

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Orwell  
County of Oswego  
For the Fiscal Year Ended 12/31/2017

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

TOWN OF Orwell

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (SF) FIRE PROTECTION
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2016 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

| Code Description                                       | 2016           | EdpCode | 2017           |
|--|----------------|---------|----------------|
| <b>Assets</b>  |                |         |                |
| Cash   | 10,465         | A200    | 21,208         |
| Cash In Time Deposits                                  | 258,537        | A201    | 223,602        |
| Petty Cash   | 215            | A210    | 215            |
| <b>TOTAL Cash</b>                                      | <b>269,217</b> |         | <b>245,025</b> |
| Accounts Receivable                                    |                | A380    | 10,938         |
| <b>TOTAL Other Receivables (net)</b>                   | <b>0</b>       |         | <b>10,938</b>  |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>269,217</b> |         | <b>255,963</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

| Code Description  | 2016           | EdpCode | 2017           |
|---|----------------|---------|----------------|
| Accounts Payable  |                | A600    |                |
| <b>TOTAL Accounts Payable</b>                               | <b>0</b>       |         | <b>0</b>       |
| Overpayments & Clearing Account                             | 1,230          | A690    | 1,630          |
| <b>TOTAL Other Liabilities</b>                              | <b>1,230</b>   |         | <b>1,630</b>   |
| <b>TOTAL Liabilities</b>                                    | <b>1,230</b>   |         | <b>1,630</b>   |
| <b>Fund Balance</b>   |                |         |                |
| Assigned Appropriated Fund Balance                          | 25,000         | A914    | 25,000         |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>25,000</b>  |         | <b>25,000</b>  |
| Unassigned Fund Balance                                     | 242,987        | A917    | 229,333        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>242,987</b> |         | <b>229,333</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>267,987</b> |         | <b>254,333</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>269,217</b> |         | <b>255,963</b> |

TOWN OF Orwell  
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

| Code Description  | 2016           | EdpCode | 2017           |
|---|----------------|---------|----------------|
| <b>Revenues</b>   |                |         |                |
| Real Property Taxes                                     | 169,619        | A1001   | 169,770        |
| <b>TOTAL Real Property Taxes</b>                        | <b>169,619</b> |         | <b>169,770</b> |
| Other Payments In Lieu of Taxes                         | 47,033         | A1081   | 48,550         |
| Interest & Penalties On Real Prop Taxes                 | 3,334          | A1090   | 3,256          |
| <b>TOTAL Real Property Tax Items</b>                    | <b>50,367</b>  |         | <b>51,806</b>  |
| Non Prop Tax Dist By County                             | 53,137         | A1120   | 61,798         |
| <b>TOTAL Non Property Tax Items</b>                     | <b>53,137</b>  |         | <b>61,798</b>  |
| Clerk Fees  | 300            | A1255   | 323            |
| <b>TOTAL Departmental Income</b>                        | <b>300</b>     |         | <b>323</b>     |
| Interest And Earnings                                   | 47             | A2401   | 65             |
| Rental of Real Property                                 | 582            | A2410   | 582            |
| <b>TOTAL Use of Money And Property</b>                  | <b>629</b>     |         | <b>647</b>     |
| Dog Licenses  | 351            | A2544   | 335            |
| Building And Alteration Permits                         | 3,911          | A2555   | 1,920          |
| <b>TOTAL Licenses And Permits</b>                       | <b>4,262</b>   |         | <b>2,255</b>   |
| Fines And Forfeited Bail                                | 3,283          | A2610   | 3,809          |
| <b>TOTAL Fines And Forfeitures</b>                      | <b>3,283</b>   |         | <b>3,809</b>   |
| Sales of Real Property                                  | 114,768        | A2660   |                |
| Insurance Recoveries                                    | 1,775          | A2680   |                |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>116,543</b> |         | <b>0</b>       |
| Refunds of Prior Year's Expenditures                    | 100            | A2701   | 150            |
| Unclassified (specify)                                  | 2,813          | A2770   | 162            |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>2,913</b>   |         | <b>312</b>     |
| St Aid, Revenue Sharing                                 | 4,955          | A3001   | 4,955          |
| St Aid, Mortgage Tax                                    | 6,529          | A3005   | 11,929         |
| St Aid, Youth Programs                                  | 200            | A3820   | 180            |
| <b>TOTAL State Aid</b>                                  | <b>11,684</b>  |         | <b>17,064</b>  |
| <b>TOTAL Revenues</b>                                   | <b>412,737</b> |         | <b>307,784</b> |
| <b>TOTAL Detail Revenues And Other Sources</b>          | <b>412,737</b> |         | <b>307,784</b> |

