

**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, 2014 to December 31, 2017



**FILED**  
02/07/2019



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-7
Notes to Financial Statements.....	8-12
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	14-35
Schedule of Leases and Debt .....	36
Schedule of Capital Assets.....	37
Other Reports.....	38

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Robert F. Henderson, Jr.	01-01-12 to 12-31-19
President of the Town Council	Michael H. Fields	01-01-14 to 12-31-18
Town Superintendent	Mike Dixon Simon Sprigler	01-01-14 to 01-19-14 01-20-14 to 12-31-18



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

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, 2014 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for 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.

***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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2014 to December 31, 2017.


***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2014 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the Town's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

December 19, 2018

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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.

TOWN OF ORLEANS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
GENERAL FUND	\$ 241,242	\$ 1,051,993	\$ 854,872	\$ 438,363	\$ 832,568	\$ 967,651	\$ 303,280
MOTOR VEHICLE HIGHWAY	126,428	102,126	112,468	116,086	124,356	149,047	91,395
LOCAL ROAD & STREET	13,501	9,249	4,179	18,571	9,683	2,340	25,914
AVIATION	76,347	8,218	6,286	78,279	8,812	4,420	82,671
EDIT	287,022	80,522	16,088	351,456	83,440	52,996	381,900
CUM CAP IMP - CIG TAX	28,170	5,666	-	33,836	5,380	15,000	24,216
CUM CAP DEVELOPMENT	159,405	44,445	14,460	189,390	42,988	30,000	202,378
TIF - ALLOCATION FUND	-	-	-	-	21,564	-	21,564
BICENTENNIAL SULPHUR WELL PROJECT	-	-	-	-	20,106	81,057	(60,951)
CEMETERY	12,851	48,023	28,118	32,756	36,149	44,327	24,578
PARK NONREVERT OPERATING	8,487	678	-	9,165	5,760	-	14,925
TOWN MEMORIAL	3,195	105	-	3,300	-	-	3,300
LOCAL LAW ENF CONT ED	8,699	2,154	450	10,403	4,832	8,580	6,655
RIVERBOAT	1,856,062	715,917	1,383,169	1,188,810	852,864	735,060	1,306,614
RAINY DAY	64,155	-	-	64,155	-	-	64,155
AMERICAN LEGION VETERANS MEMORIAL FUND	-	17,181	434	16,747	800	1,266	16,281
CUMULATIVE SEWER	4,138	-	-	4,138	-	-	4,138
DOGWOOD TREE DONATION	250	-	-	250	-	-	250
DALLAS TYLER	2,732	1,414	-	4,146	1,256	-	5,402
PIRSCH DONATIONS	17,980	1,039	7,644	11,375	2,941	5,612	8,704
PAYROLL	18,566	482,417	477,272	23,711	444,670	444,674	23,707
PAYROLL FEDERAL	-	45,395	45,395	-	59,161	59,161	-
PAYROLL FICA/MEDICARE	-	66,544	66,544	-	92,042	92,042	-
PAYROLL STATE	-	15,315	11,702	3,613	20,944	24,557	-
PAYROLL COUNTY	-	5,451	4,145	1,306	7,352	8,658	-
PAYROLL PERF	-	54,873	54,873	-	78,841	78,841	-
PAYROLL HOOSIER START	-	800	800	-	1,040	1,040	-
PAYROLL AFLAC	-	2,312	2,036	276	2,465	2,498	243
PAYROLL HEALTH INSURANCE	-	14,115	12,710	1,405	23,181	20,442	4,144
PAYROLL ONE AMERICA	-	2,460	2,460	-	3,120	3,120	-
PAYROLL LIBERTY NATIONAL	-	1,860	1,347	513	3,061	3,028	546
PAYROLL GARNISH	-	1,061	1,061	-	630	630	-
CEMETERY PERP. CARE	156,696	3,625	-	160,321	4,260	-	164,581
CEMETERY DONATIONS	9,645	-	-	9,645	-	-	9,645
PETTY CASH/CASH DRAWER	200	-	-	200	-	-	200
LEVY EXCESS FUND	-	12	-	12	-	-	12
SEWAGE OPERATION & MAINTENANCE	273,124	727,617	587,113	413,628	613,133	842,899	183,862
SEWAGE METER DEPOSIT	39,070	7,291	3,128	43,233	5,560	4,189	44,604
SEWAGE SINKING BOND & INTEREST RESERVE	139,825	220,312	258,322	101,815	269,804	231,403	140,216
FEDERAL GRANTS (CAP PRO)	371,437	44,870	416,307	-	-	-	-
OCRA	-	-	-	-	3,000	-	3,000
SEWAGE SINKING DEBT SERVICE RESERVE	39,750	195,889	-	235,639	-	-	235,639
SEWAGE IMPROVEMENTS FUND	53,581	176	15,000	38,757	-	-	38,757
SEWAGE ASSET REPLACEMENT RESERVE FUND	-	74,870	43,222	31,648	15,000	-	46,648
WATER OPERATION & MAINTENANCE	220,399	659,970	512,013	368,356	650,617	669,617	349,356
WATER METER DEPOSIT	49,110	8,169	3,106	54,173	6,120	4,421	55,872
WATER BOND & INTEREST	84,750	1,366	-	86,116	680	-	86,796
WATER DEPRECIATION	10,546	-	-	10,546	-	-	10,546
Totals	\$ 4,377,363	\$ 4,725,500	\$ 4,946,724	\$ 4,156,139	\$ 4,358,180	\$ 4,588,576	\$ 3,925,743

