

NOT FINAL

**Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024**

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**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 12/31/2024, is true and correct to the best of my knowledge and belief.

NOT FINAL

# Table of contents

Financial Statements	1
A - General	3
B - General Town-Outside Village	21
DA - Highway Town-wide	33
DB - Highway Part-town	44
H - Capital Projects	54
PN - Permanent	63
SF - Special District(s) Fire Protection	68
SL - Special District(s) Lighting	73
SS - Special District(s) Sewer	78
SW - Special District(s) Water	86
TE - Private Purpose Trust	93
K - Schedule of Non-Current Government Assets	98
W - Schedule of Non-Current Government Liabilities	99
Supplemental Schedules	100
Statement of Indebtedness	101
Bond Repayment	103
Bank Reconciliation	105
Employee and Retiree Benefits	108

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**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 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

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

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,135.00	\$155,294.00	\$40,060.00
201 - Cash In Time Deposits	\$2,847,624.72	\$1,991,624.00	\$1,599,426.00
210 - Petty Cash	\$450.77	\$450.00	\$450.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,849,210.49</b>	<b>\$2,147,368.00</b>	<b>\$1,639,936.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$4,317.13	\$4,310.00	\$4,310.00
231 - Cash In Time Deposits Special Reserves	\$23,795.96	\$23,755.00	\$23,756.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$28,113.09</b>	<b>\$28,065.00</b>	<b>\$28,066.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$681,320.37	\$313,415.00	\$421,847.00
<b>Total for Net Other Receivables</b>	<b>\$681,320.37</b>	<b>\$313,415.00</b>	<b>\$421,847.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$290,125.48	\$951,268.00	\$1,453,103.00
440 - Due from Other Governments FEMA	\$9,671.24	\$9,671.00	\$9,671.00
<b>Total for Due From</b>	<b>\$299,796.72</b>	<b>\$960,939.00</b>	<b>\$1,462,774.00</b>
<b>Other Assets</b>			

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
480 - Prepaid Expenses	\$142,478.65	\$139,775.00	\$59,534.00
<b>Total for Other Assets</b>	<b>\$142,478.65</b>	<b>\$139,775.00</b>	<b>\$59,534.00</b>
<b>Total for Assets</b>	<b>\$4,000,919.32</b>	<b>\$3,589,562.00</b>	<b>\$3,612,157.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$4,000,919.32</b>	<b>\$3,589,562.00</b>	<b>\$3,612,157.00</b>

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$128,697.76	\$118,143.00	\$153,574.00
601 - Accrued Liabilities	\$14,882.19	\$9,238.00	\$7,949.00
730 - Guaranty & Bid Deposits	\$11,397.44	\$8,303.00	-
<b>Total for Payables</b>	<b>\$154,977.39</b>	<b>\$135,684.00</b>	<b>\$161,523.00</b>
<b>Payroll Liabilities</b>			
710 - Consolidated Payroll	\$71,499.42	\$67,818.00	-
721 - NYS Income Tax	\$4,178.42	\$3,782.00	-
722 - Federal Income Tax	\$7,893.45	\$7,097.00	-
723 - Income Executions	\$184.46	\$170.00	-
726 - Social Security Tax	\$15,274.87	\$14,226.00	-
<b>Total for Payroll Liabilities</b>	<b>\$99,030.62</b>	<b>\$93,093.00</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$92,577.00	\$440,592.00
631 - Due To Other Governments <i>FEMA</i>	\$8,148.00	\$8,148.00	\$8,147.00
718 - State Retirement	\$6,997.65	\$6,436.00	-
<b>Total for Due to</b>	<b>\$15,145.65</b>	<b>\$107,161.00</b>	<b>\$448,739.00</b>
<b>Other Liabilities</b>			

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
688 - Other Liabilities <i>ARPA (\$919,689) &amp; Flex spending (\$8,971)</i>	\$928,660.48	\$922,911.00	\$919,689.00
690 - Overpayments and Clearing Account	-	-	\$1,334.00
717 - Deferred Compensation	\$4,859.48	\$3,617.00	-
720 - Group Insurance	\$3,885.99	\$5,128.00	-
724 - Association and Union Dues	\$39.70	\$1,019.00	-
<b>Total for Other Liabilities</b>	<b>\$937,445.65</b>	<b>\$932,675.00</b>	<b>\$921,023.00</b>
<b>Total for Liabilities</b>	<b>\$1,206,599.31</b>	<b>\$1,268,613.00</b>	<b>\$1,531,285.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>FEMA</i>	\$465.00	\$4,118.00	\$2,236.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$465.00</b>	<b>\$4,118.00</b>	<b>\$2,236.00</b>
<b>Total for Deferred Inflows</b>	<b>\$465.00</b>	<b>\$4,118.00</b>	<b>\$2,236.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$142,478.65	\$139,775.00	\$59,534.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$142,478.65</b>	<b>\$139,775.00</b>	<b>\$59,534.00</b>
<b>Restricted Fund Balance</b>			
870 - General Reserve	\$23,796.00	\$23,755.00	\$23,751.00
878 - Capital Reserve	\$4,317.00	\$4,310.00	\$4,310.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Restricted Fund Balance</b>	<b>\$28,113.00</b>	<b>\$28,065.00</b>	<b>\$28,061.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$94,676.00	\$11,256.00	\$11,256.00
<b>Total for Assigned Fund Balance</b>	<b>\$94,676.00</b>	<b>\$11,256.00</b>	<b>\$11,256.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$2,528,579.44	\$2,137,738.00	\$1,979,785.00
<b>Total for Unassigned Fund Balance</b>	<b>\$2,528,579.44</b>	<b>\$2,137,738.00</b>	<b>\$1,979,785.00</b>
<b>Total for Fund Balance</b>	<b>\$2,793,847.09</b>	<b>\$2,316,834.00</b>	<b>\$2,078,636.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$4,000,911.40</b>	<b>\$3,589,565.00</b>	<b>\$3,612,157.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,910,011.00	\$1,920,779.00	\$1,796,473.00
<b>Total for Property Taxes</b>	<b>\$1,910,011.00</b>	<b>\$1,920,779.00</b>	<b>\$1,796,473.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$64,502.33	\$58,216.00	\$60,269.00
1089 - Other Tax Items	\$1,707.50	-	-
1090 - Interest and Penalties on Real Prop Taxes	\$3,597.44	\$36,561.00	\$35,496.00
<b>Total for Property Tax Items</b>	<b>\$69,807.27</b>	<b>\$94,777.00</b>	<b>\$95,765.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$744,175.74	\$150,628.00	\$168,250.00
1170 - Franchise Tax	\$129,885.33	\$137,275.00	\$144,350.00
<b>Total for Non-Property Tax Items</b>	<b>\$874,061.07</b>	<b>\$287,903.00</b>	<b>\$312,600.00</b>
<b>Departmental Income</b>			
1232 - Tax Collector Fees	\$40,168.86	\$45,158.00	\$41,758.00
1255 - Clerk Fees	\$1,878.50	\$607.00	\$895.00
1550 - Public Pound Charges Dog Control Fees	\$105.00	\$800.00	\$856.00
2001 - Park and Recreational Charges	\$3,681.00	\$3,771.00	\$2,301.00
2012 - Recreational Concessions	\$4,893.65	\$27,148.00	\$29,825.00
2025 - Special Recreational Facility Charges	\$427,263.34	\$413,753.00	\$413,308.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2089 - Other Culture and Recreation Income	\$1,900.00	\$1,900.00	-
<b>Total for Departmental Income</b>	<b>\$479,890.35</b>	<b>\$493,137.00</b>	<b>\$488,943.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$9,114.91	\$481.00	\$3,498.00
2410 - Rental of Real Property	\$32,544.97	\$26,747.00	\$28,241.00
<b>Total for Use of Money and Property</b>	<b>\$41,659.88</b>	<b>\$27,228.00</b>	<b>\$31,739.00</b>
<b>Licenses and Permits</b>			
2501 - Business and Occupational License	\$1,058.00	\$250.00	\$420.00
2530 - Games of Chance	\$90.00	\$90.00	\$160.00
2544 - Dog Licenses	\$5,792.00	\$7,632.00	\$7,767.00
<b>Total for Licenses and Permits</b>	<b>\$6,940.00</b>	<b>\$7,972.00</b>	<b>\$8,347.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$21,279.67	\$32,389.00	\$20,433.00
2611 - Fines and Penalties Dog Cases	\$1,643.33	\$290.00	\$180.00
<b>Total for Fines and Forfeitures</b>	<b>\$22,923.00</b>	<b>\$32,679.00</b>	<b>\$20,613.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$267.03	\$174.00	\$347.00
2655 - Sales Other	\$592.50	\$20.00	\$73.00
2680 - Insurance Recoveries	-	-	\$2,598.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$859.53</b>	<b>\$194.00</b>	<b>\$3,018.00</b>
<b>Other Revenues</b>			

