

**Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020**

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**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, \*\*\* No certify event recorded \*\*\*, 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 12/31/2020, is true and correct to the best of my knowledge and belief.

# Table of contents

Financial Statements	1
A - General	3
B - General Town-Outside Village	18
DA - Highway Town-wide	30
DB - Highway Part-town	40
H - Capital Projects	50
PN - Permanent	58
SF - Special District(s) Fire Protection	64
SL - Special District(s) Lighting	69
SS - Special District(s) Sewer	74
SW - Special District(s) Water	81
TA - Agency	88
TE - Private Purpose Trust	91
K - Schedule of Non-Current Government Assets	96
W - Schedule of Non-Current Government Liabilities	97
Supplemental Schedules	98
Statement of Indebtedness	99

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**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 2020 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2020:

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
- TA - Agency
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

All amounts included in this Annual Financial Report for 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$105,929.21	\$276,917.77	\$71,256.92
201 - Cash In Time Deposits	\$901,580.91	\$406,740.63	\$813,722.49
210 - Petty Cash	\$450.00	\$450.00	\$450.00
<b>Total for Cash</b>	<b>\$1,007,960.12</b>	<b>\$684,108.40</b>	<b>\$885,429.41</b>
<b>Restricted Assets</b>			
230 - Cash Special Reserves	\$28,064.70	\$10,000.00	\$10,000.00
231 - Cash In Time Deposits Special Reserves	\$0.00	\$10,000.00	\$22,098.00
<b>Total for Restricted Assets</b>	<b>\$28,064.70</b>	<b>\$20,000.00</b>	<b>\$32,098.00</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	\$104,883.56	\$742,404.85	\$49,128.01
<b>Total for Due From Other Funds</b>	<b>\$104,883.56</b>	<b>\$742,404.85</b>	<b>\$49,128.01</b>
<b>Other Receivables (net)</b>			
380 - Accounts Receivable	\$799,273.63	\$362,809.21	\$371,824.90
<b>Total for Other Receivables (net)</b>	<b>\$799,273.63</b>	<b>\$362,809.21</b>	<b>\$371,824.90</b>
<b>Prepaid Expenses</b>			
480 - Prepaid Expenses	\$70,859.01	\$74,757.25	\$125,082.29

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Prepaid Expenses</b>	<b>\$70,859.01</b>	<b>\$74,757.25</b>	<b>\$125,082.29</b>
<b>Total for Assets</b>	<b>\$2,011,041.02</b>	<b>\$1,884,079.71</b>	<b>\$1,463,562.61</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$2,011,041.02</b>	<b>\$1,884,079.71</b>	<b>\$1,463,562.61</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$49,543.00	\$212,584.67	\$75,610.72
<b>Total for Accounts Payable</b>	<b>\$49,543.00</b>	<b>\$212,584.67</b>	<b>\$75,610.72</b>
<b>Payroll Liabilities</b>			
710 - Consolidated Payroll	\$1,884.00	-	-
721 - NYS Income Tax	\$2,461.00	-	-
723 - Income Executions	(\$359.00)	-	-
726 - Social Security Tax	\$725.00	-	-
<b>Total for Payroll Liabilities</b>	<b>\$4,711.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due To Other Funds</b>			
630 - Due To Other Funds	\$106,542.06	\$390,483.50	\$169,053.63
<b>Total for Due To Other Funds</b>	<b>\$106,542.06</b>	<b>\$390,483.50</b>	<b>\$169,053.63</b>
<b>Due To Other Governments</b>			
631 - Due To Other Governments	\$8,148.00	\$8,148.00	-
<i>Due To Other Governments</i>			
718 - State Retirement	\$3,824.00	-	-
<b>Total for Due To Other Governments</b>	<b>\$11,972.00</b>	<b>\$8,148.00</b>	<b>\$0.00</b>
<b>Accrued Liabilities</b>			
601 - Accrued Liabilities	\$2,590.00	\$27,609.40	\$17,343.41

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Accrued Liabilities</b>	<b>\$2,590.00</b>	<b>\$27,609.40</b>	<b>\$17,343.41</b>
<b>Other Deposits</b>			
730 - Guaranty & Bid Deposits	\$14,174.00	-	-
<b>Total for Other Deposits</b>	<b>\$14,174.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
690 - Overpayments and Clearing Account	(\$0.50)	-	\$30.00
717 - Deferred Compensation	\$8,908.00	-	-
720 - Group Insurance	\$12,115.00	-	-
724 - Association and Union Dues	\$1,259.00	-	-
<b>Total for Other Liabilities</b>	<b>\$22,281.50</b>	<b>\$0.00</b>	<b>\$30.00</b>
<b>Total for Liabilities</b>	<b>\$211,813.56</b>	<b>\$638,825.57</b>	<b>\$262,037.76</b>
<b>Deferred Inflows of Resources</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$328,715.64	\$8,626.00	\$14,653.50
<b>Total for Deferred Inflows of Resources</b>	<b>\$328,715.64</b>	<b>\$8,626.00</b>	<b>\$14,653.50</b>
<b>Total for Deferred Inflows of Resources</b>	<b>\$328,715.64</b>	<b>\$8,626.00</b>	<b>\$14,653.50</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$70,859.01	\$74,757.25	\$125,082.29

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Nonspendable Fund Balance</b>	<b>\$70,859.01</b>	<b>\$74,757.25</b>	<b>\$125,082.29</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$28,060.80	\$20,000.00	\$20,000.00
<b>Total for Restricted Fund Balance</b>	<b>\$28,060.80</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$23,000.00	\$27,492.00	-
<b>Total for Assigned Fund Balance</b>	<b>\$23,000.00</b>	<b>\$27,492.00</b>	<b>\$0.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$1,348,592.61	\$1,114,378.89	\$1,041,789.06
<b>Total for Unassigned Fund Balance</b>	<b>\$1,348,592.61</b>	<b>\$1,114,378.89</b>	<b>\$1,041,789.06</b>
<b>Total for Fund Balance</b>	<b>\$1,470,512.42</b>	<b>\$1,236,628.14</b>	<b>\$1,186,871.35</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$2,011,041.62</b>	<b>\$1,884,079.71</b>	<b>\$1,463,562.61</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Results of Operations**

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Real Property Taxes</b>			
1001 - Real Property Taxes	\$1,713,244.42	\$1,693,705.93	\$1,662,041.09
<b>Total for Real Property Taxes</b>	<b>\$1,713,244.42</b>	<b>\$1,693,705.93</b>	<b>\$1,662,041.09</b>
<b>Real Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$63,147.24	\$40,565.09	\$59,580.39
1090 - Interest and Penalties on Real Prop Taxes	\$18,931.89	\$84,875.20	\$42,700.76
<b>Total for Real Property Tax Items</b>	<b>\$82,079.13</b>	<b>\$125,440.29</b>	<b>\$102,281.15</b>
<b>Non Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$158,000.00	\$40,000.00	-
1170 - Franchise Tax	\$184,507.45	\$114,070.02	\$156,917.71
<b>Total for Non Property Tax Items</b>	<b>\$342,507.45</b>	<b>\$154,070.02</b>	<b>\$156,917.71</b>
<b>Departmental Income</b>			
1232 - Tax Collector Fees	\$38,486.87	\$37,945.37	\$37,050.34
1255 - Clerk Fees	\$1,412.50	\$1,891.50	\$1,634.50
1550 - Public Pound Charges Dog Control Fees	\$315.00	\$140.00	\$506.00
2001 - Park and Recreational Charges	-	\$2,554.00	\$3,225.00
2012 - Recreational Concessions	\$5,927.14	\$23,415.06	\$17,630.48
2025 - Special Recreational Facility Charges	\$288,672.62	\$365,659.50	\$323,733.00
2089 - Other Culture and Recreation Income	\$13,846.00	\$21,161.50	\$0.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Results of Operations**

	12/31/2020	12/31/2019	12/31/2018
2192 - Charges For Cemetery Services	-	\$1,150.00	\$9,590.00
<b>Total for Departmental Income</b>	<b>\$348,660.13</b>	<b>\$453,916.93</b>	<b>\$393,369.32</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,022.88	\$2,345.57	\$1,977.42
2410 - Rental of Real Property	\$20,689.37	\$24,803.82	\$23,675.31
<b>Total for Use of Money and Property</b>	<b>\$21,712.25</b>	<b>\$27,149.39</b>	<b>\$25,652.73</b>
<b>Licenses and Permits</b>			
2501 - Business and Occupational License	\$275.00	\$781.00	\$325.00
2530 - Games of Chance	\$80.00	\$140.00	\$110.00
2544 - Dog Licenses	\$6,070.00	\$5,295.00	\$5,819.00
<b>Total for Licenses and Permits</b>	<b>\$6,425.00</b>	<b>\$6,216.00</b>	<b>\$6,254.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$7,504.22	\$58,186.50	\$51,485.50
2611 - Fines and Penalties Dog Cases	\$210.00	\$40.00	\$150.00
<b>Total for Fines and Forfeitures</b>	<b>\$7,714.22</b>	<b>\$58,226.50</b>	<b>\$51,635.50</b>
<b>Sale of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$265.77	\$305.80	\$202.57
2655 - Sales Other	\$34.60	\$4.75	-
2660 - Sales of Real Property	\$270.00	\$1,513.64	-
<b>Total for Sale of Property and Compensation for Loss</b>	<b>\$570.37</b>	<b>\$1,824.19</b>	<b>\$202.57</b>
<b>Miscellaneous Local Sources</b>			

