.00	\$306.32	\$154.90
Sale of Property and Compensation for Loss			
2680 - Insurance Recoveries	-	\$117,938.25	\$7,972.59
2690 - Other Compensation For Loss	-	-	\$3,735.00
Total for Sale of Property and Compensation for Loss	\$0.00	\$117,938.25	\$11,707.59
Miscellaneous Local Sources			
2705 - Gifts and Donations	-	\$15,000.00	\$30,395.00
Total for Miscellaneous Local Sources	\$0.00	\$15,000.00	\$30,395.00
State Aid			
3097 - State Aid Capital Projects	\$634,479.00	-	\$2,500,000.00
Total for State Aid	\$634,479.00	\$0.00	\$2,500,000.00
Federal Aid			

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**H - Capital Projects
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
4397 - Federal Aid Other Public Safety Capital Projects	\$2,416,509.00	-	-
Total for Federal Aid	\$2,416,509.00	\$0.00	\$0.00
Total for Revenues	\$3,052,288.00	\$151,904.57	\$2,550,201.23
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$0.00	-
Total for Operating Transfers	\$0.00	\$0.00	\$0.00
Proceeds of Obligations			
5731 - BANS Redeemed from Appropriations	\$229,246.00	\$182,000.00	\$98,109.00
Total for Proceeds of Obligations	\$229,246.00	\$182,000.00	\$98,109.00
Total for Other Sources	\$229,246.00	\$182,000.00	\$98,109.00
Total for Revenues and Other Sources	\$3,281,534.00	\$333,904.57	\$2,648,310.23

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

H - Capital Projects
Statement of Expenditures and Other Uses

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
General Government Support			
11302 - Traffic Violations Bureau - Equipment and Capital Outlay	-	\$0.00	-
16202 - Operation of Plant - Equipment and Capital Outlay	\$15,593.00	\$92,430.88	\$45,469.81
Total for General Government Support	\$15,593.00	\$92,430.88	\$45,469.81
Public Safety			
31202 - Police - Equipment and Capital Outlay	-	\$32,960.00	\$0.00
Total for Public Safety	\$0.00	\$32,960.00	\$0.00
Transportation			
51302 - Machinery - Equipment and Capital Outlay	\$127,590.00	\$264,497.85	\$246,564.24
Total for Transportation	\$127,590.00	\$264,497.85	\$246,564.24
Culture and Recreation			
71102 - Parks - Equipment and Capital Outlay	\$21,589.00	\$23,169.23	\$462.16
Total for Culture and Recreation	\$21,589.00	\$23,169.23	\$462.16
Home and Community Services			
87452 - Flood and Erosion Control - Equipment and Capital Outlay	\$3,454,672.00	\$383,154.11	\$2,500,000.00
89892 - Home and Community Services, Other - Equipment and Capital Outlay <i>Equipment</i>	\$127,274.00	-	-

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

H - Capital Projects
Statement of Expenditures and Other Uses

	12/31/2021	12/31/2020	12/31/2019
89972 - Other Home and Community Services - Equipment and Capital Outlay	\$9,593.00	-	-
Total for Home and Community Services	\$3,591,539.00	\$383,154.11	\$2,500,000.00
Debt Service			
97307 - Bond Anticipation Notes - Debt Interest	-	\$0.00	-
Total for Debt Service	\$0.00	\$0.00	\$0.00
Total for Expenditures	\$3,756,311.00	\$796,212.07	\$2,792,496.21
Total for Expenditures and Other Uses	\$3,756,311.00	\$796,212.07	\$2,792,496.21

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**H - Capital Projects
Changes in Fund Balance**

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$800,387.81)	(\$338,080.31)	(\$193,894.33)
8022 - Restated Fund Balance - Beginning of Year	(\$800,387.81)	(\$338,080.31)	(\$193,894.33)
Add Revenues and Other Sources	\$3,281,534.00	\$333,904.57	\$2,648,310.23
Deduct Expenditures and Other Uses	\$3,756,311.00	\$796,212.07	\$2,792,496.21
8029 - Fund Balance - End of Year	(\$1,275,164.81)	(\$800,387.81)	(\$338,080.31)