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

TOWN OF ORLEANS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
GENERAL FUND	\$ 303,280	\$ 824,336	\$ 794,752	\$ 332,864	\$ 863,283	\$ 941,836	\$ 254,311
MOTOR VEHICLE HIGHWAY	91,395	105,171	80,392	116,174	173,145	94,332	194,987
LOCAL ROAD & STREET	25,914	9,351	-	35,265	11,726	-	46,991
AVIATION	82,671	9,677	18,323	74,025	14,118	10,273	77,870
LIBRARY ADDITION	-	88,574	88,574	-	349,426	349,426	-
SIDEWALK PROGRAM FOR ORLEANS TOWN	-	31,703	31,703	-	-	-	-
EDIT	381,900	82,906	52,876	411,930	93,898	33,460	472,368
LOIT SPECIAL DISTRIBUTION	-	34,854	-	34,854	-	-	34,854
CUM CAP IMP - CIG TAX	24,216	5,459	1,053	28,622	5,209	-	33,831
CUM CAP DEVELOPMENT	202,378	41,659	-	244,037	43,006	-	287,043
TIF - ALLOCATION FUND	21,564	23,257	-	44,821	26,876	-	71,697
BICENTENNIAL SULPHUR WELL PROJECT	(60,951)	141,500	80,549	-	8,885	8,885	-
CEMETERY	24,578	27,838	39,227	13,189	29,254	30,660	11,783
PARK NONREVERT OPERATING	14,925	4,745	10,267	9,403	541	630	9,314
TOWN MEMORIAL	3,300	60	-	3,360	-	-	3,360
CONGRESS SQUARE STAGE PROJECT	-	54,700	54,700	-	13,250	-	13,250
LOCAL LAW ENF CONT ED	6,655	4,638	323	10,970	8,434	1,048	18,356
RIVERBOAT	1,306,614	588,146	455,989	1,438,771	655,869	402,617	1,692,023
RAINY DAY	64,155	11,618	-	75,773	-	-	75,773
AMERICAN LEGION VETERANS MEMORIAL FUND	16,281	100	264	16,117	100	528	15,689
CUMULATIVE SEWER	4,138	-	-	4,138	-	-	4,138
DOGWOOD TREE DONATION	250	-	-	250	-	-	250
DALLAS TYLER	5,402	841	-	6,243	1,241	-	7,484
PIRSCH DONATIONS	8,704	403	-	9,107	2,246	-	11,353
PAYROLL	23,707	429,109	429,353	23,463	436,107	435,888	23,682
PAYROLL FEDERAL	-	55,605	55,605	-	60,870	60,870	-
PAYROLL FICA/MEDICARE	-	88,465	88,465	-	90,486	87,155	3,331
PAYROLL STATE	-	19,591	19,591	-	19,571	17,421	2,150
PAYROLL COUNTY	-	7,246	7,246	-	7,467	6,642	825
PAYROLL PERF	-	75,901	74,736	1,165	77,908	79,073	-
PAYROLL HOOSIER START	-	1,040	1,040	-	1,040	1,040	-
PAYROLL AFLAC	243	2,277	2,308	212	2,288	2,228	272
PAYROLL HEALTH INSURANCE	4,144	21,658	20,940	4,862	23,079	21,417	6,524
PAYROLL ONE AMERICA	-	3,120	3,120	-	3,410	3,340	70
PAYROLL LIBERTY NATIONAL	546	3,261	3,395	412	2,312	2,178	546
PAYROLL GARNISH	-	171	171	-	-	-	-
CEMETERY PERP. CARE	164,581	4,600	-	169,181	3,300	-	172,481
CEMETERY DONATIONS	9,645	-	-	9,645	30	-	9,675
PETTY CASH/CASH DRAWER	200	-	-	200	-	-	200
LEVY EXCESS FUND	12	-	12	-	-	-	-
SEWAGE OPERATION & MAINTENANCE	183,862	597,511	768,921	12,452	604,118	614,040	2,530
SEWAGE METER DEPOSIT	44,604	6,490	4,667	46,427	6,680	4,676	48,431
SEWAGE SINKING BOND & INTEREST RESERVE	140,216	231,335	230,204	141,347	91,626	232,973	-
FLEET FUEL CLEARING	-	10,041	11,484	(1,443)	17,745	16,302	-
OCRA	3,000	-	-	3,000	2,500	-	5,500
SEWAGE SINKING DEBT SERVICE RESERVE	235,639	1,153	-	236,792	-	1,153	235,639
SEWAGE IMPROVEMENTS FUND	38,757	-	-	38,757	-	-	38,757
SEWAGE ASSET REPLACEMENT RESERVE FUND	46,648	15,000	-	61,648	-	-	61,648
WATER OPERATION & MAINTENANCE	349,356	666,557	638,065	377,848	637,600	616,992	398,456
WATER METER DEPOSIT	55,872	7,120	4,927	58,065	6,680	11,461	53,284
WATER BOND & INTEREST	86,796	-	-	86,796	-	-	86,796
WATER DEPRECIATION	10,546	-	-	10,546	-	-	10,546
Totals	\$ 3,925,743	\$ 4,338,787	\$ 4,073,242	\$ 4,191,288	\$ 4,395,324	\$ 4,088,544	\$ 4,498,068

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

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, certified shares (local option tax), property tax replacement credit (local option tax), county option income 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.

*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: federal grants, state grants,

TOWN OF ORLEANS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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

TOWN OF ORLEANS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Town authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

TOWN OF ORLEANS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

**Note 7. Cash Balance Deficits**

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

1. The Bicentennial Sulphur Well Project fund had a deficit of \$60,951 as of December 31, 2015, which was the result of revenues not being received by year end to complete the project.
2. The Fleet Fuel Clearing fund had a deficit of \$1,443 as of December 31, 2016, which was the result of transfers from other funds not being processed prior to year end.

**Note 8. Restatements**

For the year ended December 31, 2014, 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:

<u>Fund</u>	<u>Balance as of December 31, 2013</u>	<u>Prior Period Adjustment</u>	<u>Balance as of January 1, 2014</u>
Payroll	\$ 18,702	\$ (136)	\$ 18,566
Monies on Deposit	<u>150,000</u>	<u>(150,000)</u>	<u>-</u>
Totals	<u>\$ 168,702</u>	<u>\$ (150,136)</u>	<u>\$ 18,566</u>

**Note 9. Subsequent Events**

On June 21, 2018, the Town Council adopted Ordinance No. 2018-04 authorizing a 20 percent rate increase for wastewater utility customers. This increase became effective July 19, 2018.