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2705 - Gifts and Donations	-	\$14.00	-
2770 - Unclassified <i>employee contributions to health insurance</i>	\$52,622.32	\$48,747.00	\$168,407.00
<b>Total for Other Revenues</b>	<b>\$52,622.32</b>	<b>\$48,761.00</b>	<b>\$168,407.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$71,230.50	\$62,488.00	\$62,487.00
3005 - State Aid Mortgage Tax	\$213,842.04	\$216,595.00	\$375,249.00
3089 - State Aid Other	-	\$30,000.00	-
<b>Total for State Aid</b>	<b>\$285,072.54</b>	<b>\$309,083.00</b>	<b>\$437,736.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	-	\$20,598.00	\$24,698.00
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$20,598.00</b>	<b>\$24,698.00</b>
<b>Total for Revenues</b>	<b>\$3,743,846.96</b>	<b>\$3,243,111.00</b>	<b>\$3,388,339.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,743,846.96</b>	<b>\$3,243,111.00</b>	<b>\$3,388,339.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$42,587.88	\$32,091.00	\$33,991.00
<b>Total for Legislative Board</b>	<b>\$42,587.88</b>	<b>\$32,091.00</b>	<b>\$33,991.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$73,757.19	\$81,805.00	\$79,570.00
11104 - Municipal Court - Contractual	\$4,810.81	\$3,524.00	\$3,447.00
<b>Total for Judicial</b>	<b>\$78,568.00</b>	<b>\$85,329.00</b>	<b>\$83,017.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$148,856.02	\$143,355.00	\$149,696.00
12202 - Supervisor - Equipment and Capital Outlay	\$4,887.78	\$30.00	-
12204 - Supervisor - Contractual	\$96,466.89	\$104,738.00	\$68,107.00
<b>Total for Executive</b>	<b>\$250,210.69</b>	<b>\$248,123.00</b>	<b>\$217,803.00</b>
<b>Finance</b>			
13204 - Auditor - Contractual	\$44,800.00	-	\$30,780.00
13301 - Tax Collection - Personal Services	\$87,900.75	\$64,175.00	\$60,866.00
13304 - Tax Collection - Contractual	\$38,116.88	\$22,897.00	\$27,554.00
13551 - Assessment - Personal Services	\$97,795.61	\$79,041.00	\$74,872.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
13552 - Assessment - Equipment and Capital Outlay	\$704.90	-	-
13554 - Assessment - Contractual	\$10,597.07	\$8,125.00	\$5,760.00
<b>Total for Finance</b>	<b>\$279,915.21</b>	<b>\$174,238.00</b>	<b>\$199,832.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$116,757.31	\$66,221.00	\$94,310.00
14102 - Clerk - Equipment and Capital Outlay	\$1,671.45	\$2,053.00	-
14104 - Clerk - Contractual	\$7,367.27	\$7,052.00	\$7,300.00
14201 - Law - Personal Services	\$63,000.00	\$61,200.00	\$51,315.00
14204 - Law - Contractual	\$5,703.40	-	\$17,933.00
14404 - Engineer - Contractual	\$44,565.10	\$37,810.00	\$18,518.00
14904 - Public Works Administration - Contractual	-	\$380.00	-
<b>Total for Municipal Staff</b>	<b>\$239,064.53</b>	<b>\$174,716.00</b>	<b>\$189,376.00</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$173,177.03	\$195,845.00	\$170,939.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$4,618.21	\$3,590.00	\$55,834.00
16204 - Operation of Plant - Contractual	\$232,723.99	\$237,708.00	\$190,999.00
16401 - Central Garage - Personal Services	\$150,331.16	\$142,489.00	\$139,497.00
16402 - Central Garage - Equipment and Capital Outlay	\$5,970.96	\$4,400.00	\$15,443.00
16404 - Central Garage - Contractual	\$13,261.41	\$12,426.00	\$17,111.00
16704 - Central Printing and Mailing - Contractual	\$8,203.87	\$7,025.00	\$6,279.00
<b>Total for Shared Services</b>	<b>\$588,286.63</b>	<b>\$603,483.00</b>	<b>\$596,102.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$165,061.38	\$150,652.00	\$134,356.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
19204 - Municipal Association Dues - Contractual	\$799.00	\$1,350.00	\$1,500.00
19404 - Purchase of Land/Right of Way - Contractual	-	\$1,527.00	\$2,500.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$776.84	\$1,572.00	-
19894 - General Government Support, Other - Contractual <i>Grant Writing</i>	\$15,228.23	\$13,750.00	\$14,598.00
<b>Total for Special Items</b>	<b>\$181,865.45</b>	<b>\$168,851.00</b>	<b>\$152,954.00</b>
<b>Total for General Government Support</b>	<b>\$1,660,498.39</b>	<b>\$1,486,831.00</b>	<b>\$1,473,075.00</b>
<b>Public Safety</b>			
<b>Traffic Control</b>			
33104 - Traffic Control - Contractual	\$29,730.89	\$30,373.00	\$37,128.00
<b>Total for Traffic Control</b>	<b>\$29,730.89</b>	<b>\$30,373.00</b>	<b>\$37,128.00</b>
<b>Animal Control</b>			
35104 - Dog Control - Contractual	\$12,075.00	\$10,650.00	\$9,465.00
<b>Total for Animal Control</b>	<b>\$12,075.00</b>	<b>\$10,650.00</b>	<b>\$9,465.00</b>
<b>Total for Public Safety</b>	<b>\$41,805.89</b>	<b>\$41,023.00</b>	<b>\$46,593.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$91,836.00	\$89,161.00	\$88,096.00
50104 - Highway and Street Administration - Contractual	\$2,277.99	\$4,777.00	\$2,621.00
54104 - Sidewalks - Contractual	-	\$32,826.00	-

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Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Highway</b>	<b>\$94,113.99</b>	<b>\$126,764.00</b>	<b>\$90,717.00</b>
<b>Public Transportation</b>			
56304 - Bus Operations - Contractual	\$25,007.48	\$18,756.00	\$25,007.00
<b>Total for Public Transportation</b>	<b>\$25,007.48</b>	<b>\$18,756.00</b>	<b>\$25,007.00</b>
<b>Total for Transportation</b>	<b>\$119,121.47</b>	<b>\$145,520.00</b>	<b>\$115,724.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
65104 - Veterans Service - Contractual	\$3,873.45	-	-
67721 - Programs for the Aging - Personal Services	\$8,597.42	\$9,414.00	\$8,399.00
67722 - Programs for the Aging - Equipment and Capital Outlay	\$8,495.00	-	-
67724 - Programs for the Aging - Contractual	\$9,515.30	\$12,980.00	\$8,736.00
<b>Total for Economic Opportunity and Development</b>	<b>\$30,481.17</b>	<b>\$22,394.00</b>	<b>\$17,135.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$30,481.17</b>	<b>\$22,394.00</b>	<b>\$17,135.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71101 - Parks - Personal Services	\$19,619.53	\$16,156.00	\$12,505.00
71102 - Parks - Equipment and Capital Outlay	\$3,847.50	\$40,113.00	\$67,483.00
71104 - Parks - Contractual	\$16,436.08	\$20,538.00	\$29,538.00
71801 - Special Recreation Facilities - Personal Services	\$320,946.75	\$275,170.00	\$241,672.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$10,507.92	\$28,661.00	\$13,791.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
71804 - Special Recreation Facilities - Contractual	\$43,690.54	\$61,713.00	\$163,527.00
<b>Total for Recreation</b>	<b>\$415,048.32</b>	<b>\$442,351.00</b>	<b>\$528,516.00</b>
<b>Culture</b>			
75504 - Celebrations - Contractual	\$5,860.57	\$3,242.00	\$6,830.00
<b>Total for Culture</b>	<b>\$5,860.57</b>	<b>\$3,242.00</b>	<b>\$6,830.00</b>
<b>Total for Culture and Recreation</b>	<b>\$420,908.89</b>	<b>\$445,593.00</b>	<b>\$535,346.00</b>
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81604 - Refuse and Garbage - Contractual	\$16,030.06	\$26,621.00	\$21,918.00
<b>Total for Sanitation</b>	<b>\$16,030.06</b>	<b>\$26,621.00</b>	<b>\$21,918.00</b>
<b>Community Environment</b>			
85404 - Drainage - Contractual	\$19,944.91	\$24,778.00	\$24,587.00
<b>Total for Community Environment</b>	<b>\$19,944.91</b>	<b>\$24,778.00</b>	<b>\$24,587.00</b>
<b>Special Services</b>			
88101 - Cemetery - Personal Services	\$16,351.69	\$10,687.00	\$12,056.00
88104 - Cemetery - Contractual	\$3,524.30	\$6,771.00	\$3,939.00
<b>Total for Special Services</b>	<b>\$19,875.99</b>	<b>\$17,458.00</b>	<b>\$15,995.00</b>
<b>Total for Home and Community Services</b>	<b>\$55,850.96</b>	<b>\$68,857.00</b>	<b>\$62,500.00</b>
<b>Employee Benefits</b>			

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$142,860.00	\$92,578.00	\$121,841.00
90308 - Social Security - Employee Benefits	\$114,828.40	\$90,160.00	\$86,654.00
90408 - Workers' Compensation - Employee Benefits	\$17,625.00	\$14,975.00	\$15,895.00
90508 - Unemployment Insurance - Employee Benefits	\$5,120.25	\$409.00	\$20.00
90558 - Disability Insurance - Employee Benefits	\$2,858.25	\$5,402.00	\$5,522.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$618,397.78	\$446,864.00	\$503,509.00
<b>Total for Employee Benefits</b>	<b>\$901,689.68</b>	<b>\$650,388.00</b>	<b>\$733,441.00</b>
<b>Total for Employee Benefits</b>	<b>\$901,689.68</b>	<b>\$650,388.00</b>	<b>\$733,441.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	-	\$50,000.00	\$50,000.00
97107 - Serial Bonds - Debt Interest	-	\$2,000.00	\$4,000.00
97306 - Bond Anticipation Notes - Debt Principal	\$20,000.00	\$25,000.00	\$25,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$875.56	\$1,795.00	\$343.00
97906 - State or Authority Loans - Debt Principal	\$17,702.58	\$62,804.00	\$66,891.00
97907 - State or Authority Loans - Debt Interest	\$160.65	\$2,709.00	\$3,225.00
<b>Total for Debt Service</b>	<b>\$38,738.79</b>	<b>\$144,308.00</b>	<b>\$149,459.00</b>
<b>Total for Debt Service</b>	<b>\$38,738.79</b>	<b>\$144,308.00</b>	<b>\$149,459.00</b>
<b>Total for Expenditures</b>	<b>\$3,269,095.24</b>	<b>\$3,004,914.00</b>	<b>\$3,133,273.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$174,994.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$174,994.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$174,994.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$174,994.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$3,269,095.24</b>	<b>\$3,004,914.00</b>	<b>\$3,308,267.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$2,316,825.37	\$2,078,628.37	\$1,998,556.37
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$2,270.00	-	-
<i>Prior period adjustment - closeout of TE fund</i>			
8022 - Restated Fund Balance - Beginning of Year	\$2,319,095.37	\$2,078,628.37	\$1,998,556.37
Add Revenues and Other Sources	\$3,743,846.96	\$3,243,111.00	\$3,388,339.00
Deduct Expenditures and Other Uses	\$3,269,095.24	\$3,004,914.00	\$3,308,267.00
8029 - Fund Balance - End of Year	\$2,793,847.09	\$2,316,825.37	\$2,078,628.37

