

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF ORLEANS

ORANGE COUNTY, INDIANA

January 1, 2018 to December 31, 2022



FILED

02/13/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Robert F. Henderson, Jr.	01-01-18 to 12-31-24
President of the Town Council	Michael H. Fields	01-01-18 to 12-31-19
	John H. Lindley	01-01-20 to 12-31-20
	Randy Clark	01-01-21 to 12-31-21
	John F. Noblitt	01-01-22 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF ORLEANS, ORANGE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Orleans (Town), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2022, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Town for the period of January 1, 2018 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2018 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 7, 2024

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

The financial statements and accompanying notes were approved by management of the Town. The financial statements and notes are presented as intended by the Town.

The Town's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Town's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the Town. It is presented as intended by the Town.

TOWN OF ORLEANS
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	
GENERAL FUND	\$ 404,311	\$ 3,698,455	\$ 3,765,848	\$ 336,918	\$ 1,059,947	\$ 923,381	\$ 473,484
MOTOR VEHICLE HIGHWAY	194,987	111,236	114,819	191,404	74,846	165,989	100,261
LOCAL ROAD & STREET	46,991	176,394	9,542	213,843	19,249	12,940	220,152
AVIATION	77,870	17,539	29,857	65,552	7,163	4,960	67,755
MVH RESTRICTED FUND	-	-	-	-	72,948	-	72,948
EDIT	472,368	119,589	145,607	446,350	207,355	129,562	524,143
LOIT Special Distribution	34,854	-	-	34,854	-	-	34,854
CUM CAP IMP - CIG TAX	33,831	5,007	9,811	29,027	4,893	2,940	30,980
CUM CAP DEVELOPMENT	287,043	40,206	61,154	266,095	32,305	-	298,400
TIF - Allocation Fund	71,697	-	10,263	61,434	30,215	22,946	68,703
LOCAL LAW ENF CONT ED	18,356	12,827	7,948	23,235	5,530	5,973	22,792
BICENTENTIAL SULPHUR WELL PARK	-	3,610	-	3,610	-	-	3,610
CEMETERY	11,783	64,025	47,506	28,302	53,036	29,755	51,583
PARK NONREVERT OPERATIN	9,314	5,901	-	15,215	700	-	15,915
TOWN MEMORIAL	3,360	-	3,360	-	-	-	-
CONGRESS SQUARE STAGE PROJECT	13,250	-	5,000	8,250	-	8,250	-
RIVERBOAT	1,692,023	1,014,420	1,136,234	1,570,209	587,740	965,041	1,192,908
RAINY DAY	75,773	-	-	75,773	-	-	75,773
LIT - PUBLIC SAFETY FUNDING	-	117,056	-	117,056	188,141	143,878	161,319
COMMUNITY CROSSING GRANT	-	409,758	409,758	-	-	-	-
VETERANS MEMORIAL FUND	15,689	100	288	15,501	300	467	15,334
CUMULATIVE SEWER	4,138	-	-	4,138	-	-	4,138
DOGWOOD TREE DONATION	250	-	250	-	-	-	-
DALLAS TYLER	7,484	1,218	-	8,702	710	-	9,412
PIRSCH DONATIONS	11,353	2,275	-	13,628	3,231	3,133	13,726
PAYROLL	23,682	481,963	482,039	23,606	470,800	470,924	23,482
PAYROLL-FEDERAL	-	50,510	50,510	-	55,450	55,450	-
PAYROLL FICA/MEDICARE	3,331	91,728	95,059	-	96,379	96,379	-
PAYROLL STATE	2,150	20,467	20,950	1,667	22,880	24,547	-

TOWN OF ORLEANS
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
PAYROLL COUNTY	825	9,939	9,961	803	10,135	10,938	-
PAYROLL PERF	-	77,636	77,636	-	81,346	81,346	-
PAYROLL HOOSIER START	-	1,040	1,040	-	1,040	1,040	-
PAYROLL AFLAC	272	2,240	2,340	172	2,554	2,456	270
PAYROLL HEALTH INSURANCE	6,524	21,865	24,601	3,788	19,874	21,218	2,444
PAYROLL ONE AMERICA	70	3,640	3,710	-	3,640	3,640	-
PAYROLL LIBERTY NATIONAL	546	1,937	2,437	46	1,266	1,302	10
CEMETERY PERP. CARE	172,481	6,900	-	179,381	13,200	-	192,581
CEMETERY DONATIONS	9,675	41	-	9,716	-	-	9,716
PETTY CASH/CASH DRAWER	200	-	-	200	-	-	200
SEWAGE OPERATION & MAINTENANCE	2,530	992,538	877,036	118,032	725,843	612,128	231,747
SEWER METER DEPOSIT	48,431	6,090	3,892	50,629	5,560	3,284	52,905
SEWAGE SINKING BOND & INTEREST RESERVE	-	250,026	233,635	16,391	232,255	232,255	16,391
FLEET FUEL CLEARING	-	19,486	19,486	-	17,801	17,801	-
OCRA	5,500	-	5,500	-	-	-	-
SEWAGE SINKING DEBT SERVICE RESERVE	235,639	501,000	500,000	236,639	250,000	-	486,639
SEWAGE IMPROVEMENTS FUND	38,757	-	-	38,757	150,000	-	188,757
SEWER ASSET REPLACEMENT RESERVE FUND	61,648	15,000	-	76,648	-	-	76,648
WATER OPERATION & MAINTENANCE	398,456	1,234,156	1,085,284	547,328	708,502	869,018	386,812
WATER METER DEPOSIT	53,284	6,720	4,262	55,742	6,330	3,586	58,486
WATER BOND & INTEREST	86,796	-	-	86,796	-	-	86,796
WATER DEPRECIATION	10,546	-	-	10,546	150,000	-	160,546
Totals	<u>\$ 4,648,068</u>	<u>\$ 9,594,538</u>	<u>\$ 9,256,623</u>	<u>\$ 4,985,983</u>	<u>\$ 5,373,164</u>	<u>\$ 4,926,527</u>	<u>\$ 5,432,620</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORLEANS
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
GENERAL FUND	\$ 473,484	\$ 1,002,457	\$ 865,509	\$ 610,432	\$ 1,170,272	\$ 973,878	\$ 806,826
MOTOR VEHICLE HIGHWAY	100,261	53,215	149,927	3,549	77,568	50,840	30,277
LOCAL ROAD & STREET	220,152	15,542	164,871	70,823	17,229	20,617	67,435
AVIATION	67,755	8,614	4,427	71,942	12,010	15,655	68,297
MVH RESTRICTED FUND	72,948	33,148	-	106,096	44,931	60,790	90,237
EDIT	524,143	98,748	58,715	564,176	191,366	244,174	511,368
LOIT Special Distribution	34,854	-	-	34,854	-	-	34,854
CUM CAP IMP - CIG TAX	30,980	4,644	-	35,624	2,776	16,500	21,900
CUM CAP DEVELOPMENT	298,400	31,084	11,347	318,137	31,306	78,692	270,751
TIF - Allocation Fund	68,703	59,410	3,577	124,536	36,413	55,292	105,657
LOCAL LAW ENF CONT ED	22,792	2,096	-	24,888	3,333	3,754	24,467
CORONAVIRUS RELIEF FUND	-	-	-	-	239,883	-	239,883
BICENTENTIAL SULPHUR WELL PARK CEMETERY	3,610	-	-	3,610	-	-	3,610
PARK NONREVERT OPERATIN	51,583	48,121	22,284	77,420	53,757	65,248	65,929
SOFTWARE GRANT/HOOSIER UPLANDS	15,915	-	-	15,915	650	-	16,565
RIVERBOAT	-	-	-	-	14,000	14,000	-
RAINY DAY	1,192,908	525,870	292,791	1,425,987	325,262	369,682	1,381,567
LIT - PUBLIC SAFETY FUNDING	75,773	-	-	75,773	-	-	75,773
COMMUNITY CROSSING GRANT - 2021	161,319	188,681	109,415	240,585	196,211	78,023	358,773
VETERANS MEMORIAL FUND	-	300,790	77,333	223,457	259,562	504,213	(21,194)
CUMULATIVE SEWER	15,334	100	272	15,162	300	30	15,432
DALLAS TYLER	4,138	-	-	4,138	-	-	4,138
PIRSCH DONATIONS	9,412	1,526	-	10,938	807	120	11,625
PAYROLL	13,726	1,857	1,030	14,553	11,368	9,712	16,209
PAYROLL- FEDERAL	23,482	528,700	552,182	-	547,988	547,988	-
PAYROLL FICA/ MEDICARE	-	65,433	65,433	-	67,865	67,673	192
PAYROLL STATE	-	109,227	109,227	-	113,058	112,843	215
	-	24,593	24,593	-	25,158	22,802	2,356