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

**PN - Permanent
 Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$134,346.00	\$125,570.82	\$90,306.97
Total for Cash	\$134,346.00	\$125,570.82	\$90,306.97
Due From Other Funds			
391 - Due From Other Funds	-	-	\$19,713.39
Total for Due From Other Funds	\$0.00	\$0.00	\$19,713.39
Total for Assets	\$134,346.00	\$125,570.82	\$110,020.36
Total for Assets and Deferred Outflows of Resources	\$134,346.00	\$125,570.82	\$110,020.36

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**PN - Permanent
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	-	\$5,753.20	-
Total for Accounts Payable	\$0.00	\$5,753.20	\$0.00
Total for Liabilities	\$0.00	\$5,753.20	\$0.00
Fund Balance			
Nonspendable Fund Balance			
807 - Must Remain Intact	\$133,793.00	\$119,692.16	\$109,990.36
Total for Nonspendable Fund Balance	\$133,793.00	\$119,692.16	\$109,990.36
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$553.00	\$125.46	\$30.00
Total for Assigned Fund Balance	\$553.00	\$125.46	\$30.00
Total for Fund Balance	\$134,346.00	\$119,817.62	\$110,020.36
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$134,346.00	\$125,570.82	\$110,020.36

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**PN - Permanent
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$553.00	\$125.46	\$95.14
Total for Use of Money and Property	\$553.00	\$125.46	\$95.14
Miscellaneous Local Sources			
2770 - Unclassified Fees	\$14,675.00	\$15,900.00	\$10,354.20
Total for Miscellaneous Local Sources	\$14,675.00	\$15,900.00	\$10,354.20
Total for Revenues	\$15,228.00	\$16,025.46	\$10,449.34
Total for Revenues and Other Sources	\$15,228.00	\$16,025.46	\$10,449.34

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

**PN - Permanent
 Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
89894 - Home and Community Services, Other - Contractual <i>Burials</i>	\$700.00	\$6,228.20	-
Total for Home and Community Services	\$700.00	\$6,228.20	\$0.00
Total for Expenditures	\$700.00	\$6,228.20	\$0.00
Total for Expenditures and Other Uses	\$700.00	\$6,228.20	\$0.00

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

**PN - Permanent
 Changes in Fund Balance**

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$119,817.62	\$110,020.36	\$100,743.30
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	(\$1,172.28)
8022 - Restated Fund Balance - Beginning of Year	\$119,817.62	\$110,020.36	\$99,571.02
Add Revenues and Other Sources	\$15,228.00	\$16,025.46	\$10,449.34
Deduct Expenditures and Other Uses	\$700.00	\$6,228.20	\$0.00
8029 - Fund Balance - End of Year	\$134,345.62	\$119,817.62	\$110,020.36

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$2,851.00	\$2,851.28	\$2,850.92
Total for Cash	\$2,851.00	\$2,851.28	\$2,850.92
Total for Assets	\$2,851.00	\$2,851.28	\$2,850.92
Total for Assets and Deferred Outflows of Resources	\$2,851.00	\$2,851.28	\$2,850.92

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$2,851.00	\$2,851.28	\$2,850.92
Total for Assigned Fund Balance	\$2,851.00	\$2,851.28	\$2,850.92
Total for Fund Balance	\$2,851.00	\$2,851.28	\$2,850.92
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$2,851.00	\$2,851.28	\$2,850.92

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$435,721.00	\$434,075.50	\$436,802.70
Total for Real Property Taxes	\$435,721.00	\$434,075.50	\$436,802.70
Use of Money and Property			
2401 - Interest and Earnings	-	\$0.36	\$41.75
Total for Use of Money and Property	\$0.00	\$0.36	\$41.75
Total for Revenues	\$435,721.00	\$434,075.86	\$436,844.45
Total for Revenues and Other Sources	\$435,721.00	\$434,075.86	\$436,844.45

