

Annual Financial Report

INDIANA Gateway for government units



Indiana State Board of Accounts

2024

WESTCHESTER TOWNSHIP

Porter County

Not Submitted

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

Some information that rolled over from the previous year, such as grants, will print on this report until the AFR is submitted even if they do not apply to the current year. After the AFR is submitted, this information will not be on the report.



**Westchester Township, Porter County, Indiana
Annual Financial Report - 2024
Cash & Investments Combined Statement**

Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
		Jan. 1, 2024			Dec. 31, 2024
Governmental Activities					
0061	Rainy Day	\$25,858.34	\$0.00	\$0.00	\$25,858.34
0101	Township	\$55,642.97	\$67,480.61	\$52,310.86	\$70,812.72
1111	Fire Fighting	\$13,330.21	\$59,626.77	\$65,000.00	\$7,956.98
1182	Levy Excess	\$2,500.90	\$0.00	\$0.00	\$2,500.90
1190	Cumulative Fire	\$141,813.87	\$38,473.47	\$8,927.54	\$171,359.80
840	Township Assistance	\$67,218.38	\$46,190.38	\$40,431.55	\$72,977.21
	GRAND TOTAL	\$306,364.67	\$211,771.23	\$166,669.95	\$351,465.95

**Westchester Township, Porter County, Indiana
Detailed Receipts 2024**

Governmental Activities	Township	General Property Taxes	\$63,321.46
		Financial Institution Tax distribution	\$5.79
		Vehicle/Aircraft Excise Tax Distribution	\$3,287.53
		Commercial Vehicle Excise Tax Distribution (CVET)	\$365.08
		State, Federal, and Local Payments in Lieu of Taxes	\$432.74
		Total Taxes and Intergovernmental	\$67,412.60
		Earnings on Investments and Deposits	\$4.31
		Refunds and Reimbursements	\$63.70
		Total Other Receipts	\$68.01
		Total Township	\$67,480.61
	Fire Fighting	General Property Taxes	\$50,542.48
		Financial Institution Tax distribution	\$69.47
		Vehicle/Aircraft Excise Tax Distribution	\$8,988.69
		Commercial Vehicle Excise Tax Distribution (CVET)	\$26.13
		Total Taxes and Intergovernmental	\$59,626.77
		Total Fire Fighting	\$59,626.77
	Cumulative Fire	General Property Taxes	\$32,611.93
		Financial Institution Tax distribution	\$44.83
		Vehicle/Aircraft Excise Tax Distribution	\$5,799.84
		Commercial Vehicle Excise Tax Distribution (CVET)	\$16.87
		Total Taxes and Intergovernmental	\$38,473.47
		Total Cumulative Fire	\$38,473.47
	Township Assistance	General Property Taxes	\$41,611.25
		Financial Institution Tax distribution	\$3.81
		Vehicle/Aircraft Excise Tax Distribution	\$2,160.40
		Commercial Vehicle Excise Tax Distribution (CVET)	\$239.92
		Total Taxes and Intergovernmental	\$44,015.38
		Refunds and Reimbursements	\$2,175.00
		Total Other Receipts	\$2,175.00
		Total Township Assistance	\$46,190.38
Total Governmental Activities			\$211,771.23

**Westchester Township, Porter County, Indiana
Disbursements by Fund - 2024**

Governmental Activities	Township		\$35,041.83
		Salaries and Wages	
		Employee Benefits	\$2,558.87
		Total Personal Services	\$37,600.70
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		Office Supplies	\$836.92
		Operating Supplies	\$698.02
		Other Supplies	\$382.43
		Total Supplies	\$1,917.37
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		Professional Services	\$2,600.00
		Communication and Transportation	\$2,021.61
		Printing and Advertising	\$1,222.29
		Insurance	\$1,882.00
		Rentals	\$1,500.00
		Other Services and Charges	\$2,623.50
		Total Services and Charges	\$11,849.40
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		Machinery, Equipment, and Vehicles	\$943.39
		Total Capital Outlays	\$943.39
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	Total Township		\$52,310.86
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	Fire Fighting	Professional Services	\$65,000.00
		Total Services and Charges	\$65,000.00
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	Total Fire Fighting		\$65,000.00
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	Cumulative Fire	Machinery, Equipment, and Vehicles	\$8,927.54
		Total Capital Outlays	\$8,927.54
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	Total Cumulative Fire		\$8,927.54
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	Township Assistance	Salaries and Wages	\$4,992.00
		Employee Benefits	\$381.84
		Total Personal Services	\$5,373.84
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Governmental Activities	Township Assistance	Office Supplies	\$194.92
		Total Supplies	\$194.92
		Rentals	\$1,500.00
		Total Services and Charges	\$1,500.00
		Housing	\$16,065.00
		Utilities	\$16,097.79
		Funerals, Burials, Cremations	\$1,200.00
		Total Township Assistance	\$33,362.79
	Total Township Assistance		\$40,431.55
Total Governmental Activities			\$166,669.95