TOWN OF ORLEANS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-20	Receipts	Disbursements	12-31-20	Receipts	Disbursements	12-31-21
PAYROLL COUNTY	-	11,311	11,311	-	11,731	10,670	1,061
PAYROLL PERF	-	91,736	91,736	-	95,459	95,299	160
PAYROLL HOOSIER START	-	1,060	1,060	-	1,040	1,040	-
PAYROLL AFLAC	270	3,553	3,756	67	3,855	3,538	384
PAYROLL HEALTH INSURANCE	2,444	23,619	23,025	3,038	36,456	36,433	3,061
PAYROLL ONE AMERICA	-	7,103	7,103	-	6,911	6,911	-
PAYROLL LIBERTY NATIONAL	10	1,179	1,178	11	1,408	1,246	173
PAYROLL BANK INTEREST FUND	-	6	-	6	7	-	13
CEMETERY PERP. CARE	192,581	9,750	-	202,331	6,300	-	208,631
CEMETERY DONATIONS	9,716	-	-	9,716	-	-	9,716
PETTY CASH/CASH DRAWER	200	-	-	200	-	-	200
SEWAGE OPERATION & MAINTENANCE	231,747	742,706	571,455	402,998	788,946	807,290	384,654
SEWER METER DEPOSIT	52,905	6,110	2,660	56,355	10,190	4,020	62,525
SEWAGE SINKING BOND & INTEREST RESERVE	16,391	214,452	230,843	-	350,024	348,659	1,365
FLEET FUEL CLEARING	-	14,438	16,786	(2,348)	23,882	26,464	(4,930)
SEWAGE SINKING DEBT SERVICE RESERVE	486,639	15,123	20	501,742	-	-	501,742
SEWAGE IMPROVEMENTS FUND	188,757	-	-	188,757	-	-	188,757
SEWER ASSET REPLACEMENT RESERVE FUND	76,648	-	-	76,648	-	-	76,648
WATER OPERATION & MAINTENANCE	386,812	720,833	621,190	486,455	821,454	616,003	691,906
WATER METER DEPOSIT	58,486	6,670	3,010	62,146	10,990	4,010	69,126
WATER BOND & INTEREST	86,796	3,848	-	90,644	-	-	90,644
WATER DEPRECIATION	160,546	-	-	160,546	-	-	160,546
Totals	<u>\$ 5,432,620</u>	<u>\$ 4,977,353</u>	<u>\$ 4,098,066</u>	<u>\$ 6,311,907</u>	<u>\$ 5,611,726</u>	<u>\$ 5,274,109</u>	<u>\$ 6,649,524</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORLEANS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL FUND	\$ 806,826	\$ 1,096,191	\$ 941,982	\$ 961,035
MOTOR VEHICLE HIGHWAY	30,277	50,962	81,231	8
LOCAL ROAD & STREET	67,435	17,922	5,510	79,847
AVIATION	68,297	9,404	6,627	71,074
AMERICAN RESCUE PLAN ACT	-	481,583	-	481,583
MVH RESTRICTED FUND	90,237	40,869	12,798	118,308
EDIT	511,368	171,153	101,268	581,253
LOIT Special Distribution	34,854	-	-	34,854
CUM CAP IMP - CIG TAX	21,900	3,826	-	25,726
CUM CAP DEVELOPMENT	270,751	48,707	1,472	317,986
COMMUNITY CROSSING GRANT - 2021 ROUND 2	(21,194)	176,997	155,803	-
LOCAL LAW ENF CONT ED	24,467	2,035	4,184	22,318
COMMUNITY CROSSING 2022 - 01 REJUV	-	18,885	18,885	-
PAYROLL	-	195,516	195,516	-
CORONAVIRUS RELIEF FUND	239,883	-	239,883	-
BICENTENTIAL SULPHUR WELL PARK	3,610	-	-	3,610
CEMETERY	65,929	31,063	60,002	36,990
PARK NONREVERT OPERATING	16,565	550	-	17,115
RIVERBOAT	1,381,567	298,934	513,584	1,166,917
RAINY DAY	75,773	-	-	75,773
LIT - PUBLIC SAFETY FUNDING	358,773	265,095	130,274	493,594
VETERANS MEMORIAL FUND	15,432	200	-	15,632
TIF - Allocation Fund	105,657	405	36,183	69,879
CUMULATIVE SEWER	4,138	-	-	4,138
DALLAS TYLER	11,625	1,042	120	12,547
PIRSCH DONATIONS	16,209	17,318	11,990	21,537
PAYROLL-FEDERAL	192	68,658	68,846	4
PAYROLL FICA/MEDICARE	215	113,540	113,755	-
PAYROLL STATE	2,356	26,526	28,882	-

TOWN OF ORLEANS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
PAYROLL COUNTY	1,061	11,801	12,862	-
PAYROLL INPRS	160	95,965	96,125	-
PAYROLL NATIONWIDE	-	380	380	-
PAYROLL AFLAC	384	3,855	4,227	12
PAYROLL HEALTH INSURANCE	3,061	22,918	24,487	1,492
PAYROLL ONE AMERICA	-	6,331	6,331	-
PAYROLL LIBERTY NATIONAL	173	1,654	1,824	3
PAYROLL BANK INTEREST FUND	13	8	-	21
CEMETERY PERP. CARE	208,631	8,117	-	216,748
CEMETERY DONATIONS	9,716	-	-	9,716
PETTY CASH/CASH DRAWER	200	-	-	200
PAYROLL DIRECT DEPOSIT	-	353,716	353,716	-
SEWAGE OPERATION & MAINTENANCE	384,654	777,177	791,942	369,889
SEWER METER DEPOSIT	62,525	9,576	7,188	64,913
SEWAGE SINKING BOND & INTEREST RESERVE	1,365	231,231	116,622	115,974
FLEET FUEL CLEARING	(4,930)	6,981	2,051	-
SEWAGE SINKING DEBT SERVICE RESERVE	501,742	52	31,155	470,639
SEWAGE IMPROVEMENTS FUND	188,757	10,000	-	198,757
SEWER ASSET REPLACEMENT RESERVE FUND	76,648	15,648	-	92,296
WATER OPERATION & MAINTENANCE	691,906	788,217	604,723	875,400
WATER METER DEPOSIT	69,126	9,916	7,884	71,158
WATER BOND & INTEREST	90,644	-	-	90,644
WATER DEPRECIATION	160,546	-	-	160,546
Totals	<u>\$ 6,649,524</u>	<u>\$ 5,490,924</u>	<u>\$ 4,790,312</u>	<u>\$ 7,350,136</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ORLEANS
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the Town.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF ORLEANS
NOTES TO FINANCIAL STATEMENTS
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

TOWN OF ORLEANS
NOTES TO FINANCIAL STATEMENTS
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Town may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Town is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

TOWN OF ORLEANS
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Town to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

TOWN OF ORLEANS
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash as follows:

1. The Fleet Fuel Clearing fund had a deficit of \$2,348 as of December 31, 2020, which was the result of transfers from other funds not being processed prior to year end.
2. The Fleet Fuel Clearing fund had a deficit of \$4,930 as of December 31, 2021, which was the result of transfers from other funds not being processing prior to year end.
3. The Community Crossing Grant - 2021 fund had a deficit of \$21,194 as of December 31, 2021, which was the result of revenues not being received by year end to complete the project.