#### OTHER INFORMATION - UNAUDITED

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  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	AVIATION	EDIT	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	TIF - ALLOCATION FUND	BICENTENNIAL SULPHUR WELL PROJECT	CEMETERY
Cash and investments - beginning	\$ 241,242	\$ 126,428	\$ 13,501	\$ 76,347	\$ 287,022	\$ 28,170	\$ 159,405	\$ -	\$ -	\$ 12,851
Receipts:										
Taxes	479,454	23,406	-	-	-	-	39,789	-	-	24,297
Licenses and permits	201	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	274,363	73,243	9,249	-	80,522	5,666	980	-	-	19,870
Charges for services	700	-	-	8,218	-	-	-	-	-	3,525
Fines and forfeits	64	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	297,211	5,477	-	-	-	-	3,676	-	-	331
Total receipts	1,051,993	102,126	9,249	8,218	80,522	5,666	44,445	-	-	48,023
Disbursements:										
Personal services	456,262	51,917	-	-	-	-	-	-	-	16,000
Supplies	47,134	12,853	-	-	-	-	-	-	-	2,312
Other services and charges	251,910	46,845	-	6,286	-	-	-	-	-	9,806
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	74,892	853	4,179	-	2,500	-	14,460	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	24,674	-	-	-	13,588	-	-	-	-	-
Total disbursements	854,872	112,468	4,179	6,286	16,088	-	14,460	-	-	28,118
Excess (deficiency) of receipts over disbursements	197,121	(10,342)	5,070	1,932	64,434	5,666	29,985	-	-	19,905
Cash and investments - ending	\$ 438,363	\$ 116,086	\$ 18,571	\$ 78,279	\$ 351,456	\$ 33,836	\$ 189,390	\$ -	\$ -	\$ 32,756

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	PARK NONREVERT OPERATING	TOWN MEMORIAL	LOCAL LAW ENF CONT ED	RIVERBOAT	RAINY DAY	AMERICAN LEGION VETERANS MEMORIAL FUND	CUMULATIVE SEWER	DOGWOOD TREE DONATION	DALLAS TYLER	PIRSCH DONATIONS
Cash and investments - beginning	\$ 8,487	\$ 3,195	\$ 8,699	\$ 1,856,062	\$ 64,155	\$ -	\$ 4,138	\$ 250	\$ 2,732	\$ 17,980
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	1,330	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	687,197	-	-	-	-	-	-
Charges for services	-	-	308	-	-	-	-	-	-	-
Fines and forfeits	-	-	516	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	678	105	-	28,720	-	17,181	-	-	1,414	1,039
Total receipts	678	105	2,154	715,917	-	17,181	-	-	1,414	1,039
Disbursements:										
Personal services	-	-	-	46,574	-	-	-	-	-	-
Supplies	-	-	450	560	-	-	-	-	-	-
Other services and charges	-	-	-	414,997	-	434	-	-	-	7,644
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	671,779	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	249,259	-	-	-	-	-	-
Total disbursements	-	-	450	1,383,169	-	434	-	-	-	7,644
Excess (deficiency) of receipts over disbursements	678	105	1,704	(667,252)	-	16,747	-	-	1,414	(6,605)
Cash and investments - ending	\$ 9,165	\$ 3,300	\$ 10,403	\$ 1,188,810	\$ 64,155	\$ 16,747	\$ 4,138	\$ 250	\$ 4,146	\$ 11,375

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	PAYROLL	PAYROLL FEDERAL	PAYROLL FICA/MEDICARE	PAYROLL STATE	PAYROLL COUNTY	PAYROLL PERF	PAYROLL HOOSIER START	PAYROLL AFLAC	PAYROLL HEALTH INSURANCE	PAYROLL ONE AMERICA
Cash and investments - beginning	\$ 18,566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	482,417	45,395	66,544	15,315	5,451	54,873	800	2,312	14,115	2,460
Total receipts	482,417	45,395	66,544	15,315	5,451	54,873	800	2,312	14,115	2,460
Disbursements:										
Personal services	190,826	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	286,446	45,395	66,544	11,702	4,145	54,873	800	2,036	12,710	2,460
Total disbursements	477,272	45,395	66,544	11,702	4,145	54,873	800	2,036	12,710	2,460
Excess (deficiency) of receipts over disbursements	5,145	-	-	3,613	1,306	-	-	276	1,405	-
Cash and investments - ending	\$ 23,711	\$ -	\$ -	\$ 3,613	\$ 1,306	\$ -	\$ -	\$ 276	\$ 1,405	\$ -

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	PAYROLL LIBERTY NATIONAL	PAYROLL GARNISH	CEMETERY PERP. CARE	CEMETERY DONATIONS	PETTY CASH/CASH DRAWER	LEVY EXCESS FUND	SEWAGE OPERATION & MAINTENANCE	SEWAGE METER DEPOSIT	SEWAGE SINKING BOND & INTEREST RESERVE	FEDERAL GRANTS (CAP PRO)
Cash and investments - beginning	\$ -	\$ -	\$ 156,696	\$ 9,645	\$ 200	\$ -	\$ 273,124	\$ 39,070	\$ 139,825	\$ 371,437
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	3,625	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	603,736	7,291	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	1,860	1,061	-	-	-	12	123,881	-	220,312	44,870
Total receipts	1,860	1,061	3,625	-	-	12	727,617	7,291	220,312	44,870
Disbursements:										
Personal services	-	-	-	-	-	-	121,811	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	51,150	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	258,322	-
Capital outlay	-	-	-	-	-	-	16,538	-	-	416,307
Utility operating expenses	-	-	-	-	-	-	198,723	3,128	-	-
Other disbursements	1,347	1,061	-	-	-	-	198,891	-	-	-
Total disbursements	1,347	1,061	-	-	-	-	587,113	3,128	258,322	416,307
Excess (deficiency) of receipts over disbursements	513	-	3,625	-	-	12	140,504	4,163	(38,010)	(371,437)
Cash and investments - ending	\$ 513	\$ -	\$ 160,321	\$ 9,645	\$ 200	\$ 12	\$ 413,628	\$ 43,233	\$ 101,815	\$ -