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Results of Operations**

	12/31/2020	12/31/2019	12/31/2018
2701 - Refunds of Prior Year Expenditures	\$56.77	\$0.00	\$269.73
2705 - Gifts and Donations	-	-	\$50.00
2706 - Grants From Local Governments	\$120,706.08	\$373,668.01	\$171,186.92
2750 - AIM Related Payments	\$62,487.50	\$62,487.50	-
2770 - Unclassified <i>Unclassified</i>	\$23,729.37	\$15,998.76	\$7,790.21
<b>Total for Miscellaneous Local Sources</b>	<b>\$206,979.72</b>	<b>\$452,154.27</b>	<b>\$179,296.86</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$0.00	\$0.00	\$62,487.50
3005 - State Aid Mortgage Tax	\$249,161.01	\$169,773.43	\$180,561.50
3089 - State Aid Other <i>State Aid Other</i>	\$0.00	\$1,002,316.11	\$1,492.00
<b>Total for State Aid</b>	<b>\$249,161.01</b>	<b>\$1,172,089.54</b>	<b>\$244,541.00</b>
<b>Total for Revenues</b>	<b>\$2,979,053.70</b>	<b>\$4,144,793.06</b>	<b>\$2,822,191.93</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,979,053.70</b>	<b>\$4,144,793.06</b>	<b>\$2,822,191.93</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
10101 - Legislative Board - Personal Services	\$32,922.65	\$32,021.28	\$24,207.84
10104 - Legislative Board - Contractual	\$69.56	-	\$14.17
11101 - Municipal Court - Personal Services	\$77,692.79	\$64,357.70	\$58,042.08
11102 - Municipal Court - Equipment and Capital Outlay	-	-	\$0.00
11104 - Municipal Court - Contractual	\$2,725.36	\$4,588.19	\$4,800.49
12201 - Supervisor - Personal Services	\$150,206.91	\$159,306.74	\$0.00
12202 - Supervisor - Equipment and Capital Outlay	-	-	\$136,494.99
12204 - Supervisor - Contractual	\$42,747.88	\$35,868.77	\$29,046.73
13204 - Auditor - Contractual	\$29,900.00	\$22,250.00	\$31,000.00
13301 - Tax Collection - Personal Services	\$55,138.95	\$59,676.73	\$58,623.18
13302 - Tax Collection - Equipment and Capital Outlay	-	-	\$749.00
13304 - Tax Collection - Contractual	\$18,957.20	\$25,447.69	\$19,714.81
13551 - Assessment - Personal Services	\$73,569.02	\$38,340.39	\$75,482.32
13552 - Assessment - Equipment and Capital Outlay	-	-	\$600.00
13554 - Assessment - Contractual	\$7,844.73	\$11,237.42	\$18,436.66
14101 - Clerk - Personal Services	\$81,155.99	\$86,409.98	\$73,848.92
14104 - Clerk - Contractual	\$5,679.01	\$11,090.00	\$7,265.15
14201 - Law - Personal Services	\$60,000.00	\$51,000.00	\$49,998.00
14204 - Law - Contractual	\$2,809.38	\$2,892.33	\$2,040.00
14404 - Engineer - Contractual	\$42,979.02	\$11,745.00	\$12,290.62
14904 - Public Works Administration - Contractual	\$164,619.73	\$1,384,373.73	\$171,186.91

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
16201 - Operation of Plant - Personal Services	\$220,653.29	\$225,394.11	\$224,836.69
16202 - Operation of Plant - Equipment and Capital Outlay	\$5,688.98	\$2,800.00	\$4,199.00
16204 - Operation of Plant - Contractual	\$77,547.98	\$114,514.88	\$102,270.31
16401 - Central Garage - Personal Services	\$128,110.09	\$126,716.49	\$117,039.13
16402 - Central Garage - Equipment and Capital Outlay	\$45,250.98	\$4,722.63	\$160.00
16404 - Central Garage - Contractual	\$7,379.13	\$14,130.70	\$17,682.67
16704 - Central Printing and Mailing - Contractual	\$4,810.55	\$7,122.65	\$7,076.40
19104 - Unallocated Insurance - Contractual	\$122,918.64	\$173,698.94	\$106,547.50
19204 - Municipal Association Dues - Contractual	\$1,920.40	\$1,200.00	\$1,370.00
19304 - Judgements and Claims - Contractual	-	\$19,194.77	\$886.48
19504 - Taxes and Assessments on Municipal Property - Contractual	\$1,722.08	-	-
19894 - General Government Support, Other - Contractual <i>General Government Support, Other</i>	\$50,368.96	\$39,433.34	\$39,237.86
<b>Total for General Government Support</b>	<b>\$1,515,389.26</b>	<b>\$2,729,534.46</b>	<b>\$1,395,147.91</b>
<b>Public Safety</b>			
30104 - Public Safety Administration - Contractual	\$13,511.92	-	-
33104 - Traffic Control - Contractual	\$35,152.24	\$36,540.64	\$35,632.53
35104 - Dog Control - Contractual	\$9,774.85	\$10,000.00	\$12,598.01
<b>Total for Public Safety</b>	<b>\$58,439.01</b>	<b>\$46,540.64</b>	<b>\$48,230.54</b>
<b>Transportation</b>			
50101 - Highway and Street Administration - Personal Services	\$83,405.04	\$76,868.92	\$75,361.68
50104 - Highway and Street Administration - Contractual	\$2,099.58	\$3,129.21	\$2,591.15
54104 - Sidewalks - Contractual	-	\$6,926.45	-

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
56304 - Bus Operations - Contractual	\$25,007.48	\$25,000.00	\$25,000.00
<b>Total for Transportation</b>	<b>\$110,512.10</b>	<b>\$111,924.58</b>	<b>\$102,952.83</b>
<b>Economic Assistance and Opportunity</b>			
65104 - Veterans Service - Contractual	-	\$460.84	\$600.00
67721 - Programs for the Aging - Personal Services	\$8,805.24	\$8,632.68	\$8,463.36
67724 - Programs for the Aging - Contractual	-	\$20,950.45	\$10,536.49
<b>Total for Economic Assistance and Opportunity</b>	<b>\$8,805.24</b>	<b>\$30,043.97</b>	<b>\$19,599.85</b>
<b>Culture and Recreation</b>			
71101 - Parks - Personal Services	-	\$5,200.00	\$397.13
71104 - Parks - Contractual	\$4,680.00	\$7,265.31	\$11,639.49
71801 - Special Recreation Facilities - Personal Services	\$100,902.42	\$153,953.36	\$146,267.05
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$10,307.78	\$4,168.51	\$9,898.96
71804 - Special Recreation Facilities - Contractual	\$116,994.88	\$128,152.49	\$174,273.01
75504 - Celebrations - Contractual	-	\$3,669.62	\$4,302.91
<b>Total for Culture and Recreation</b>	<b>\$232,885.08</b>	<b>\$302,409.29</b>	<b>\$346,778.55</b>
<b>Home and Community Services</b>			
81604 - Refuse and Garbage - Contractual	\$20,636.75	\$18,961.08	\$99.45
85404 - Drainage - Contractual	\$3,682.50	\$24,456.89	\$13,427.75
87901 - General Natural Resources - Personal Services	\$0.00	-	-
88101 - Cemetery - Personal Services	\$4,374.51	\$8,896.00	\$6,702.62
88104 - Cemetery - Contractual	\$1,737.86	\$6,745.23	\$3,101.71

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Home and Community Services</b>	<b>\$30,431.62</b>	<b>\$59,059.20</b>	<b>\$23,331.53</b>
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$130,729.68	\$150,163.18	\$140,240.00
90308 - Social Security - Employee Benefits	\$71,392.63	\$75,344.23	\$73,728.01
90408 - Workers' Compensation - Employee Benefits	-	-	\$2,575.03
90508 - Unemployment Insurance - Employee Benefits	\$5,918.85	\$4,050.00	\$9,584.36
90558 - Disability Insurance - Employee Benefits	\$5,356.95	\$2,280.00	\$3,243.30
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$410,552.35	\$419,990.81	\$349,060.18
<b>Total for Employee Benefits</b>	<b>\$623,950.46</b>	<b>\$651,828.22</b>	<b>\$578,430.88</b>
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$50,000.00	\$45,000.00	\$80,000.00
97107 - Serial Bonds - Debt Interest	\$7,625.00	\$9,087.50	\$6,632.30
97306 - Bond Anticipation Notes - Debt Principal	\$26,500.00	-	-
97307 - Bond Anticipation Notes - Debt Interest	\$2,423.25	-	-
97856 - Installment Purchase Debt - Debt Principal	\$7,704.00	\$39,008.02	\$38,190.05
97857 - Installment Purchase Debt - Debt Interest	\$221.03	\$1,057.10	\$1,875.07
97906 - State or Authority Loans - Debt Principal	\$63,190.61	\$62,255.85	\$62,618.38
97907 - State or Authority Loans - Debt Interest	\$7,092.76	\$7,287.44	\$5,330.26
<b>Total for Debt Service</b>	<b>\$164,756.65</b>	<b>\$163,695.91</b>	<b>\$194,646.06</b>
<b>Total for Expenditures</b>	<b>\$2,745,169.42</b>	<b>\$4,095,036.27</b>	<b>\$2,709,118.15</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$2,745,169.42</b>	<b>\$4,095,036.27</b>	<b>\$2,709,118.15</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Changes in Fund Balance**

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,236,628.09	\$1,186,871.30	\$1,222,188.52
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$51,178.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$199,569.00
8022 - Restated Fund Balance - Beginning of Year	\$1,236,628.09	\$1,186,871.30	\$1,073,797.52
Add Revenues and Other Sources	\$2,979,053.70	\$4,144,793.06	\$2,822,191.93
Deduct Expenditures and Other Uses	\$2,745,169.42	\$4,095,036.27	\$2,709,118.15
8029 - Fund Balance - End of Year	\$1,470,512.37	\$1,236,628.09	\$1,186,871.30

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Adopted Budget Summary**

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,751,062.00	\$1,713,244.00	\$1,693,706.00
1099 - Est Rev - Property Tax Items	\$93,000.00	\$77,865.00	\$81,300.00
1199 - Est Rev - Non-Property Tax Items	\$115,000.00	\$135,000.00	\$140,000.00
1299 - Est Rev - Departmental Income	\$396,959.00	\$377,900.00	\$372,100.00
2499 - Est Rev - Use of Money and Property	\$18,367.00	\$28,500.00	\$28,500.00
2599 - Est Rev - Licenses and Permits	\$6,400.00	\$5,900.00	\$4,400.00
2649 - Est Rev - Fines and Forfeitures	\$24,150.00	\$50,075.00	\$50,275.00
2799 - Est Rev - Other Revenues	\$8,500.00	\$12,000.00	\$8,500.00
3099 - Est Rev - State Aid	\$219,990.00	\$252,488.00	\$262,488.00
<b>Total for Estimated Revenue</b>	<b>\$2,633,428.00</b>	<b>\$2,652,972.00</b>	<b>\$2,641,269.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$23,000.00	\$27,492.00	-
<b>Total for Estimated Other Sources</b>	<b>\$23,000.00</b>	<b>\$27,492.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$2,656,428.00</b>	<b>\$2,680,464.00</b>	<b>\$2,641,269.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**A - General  
Adopted Budget Summary**