Town of Whitestown
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**SF - Special District(s) Fire Protection
 Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
Public Safety			
34104 - Fire Protection - Contractual	\$435,721.00	\$434,075.50	\$442,934.41
Total for Public Safety	\$435,721.00	\$434,075.50	\$442,934.41
Total for Expenditures	\$435,721.00	\$434,075.50	\$442,934.41
Total for Expenditures and Other Uses	\$435,721.00	\$434,075.50	\$442,934.41

Town of Whitestown
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 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,850.00	\$2,850.92	\$8,940.88
8022 - Restated Fund Balance - Beginning of Year	\$2,850.00	\$2,850.92	\$8,940.88
Add Revenues and Other Sources	\$435,721.00	\$434,075.86	\$436,844.45
Deduct Expenditures and Other Uses	\$435,721.00	\$434,075.50	\$442,934.41
8029 - Fund Balance - End of Year	\$2,850.00	\$2,850.00	\$2,850.92

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

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$28,410.00	\$14,403.72	\$5,911.12
Total for Cash	\$28,410.00	\$14,403.72	\$5,911.12
Total for Assets	\$28,410.00	\$14,403.72	\$5,911.12
Total for Assets and Deferred Outflows of Resources	\$28,410.00	\$14,403.72	\$5,911.12

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	-	\$226.07	-
Total for Accounts Payable	\$0.00	\$226.07	\$0.00
Total for Liabilities	\$0.00	\$226.07	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$28,410.00	\$14,177.65	\$5,911.12
Total for Assigned Fund Balance	\$28,410.00	\$14,177.65	\$5,911.12
Total for Fund Balance	\$28,410.00	\$14,177.65	\$5,911.12
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$28,410.00	\$14,403.72	\$5,911.12

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

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$33,956.00	\$33,956.00	\$33,956.00
Total for Real Property Taxes	\$33,956.00	\$33,956.00	\$33,956.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$5.80	\$21.11
Total for Use of Money and Property	\$0.00	\$5.80	\$21.11
Miscellaneous Local Sources			
2701 - Refunds of Prior Year Expenditures	-	-	\$1,632.10
2770 - Unclassified <i>Reimbursement</i>	\$2,583.00	-	-
Total for Miscellaneous Local Sources	\$2,583.00	\$0.00	\$1,632.10
Total for Revenues	\$36,539.00	\$33,961.80	\$35,609.21
Total for Revenues and Other Sources	\$36,539.00	\$33,961.80	\$35,609.21

Town of Whitestown
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 For the Fiscal Period 01/01/2021 - 12/31/2021

**SL - Special District(s) Lighting
 Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
Transportation			
51824 - Street Lighting - Contractual	\$22,307.00	\$25,690.64	\$37,612.33
Total for Transportation	\$22,307.00	\$25,690.64	\$37,612.33
Total for Expenditures	\$22,307.00	\$25,690.64	\$37,612.33
Total for Expenditures and Other Uses	\$22,307.00	\$25,690.64	\$37,612.33

Town of Whitestown
 Annual Financial Report
 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$14,182.61	\$5,911.45	\$7,914.57
8022 - Restated Fund Balance - Beginning of Year	\$14,182.61	\$5,911.45	\$7,914.57
Add Revenues and Other Sources	\$36,539.00	\$33,961.80	\$35,609.21
Deduct Expenditures and Other Uses	\$22,307.00	\$25,690.64	\$37,612.33
8029 - Fund Balance - End of Year	\$28,414.61	\$14,182.61	\$5,911.45

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

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$468,479.00	\$513,718.93	\$483,871.08
Total for Cash	\$468,479.00	\$513,718.93	\$483,871.08
Due From Other Funds			
391 - Due From Other Funds	\$39,633.00	-	-
Total for Due From Other Funds	\$39,633.00	\$0.00	\$0.00
Total for Assets	\$508,112.00	\$513,718.93	\$483,871.08
Total for Assets and Deferred Outflows of Resources	\$508,112.00	\$513,718.93	\$483,871.08