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Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,937,009.00	\$1,911,748.00	\$1,920,779.00
1099 - Est Rev - Property Tax Items	\$89,063.00	\$98,000.00	\$98,130.00
1199 - Est Rev - Non-Property Tax Items	\$518,983.00	\$402,477.00	\$190,000.00
1299 - Est Rev - Departmental Income	-	-	\$391,809.00
2199 - Est Rev - Departmental Income	\$444,009.00	\$392,509.00	-
2499 - Est Rev - Use of Money and Property	\$111,120.00	\$53,200.00	\$51,000.00
2599 - Est Rev - Licenses and Permits	\$7,400.00	\$7,400.00	\$7,400.00
2649 - Est Rev - Fines and Forfeitures	\$21,000.00	\$21,000.00	\$21,000.00
2799 - Est Rev - Other Revenues	\$56,715.00	\$56,715.00	\$46,819.00
3099 - Est Rev - State Aid	\$282,488.00	\$282,488.00	\$352,488.00
<b>Total for Estimated Revenue</b>	<b>\$3,467,787.00</b>	<b>\$3,225,537.00</b>	<b>\$3,079,425.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$94,676.00	\$11,256.00	\$11,256.00
<b>Total for Estimated Other Sources</b>	<b>\$94,676.00</b>	<b>\$11,256.00</b>	<b>\$11,256.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$3,562,463.00</b>	<b>\$3,236,793.00</b>	<b>\$3,090,681.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$1,812,873.00	\$1,672,055.00	\$1,534,331.00
3999 - App - Public Safety	\$44,000.00	\$44,000.00	\$41,000.00
5999 - App - Transportation	\$147,183.00	\$136,836.00	\$134,161.00
6999 - App - Economic Assistance and Opportunity	\$28,808.00	\$24,696.00	\$24,413.00
7999 - App - Culture and Recreation	\$442,684.00	\$420,066.00	\$402,454.00
8999 - App - Home and Community Services	\$75,707.00	\$53,802.00	\$59,275.00
9199 - App - Employee Benefits	\$959,569.00	\$840,059.00	\$745,924.00
9899 - App - Debt Service	\$51,639.00	\$45,279.00	\$149,123.00
<b>Total for Estimated Appropriations</b>	<b>\$3,562,463.00</b>	<b>\$3,236,793.00</b>	<b>\$3,090,681.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$3,562,463.00</b>	<b>\$3,236,793.00</b>	<b>\$3,090,681.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	-	-	\$932,420.00
201 - Cash In Time Deposits	\$199,804.51	\$287,688.00	\$222,435.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$199,804.51</b>	<b>\$287,688.00</b>	<b>\$1,154,855.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$5,008.62	\$5,000.00	\$5,000.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$5,008.62</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$282,176.18	\$89,354.00	\$253,501.00
<b>Total for Net Other Receivables</b>	<b>\$282,176.18</b>	<b>\$89,354.00</b>	<b>\$253,501.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$643,820.62	\$979,089.00	\$120,931.00
<b>Total for Due From</b>	<b>\$643,820.62</b>	<b>\$979,089.00</b>	<b>\$120,931.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$71,546.10	\$61,404.00	\$43,429.00
<b>Total for Other Assets</b>	<b>\$71,546.10</b>	<b>\$61,404.00</b>	<b>\$43,429.00</b>
<b>Total for Assets</b>	<b>\$1,202,356.03</b>	<b>\$1,422,535.00</b>	<b>\$1,577,716.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,202,356.03</b>	<b>\$1,422,535.00</b>	<b>\$1,577,716.00</b>

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$8,262.29	\$21,094.00	\$3,612.00
601 - Accrued Liabilities	\$11,131.54	\$5,055.00	\$5,484.00
<b>Total for Payables</b>	<b>\$19,393.83</b>	<b>\$26,149.00</b>	<b>\$9,096.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$415,203.00	\$764,901.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$415,203.00</b>	<b>\$764,901.00</b>
<b>Total for Liabilities</b>	<b>\$19,393.83</b>	<b>\$441,352.00</b>	<b>\$773,997.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$71,546.10	\$61,404.00	\$43,429.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$71,546.10</b>	<b>\$61,404.00</b>	<b>\$43,429.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$5,008.62	\$5,000.00	\$5,000.00
<b>Total for Restricted Fund Balance</b>	<b>\$5,008.62</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$41,104.00	\$41,104.00	\$41,104.00

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
915 - Assigned Unappropriated Fund Balance	\$1,065,303.48	\$873,675.00	\$714,186.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,106,407.48</b>	<b>\$914,779.00</b>	<b>\$755,290.00</b>
<b>Total for Fund Balance</b>	<b>\$1,182,962.20</b>	<b>\$981,183.00</b>	<b>\$803,719.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,202,356.03</b>	<b>\$1,422,535.00</b>	<b>\$1,577,716.00</b>

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,307,478.00	\$1,321,552.00	\$1,328,720.00
<b>Total for Non-Property Tax Items</b>	<b>\$1,307,478.00</b>	<b>\$1,321,552.00</b>	<b>\$1,328,720.00</b>
<b>Departmental Income</b>			
1289 - Other General Departmental Income	\$1,336.00	\$5,748.00	\$6,415.00
1520 - Police Fees	\$542.50	\$842.00	\$853.00
1560 - Safety Inspection Fees	\$770.00	\$1,800.00	\$2,400.00
1601 - Public Health Fees	\$1,610.00	\$3,050.00	\$4,530.00
2001 - Park and Recreational Charges	\$17,238.41	-	\$1,182.00
2025 - Special Recreational Facility Charges	-	\$15,000.00	\$10,256.00
2110 - Zoning Fees	\$1,150.00	\$1,120.00	\$670.00
2115 - Planning Board Fees	\$1,731.00	\$13,117.00	\$22,443.00
2189 - Other Home and Community Services Income	-	-	\$94,998.00
<b>Total for Departmental Income</b>	<b>\$24,377.91</b>	<b>\$40,677.00</b>	<b>\$143,747.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,780.86	\$483.00	\$429.00
<b>Total for Use of Money and Property</b>	<b>\$1,780.86</b>	<b>\$483.00</b>	<b>\$429.00</b>
<b>Licenses and Permits</b>			
2555 - Building and Alteration Permits	\$10,055.00	\$46,347.00	\$11,487.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Licenses and Permits</b>	<b>\$10,055.00</b>	<b>\$46,347.00</b>	<b>\$11,487.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	-	\$20,375.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$20,375.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2705 - Gifts and Donations	\$7,029.80	\$5,000.00	-
2709 - Employees Contributions	\$9,962.52	\$10,433.00	\$9,143.00
<b>Total for Other Revenues</b>	<b>\$16,992.32</b>	<b>\$15,433.00</b>	<b>\$9,143.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$62,487.50	\$62,488.00	\$62,488.00
3389 - State Aid Other Public Safety	\$167,625.38	\$156,555.00	\$7,976.00
<b>Total for State Aid</b>	<b>\$230,112.88</b>	<b>\$219,043.00</b>	<b>\$70,464.00</b>
<b>Total for Revenues</b>	<b>\$1,590,796.97</b>	<b>\$1,663,910.00</b>	<b>\$1,563,990.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,590,796.97</b>	<b>\$1,663,910.00</b>	<b>\$1,563,990.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Municipal Staff</b>			
14204 - Law - Contractual	\$5,458.96	-	-
<b>Total for Municipal Staff</b>	<b>\$5,458.96</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$5,458.96</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31201 - Police - Personal Services	\$593,678.60	\$638,914.00	\$597,473.00
31202 - Police - Equipment and Capital Outlay	\$71,762.20	\$135,971.00	\$17,433.00
31204 - Police - Contractual	\$64,997.30	\$56,682.00	\$49,052.00
<b>Total for Law Enforcement</b>	<b>\$730,438.10</b>	<b>\$831,567.00</b>	<b>\$663,958.00</b>
<b>Total for Public Safety</b>	<b>\$730,438.10</b>	<b>\$831,567.00</b>	<b>\$663,958.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	-	\$212.00	\$500.00
<b>Total for Public Health Program</b>	<b>\$0.00</b>	<b>\$212.00</b>	<b>\$500.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Health</b>	<b>\$0.00</b>	<b>\$212.00</b>	<b>\$500.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
73101 - Youth Programs - Personal Services	\$19,933.07	\$21,810.00	\$16,357.00
73102 - Youth Programs - Equipment and Capital Outlay	\$4,697.90	\$1,137.00	\$3,915.00
73104 - Youth Programs - Contractual	\$19,893.31	\$18,271.00	\$21,576.00
<b>Total for Recreation</b>	<b>\$44,524.28</b>	<b>\$41,218.00</b>	<b>\$41,848.00</b>
<b>Total for Culture and Recreation</b>	<b>\$44,524.28</b>	<b>\$41,218.00</b>	<b>\$41,848.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$67,215.03	\$64,309.00	\$76,697.00
80102 - Zoning - Equipment and Capital Outlay	-	\$28,495.00	-
80104 - Zoning - Contractual	\$3,590.09	\$4,014.00	\$4,223.00
80201 - Planning and Surveys - Personal Services	\$12,526.04	\$11,654.00	\$9,015.00
80204 - Planning and Surveys - Contractual	\$401.45	\$1,529.00	\$4,520.00
<b>Total for General Environment</b>	<b>\$83,732.61</b>	<b>\$110,001.00</b>	<b>\$94,455.00</b>
<b>Total for Home and Community Services</b>	<b>\$83,732.61</b>	<b>\$110,001.00</b>	<b>\$94,455.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$6,814.00	\$7,769.00	\$7,861.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
90158 - Police Retirement - Employee Benefits	\$174,553.00	\$132,675.00	\$145,317.00
90308 - Social Security - Employee Benefits	\$48,162.91	\$53,202.00	\$54,492.00
90408 - Workers' Compensation - Employee Benefits	\$1,137.00	-	-
90508 - Unemployment Insurance - Employee Benefits	-	\$14,975.00	\$15,895.00
90558 - Disability Insurance - Employee Benefits	\$1,554.00	\$3,191.00	\$2,544.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$275,012.43	\$284,786.00	\$270,852.00
<b>Total for Employee Benefits</b>	<b>\$507,233.34</b>	<b>\$496,598.00</b>	<b>\$496,961.00</b>
<b>Total for Employee Benefits</b>	<b>\$507,233.34</b>	<b>\$496,598.00</b>	<b>\$496,961.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97306 - Bond Anticipation Notes - Debt Principal	\$15,213.00	-	\$10,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$2,417.12	-	\$49.00
97856 - Installment Purchase Debt - Debt Principal	-	\$6,486.00	\$6,142.00
97857 - Installment Purchase Debt - Debt Interest	-	\$363.00	\$707.00
<b>Total for Debt Service</b>	<b>\$17,630.12</b>	<b>\$6,849.00</b>	<b>\$16,898.00</b>
<b>Total for Debt Service</b>	<b>\$17,630.12</b>	<b>\$6,849.00</b>	<b>\$16,898.00</b>
<b>Total for Expenditures</b>	<b>\$1,389,017.41</b>	<b>\$1,486,445.00</b>	<b>\$1,314,620.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,389,017.41</b>	<b>\$1,486,445.00</b>	<b>\$1,314,620.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$981,184.00	\$803,719.00	\$554,349.00
8022 - Restated Fund Balance - Beginning of Year	\$981,184.00	\$803,719.00	\$554,349.00
Add Revenues and Other Sources	\$1,590,796.97	\$1,663,910.00	\$1,563,990.00
Deduct Expenditures and Other Uses	\$1,389,017.41	\$1,486,445.00	\$1,314,620.00
8029 - Fund Balance - End of Year	\$1,182,963.56	\$981,184.00	\$803,719.00