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$1,363,305.00	\$1,382,110.00	\$1,305,266.00
3999 - App - Public Safety	\$48,000.00	\$48,000.00	\$48,000.00
5999 - App - Transportation	\$129,773.00	\$128,405.00	\$121,869.00
6999 - App - Economic Assistance and Opportunity	\$19,181.00	\$32,905.00	\$32,233.00
7999 - App - Culture and Recreation	\$255,192.00	\$289,500.00	\$291,596.00
8999 - App - Home and Community Services	\$43,545.00	\$54,500.00	\$41,896.00
9199 - App - Employee Benefits	\$638,910.00	\$579,672.00	\$638,231.00
9899 - App - Debt Service	\$158,522.00	\$165,372.00	\$162,177.00
<b>Total for Estimated Appropriations</b>	<b>\$2,656,428.00</b>	<b>\$2,680,464.00</b>	<b>\$2,641,268.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$2,656,428.00</b>	<b>\$2,680,464.00</b>	<b>\$2,641,268.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$0.00	\$435,898.74	\$625,303.66
201 - Cash In Time Deposits	-	-	\$0.00
<b>Total for Cash</b>	<b>\$0.00</b>	<b>\$435,898.74</b>	<b>\$625,303.66</b>
<b>Restricted Assets</b>			
230 - Cash Special Reserves	\$5,000.00	\$5,000.00	\$5,000.00
<b>Total for Restricted Assets</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	\$38,387.96	\$429,412.80	\$70,994.15
<b>Total for Due From Other Funds</b>	<b>\$38,387.96</b>	<b>\$429,412.80</b>	<b>\$70,994.15</b>
<b>Other Receivables (net)</b>			
380 - Accounts Receivable	\$610,400.44	\$29,069.88	\$98,049.04
<b>Total for Other Receivables (net)</b>	<b>\$610,400.44</b>	<b>\$29,069.88</b>	<b>\$98,049.04</b>
<b>Prepaid Expenses</b>			
480 - Prepaid Expenses	\$52,801.34	\$46,346.56	\$42,200.49
<b>Total for Prepaid Expenses</b>	<b>\$52,801.34</b>	<b>\$46,346.56</b>	<b>\$42,200.49</b>
<b>Total for Assets</b>	<b>\$706,589.74</b>	<b>\$945,727.98</b>	<b>\$841,547.34</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$706,589.74</b>	<b>\$945,727.98</b>	<b>\$841,547.34</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$4,214.44	\$7,772.39	\$25,267.59
<b>Total for Accounts Payable</b>	<b>\$4,214.44</b>	<b>\$7,772.39</b>	<b>\$25,267.59</b>
<b>Due To Other Funds</b>			
630 - Due To Other Funds	\$216,684.38	\$470,843.36	\$432,678.76
<b>Total for Due To Other Funds</b>	<b>\$216,684.38</b>	<b>\$470,843.36</b>	<b>\$432,678.76</b>
<b>Accrued Liabilities</b>			
601 - Accrued Liabilities	\$2,326.00	\$32,117.38	\$21,949.10
<b>Total for Accrued Liabilities</b>	<b>\$2,326.00</b>	<b>\$32,117.38</b>	<b>\$21,949.10</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	-	\$266.04
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$266.04</b>
<b>Total for Liabilities</b>	<b>\$223,224.82</b>	<b>\$510,733.13</b>	<b>\$480,161.49</b>
<b>Deferred Inflows of Resources</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$363.96	-	-

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Deferred Inflows of Resources</b>	<b>\$363.96</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Deferred Inflows of Resources</b>	<b>\$363.96</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$52,801.34	\$46,346.56	\$42,200.49
<b>Total for Nonspendable Fund Balance</b>	<b>\$52,801.34</b>	<b>\$46,346.56</b>	<b>\$42,200.49</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$5,000.00	\$5,000.00	\$5,000.00
<b>Total for Restricted Fund Balance</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$41,063.58	\$38,135.00	\$38,000.00
915 - Assigned Unappropriated Fund Balance	\$384,136.04	\$345,513.29	\$276,185.36
<b>Total for Assigned Fund Balance</b>	<b>\$425,199.62</b>	<b>\$383,648.29</b>	<b>\$314,185.36</b>
<b>Total for Fund Balance</b>	<b>\$483,000.96</b>	<b>\$434,994.85</b>	<b>\$361,385.85</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$706,589.74</b>	<b>\$945,727.98</b>	<b>\$841,547.34</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Non Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,024,693.53	\$990,202.41	\$967,369.66
<b>Total for Non Property Tax Items</b>	<b>\$1,024,693.53</b>	<b>\$990,202.41</b>	<b>\$967,369.66</b>
<b>Departmental Income</b>			
1520 - Police Fees	\$1,033.25	\$233.00	\$885.25
1560 - Safety Inspection Fees	\$3,437.50	\$15,803.00	\$9,020.29
1601 - Public Health Fees	\$4,488.00	\$2,700.00	\$2,190.00
2001 - Park and Recreational Charges	-	\$6,390.00	\$1,135.00
2025 - Special Recreational Facility Charges	-	\$1,810.00	\$8,199.00
2110 - Zoning Fees	\$1,000.00	\$5,812.67	\$2,040.00
2115 - Planning Board Fees	\$2,755.80	\$10,359.80	\$1,162.24
2189 - Other Home and Community Services Income	\$75,000.00	\$68,332.00	\$21,666.00
<b>Total for Departmental Income</b>	<b>\$87,714.55</b>	<b>\$111,440.47</b>	<b>\$46,297.78</b>
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments	-	-	\$250.00
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,553.22	\$259.31	\$406.19

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Use of Money and Property</b>	<b>\$1,553.22</b>	<b>\$259.31</b>	<b>\$406.19</b>
<b>Licenses and Permits</b>			
2555 - Building and Alteration Permits	\$12,759.60	\$8,211.55	\$9,781.50
<b>Total for Licenses and Permits</b>	<b>\$12,759.60</b>	<b>\$8,211.55</b>	<b>\$9,781.50</b>
<b>Sale of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	-	\$1,835.00	-
2680 - Insurance Recoveries	-	-	\$24,657.90
<b>Total for Sale of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$1,835.00</b>	<b>\$24,657.90</b>
<b>Miscellaneous Local Sources</b>			
2750 - AIM Related Payments	\$62,487.50	\$62,487.50	-
<b>Total for Miscellaneous Local Sources</b>	<b>\$62,487.50</b>	<b>\$62,487.50</b>	<b>\$0.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$0.00	\$0.00	\$62,487.50
3389 - State Aid Other Public Safety	\$13,751.64	\$17,660.97	\$15,279.08
<b>Total for State Aid</b>	<b>\$13,751.64</b>	<b>\$17,660.97</b>	<b>\$77,766.58</b>
<b>Total for Revenues</b>	<b>\$1,202,960.04</b>	<b>\$1,192,097.21</b>	<b>\$1,126,529.61</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,202,960.04</b>	<b>\$1,192,097.21</b>	<b>\$1,126,529.61</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
14204 - Law - Contractual	\$121.25	\$4,808.11	\$4,167.38
19304 - Judgements and Claims - Contractual	-	-	\$1,500.00
<b>Total for General Government Support</b>	<b>\$121.25</b>	<b>\$4,808.11</b>	<b>\$5,667.38</b>
<b>Public Safety</b>			
31201 - Police - Personal Services	\$559,687.51	\$567,879.06	\$516,229.83
31202 - Police - Equipment and Capital Outlay	\$13,311.00	\$6,843.98	\$24,584.35
31204 - Police - Contractual	\$31,455.44	\$48,191.89	\$59,673.71
<b>Total for Public Safety</b>	<b>\$604,453.95</b>	<b>\$622,914.93</b>	<b>\$600,487.89</b>
<b>Health</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$2,376.40	\$1,912.72	\$2,554.99
40204 - Registrar of Vital Statistics - Contractual	-	\$56.49	\$76.70
<b>Total for Health</b>	<b>\$2,376.40</b>	<b>\$1,969.21</b>	<b>\$2,631.69</b>
<b>Culture and Recreation</b>			
73101 - Youth Programs - Personal Services	-	\$968.62	\$10,253.92
73104 - Youth Programs - Contractual	\$14,190.67	\$18,414.39	\$18,352.29
<b>Total for Culture and Recreation</b>	<b>\$14,190.67</b>	<b>\$19,383.01</b>	<b>\$28,606.21</b>
<b>Home and Community Services</b>			

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
80101 - Zoning - Personal Services	\$60,572.26	\$55,752.38	\$59,532.92
80104 - Zoning - Contractual	\$5,150.98	\$3,643.46	\$4,287.87
80201 - Planning and Surveys - Personal Services	\$9,354.60	\$7,872.73	\$9,019.53
80204 - Planning and Surveys - Contractual	\$3,005.68	\$2,969.92	\$3,802.99
<b>Total for Home and Community Services</b>	<b>\$78,083.52</b>	<b>\$70,238.49</b>	<b>\$76,643.31</b>
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$42,263.14	\$76,629.79	\$6,225.00
90158 - Police Retirement - Employee Benefits	\$96,039.75	\$37,884.38	\$96,023.00
90308 - Social Security - Employee Benefits	\$48,663.60	\$48,275.73	\$45,832.66
90408 - Workers' Compensation - Employee Benefits	-	-	\$905.08
90508 - Unemployment Insurance - Employee Benefits	\$574.86	-	-
90558 - Disability Insurance - Employee Benefits	\$3,295.75	\$1,413.60	\$1,419.30
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$216,752.76	\$200,482.14	\$212,755.61
<b>Total for Employee Benefits</b>	<b>\$407,589.86</b>	<b>\$364,685.64</b>	<b>\$363,160.65</b>
<b>Debt Service</b>			
97306 - Bond Anticipation Notes - Debt Principal	\$34,000.00	\$20,342.00	-
97307 - Bond Anticipation Notes - Debt Interest	\$1,415.89	\$1,423.53	-
97856 - Installment Purchase Debt - Debt Principal	\$11,228.59	\$10,936.72	\$19,869.81
97857 - Installment Purchase Debt - Debt Interest	\$1,494.70	\$1,786.57	\$1,024.21
<b>Total for Debt Service</b>	<b>\$48,139.18</b>	<b>\$34,488.82</b>	<b>\$20,894.02</b>
<b>Total for Expenditures</b>	<b>\$1,154,954.83</b>	<b>\$1,118,488.21</b>	<b>\$1,098,091.15</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Expenditures and Other Uses</b>	<b>\$1,154,954.83</b>	<b>\$1,118,488.21</b>	<b>\$1,098,091.15</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$434,987.82	\$361,378.82	\$405,988.36
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$73,048.00
8022 - Restated Fund Balance - Beginning of Year	\$434,987.82	\$361,378.82	\$332,940.36
Add Revenues and Other Sources	\$1,202,960.04	\$1,192,097.21	\$1,126,529.61
Deduct Expenditures and Other Uses	\$1,154,954.83	\$1,118,488.21	\$1,098,091.15
8029 - Fund Balance - End of Year	\$482,999.00	\$434,987.82	\$361,378.82