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

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$2,089.00	\$5,322.46	\$408.22
Total for Accounts Payable	\$2,089.00	\$5,322.46	\$408.22
Due To Other Funds			
630 - Due To Other Funds	-	\$13,857.60	\$16,581.80
Total for Due To Other Funds	\$0.00	\$13,857.60	\$16,581.80
Accrued Liabilities			
601 - Accrued Liabilities	\$390.00	-	\$351.72
Total for Accrued Liabilities	\$390.00	\$0.00	\$351.72
Total for Liabilities	\$2,479.00	\$19,180.06	\$17,341.74
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$505,633.00	\$494,538.87	\$466,529.34
Total for Assigned Fund Balance	\$505,633.00	\$494,538.87	\$466,529.34
Total for Fund Balance	\$505,633.00	\$494,538.87	\$466,529.34
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$508,112.00	\$513,718.93	\$483,871.08

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

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$99,705.00	\$88,032.00	\$87,797.17
Total for Real Property Taxes	\$99,705.00	\$88,032.00	\$87,797.17
Departmental Income			
2122 - Sewer Charges	-	\$0.00	\$50.00
Total for Departmental Income	\$0.00	\$0.00	\$50.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$120.48	\$975.24
Total for Use of Money and Property	\$0.00	\$120.48	\$975.24
Total for Revenues	\$99,705.00	\$88,152.48	\$88,822.41
Total for Revenues and Other Sources	\$99,705.00	\$88,152.48	\$88,822.41

Town of Whitestown
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**SS - Special District(s) Sewer
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
81301 - Sewage Treatment and Disposal - Personal Services	\$17,360.00	\$17,296.05	\$19,940.93
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$10,421.00	-	-
81304 - Sewage Treatment and Disposal - Contractual	\$55,754.00	\$41,281.38	\$255,092.46
Total for Home and Community Services	\$83,535.00	\$58,577.43	\$275,033.39
Employee Benefits			
90308 - Social Security - Employee Benefits	\$1,441.00	\$1,296.27	\$1,331.76
Total for Employee Benefits	\$1,441.00	\$1,296.27	\$1,331.76
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	\$3,500.00	-	-
97307 - Bond Anticipation Notes - Debt Interest	\$135.00	\$269.25	-
Total for Debt Service	\$3,635.00	\$269.25	\$0.00
Total for Expenditures	\$88,611.00	\$60,142.95	\$276,365.15
Total for Expenditures and Other Uses	\$88,611.00	\$60,142.95	\$276,365.15

Town of Whitestown
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**SS - Special District(s) Sewer
 Changes in Fund Balance**

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$494,540.17	\$466,530.64	\$654,073.38
8022 - Restated Fund Balance - Beginning of Year	\$494,540.17	\$466,530.64	\$654,073.38
Add Revenues and Other Sources	\$99,705.00	\$88,152.48	\$88,822.41
Deduct Expenditures and Other Uses	\$88,611.00	\$60,142.95	\$276,365.15
8029 - Fund Balance - End of Year	\$505,634.17	\$494,540.17	\$466,530.64

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$98,425.00	\$99,705.00	\$88,032.00
1299 - Est Rev - Departmental Income	-	-	\$854.00
2499 - Est Rev - Use of Money and Property	-	\$850.00	-
Total for Estimated Revenue	\$98,425.00	\$100,555.00	\$88,886.00
Total for Estimated Revenues and Other Sources	\$98,425.00	\$100,555.00	\$88,886.00

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$91,626.00	\$95,225.00	\$86,948.00
9199 - App - Employee Benefits	\$1,599.00	\$1,560.00	\$1,534.00
9899 - App - Debt Service	\$5,200.00	\$3,769.00	\$404.00
Total for Estimated Appropriations	\$98,425.00	\$100,554.00	\$88,886.00
Total for Estimated Appropriations and Other Uses	\$98,425.00	\$100,554.00	\$88,886.00