NOT FIT

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$1,364,567.00	\$1,299,794.00	\$1,280,448.00
1299 - Est Rev - Departmental Income	-	-	\$41,500.00
2199 - Est Rev - Departmental Income	\$42,500.00	\$47,500.00	-
2499 - Est Rev - Use of Money and Property	\$24,500.00	\$1,500.00	\$1,500.00
2599 - Est Rev - Licenses and Permits	\$17,000.00	\$13,000.00	\$13,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$22,375.00	-	\$5,000.00
2799 - Est Rev - Other Revenues	\$6,838.00	\$6,838.00	\$19,692.00
3099 - Est Rev - State Aid	\$182,488.00	\$182,488.00	\$184,488.00
<b>Total for Estimated Revenue</b>	<b>\$1,660,268.00</b>	<b>\$1,551,120.00</b>	<b>\$1,545,628.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$41,104.00	\$41,104.00	\$41,104.00
<b>Total for Estimated Other Sources</b>	<b>\$41,104.00</b>	<b>\$41,104.00</b>	<b>\$41,104.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,701,372.00</b>	<b>\$1,592,224.00</b>	<b>\$1,586,732.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
3999 - App - Public Safety	\$880,461.00	\$859,054.00	\$817,846.00
7999 - App - Culture and Recreation	\$37,000.00	\$34,000.00	\$33,000.00
8999 - App - Home and Community Services	\$104,211.00	\$105,802.00	\$98,871.00
9199 - App - Employee Benefits	\$639,156.00	\$575,410.00	\$619,964.00
9899 - App - Debt Service	\$40,544.00	\$17,958.00	\$17,051.00
<b>Total for Estimated Appropriations</b>	<b>\$1,701,372.00</b>	<b>\$1,592,224.00</b>	<b>\$1,586,732.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,701,372.00</b>	<b>\$1,592,224.00</b>	<b>\$1,586,732.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,133,484.88	\$502,678.00	\$643,556.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,133,484.88</b>	<b>\$502,678.00</b>	<b>\$643,556.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$431,295.84	\$53,500.00	\$87,743.00
231 - Cash In Time Deposits Special Reserves	\$53,643.26	\$371,800.00	\$53,500.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$484,939.10</b>	<b>\$425,300.00</b>	<b>\$141,243.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$145,132.34	\$733,476.00	\$396,546.00
<b>Total for Net Other Receivables</b>	<b>\$145,132.34</b>	<b>\$733,476.00</b>	<b>\$396,546.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$132,119.00	\$620,737.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$132,119.00</b>	<b>\$620,737.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$34,757.59	\$30,973.00	\$27,062.00
<b>Total for Other Assets</b>	<b>\$34,757.59</b>	<b>\$30,973.00</b>	<b>\$27,062.00</b>
<b>Total for Assets</b>	<b>\$1,798,313.91</b>	<b>\$1,824,546.00</b>	<b>\$1,829,144.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,798,313.91</b>	<b>\$1,824,546.00</b>	<b>\$1,829,144.00</b>

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$50,440.90	\$53,596.00	\$119,132.00
601 - Accrued Liabilities	\$14,635.04	\$6,809.00	\$6,171.00
<b>Total for Payables</b>	<b>\$65,075.94</b>	<b>\$60,405.00</b>	<b>\$125,303.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$14,941.00	\$120,932.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$14,941.00</b>	<b>\$120,932.00</b>
<b>Total for Liabilities</b>	<b>\$65,075.94</b>	<b>\$75,346.00</b>	<b>\$246,235.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	-	\$1,404.00	\$2,860.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$1,404.00</b>	<b>\$2,860.00</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$1,404.00</b>	<b>\$2,860.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$34,757.59	\$30,973.00	\$27,062.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Nonspendable Fund Balance</b>	<b>\$34,757.59</b>	<b>\$30,973.00</b>	<b>\$27,062.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$484,939.10	\$425,300.00	\$141,244.00
<b>Total for Restricted Fund Balance</b>	<b>\$484,939.10</b>	<b>\$425,300.00</b>	<b>\$141,244.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$77,903.00	\$127,903.00	\$127,903.00
915 - Assigned Unappropriated Fund Balance	\$1,135,638.28	\$1,163,620.00	\$1,283,840.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,213,541.28</b>	<b>\$1,291,523.00</b>	<b>\$1,411,743.00</b>
<b>Total for Fund Balance</b>	<b>\$1,733,237.97</b>	<b>\$1,747,796.00</b>	<b>\$1,580,049.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,798,313.91</b>	<b>\$1,824,546.00</b>	<b>\$1,829,144.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,250,715.00	\$1,242,110.00	\$1,154,969.00
<b>Total for Property Taxes</b>	<b>\$1,250,715.00</b>	<b>\$1,242,110.00</b>	<b>\$1,154,969.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$116,268.00	\$695,178.00	\$513,276.00
<b>Total for Non-Property Tax Items</b>	<b>\$116,268.00</b>	<b>\$695,178.00</b>	<b>\$513,276.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments <i>County Contract</i>	\$199,710.66	\$164,119.00	\$220,473.00
<b>Total for Intergovernmental Charges</b>	<b>\$199,710.66</b>	<b>\$164,119.00</b>	<b>\$220,473.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$4,154.57	-	-
<b>Total for Use of Money and Property</b>	<b>\$4,154.57</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Licenses and Permits</b>			
2560 - Street Opening Permits	-	-	\$50.00
<b>Total for Licenses and Permits</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$15,291.50	\$523.00	\$1,540.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
2680 - Insurance Recoveries	-	-	\$9,664.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$15,291.50</b>	<b>\$523.00</b>	<b>\$11,204.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$1,781.42	\$1,952.00	\$2,850.00
2709 - Employees Contributions	\$20,828.74	\$18,925.00	\$17,992.00
<b>Total for Other Revenues</b>	<b>\$22,610.16</b>	<b>\$20,877.00</b>	<b>\$20,842.00</b>
<b>Total for Revenues</b>	<b>\$1,608,749.89</b>	<b>\$2,122,807.00</b>	<b>\$1,920,814.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,608,749.89</b>	<b>\$2,122,807.00</b>	<b>\$1,920,814.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51302 - Machinery - Equipment and Capital Outlay	\$81,322.50	\$475,015.00	\$13,540.00
51304 - Machinery - Contractual	\$213,715.96	\$201,928.00	\$220,213.00
51421 - Snow Removal - Personal Services	\$487,715.83	\$467,181.00	\$427,346.00
51424 - Snow Removal - Contractual	\$295,868.47	\$312,318.00	\$360,787.00
<b>Total for Highway</b>	<b>\$1,078,622.76</b>	<b>\$1,456,442.00</b>	<b>\$1,021,886.00</b>
<b>Total for Transportation</b>	<b>\$1,078,622.76</b>	<b>\$1,456,442.00</b>	<b>\$1,021,886.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$60,412.50	\$51,099.00	\$48,035.00
90308 - Social Security - Employee Benefits	\$32,601.75	\$33,552.00	\$31,268.00
90408 - Workers' Compensation - Employee Benefits	\$19,046.00	\$14,975.00	\$15,895.00
90558 - Disability Insurance - Employee Benefits	\$545.75	\$1,129.00	\$1,055.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$254,606.53	\$216,296.00	\$228,936.00
<b>Total for Employee Benefits</b>	<b>\$367,212.53</b>	<b>\$317,051.00</b>	<b>\$325,189.00</b>
<b>Total for Employee Benefits</b>	<b>\$367,212.53</b>	<b>\$317,051.00</b>	<b>\$325,189.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Debt Service</b>			
<b>Debt Service</b>			
97306 - Bond Anticipation Notes - Debt Principal	\$164,787.00	\$170,000.00	\$165,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$12,686.31	\$11,568.00	\$2,230.00
<b>Total for Debt Service</b>	<b>\$177,473.31</b>	<b>\$181,568.00</b>	<b>\$167,230.00</b>
<b>Total for Debt Service</b>	<b>\$177,473.31</b>	<b>\$181,568.00</b>	<b>\$167,230.00</b>
<b>Total for Expenditures</b>	<b>\$1,623,308.60</b>	<b>\$1,955,061.00</b>	<b>\$1,514,305.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,623,308.60</b>	<b>\$1,955,061.00</b>	<b>\$1,514,305.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,747,794.00	\$1,580,048.00	\$1,173,539.00
8022 - Restated Fund Balance - Beginning of Year	\$1,747,794.00	\$1,580,048.00	\$1,173,539.00
Add Revenues and Other Sources	\$1,608,749.89	\$2,122,807.00	\$1,920,814.00
Deduct Expenditures and Other Uses	\$1,623,308.60	\$1,955,061.00	\$1,514,305.00
8029 - Fund Balance - End of Year	\$1,733,235.29	\$1,747,794.00	\$1,580,048.00