Note 8. Restatements

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the Town. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	Prior Period Adjustments	Balance as of January 1, 2018
General Fund	\$ 254,311	\$ 150,000	\$ 404,311

REQUIRED SUPPLEMENTARY INFORMATION

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TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	AVIATION	MVH RESTRICTED FUND	EDIT	LOIT Special Distribution	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 404,311	\$ 194,987	\$ 46,991	\$ 77,870	\$ -	\$ 472,368	\$ 34,854	\$ 33,831
Receipts:								
Taxes	892,342	-	-	-	-	119,589	-	-
Licenses and permits	1,005	-	-	-	-	-	-	-
Intergovernmental receipts	63,487	108,773	176,394	-	-	-	-	5,007
Charges for services	5,943	-	-	17,539	-	-	-	-
Fines and forfeits	21	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,735,657	2,463	-	-	-	-	-	-
Total receipts	3,698,455	111,236	176,394	17,539	-	119,589	-	5,007
Disbursements:								
Personal services	495,800	72,441	-	-	-	-	-	-
Supplies	59,285	2,058	-	-	-	-	-	-
Other services and charges	2,990,990	40,054	-	5,177	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	191,237	266	9,542	24,680	-	129,553	-	9,811
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	28,536	-	-	-	-	16,054	-	-
Total disbursements	3,765,848	114,819	9,542	29,857	-	145,607	-	9,811
Excess (deficiency) of receipts over disbursements	(67,393)	(3,583)	166,852	(12,318)	-	(26,018)	-	(4,804)
Cash and investments - ending	\$ 336,918	\$ 191,404	\$ 213,843	\$ 65,552	\$ -	\$ 446,350	\$ 34,854	\$ 29,027

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	CUM CAP DEVELOPMENT	TIF - Allocation Fund	LOCAL LAW ENF CONT ED	BICENTENTIAL SULPHUR WELL PARK	CEMETERY	PARK NONREVERT OPERATIN	TOWN MEMORIAL	CONGRESS SQUARE STAGE PROJECT
Cash and investments - beginning	\$ 287,043	\$ 71,697	\$ 18,356	\$ -	\$ 11,783	\$ 9,314	\$ 3,360	\$ 13,250
Receipts:								
Taxes	35,925	-	-	-	36,477	-	-	-
Licenses and permits	-	-	660	-	-	-	-	-
Intergovernmental receipts	774	-	-	-	3,729	-	-	-
Charges for services	-	-	7,814	-	4,500	-	-	-
Fines and forfeits	-	-	353	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,507	-	4,000	3,610	19,319	5,901	-	-
Total receipts	40,206	-	12,827	3,610	64,025	5,901	-	-
Disbursements:								
Personal services	-	-	-	-	16,006	-	-	-
Supplies	-	-	3,029	-	3,078	-	-	-
Other services and charges	-	263	998	-	11,683	-	-	5,000
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	61,154	10,000	3,921	-	300	-	3,360	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	16,439	-	-	-
Total disbursements	61,154	10,263	7,948	-	47,506	-	3,360	5,000
Excess (deficiency) of receipts over disbursements	(20,948)	(10,263)	4,879	3,610	16,519	5,901	(3,360)	(5,000)
Cash and investments - ending	\$ 266,095	\$ 61,434	\$ 23,235	\$ 3,610	\$ 28,302	\$ 15,215	\$ -	\$ 8,250

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	RIVERBOAT	RAINY DAY	LIT - PUBLIC SAFETY FUNDING	COMMUNITY CROSSING GRANT	VETERANS MEMORIAL FUND	CUMULATIVE SEWER	DOGWOOD TREE DONATION	DALLAS TYLER
Cash and investments - beginning	\$ 1,692,023	\$ 75,773	\$ -	\$ -	\$ 15,689	\$ 4,138	\$ 250	\$ 7,484
Receipts:								
Taxes	-	-	117,056	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	503,670	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	510,750	-	-	409,758	100	-	-	1,218
Total receipts	1,014,420	-	117,056	409,758	100	-	-	1,218
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	47,076	-	-	-	-	-	250	-
Other services and charges	705,885	-	-	409,758	288	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	383,273	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,136,234	-	-	409,758	288	-	250	-
Excess (deficiency) of receipts over disbursements	(121,814)	-	117,056	-	(188)	-	(250)	1,218
Cash and investments - ending	\$ 1,570,209	\$ 75,773	\$ 117,056	\$ -	\$ 15,501	\$ 4,138	\$ -	\$ 8,702

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	PIRSCH DONATIONS	PAYROLL	PAYROLL-FEDERAL	PAYROLL FICA/MEDICARE	PAYROLL STATE	PAYROLL COUNTY	PAYROLL PERF
Cash and investments - beginning	\$ 11,353	\$ 23,682	\$ -	\$ 3,331	\$ 2,150	\$ 825	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,275	481,963	50,510	91,728	20,467	9,939	77,636
Total receipts	<u>2,275</u>	<u>481,963</u>	<u>50,510</u>	<u>91,728</u>	<u>20,467</u>	<u>9,939</u>	<u>77,636</u>
Disbursements:							
Personal services	-	31,871	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	450,168	50,510	95,059	20,950	9,961	77,636
Total disbursements	<u>-</u>	<u>482,039</u>	<u>50,510</u>	<u>95,059</u>	<u>20,950</u>	<u>9,961</u>	<u>77,636</u>
Excess (deficiency) of receipts over disbursements	<u>2,275</u>	<u>(76)</u>	<u>-</u>	<u>(3,331)</u>	<u>(483)</u>	<u>(22)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,628</u>	<u>\$ 23,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,667</u>	<u>\$ 803</u>	<u>\$ -</u>

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	PAYROLL HOOSIER START	PAYROLL AFLAC	PAYROLL HEALTH INSURANCE	PAYROLL ONE AMERICA	PAYROLL LIBERTY NATIONAL	CEMETERY PERP. CARE	CEMETERY DONATIONS	PETTY CASH/CASH DRAWER
Cash and investments - beginning	\$ -	\$ 272	\$ 6,524	\$ 70	\$ 546	\$ 172,481	\$ 9,675	\$ 200
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	6,900	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,040	2,240	21,865	3,640	1,937	-	41	-
Total receipts	1,040	2,240	21,865	3,640	1,937	6,900	41	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,040	2,340	24,601	3,710	2,437	-	-	-
Total disbursements	1,040	2,340	24,601	3,710	2,437	-	-	-
Excess (deficiency) of receipts over disbursements	-	(100)	(2,736)	(70)	(500)	6,900	41	-
Cash and investments - ending	\$ -	\$ 172	\$ 3,788	\$ -	\$ 46	\$ 179,381	\$ 9,716	\$ 200

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	SEWAGE OPERATION & MAINTENANCE	SEWER METER DEPOSIT	SEWAGE SINKING BOND & INTEREST RESERVE	FLEET FUEL CLEARING	OCRA	SEWAGE SINKING DEBT SERVICE RESERVE	SEWAGE IMPROVEMENTS FUND
Cash and investments - beginning	\$ 2,530	\$ 48,431	\$ -	\$ -	\$ 5,500	\$ 235,639	\$ 38,757
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	655,525	6,090	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	337,013	-	250,026	19,486	-	501,000	-
Total receipts	992,538	6,090	250,026	19,486	-	501,000	-
Disbursements:							
Personal services	105,183	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	21,399	-	-	-	-	-	-
Debt service - principal and interest	-	-	233,635	-	-	-	-
Capital outlay	43,937	-	-	-	5,500	-	-
Utility operating expenses	691,517	3,892	-	-	-	-	-
Other disbursements	15,000	-	-	19,486	-	500,000	-
Total disbursements	877,036	3,892	233,635	19,486	5,500	500,000	-
Excess (deficiency) of receipts over disbursements	115,502	2,198	16,391	-	(5,500)	1,000	-
Cash and investments - ending	\$ 118,032	\$ 50,629	\$ 16,391	\$ -	\$ -	\$ 236,639	\$ 38,757