TOWN OF Orwell  
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

| Code Description                           | 2016           | EdpCode | 2017           |
|--|----------------|---------|----------------|
| <b>Expenditures</b>                        |                |         |                |
| Legislative Board, Pers Serv               | 12,032         | A10101  | 12,032         |
| Legislative Board, Contr Expend            | 266            | A10104  | 779            |
| <b>TOTAL Legislative Board</b>             | <b>12,298</b>  |         | <b>12,811</b>  |
| Municipal Court, Pers Serv                 | 6,000          | A11101  | 6,000          |
| Municipal Court, Contr Expend              | 2,624          | A11104  | 2,965          |
| <b>TOTAL Municipal Court</b>               | <b>8,624</b>   |         | <b>8,965</b>   |
| Supervisor,pers Serv                       | 13,800         | A12201  | 13,800         |
| Supervisor,equip & Cap Outlay              |                | A12202  | 320            |
| Supervisor,contr Expend                    | 5,162          | A12204  | 5,500          |
| <b>TOTAL Supervisor</b>                    | <b>18,962</b>  |         | <b>19,620</b>  |
| Budget, Pers Serv                          | 750            | A13401  | 1,000          |
| <b>TOTAL Budget</b>                        | <b>750</b>     |         | <b>1,000</b>   |
| Assessment, Pers Serv                      | 12,300         | A13551  | 12,550         |
| Assessment, Equip & Cap Outlay             | 120            | A13552  | 320            |
| Assessment, Contr Expend                   | 9,314          | A13554  | 15,486         |
| <b>TOTAL Assessment</b>                    | <b>21,734</b>  |         | <b>28,356</b>  |
| Clerk,pers Serv                            | 9,797          | A14101  | 9,797          |
| Clerk,equip & Cap Outlay                   |                | A14102  |                |
| Clerk,contr Expend                         | 3,709          | A14104  | 4,555          |
| <b>TOTAL Clerk</b>                         | <b>13,506</b>  |         | <b>14,352</b>  |
| Law, Contr Expend                          | 2,207          | A14204  | 757            |
| <b>TOTAL Law</b>                           | <b>2,207</b>   |         | <b>757</b>     |
| Buildings, Pers Serv                       | 6,600          | A16201  | 6,800          |
| Buildings, Equip & Cap Outlay              | 683            | A16202  |                |
| Buildings, Contr Expend                    | 41,917         | A16204  | 40,806         |
| <b>TOTAL Buildings</b>                     | <b>49,200</b>  |         | <b>47,606</b>  |
| Unallocated Insurance, Contr Expend        | 23,997         | A19104  | 24,761         |
| <b>TOTAL Unallocated Insurance</b>         | <b>23,997</b>  |         | <b>24,761</b>  |
| Municipal Assn Dues, Contr Expend          | 1,299          | A19204  | 1,398          |
| <b>TOTAL Municipal Assn Dues</b>           | <b>1,299</b>   |         | <b>1,398</b>   |
| <b>TOTAL General Government Support</b>    | <b>152,577</b> |         | <b>159,626</b> |
| Traffic Control, Contr Expen               |                | A33104  | 463            |
| <b>TOTAL Traffic Control</b>               | <b>0</b>       |         | <b>463</b>     |
| Control of Animals, Pers Serv              | 2,500          | A35101  | 2,500          |
| Control of Animals, Contr Expend           | 487            | A35104  |                |
| <b>TOTAL Control of Animals</b>            | <b>2,987</b>   |         | <b>2,500</b>   |
| <b>TOTAL Public Safety</b>                 | <b>2,987</b>   |         | <b>2,963</b>   |
| Registrar of Vital Statistics, Pers Serv   | 300            | A40201  | 300            |
| <b>TOTAL Registrar of Vital Statistics</b> | <b>300</b>     |         | <b>300</b>     |
| Ambulance, Contr Expend                    | 28,841         | A45404  | 28,841         |
| <b>TOTAL Ambulance</b>                     | <b>28,841</b>  |         | <b>28,841</b>  |
| <b>TOTAL Health</b>                        | <b>29,141</b>  |         | <b>29,141</b>  |
| Street Admin, Pers Serv                    | 48,241         | A50101  | 49,206         |
| Street Admin, Equip & Cap Outlay           |                | A50102  |                |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

| Code Description                                 | 2016           | EdpCode | 2017           |
|--|----------------|---------|----------------|
| <b>Expenditures</b>                              |                |         |                |
| Street Admin, Contr Expend                       | 617            | A50104  | 435            |
| <b>TOTAL Street Admin</b>                        | <b>48,858</b>  |         | <b>49,641</b>  |
| Garage, Contr Expend                             | 13,283         | A51324  | 10,739         |
| <b>TOTAL Garage</b>                              | <b>13,283</b>  |         | <b>10,739</b>  |
| Street Lighting, Contr Expend                    | 6,646          | A51824  | 6,925          |
| <b>TOTAL Street Lighting</b>                     | <b>6,646</b>   |         | <b>6,925</b>   |
| <b>TOTAL Transportation</b>                      | <b>68,787</b>  |         | <b>67,305</b>  |
| Veterans Service, Contr Expend                   | 242            | A65104  | 253            |
| <b>TOTAL Veterans Service</b>                    | <b>242</b>     |         | <b>253</b>     |
| Programs For Aging, Contr Expend                 | 600            | A67724  | 600            |
| <b>TOTAL Programs For Aging</b>                  | <b>600</b>     |         | <b>600</b>     |
| <b>TOTAL Economic Assistance And Opportunity</b> | <b>842</b>     |         | <b>853</b>     |
| Youth Prog, Contr Expend                         | 2,500          | A73104  | 2,500          |
| <b>TOTAL Youth Prog</b>                          | <b>2,500</b>   |         | <b>2,500</b>   |
| Historian, Pers Serv                             | 1,218          | A75101  | 1,243          |
| Historian, Contr Expend                          | 181            | A75104  | 78             |
| <b>TOTAL Historian</b>                           | <b>1,399</b>   |         | <b>1,321</b>   |
| <b>TOTAL Culture And Recreation</b>              | <b>3,899</b>   |         | <b>3,821</b>   |
| Zoning, Pers Serv                                | 8,888          | A80101  | 8,888          |
| Zoning, Equip & Cap Outlay                       |                | A80102  |                |
| Zoning, Contr Expend                             | 769            | A80104  | 930            |
| <b>TOTAL Zoning</b>                              | <b>9,657</b>   |         | <b>9,818</b>   |
| Cemetery, Contr Expend                           | 4,500          | A88104  | 4,500          |
| <b>TOTAL Cemetery</b>                            | <b>4,500</b>   |         | <b>4,500</b>   |
| <b>TOTAL Home And Community Services</b>         | <b>14,157</b>  |         | <b>14,318</b>  |
| State Retirement System                          | 13,164         | A90108  | 13,825         |
| Social Security, Employer Cont                   | 9,366          | A90308  | 9,495          |
| Unemployment Insurance, Empl Bnfts               |                | A90508  |                |
| Hospital & Medical (dental) Ins, Empl Bnft       | 15,573         | A90608  | 16,691         |
| <b>TOTAL Employee Benefits</b>                   | <b>38,103</b>  |         | <b>40,011</b>  |
| <b>TOTAL Expenditures</b>                        | <b>310,493</b> |         | <b>318,038</b> |
| Transfers, Other Funds                           | 3,400          | A99019  | 3,400          |
| <b>TOTAL Operating Transfers</b>                 | <b>3,400</b>   |         | <b>3,400</b>   |
| <b>TOTAL Other Uses</b>                          | <b>3,400</b>   |         | <b>3,400</b>   |
| <b>TOTAL Detail Expenditures And Other Uses</b>  | <b>313,893</b> |         | <b>321,438</b> |