**Westchester Township, Porter County, Indiana
Township Disbursements - 2024**

Fund Name	Category	Paid To	Amount
Township	Personal Services	Workforce Development	\$56.36
	Personal Services	Linda Brackney	\$4,992.00
	Personal Services	LeeAnn Foster	\$1,020.00
	Personal Services	Suzanne Philbrick	\$24,000.00
	Personal Services	Debbie Dean	\$300.00
	Personal Services	IRS	\$2,667.66
	Personal Services	IDOR	\$4.68
	Personal Services	Scott Ness	\$60.00
	Personal Services	Robin Chubb	\$500.00
	Personal Services	Cheryl Evans	\$1,500.00
	Personal Services	Barbara J. Stroud	\$1,500.00
	Personal Services	Calvin Chubb	\$1,000.00
		Total Personal Services	
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	Supplies	'Staples	\$352.05
	Supplies	Datagraphics	\$383.20
	Supplies	Pulse Technology	\$672.68
	Supplies	Boyce Forms	\$879.44
		Total Supplies	\$2,287.37
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	Services and Charges	Westchester Public Library	\$1,500.00
	Services and Charges	Postmaster	\$301.99
	Services and Charges	Frontier	\$1,529.62
	Services and Charges	Hurd Media	\$82.95
	Services and Charges	Brainstorm Computers	\$137.25
	Services and Charges	Smith Constructions	\$90.00
	Services and Charges	Michael Haney	\$100.00
	Services and Charges	Datamine	\$875.00
	Services and Charges	Anton Insurance	\$1,486.00
	Services and Charges	PIE Insurance	\$276.00
	Services and Charges	Go Daddy	\$44.34
	Services and Charges	Insurance	\$120.00
	Services and Charges	Smith Legal Group	\$2,600.00

Fund Name	Category	Paid To	Amount
Township	Services and Charges	Audit Fee	\$2,473.50
		Total Services and Charges	\$11,616.65
	Capital Outlays	Staples	\$171.19
	Capital Outlays	Brainstorm Computers	\$634.95
		Total Capital Outlays	\$806.14
		Total Township	\$52,310.86
Fire Fighting	Services and Charges	TOWN OF CHESTERTON	\$24,635.00
	Services and Charges	TOWN OF PORTER	\$7,865.00
	Services and Charges	TOWN OF CHESTERTON	\$24,635.00
	Services and Charges	TOWN OF PORTER	\$7,865.00
		Total Services and Charges	\$65,000.00
		Total Fire Fighting	\$65,000.00
Cumulative Fire	Capital Outlays	ESO SOLUTIONS	\$1,633.00
	Capital Outlays	ESO SOLUTIONS	\$1,633.00
	Capital Outlays	ESP SOLUTIONS	\$5,661.54
		Total Capital Outlays	\$8,927.54
		Total Cumulative Fire	\$8,927.54
Township Assistance	Personal Services	Linda Brackney	\$4,992.00
	Personal Services	IRS	\$381.84
		Total Personal Services	\$5,373.84
	Supplies	Boyce Systems	\$194.92
		Total Supplies	\$194.92
	Services and Charges	Westchester Public Library	\$1,500.00
		Total Services and Charges	\$1,500.00
	Township Assistance	Town of Porter	\$1,673.99
	Township Assistance	NIPSCO	\$11,788.90
	Township Assistance	Orchard Apt.s	\$3,915.00
	Township Assistance	Oak Tree Village	\$4,500.00
	Township Assistance	Rose Real Estate	\$450.00
	Township Assistance	Jody Bennett	\$450.00
	Township Assistance	Chesterton Utilities	\$1,142.90
	Township Assistance	Susan Davison	\$450.00