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	OCRA	SEWAGE SINKING DEBT SERVICE RESERVE	SEWAGE IMPROVEMENTS FUND	SEWER ASSET REPLACEMENT RESERVE FUND	WATER OPERATION & MAINTENANCE	WATER METER DEPOSIT	WATER BOND & INTEREST	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ -	\$ 39,750	\$ 53,581	\$ -	\$ 220,399	\$ 49,110	\$ 84,750	\$ 10,546	\$ 4,377,363
Receipts:									
Taxes	-	-	-	-	-	-	-	-	566,946
Licenses and permits	-	-	-	-	-	-	-	-	1,531
Intergovernmental receipts	-	-	-	-	19,236	-	-	-	1,170,326
Charges for services	-	-	-	-	-	-	-	-	16,376
Fines and forfeits	-	-	-	-	-	-	-	-	580
Utility fees	-	-	-	-	635,595	8,169	-	-	1,254,791
Penalties	-	-	-	-	1,896	-	-	-	1,896
Other receipts	-	195,889	176	74,870	3,243	-	1,366	-	1,713,054
Total receipts	-	195,889	176	74,870	659,970	8,169	1,366	-	4,725,500
Disbursements:									
Personal services	-	-	-	-	97,829	-	-	-	981,219
Supplies	-	-	-	-	-	-	-	-	63,309
Other services and charges	-	-	-	43,222	29,511	-	-	-	861,805
Debt service - principal and interest	-	-	-	-	-	-	-	-	258,322
Capital outlay	-	-	-	-	-	-	-	-	1,201,508
Utility operating expenses	-	-	-	-	384,673	3,106	-	-	589,630
Other disbursements	-	-	15,000	-	-	-	-	-	990,931
Total disbursements	-	-	15,000	43,222	512,013	3,106	-	-	4,946,724
Excess (deficiency) of receipts over disbursements	-	195,889	(14,824)	31,648	147,957	5,063	1,366	-	(221,224)
Cash and investments - ending	\$ -	\$ 235,639	\$ 38,757	\$ 31,648	\$ 368,356	\$ 54,173	\$ 86,116	\$ 10,546	\$ 4,156,139

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	AVIATION	EDIT	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	TIF - ALLOCATION FUND	BICENTENNIAL SULPHUR WELL PROJECT	CEMETERY
Cash and investments - beginning	\$ 438,363	\$ 116,086	\$ 18,571	\$ 78,279	\$ 351,456	\$ 33,836	\$ 189,390	\$ -	\$ -	\$ 32,756
Receipts:										
Taxes	442,989	43,025	-	-	-	-	38,342	21,564	-	29,570
Licenses and permits	316	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	300,155	75,464	9,683	-	83,440	5,380	1,056	-	-	2,929
Charges for services	528	-	-	8,812	-	-	-	-	-	3,600
Fines and forfeits	68	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	88,512	5,867	-	-	-	-	3,590	-	20,106	50
Total receipts	832,568	124,356	9,683	8,812	83,440	5,380	42,988	21,564	20,106	36,149
Disbursements:										
Personal services	535,306	75,291	-	-	-	-	-	-	-	28,388
Supplies	56,221	27,696	-	-	-	-	-	-	-	2,652
Other services and charges	319,130	43,246	-	4,420	-	-	-	-	5,116	11,598
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	37,426	2,814	2,340	-	39,611	15,000	30,000	-	75,941	1,599
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	19,568	-	-	-	13,385	-	-	-	-	90
Total disbursements	967,651	149,047	2,340	4,420	52,996	15,000	30,000	-	81,057	44,327
Excess (deficiency) of receipts over disbursements	(135,083)	(24,691)	7,343	4,392	30,444	(9,620)	12,988	21,564	(60,951)	(8,178)
Cash and investments - ending	\$ 303,280	\$ 91,395	\$ 25,914	\$ 82,671	\$ 381,900	\$ 24,216	\$ 202,378	\$ 21,564	\$ (60,951)	\$ 24,578

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	PARK NONREVERT OPERATING	TOWN MEMORIAL	LOCAL LAW ENF CONT ED	RIVERBOAT	RAINY DAY	AMERICAN LEGION VETERANS MEMORIAL FUND	CUMULATIVE SEWER	DOGWOOD TREE DONATION	DALLAS TYLER	PIRSCH DONATIONS
Cash and investments - beginning	\$ 9,165	\$ 3,300	\$ 10,403	\$ 1,188,810	\$ 64,155	\$ 16,747	\$ 4,138	\$ 250	\$ 4,146	\$ 11,375
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	1,875	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	829,707	-	-	-	-	-	-
Charges for services	-	-	1,352	-	-	-	-	-	-	-
Fines and forfeits	-	-	5	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	5,760	-	1,600	23,157	-	800	-	-	1,256	2,941
Total receipts	5,760	-	4,832	852,864	-	800	-	-	1,256	2,941
Disbursements:										
Personal services	-	-	-	12,142	-	-	-	-	-	-
Supplies	-	-	859	217	-	-	-	-	-	-
Other services and charges	-	-	-	164,821	-	1,266	-	-	-	5,612
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	7,721	337,136	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	220,744	-	-	-	-	-	-
Total disbursements	-	-	8,580	735,060	-	1,266	-	-	-	5,612
Excess (deficiency) of receipts over disbursements	5,760	-	(3,748)	117,804	-	(466)	-	-	1,256	(2,671)
Cash and investments - ending	\$ 14,925	\$ 3,300	\$ 6,655	\$ 1,306,614	\$ 64,155	\$ 16,281	\$ 4,138	\$ 250	\$ 5,402	\$ 8,704