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(A) GENERAL

**Analysis of Changes in Fund Balance**

| Code Description                           | 2016           | EdpCode      | 2017           |
|--|----------------|--------------|----------------|
| <b>Analysis of Changes in Fund Balance</b> |                |              |                |
| <b>Fund Balance - Beginning of Year</b>    | <b>169,143</b> | <b>A8021</b> | <b>267,987</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>169,143</b> | <b>A8022</b> | <b>267,987</b> |
| ADD - REVENUES AND OTHER SOURCES           | 412,737        |              | 307,784        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 313,893        |              | 321,438        |
| <b>Fund Balance - End of Year</b>          | <b>267,987</b> | <b>A8029</b> | <b>254,333</b> |



TOWN OF Orwell  
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(A) GENERAL

Budget Summary

| Code Description                                  | 2017           | EdpCode | 2018           |
|---|----------------|---------|----------------|
| <b>Estimated Revenues</b>                         |                |         |                |
| Est Rev - Real Property Taxes                     | 169,770        | A1049N  | 179,303        |
| Est Rev - Real Property Tax Items                 | 51,550         | A1099N  | 53,812         |
| Est Rev - Non Property Tax Items                  | 60,000         | A1199N  | 60,000         |
| Est Rev - Departmental Income                     | 400            | A1299N  | 350            |
| Est Rev - Use of Money And Property               | 622            | A2499N  | 632            |
| Est Rev - Licenses And Permits                    | 2,850          | A2599N  | 2,350          |
| Est Rev - Fines And Forfeitures                   | 2,000          | A2649N  | 2,500          |
| Est Rev - State Aid                               | 11,955         | A3099N  | 12,955         |
| <b>TOTAL Estimated Revenues</b>                   | <b>299,147</b> |         | <b>311,902</b> |
| Appropriated Fund Balance                         | 25,000         | A599N   | 25,000         |
| <b>TOTAL Estimated Other Sources</b>              | <b>25,000</b>  |         | <b>25,000</b>  |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>324,147</b> |         | <b>336,902</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

| Code Description                           | 2017           | EdpCode | 2018           |
|--|----------------|---------|----------------|
| <b>Appropriations</b>                      |                |         |                |
| App - General Government Support           | 154,329        | A1999N  | 161,162        |
| App - Public Safety                        | 3,900          | A3999N  | 4,000          |
| App - Health                               | 29,141         | A4999N  | 29,191         |
| App - Transportation                       | 73,206         | A5999N  | 76,174         |
| App - Economic Assistance And Opportunity  | 900            | A6999N  | 900            |
| App - Culture And Recreation               | 4,043          | A7999N  | 7,448          |
| App - Home And Community Services          | 14,388         | A8999N  | 15,154         |
| App - Employee Benefits                    | 40,840         | A9199N  | 42,873         |
| <b>TOTAL Appropriations</b>                | <b>320,747</b> |         | <b>336,902</b> |
| App - Interfund Transfer                   | 3,400          | A9999N  |                |
| <b>TOTAL Other Uses</b>                    | <b>3,400</b>   |         | <b>0</b>       |
| <b>TOTAL Appropriations And Other Uses</b> | <b>324,147</b> |         | <b>336,902</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description                                       | 2016           | EdpCode | 2017           |
|--|----------------|---------|----------------|
| <b>Assets</b>  |                |         |                |
| Cash   | 461            | DA200   | 32,274         |
| Cash In Time Deposits                                  | 282,477        | DA201   | 268,916        |
| <b>TOTAL Cash</b>                                      | <b>282,938</b> |         | <b>301,190</b> |
| Accounts Receivable                                    | 60,609         | DA380   | 66,665         |
| <b>TOTAL Other Receivables (net)</b>                   | <b>60,609</b>  |         | <b>66,665</b>  |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>343,547</b> |         | <b>367,855</b> |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description  | 2016           | EdpCode | 2017           |
|---|----------------|---------|----------------|
| <b>Fund Balance</b>   |                |         |                |
| Assigned Appropriated Fund Balance                          | 65,000         | DA914   | 28,500         |
| Assigned Unappropriated Fund Balance                        | 278,547        | DA915   | 339,355        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>343,547</b> |         | <b>367,855</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>343,547</b> |         | <b>367,855</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>343,547</b> |         | <b>367,855</b> |