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$1,073,356.00	\$926,622.00	\$980,202.00
1299 - Est Rev - Departmental Income	\$18,400.00	\$26,700.00	\$21,100.00
2499 - Est Rev - Use of Money and Property	\$400.00	\$200.00	\$300.00
2599 - Est Rev - Licenses and Permits	\$10,000.00	\$12,000.00	\$8,000.00
3099 - Est Rev - State Aid	\$131,390.00	\$144,787.00	\$142,288.00
<b>Total for Estimated Revenue</b>	<b>\$1,233,546.00</b>	<b>\$1,110,309.00</b>	<b>\$1,151,890.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$41,064.00	\$38,135.00	\$38,000.00
<b>Total for Estimated Other Sources</b>	<b>\$41,064.00</b>	<b>\$38,135.00</b>	<b>\$38,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,274,610.00</b>	<b>\$1,148,444.00</b>	<b>\$1,189,890.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
3999 - App - Public Safety	\$691,404.00	\$679,574.00	\$662,152.00
4999 - App - Health	\$2,496.00	\$2,453.00	\$2,380.00
7999 - App - Culture and Recreation	\$11,500.00	\$32,000.00	\$18,500.00
8999 - App - Home and Community Services	\$86,378.00	\$82,899.00	\$79,132.00
9199 - App - Employee Benefits	\$445,185.00	\$302,585.00	\$392,549.00
9899 - App - Debt Service	\$37,647.00	\$48,933.00	\$35,177.00
<b>Total for Estimated Appropriations</b>	<b>\$1,274,610.00</b>	<b>\$1,148,444.00</b>	<b>\$1,189,890.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,274,610.00</b>	<b>\$1,148,444.00</b>	<b>\$1,189,890.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$232,933.58	\$207,323.15	\$143,251.78
<b>Total for Cash</b>	<b>\$232,933.58</b>	<b>\$207,323.15</b>	<b>\$143,251.78</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	\$731,357.29	\$961,109.56	\$302,885.34
<b>Total for Due From Other Funds</b>	<b>\$731,357.29</b>	<b>\$961,109.56</b>	<b>\$302,885.34</b>
<b>Other Receivables (net)</b>			
380 - Accounts Receivable	\$335,711.07	\$62,529.19	\$271,449.52
<b>Total for Other Receivables (net)</b>	<b>\$335,711.07</b>	<b>\$62,529.19</b>	<b>\$271,449.52</b>
<b>Prepaid Expenses</b>			
480 - Prepaid Expenses	\$45,356.56	\$26,824.45	\$42,478.74
<b>Total for Prepaid Expenses</b>	<b>\$45,356.56</b>	<b>\$26,824.45</b>	<b>\$42,478.74</b>
<b>Total for Assets</b>	<b>\$1,345,358.50</b>	<b>\$1,257,786.35</b>	<b>\$760,065.38</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$1,345,358.50</b>	<b>\$1,257,786.35</b>	<b>\$760,065.38</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$64,124.93	\$105,979.70	\$102,657.89
<b>Total for Accounts Payable</b>	<b>\$64,124.93</b>	<b>\$105,979.70</b>	<b>\$102,657.89</b>
<b>Due To Other Funds</b>			
630 - Due To Other Funds	\$457,014.08	\$481,964.69	-
<b>Total for Due To Other Funds</b>	<b>\$457,014.08</b>	<b>\$481,964.69</b>	<b>\$0.00</b>
<b>Accrued Liabilities</b>			
601 - Accrued Liabilities	\$2,735.00	\$34,253.44	\$26,595.03
<b>Total for Accrued Liabilities</b>	<b>\$2,735.00</b>	<b>\$34,253.44</b>	<b>\$26,595.03</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	-	\$2,394.36
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,394.36</b>
<b>Total for Liabilities</b>	<b>\$523,874.01</b>	<b>\$622,197.83</b>	<b>\$131,647.28</b>
<b>Deferred Inflows of Resources</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$1,404.00	\$1,560.00	-

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Deferred Inflows of Resources</b>	<b>\$1,404.00</b>	<b>\$1,560.00</b>	<b>\$0.00</b>
<b>Total for Deferred Inflows of Resources</b>	<b>\$1,404.00</b>	<b>\$1,560.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$45,356.56	\$26,824.45	\$42,478.74
<b>Total for Nonspendable Fund Balance</b>	<b>\$45,356.56</b>	<b>\$26,824.45</b>	<b>\$42,478.74</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$104,903.42	\$82,191.00	\$97,000.00
915 - Assigned Unappropriated Fund Balance	\$669,820.57	\$525,013.07	\$488,939.36
<b>Total for Assigned Fund Balance</b>	<b>\$774,723.99</b>	<b>\$607,204.07</b>	<b>\$585,939.36</b>
<b>Total for Fund Balance</b>	<b>\$820,080.55</b>	<b>\$634,028.52</b>	<b>\$628,418.10</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$1,345,358.56</b>	<b>\$1,257,786.35</b>	<b>\$760,065.38</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Real Property Taxes</b>			
1001 - Real Property Taxes	\$984,138.78	\$913,976.27	\$860,361.23
<b>Total for Real Property Taxes</b>	<b>\$984,138.78</b>	<b>\$913,976.27</b>	<b>\$860,361.23</b>
<b>Non Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$288,596.17	\$446,529.70	\$453,195.30
<b>Total for Non Property Tax Items</b>	<b>\$288,596.17</b>	<b>\$446,529.70</b>	<b>\$453,195.30</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments <i>Transportation Services Other Governments</i>	\$187,441.84	\$183,892.00	\$185,869.33
<b>Total for Intergovernmental Charges</b>	<b>\$187,441.84</b>	<b>\$183,892.00</b>	<b>\$185,869.33</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$173.03	\$794.12	\$674.62
2414 - Rental of Equipment	-	\$2,847.57	\$3,500.00
<b>Total for Use of Money and Property</b>	<b>\$173.03</b>	<b>\$3,641.69</b>	<b>\$4,174.62</b>
<b>Sale of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$619.88	\$425.09	\$1,151.83
2665 - Sales of Equipment	\$895.00	\$23,521.50	-
2680 - Insurance Recoveries	\$2,958.53	-	-

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Sale of Property and Compensation for Loss</b>	<b>\$4,473.41</b>	<b>\$23,946.59</b>	<b>\$1,151.83</b>
<b>Miscellaneous Local Sources</b>			
2701 - Refunds of Prior Year Expenditures	\$4,909.51	\$4,561.00	\$15,433.47
<b>Total for Miscellaneous Local Sources</b>	<b>\$4,909.51</b>	<b>\$4,561.00</b>	<b>\$15,433.47</b>
<b>State Aid</b>			
3591 - State Aid Highway Capital Projects	-	-	\$181,349.69
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$181,349.69</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	-	-	\$30,398.50
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,398.50</b>
<b>Total for Revenues</b>	<b>\$1,469,732.74</b>	<b>\$1,576,547.25</b>	<b>\$1,731,933.97</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$139,148.70
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$139,148.70</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$139,148.70</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,469,732.74</b>	<b>\$1,576,547.25</b>	<b>\$1,871,082.67</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
17104 - Self Insurance, Administration - Contractual	\$0.00	-	-
19304 - Judgements and Claims - Contractual	\$396.83	\$8,999.38	\$296.36
<b>Total for General Government Support</b>	<b>\$396.83</b>	<b>\$8,999.38</b>	<b>\$296.36</b>
<b>Transportation</b>			
51202 - Maintenance of Bridges - Equipment and Capital Outlay	-	\$60,328.62	\$7,680.24
51302 - Machinery - Equipment and Capital Outlay	\$28,703.65	\$22,865.40	\$369,226.50
51304 - Machinery - Contractual	\$148,777.00	\$199,091.96	\$191,420.70
51421 - Snow Removal - Personal Services	\$461,569.18	\$440,022.37	\$451,140.94
51424 - Snow Removal - Contractual	\$205,545.47	\$416,061.04	\$296,108.14
<b>Total for Transportation</b>	<b>\$844,595.30</b>	<b>\$1,138,369.39</b>	<b>\$1,315,576.52</b>
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$47,330.56	\$48,866.50	\$51,697.50
90308 - Social Security - Employee Benefits	\$36,204.60	\$34,649.73	\$33,194.61
90408 - Workers' Compensation - Employee Benefits	\$30,354.18	\$34,426.76	\$26,774.71
90508 - Unemployment Insurance - Employee Benefits	-	-	\$5,293.08
90558 - Disability Insurance - Employee Benefits	\$1,507.50	\$342.00	\$1,128.60
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$190,593.00	\$174,077.11	\$184,493.98
<b>Total for Employee Benefits</b>	<b>\$305,989.84</b>	<b>\$292,362.10</b>	<b>\$302,582.48</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	-	-	\$109.00
97306 - Bond Anticipation Notes - Debt Principal	\$121,500.00	\$77,767.00	-
97307 - Bond Anticipation Notes - Debt Interest	\$11,198.80	\$9,583.12	-
97856 - Installment Purchase Debt - Debt Principal	-	\$42,979.05	\$206,811.00
97857 - Installment Purchase Debt - Debt Interest	-	\$876.79	\$5,313.45
<b>Total for Debt Service</b>	<b>\$132,698.80</b>	<b>\$131,205.96</b>	<b>\$212,233.45</b>
<b>Total for Expenditures</b>	<b>\$1,283,680.77</b>	<b>\$1,570,936.83</b>	<b>\$1,830,688.81</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,283,680.77</b>	<b>\$1,570,936.83</b>	<b>\$1,830,688.81</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$634,025.47	\$628,415.05	\$628,418.19
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$15.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$40,412.00
8022 - Restated Fund Balance - Beginning of Year	\$634,025.47	\$628,415.05	\$588,021.19
Add Revenues and Other Sources	\$1,469,732.74	\$1,576,547.25	\$1,871,082.67
Deduct Expenditures and Other Uses	\$1,283,680.77	\$1,570,936.83	\$1,830,688.81
8029 - Fund Balance - End of Year	\$820,079.00	\$634,025.47	\$628,415.05