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	SEWER ASSET REPLACEMENT RESERVE FUND	WATER OPERATION & MAINTENANCE	WATER METER DEPOSIT	WATER BOND & INTEREST	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ 61,648	\$ 398,456	\$ 53,284	\$ 86,796	\$ 10,546	\$ 4,648,068
Receipts:						
Taxes	-	-	-	-	-	1,201,389
Licenses and permits	-	-	-	-	-	1,665
Intergovernmental receipts	-	38,256	-	-	-	900,090
Charges for services	-	-	-	-	-	42,696
Fines and forfeits	-	-	-	-	-	374
Utility fees	-	705,845	6,720	-	-	1,374,180
Penalties	-	4,029	-	-	-	4,029
Other receipts	15,000	486,026	-	-	-	6,070,115
Total receipts	15,000	1,234,156	6,720	-	-	9,594,538
Disbursements:						
Personal services	-	124,310	-	-	-	845,611
Supplies	-	-	-	-	-	114,776
Other services and charges	-	38,292	-	-	-	4,229,787
Debt service - principal and interest	-	-	-	-	-	233,635
Capital outlay	-	-	-	-	-	876,534
Utility operating expenses	-	821,682	4,262	-	-	1,521,353
Other disbursements	-	101,000	-	-	-	1,434,927
Total disbursements	-	1,085,284	4,262	-	-	9,256,623
Excess (deficiency) of receipts over disbursements	15,000	148,872	2,458	-	-	337,915
Cash and investments - ending	\$ 76,648	\$ 547,328	\$ 55,742	\$ 86,796	\$ 10,546	\$ 4,985,983

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	AVIATION	MVH RESTRICTED FUND	EDIT	LOIT Special Distribution	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 336,918	\$ 191,404	\$ 213,843	\$ 65,552	\$ -	\$ 446,350	\$ 34,854	\$ 29,027
Receipts:								
Taxes	710,621	-	-	-	-	207,355	-	-
Licenses and permits	2,661	-	-	-	-	-	-	-
Intergovernmental receipts	222,264	60,053	19,249	-	58,992	-	-	4,893
Charges for services	14,178	-	-	7,163	-	-	-	-
Fines and forfeits	118	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	110,105	14,793	-	-	13,956	-	-	-
Total receipts	<u>1,059,947</u>	<u>74,846</u>	<u>19,249</u>	<u>7,163</u>	<u>72,948</u>	<u>207,355</u>	<u>-</u>	<u>4,893</u>
Disbursements:								
Personal services	449,032	100,575	-	-	-	-	-	-
Supplies	45,690	3,223	-	34	-	-	-	-
Other services and charges	371,662	45,629	-	4,926	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	56,977	2,606	12,940	-	-	113,188	-	2,940
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	20	13,956	-	-	-	16,374	-	-
Total disbursements	<u>923,381</u>	<u>165,989</u>	<u>12,940</u>	<u>4,960</u>	<u>-</u>	<u>129,562</u>	<u>-</u>	<u>2,940</u>
Excess (deficiency) of receipts over disbursements	<u>136,566</u>	<u>(91,143)</u>	<u>6,309</u>	<u>2,203</u>	<u>72,948</u>	<u>77,793</u>	<u>-</u>	<u>1,953</u>
Cash and investments - ending	<u>\$ 473,484</u>	<u>\$ 100,261</u>	<u>\$ 220,152</u>	<u>\$ 67,755</u>	<u>\$ 72,948</u>	<u>\$ 524,143</u>	<u>\$ 34,854</u>	<u>\$ 30,980</u>

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CUM CAP DEVELOPMENT	TIF - Allocation Fund	LOCAL LAW ENF CONT ED	BICENTENTIAL SULPHUR WELL PARK	CEMETERY	PARK NONREVERT OPERATIN	TOWN MEMORIAL	CONGRESS SQUARE STAGE PROJECT
Cash and investments - beginning	\$ 266,095	\$ 61,434	\$ 23,235	\$ 3,610	\$ 28,302	\$ 15,215	\$ -	\$ 8,250
Receipts:								
Taxes	28,052	30,215	-	-	39,373	-	-	-
Licenses and permits	-	-	980	-	-	-	-	-
Intergovernmental receipts	911	-	-	-	4,963	-	-	-
Charges for services	-	-	307	-	8,700	-	-	-
Fines and forfeits	-	-	268	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,342	-	3,975	-	-	700	-	-
Total receipts	32,305	30,215	5,530	-	53,036	700	-	-
Disbursements:								
Personal services	-	-	-	-	16,625	-	-	-
Supplies	-	-	1,851	-	2,394	-	-	-
Other services and charges	-	263	-	-	10,048	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	22,683	4,122	-	688	-	-	8,250
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	22,946	5,973	-	29,755	-	-	8,250
Excess (deficiency) of receipts over disbursements	32,305	7,269	(443)	-	23,281	700	-	(8,250)
Cash and investments - ending	\$ 298,400	\$ 68,703	\$ 22,792	\$ 3,610	\$ 51,583	\$ 15,915	\$ -	\$ -

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	RIVERBOAT	RAINY DAY	LIT - PUBLIC SAFETY FUNDING	COMMUNITY CROSSING GRANT	VETERANS MEMORIAL FUND	CUMULATIVE SEWER	DOGWOOD TREE DONATION	DALLAS TYLER
Cash and investments - beginning	\$ 1,570,209	\$ 75,773	\$ 117,056	\$ -	\$ 15,501	\$ 4,138	\$ -	\$ 8,702
Receipts:								
Taxes	-	-	188,141	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	538,811	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	48,929	-	-	-	300	-	-	710
Total receipts	587,740	-	188,141	-	300	-	-	710
Disbursements:								
Personal services	66,512	-	-	-	-	-	-	-
Supplies	24,903	-	-	-	-	-	-	-
Other services and charges	633,548	-	12,588	-	467	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	240,078	-	131,290	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	965,041	-	143,878	-	467	-	-	-
Excess (deficiency) of receipts over disbursements	(377,301)	-	44,263	-	(167)	-	-	710
Cash and investments - ending	\$ 1,192,908	\$ 75,773	\$ 161,319	\$ -	\$ 15,334	\$ 4,138	\$ -	\$ 9,412

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PIRSCH DONATIONS	PAYROLL	PAYROLL-FEDERAL	PAYROLL FICA/MEDICARE	PAYROLL STATE	PAYROLL COUNTY	PAYROLL PERF
Cash and investments - beginning	\$ 13,628	\$ 23,606	\$ -	\$ -	\$ 1,667	\$ 803	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	3,231	470,800	55,450	96,379	22,880	10,135	81,346
Total receipts	<u>3,231</u>	<u>470,800</u>	<u>55,450</u>	<u>96,379</u>	<u>22,880</u>	<u>10,135</u>	<u>81,346</u>
Disbursements:							
Personal services	-	141	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,133	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	470,783	55,450	96,379	24,547	10,938	81,346
Total disbursements	<u>3,133</u>	<u>470,924</u>	<u>55,450</u>	<u>96,379</u>	<u>24,547</u>	<u>10,938</u>	<u>81,346</u>
Excess (deficiency) of receipts over disbursements	<u>98</u>	<u>(124)</u>	<u>-</u>	<u>-</u>	<u>(1,667)</u>	<u>(803)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,726</u>	<u>\$ 23,482</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PAYROLL HOOSIER START	PAYROLL AFLAC	PAYROLL HEALTH INSURANCE	PAYROLL ONE AMERICA	PAYROLL LIBERTY NATIONAL	CEMETERY PERP. CARE	CEMETERY DONATIONS	PETTY CASH/CASH DRAWER
Cash and investments - beginning	\$ -	\$ 172	\$ 3,788	\$ -	\$ 46	\$ 179,381	\$ 9,716	\$ 200
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	13,200	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,040	2,554	19,874	3,640	1,266	-	-	-
Total receipts	1,040	2,554	19,874	3,640	1,266	13,200	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,040	2,456	21,218	3,640	1,302	-	-	-
Total disbursements	1,040	2,456	21,218	3,640	1,302	-	-	-
Excess (deficiency) of receipts over disbursements	-	98	(1,344)	-	(36)	13,200	-	-
Cash and investments - ending	\$ -	\$ 270	\$ 2,444	\$ -	\$ 10	\$ 192,581	\$ 9,716	\$ 200