Fund Name	Category	Paid To	Amount
Township Assistance	Township Assistance	Home Depot	\$400.00
	Township Assistance	Daniel Hayes	\$450.00
	Township Assistance	Aspen Pines Apt.s	\$450.00
	Township Assistance	John Medanich	\$450.00
	Township Assistance	Larry Washington	\$450.00
	Township Assistance	Rainbow MHP	\$1,350.00
	Township Assistance	White Love Funeral Home	\$600.00
	Township Assistance	Real Property Management	\$450.00
	Township Assistance	Pawlicki Properties	\$450.00
	Township Assistance	Shadyside MHP	\$450.00
	Township Assistance	Abbey Lane Apt.s	\$450.00
	Township Assistance	Mobile Home Furnace	\$450.00
	Township Assistance	Bulldog Holdings LLC	\$450.00
	Township Assistance	IN American Water	\$192.00
	Township Assistance	Jonathon Fairall	\$450.00
	Township Assistance	Elena Nelson	\$450.00
	Township Assistance	CRD Mechanical	\$450.00
	Township Assistance	Lakeview Funeral Home	\$600.00
		Total Township Assistance	\$33,362.79
		Total Township Assistance	\$40,431.55
		GRAND TOTAL	\$166,669.95

**Westchester Township, Porter County, Indiana
Disbursements by Fund with Departments - 2024**

Governmental Activities	Township	No Department	Salaries and Wages	\$35,041.83
			Employee Benefits	\$2,558.87
Total Personal Services				\$37,600.70
			Office Supplies	\$836.92
			Operating Supplies	\$698.02
			Other Supplies	\$382.43
Total Supplies				\$1,917.37
			Professional Services	\$2,600.00
			Communication and Transportation	\$2,021.61
			Printing and Advertising	\$1,222.29
			Insurance	\$1,882.00
			Rentals	\$1,500.00
			Other Services and Charges	\$2,623.50
Total Services and Charges				\$11,849.40
			Machinery, Equipment, and Vehicles	\$943.39
Total Capital Outlays				\$943.39
Total No Department				\$52,310.86
	Total Township			\$52,310.86
Total Governmental Activities Disbursements for Funds with Departments				\$52,310.86

Westchester Township, Porter County, Indiana
Fund Type Schedule 2024

Fund Type	Local Fund	Standard Fund
1 - General Fund	0101 - Township	101008 - Township
2 - Special Revenue	0061 - Rainy Day	102194 - Rainy Day
2 - Special Revenue	1111 - Fire Fighting	102087 - Firefighting
2 - Special Revenue	1182 - Levy Excess	102351 - Levy Excess
2 - Special Revenue	840 - Township Assistance	102086 - Township Assistance
4 - Capital Projects	1190 - Cumulative Fire	104026 - Cumulative Fire

Westchester Township, Porter County, Indiana
Debt Statement - 2024

GRAND TOTAL

\$0.00

Beginning Principal
Balance as of

Additions

Reductions

Ending Principal
Balance as of

Principal

GRAND TOTAL

Westchester Township, Porter County, Indiana
Deficit Fund Balances - 2024

Ending Cash and
Investment Balance

Enterprise Name Fund Name

Total deficit fund balances

**Westchester Township, Porter County, Indiana
Leases 2024**

	Lessor	Description or Purpose	Annual Lease Payment Due	Lease Beginning Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
						GRAND TOTAL

**Westchester Township, Porter County, Indiana
Transfer Report - 2024**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Total Transfers Out		Total Transfers In	

**Westchester Township, Porter County, Indiana
Capital Assets 2024**

Government or Enterprise		Beginning Balance as of January 1, 2024	Additions	Reductions	Ending Balance as of December 31, 2024
Governmental Activities - Non-Depreciable Assets	Land	\$0.00	\$0.00	\$0.00	\$0.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00	\$0.00
Governmental Activities - Depreciable Assets	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$3,148.20	\$0.00	\$0.00	\$3,148.20
	Books and Other	\$10.00	\$0.00	\$0.00	\$10.00
	Total	\$3,158.20	\$0.00	\$0.00	\$3,158.20
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00	\$0.00