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,057,191.00	\$984,139.00	\$913,976.00
1199 - Est Rev - Non-Property Tax Items	\$177,310.00	\$183,693.00	\$176,869.00
2399 - Est Rev - Intergovernmental Charges	\$184,000.00	\$187,000.00	\$185,932.00
2499 - Est Rev - Use of Money and Property	\$200.00	\$700.00	\$4,200.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,000.00	\$500.00	\$1,400.00
<b>Total for Estimated Revenue</b>	<b>\$1,419,701.00</b>	<b>\$1,356,032.00</b>	<b>\$1,282,377.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$104,903.00	\$82,191.00	\$97,000.00
<b>Total for Estimated Other Sources</b>	<b>\$104,903.00</b>	<b>\$82,191.00</b>	<b>\$97,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,524,604.00</b>	<b>\$1,438,223.00</b>	<b>\$1,379,377.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$982,085.00	\$968,850.00	\$889,000.00
9199 - App - Employee Benefits	\$364,329.00	\$272,075.00	\$303,783.00
9899 - App - Debt Service	\$178,191.00	\$137,298.00	\$136,595.00
<b>Total for Estimated Appropriations</b>	<b>\$1,524,605.00</b>	<b>\$1,378,223.00</b>	<b>\$1,329,378.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	-	\$60,000.00	\$50,000.00
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$60,000.00</b>	<b>\$50,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,524,605.00</b>	<b>\$1,438,223.00</b>	<b>\$1,379,378.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$414,089.37	\$319,352.35	\$0.00
<b>Total for Cash</b>	<b>\$414,089.37</b>	<b>\$319,352.35</b>	<b>\$0.00</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	\$348,832.37	\$298,031.81	\$553,259.45
<b>Total for Due From Other Funds</b>	<b>\$348,832.37</b>	<b>\$298,031.81</b>	<b>\$553,259.45</b>
<b>Other Receivables (net)</b>			
380 - Accounts Receivable	\$232,978.13	\$654,627.60	\$342,173.61
<b>Total for Other Receivables (net)</b>	<b>\$232,978.13</b>	<b>\$654,627.60</b>	<b>\$342,173.61</b>
<b>Prepaid Expenses</b>			
480 - Prepaid Expenses	\$11,792.69	\$26,824.44	\$13,009.00
<b>Total for Prepaid Expenses</b>	<b>\$11,792.69</b>	<b>\$26,824.44</b>	<b>\$13,009.00</b>
<b>Total for Assets</b>	<b>\$1,007,692.56</b>	<b>\$1,298,836.20</b>	<b>\$908,442.06</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$1,007,692.56</b>	<b>\$1,298,836.20</b>	<b>\$908,442.06</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$55.35	\$365.45	\$1,516.60
<b>Total for Accounts Payable</b>	<b>\$55.35</b>	<b>\$365.45</b>	<b>\$1,516.60</b>
<b>Due To Other Funds</b>			
630 - Due To Other Funds	\$242,251.20	\$819,678.17	\$488,132.82
<b>Total for Due To Other Funds</b>	<b>\$242,251.20</b>	<b>\$819,678.17</b>	<b>\$488,132.82</b>
<b>Total for Liabilities</b>	<b>\$242,306.55</b>	<b>\$820,043.62</b>	<b>\$489,649.42</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$11,792.69	\$26,824.44	\$13,009.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$11,792.69</b>	<b>\$26,824.44</b>	<b>\$13,009.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$59,033.00	\$38,000.00	\$90,000.00
915 - Assigned Unappropriated Fund Balance	\$694,560.32	\$413,968.14	\$315,784.00
<b>Total for Assigned Fund Balance</b>	<b>\$753,593.32</b>	<b>\$451,968.14</b>	<b>\$405,784.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	-	\$0.00

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$765,386.01</b>	<b>\$478,792.58</b>	<b>\$418,793.00</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$1,007,692.56</b>	<b>\$1,298,836.20</b>	<b>\$908,442.42</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Non Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,196,718.25	\$1,180,833.66	\$1,131,019.96
<b>Total for Non Property Tax Items</b>	<b>\$1,196,718.25</b>	<b>\$1,180,833.66</b>	<b>\$1,131,019.96</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments <i>Transportation Services Other Governments</i>	\$2,550.00	\$2,600.00	\$2,550.00
2389 - Miscellaneous Revenue Other Governments <i>Miscellaneous Revenue Other Governments</i>	\$900.00	\$2,192.50	-
<b>Total for Intergovernmental Charges</b>	<b>\$3,450.00</b>	<b>\$4,792.50</b>	<b>\$2,550.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	\$491.24	(\$134.92)
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$491.24</b>	<b>(\$134.92)</b>
<b>Sale of Property and Compensation for Loss</b>			
2651 - Sales of Refuse For Recycling	\$3,892.90	\$4,528.02	\$879.37
<b>Total for Sale of Property and Compensation for Loss</b>	<b>\$3,892.90</b>	<b>\$4,528.02</b>	<b>\$879.37</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$116,015.97	\$147,036.65	\$144,981.88
3502 - State Aid Suburban Highway Improvement Projects	-	\$100,000.00	-

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Total for State Aid</b>	<b>\$116,015.97</b>	<b>\$247,036.65</b>	<b>\$144,981.88</b>
<b>Federal Aid</b>			
4960 - Federal Aid Emergency Disaster Assistance	\$24,529.07	-	-
<b>Total for Federal Aid</b>	<b>\$24,529.07</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$1,344,606.19</b>	<b>\$1,437,682.07</b>	<b>\$1,279,296.29</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,344,606.19</b>	<b>\$1,437,682.07</b>	<b>\$1,279,296.29</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
19304 - Judgements and Claims - Contractual	-	-	\$296.36
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$296.36</b>
<b>Transportation</b>			
51101 - Maintenance of Roads - Personal Services	\$352,143.48	\$415,316.20	\$405,321.08
51104 - Maintenance of Roads - Contractual	\$180,567.30	\$245,614.84	\$235,916.42
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$221,939.15	\$393,000.00	\$298,972.97
51304 - Machinery - Contractual	-	-	\$251.74
51404 - Brush And Weeds - Contractual	\$2,350.00	\$6,150.00	\$11,350.00
<b>Total for Transportation</b>	<b>\$756,999.93</b>	<b>\$1,060,081.04</b>	<b>\$951,812.21</b>
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$47,330.57	\$48,866.50	\$51,697.50
90308 - Social Security - Employee Benefits	\$23,161.91	\$27,535.47	\$29,512.01
90408 - Workers' Compensation - Employee Benefits	\$30,354.17	\$34,426.75	\$26,774.71
90508 - Unemployment Insurance - Employee Benefits	\$2,002.00	-	-
90558 - Disability Insurance - Employee Benefits	\$1,082.25	\$820.80	\$444.60
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$197,081.93	\$205,951.57	\$176,104.10
<b>Total for Employee Benefits</b>	<b>\$301,012.83</b>	<b>\$317,601.09</b>	<b>\$284,532.92</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Expenditures</b>	<b>\$1,058,012.76</b>	<b>\$1,377,682.13</b>	<b>\$1,236,641.49</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,058,012.76</b>	<b>\$1,377,682.13</b>	<b>\$1,236,641.49</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$478,790.38	\$418,790.44	\$418,792.64
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$42,657.00
8022 - Restated Fund Balance - Beginning of Year	\$478,790.38	\$418,790.44	\$376,135.64
Add Revenues and Other Sources	\$1,344,606.19	\$1,437,682.07	\$1,279,296.29
Deduct Expenditures and Other Uses	\$1,058,012.76	\$1,377,682.13	\$1,236,641.49
8029 - Fund Balance - End of Year	\$765,385.00	\$478,790.38	\$418,790.44

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$1,160,870.00	\$1,137,685.00	\$1,090,929.00
2399 - Est Rev - Intergovernmental Charges	\$3,400.00	\$3,400.00	\$2,600.00
2499 - Est Rev - Use of Money and Property	\$50.00	\$50.00	\$50.00
2599 - Est Rev - Licenses and Permits	-	-	\$0.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$5,000.00	\$1,000.00	\$1,000.00
3099 - Est Rev - State Aid	\$81,600.00	\$102,000.00	\$102,250.00
<b>Total for Estimated Revenue</b>	<b>\$1,250,920.00</b>	<b>\$1,244,135.00</b>	<b>\$1,196,829.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$59,033.00	\$38,000.00	\$90,000.00
<b>Total for Estimated Other Sources</b>	<b>\$59,033.00</b>	<b>\$38,000.00</b>	<b>\$90,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,309,953.00</b>	<b>\$1,282,135.00</b>	<b>\$1,286,829.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$971,150.00	\$1,012,000.00	\$985,500.00
9199 - App - Employee Benefits	\$338,803.00	\$270,135.00	\$301,328.00
<b>Total for Estimated Appropriations</b>	<b>\$1,309,953.00</b>	<b>\$1,282,135.00</b>	<b>\$1,286,828.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,309,953.00</b>	<b>\$1,282,135.00</b>	<b>\$1,286,828.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**H - Capital Projects  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$483,994.71	\$625,607.95	\$5,730.21
201 - Cash In Time Deposits	-	\$24,958.00	\$8,592.48
<b>Total for Cash</b>	<b>\$483,994.71</b>	<b>\$650,565.95</b>	<b>\$14,322.69</b>
<b>Restricted Assets</b>			
230 - Cash Special Reserves	-	-	\$180,857.00
<b>Total for Restricted Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$180,857.00</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	\$79,564.92	\$7.92	\$180,864.92
<b>Total for Due From Other Funds</b>	<b>\$79,564.92</b>	<b>\$7.92</b>	<b>\$180,864.92</b>
<b>Other Receivables (net)</b>			
380 - Accounts Receivable	-	\$3,735.00	-
<b>Total for Other Receivables (net)</b>	<b>\$0.00</b>	<b>\$3,735.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$563,559.63</b>	<b>\$654,308.87</b>	<b>\$376,044.61</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$563,559.63</b>	<b>\$654,308.87</b>	<b>\$376,044.61</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**H - Capital Projects  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$0.00	\$37,517.22	\$1,149.04
<b>Total for Accounts Payable</b>	<b>\$0.00</b>	<b>\$37,517.22</b>	<b>\$1,149.04</b>
<b>Due To Other Funds</b>			
630 - Due To Other Funds	\$589,746.72	\$184,417.24	\$80,726.18
<b>Total for Due To Other Funds</b>	<b>\$589,746.72</b>	<b>\$184,417.24</b>	<b>\$80,726.18</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$774,246.00	\$770,500.00	\$488,109.00
<b>Total for Notes Payable</b>	<b>\$774,246.00</b>	<b>\$770,500.00</b>	<b>\$488,109.00</b>
<b>Total for Liabilities</b>	<b>\$1,363,992.72</b>	<b>\$992,434.46</b>	<b>\$569,984.22</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	-	\$0.00	\$0.00
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$800,433.09)	(\$338,125.59)	(\$193,939.61)