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	PAYROLL	PAYROLL FEDERAL	PAYROLL FICA/MEDICARE	PAYROLL STATE	PAYROLL COUNTY	PAYROLL PERF	PAYROLL HOOSIER START	PAYROLL AFLAC	PAYROLL HEALTH INSURANCE	PAYROLL ONE AMERICA
Cash and investments - beginning	\$ 23,711	\$ -	\$ -	\$ 3,613	\$ 1,306	\$ -	\$ -	\$ 276	\$ 1,405	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	444,670	59,161	92,042	20,944	7,352	78,841	1,040	2,465	23,181	3,120
Total receipts	444,670	59,161	92,042	20,944	7,352	78,841	1,040	2,465	23,181	3,120
Disbursements:										
Personal services	3	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	444,671	59,161	92,042	24,557	8,658	78,841	1,040	2,498	20,442	3,120
Total disbursements	444,674	59,161	92,042	24,557	8,658	78,841	1,040	2,498	20,442	3,120
Excess (deficiency) of receipts over disbursements	(4)	-	-	(3,613)	(1,306)	-	-	(33)	2,739	-
Cash and investments - ending	\$ 23,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243	\$ 4,144	\$ -

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	PAYROLL LIBERTY NATIONAL	PAYROLL GARNISH	CEMETERY PERP. CARE	CEMETERY DONATIONS	PETTY CASH/CASH DRAWER	LEVY EXCESS FUND	SEWAGE OPERATION & MAINTENANCE	SEWAGE METER DEPOSIT	SEWAGE SINKING BOND & INTEREST RESERVE	FEDERAL GRANTS (CAP PRO)
Cash and investments - beginning	\$ 513	\$ -	\$ 160,321	\$ 9,645	\$ 200	\$ 12	\$ 413,628	\$ 43,233	\$ 101,815	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	3,800	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	604,487	5,560	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	3,061	630	460	-	-	-	8,646	-	269,804	-
Total receipts	3,061	630	4,260	-	-	-	613,133	5,560	269,804	-
Disbursements:										
Personal services	-	-	-	-	-	-	114,456	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	58,729	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	231,403	-
Capital outlay	-	-	-	-	-	-	66,695	-	-	-
Utility operating expenses	-	-	-	-	-	-	318,215	4,189	-	-
Other disbursements	3,028	630	-	-	-	-	284,804	-	-	-
Total disbursements	3,028	630	-	-	-	-	842,899	4,189	231,403	-
Excess (deficiency) of receipts over disbursements	33	-	4,260	-	-	-	(229,766)	1,371	38,401	-
Cash and investments - ending	\$ 546	\$ -	\$ 164,581	\$ 9,645	\$ 200	\$ 12	\$ 183,862	\$ 44,604	\$ 140,216	\$ -

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	OCRA	SEWAGE SINKING DEBT SERVICE RESERVE	SEWAGE IMPROVEMENTS FUND	SEWAGE ASSET REPLACEMENT RESERVE FUND	WATER OPERATION & MAINTENANCE	WATER METER DEPOSIT	WATER BOND & INTEREST	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ -	\$ 235,639	\$ 38,757	\$ 31,648	\$ 368,356	\$ 54,173	\$ 86,116	\$ 10,546	\$ 4,156,139
Receipts:									
Taxes	-	-	-	-	-	-	-	-	575,490
Licenses and permits	-	-	-	-	-	-	-	-	2,191
Intergovernmental receipts	-	-	-	-	37,989	-	-	-	1,345,803
Charges for services	-	-	-	-	-	-	-	-	18,092
Fines and forfeits	-	-	-	-	-	-	-	-	73
Utility fees	-	-	-	-	602,009	6,120	-	-	1,218,176
Penalties	-	-	-	-	3,998	-	-	-	3,998
Other receipts	3,000	-	-	15,000	6,621	-	680	-	1,194,357
Total receipts	3,000	-	-	15,000	650,617	6,120	680	-	4,358,180
Disbursements:									
Personal services	-	-	-	-	111,727	-	-	-	877,313
Supplies	-	-	-	-	-	-	-	-	87,645
Other services and charges	-	-	-	-	50,262	-	-	-	664,200
Debt service - principal and interest	-	-	-	-	-	-	-	-	231,403
Capital outlay	-	-	-	-	-	-	-	-	616,283
Utility operating expenses	-	-	-	-	507,628	4,421	-	-	834,453
Other disbursements	-	-	-	-	-	-	-	-	1,277,279
Total disbursements	-	-	-	-	669,617	4,421	-	-	4,588,576
Excess (deficiency) of receipts over disbursements	3,000	-	-	15,000	(19,000)	1,699	680	-	(230,396)
Cash and investments - ending	\$ 3,000	\$ 235,639	\$ 38,757	\$ 46,648	\$ 349,356	\$ 55,872	\$ 86,796	\$ 10,546	\$ 3,925,743

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	AVIATION	LIBRARY ADDITION	SIDEWALK PROGRAM FOR ORLEANS TOWN	EDIT	LOIT SPECIAL DISTRIBUTION	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 303,280	\$ 91,395	\$ 25,914	\$ 82,671	\$ -	\$ -	\$ 381,900	\$ -	\$ 24,216
Receipts:									
Taxes	482,568	29,062	-	-	-	-	-	-	-
Licenses and permits	274	-	-	-	-	-	-	-	-
Intergovernmental receipts	296,542	71,517	9,351	-	88,574	-	82,906	-	5,459
Charges for services	25,033	-	-	9,677	-	-	-	-	-
Fines and forfeits	60	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	19,859	4,592	-	-	-	31,703	-	34,854	-
Total receipts	824,336	105,171	9,351	9,677	88,574	31,703	82,906	34,854	5,459
Disbursements:									
Personal services	465,381	46,165	-	-	-	-	-	-	-
Supplies	37,100	1,479	-	-	-	-	-	-	-
Other services and charges	200,525	32,713	-	3,023	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	69,797	35	-	15,300	88,574	31,703	38,361	-	1,053
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	21,949	-	-	-	-	-	14,515	-	-
Total disbursements	794,752	80,392	-	18,323	88,574	31,703	52,876	-	1,053
Excess (deficiency) of receipts over disbursements	29,584	24,779	9,351	(8,646)	-	-	30,030	34,854	4,406
Cash and investments - ending	\$ 332,864	\$ 116,174	\$ 35,265	\$ 74,025	\$ -	\$ -	\$ 411,930	\$ 34,854	\$ 28,622