NOT FIT

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,253,492.00	\$1,250,715.00	\$1,242,110.00
1199 - Est Rev - Non-Property Tax Items	\$32,500.00	\$38,365.00	\$28,346.00
2399 - Est Rev - Intergovernmental Charges	\$201,688.00	\$198,722.00	\$195,756.00
2499 - Est Rev - Use of Money and Property	\$22,500.00	\$175.00	\$175.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$5,000.00	\$5,000.00	\$5,000.00
2799 - Est Rev - Other Revenues	\$18,155.00	\$18,155.00	\$16,268.00
<b>Total for Estimated Revenue</b>	<b>\$1,533,335.00</b>	<b>\$1,511,132.00</b>	<b>\$1,487,655.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$77,903.00	\$127,903.00	\$127,903.00
<b>Total for Estimated Other Sources</b>	<b>\$77,903.00</b>	<b>\$127,903.00</b>	<b>\$127,903.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,611,238.00</b>	<b>\$1,639,035.00</b>	<b>\$1,615,558.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$1,105,185.00	\$1,089,155.00	\$1,039,737.00
9199 - App - Employee Benefits	\$384,486.00	\$368,222.00	\$394,253.00
9899 - App - Debt Service	\$121,567.00	\$181,658.00	\$181,568.00
<b>Total for Estimated Appropriations</b>	<b>\$1,611,238.00</b>	<b>\$1,639,035.00</b>	<b>\$1,615,558.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,611,238.00</b>	<b>\$1,639,035.00</b>	<b>\$1,615,558.00</b>

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,673,701.34	\$1,090,120.00	\$551,024.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,673,701.34</b>	<b>\$1,090,120.00</b>	<b>\$551,024.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	\$259,396.00	\$254,189.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$259,396.00</b>	<b>\$254,189.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$223,638.25	-	\$300,667.00
<b>Total for Due From</b>	<b>\$223,638.25</b>	<b>\$0.00</b>	<b>\$300,667.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$34,757.59	\$30,973.00	\$27,062.00
<b>Total for Other Assets</b>	<b>\$34,757.59</b>	<b>\$30,973.00</b>	<b>\$27,062.00</b>
<b>Total for Assets</b>	<b>\$1,932,097.18</b>	<b>\$1,380,489.00</b>	<b>\$1,132,942.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,932,097.18</b>	<b>\$1,380,489.00</b>	<b>\$1,132,942.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$26,264.34	\$16,535.00	\$2,659.00
<b>Total for Payables</b>	<b>\$26,264.34</b>	<b>\$16,535.00</b>	<b>\$2,659.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$469,981.20	-	-
<b>Total for Due to</b>	<b>\$469,981.20</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$496,245.54</b>	<b>\$16,535.00</b>	<b>\$2,659.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$34,757.59	\$30,973.00	\$27,062.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$34,757.59</b>	<b>\$30,973.00</b>	<b>\$27,062.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$59,033.00	\$59,033.00	\$59,033.00
915 - Assigned Unappropriated Fund Balance	\$1,342,061.05	\$1,273,948.00	\$1,044,188.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,401,094.05</b>	<b>\$1,332,981.00</b>	<b>\$1,103,221.00</b>
<b>Total for Fund Balance</b>	<b>\$1,435,851.64</b>	<b>\$1,363,954.00</b>	<b>\$1,130,283.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,932,097.18</b>	<b>\$1,380,489.00</b>	<b>\$1,132,942.00</b>

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,330,374.00	\$1,374,420.00	\$1,372,818.00
<b>Total for Non-Property Tax Items</b>	<b>\$1,330,374.00</b>	<b>\$1,374,420.00</b>	<b>\$1,372,818.00</b>
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments <i>public works service</i>	\$13,600.00	\$13,600.00	\$900.00
<b>Total for Intergovernmental Charges</b>	<b>\$13,600.00</b>	<b>\$13,600.00</b>	<b>\$900.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$5,039.77	-	-
<b>Total for Use of Money and Property</b>	<b>\$5,039.77</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	-	\$50.00	-
<b>Total for Licenses and Permits</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$0.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$1,943.16	\$1,995.00	\$4,614.00
2651 - Sales of Refuse For Recycling	\$8,375.00	\$8,700.00	\$29,500.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$10,318.16</b>	<b>\$10,695.00</b>	<b>\$34,114.00</b>
<b>Other Revenues</b>			

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
2701 - Refunds of Prior Year Expenditures	-	-	\$544.00
2709 - Employees Contributions	\$23,608.96	\$16,123.00	\$18,773.00
<b>Total for Other Revenues</b>	<b>\$23,608.96</b>	<b>\$16,123.00</b>	<b>\$19,317.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$238,578.90	\$274,943.00	\$204,592.00
<b>Total for State Aid</b>	<b>\$238,578.90</b>	<b>\$274,943.00</b>	<b>\$204,592.00</b>
<b>Total for Revenues</b>	<b>\$1,621,519.79</b>	<b>\$1,689,831.00</b>	<b>\$1,631,741.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,621,519.79</b>	<b>\$1,689,831.00</b>	<b>\$1,631,741.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$492,629.42	\$435,078.00	\$448,953.00
51104 - Maintenance of Roads - Contractual	\$276,825.70	\$203,551.00	\$238,925.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$421,578.94	\$486,640.00	\$366,336.00
51404 - Brush And Weeds - Contractual	\$11,000.00	\$13,450.00	\$12,200.00
<b>Total for Highway</b>	<b>\$1,202,034.06</b>	<b>\$1,138,719.00</b>	<b>\$1,066,414.00</b>
<b>Total for Transportation</b>	<b>\$1,202,034.06</b>	<b>\$1,138,719.00</b>	<b>\$1,066,414.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$60,412.50	\$51,099.00	\$48,035.00
90308 - Social Security - Employee Benefits	\$28,125.83	\$30,261.00	\$32,655.00
90408 - Workers' Compensation - Employee Benefits	\$19,046.00	\$14,975.00	\$15,895.00
90558 - Disability Insurance - Employee Benefits	\$582.75	\$1,240.00	\$1,230.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$254,968.32	\$219,867.00	\$228,937.00
<b>Total for Employee Benefits</b>	<b>\$363,135.40</b>	<b>\$317,442.00</b>	<b>\$326,752.00</b>
<b>Total for Employee Benefits</b>	<b>\$363,135.40</b>	<b>\$317,442.00</b>	<b>\$326,752.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Expenditures</b>	<b>\$1,565,169.46</b>	<b>\$1,456,161.00</b>	<b>\$1,393,166.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,565,169.46</b>	<b>\$1,456,161.00</b>	<b>\$1,393,166.00</b>

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,363,951.00	\$1,130,281.00	\$891,706.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$15,547.35	-	-
<i>Acct Receivables that were booked after 2023 closeout</i>			
8022 - Restated Fund Balance - Beginning of Year	\$1,379,498.35	\$1,130,281.00	\$891,706.00
Add Revenues and Other Sources	\$1,621,519.79	\$1,689,831.00	\$1,631,741.00
Deduct Expenditures and Other Uses	\$1,565,169.46	\$1,456,161.00	\$1,393,166.00
8029 - Fund Balance - End of Year	\$1,435,848.68	\$1,363,951.00	\$1,130,281.00