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**H - Capital Projects  
 Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Unassigned Fund Balance</b>	<b>(\$800,433.09)</b>	<b>(\$338,125.59)</b>	<b>(\$193,939.61)</b>
<b>Total for Fund Balance</b>	<b>(\$800,433.09)</b>	<b>(\$338,125.59)</b>	<b>(\$193,939.61)</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$563,559.63</b>	<b>\$654,308.87</b>	<b>\$376,044.61</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**H - Capital Projects  
Results of Operations**

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2397 - Capital Projects Other Governments <i>Capital Projects Other Governments</i>	\$18,660.00	\$7,943.74	-
<b>Total for Intergovernmental Charges</b>	<b>\$18,660.00</b>	<b>\$7,943.74</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$306.32	\$154.90	\$172.55
<b>Total for Use of Money and Property</b>	<b>\$306.32</b>	<b>\$154.90</b>	<b>\$172.55</b>
<b>Sale of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	\$117,938.25	\$7,972.59	-
2690 - Other Compensation For Loss	-	\$3,735.00	-
<b>Total for Sale of Property and Compensation for Loss</b>	<b>\$117,938.25</b>	<b>\$11,707.59</b>	<b>\$0.00</b>
<b>Miscellaneous Local Sources</b>			
2705 - Gifts and Donations	\$15,000.00	\$30,395.00	\$20,000.00
<b>Total for Miscellaneous Local Sources</b>	<b>\$15,000.00</b>	<b>\$30,395.00</b>	<b>\$20,000.00</b>
<b>State Aid</b>			
3097 - State Aid Capital Projects	-	\$2,500,000.00	\$10,008.91
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$2,500,000.00</b>	<b>\$10,008.91</b>
<b>Total for Revenues</b>	<b>\$151,904.57</b>	<b>\$2,550,201.23</b>	<b>\$30,181.46</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**H - Capital Projects  
Results of Operations**

	12/31/2020	12/31/2019	12/31/2018
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$0.00	-	-
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5731 - BANS Redeemed from Appropriations	\$182,000.00	\$98,109.00	-
5785 - Installment Purchase Debt	-	-	\$29,175.00
<b>Total for Proceeds of Obligations</b>	<b>\$182,000.00</b>	<b>\$98,109.00</b>	<b>\$29,175.00</b>
<b>Total for Other Sources</b>	<b>\$182,000.00</b>	<b>\$98,109.00</b>	<b>\$29,175.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$333,904.57</b>	<b>\$2,648,310.23</b>	<b>\$59,356.46</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**H - Capital Projects**  
**Statement of Expenditures and Other Uses**

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
11302 - Traffic Violations Bureau - Equipment and Capital Outlay	\$0.00	-	-
16202 - Operation of Plant - Equipment and Capital Outlay	\$92,430.88	\$45,469.81	\$17,015.01
<b>Total for General Government Support</b>	<b>\$92,430.88</b>	<b>\$45,469.81</b>	<b>\$17,015.01</b>
<b>Public Safety</b>			
31202 - Police - Equipment and Capital Outlay	\$32,960.00	\$0.00	\$89,517.00
<b>Total for Public Safety</b>	<b>\$32,960.00</b>	<b>\$0.00</b>	<b>\$89,517.00</b>
<b>Transportation</b>			
51302 - Machinery - Equipment and Capital Outlay	\$264,497.85	\$246,564.24	\$246,910.00
<b>Total for Transportation</b>	<b>\$264,497.85</b>	<b>\$246,564.24</b>	<b>\$246,910.00</b>
<b>Culture and Recreation</b>			
71102 - Parks - Equipment and Capital Outlay	\$23,169.23	\$462.16	\$200.00
<b>Total for Culture and Recreation</b>	<b>\$23,169.23</b>	<b>\$462.16</b>	<b>\$200.00</b>
<b>Home and Community Services</b>			
81612 - Landfill Closure and Post Closure - Equipment and Capital Outlay	-	-	\$14,079.59
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	-	\$14,661.00

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**H - Capital Projects**  
**Statement of Expenditures and Other Uses**

	12/31/2020	12/31/2019	12/31/2018
87452 - Flood and Erosion Control - Equipment and Capital Outlay	\$383,154.11	\$2,500,000.00	-
<b>Total for Home and Community Services</b>	<b>\$383,154.11</b>	<b>\$2,500,000.00</b>	<b>\$28,740.59</b>
<b>Debt Service</b>			
97307 - Bond Anticipation Notes - Debt Interest	\$0.00	-	-
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$796,212.07</b>	<b>\$2,792,496.21</b>	<b>\$382,382.60</b>
<b>Other Uses</b>			
<b>Operating Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$139,148.70
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$139,148.70</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$139,148.70</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$796,212.07</b>	<b>\$2,792,496.21</b>	<b>\$521,531.30</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	(\$338,080.31)	(\$193,894.33)	\$268,280.51
8022 - Restated Fund Balance - Beginning of Year	(\$338,080.31)	(\$193,894.33)	\$268,280.51
Add Revenues and Other Sources	\$333,904.57	\$2,648,310.23	\$59,356.46
Deduct Expenditures and Other Uses	\$796,212.07	\$2,792,496.21	\$521,531.30
8029 - Fund Balance - End of Year	(\$800,387.81)	(\$338,080.31)	(\$193,894.33)

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**PN - Permanent  
 Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$125,570.82	\$90,306.97	\$80,993.00
<b>Total for Cash</b>	<b>\$125,570.82</b>	<b>\$90,306.97</b>	<b>\$80,993.00</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	-	\$19,713.39	\$19,713.00
<b>Total for Due From Other Funds</b>	<b>\$0.00</b>	<b>\$19,713.39</b>	<b>\$19,713.00</b>
<b>Total for Assets</b>	<b>\$125,570.82</b>	<b>\$110,020.36</b>	<b>\$100,706.00</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$125,570.82</b>	<b>\$110,020.36</b>	<b>\$100,706.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**PN - Permanent  
Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$5,753.20	-	-
<b>Total for Accounts Payable</b>	<b>\$5,753.20</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	-	\$0.00
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$5,753.20</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
807 - Must Remain Intact	\$119,692.16	\$109,990.36	-
<b>Total for Nonspendable Fund Balance</b>	<b>\$119,692.16</b>	<b>\$109,990.36</b>	<b>\$0.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$125.46	\$30.00	\$100,706.00
<b>Total for Assigned Fund Balance</b>	<b>\$125.46</b>	<b>\$30.00</b>	<b>\$100,706.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	-	\$0.00

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**PN - Permanent  
 Balance Sheet**

	12/31/2020	12/31/2019	12/31/2018
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$119,817.62</b>	<b>\$110,020.36</b>	<b>\$100,706.00</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$125,570.82</b>	<b>\$110,020.36</b>	<b>\$100,706.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**PN - Permanent  
 Results of Operations**

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$125.46	\$95.14	\$37.00
<b>Total for Use of Money and Property</b>	<b>\$125.46</b>	<b>\$95.14</b>	<b>\$37.00</b>
<b>Miscellaneous Local Sources</b>			
2770 - Unclassified <i>Unclassified</i>	\$15,900.00	\$10,354.20	\$4,719.00
<b>Total for Miscellaneous Local Sources</b>	<b>\$15,900.00</b>	<b>\$10,354.20</b>	<b>\$4,719.00</b>
<b>Total for Revenues</b>	<b>\$16,025.46</b>	<b>\$10,449.34</b>	<b>\$4,756.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$16,025.46</b>	<b>\$10,449.34</b>	<b>\$4,756.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
89894 - Home and Community Services, Other - Contractual <i>Home and Community Services, Other</i>	\$6,228.20	-	-
<b>Total for Home and Community Services</b>	<b>\$6,228.20</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$6,228.20</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$6,228.20</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**PN - Permanent  
Changes in Fund Balance**

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$110,020.36	\$100,743.30	\$1,135.30
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	(\$1,172.28)	\$94,852.00
8022 - Restated Fund Balance - Beginning of Year	\$110,020.36	\$99,571.02	\$95,987.30
Add Revenues and Other Sources	\$16,025.46	\$10,449.34	\$4,756.00
Deduct Expenditures and Other Uses	\$6,228.20	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$119,817.62	\$110,020.36	\$100,743.30

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$2,851.28	\$2,850.92	\$8,940.88
<b>Total for Cash</b>	<b>\$2,851.28</b>	<b>\$2,850.92</b>	<b>\$8,940.88</b>
<b>Total for Assets</b>	<b>\$2,851.28</b>	<b>\$2,850.92</b>	<b>\$8,940.88</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$2,851.28</b>	<b>\$2,850.92</b>	<b>\$8,940.88</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$2,851.28	\$2,850.92	\$8,940.88
<b>Total for Assigned Fund Balance</b>	<b>\$2,851.28</b>	<b>\$2,850.92</b>	<b>\$8,940.88</b>
<b>Total for Fund Balance</b>	<b>\$2,851.28</b>	<b>\$2,850.92</b>	<b>\$8,940.88</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$2,851.28</b>	<b>\$2,850.92</b>	<b>\$8,940.88</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Real Property Taxes</b>			
1001 - Real Property Taxes	\$434,075.50	\$436,802.70	\$433,510.29
<b>Total for Real Property Taxes</b>	<b>\$434,075.50</b>	<b>\$436,802.70</b>	<b>\$433,510.29</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$0.36	\$41.75	\$5.30
<b>Total for Use of Money and Property</b>	<b>\$0.36</b>	<b>\$41.75</b>	<b>\$5.30</b>
<b>Total for Revenues</b>	<b>\$434,075.86</b>	<b>\$436,844.45</b>	<b>\$433,515.59</b>
<b>Total for Revenues and Other Sources</b>	<b>\$434,075.86</b>	<b>\$436,844.45</b>	<b>\$433,515.59</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
34104 - Fire Protection - Contractual	\$434,075.50	\$442,934.41	\$433,510.29
<b>Total for Public Safety</b>	<b>\$434,075.50</b>	<b>\$442,934.41</b>	<b>\$433,510.29</b>
<b>Total for Expenditures</b>	<b>\$434,075.50</b>	<b>\$442,934.41</b>	<b>\$433,510.29</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$434,075.50</b>	<b>\$442,934.41</b>	<b>\$433,510.29</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$2,850.92	\$8,940.88	\$8,935.58
8022 - Restated Fund Balance - Beginning of Year	\$2,850.92	\$8,940.88	\$8,935.58
Add Revenues and Other Sources	\$434,075.86	\$436,844.45	\$433,515.59
Deduct Expenditures and Other Uses	\$434,075.50	\$442,934.41	\$433,510.29
8029 - Fund Balance - End of Year	\$2,850.00	\$2,850.92	\$8,940.88