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CUM CAP DEVELOPMENT	TIF - ALLOCATION FUND	BICENTENNIAL SULPHUR WELL PROJECT	CEMETERY	PARK NONREVERT OPERATING	TOWN MEMORIAL	CONGRESS SQUARE STAGE PROJECT	LOCAL LAW ENF CONT ED	RIVERBOAT
Cash and investments - beginning	\$ 202,378	\$ 21,564	\$ (60,951)	\$ 24,578	\$ 14,925	\$ 3,300	\$ -	\$ 6,655	\$ 1,306,614
Receipts:									
Taxes	37,721	23,257	-	20,281	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	1,580	-
Intergovernmental receipts	962	-	-	1,729	-	-	13,250	-	426,537
Charges for services	-	-	-	4,400	-	-	-	1,792	-
Fines and forfeits	-	-	-	-	-	-	-	266	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	2,976	-	141,500	1,428	4,745	60	41,450	1,000	161,609
Total receipts	41,659	23,257	141,500	27,838	4,745	60	54,700	4,638	588,146
Disbursements:									
Personal services	-	-	-	24,045	-	-	-	-	-
Supplies	-	-	-	4,145	8,558	-	-	-	1,950
Other services and charges	-	-	-	8,550	-	-	-	-	124,858
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	80,549	1,997	1,709	-	54,700	323	329,181
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	490	-	-	-	-	-
Total disbursements	-	-	80,549	39,227	10,267	-	54,700	323	455,989
Excess (deficiency) of receipts over disbursements	41,659	23,257	60,951	(11,389)	(5,522)	60	-	4,315	132,157
Cash and investments - ending	\$ 244,037	\$ 44,821	\$ -	\$ 13,189	\$ 9,403	\$ 3,360	\$ -	\$ 10,970	\$ 1,438,771

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	RAINY DAY	AMERICAN LEGION VETERANS MEMORIAL FUND	CUMULATIVE SEWER	DOGWOOD TREE DONATION	DALLAS TYLER	PIRSCH DONATIONS	PAYROLL	PAYROLL FEDERAL	PAYROLL FICA/MEDICARE
Cash and investments - beginning	\$ 64,155	\$ 16,281	\$ 4,138	\$ 250	\$ 5,402	\$ 8,704	\$ 23,707	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	11,618	100	-	-	841	403	429,109	55,605	88,465
Total receipts	11,618	100	-	-	841	403	429,109	55,605	88,465
Disbursements:									
Personal services	-	-	-	-	-	-	244	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	264	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	429,109	55,605	88,465
Total disbursements	-	264	-	-	-	-	429,353	55,605	88,465
Excess (deficiency) of receipts over disbursements	11,618	(164)	-	-	841	403	(244)	-	-
Cash and investments - ending	\$ 75,773	\$ 16,117	\$ 4,138	\$ 250	\$ 6,243	\$ 9,107	\$ 23,463	\$ -	\$ -

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	PAYROLL STATE	PAYROLL COUNTY	PAYROLL PERF	PAYROLL HOOSIER START	PAYROLL AFLAC	PAYROLL HEALTH INSURANCE	PAYROLL ONE AMERICA	PAYROLL LIBERTY NATIONAL	PAYROLL GARNISH
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 243	\$ 4,144	\$ -	\$ 546	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	19,591	7,246	75,901	1,040	2,277	21,658	3,120	3,261	171
Total receipts	19,591	7,246	75,901	1,040	2,277	21,658	3,120	3,261	171
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	19,591	7,246	74,736	1,040	2,308	20,940	3,120	3,395	171
Total disbursements	19,591	7,246	74,736	1,040	2,308	20,940	3,120	3,395	171
Excess (deficiency) of receipts over disbursements	-	-	1,165	-	(31)	718	-	(134)	-
Cash and investments - ending	\$ -	\$ -	\$ 1,165	\$ -	\$ 212	\$ 4,862	\$ -	\$ 412	\$ -

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CEMETERY PERP. CARE	CEMETERY DONATIONS	PETTY CASH/CASH DRAWER	LEVY EXCESS FUND	SEWAGE OPERATION & MAINTENANCE	SEWAGE METER DEPOSIT	SEWAGE SINKING BOND & INTEREST RESERVE	FLEET FUEL CLEARING	OCRA
Cash and investments - beginning	\$ 164,581	\$ 9,645	\$ 200	\$ 12	\$ 183,862	\$ 44,604	\$ 140,216	\$ -	\$ 3,000
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	4,600	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	589,111	6,490	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	8,400	-	231,335	10,041	-
Total receipts	4,600	-	-	-	597,511	6,490	231,335	10,041	-
Disbursements:									
Personal services	-	-	-	-	130,746	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	28,724	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	230,204	-	-
Capital outlay	-	-	-	-	31,134	-	-	-	-
Utility operating expenses	-	-	-	-	332,215	4,667	-	-	-
Other disbursements	-	-	-	12	246,102	-	-	11,484	-
Total disbursements	-	-	-	12	768,921	4,667	230,204	11,484	-
Excess (deficiency) of receipts over disbursements	4,600	-	-	(12)	(171,410)	1,823	1,131	(1,443)	-
Cash and investments - ending	\$ 169,181	\$ 9,645	\$ 200	\$ -	\$ 12,452	\$ 46,427	\$ 141,347	\$ (1,443)	\$ 3,000