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SEWAGE OPERATION & MAINTENANCE	SEWER METER DEPOSIT	SEWAGE SINKING BOND & INTEREST RESERVE	FLEET FUEL CLEARING	OCRA	SEWAGE SINKING DEBT SERVICE RESERVE	SEWAGE IMPROVEMENTS FUND
Cash and investments - beginning	\$ 118,032	\$ 50,629	\$ 16,391	\$ -	\$ -	\$ 236,639	\$ 38,757
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	723,578	5,560	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,265	-	232,255	17,801	-	250,000	150,000
Total receipts	725,843	5,560	232,255	17,801	-	250,000	150,000
Disbursements:							
Personal services	100,899	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	16,885	-	-	-	-	-	-
Debt service - principal and interest	-	-	232,255	-	-	-	-
Capital outlay	12,043	-	-	-	-	-	-
Utility operating expenses	100,046	3,284	-	-	-	-	-
Other disbursements	382,255	-	-	17,801	-	-	-
Total disbursements	612,128	3,284	232,255	17,801	-	-	-
Excess (deficiency) of receipts over disbursements	113,715	2,276	-	-	-	250,000	150,000
Cash and investments - ending	\$ 231,747	\$ 52,905	\$ 16,391	\$ -	\$ -	\$ 486,639	\$ 188,757

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SEWER ASSET REPLACEMENT RESERVE FUND	WATER OPERATION & MAINTENANCE	WATER METER DEPOSIT	WATER BOND & INTEREST	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ 76,648	\$ 547,328	\$ 55,742	\$ 86,796	\$ 10,546	\$ 4,985,983
Receipts:						
Taxes	-	-	-	-	-	1,203,757
Licenses and permits	-	-	-	-	-	3,641
Intergovernmental receipts	-	41,288	-	-	-	951,424
Charges for services	-	-	-	-	-	43,548
Fines and forfeits	-	-	-	-	-	386
Utility fees	-	659,021	6,330	-	-	1,394,489
Penalties	-	3,894	-	-	-	3,894
Other receipts	-	4,299	-	-	150,000	1,772,025
Total receipts	-	708,502	6,330	-	150,000	5,373,164
Disbursements:						
Personal services	-	119,441	-	-	-	853,225
Supplies	-	-	-	-	-	78,095
Other services and charges	-	40,920	-	-	-	1,140,069
Debt service - principal and interest	-	-	-	-	-	232,255
Capital outlay	-	-	-	-	-	607,805
Utility operating expenses	-	540,530	3,586	-	-	647,446
Other disbursements	-	168,127	-	-	-	1,367,632
Total disbursements	-	869,018	3,586	-	-	4,926,527
Excess (deficiency) of receipts over disbursements	-	(160,516)	2,744	-	150,000	446,637
Cash and investments - ending	\$ 76,648	\$ 386,812	\$ 58,486	\$ 86,796	\$ 160,546	\$ 5,432,620

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	AVIATION	MVH RESTRICTED FUND	EDIT	LOIT Special Distribution	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 473,484	\$ 100,261	\$ 220,152	\$ 67,755	\$ 72,948	\$ 524,143	\$ 34,854	\$ 30,980
Receipts:								
Taxes	792,522	-	-	-	-	98,748	-	-
Licenses and permits	1,214	-	-	-	-	-	-	-
Intergovernmental receipts	77,630	48,162	15,542	-	33,148	-	-	4,644
Charges for services	13,542	-	-	8,614	-	-	-	-
Fines and forfeits	23	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	117,526	5,053	-	-	-	-	-	-
Total receipts	1,002,457	53,215	15,542	8,614	33,148	98,748	-	4,644
Disbursements:								
Personal services	497,322	120,111	-	-	-	-	-	-
Supplies	55,099	1,601	-	13	-	-	-	-
Other services and charges	296,226	28,215	-	4,414	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	16,857	-	6,121	-	-	42,039	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	5	-	158,750	-	-	16,676	-	-
Total disbursements	865,509	149,927	164,871	4,427	-	58,715	-	-
Excess (deficiency) of receipts over disbursements	136,948	(96,712)	(149,329)	4,187	33,148	40,033	-	4,644
Cash and investments - ending	\$ 610,432	\$ 3,549	\$ 70,823	\$ 71,942	\$ 106,096	\$ 564,176	\$ 34,854	\$ 35,624

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CUM CAP DEVELOPMENT	TIF - Allocation Fund	LOCAL LAW ENF CONT ED	CORONAVIRUS RELIEF FUND	BICENTENTIAL SULPHUR WELL PARK	CEMETERY	PARK NONREVERT OPERATIN	SOFTWARE GRANT/HOOSIER UPLANDS
Cash and investments - beginning	\$ 298,400	\$ 68,703	\$ 22,792	\$ -	\$ 3,610	\$ 51,583	\$ 15,915	\$ -
Receipts:								
Taxes	26,845	59,410	-	-	-	33,401	-	-
Licenses and permits	-	-	1,705	-	-	-	-	-
Intergovernmental receipts	790	-	-	-	-	4,526	-	-
Charges for services	-	-	163	-	-	7,450	-	-
Fines and forfeits	-	-	228	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,449	-	-	-	-	2,744	-	-
Total receipts	<u>31,084</u>	<u>59,410</u>	<u>2,096</u>	<u>-</u>	<u>-</u>	<u>48,121</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	16,891	-	-
Supplies	-	-	-	-	-	1,453	-	-
Other services and charges	-	2,241	-	-	-	3,940	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	11,347	1,336	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>11,347</u>	<u>3,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,284</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>19,737</u>	<u>55,833</u>	<u>2,096</u>	<u>-</u>	<u>-</u>	<u>25,837</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>318,137</u>	\$ <u>124,536</u>	\$ <u>24,888</u>	\$ <u>-</u>	\$ <u>3,610</u>	\$ <u>77,420</u>	\$ <u>15,915</u>	\$ <u>-</u>

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	RIVERBOAT	RAINY DAY	LIT - PUBLIC SAFETY FUNDING	COMMUNITY CROSSING GRANT - 2021	VETERANS MEMORIAL FUND	CUMULATIVE SEWER	DALLAS TYLER	PIRSCH DONATIONS
Cash and investments - beginning	\$ 1,192,908	\$ 75,773	\$ 161,319	\$ -	\$ 15,334	\$ 4,138	\$ 9,412	\$ 13,726
Receipts:								
Taxes	-	-	188,681	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	511,132	-	-	-	-	-	-	1,000
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	14,738	-	-	300,790	100	-	1,526	857
Total receipts	525,870	-	188,681	300,790	100	-	1,526	1,857
Disbursements:								
Personal services	75,637	-	-	-	-	-	-	-
Supplies	2,115	-	-	-	-	-	-	-
Other services and charges	164,815	-	20,980	77,333	272	-	-	1,030
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	50,224	-	88,435	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	292,791	-	109,415	77,333	272	-	-	1,030
Excess (deficiency) of receipts over disbursements	233,079	-	79,266	223,457	(172)	-	1,526	827
Cash and investments - ending	\$ 1,425,987	\$ 75,773	\$ 240,585	\$ 223,457	\$ 15,162	\$ 4,138	\$ 10,938	\$ 14,553