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$14,403.72	\$5,911.12	\$11,040.67
<b>Total for Cash</b>	<b>\$14,403.72</b>	<b>\$5,911.12</b>	<b>\$11,040.67</b>
<b>Total for Assets</b>	<b>\$14,403.72</b>	<b>\$5,911.12</b>	<b>\$11,040.67</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$14,403.72</b>	<b>\$5,911.12</b>	<b>\$11,040.67</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$226.07	-	\$3,126.10
<b>Total for Accounts Payable</b>	<b>\$226.07</b>	<b>\$0.00</b>	<b>\$3,126.10</b>
<b>Total for Liabilities</b>	<b>\$226.07</b>	<b>\$0.00</b>	<b>\$3,126.10</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$14,177.65	\$5,911.12	\$7,914.57
<b>Total for Assigned Fund Balance</b>	<b>\$14,177.65</b>	<b>\$5,911.12</b>	<b>\$7,914.57</b>
<b>Total for Fund Balance</b>	<b>\$14,177.65</b>	<b>\$5,911.12</b>	<b>\$7,914.57</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$14,403.72</b>	<b>\$5,911.12</b>	<b>\$11,040.67</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Real Property Taxes</b>			
1001 - Real Property Taxes	\$33,956.00	\$33,956.00	\$36,533.00
<b>Total for Real Property Taxes</b>	<b>\$33,956.00</b>	<b>\$33,956.00</b>	<b>\$36,533.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$5.80	\$21.11	\$9.77
<b>Total for Use of Money and Property</b>	<b>\$5.80</b>	<b>\$21.11</b>	<b>\$9.77</b>
<b>Miscellaneous Local Sources</b>			
2701 - Refunds of Prior Year Expenditures	-	\$1,632.10	-
<b>Total for Miscellaneous Local Sources</b>	<b>\$0.00</b>	<b>\$1,632.10</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$33,961.80</b>	<b>\$35,609.21</b>	<b>\$36,542.77</b>
<b>Total for Revenues and Other Sources</b>	<b>\$33,961.80</b>	<b>\$35,609.21</b>	<b>\$36,542.77</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
51824 - Street Lighting - Contractual	\$25,690.64	\$37,612.33	\$32,797.84
<b>Total for Transportation</b>	<b>\$25,690.64</b>	<b>\$37,612.33</b>	<b>\$32,797.84</b>
<b>Total for Expenditures</b>	<b>\$25,690.64</b>	<b>\$37,612.33</b>	<b>\$32,797.84</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$25,690.64</b>	<b>\$37,612.33</b>	<b>\$32,797.84</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$5,911.45	\$7,914.57	\$4,169.64
8022 - Restated Fund Balance - Beginning of Year	\$5,911.45	\$7,914.57	\$4,169.64
Add Revenues and Other Sources	\$33,961.80	\$35,609.21	\$36,542.77
Deduct Expenditures and Other Uses	\$25,690.64	\$37,612.33	\$32,797.84
8029 - Fund Balance - End of Year	\$14,182.61	\$5,911.45	\$7,914.57

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$513,718.93	\$483,871.08	\$654,724.74
<b>Total for Cash</b>	<b>\$513,718.93</b>	<b>\$483,871.08</b>	<b>\$654,724.74</b>
<b>Other Receivables (net)</b>			
380 - Accounts Receivable	-	-	\$0.00
<b>Total for Other Receivables (net)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$513,718.93</b>	<b>\$483,871.08</b>	<b>\$654,724.74</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$513,718.93</b>	<b>\$483,871.08</b>	<b>\$654,724.74</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$5,322.46	\$408.22	\$364.89
<b>Total for Accounts Payable</b>	<b>\$5,322.46</b>	<b>\$408.22</b>	<b>\$364.89</b>
<b>Due To Other Funds</b>			
630 - Due To Other Funds	\$13,857.60	\$16,581.80	-
<b>Total for Due To Other Funds</b>	<b>\$13,857.60</b>	<b>\$16,581.80</b>	<b>\$0.00</b>
<b>Accrued Liabilities</b>			
601 - Accrued Liabilities	-	\$351.72	\$287.77
<b>Total for Accrued Liabilities</b>	<b>\$0.00</b>	<b>\$351.72</b>	<b>\$287.77</b>
<b>Total for Liabilities</b>	<b>\$19,180.06</b>	<b>\$17,341.74</b>	<b>\$652.66</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$494,538.87	\$466,529.34	\$654,072.08
<b>Total for Assigned Fund Balance</b>	<b>\$494,538.87</b>	<b>\$466,529.34</b>	<b>\$654,072.08</b>
<b>Total for Fund Balance</b>	<b>\$494,538.87</b>	<b>\$466,529.34</b>	<b>\$654,072.08</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$513,718.93</b>	<b>\$483,871.08</b>	<b>\$654,724.74</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Real Property Taxes</b>			
1001 - Real Property Taxes	\$88,032.00	\$87,797.17	\$86,881.08
<b>Total for Real Property Taxes</b>	<b>\$88,032.00</b>	<b>\$87,797.17</b>	<b>\$86,881.08</b>
<b>Departmental Income</b>			
2122 - Sewer Charges	\$0.00	\$50.00	\$350.00
<b>Total for Departmental Income</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$350.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$120.48	\$975.24	\$465.66
<b>Total for Use of Money and Property</b>	<b>\$120.48</b>	<b>\$975.24</b>	<b>\$465.66</b>
<b>Total for Revenues</b>	<b>\$88,152.48</b>	<b>\$88,822.41</b>	<b>\$87,696.74</b>
<b>Total for Revenues and Other Sources</b>	<b>\$88,152.48</b>	<b>\$88,822.41</b>	<b>\$87,696.74</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
81301 - Sewage Treatment and Disposal - Personal Services	\$17,296.05	\$19,940.93	\$19,590.48
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	-	-	\$0.00
81304 - Sewage Treatment and Disposal - Contractual	\$41,281.38	\$255,092.46	\$45,961.79
<b>Total for Home and Community Services</b>	<b>\$58,577.43</b>	<b>\$275,033.39</b>	<b>\$65,552.27</b>
<b>Employee Benefits</b>			
90308 - Social Security - Employee Benefits	\$1,296.27	\$1,331.76	\$1,477.89
<b>Total for Employee Benefits</b>	<b>\$1,296.27</b>	<b>\$1,331.76</b>	<b>\$1,477.89</b>
<b>Debt Service</b>			
97307 - Bond Anticipation Notes - Debt Interest	\$269.25	-	-
<b>Total for Debt Service</b>	<b>\$269.25</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$60,142.95</b>	<b>\$276,365.15</b>	<b>\$67,030.16</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$60,142.95</b>	<b>\$276,365.15</b>	<b>\$67,030.16</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$466,530.64	\$654,073.38	\$633,406.80
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$466,530.64	\$654,073.38	\$633,406.80
Add Revenues and Other Sources	\$88,152.48	\$88,822.41	\$87,696.74
Deduct Expenditures and Other Uses	\$60,142.95	\$276,365.15	\$67,030.16
8029 - Fund Balance - End of Year	\$494,540.17	\$466,530.64	\$654,073.38

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$99,705.00	\$88,032.00	\$87,797.00
1299 - Est Rev - Departmental Income	-	\$854.00	\$500.00
2499 - Est Rev - Use of Money and Property	\$850.00	-	\$350.00
<b>Total for Estimated Revenue</b>	<b>\$100,555.00</b>	<b>\$88,886.00</b>	<b>\$88,647.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$100,555.00</b>	<b>\$88,886.00</b>	<b>\$88,647.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$95,225.00	\$86,948.00	\$87,141.00
9199 - App - Employee Benefits	\$1,560.00	\$1,534.00	\$1,506.00
9899 - App - Debt Service	\$3,769.00	\$404.00	-
<b>Total for Estimated Appropriations</b>	<b>\$100,554.00</b>	<b>\$88,886.00</b>	<b>\$88,647.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$100,554.00</b>	<b>\$88,886.00</b>	<b>\$88,647.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$371,364.75	\$694,795.10	\$698,783.07
<b>Total for Cash</b>	<b>\$371,364.75</b>	<b>\$694,795.10</b>	<b>\$698,783.07</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	\$323,070.00	-	-
<b>Total for Due From Other Funds</b>	<b>\$323,070.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$694,434.75</b>	<b>\$694,795.10</b>	<b>\$698,783.07</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$694,434.75</b>	<b>\$694,795.10</b>	<b>\$698,783.07</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Other Liabilities</b>			
690 - Overpayments and Clearing Account	-	-	\$0.00
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$694,434.75	\$694,795.10	\$698,783.07
<b>Total for Assigned Fund Balance</b>	<b>\$694,434.75</b>	<b>\$694,795.10</b>	<b>\$698,783.07</b>
<b>Total for Fund Balance</b>	<b>\$694,434.75</b>	<b>\$694,795.10</b>	<b>\$698,783.07</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$694,434.75</b>	<b>\$694,795.10</b>	<b>\$698,783.07</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Real Property Taxes</b>			
1001 - Real Property Taxes	\$341,720.00	\$347,948.75	\$359,063.75
<b>Total for Real Property Taxes</b>	<b>\$341,720.00</b>	<b>\$347,948.75</b>	<b>\$359,063.75</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$88.41	\$1,462.03	\$631.80
<b>Total for Use of Money and Property</b>	<b>\$88.41</b>	<b>\$1,462.03</b>	<b>\$631.80</b>
<b>Total for Revenues</b>	<b>\$341,808.41</b>	<b>\$349,410.78</b>	<b>\$359,695.55</b>
<b>Total for Revenues and Other Sources</b>	<b>\$341,808.41</b>	<b>\$349,410.78</b>	<b>\$359,695.55</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$300,000.00	\$300,000.00	\$295,000.00
97107 - Serial Bonds - Debt Interest	\$42,168.76	\$53,398.75	\$45,524.92
<b>Total for Debt Service</b>	<b>\$342,168.76</b>	<b>\$353,398.75</b>	<b>\$340,524.92</b>
<b>Total for Expenditures</b>	<b>\$342,168.76</b>	<b>\$353,398.75</b>	<b>\$340,524.92</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$342,168.76</b>	<b>\$353,398.75</b>	<b>\$340,524.92</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$694,795.93	\$698,783.90	\$698,501.27
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$18,888.00
8022 - Restated Fund Balance - Beginning of Year	\$694,795.93	\$698,783.90	\$679,613.27
Add Revenues and Other Sources	\$341,808.41	\$349,410.78	\$359,695.55
Deduct Expenditures and Other Uses	\$342,168.76	\$353,398.75	\$340,524.92
8029 - Fund Balance - End of Year	\$694,435.58	\$694,795.93	\$698,783.90