NOI

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$1,273,644.00	\$1,271,341.00	\$1,254,451.00
2399 - Est Rev - Intergovernmental Charges	\$1,000.00	\$1,000.00	\$1,000.00
2499 - Est Rev - Use of Money and Property	\$22,500.00	-	-
2799 - Est Rev - Other Revenues	\$18,155.00	\$18,155.00	\$16,268.00
3099 - Est Rev - State Aid	\$250,000.00	\$250,000.00	\$152,000.00
<b>Total for Estimated Revenue</b>	<b>\$1,565,299.00</b>	<b>\$1,540,496.00</b>	<b>\$1,423,719.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$59,033.00	\$59,033.00	\$59,033.00
<b>Total for Estimated Other Sources</b>	<b>\$59,033.00</b>	<b>\$59,033.00</b>	<b>\$59,033.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,624,332.00</b>	<b>\$1,599,529.00</b>	<b>\$1,482,752.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$1,242,265.00	\$1,232,909.00	\$1,089,937.00
9199 - App - Employee Benefits	\$382,067.00	\$366,620.00	\$392,815.00
<b>Total for Estimated Appropriations</b>	<b>\$1,624,332.00</b>	<b>\$1,599,529.00</b>	<b>\$1,482,752.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,624,332.00</b>	<b>\$1,599,529.00</b>	<b>\$1,482,752.00</b>

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$542,009.00	\$865,647.00	\$897,644.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$542,009.00</b>	<b>\$865,647.00</b>	<b>\$897,644.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$749,714.67	\$841,998.00	\$438,060.00
<b>Total for Net Other Receivables</b>	<b>\$749,714.67</b>	<b>\$841,998.00</b>	<b>\$438,060.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$274,993.88	\$274,994.00	\$174,994.00
<b>Total for Due From</b>	<b>\$274,993.88</b>	<b>\$274,994.00</b>	<b>\$174,994.00</b>
<b>Total for Assets</b>	<b>\$1,566,717.55</b>	<b>\$1,982,639.00</b>	<b>\$1,510,698.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,566,717.55</b>	<b>\$1,982,639.00</b>	<b>\$1,510,698.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$31,619.97	\$183,577.00	\$3,486.00
<b>Total for Payables</b>	<b>\$31,619.97</b>	<b>\$183,577.00</b>	<b>\$3,486.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$993,432.01	\$1,846,462.00	\$1,290,766.00
<b>Total for Due to</b>	<b>\$993,432.01</b>	<b>\$1,846,462.00</b>	<b>\$1,290,766.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$225,000.00	\$365,000.00	\$340,000.00
<b>Total for Notes Payable</b>	<b>\$225,000.00</b>	<b>\$365,000.00</b>	<b>\$340,000.00</b>
<b>Total for Liabilities</b>	<b>\$1,250,051.98</b>	<b>\$2,395,039.00</b>	<b>\$1,634,252.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>Grant funding</i>	\$218,640.10	\$218,640.00	\$218,640.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$218,640.10</b>	<b>\$218,640.00</b>	<b>\$218,640.00</b>
<b>Total for Deferred Inflows</b>	<b>\$218,640.10</b>	<b>\$218,640.00</b>	<b>\$218,640.00</b>
<b>Fund Balance</b>			

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$98,025.47	-	-
<b>Total for Assigned Fund Balance</b>	<b>\$98,025.47</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	(\$631,040.00)	(\$342,194.00)
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>(\$631,040.00)</b>	<b>(\$342,194.00)</b>
<b>Total for Fund Balance</b>	<b>\$98,025.47</b>	<b>(\$631,040.00)</b>	<b>(\$342,194.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,566,717.55</b>	<b>\$1,982,639.00</b>	<b>\$1,510,698.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2397 - Capital Projects Other Governments <i>Oneida County Flood Mitigation</i>	\$81,027.55	\$133,394.00	\$42,846.00
<b>Total for Intergovernmental Charges</b>	<b>\$81,027.55</b>	<b>\$133,394.00</b>	<b>\$42,846.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$7,267.28	\$7,488.00	\$1,791.00
<b>Total for Use of Money and Property</b>	<b>\$7,267.28</b>	<b>\$7,488.00</b>	<b>\$1,791.00</b>
<b>Other Revenues</b>			
2705 - Gifts and Donations	-	-	\$27,800.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$27,800.00</b>
<b>State Aid</b>			
3097 - State Aid Capital Projects	-	\$102,273.00	\$182,576.00
3960 - State Aid Emergency Disaster Assistance	-	-	\$127,857.00
3997 - State Aid Natural Resources Capital Projects	-	\$125,000.00	\$2,150,524.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$227,273.00</b>	<b>\$2,460,957.00</b>
<b>Federal Aid</b>			
4097 - Federal Aid Capital Projects	\$3,476.00	\$15,589.00	\$579,006.00
4960 - Federal Aid Emergency Disaster Assistance	\$1,141,493.71	\$819,834.00	-

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Federal Aid</b>	<b>\$1,144,969.71</b>	<b>\$835,423.00</b>	<b>\$579,006.00</b>
<b>Total for Revenues</b>	<b>\$1,233,264.54</b>	<b>\$1,203,578.00</b>	<b>\$3,112,400.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$174,994.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$174,994.00</b>
<b>Proceeds of Obligations</b>			
5731 - BANS Redeemed from Appropriations	\$200,000.00	\$200,000.00	\$205,000.00
<b>Total for Proceeds of Obligations</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$205,000.00</b>
<b>Total for Other Sources</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$379,994.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,433,264.54</b>	<b>\$1,403,578.00</b>	<b>\$3,492,394.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16402 - Central Garage - Equipment and Capital Outlay	-	-	\$28,869.00
<b>Total for Shared Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,869.00</b>
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,869.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51302 - Machinery - Equipment and Capital Outlay	\$178,652.00	\$149,824.00	\$100,208.00
<b>Total for Highway</b>	<b>\$178,652.00</b>	<b>\$149,824.00</b>	<b>\$100,208.00</b>
<b>Total for Transportation</b>	<b>\$178,652.00</b>	<b>\$149,824.00</b>	<b>\$100,208.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71102 - Parks - Equipment and Capital Outlay	\$1,187.49	\$55,616.00	\$395,152.00
<b>Total for Recreation</b>	<b>\$1,187.49</b>	<b>\$55,616.00</b>	<b>\$395,152.00</b>
<b>Total for Culture and Recreation</b>	<b>\$1,187.49</b>	<b>\$55,616.00</b>	<b>\$395,152.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81602 - Refuse and Garbage - Equipment and Capital Outlay	-	-	\$11,908.00
<b>Total for Sanitation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,908.00</b>
<b>Natural Resources</b>			
87452 - Flood and Erosion Control - Equipment and Capital Outlay	\$537,445.65	\$1,472,534.00	\$1,456,262.00
<b>Total for Natural Resources</b>	<b>\$537,445.65</b>	<b>\$1,472,534.00</b>	<b>\$1,456,262.00</b>
<b>Special Services</b>			
89892 - Home and Community Services, Other - Equipment and Capital Outlay	-	-	\$565,202.00
89972 - Other Home and Community Services - Equipment and Capital Outlay	-	-	\$1,810.00
<b>Total for Special Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$567,012.00</b>
<b>Total for Home and Community Services</b>	<b>\$537,445.65</b>	<b>\$1,472,534.00</b>	<b>\$2,035,182.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97307 - Bond Anticipation Notes - Debt Interest	-	\$14,450.00	\$12.00
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$14,450.00</b>	<b>\$12.00</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$14,450.00</b>	<b>\$12.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Expenditures</b>	<b>\$717,285.14</b>	<b>\$1,692,424.00</b>	<b>\$2,559,423.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$717,285.14</b>	<b>\$1,692,424.00</b>	<b>\$2,559,423.00</b>

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	(\$631,039.81)	(\$342,193.81)	(\$1,275,164.81)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$13,085.88	-	-
<i>Prior year adjustment</i>			
8022 - Restated Fund Balance - Beginning of Year	(\$617,953.93)	(\$342,193.81)	(\$1,275,164.81)
Add Revenues and Other Sources	\$1,433,264.54	\$1,403,578.00	\$3,492,394.00
Deduct Expenditures and Other Uses	\$717,285.14	\$1,692,424.00	\$2,559,423.00
8029 - Fund Balance - End of Year	\$98,025.47	(\$631,039.81)	(\$342,193.81)

NOI

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**PN - Permanent  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$157,281.18	\$157,281.00	\$142,108.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$157,281.18</b>	<b>\$157,281.00</b>	<b>\$142,108.00</b>
<b>Total for Assets</b>	<b>\$157,281.18</b>	<b>\$157,281.00</b>	<b>\$142,108.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$157,281.18</b>	<b>\$157,281.00</b>	<b>\$142,108.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**PN - Permanent  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$15,172.00	-
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$15,172.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$15,172.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
807 - Must Remain Intact	\$157,281.00	\$142,109.00	\$142,108.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$157,281.00</b>	<b>\$142,109.00</b>	<b>\$142,108.00</b>
<b>Total for Fund Balance</b>	<b>\$157,281.00</b>	<b>\$142,109.00</b>	<b>\$142,108.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$157,281.00</b>	<b>\$157,281.00</b>	<b>\$142,108.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**PN - Permanent  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,166.21	-	\$950.00
<b>Total for Use of Money and Property</b>	<b>\$2,166.21</b>	<b>\$0.00</b>	<b>\$950.00</b>
<b>Other Revenues</b>			
2770 - Unclassified <i>Charges for cemetery services</i>	\$13,506.25	-	\$10,365.00
<b>Total for Other Revenues</b>	<b>\$13,506.25</b>	<b>\$0.00</b>	<b>\$10,365.00</b>
<b>Total for Revenues</b>	<b>\$15,672.46</b>	<b>\$0.00</b>	<b>\$11,315.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$15,672.46</b>	<b>\$0.00</b>	<b>\$11,315.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**PN - Permanent  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Special Services</b>			
89891 - Home and Community Services, Other - Personal Services	-	-	\$100.00
89894 - Home and Community Services, Other - Contractual Fees	\$500.00	-	\$3,452.00
<b>Total for Special Services</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$3,552.00</b>
<b>Total for Home and Community Services</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$3,552.00</b>
<b>Total for Expenditures</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$3,552.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$3,552.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**PN - Permanent  
 Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$142,108.62	\$142,108.62	\$134,345.62
8022 - Restated Fund Balance - Beginning of Year	\$142,108.62	\$142,108.62	\$134,345.62
Add Revenues and Other Sources	\$15,672.46	\$0.00	\$11,315.00
Deduct Expenditures and Other Uses	\$500.00	\$0.00	\$3,552.00
8029 - Fund Balance - End of Year	\$157,281.08	\$142,108.62	\$142,108.62