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PAYROLL	PAYROLL- FEDERAL	PAYROLL FICA/ MEDICARE	PAYROLL STATE	PAYROLL COUNTY	PAYROLL PERF	PAYROLL HOOSIER START	PAYROLL AFLAC
Cash and investments - beginning	\$ 23,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	528,700	65,433	109,227	24,593	11,311	91,736	1,060	3,553
Total receipts	528,700	65,433	109,227	24,593	11,311	91,736	1,060	3,553
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	552,182	65,433	109,227	24,593	11,311	91,736	1,060	3,756
Total disbursements	552,182	65,433	109,227	24,593	11,311	91,736	1,060	3,756
Excess (deficiency) of receipts over disbursements	(23,482)	-	-	-	-	-	-	(203)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PAYROLL HEALTH INSURANCE	PAYROLL ONE AMERICA	PAYROLL LIBERTY NATIONAL	PAYROLL BANK INTEREST FUND	CEMETERY PERP. CARE	CEMETERY DONATIONS	PETTY CASH/CASH DRAWER
Cash and investments - beginning	\$ 2,444	\$ -	\$ 10	\$ -	\$ 192,581	\$ 9,716	\$ 200
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	9,750	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	23,619	7,103	1,179	6	-	-	-
Total receipts	23,619	7,103	1,179	6	9,750	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	23,025	7,103	1,178	-	-	-	-
Total disbursements	23,025	7,103	1,178	-	-	-	-
Excess (deficiency) of receipts over disbursements	594	-	1	6	9,750	-	-
Cash and investments - ending	\$ 3,038	\$ -	\$ 11	\$ 6	\$ 202,331	\$ 9,716	\$ 200

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	SEWAGE OPERATION & MAINTENANCE	SEWER METER DEPOSIT	SEWAGE SINKING BOND & INTEREST RESERVE	FLEET FUEL CLEARING	SEWAGE SINKING DEBT SERVICE RESERVE	SEWAGE IMPROVEMENTS FUND
Cash and investments - beginning	\$ 231,747	\$ 52,905	\$ 16,391	\$ -	\$ 486,639	\$ 188,757
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	741,939	6,110	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	767	-	214,452	14,438	15,123	-
Total receipts	742,706	6,110	214,452	14,438	15,123	-
Disbursements:						
Personal services	121,982	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	37,265	-	-	-	-	-
Debt service - principal and interest	-	-	230,843	-	-	-
Capital outlay	63,964	-	-	-	-	-
Utility operating expenses	133,792	2,660	-	-	-	-
Other disbursements	214,452	-	-	16,786	20	-
Total disbursements	571,455	2,660	230,843	16,786	20	-
Excess (deficiency) of receipts over disbursements	171,251	3,450	(16,391)	(2,348)	15,103	-
Cash and investments - ending	\$ 402,998	\$ 56,355	\$ -	\$ (2,348)	\$ 501,742	\$ 188,757

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	SEWER ASSET REPLACEMENT RESERVE FUND	WATER OPERATION & MAINTENANCE	WATER METER DEPOSIT	WATER BOND & INTEREST	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ 76,648	\$ 386,812	\$ 58,486	\$ 86,796	\$ 160,546	\$ 5,432,620
Receipts:						
Taxes	-	-	-	-	-	1,199,607
Licenses and permits	-	-	-	-	-	2,919
Intergovernmental receipts	-	42,964	-	-	-	739,538
Charges for services	-	-	-	-	-	39,519
Fines and forfeits	-	-	-	-	-	251
Utility fees	-	658,521	6,670	-	-	1,413,240
Penalties	-	3,851	-	-	-	3,851
Other receipts	-	15,497	-	3,848	-	1,578,428
Total receipts	-	720,833	6,670	3,848	-	4,977,353
Disbursements:						
Personal services	-	120,981	-	-	-	952,924
Supplies	-	-	-	-	-	60,281
Other services and charges	-	39,894	-	-	-	676,625
Debt service - principal and interest	-	-	-	-	-	230,843
Capital outlay	-	-	-	-	-	280,323
Utility operating expenses	-	442,648	3,010	-	-	582,110
Other disbursements	-	17,667	-	-	-	1,314,960
Total disbursements	-	621,190	3,010	-	-	4,098,066
Excess (deficiency) of receipts over disbursements	-	99,643	3,660	3,848	-	879,287
Cash and investments - ending	\$ 76,648	\$ 486,455	\$ 62,146	\$ 90,644	\$ 160,546	\$ 6,311,907

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	AVIATION	MVH RESTRICTED FUND	EDIT	LOIT Special Distribution	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 610,432	\$ 3,549	\$ 70,823	\$ 71,942	\$ 106,096	\$ 564,176	\$ 34,854	\$ 35,624
Receipts:								
Taxes	533,767	-	-	-	-	-	-	-
Licenses and permits	1,133	-	-	-	-	-	-	-
Intergovernmental receipts	414,995	44,931	17,229	-	44,931	191,366	-	2,776
Charges for services	13,350	-	-	12,010	-	-	-	-
Fines and forfeits	34	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	206,993	32,637	-	-	-	-	-	-
Total receipts	1,170,272	77,568	17,229	12,010	44,931	191,366	-	2,776
Disbursements:								
Personal services	519,816	47,018	-	-	56,476	-	-	-
Supplies	81,274	-	16,248	-	-	-	-	-
Other services and charges	354,535	3,822	-	5,655	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	18,253	-	4,369	10,000	1,091	226,787	-	16,500
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,223	17,387	-	-
Total disbursements	973,878	50,840	20,617	15,655	60,790	244,174	-	16,500
Excess (deficiency) of receipts over disbursements	196,394	26,728	(3,388)	(3,645)	(15,859)	(52,808)	-	(13,724)
Cash and investments - ending	\$ 806,826	\$ 30,277	\$ 67,435	\$ 68,297	\$ 90,237	\$ 511,368	\$ 34,854	\$ 21,900

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CUM CAP DEVELOPMENT	TIF - Allocation Fund	LOCAL LAW ENF CONT ED	CORONAVIRUS RELIEF FUND	BICENTENTIAL SULPHUR WELL PARK	CEMETERY	PARK NONREVERT OPERATIN
Cash and investments - beginning	\$ 318,137	\$ 124,536	\$ 24,888	\$ -	\$ 3,610	\$ 77,420	\$ 15,915
Receipts:							
Taxes	27,263	36,413	-	-	-	34,349	-
Licenses and permits	-	-	1,255	-	-	-	-
Intergovernmental receipts	818	-	-	239,883	-	4,365	-
Charges for services	-	-	287	-	-	4,000	-
Fines and forfeits	-	-	791	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	3,225	-	1,000	-	-	11,043	650
Total receipts	31,306	36,413	3,333	239,883	-	53,757	650
Disbursements:							
Personal services	-	-	-	-	-	58,060	-
Supplies	-	-	3,601	-	-	660	-
Other services and charges	-	2,835	-	-	-	6,528	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	78,692	52,457	153	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	78,692	55,292	3,754	-	-	65,248	-
Excess (deficiency) of receipts over disbursements	(47,386)	(18,879)	(421)	239,883	-	(11,491)	650
Cash and investments - ending	\$ 270,751	\$ 105,657	\$ 24,467	\$ 239,883	\$ 3,610	\$ 65,929	\$ 16,565

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SOFTWARE GRANT/HOOSIER UPLANDS	RIVERBOAT	RAINY DAY	LIT - PUBLIC SAFETY FUNDING	COMMUNITY CROSSING GRANT - 2021	VETERANS MEMORIAL FUND	CUMULATIVE SEWER	DALLAS TYLER
Cash and investments - beginning	\$ -	\$ 1,425,987	\$ 75,773	\$ 240,585	\$ 223,457	\$ 15,162	\$ 4,138	\$ 10,938
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	318,884	-	196,211	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	14,000	6,378	-	-	259,562	300	-	807
Total receipts	14,000	325,262	-	196,211	259,562	300	-	807
Disbursements:								
Personal services	-	120,328	-	-	-	-	-	-
Supplies	14,000	-	-	-	-	-	-	-
Other services and charges	-	194,885	-	-	504,213	30	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	54,469	-	57,043	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	20,980	-	-	-	120
Total disbursements	14,000	369,682	-	78,023	504,213	30	-	120
Excess (deficiency) of receipts over disbursements	-	(44,420)	-	118,188	(244,651)	270	-	687
Cash and investments - ending	\$ -	\$ 1,381,567	\$ 75,773	\$ 358,773	\$ (21,194)	\$ 15,432	\$ 4,138	\$ 11,625