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	SEWAGE SINKING DEBT SERVICE RESERVE	SEWAGE IMPROVEMENTS FUND	SEWAGE ASSET REPLACEMENT RESERVE FUND	WATER OPERATION & MAINTENANCE	WATER METER DEPOSIT	WATER BOND & INTEREST	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ 235,639	\$ 38,757	\$ 46,648	\$ 349,356	\$ 55,872	\$ 86,796	\$ 10,546	\$ 3,925,743
Receipts:								
Taxes	-	-	-	-	-	-	-	592,889
Licenses and permits	-	-	-	-	-	-	-	1,854
Intergovernmental receipts	-	-	-	37,601	-	-	-	1,034,428
Charges for services	-	-	-	-	-	-	-	45,502
Fines and forfeits	-	-	-	-	-	-	-	326
Utility fees	-	-	-	602,424	7,120	-	-	1,205,145
Penalties	-	-	-	3,758	-	-	-	3,758
Other receipts	1,153	-	15,000	22,774	-	-	-	1,454,885
Total receipts	1,153	-	15,000	666,557	7,120	-	-	4,338,787
Disbursements:								
Personal services	-	-	-	99,595	-	-	-	766,176
Supplies	-	-	-	-	-	-	-	53,232
Other services and charges	-	-	-	27,797	-	-	-	426,454
Debt service - principal and interest	-	-	-	-	-	-	-	230,204
Capital outlay	-	-	-	-	-	-	-	744,416
Utility operating expenses	-	-	-	510,673	4,927	-	-	852,482
Other disbursements	-	-	-	-	-	-	-	1,000,278
Total disbursements	-	-	-	638,065	4,927	-	-	4,073,242
Excess (deficiency) of receipts over disbursements	1,153	-	15,000	28,492	2,193	-	-	265,545
Cash and investments - ending	\$ 236,792	\$ 38,757	\$ 61,648	\$ 377,848	\$ 58,065	\$ 86,796	\$ 10,546	\$ 4,191,288

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	AVIATION	LIBRARY ADDITION	SIDEWALK PROGRAM FOR ORLEANS TOWN	EDIT	LOIT SPECIAL DISTRIBUTION	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 332,864	\$ 116,174	\$ 35,265	\$ 74,025	\$ -	\$ -	\$ 411,930	\$ 34,854	\$ 28,622
Receipts:									
Taxes	747,958	77,573	-	-	-	-	93,898	-	-
Licenses and permits	1,577	-	-	-	-	-	-	-	-
Intergovernmental receipts	46,145	87,605	11,726	240	349,426	-	-	-	5,209
Charges for services	25,630	-	-	13,878	-	-	-	-	-
Fines and forfeits	208	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	41,765	7,967	-	-	-	-	-	-	-
Total receipts	863,283	173,145	11,726	14,118	349,426	-	93,898	-	5,209
Disbursements:									
Personal services	465,247	62,175	-	-	-	-	-	-	-
Supplies	43,958	9,260	-	115	-	-	-	-	-
Other services and charges	341,580	22,897	-	10,158	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	71,187	-	-	-	349,426	-	17,308	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	19,864	-	-	-	-	-	16,152	-	-
Total disbursements	941,836	94,332	-	10,273	349,426	-	33,460	-	-
Excess (deficiency) of receipts over disbursements	(78,553)	78,813	11,726	3,845	-	-	60,438	-	5,209
Cash and investments - ending	\$ 254,311	\$ 194,987	\$ 46,991	\$ 77,870	\$ -	\$ -	\$ 472,368	\$ 34,854	\$ 33,831

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CUM CAP DEVELOPMENT	TIF - ALLOCATION FUND	BICENTENNIAL SULPHUR WELL PROJECT	CEMETERY	PARK NONREVERT OPERATING	TOWN MEMORIAL	CONGRESS SQUARE STAGE PROJECT	LOCAL LAW ENF CONT ED	RIVERBOAT
Cash and investments - beginning	\$ 244,037	\$ 44,821	\$ -	\$ 13,189	\$ 9,403	\$ 3,360	\$ -	\$ 10,970	\$ 1,438,771
Receipts:									
Taxes	39,061	26,876	-	24,088	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	1,310	-
Intergovernmental receipts	880	-	-	2,016	-	-	13,250	-	655,869
Charges for services	-	-	-	3,100	-	-	-	6,488	-
Fines and forfeits	-	-	-	-	-	-	-	636	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	3,065	-	8,885	50	541	-	-	-	-
Total receipts	43,006	26,876	8,885	29,254	541	-	13,250	8,434	655,869
Disbursements:									
Personal services	-	-	-	18,634	-	-	-	-	-
Supplies	-	-	-	3,010	630	-	-	1,048	7,466
Other services and charges	-	-	-	6,449	-	-	-	-	181,591
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	8,885	2,567	-	-	-	-	206,569
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	6,991
Total disbursements	-	-	8,885	30,660	630	-	-	1,048	402,617
Excess (deficiency) of receipts over disbursements	43,006	26,876	-	(1,406)	(89)	-	13,250	7,386	253,252
Cash and investments - ending	\$ 287,043	\$ 71,697	\$ -	\$ 11,783	\$ 9,314	\$ 3,360	\$ 13,250	\$ 18,356	\$ 1,692,023

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	RAINY DAY	AMERICAN LEGION VETERANS MEMORIAL FUND	CUMULATIVE SEWER	DOGWOOD TREE DONATION	DALLAS TYLER	PIRSCH DONATIONS	PAYROLL	PAYROLL FEDERAL	PAYROLL FICA/MEDICARE
Cash and investments - beginning	\$ 75,773	\$ 16,117	\$ 4,138	\$ 250	\$ 6,243	\$ 9,107	\$ 23,463	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	100	-	-	1,241	2,246	436,107	60,870	90,486
Total receipts	-	100	-	-	1,241	2,246	436,107	60,870	90,486
Disbursements:									
Personal services	-	-	-	-	-	-	170	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	528	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	435,718	60,870	87,155
Total disbursements	-	528	-	-	-	-	435,888	60,870	87,155
Excess (deficiency) of receipts over disbursements	-	(428)	-	-	1,241	2,246	219	-	3,331
Cash and investments - ending	\$ 75,773	\$ 15,689	\$ 4,138	\$ 250	\$ 7,484	\$ 11,353	\$ 23,682	\$ -	\$ 3,331

