

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF SYRACUSE

KOSCIUSKO COUNTY, INDIANA

January 1, 2014 to December 31, 2017



**FILED**  
10/12/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Julie Kline	01-01-12 to 12-31-15
	Paula Kehr-Wicker	01-01-16 to 12-30-18
President of the Town Council	Brian Woody	01-01-14 to 12-31-14
	Paul Stoelting	01-01-15 to 12-31-15
	Larry Siegel	01-01-16 to 12-31-16
	Thomas Hoover	01-01-17 to 12-31-17
	William E. Musser	01-01-18 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF SYRACUSE, KOSCIUSKO COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Town of Syracuse (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 Payables and Receivables, 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

September 6, 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 SYRACUSE  
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	\$ 941,037	\$ 1,714,631	\$ 1,649,439	\$ 1,006,229	\$ 1,747,568	\$ 1,630,611	\$ 1,123,186
MOTOR VEHICLE HIGHWAY	685,081	751,370	690,795	745,656	849,399	786,518	808,537
LOCAL ROAD & STREET	248,893	25,850	25,000	249,743	26,507	17,731	258,519
PARK NONREVERT OPERATING	10,644	31,033	22,934	18,743	39,138	34,172	23,709
ECONOMIC DEV INCOME TAX	699,969	370,850	90,464	980,355	180,300	7,218	1,153,437
LOCAL LAW ENF CONT ED	4,754	2,310	1,693	5,371	3,320	1,751	6,940
UNSAFE BUILDING	10,000	-	-	10,000	-	-	10,000
PARK & RECREATION	241,185	347,764	356,398	232,551	360,735	378,256	215,030
RAINY DAY	323,963	-	6,800	317,163	-	17,813	299,350
LEVY EXCESS	-	40	-	40	-	-	40
CUM CAP IMP - CIG TAX	43,063	7,433	14,534	35,962	7,058	-	43,020
CUM CAP DEVELOPMENT	173,178	41,611	42,000	172,789	42,090	42,000	172,879
PARK NONREVERTING CAPITAL	18	-	-	18	-	-	18
CUM CAP IMP - PROP TAX	190,024	26,389	-	216,413	27,360	-	243,773
CUMULATIVE STORM SEWER	360,361	112,558	186,856	286,063	63,817	1,468	348,412
CUMULATIVE PARK	20,547	19,487	18,000	22,034	20,203	21,000	21,237
T.I.F. - TOWN OF SYRACUSE	33,365	6,710	-	40,075	44,511	-	84,586
RIVERBOAT REVENUE SHARING	105,039	16,646	-	121,685	16,646	5,000	133,331
CONSTRUCTION RETAINAGE	44,923	-	44,923	-	25,165	-	25,165
TOWN DONATION	10,901	4,500	1,179	14,222	9,075	7,435	15,862
LAW ENFORCEMENT FORFEITURE	1,099	95	-	1,194	-	-	1,194
FEDERAL GRANTS OPERATING	550	211,340	204,691	7,199	808	7,458	549
STATE GRANT	-	67,548	67,548	-	21,185	21,185	-
AFFORDABLE HOUSING	17,756	-	-	17,756	178	-	17,934
EMERG HOUSING REPAIR LOAN	8,357	931	-	9,288	-	-	9,288
COMM/RETAIL FACADE IMPR	17,235	-	-	17,235	-	-	17,235
POLICE DONATION	2,971	1,625	1,620	2,976	1,700	1,000	3,676
PARK DONATION	2,721	10,300	6,774	6,247	14,205	16,439	4,013
T.I.F. - SYRACUSE OAKWOOD	-	60,771	13,972	46,799	62,021	-	108,820
T.I.F. - SOUTH BENTON	55,870	-	1,920	53,950	66,300	2,529	117,721
PAYROLL	6,700	1,644,678	1,644,360	7,018	1,791,483	1,789,002	9,499
TRASH PERFORMANCE BOND	26,000	-	-	26,000	-	-	26,000
WASTEWATER UTILITY OPERATING	85,160	704,573	657,613	132,120	853,477	863,556	122,041
WASTEWATER DEPRECIATION	61,343	57,861	14,901	104,303	41,112	58,820	86,595
WASTEWATER UTILITY BOND & INTEREST	-	-	-	-	172,922	36,961	135,961
WASTEWATER CONSTRUCTION	-	200,000	169,827	30,173	3,021,059	823,025	2,228,207
WASTEWATER DEBT SERVICE	384	-	-	384	3,506	-	3,890
WATER UTILITY OPERATING	82,803	1,014,395	993,410	103,788	967,232	962,936	108,084
WATER UTILITY DEPRECIATION	886,905	25,000	174,311	737,594	34,980	213,045	559,529
WATER DEBT SERVICE RESERVE	491,039	-	-	491,039	-	-	491,039
WATER UTILITY BOND & INTEREST	251,887	480,000	471,007	260,880	465,000	471,267	254,613
FOREST PARK DEBT SERVICE	51,631	17,885	20,711	48,805	13,217	20,711	41,311
UTILITY DEPOSIT	26,855	13,140	4,540	35,455	19,403	4,725	50,133
OAKWOOD INFRASTR IMPROV	117,629	72,089	152,470	37,248	77,003	66,925	47,326
Totals	<u>\$ 6,341,840</u>	<u>\$ 8,061,413</u>	<u>\$ 7,750,690</u>	<u>\$ 6,652,563</u>	<u>\$ 11,089,683</u>	<u>\$ 8,310,557</u>	<u>\$ 9,431,689</u>