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

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$887,582.00	\$371,364.75	\$694,795.10
Total for Cash	\$887,582.00	\$371,364.75	\$694,795.10
Due From Other Funds			
391 - Due From Other Funds	-	\$323,070.00	-
Total for Due From Other Funds	\$0.00	\$323,070.00	\$0.00
Total for Assets	\$887,582.00	\$694,434.75	\$694,795.10
Total for Assets and Deferred Outflows of Resources	\$887,582.00	\$694,434.75	\$694,795.10

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

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Due To Other Funds			
630 - Due To Other Funds	\$199,618.00	-	-
Total for Due To Other Funds	\$199,618.00	\$0.00	\$0.00
Total for Liabilities	\$199,618.00	\$0.00	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$687,965.00	\$694,434.75	\$694,795.10
Total for Assigned Fund Balance	\$687,965.00	\$694,434.75	\$694,795.10
Total for Fund Balance	\$687,965.00	\$694,434.75	\$694,795.10
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$887,583.00	\$694,434.75	\$694,795.10

Town of Whitestown
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 For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$286,631.00	\$341,720.00	\$347,948.75
Total for Real Property Taxes	\$286,631.00	\$341,720.00	\$347,948.75
Use of Money and Property			
2401 - Interest and Earnings	-	\$88.41	\$1,462.03
Total for Use of Money and Property	\$0.00	\$88.41	\$1,462.03
Total for Revenues	\$286,631.00	\$341,808.41	\$349,410.78
Total for Revenues and Other Sources	\$286,631.00	\$341,808.41	\$349,410.78

Town of Whitestown
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**SW - Special District(s) Water
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
83404 - Water Transportation and Distribution - Contractual	\$6,020.00	-	-
Total for Home and Community Services	\$6,020.00	\$0.00	\$0.00
Debt Service			
97106 - Serial Bonds - Debt Principal	\$255,000.00	\$300,000.00	\$300,000.00
97107 - Serial Bonds - Debt Interest	\$32,081.00	\$42,168.76	\$53,398.75
Total for Debt Service	\$287,081.00	\$342,168.76	\$353,398.75
Total for Expenditures	\$293,101.00	\$342,168.76	\$353,398.75
Total for Expenditures and Other Uses	\$293,101.00	\$342,168.76	\$353,398.75

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

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$694,435.58	\$694,795.93	\$698,783.90
8022 - Restated Fund Balance - Beginning of Year	\$694,435.58	\$694,795.93	\$698,783.90
Add Revenues and Other Sources	\$286,631.00	\$341,808.41	\$349,410.78
Deduct Expenditures and Other Uses	\$293,101.00	\$342,168.76	\$353,398.75
8029 - Fund Balance - End of Year	\$687,965.58	\$694,435.58	\$694,795.93

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$188,965.00	\$286,631.00	\$341,720.00
1299 - Est Rev - Departmental Income	-	-	\$450.00
Total for Estimated Revenue	\$188,965.00	\$286,631.00	\$342,170.00
Total for Estimated Revenues and Other Sources	\$188,965.00	\$286,631.00	\$342,170.00

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$79,799.00	-	-
9899 - App - Debt Service	\$109,166.00	\$286,631.00	\$342,170.00
Total for Estimated Appropriations	\$188,965.00	\$286,631.00	\$342,170.00
Total for Estimated Appropriations and Other Uses	\$188,965.00	\$286,631.00	\$342,170.00

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

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows			
Assets			
Cash			
200 - Cash	-	\$1,135.30	\$1,135.30
Total for Cash	\$0.00	\$1,135.30	\$1,135.30
Total for Assets	\$0.00	\$1,135.30	\$1,135.30
Total for Assets and Deferred Outflows	\$0.00	\$1,135.30	\$1,135.30

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

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Other Liabilities			
688 - Other Liabilities	-	\$1,135.30	\$1,135.30
Total for Other Liabilities	\$0.00	\$1,135.30	\$1,135.30
Total for Liabilities	\$0.00	\$1,135.30	\$1,135.30
Net Position			
Net Position			
923 - Net Assets Restricted for Other Purposes	-	-	\$0.00
Total for Net Position	\$0.00	\$0.00	\$0.00
Total for Net Position	\$0.00	\$0.00	\$0.00
Total for Liabilities, Deferred Inflows and Net Position	\$0.00	\$1,135.30	\$1,135.30