TOWN OF Orwell  
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description  | 2016           | EdpCode | 2017           |
|---|----------------|---------|----------------|
| <b>Revenues</b>   |                |         |                |
| Real Property Taxes                                     | 294,274        | DA1001  | 309,138        |
| <b>TOTAL Real Property Taxes</b>                        | <b>294,274</b> |         | <b>309,138</b> |
| Other Payments In Lieu of Taxes                         | 102,412        | DA1081  | 104,540        |
| <b>TOTAL Real Property Tax Items</b>                    | <b>102,412</b> |         | <b>104,540</b> |
| Snow Removal Services-Other Govts                       | 150,970        | DA2302  | 189,661        |
| <b>TOTAL Intergovernmental Charges</b>                  | <b>150,970</b> |         | <b>189,661</b> |
| Interest And Earnings                                   | 90             | DA2401  | 82             |
| <b>TOTAL Use of Money And Property</b>                  | <b>90</b>      |         | <b>82</b>      |
| Sales, Other  | 370            | DA2655  | 337            |
| Sales of Equipment                                      |                | DA2665  | 24,825         |
| Insurance Recoveries                                    |                | DA2680  | 1,348          |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>370</b>     |         | <b>26,510</b>  |
| Refunds of Prior Year's Expenditures                    |                | DA2701  | 1              |
| Unclassified (specify)                                  | 541            | DA2770  | 3,097          |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>541</b>     |         | <b>3,098</b>   |
| St Aid, Consolidated Highway Aid                        | 93,566         | DA3501  | 93,565         |
| St Aid, Other Transportation                            | 21,357         | DA3589  | 38,963         |
| <b>TOTAL State Aid</b>                                  | <b>114,923</b> |         | <b>132,528</b> |
| <b>TOTAL Revenues</b>                                   | <b>663,580</b> |         | <b>765,557</b> |
| <b>TOTAL Detail Revenues And Other Sources</b>          | <b>663,580</b> |         | <b>765,557</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description                                | 2016           | EdpCode | 2017           |
|---|----------------|---------|----------------|
| <b>Expenditures</b>                             |                |         |                |
| Maint of Streets, Pers Serv                     | 69,597         | DA51101 | 74,852         |
| Maint of Streets, Contr Expend                  | 29,917         | DA51104 | 19,084         |
| <b>TOTAL Maint of Streets</b>                   | <b>99,514</b>  |         | <b>93,936</b>  |
| Perm Improve Highway, Contr Expend              | 132,766        | DA51124 | 132,528        |
| <b>TOTAL Perm Improve Highway</b>               | <b>132,766</b> |         | <b>132,528</b> |
| Maint of Bridges, Contr Expend                  |                | DA51204 |                |
| <b>TOTAL Maint of Bridges</b>                   | <b>0</b>       |         | <b>0</b>       |
| Machinery, Equip & Cap Outlay                   | 45,707         | DA51302 | 45,185         |
| Machinery, Contr Expend                         | 23,433         | DA51304 | 42,306         |
| <b>TOTAL Machinery</b>                          | <b>69,140</b>  |         | <b>87,491</b>  |
| Brush And Weeds, Pers Serv                      | 5,028          | DA51401 | 1,716          |
| Brush And Weeds, Contr Expend                   | 272            | DA51404 | 2              |
| <b>TOTAL Brush And Weeds</b>                    | <b>5,300</b>   |         | <b>1,718</b>   |
| Snow Removal, Pers Serv                         | 167,687        | DA51421 | 180,687        |
| Snow Removal, Contr Expend                      | 44,726         | DA51424 | 63,478         |
| <b>TOTAL Snow Removal</b>                       | <b>212,413</b> |         | <b>244,165</b> |
| <b>TOTAL Transportation</b>                     | <b>519,133</b> |         | <b>559,838</b> |
| State Retirement, Empl Bnfts                    | 31,889         | DA90108 | 34,739         |
| Social Security , Empl Bnfts                    | 18,537         | DA90308 | 19,680         |
| Unemployment Insurance, Empl Bnfts              | 2,410          | DA90508 |                |
| Hospital & Medical (dental) Ins, Empl Bnft      | 88,870         | DA90608 | 86,317         |
| Other Employee Benefits (spec)                  | 300            | DA90898 | 200            |
| <b>TOTAL Employee Benefits</b>                  | <b>142,006</b> |         | <b>140,936</b> |
| Debt Principal, Install Purch. Debt             | 38,270         | DA97856 | 39,358         |
| <b>TOTAL Debt Principal</b>                     | <b>38,270</b>  |         | <b>39,358</b>  |
| Debt Interest, Install. Purch Debt              | 2,205          | DA97857 | 1,117          |
| <b>TOTAL Debt Interest</b>                      | <b>2,205</b>   |         | <b>1,117</b>   |
| <b>TOTAL Expenditures</b>                       | <b>701,614</b> |         | <b>741,249</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>701,614</b> |         | <b>741,249</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

| Code Description                           | 2016           | EdpCode       | 2017           |
|--|----------------|---------------|----------------|
| <b>Analysis of Changes in Fund Balance</b> |                |               |                |
| <b>Fund Balance - Beginning of Year</b>    | <b>381,581</b> | <b>DA8021</b> | <b>343,547</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>381,581</b> | <b>DA8022</b> | <b>343,547</b> |
| ADD - REVENUES AND OTHER SOURCES           | 663,580        |               | 765,557        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 701,614        |               | 741,249        |
| <b>Fund Balance - End of Year</b>          | <b>343,547</b> | <b>DA8029</b> | <b>367,855</b> |

TOWN OF Orwell  
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description                                  | 2017           | EdpCode | 2018           |
|---|----------------|---------|----------------|
| <b>Estimated Revenues</b>                         |                |         |                |
| Est Rev - Real Property Taxes                     | 309,138        | DA1049N | 348,609        |
| Est Rev - Real Property Tax Items                 | 104,540        | DA1099N | 105,923        |
| Est Rev - Intergovernmental Charges               | 125,000        | DA2399N | 125,000        |
| Est Rev - Use of Money And Property               | 80             | DA2499N | 80             |
| Est Rev - Sale of Prop And Comp For Loss          | 600            | DA2699N | 600            |
| Est Rev - Miscellaneous Local Sources             | 600            | DA2799N | 600            |
| Est Rev - State Aid                               | 93,000         | DA3099N | 93,000         |
| <b>TOTAL Estimated Revenues</b>                   | <b>632,958</b> |         | <b>673,812</b> |
| Appropriated Fund Balance                         | 65,000         | DA599N  | 28,500         |
| <b>TOTAL Estimated Other Sources</b>              | <b>65,000</b>  |         | <b>28,500</b>  |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>697,958</b> |         | <b>702,312</b> |