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	<u>PIRSCH DONATIONS</u>	<u>PAYROLL</u>	<u>PAYROLL- FEDERAL</u>	<u>PAYROLL FICA/ MEDICARE</u>	<u>PAYROLL STATE</u>	<u>PAYROLL COUNTY</u>	<u>PAYROLL PERF</u>	<u>PAYROLL HOOSIER START</u>
Cash and investments - beginning	\$ 14,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	7,590	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,778	547,988	67,865	113,058	25,158	11,731	95,459	1,040
Total receipts	11,368	547,988	67,865	113,058	25,158	11,731	95,459	1,040
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	1,707	-	-	-	-	-	-	-
Other services and charges	2,943	76	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	5,062	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	547,912	67,673	112,843	22,802	10,670	95,299	1,040
Total disbursements	9,712	547,988	67,673	112,843	22,802	10,670	95,299	1,040
Excess (deficiency) of receipts over disbursements	1,656	-	192	215	2,356	1,061	160	-
Cash and investments - ending	\$ 16,209	\$ -	\$ 192	\$ 215	\$ 2,356	\$ 1,061	\$ 160	\$ -

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PAYROLL AFLAC	PAYROLL HEALTH INSURANCE	PAYROLL ONE AMERICA	PAYROLL LIBERTY NATIONAL	PAYROLL BANK INTEREST FUND	CEMETERY PERP. CARE	CEMETERY DONATIONS	PETTY CASH/CASH DRAWER
Cash and investments - beginning	\$ 67	\$ 3,038	\$ -	\$ 11	\$ 6	\$ 202,331	\$ 9,716	\$ 200
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	6,300	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,855	36,456	6,911	1,408	7	-	-	-
Total receipts	3,855	36,456	6,911	1,408	7	6,300	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,538	36,433	6,911	1,246	-	-	-	-
Total disbursements	3,538	36,433	6,911	1,246	-	-	-	-
Excess (deficiency) of receipts over disbursements	317	23	-	162	7	6,300	-	-
Cash and investments - ending	\$ 384	\$ 3,061	\$ -	\$ 173	\$ 13	\$ 208,631	\$ 9,716	\$ 200

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SEWAGE OPERATION & MAINTENANCE	SEWER METER DEPOSIT	SEWAGE SINKING BOND & INTEREST RESERVE	FLEET FUEL CLEARING	SEWAGE SINKING DEBT SERVICE RESERVE	SEWAGE IMPROVEMENTS FUND
Cash and investments - beginning	\$ 402,998	\$ 56,355	\$ -	\$ (2,348)	\$ 501,742	\$ 188,757
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	787,587	10,190	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	1,359	-	350,024	23,882	-	-
Total receipts	<u>788,946</u>	<u>10,190</u>	<u>350,024</u>	<u>23,882</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	171,730	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	58,157	-	-	-	-	-
Debt service - principal and interest	-	-	348,659	-	-	-
Capital outlay	73,011	-	-	-	-	-
Utility operating expenses	155,733	4,020	-	-	-	-
Other disbursements	348,659	-	-	26,464	-	-
Total disbursements	<u>807,290</u>	<u>4,020</u>	<u>348,659</u>	<u>26,464</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(18,344)</u>	<u>6,170</u>	<u>1,365</u>	<u>(2,582)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 384,654</u>	<u>\$ 62,525</u>	<u>\$ 1,365</u>	<u>\$ (4,930)</u>	<u>\$ 501,742</u>	<u>\$ 188,757</u>

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SEWER ASSET REPLACEMENT RESERVE FUND	WATER OPERATION & MAINTENANCE	WATER METER DEPOSIT	WATER BOND & INTEREST	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ 76,648	\$ 486,455	\$ 62,146	\$ 90,644	\$ 160,546	\$ 6,311,907
Receipts:						
Taxes	-	-	-	-	-	631,792
Licenses and permits	-	-	-	-	-	2,388
Intergovernmental receipts	-	47,576	-	-	-	1,531,555
Charges for services	-	-	-	-	-	35,947
Fines and forfeits	-	-	-	-	-	825
Utility fees	-	760,440	10,990	-	-	1,569,207
Penalties	-	3,848	-	-	-	3,848
Other receipts	-	9,590	-	-	-	1,836,164
Total receipts	-	821,454	10,990	-	-	5,611,726
Disbursements:						
Personal services	-	80,726	-	-	-	1,054,154
Supplies	-	-	-	-	-	117,490
Other services and charges	-	36,201	-	-	-	1,169,880
Debt service - principal and interest	-	-	-	-	-	348,659
Capital outlay	-	-	-	-	-	597,887
Utility operating expenses	-	484,248	4,010	-	-	648,011
Other disbursements	-	14,828	-	-	-	1,338,028
Total disbursements	-	616,003	4,010	-	-	5,274,109
Excess (deficiency) of receipts over disbursements	-	205,451	6,980	-	-	337,617
Cash and investments - ending	\$ 76,648	\$ 691,906	\$ 69,126	\$ 90,644	\$ 160,546	\$ 6,649,524

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	AVIATION	AMERICAN RESCUE PLAN ACT	MVH RESTRICTED FUND	EDIT	LOIT Special Distribution
Cash and investments - beginning	\$ 806,826	\$ 30,277	\$ 67,435	\$ 68,297	\$ -	\$ 90,237	\$ 511,368	\$ 34,854
Receipts:								
Taxes	650,969	-	-	-	-	-	-	-
Licenses and permits	2,452	-	-	-	-	-	-	-
Intergovernmental receipts	337,703	48,943	17,922	-	481,583	40,725	171,153	-
Charges for services	12,691	-	-	9,404	-	-	-	-
Fines and forfeits	10	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	92,366	2,019	-	-	-	144	-	-
Total receipts	1,096,191	50,962	17,922	9,404	481,583	40,869	171,153	-
Disbursements:								
Personal services	538,585	64,834	-	-	-	1,100	-	-
Supplies	79,905	4,859	410	250	-	-	-	-
Other services and charges	311,935	11,538	-	6,377	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	11,557	-	4,055	-	-	-	83,814	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,045	-	-	11,698	17,454	-
Total disbursements	941,982	81,231	5,510	6,627	-	12,798	101,268	-
Excess (deficiency) of receipts over disbursements	154,209	(30,269)	12,412	2,777	481,583	28,071	69,885	-
Cash and investments - ending	\$ 961,035	\$ 8	\$ 79,847	\$ 71,074	\$ 481,583	\$ 118,308	\$ 581,253	\$ 34,854

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	COMMUNITY CROSSING GRANT - 2021 ROUND 2	LOCAL LAW ENF CONT ED	COMMUNITY CROSSING 2022 - 01 REJUUV	PAYROLL	CORONAVIRUS RELIEF FUND	BICENTENTIAL SULPHUR WELL PARK
Cash and investments - beginning	\$ 21,900	\$ 270,751	\$ (21,194)	\$ 24,467	\$ -	\$ -	\$ 239,883	\$ 3,610
Receipts:								
Taxes	-	47,866	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,826	841	-	-	-	-	-	-
Charges for services	-	-	-	378	-	-	-	-
Fines and forfeits	-	-	-	207	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	176,997	1,450	18,885	195,516	-	-
Total receipts	3,826	48,707	176,997	2,035	18,885	195,516	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	239,883	-
Supplies	-	-	-	134	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,472	155,803	4,050	18,885	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	195,516	-	-
Total disbursements	-	1,472	155,803	4,184	18,885	195,516	239,883	-
Excess (deficiency) of receipts over disbursements	3,826	47,235	21,194	(2,149)	-	-	(239,883)	-
Cash and investments - ending	\$ 25,726	\$ 317,986	\$ -	\$ 22,318	\$ -	\$ -	\$ -	\$ 3,610