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$286,631.00	\$341,720.00	\$347,949.00
1299 - Est Rev - Departmental Income	-	\$450.00	\$450.00
<b>Total for Estimated Revenue</b>	<b>\$286,631.00</b>	<b>\$342,170.00</b>	<b>\$348,399.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$286,631.00</b>	<b>\$342,170.00</b>	<b>\$348,399.00</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2021	12/31/2020	12/31/2019
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
9899 - App - Debt Service	\$286,631.00	\$342,170.00	\$348,399.00
<b>Total for Estimated Appropriations</b>	<b>\$286,631.00</b>	<b>\$342,170.00</b>	<b>\$348,399.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$286,631.00</b>	<b>\$342,170.00</b>	<b>\$348,399.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**TA - Agency  
Statement of Net Position**

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$0.00	\$111,723.30	\$45,299.20
<b>Total for Cash</b>	<b>\$0.00</b>	<b>\$111,723.30</b>	<b>\$45,299.20</b>
<b>Due From Other Funds</b>			
391 - Due From Other Funds	\$0.00	\$4,956.20	\$4,406.20
<b>Total for Due From Other Funds</b>	<b>\$0.00</b>	<b>\$4,956.20</b>	<b>\$4,406.20</b>
<b>Other</b>			
489 - Miscellaneous Current Assets <i>Miscellaneous Current Assets</i>	\$0.00	-	-
<b>Total for Other</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$0.00</b>	<b>\$116,679.50</b>	<b>\$49,705.40</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$116,679.50</b>	<b>\$49,705.40</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**TA - Agency  
Statement of Net Position**

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Payroll Liabilities</b>			
710 - Consolidated Payroll	\$0.00	\$3.00	\$3.00
721 - NYS Income Tax	\$0.00	-	-
723 - Income Executions	\$0.00	-	-
726 - Social Security Tax	\$0.00	\$72.82	\$72.82
<b>Total for Payroll Liabilities</b>	<b>\$0.00</b>	<b>\$75.82</b>	<b>\$75.82</b>
<b>Due To Other Funds</b>			
630 - Due To Other Funds	\$0.00	\$91,667.77	\$10,652.15
<b>Total for Due To Other Funds</b>	<b>\$0.00</b>	<b>\$91,667.77</b>	<b>\$10,652.15</b>
<b>Due To Other Governments</b>			
718 - State Retirement	\$0.00	\$2,890.63	\$0.00
<b>Total for Due To Other Governments</b>	<b>\$0.00</b>	<b>\$2,890.63</b>	<b>\$0.00</b>
<b>Other Deposits</b>			
730 - Guaranty & Bid Deposits	\$0.00	\$14,174.03	\$10,874.03
<b>Total for Other Deposits</b>	<b>\$0.00</b>	<b>\$14,174.03</b>	<b>\$10,874.03</b>
<b>Other Liabilities</b>			
716 - Individual Retirement Account	\$0.00	\$178.33	\$19,791.65
717 - Deferred Compensation	\$0.00	\$4,171.09	-

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

**TA - Agency  
 Statement of Net Position**

	12/31/2020	12/31/2019	12/31/2018
720 - Group Insurance	\$0.00	\$2,462.91	\$5,208.90
724 - Association and Union Dues	\$0.00	\$1,058.92	\$352.85
785 - Other Funds	-	\$0.00	\$2,750.00
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$7,871.25</b>	<b>\$28,103.40</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$116,679.50</b>	<b>\$49,705.40</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$0.00</b>	<b>\$116,679.50</b>	<b>\$49,705.40</b>

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	\$1,135.30	\$1,135.30	-
<b>Total for Cash</b>	<b>\$1,135.30</b>	<b>\$1,135.30</b>	
<b>Total for Assets</b>	<b>\$1,135.30</b>	<b>\$1,135.30</b>	
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,135.30</b>	<b>\$1,135.30</b>	

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Other Liabilities</i>	\$1,135.30	\$1,135.30	-
<b>Total for Other Liabilities</b>	<b>\$1,135.30</b>	<b>\$1,135.30</b>	
<b>Total for Liabilities</b>	<b>\$1,135.30</b>	<b>\$1,135.30</b>	
<b>Net Position</b>			
<b>Net Position</b>			
923 - Net Assets Restricted for Other Purposes	-	\$0.00	-
<b>Total for Net Position</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total for Net Position</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$1,135.30</b>	<b>\$1,135.30</b>	

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Revenues</b>			
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	

Town of Whitestown  
 Annual Financial Report  
 For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	-
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	-
Add Revenues and Other Sources	\$0.00	\$0.00	-
Deduct Expenditures and Other Uses	\$0.00	\$0.00	-
8029 - Net Position - End of Year	\$0.00	\$0.00	-

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Fixed Assets (net)</b>			
101 - Land	\$1,381,818.00	\$1,057,050.00	\$1,057,050.00
102 - Buildings	\$5,205,710.00	\$5,205,710.00	\$5,275,868.00
104 - Machinery and Equipment	\$7,174,525.00	\$6,937,705.00	\$6,011,858.00
106 - Infrastructure	\$2,620,829.00	\$2,581,825.00	\$2,544,085.00
112 - Accumulated Depreciation Buildings	(\$4,027,647.00)	(\$3,866,532.00)	\$3,721,030.00
114 - Accumulated Depreciation Machinery and Equipment	(\$4,223,588.00)	(\$3,833,713.00)	\$3,341,855.00
116 - Accumulated Depreciation Infrastructure	(\$725,215.00)	(\$520,229.00)	\$455,391.00
<b>Total for Fixed Assets (net)</b>	<b>\$7,406,432.00</b>	<b>\$7,561,816.00</b>	<b>\$22,407,137.00</b>
<b>Total for Assets</b>	<b>\$7,406,432.00</b>	<b>\$7,561,816.00</b>	<b>\$22,407,137.00</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$7,406,432.00</b>	<b>\$7,561,816.00</b>	<b>\$22,407,137.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

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

	12/31/2020	12/31/2019	12/31/2018
<b>Liabilities and Deferred Inflows of Resources</b>			
<b>Liabilities</b>			
<b>Bond And Long Term Liabilities</b>			
628 - Bonds Payable	\$1,010,000.00	\$1,360,000.00	\$1,705,000.00
629 - Bond Interest and Matured Bonds Payable	-	\$0.00	-
<b>Total for Bond And Long Term Liabilities</b>	<b>\$1,010,000.00</b>	<b>\$1,360,000.00</b>	<b>\$1,705,000.00</b>
<b>Notes Payable</b>			
619 - State or Authority Loans Payable	\$223,660.32	\$286,831.00	\$349,107.00
623 - Term Bonds Payable	-	\$0.00	-
626 - Bond Anticipation Notes Payable	-	-	\$0.00
<b>Total for Notes Payable</b>	<b>\$223,660.32</b>	<b>\$286,831.00</b>	<b>\$349,107.00</b>
<b>Other Liabilities</b>			
638 - Net Pension Liability Proportionate Share	\$2,705,847.00	\$728,237.00	\$363,159.00
683 - Other Post Employment Benefits	\$12,190,165.00	\$9,438,182.00	-
685 - Installment Purchase Contract Debt	\$18,447.00	\$37,162.38	\$130,150.00
687 - Compensated Absences	\$299,277.90	\$289,733.00	-
689 - Other Long Term Debt	-	\$0.00	-
<b>Total for Other Liabilities</b>	<b>\$15,213,736.90</b>	<b>\$10,493,314.38</b>	<b>\$493,309.00</b>
<b>Total for Liabilities</b>	<b>\$16,447,397.22</b>	<b>\$12,140,145.38</b>	<b>\$2,547,416.00</b>
<b>Total for Liabilities and Deferred Inflows of Resources</b>	<b>\$16,447,397.22</b>	<b>\$12,140,145.38</b>	<b>\$2,547,416.00</b>

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness

Town of Whitestown  
Annual Financial Report  
For the Fiscal Period 01/01/2020 - 12/31/2020

**Statement of Indebtedness  
Debt Summary**

<b>Debt Type</b>	<b>Beginning Balance</b>	<b>Debt Issued</b>	<b>Principal Paid</b>	<b>Redeemed from Bond Proceeds</b>	<b>Prior Year Adjustment</b>	<b>Accreted Interest</b>	<b>Ending Balance</b>
Installment Purchase Contract	\$37,162.68	\$0.00	\$18,932.38	\$0.00	\$216.72	\$0.00	\$18,447.02
Bond Anticipation Note	\$770,500.00	\$185,746.00	\$182,000.00	\$0.00	\$0.00	\$0.00	\$774,246.00
Bond	\$1,360,000.00	\$0.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$1,010,000.00
State or Authority Loan	\$286,850.93	\$0.00	\$63,190.61	\$0.00	\$0.00	\$0.00	\$223,660.32
<b>Total</b>	<b>\$2,454,513.61</b>	<b>\$185,746.00</b>	<b>\$614,122.99</b>	<b>\$0.00</b>	<b>\$216.72</b>	<b>\$0.00</b>	<b>\$2,026,353.34</b>