TOWN OF Orwell  
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description                           | 2017           | EdpCode | 2018           |
|--|----------------|---------|----------------|
| <b>Appropriations</b>                      |                |         |                |
| App - Transportation                       | 507,600        | DA5999N | 522,800        |
| App - Employee Benefits                    | 149,882        | DA9199N | 134,512        |
| App - Debt Service                         | 40,476         | DA9899N | 0              |
| <b>TOTAL Appropriations</b>                | <b>697,958</b> |         | <b>657,312</b> |
| App - Interfund Transfer                   |                | DA9999N | 45,000         |
| <b>TOTAL Other Uses</b>                    | <b>0</b>       |         | <b>45,000</b>  |
| <b>TOTAL Appropriations And Other Uses</b> | <b>697,958</b> |         | <b>702,312</b> |

TOWN OF Orwell  
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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description                                       | 2016           | EdpCode | 2017     |
|--|----------------|---------|----------|
| <b>Assets</b>  |                |         |          |
| Deferred Outflows of Resources - Pensions              | 230,962        | K496    |          |
| <b>TOTAL Deferred Outflows of Resources</b>            | <b>230,962</b> |         | <b>0</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>230,962</b> |         | <b>0</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description  | 2016           | EdpCode | 2017     |
|---|----------------|---------|----------|
| <b>Liabilities, Deferred Inflows And Fund Balance</b>     |                |         |          |
| Total Non-Current Govt Assets                             | 230,962        | K159    |          |
| <b>TOTAL Investments in Non-Current Government Assets</b> | <b>230,962</b> |         | <b>0</b> |
| <b>TOTAL Fund Balance</b>                                 | <b>230,962</b> |         | <b>0</b> |
| <b>TOTAL</b>  | <b>230,962</b> |         | <b>0</b> |

TOWN OF Orwell  
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(L) LIBRARY

Balance Sheet

| Code Description                                       | 2016          | EdpCode | 2017          |
|--|---------------|---------|---------------|
| <b>Assets</b>  |               |         |               |
| Cash   | 2,540         | L200    | 2,072         |
| Cash In Time Deposits                                  | 37,641        | L201    | 31,648        |
| Petty Cash   | 100           | L210    | 100           |
| <b>TOTAL Cash</b>                                      | <b>40,281</b> |         | <b>33,820</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>40,281</b> |         | <b>33,820</b> |

TOWN OF Orwell  
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(L) LIBRARY

Balance Sheet

| Code Description  | 2016          | EdpCode | 2017          |
|---|---------------|---------|---------------|
| <b>Fund Balance</b>   |               |         |               |
| Assigned Appropriated Fund Balance                          |               | L914    |               |
| Assigned Unappropriated Fund Balance                        | 40,281        | L915    | 33,820        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>40,281</b> |         | <b>33,820</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>40,281</b> |         | <b>33,820</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>40,281</b> |         | <b>33,820</b> |

TOWN OF Orwell  
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(L) LIBRARY

Results of Operation

| Code Description  | 2016          | EdpCode | 2017          |
|---|---------------|---------|---------------|
| <b>Revenues</b>   |               |         |               |
| Library Services, Other Govts                           | 19,261        | L2360   | 4,179         |
| <b>TOTAL Intergovernmental Charges</b>                  | <b>19,261</b> |         | <b>4,179</b>  |
| Interest And Earnings                                   | 5             | L2401   | 7             |
| <b>TOTAL Use of Money And Property</b>                  | <b>5</b>      |         | <b>7</b>      |
| Sales, Other  | 71            | L2655   | 76            |
| Sales of Equipment                                      | 25            | L2665   | 40            |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>96</b>     |         | <b>116</b>    |
| Gifts And Donations                                     | 461           | L2705   | 599           |
| Library System Grant                                    | 2,400         | L2760   | 2,700         |
| Unclassified (specify)                                  | 878           | L2770   | 176           |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>3,739</b>  |         | <b>3,475</b>  |
| St Aid For Libraries                                    | 1,404         | L3840   | 1,404         |
| <b>TOTAL State Aid</b>                                  | <b>1,404</b>  |         | <b>1,404</b>  |
| <b>TOTAL Revenues</b>                                   | <b>24,505</b> |         | <b>9,181</b>  |
| Interfund Transfers                                     | 3,400         | L5031   | 3,400         |
| <b>TOTAL Interfund Transfers</b>                        | <b>3,400</b>  |         | <b>3,400</b>  |
| <b>TOTAL Other Sources</b>                              | <b>3,400</b>  |         | <b>3,400</b>  |
| <b>TOTAL Detail Revenues And Other Sources</b>          | <b>27,905</b> |         | <b>12,581</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(L) LIBRARY

Results of Operation

| Code Description                                | 2016          | EdpCode | 2017          |
|---|---------------|---------|---------------|
| <b>Expenditures</b>                             |               |         |               |
| Unallocated Insurance, Contr Expend             | 874           | L19104  | 982           |
| <b>TOTAL Unallocated Insurance</b>              | <b>874</b>    |         | <b>982</b>    |
| <b>TOTAL General Government Support</b>         | <b>874</b>    |         | <b>982</b>    |
| Library, Pers Serv                              | 10,019        | L74101  | 10,774        |
| Library, Equip & Cap Outlay                     | 497           | L74102  | 963           |
| Library, Contr Expend                           | 5,286         | L74104  | 4,634         |
| <b>TOTAL Library</b>                            | <b>15,802</b> |         | <b>16,371</b> |
| <b>TOTAL Culture And Recreation</b>             | <b>15,802</b> |         | <b>16,371</b> |
| State Retirement, Empl Bnfts                    | 1,043         | L90108  | 865           |
| Social Security, Empl Bnfts                     | 767           | L90308  | 824           |
| <b>TOTAL Employee Benefits</b>                  | <b>1,810</b>  |         | <b>1,689</b>  |
| <b>TOTAL Expenditures</b>                       | <b>18,486</b> |         | <b>19,042</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>18,486</b> |         | <b>19,042</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(L) LIBRARY