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

	12/31/2021	12/31/2020	12/31/2019
Revenues			
Total for Revenues	\$0.00	\$0.00	\$0.00

Town of Whitestown
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**TE - Private Purpose Trust
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
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 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
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

Town of Whitestown
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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Fixed Assets (net)			
101 - Land	\$1,381,818.00	\$1,381,818.00	\$1,057,050.00
102 - Buildings	\$5,227,281.00	\$5,205,710.00	\$5,205,710.00
104 - Machinery and Equipment	\$7,315,176.00	\$7,174,525.00	\$6,937,705.00
106 - Infrastructure	\$3,006,472.00	\$2,620,829.00	\$2,581,825.00
112 - Accumulated Depreciation Buildings	(\$4,099,345.00)	(\$4,027,647.00)	(\$3,866,532.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$4,617,308.00)	(\$4,223,588.00)	(\$3,833,713.00)
116 - Accumulated Depreciation Infrastructure	(\$945,939.00)	(\$725,215.00)	(\$520,229.00)
Total for Fixed Assets (net)	\$7,268,155.00	\$7,406,432.00	\$7,561,816.00
Total for Assets	\$7,268,155.00	\$7,406,432.00	\$7,561,816.00
Total for Assets and Deferred Outflows of Resources	\$7,268,155.00	\$7,406,432.00	\$7,561,816.00

Town of Whitestown
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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2021	12/31/2020	12/31/2019
Liabilities and Deferred Inflows of Resources			
Liabilities			
Bond And Long Term Liabilities			
628 - Bonds Payable	-	\$1,010,000.00	\$1,360,000.00
629 - Bond Interest and Matured Bonds Payable	-	-	\$0.00
Total for Bond And Long Term Liabilities	\$0.00	\$1,010,000.00	\$1,360,000.00
Notes Payable			
619 - State or Authority Loans Payable	\$158,689.00	\$223,660.32	\$286,831.00
623 - Term Bonds Payable	\$705,000.00	-	\$0.00
Total for Notes Payable	\$863,689.00	\$223,660.32	\$286,831.00
Other Liabilities			
638 - Net Pension Liability Proportionate Share	\$302,396.00	\$2,705,847.00	\$728,237.00
683 - Other Post Employment Benefits	\$14,638,724.00	\$12,190,165.00	\$9,438,182.00
685 - Installment Purchase Contract Debt	\$12,630.00	\$18,447.00	\$37,162.38
687 - Compensated Absences	\$302,554.00	\$299,277.90	\$289,733.00
689 - Other Long Term Debt	-	-	\$0.00
Total for Other Liabilities	\$15,256,304.00	\$15,213,736.90	\$10,493,314.38
Total for Liabilities	\$16,119,993.00	\$16,447,397.22	\$12,140,145.38
Total for Liabilities and Deferred Inflows of Resources	\$16,119,993.00	\$16,447,397.22	\$12,140,145.38

Town of Whitestown
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness

Town of Whitestown
Annual Financial Report
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**Statement of Indebtedness
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Redeemed from Bond Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Installment Purchase Contract	\$18,447.02	\$0.00	\$5,818.00	\$0.00	\$0.00	\$0.00	\$12,629.02
Bond Anticipation Note	\$774,246.00	\$0.00	\$229,246.00	\$0.00	\$0.00	\$0.00	\$545,000.00
Bond	\$1,010,000.00	\$0.00	\$305,000.00	\$0.00	\$0.00	\$0.00	\$705,000.00
State or Authority Loan	\$223,660.32	\$0.00	\$64,971.00	\$0.00	\$0.00	\$0.00	\$158,689.32
Total	\$2,026,353.34	\$0.00	\$605,035.00	\$0.00	\$0.00	\$0.00	\$1,421,318.34