**Westchester Township, Porter County, Indiana
Accounts Payable/Receivable Statement - 2024**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$0.00	\$0.00

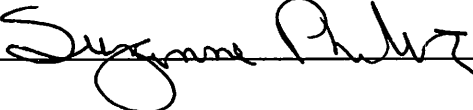
Prescribed by the State Board of Accounts Form TA-7 (Revised 2005)
Westchester Township, Porter County, Indiana
TOWNSHIP ASSISTANCE STATISTICAL REPORT (IC 12-20-28-3)
FOR THE PERIOD ENDING DECEMBER 31, 2024

Name of Township Trustee	Suzanne Philbrick
Phone Number	219-926-1405
1. Total number of requests for Township Assistance	324
2.(A) Total number of recipients of Township Assistance	300
2.(B) Total number of households containing recipients of Township Assistance	128
2.(C) Total number of individuals denied Township Assistance	5
3.(A) Total value of benefits provided to recipients of Township Assistance	\$35,363.00
3.(B) Total value of benefits denied to individuals applying for Township Assistance	\$400.00
4. Total value of benefits provided through efforts of township staff from sources other than township funds	\$76,000.00
5.(A) Total number receiving utility assistance - recipients	135
5.(A)(i) Total number receiving utility assistance - households	76
5.(B) Total number of recipients assisted by township staff in receiving utility assistance from sources other than township funds	165
6.(i) Total value of benefits provided for payment of utilities - township	\$16,098.00
6.(ii) Total value of benefits provided for payment of utilities - nontownship sources	\$60,500.00
6.(iii) Total value of all benefits provided for payment of utilities	\$76,598.00
7.(A) Total number receiving housing assistance - recipients	136
7(A)(i) Total number receiving housing assistance - households	80
7.(B) Total number of recipients assisted by township staff in receiving housing assistance from sources other than township funds	128
8.(i) Total value of benefits provided for housing assistance - township	\$16,065.00
8.(ii) Total value of benefits provided for housing assistance - nontownship sources	\$70,200.00
8.(iii) Total value of all benefits provided for payment of housing assistance	\$86,265.00
9.(A) Total number receiving food assistance - recipients	160
9.(A)(i) Total number receiving food assistance - households	80
9.(B) Total number of recipients assisted by township staff in receiving food assistance from sources other than township funds	170
10.(i) Total value provided for food assistance - township	\$2,000.00
10.(ii) Total value provided for food assistance - nontownship sources	\$55,000.00

10.(iii) Total value of all food assistance provided	\$57,000.00
11.(A) Total number provided health care - recipients	5
11.(A)(i) Total number provided health care - households	2
11.(B) Number of recipients assisted by township staff in receiving health care assistance from sources other than township funds	15
12.(i) Total value of health care provided - township	\$500.00
12.(ii) Total value of health care provided - nontownship sources	\$3,000.00
12.(iii) Total value of all health care provided	\$3,500.00

13. Total number of funerals, burials and cremations	2
14.(A) Total actual value of funerals, burials and cremations	\$4,000.00
14.(B)(i) Total paid by township funds for funerals, burials and cremations	\$1,200.00
14.(B)(ii) Difference between actual value and amount paid by township funds for funerals, burials and cremations	\$2,800.00
15.(A) Total number of nights of emergency shelter provided to the homeless	30
15.(B) Total number of nights of emergency shelter provided to the homeless through efforts of township staff from sources other than township funds	175
15.(C)(i) Total value of emergency shelter for homeless individuals - township	\$4,000.00
15.(C)(ii) Total value of emergency shelter for homeless individuals - nontownship sources	\$8,000.00
15.(C)(iii) Total value of all emergency shelter provided for homeless individuals	\$12,000.00
16.(A) Total number of referrals of township assistance applicants to other programs	500
16.(B) Total value of township services in making referrals to other programs	\$5,500.00
17. Total number of training programs or job placements found for township assistance recipients with assistance of township trustee	35
18. Number of hours spent by township assistance recipients at workfare	2500
19.(i) Total value of services provided by workfare to the township	\$0.00
19.(ii) Total value of services provided by workfare to other agencies	\$500.00
19.(iii) Total value of all services provided by workfare	\$500.00
20.(A) Total amount of reimbursement for assistance received from recipients	\$0.00
20.(B) Total amount of reimbursement for assistance received from members of recipients' households	\$0.00
20.(C) Total amount of reimbursement for assistance received from recipients' estates	\$0.00