**Analysis of Changes in Fund Balance**

| Code Description                           | 2016          | EdpCode      | 2017          |
|--|---------------|--------------|---------------|
| <b>Analysis of Changes in Fund Balance</b> |               |              |               |
| <b>Fund Balance - Beginning of Year</b>    | <b>30,862</b> | <b>L8021</b> | <b>40,281</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>30,862</b> | <b>L8022</b> | <b>40,281</b> |
| ADD - REVENUES AND OTHER SOURCES           | 27,905        |              | 12,581        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 18,486        |              | 19,042        |
| <b>Fund Balance - End of Year</b>          | <b>40,281</b> | <b>L8029</b> | <b>33,820</b> |



TOWN OF Orwell  
Annual Update Document  
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Balance Sheet

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Orwell  
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Balance Sheet

| Code Description | 2016 | EdpCode | 2017 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Orwell  
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(SF) FIRE PROTECTION

Results of Operation

| Code Description                               | 2016           | EdpCode | 2017           |
|--|----------------|---------|----------------|
| <b>Revenues</b>                                |                |         |                |
| Real Property Taxes                            | 105,000        | SF1001  | 105,000        |
| <b>TOTAL Real Property Taxes</b>               | <b>105,000</b> |         | <b>105,000</b> |
| <b>TOTAL Revenues</b>                          | <b>105,000</b> |         | <b>105,000</b> |
| <b>TOTAL Detail Revenues And Other Sources</b> | <b>105,000</b> |         | <b>105,000</b> |

TOWN OF Orwell  
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(SF) FIRE PROTECTION

Results of Operation

| Code Description                                | 2016           | EdpCode | 2017           |
|---|----------------|---------|----------------|
| <b>Expenditures</b>                             |                |         |                |
| Fire Protection, Contr Expend                   | 105,000        | SF34104 | 105,000        |
| <b>TOTAL Fire Protection</b>                    | <b>105,000</b> |         | <b>105,000</b> |
| <b>TOTAL Public Safety</b>                      | <b>105,000</b> |         | <b>105,000</b> |
| <b>TOTAL Expenditures</b>                       | <b>105,000</b> |         | <b>105,000</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>105,000</b> |         | <b>105,000</b> |

TOWN OF Orwell  
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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

| Code Description                           | 2016    | EdpCode       | 2017    |
|--|---------|---------------|---------|
| <b>Analysis of Changes in Fund Balance</b> |         |               |         |
| <b>Fund Balance - Beginning of Year</b>    |         | <b>SF8021</b> |         |
| <b>Restated Fund Balance - Beg of Year</b> |         | <b>SF8022</b> |         |
| ADD - REVENUES AND OTHER SOURCES           | 105,000 |               | 105,000 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 105,000 |               | 105,000 |
| <b>Fund Balance - End of Year</b>          |         | <b>SF8029</b> |         |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Balance Sheet

| Code Description                                       | 2016          | EdpCode | 2017          |
|--|---------------|---------|---------------|
| <b>Assets</b>  |               |         |               |
| Cash   | 1,842         | SW200   | 247           |
| Cash In Time Deposits                                  | 34,816        | SW201   | 46,325        |
| <b>TOTAL Cash</b>                                      | <b>36,658</b> |         | <b>46,572</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>36,658</b> |         | <b>46,572</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Balance Sheet

| Code Description  | 2016          | EdpCode | 2017          |
|---|---------------|---------|---------------|
| <b>Fund Balance</b>   |               |         |               |
| Assigned Unappropriated Fund Balance                        | 36,658        | SW915   | 46,572        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>36,658</b> |         | <b>46,572</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>36,658</b> |         | <b>46,572</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>36,658</b> |         | <b>46,572</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

| Code Description                               | 2016          | EdpCode | 2017          |
|--|---------------|---------|---------------|
| <b>Revenues</b>                                |               |         |               |
| Interest & Penalties On Real Prop Taxes        | 1,295         | SW1090  | 1,278         |
| <b>TOTAL Real Property Tax Items</b>           | <b>1,295</b>  |         | <b>1,278</b>  |
| Unmetered Water Sales                          | 37,858        | SW2142  | 37,450        |
| <b>TOTAL Departmental Income</b>               | <b>37,858</b> |         | <b>37,450</b> |
| Interest And Earnings                          | 6             | SW2401  | 9             |
| <b>TOTAL Use of Money And Property</b>         | <b>6</b>      |         | <b>9</b>      |
| <b>TOTAL Revenues</b>                          | <b>39,159</b> |         | <b>38,737</b> |
| <b>TOTAL Detail Revenues And Other Sources</b> | <b>39,159</b> |         | <b>38,737</b> |



TOWN OF Orwell  
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(SW) WATER

Results of Operation

| Code Description                                | 2016          | EdpCode | 2017          |
|---|---------------|---------|---------------|
| <b>Expenditures</b>                             |               |         |               |
| Unallocated Insurance, Contr Expend             | 1,027         | SW19104 | 1,041         |
| <b>TOTAL Unallocated Insurance</b>              | <b>1,027</b>  |         | <b>1,041</b>  |
| <b>TOTAL General Government Support</b>         | <b>1,027</b>  |         | <b>1,041</b>  |
| Water Administration, Pers Serv                 | 10,526        | SW83101 | 10,698        |
| Water Administration, Contr Expend              | 5,102         | SW83104 | 2,238         |
| <b>TOTAL Water Administration</b>               | <b>15,628</b> |         | <b>12,936</b> |
| Source Supply Pwr & Pump, Contr Expend          | 3,411         | SW83204 | 3,527         |
| <b>TOTAL Source Supply Pwr &amp; Pump</b>       | <b>3,411</b>  |         | <b>3,527</b>  |
| Water Purification, Equip & Cap Outlay          |               | SW83302 |               |
| Water Purification, Contr Expend                | 2,062         | SW83304 | 5,349         |
| <b>TOTAL Water Purification</b>                 | <b>2,062</b>  |         | <b>5,349</b>  |
| Water Trans & Distrib, Equip & Cap Outlay       |               | SW83402 |               |
| Water Trans & Distrib, Contr Expend             | 8,029         | SW83404 | 3,095         |
| <b>TOTAL Water Trans &amp; Distrib</b>          | <b>8,029</b>  |         | <b>3,095</b>  |
| <b>TOTAL Home And Community Services</b>        | <b>29,130</b> |         | <b>24,907</b> |
| State Retirement, Empl Bnfts                    | 2,035         | SW90108 | 2,057         |
| Social Security , Empl Bnfts                    | 805           | SW90308 | 818           |
| <b>TOTAL Employee Benefits</b>                  | <b>2,840</b>  |         | <b>2,875</b>  |
| <b>TOTAL Expenditures</b>                       | <b>32,997</b> |         | <b>28,823</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>32,997</b> |         | <b>28,823</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