NOT FIT

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$3,084.14	\$3,076.00	\$3,075.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,084.14</b>	<b>\$3,076.00</b>	<b>\$3,075.00</b>
<b>Total for Assets</b>	<b>\$3,084.14</b>	<b>\$3,076.00</b>	<b>\$3,075.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$3,084.14</b>	<b>\$3,076.00</b>	<b>\$3,075.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$3,084.14	\$3,076.00	\$3,075.00
<b>Total for Assigned Fund Balance</b>	<b>\$3,084.14</b>	<b>\$3,076.00</b>	<b>\$3,075.00</b>
<b>Total for Fund Balance</b>	<b>\$3,084.14</b>	<b>\$3,076.00</b>	<b>\$3,075.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$3,084.14</b>	<b>\$3,076.00</b>	<b>\$3,075.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$440,005.00	\$437,672.00	\$437,184.00
<b>Total for Property Taxes</b>	<b>\$440,005.00</b>	<b>\$437,672.00</b>	<b>\$437,184.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$8.30	-	-
<b>Total for Use of Money and Property</b>	<b>\$8.30</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$440,013.30</b>	<b>\$437,672.00</b>	<b>\$437,184.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$440,013.30</b>	<b>\$437,672.00</b>	<b>\$437,184.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$440,005.10	\$437,672.00	\$436,959.00
<b>Total for Fire Protection</b>	<b>\$440,005.10</b>	<b>\$437,672.00</b>	<b>\$436,959.00</b>
<b>Total for Public Safety</b>	<b>\$440,005.10</b>	<b>\$437,672.00</b>	<b>\$436,959.00</b>
<b>Total for Expenditures</b>	<b>\$440,005.10</b>	<b>\$437,672.00</b>	<b>\$436,959.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$440,005.10</b>	<b>\$437,672.00</b>	<b>\$436,959.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$3,075.00	\$3,075.00	\$2,850.00
8022 - Restated Fund Balance - Beginning of Year	\$3,075.00	\$3,075.00	\$2,850.00
Add Revenues and Other Sources	\$440,013.30	\$437,672.00	\$437,184.00
Deduct Expenditures and Other Uses	\$440,005.10	\$437,672.00	\$436,959.00
8029 - Fund Balance - End of Year	\$3,083.20	\$3,075.00	\$3,075.00

NOT FIT

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$23,160.61	\$25,887.00	\$26,984.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$23,160.61</b>	<b>\$25,887.00</b>	<b>\$26,984.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	-	-	\$1,440.00
<b>Total for Other Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,440.00</b>
<b>Total for Assets</b>	<b>\$23,160.61</b>	<b>\$25,887.00</b>	<b>\$28,424.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$23,160.61</b>	<b>\$25,887.00</b>	<b>\$28,424.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,667.82	\$4,786.00	\$4,934.00
<b>Total for Payables</b>	<b>\$2,667.82</b>	<b>\$4,786.00</b>	<b>\$4,934.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$871.00	\$871.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$871.00</b>	<b>\$871.00</b>
<b>Total for Liabilities</b>	<b>\$2,667.82</b>	<b>\$5,657.00</b>	<b>\$5,805.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	-	-	\$1,440.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,440.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$20,492.79	\$20,230.00	\$21,179.00
<b>Total for Assigned Fund Balance</b>	<b>\$20,492.79</b>	<b>\$20,230.00</b>	<b>\$21,179.00</b>
<b>Total for Fund Balance</b>	<b>\$20,492.79</b>	<b>\$20,230.00</b>	<b>\$22,619.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$23,160.61</b>	<b>\$25,887.00</b>	<b>\$28,424.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$26,136.00	\$26,628.00	\$26,628.00
<b>Total for Property Taxes</b>	<b>\$26,136.00</b>	<b>\$26,628.00</b>	<b>\$26,628.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$64.77	-	-
<b>Total for Use of Money and Property</b>	<b>\$64.77</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$26,200.77</b>	<b>\$26,628.00</b>	<b>\$26,628.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$26,200.77</b>	<b>\$26,628.00</b>	<b>\$26,628.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51824 - Street Lighting - Contractual	\$26,430.46	\$29,016.00	\$32,419.00
<b>Total for Highway</b>	<b>\$26,430.46</b>	<b>\$29,016.00</b>	<b>\$32,419.00</b>
<b>Total for Transportation</b>	<b>\$26,430.46</b>	<b>\$29,016.00</b>	<b>\$32,419.00</b>
<b>Total for Expenditures</b>	<b>\$26,430.46</b>	<b>\$29,016.00</b>	<b>\$32,419.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$26,430.46</b>	<b>\$29,016.00</b>	<b>\$32,419.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$20,235.61	\$22,623.61	\$28,414.61
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$487.00	-	-
<i>Prior year adjustment</i>			
8022 - Restated Fund Balance - Beginning of Year	\$20,722.61	\$22,623.61	\$28,414.61
Add Revenues and Other Sources	\$26,200.77	\$26,628.00	\$26,628.00
Deduct Expenditures and Other Uses	\$26,430.46	\$29,016.00	\$32,419.00
8029 - Fund Balance - End of Year	\$20,492.92	\$20,235.61	\$22,623.61

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Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$520,032.05	\$507,220.00	\$490,361.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$520,032.05</b>	<b>\$507,220.00</b>	<b>\$490,361.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$37,306.58	\$39,056.00	\$38,648.00
<b>Total for Due From</b>	<b>\$37,306.58</b>	<b>\$39,056.00</b>	<b>\$38,648.00</b>
<b>Total for Assets</b>	<b>\$557,338.63</b>	<b>\$546,276.00</b>	<b>\$529,009.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$557,338.63</b>	<b>\$546,276.00</b>	<b>\$529,009.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,426.14	\$701.00	\$703.00
<b>Total for Payables</b>	<b>\$2,426.14</b>	<b>\$701.00</b>	<b>\$703.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$6,471.94	\$6,472.00	\$6,472.00
<b>Total for Due to</b>	<b>\$6,471.94</b>	<b>\$6,472.00</b>	<b>\$6,472.00</b>
<b>Total for Liabilities</b>	<b>\$8,898.08</b>	<b>\$7,173.00</b>	<b>\$7,175.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$548,440.55	\$539,102.00	\$521,834.00
<b>Total for Assigned Fund Balance</b>	<b>\$548,440.55</b>	<b>\$539,102.00</b>	<b>\$521,834.00</b>
<b>Total for Fund Balance</b>	<b>\$548,440.55</b>	<b>\$539,102.00</b>	<b>\$521,834.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$557,338.63</b>	<b>\$546,275.00</b>	<b>\$529,009.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$101,621.00	\$101,621.00	\$98,425.00
<b>Total for Property Taxes</b>	<b>\$101,621.00</b>	<b>\$101,621.00</b>	<b>\$98,425.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,044.74	-	-
<b>Total for Use of Money and Property</b>	<b>\$1,044.74</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$102,665.74</b>	<b>\$101,621.00</b>	<b>\$98,425.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$102,665.74</b>	<b>\$101,621.00</b>	<b>\$98,425.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sewage</b>			
81301 - Sewage Treatment and Disposal - Personal Services	\$22,411.88	\$18,976.00	\$17,171.00
81304 - Sewage Treatment and Disposal - Contractual	\$69,205.34	\$58,726.00	\$58,691.00
<b>Total for Sewage</b>	<b>\$91,617.22</b>	<b>\$77,702.00</b>	<b>\$75,862.00</b>
<b>Total for Home and Community Services</b>	<b>\$91,617.22</b>	<b>\$77,702.00</b>	<b>\$75,862.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90308 - Social Security - Employee Benefits	\$1,710.16	\$1,451.00	\$1,314.00
<b>Total for Employee Benefits</b>	<b>\$1,710.16</b>	<b>\$1,451.00</b>	<b>\$1,314.00</b>
<b>Total for Employee Benefits</b>	<b>\$1,710.16</b>	<b>\$1,451.00</b>	<b>\$1,314.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97306 - Bond Anticipation Notes - Debt Principal	-	\$5,000.00	\$5,000.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$199.00	\$49.00
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$5,199.00</b>	<b>\$5,049.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Debt Service</b>	\$0.00	\$5,199.00	\$5,049.00
<b>Total for Expenditures</b>	\$93,327.38	\$84,352.00	\$82,225.00
<b>Total for Expenditures and Other Uses</b>	\$93,327.38	\$84,352.00	\$82,225.00

NOT FINAL

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$539,103.17	\$521,834.17	\$505,634.17
8022 - Restated Fund Balance - Beginning of Year	\$539,103.17	\$521,834.17	\$505,634.17
Add Revenues and Other Sources	\$102,665.74	\$101,621.00	\$98,425.00
Deduct Expenditures and Other Uses	\$93,327.38	\$84,352.00	\$82,225.00
8029 - Fund Balance - End of Year	\$548,441.53	\$539,103.17	\$521,834.17