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CEMETERY	PARK NONREVERT OPERATING	RIVERBOAT	RAINY DAY	LIT - PUBLIC SAFETY FUNDING	VETERANS MEMORIAL FUND	TIF - Allocation Fund	CUMULATIVE SEWER
Cash and investments - beginning	\$ 65,929	\$ 16,565	\$ 1,381,567	\$ 75,773	\$ 358,773	\$ 15,432	\$ 105,657	\$ 4,138
Receipts:								
Taxes	25,762	-	-	-	-	-	405	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	426	-	297,872	-	265,095	-	-	-
Charges for services	4,375	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	500	550	1,062	-	-	200	-	-
Total receipts	<u>31,063</u>	<u>550</u>	<u>298,934</u>	<u>-</u>	<u>265,095</u>	<u>200</u>	<u>405</u>	<u>-</u>
Disbursements:								
Personal services	51,308	-	122,372	-	25,750	-	-	-
Supplies	-	-	9,868	-	-	-	-	-
Other services and charges	8,694	-	229,450	-	-	-	264	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	151,894	-	83,444	-	35,919	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	21,080	-	-	-
Total disbursements	<u>60,002</u>	<u>-</u>	<u>513,584</u>	<u>-</u>	<u>130,274</u>	<u>-</u>	<u>36,183</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(28,939)</u>	<u>550</u>	<u>(214,650)</u>	<u>-</u>	<u>134,821</u>	<u>200</u>	<u>(35,778)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 36,990</u>	<u>\$ 17,115</u>	<u>\$ 1,166,917</u>	<u>\$ 75,773</u>	<u>\$ 493,594</u>	<u>\$ 15,632</u>	<u>\$ 69,879</u>	<u>\$ 4,138</u>

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DALLAS TYLER	PIRSCH DONATIONS	PAYROLL-FEDERAL	PAYROLL FICA/MEDICARE	PAYROLL STATE	PAYROLL COUNTY	PAYROLL INPRS
Cash and investments - beginning	\$ 11,625	\$ 16,209	\$ 192	\$ 215	\$ 2,356	\$ 1,061	\$ 160
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	9,230	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,042	8,088	68,658	113,540	26,526	11,801	95,965
Total receipts	1,042	17,318	68,658	113,540	26,526	11,801	95,965
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	1,906	-	-	-	-	-
Other services and charges	-	1,379	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	8,705	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	120	-	68,846	113,755	28,882	12,862	96,125
Total disbursements	120	11,990	68,846	113,755	28,882	12,862	96,125
Excess (deficiency) of receipts over disbursements	922	5,328	(188)	(215)	(2,356)	(1,061)	(160)
Cash and investments - ending	\$ 12,547	\$ 21,537	\$ 4	\$ -	\$ -	\$ -	\$ -

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PAYROLL NATIONWIDE	PAYROLL AFLAC	PAYROLL HEALTH INSURANCE	PAYROLL ONE AMERICA	PAYROLL LIBERTY NATIONAL	PAYROLL BANK INTEREST FUND	CEMETERY PERP. CARE	CEMETERY DONATIONS
Cash and investments - beginning	\$ -	\$ 384	\$ 3,061	\$ -	\$ 173	\$ 13	\$ 208,631	\$ 9,716
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	7,593	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	380	3,855	22,918	6,331	1,654	8	524	-
Total receipts	380	3,855	22,918	6,331	1,654	8	8,117	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	380	4,227	24,487	6,331	1,824	-	-	-
Total disbursements	380	4,227	24,487	6,331	1,824	-	-	-
Excess (deficiency) of receipts over disbursements	-	(372)	(1,569)	-	(170)	8	8,117	-
Cash and investments - ending	\$ -	\$ 12	\$ 1,492	\$ -	\$ 3	\$ 21	\$ 216,748	\$ 9,716

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PETTY CASH/CASH DRAWER	PAYROLL DIRECT DEPOSIT	SEWAGE OPERATION & MAINTENANCE	SEWER METER DEPOSIT	SEWAGE SINKING BOND & INTEREST RESERVE	FLEET FUEL CLEARING	SEWAGE SINKING DEBT SERVICE RESERVE
Cash and investments - beginning	\$ 200	\$ -	\$ 384,654	\$ 62,525	\$ 1,365	\$ (4,930)	\$ 501,742
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	773,864	9,576	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	353,716	3,313	-	231,231	6,981	52
Total receipts	-	353,716	777,177	9,576	231,231	6,981	52
Disbursements:							
Personal services	-	-	179,903	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	62,957	-	-	-	-
Debt service - principal and interest	-	-	-	-	116,622	-	-
Capital outlay	-	-	94,154	-	-	-	-
Utility operating expenses	-	-	198,049	7,188	-	-	-
Other disbursements	-	353,716	256,879	-	-	2,051	31,155
Total disbursements	-	353,716	791,942	7,188	116,622	2,051	31,155
Excess (deficiency) of receipts over disbursements	-	-	(14,765)	2,388	114,609	4,930	(31,103)
Cash and investments - ending	\$ 200	\$ -	\$ 369,889	\$ 64,913	\$ 115,974	\$ -	\$ 470,639

TOWN OF ORLEANS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SEWAGE IMPROVEMENTS FUND	SEWER ASSET REPLACEMENT RESERVE FUND	WATER OPERATION & MAINTENANCE	WATER METER DEPOSIT	WATER BOND & INTEREST	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ 188,757	\$ 76,648	\$ 691,906	\$ 69,126	\$ 90,644	\$ 160,546	\$ 6,649,524
Receipts:							
Taxes	-	-	-	-	-	-	725,002
Licenses and permits	-	-	-	-	-	-	2,452
Intergovernmental receipts	-	-	46,736	-	-	-	1,722,055
Charges for services	-	-	-	-	-	-	34,441
Fines and forfeits	-	-	-	-	-	-	217
Utility fees	-	-	734,225	9,916	-	-	1,527,581
Penalties	-	-	4,219	-	-	-	4,219
Other receipts	10,000	15,648	3,037	-	-	-	1,474,957
Total receipts	10,000	15,648	788,217	9,916	-	-	5,490,924
Disbursements:							
Personal services	-	-	90,891	-	-	-	1,314,626
Supplies	-	-	-	-	-	-	97,332
Other services and charges	-	-	28,584	-	-	-	661,178
Debt service - principal and interest	-	-	-	-	-	-	116,622
Capital outlay	-	-	-	-	-	-	653,752
Utility operating expenses	-	-	458,016	7,884	-	-	671,137
Other disbursements	-	-	27,232	-	-	-	1,275,665
Total disbursements	-	-	604,723	7,884	-	-	4,790,312
Excess (deficiency) of receipts over disbursements	10,000	15,648	183,494	2,032	-	-	700,612
Cash and investments - ending	\$ 198,757	\$ 92,296	\$ 875,400	\$ 71,158	\$ 90,644	\$ 160,546	\$ 7,350,136

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OTHER INFORMATION

TOWN OF ORLEANS
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Wastewater:			
Revenue bonds	Wastewater Utility Improvements	\$ 768,000	\$ 18,000
Revenue bonds	Wastewater Utility Improvements	<u>4,406,000</u>	<u>105,000</u>
Total Wastewater		<u>5,174,000</u>	<u>123,000</u>
Totals		<u>\$ 5,174,000</u>	<u>\$ 123,000</u>

TOWN OF ORLEANS
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 749,936
Infrastructure	787,669
Buildings	1,012,205
Improvements other than buildings	2,450,878
Machinery, equipment, and vehicles	<u>1,988,715</u>
Total governmental activities	<u>6,989,403</u>
Wastewater:	
Land	69,069
Infrastructure	10,744,549
Buildings	354,000
Improvements other than buildings	3,425,753
Machinery, equipment, and vehicles	<u>1,056,603</u>
Total Wastewater	<u>15,649,974</u>
Water:	
Land	135,582
Infrastructure	2,648,644
Buildings	31,482
Improvements other than buildings	342,308
Machinery, equipment, and vehicles	<u>137,234</u>
Total Water	<u>3,295,250</u>
Total capital assets	<u>\$ 25,934,627</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the Town. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.