**Analysis of Changes in Fund Balance**

| Code Description                           | 2016          | EdpCode       | 2017          |
|--|---------------|---------------|---------------|
| <b>Analysis of Changes in Fund Balance</b> |               |               |               |
| <b>Fund Balance - Beginning of Year</b>    | <b>30,496</b> | <b>SW8021</b> | <b>36,658</b> |
| <b>Restated Fund Balance - Beg of Year</b> | <b>30,496</b> | <b>SW8022</b> | <b>36,658</b> |
| ADD - REVENUES AND OTHER SOURCES           | 39,159        |               | 38,737        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 32,997        |               | 28,823        |
| <b>Fund Balance - End of Year</b>          | <b>36,658</b> | <b>SW8029</b> | <b>46,572</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

| Code Description                                  | 2017          | EdpCode | 2018          |
|---|---------------|---------|---------------|
| <b>Estimated Revenues</b>                         |               |         |               |
| Est Rev - Departmental Income                     | 39,205        | SW1299N | 39,205        |
| <b>TOTAL Estimated Revenues</b>                   | <b>39,205</b> |         | <b>39,205</b> |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>39,205</b> |         | <b>39,205</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

| Code Description                           | 2017          | EdpCode | 2018          |
|--|---------------|---------|---------------|
| <b>Appropriations</b>                      |               |         |               |
| App - General Government Support           | 5,504         | SW1999N | 5,504         |
| App - Home And Community Services          | 30,698        | SW8999N | 30,698        |
| App - Employee Benefits                    | 3,003         | SW9199N | 3,003         |
| <b>TOTAL Appropriations</b>                | <b>39,205</b> |         | <b>39,205</b> |
| <b>TOTAL Appropriations And Other Uses</b> | <b>39,205</b> |         | <b>39,205</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

| Code Description                                       | 2016         | EdpCode | 2017         |
|--|--------------|---------|--------------|
| <b>Assets</b>  |              |         |              |
| Cash   | 1,173        | TA200   | 1,053        |
| <b>TOTAL Cash</b>                                      | <b>1,173</b> |         | <b>1,053</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>1,173</b> |         | <b>1,053</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

| Code Description  | 2016         | EdpCode | 2017         |
|---|--------------|---------|--------------|
| State Retirement  |              | TA18    |              |
| Group Insurance   | 1,019        | TA20    | 896          |
| Other Funds (specify)                                       | 154          | TA85    | 157          |
| <b>TOTAL Agency Liabilities</b>                             | <b>1,173</b> |         | <b>1,053</b> |
| <b>TOTAL Liabilities</b>                                    | <b>1,173</b> |         | <b>1,053</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>1,173</b> |         | <b>1,053</b> |

TOWN OF Orwell  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                                       | 2016           | EdpCode | 2017           |
|--|----------------|---------|----------------|
| <b>Assets</b>  |                |         |                |
| Total Non-Current Govt Liabilities                     | 352,953        | W129    | 127,699        |
| <b>TOTAL Provision To Be Made In Future Budgets</b>    | <b>352,953</b> |         | <b>127,699</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>352,953</b> |         | <b>127,699</b> |

TOWN OF Orwell  
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                           | 2016           | EdpCode | 2017           |
|--|----------------|---------|----------------|
| Net Pension Liability -Proportionate Share | 265,674        | W638    | 127,699        |
| Installment Purchase Debt                  | 39,358         | W685    |                |
| <b>TOTAL Other Liabilities</b>             | <b>305,032</b> |         | <b>127,699</b> |
| Deferred Inflows of Resources - Pensions   | 47,921         | W697    |                |
| <b>TOTAL Deferred Inflows of Resources</b> | <b>47,921</b>  |         | <b>0</b>       |
| <b>TOTAL Liabilities</b>                   | <b>352,953</b> |         | <b>127,699</b> |
| <b>TOTAL Liabilities</b>                   | <b>352,953</b> |         | <b>127,699</b> |



**TOWN OF Orwell**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2017**

1/28/2018

County of: Oswego

Municipal Code: 350361900000

| First Year   | Debt Code | Description       | Cops Flag | Comp Flag | Date of Issue | Date of Maturity | Int. Rate | Var? | Amt. Orig. Issued | O/S Beg. of Year | Paid Dur. Year | Redeemed Bond Proc. | Prior Yr. Adjust. | Accreted Interest | O/S End of Year |
|--|-----------|-------------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| 2013   | IPC E     | Highway Equipment |           |           | 08/19/2013    | 08/19/2017       | 2.84%     |      | \$191,503         | \$39,358         | \$39,358       | \$0                 | \$0               |                   | \$0             |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year      |           |                   |           |           |               |                  |           |      | \$0               | \$39,358         | \$39,358       | \$0                 | \$0               | \$0               | \$0             |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year |           |                   |           |           |               |                  |           |      | \$0               | \$39,358         | \$39,358       | \$0                 | \$0               | \$0               | \$0             |