21. Total amount of reimbursement for assistance received from medical programs under IC 12-20-16-2(e)	\$0.00
22.(A) Total number of individuals assisted through a representative payee program	1
22.(B) Total amount of funds processed through the representative payee program that are not township funds	\$3,400.00
23.(A) Total number of individuals assisted through special nontraditional programs provided through the township without the expenditure of township funds	6
23.(B) Total amount of nontownship funds used to provide the special nontraditional programs	\$8,500.00
24.(A)(i) Total number of hours an investigator of Township Assistance spends on case management services - recipients	1000
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	350
24.(B) Total value of case management services provided	\$1,500.00
25. Total number of housing inspections performed by the township	1

DATE 1/29/2025 TRUSTEE'S SIGNATURE 

The State Board of Accounts is of the audit position, with the concurrence of the Attorney for the Township Trustees Association, the following procedures should be followed for a consistent compilation and completion of Township Assistance Form TA-7.

When completing the form please keep in mind reconciliation or cross-checking cannot, necessarily, be achieved; i.e., Total Value of Benefits Provided TOWNSHIP ASSISTANCE Recipients (Item 3), will not necessarily be the summation of Total Value of Benefits Provided for Utilities (Item 6 (i)); Total Value of Benefits Provided for Housing Assistance (Item 8 (i)); Total Value of Food Assistance Provided (Item 10 (i)); and, Total Value of Health Care Provided (Item 12 (i)); because IC 12-20-28-3 does not specifically require separate reporting of certain Township Assistance provided by townships; i.e., clothing, household supplies, transportation, etc.

**Westchester Township, Porter County, Indiana
Pensions - 2024**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund		X
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X

CERTIFICATION

State of Indiana

SS:
Porter County

I, Suzanne Philbrick, Trustee of WESTCHESTER TOWNSHIP, Porter County, Indiana, do solemnly affirm under the penalty of perjury that the preceding report contains the information required by Indiana code 36-6-4-13, and is, true and correct; that the amounts with which I am charged in this report are all of the amounts received by me; and that the various items of expenditures credited have been fully paid in the amounts stated; that such payments were made without express or implied agreement that any portion thereof shall be retained by or repaid to me or to any other person. A complete abstract that contains the statements required under Indiana Code 36-6-4-13(a)(5) and (a)(6) is available for inspection in the county auditor's office.

I further affirm that a complete and detailed annual report, together with all accompanying vouchers showing the names of persons having been paid money by the township, have been filed as required by law in the office of the County Auditor, and that copies of such annual report are in custody of the Township Board and the State Board of Accounts. Said report is subject to inspection by any taxpayer of the township.

Suzanne Philbrick (sign)
WESTCHESTER TOWNSHIP Trustee

Telephone: 219-926-1405

Date this report was to be published: _____

Subscribed and sworn (or affirmed) to before me, the Chairman of the Township Board of WESTCHESTER TOWNSHIP at its annual meeting, this 29th day of January, 2025.

[Signature] (sign)
Township Board Chairman

OPTION 1

This report was received, accepted, and approved by the Township Board at its annual meeting, this 29th day of January, 2025.

Township Board:
[Signature] (sign)
[Signature] (sign)
[Signature] (sign)

OPTION 2

This report was received, accepted, and approved except for the following part(s) _____ by the following Township Board Member(s) at its annual meeting, this _____ day of _____, 2025.

(sign)

(sign)

(sign)

Only include option 1 or option 2 above in your advertising, not both.
Use option 1 where the Township Board approves the annual report.
Use option 2 where a member or all members of the Township Board disapprove(s) part or all of the annual report.