NOT FIT

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$91,490.00	\$101,198.00	\$101,621.00
<b>Total for Estimated Revenue</b>	<b>\$91,490.00</b>	<b>\$101,198.00</b>	<b>\$101,621.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$91,490.00</b>	<b>\$101,198.00</b>	<b>\$101,621.00</b>

NOT FINAL

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$91,490.00	\$101,198.00	\$96,184.00
9199 - App - Employee Benefits	-	-	\$238.00
9899 - App - Debt Service	-	-	\$5,199.00
<b>Total for Estimated Appropriations</b>	<b>\$91,490.00</b>	<b>\$101,198.00</b>	<b>\$101,621.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$91,490.00</b>	<b>\$101,198.00</b>	<b>\$101,621.00</b>

NOT FINAL

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$809,168.78	\$788,607.00	\$767,764.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$809,168.78</b>	<b>\$788,607.00</b>	<b>\$767,764.00</b>
<b>Total for Assets</b>	<b>\$809,168.78</b>	<b>\$788,607.00</b>	<b>\$767,764.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$809,168.78</b>	<b>\$788,607.00</b>	<b>\$767,764.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$809,168.78	\$788,607.00	\$767,764.00
<b>Total for Assigned Fund Balance</b>	<b>\$809,168.78</b>	<b>\$788,607.00</b>	<b>\$767,764.00</b>
<b>Total for Fund Balance</b>	<b>\$809,168.78</b>	<b>\$788,607.00</b>	<b>\$767,764.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$809,168.78</b>	<b>\$788,607.00</b>	<b>\$767,764.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$126,145.00	\$126,315.00	\$188,965.00
<b>Total for Property Taxes</b>	<b>\$126,145.00</b>	<b>\$126,315.00</b>	<b>\$188,965.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,194.68	-	-
<b>Total for Use of Money and Property</b>	<b>\$2,194.68</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$128,339.68</b>	<b>\$126,315.00</b>	<b>\$188,965.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$128,339.68</b>	<b>\$126,315.00</b>	<b>\$188,965.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Water</b>			
83404 - Water Transportation and Distribution - Contractual	\$6,000.00	-	-
<b>Total for Water</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Home and Community Services</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$85,000.00	\$85,000.00	\$85,000.00
97107 - Serial Bonds - Debt Interest	\$16,778.13	\$20,472.00	\$24,166.00
<b>Total for Debt Service</b>	<b>\$101,778.13</b>	<b>\$105,472.00</b>	<b>\$109,166.00</b>
<b>Total for Debt Service</b>	<b>\$101,778.13</b>	<b>\$105,472.00</b>	<b>\$109,166.00</b>
<b>Total for Expenditures</b>	<b>\$107,778.13</b>	<b>\$105,472.00</b>	<b>\$109,166.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$107,778.13</b>	<b>\$105,472.00</b>	<b>\$109,166.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$788,607.58	\$767,764.58	\$687,965.58
8022 - Restated Fund Balance - Beginning of Year	\$788,607.58	\$767,764.58	\$687,965.58
Add Revenues and Other Sources	\$128,339.68	\$126,315.00	\$188,965.00
Deduct Expenditures and Other Uses	\$107,778.13	\$105,472.00	\$109,166.00
8029 - Fund Balance - End of Year	\$809,169.13	\$788,607.58	\$767,764.58

NOT FIT

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$87,013.00	\$126,146.00	\$126,314.00
2499 - Est Rev - Use of Money and Property	\$12,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$99,013.00</b>	<b>\$126,146.00</b>	<b>\$126,314.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$99,013.00</b>	<b>\$126,146.00</b>	<b>\$126,314.00</b>

NOT FINAL

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$99,013.00	\$24,366.00	\$20,842.00
9899 - App - Debt Service	-	\$101,779.00	\$105,472.00
<b>Total for Estimated Appropriations</b>	<b>\$99,013.00</b>	<b>\$126,145.00</b>	<b>\$126,314.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$99,013.00</b>	<b>\$126,145.00</b>	<b>\$126,314.00</b>

NOT FINAL

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	-	\$1,135.00	\$1,135.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$1,135.00</b>	<b>\$1,135.00</b>
<b>Total for Assets</b>	<b>\$0.00</b>	<b>\$1,135.00</b>	<b>\$1,135.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$1,135.00</b>	<b>\$1,135.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$1,135.00	\$1,135.00
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$1,135.00</b>	<b>\$1,135.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$1,135.00</b>	<b>\$1,135.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$0.00</b>	<b>\$1,135.00</b>	<b>\$1,135.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

NOT FINAL

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Net Position</b>			
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

NOT FIN

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$1,381,818.00	\$1,381,818.00	\$1,381,818.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$1,381,818.00</b>	<b>\$1,381,818.00</b>	<b>\$1,381,818.00</b>
<b>Depreciable Capital Assets</b>			
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
<b>Total for Depreciable Capital Assets</b>	<b>\$15,548,929.00</b>	<b>\$15,548,929.00</b>	<b>\$15,548,929.00</b>
<b>Accumulated Depreciation</b>			
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)
<b>Total for Accumulated Depreciation</b>	<b>(\$9,662,592.00)</b>	<b>(\$9,662,592.00)</b>	<b>(\$9,662,592.00)</b>
<b>Total for Non-Current Assets</b>	<b>\$7,268,155.00</b>	<b>\$7,268,155.00</b>	<b>\$7,268,155.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
619 - State or Authority Loans Payable	-	\$28,994.44	\$91,798.32
623 - Term Bonds Payable	\$350,000.00	\$435,000.00	\$570,000.00
685 - Installment Purchase Contract Debt	-	-	\$6,487.00
<b>Total for Debt Obligations</b>	<b>\$350,000.00</b>	<b>\$463,994.44</b>	<b>\$668,285.32</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$399,545.00	\$464,795.00	\$440,064.00
683 - Other Post Employment Benefits	\$13,428,327.00	\$11,920,197.00	\$16,352,812.00
687 - Compensated Absences	\$253,021.00	\$269,957.00	\$269,957.00
<b>Total for Other Long-Term Obligations</b>	<b>\$14,080,893.00</b>	<b>\$12,654,949.00</b>	<b>\$17,062,833.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$14,430,893.00</b>	<b>\$13,118,943.44</b>	<b>\$17,731,118.32</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**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	\$435,000.00	\$0.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00
Bond Anticipation Note	\$365,000.00	\$60,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00
State or Authority Loan	\$28,979.00	\$0.00	\$17,702.58	\$0.00	\$0.00	(\$11,276.42)	\$0.00
<b>Total</b>	<b>\$828,979.00</b>	<b>\$60,000.00</b>	<b>\$302,702.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,276.42)</b>	<b>\$575,000.00</b>

NOT

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**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
<b>Bond</b> WD #25 improvements		12/27/16	12/15/43	\$360,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00
<b>Bond</b> WD #1		6/15/06	6/15/24	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Bond Anticipation Note</b> Vehicles		12/1/22	11/25/25	\$365,000.00	\$60,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00
<b>State or Authority Loan</b> Energy Efficient Lighting	NYS Power Authori ty	3/31/14	4/1/24	\$28,979.00	\$0.00	\$17,702.58	\$0.00	(\$11,276.42)	\$0.00	\$0.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
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
2037	\$20,000.00	\$6,656.25	\$26,656.25	\$135,000.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
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
<b>Total</b>	\$350,000.00	\$163,300.00	\$513,300.00	
\$350,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2772	Checking	H	\$285,986.96	\$0.00	(\$131,593.51)	\$0.00	\$154,393.45
7623	Money Market	PN	\$141,516.45	\$0.00	(\$18,962.20)	\$0.00	\$122,554.25
1048	Checking	A, B	\$2.82	\$0.00	\$0.00	\$0.00	\$2.82
7581	Checking	H	\$297,229.33	\$0.00	\$0.00	\$0.00	\$297,229.33
7631	Money Market	H	\$90,386.22	\$0.00	\$0.00	\$0.00	\$90,386.22
6897	Savings	A, B	\$109,600.48	\$0.00	\$0.00	\$0.00	\$109,600.48
7607	Money Market	PN	\$34,726.93	\$0.00	\$0.00	\$0.00	\$34,726.93
8346	Checking	SF, SL, SS, SW	\$1,355,624.23	\$0.00	(\$178.65)	\$0.00	\$1,355,445.58
614	Checking	A, B	\$152,383.13	\$0.00	(\$640.19)	\$0.00	\$151,742.94
3572	Checking	A, B	\$8,812.24	\$0.00	\$0.00	\$0.00	\$8,812.24
3158	Savings	A, B	\$2,822,917.75	\$0.00	(\$11,390.29)	\$0.00	\$2,811,527.46
8761	Checking	DA, DB	\$3,292,974.82	\$0.00	(\$849.50)	\$0.00	\$3,292,125.32

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

<b>Accounts</b>					
<b>Total</b>	\$8,592,161.36	\$0.00	(\$163,614.34)	\$0.00	\$8,428,547.02
<b>Total Cash From Financials</b>					\$8,428,547.02

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$8,592,161.36
FDIC Insurance	\$5,393,013.53
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,041,454.47
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$11,434,468.00</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

NOT FINAL

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
53			28

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$270,499.00	34			28
Police Retirement	\$174,553.00	16			4
Fire Retirement					
Local Pension Fund					
Social Security	\$225,429.05	53			0
Worker's Compensation	\$56,854.00	53			1
Life Insurance					
Unemployment Insurance	\$5,120.25	53			0
Disability Insurance	\$5,540.75	53			0
Hospital, Medical and Dental Insurance	\$1,402,985.06	45			21
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
<b>Total Employee Benefits Paid</b>	<b>\$2,140,981.11</b>				