TOWN OF Orwell  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2017

|   | EDP Code | Amount       |
|---|----------|--------------|
| <b>CASH:</b>  |          |              |
| On Hand   | 9Z2001   |              |
| Demand Deposits   | 9Z2011   | \$56,854.00  |
| Time Deposits   | 9Z2021   | \$570,491.00 |
| <b>Total</b>  |          | \$627,345.00 |
| <br><b>COLLATERAL:</b>  |          |              |
| - FDIC Insurance  | 9Z2014   | \$250,000.00 |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z2014A  | \$377,345.00 |
| <b>Total</b>  |          | \$627,345.00 |
| <br><b>INVESTMENTS:</b>   |          |              |
| - Securities (450)  |          |              |
| Book Value (cost)   | 9Z4501   |              |
| Market Value at Balance Sheet Date  | 9Z4502   |              |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4504A  |              |
| - Repurchase Agreements (451)   |          |              |
| Book Value (cost)   | 9Z4511   |              |
| Market Value at Balance Sheet Date  | 9Z4512   |              |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4514A  |              |

TOWN OF Orwell  
Bank Reconciliation  
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

| Bank<br>Account<br>Number    | Bank<br>Balance | Add:<br>Deposit<br>In Transit | Less:<br>Outstanding<br>Checks | Adjusted<br>Bank<br>Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-0942                    | \$24,973        | \$0                           | \$3,765                        | \$21,208                    |
| ****-0959                    | \$73,402        | \$0                           | \$41,128                       | \$32,274                    |
| ****-0975                    | \$1,492         | \$0                           | \$1,245                        | \$247                       |
| ****-0983                    | \$21,908        | \$0                           | \$20,855                       | \$1,053                     |
| ****-0057                    | \$2,733         | \$0                           | \$1,161                        | \$1,572                     |
| ****-8681                    | \$500           | \$0                           | \$0                            | \$500                       |
| ****-2332                    | \$46,325        | \$0                           | \$0                            | \$46,325                    |
| ****-2340                    | \$31,648        | \$0                           | \$0                            | \$31,648                    |
| ****-2357                    | \$268,916       | \$0                           | \$0                            | \$268,916                   |
| ****-4031                    | \$223,602       | \$0                           | \$0                            | \$223,602                   |
| Total Adjusted Bank Balance  |                 |                               |                                | \$627,345                   |
| Petty Cash                   |                 |                               |                                | \$315.00                    |
| Adjustments                  |                 |                               |                                | \$.00                       |
| Total Cash                   |                 |                               | 9ZCASH      *                  | \$627,660                   |
| Total Cash Balance All Funds |                 |                               | 9ZCASHB      *                 | \$627,660                   |
| * Must be equal              |                 |                               |                                |                             |

TOWN OF Orwell  
Local Government Questionnaire  
For the Fiscal Year Ending 2017

|   | <u>Response</u>        |
|---|------------------------|
| 1) Does your municipality have a written procurement policy?  | <u>Yes</u>             |
| 2) Have the financial statements for your municipality been independently audited?<br>If not, are you planning on having an audit conducted?                          | <u>No</u><br><u>No</u> |
| 3) Does your local government participate in an insurance pool with other local governments?  | <u>No</u>              |
| 4) Does your local government participate in an investment pool with other local governments?   | <u>No</u>              |
| 5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?  | <u>No</u>              |
| 6) Does your municipality have a Capital Plan?  | <u>No</u>              |
| 7) Has your municipality prepared and documented a risk assessment plan?<br>If yes, has your municipality used the results to design the system of internal controls? | <u>No</u><br><u></u>   |
| 8) Have you had a change in chief executive or chief fiscal officer during the last year?   | <u>No</u>              |
| 9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?   | <u>Yes</u>             |

TOWN OF Orwell  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2017

| <b>Total Full Time Employees:</b>                                 |  |                                       | 5                               |                                 |                      |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| <b>Total Part Time Employees:</b>                                 |  |                                       | 22                              |                                 |                      |
| <b>Account Code</b>   | <b>Description</b>                                     | <b>Total Expenditures (All Funds)</b> | <b># of Full Time Employees</b> | <b># of Part Time Employees</b> | <b># of Retirees</b> |
| 90108   | State Retirement System                                | \$51,486.00                           | 5                               | 10                              |                      |
| 90158   | Police and Fire Retirement                             |                                       |                                 |                                 |                      |
| 90258   | Local Pension Fund                                     |                                       |                                 |                                 |                      |
| 90308   | Social Security  | \$30,817.00                           | 5                               | 22                              |                      |
| 90408   | Worker's Compensation Insurance                        |                                       |                                 |                                 |                      |
| 90458   | Life Insurance   |                                       |                                 |                                 |                      |
| 90508   | Unemployment Insurance                                 |                                       |                                 |                                 |                      |
| 90558   | Disability Insurance                                   |                                       |                                 |                                 |                      |
| 90608   | Hospital and Medical (Dental) Insurance                | \$103,008.00                          | 5                               |                                 | 2                    |
| 90708   | Union Welfare Benefits                                 |                                       |                                 |                                 |                      |
| 90858   | Supplemental Benefit Payment to Disabled Fire Fighters |                                       |                                 |                                 |                      |
| 91890   | Other Employee Benefits                                | \$200.00                              | 5                               |                                 |                      |
| <b>Total</b>  |  | <b>\$185,511.00</b>                   |                                 |                                 |                      |
| Computed Total From Financial Section (comparative purposes only) |  | <b>\$185,511.00</b>                   |                                 |                                 |                      |

TOWN OF Orwell  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2017

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline    | \$3,063            | 1,241        | gallons          |                              |
| Diesel Fuel | \$38,938           | 19,030       | gallons          |                              |
| Fuel Oil    |                    |              | gallons          |                              |
| Natural Gas |                    |              | cubic feet       |                              |
| Electricity | \$15,836           | 85,509       | kilowatt-hours   |                              |
| Coal        |                    |              | tons             |                              |
| Propane     | \$6,972            | 5,107        | gallons          |                              |

TOWN OF Orwell  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2017

TOWN OF Orwell  
Financial Comments  
For the Fiscal Year Ending 2017