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	PAYROLL STATE	PAYROLL COUNTY	PAYROLL PERF	PAYROLL HOOSIER START	PAYROLL AFLAC	PAYROLL HEALTH INSURANCE	PAYROLL ONE AMERICA	PAYROLL LIBERTY NATIONAL	PAYROLL GARNISH
Cash and investments - beginning	\$ -	\$ -	\$ 1,165	\$ -	\$ 212	\$ 4,862	\$ -	\$ 412	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	19,571	7,467	77,908	1,040	2,288	23,079	3,410	2,312	-
Total receipts	19,571	7,467	77,908	1,040	2,288	23,079	3,410	2,312	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	17,421	6,642	79,073	1,040	2,228	21,417	3,340	2,178	-
Total disbursements	17,421	6,642	79,073	1,040	2,228	21,417	3,340	2,178	-
Excess (deficiency) of receipts over disbursements	2,150	825	(1,165)	-	60	1,662	70	134	-
Cash and investments - ending	\$ 2,150	\$ 825	\$ -	\$ -	\$ 272	\$ 6,524	\$ 70	\$ 546	\$ -

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CEMETERY PERP. CARE	CEMETERY DONATIONS	PETTY CASH/CASH DRAWER	LEVY EXCESS FUND	SEWAGE OPERATION & MAINTENANCE	SEWAGE METER DEPOSIT	SEWAGE SINKING BOND & INTEREST RESERVE	FLEET FUEL CLEARING	OCRA
Cash and investments - beginning	\$ 169,181	\$ 9,645	\$ 200	\$ -	\$ 12,452	\$ 46,427	\$ 141,347	\$ (1,443)	\$ 3,000
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	3,300	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	597,134	6,680	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	30	-	-	6,984	-	91,626	17,745	2,500
Total receipts	3,300	30	-	-	604,118	6,680	91,626	17,745	2,500
Disbursements:									
Personal services	-	-	-	-	125,353	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	58,823	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	232,973	-	-
Capital outlay	-	-	-	-	41,489	-	-	-	-
Utility operating expenses	-	-	-	-	296,749	4,676	-	-	-
Other disbursements	-	-	-	-	91,626	-	-	16,302	-
Total disbursements	-	-	-	-	614,040	4,676	232,973	16,302	-
Excess (deficiency) of receipts over disbursements	3,300	30	-	-	(9,922)	2,004	(141,347)	1,443	2,500
Cash and investments - ending	\$ 172,481	\$ 9,675	\$ 200	\$ -	\$ 2,530	\$ 48,431	\$ -	\$ -	\$ 5,500

TOWN OF ORLEANS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	SEWAGE SINKING DEBT SERVICE RESERVE	SEWAGE IMPROVEMENTS FUND	SEWAGE ASSET REPLACEMENT RESERVE FUND	WATER OPERATION & MAINTENANCE	WATER METER DEPOSIT	WATER BOND & INTEREST	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ 236,792	\$ 38,757	\$ 61,648	\$ 377,848	\$ 58,065	\$ 86,796	\$ 10,546	\$ 4,191,288
Receipts:								
Taxes	-	-	-	-	-	-	-	1,009,454
Licenses and permits	-	-	-	-	-	-	-	2,887
Intergovernmental receipts	-	-	-	37,582	-	-	-	1,209,948
Charges for services	-	-	-	-	-	-	-	52,396
Fines and forfeits	-	-	-	-	-	-	-	844
Utility fees	-	-	-	595,521	6,680	-	-	1,206,015
Penalties	-	-	-	3,463	-	-	-	3,463
Other receipts	-	-	-	1,034	-	-	-	910,317
Total receipts	-	-	-	637,600	6,680	-	-	4,395,324
Disbursements:								
Personal services	-	-	-	107,173	-	-	-	778,752
Supplies	-	-	-	-	-	-	-	65,487
Other services and charges	-	-	-	49,792	-	-	-	671,818
Debt service - principal and interest	-	-	-	-	-	-	-	232,973
Capital outlay	-	-	-	-	-	-	-	697,431
Utility operating expenses	-	-	-	460,027	11,461	-	-	772,913
Other disbursements	1,153	-	-	-	-	-	-	869,170
Total disbursements	1,153	-	-	616,992	11,461	-	-	4,088,544
Excess (deficiency) of receipts over disbursements	(1,153)	-	-	20,608	(4,781)	-	-	306,780
Cash and investments - ending	\$ 235,639	\$ 38,757	\$ 61,648	\$ 398,456	\$ 53,284	\$ 86,796	\$ 10,546	\$ 4,498,068

TOWN OF ORLEANS  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Government Capital Corporation	Fire/Rescue Unit	\$ 21,157	2/19/2009	1/5/2019
Total of annual lease payments		<u>\$ 21,157</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Wastewater:			
Revenue bonds	Wastewater Utility Improvements	\$ 850,000	\$ 33,978
Revenue bonds	Wastewater Utility Improvements	<u>4,902,000</u>	<u>199,658</u>
Total Wastewater		<u>5,752,000</u>	<u>233,636</u>
Totals		<u>\$ 5,752,000</u>	<u>\$ 233,636</u>

TOWN OF ORLEANS  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2017

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	\$ 816,861
Infrastructure	639,116
Buildings	805,679
Improvements other than buildings	2,214,354
Machinery, equipment, and vehicles	1,675,305
Construction in progress	<u>77,068</u>
Total governmental activities	<u>6,228,383</u>
Wastewater:	
Land	69,069
Infrastructure	11,122,047
Buildings	354,000
Improvements other than buildings	3,389,930
Machinery, equipment, and vehicles	<u>1,090,769</u>
Total Wastewater	<u>16,025,815</u>
Water:	
Land	146,584
Infrastructure	3,148,843
Buildings	31,482
Improvements other than buildings	342,308
Machinery, equipment, and vehicles	<u>162,998</u>
Total Water	<u>3,832,215</u>
Total capital assets	<u>\$ 26,086,413</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/>.