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

TOWN OF SYRACUSE  
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	
GENERAL	\$ 1,123,186	\$ 2,015,127	\$ 1,594,420	\$ 1,543,893	\$ 2,348,668	\$ 1,739,748	\$ 2,152,813
MOTOR VEHICLE HIGHWAY	808,537	853,821	756,415	905,943	876,036	822,147	959,832
LOCAL ROAD & STREET	258,519	26,377	-	284,896	33,609	38,184	280,321
PARK NONREVERT OPERATING	23,709	45,226	42,543	26,392	48,821	39,804	35,409
ECONOMIC DEV INCOME TAX	1,153,437	205,214	35,893	1,322,758	246,052	32,308	1,536,502
LOCAL LAW ENF CONT ED	6,940	3,307	1,693	8,554	4,123	1,857	10,820
UNSAFE BUILDING	10,000	-	5,000	5,000	-	-	5,000
PARK & RECREATION	215,030	382,222	378,432	218,820	401,002	428,358	191,464
RAINY DAY	299,350	53,732	87,036	266,046	-	120,241	145,805
LOCAL ROAD & BRIDGE MATCHING GRANT	-	-	-	-	117,563	-	117,563
LEVY EXCESS	40	-	40	-	-	-	-
CUM CAP IMP - CIG TAX	43,020	7,162	-	50,182	6,834	-	57,016
CUM CAP DEVELOPMENT	172,879	42,265	42,000	173,144	42,162	42,000	173,306
PARK NONREVERTING CAPITAL	18	-	-	18	-	-	18
REDEVELOPMENT COMMISS. CAPITAL	-	-	-	-	775,563	-	775,563
CUM CAP IMP - PROP TAX	243,773	27,750	-	271,523	28,548	28,495	271,576
CUMULATIVE STORM SEWER	348,412	47,174	195	395,391	48,530	7,026	436,895
CUMULATIVE PARK	21,237	20,492	19,000	22,729	21,081	17,000	26,810
T.I.F. - TOWN OF SYRACUSE	84,586	56,366	-	140,952	94,138	500	234,590
RIVERBOAT REVENUE SHARING	133,331	16,646	7,838	142,139	16,646	-	158,785
LOIT SPECIAL DISTRIBUTION	-	161,196	-	161,196	-	-	161,196
CONSTRUCTION RETAINAGE	25,165	97,666	-	122,831	2,790	125,621	-
TOWN DONATION	15,862	8,000	7,695	16,167	7,200	12,835	10,532
LAW ENFORCEMENT FORFEITURE	1,194	-	-	1,194	41,801	16,883	26,112
FEDERAL GRANTS OPERATING	549	871	871	549	2,903	2,903	549
AFFORDABLE HOUSING	17,934	40	-	17,974	100	-	18,074
EMERG HOUSING REPAIR LOAN	9,288	-	-	9,288	-	-	9,288
COMM/RETAIL FACADE IMPR	17,235	-	-	17,235	-	-	17,235
POLICE DONATION	3,676	3,000	1,972	4,704	2,000	2,928	3,776
PARK DONATION	4,013	11,737	13,429	2,321	5,699	1,023	6,997
T.I.F. - SYRACUSE OAKWOOD	108,820	55,068	5,000	158,888	52,493	500	210,881
T.I.F. - SOUTH BENTON	117,721	-	14,605	103,116	95,145	7,294	190,967
PAYROLL	9,499	1,703,462	1,702,955	10,006	1,760,963	1,763,235	7,734
TRASH PERFORMANCE BOND	26,000	-	-	26,000	-	26,000	-
WASTEWATER UTILITY OPERATING	122,041	990,169	1,010,642	101,568	1,043,268	1,054,243	90,593
WASTEWATER DEPRECIATION	86,595	55,800	9,452	132,943	31,082	53,616	110,409
WASTEWATER UTILITY BOND & INTEREST	135,961	207,690	197,606	146,045	208,890	205,306	149,629
WASTEWATER CONSTRUCTION	2,228,207	-	1,992,796	235,411	-	123,412	111,999
WASTEWATER DEBT SERVICE	3,890	36,930	-	40,820	53,859	-	94,679
WATER UTILITY OPERATING	108,084	1,010,404	1,040,434	78,054	1,044,213	1,041,818	80,449
WATER UTILITY DEPRECIATION	559,529	96,000	115,419	540,110	144,000	48,219	635,891
WATER DEBT SERVICE RESERVE	491,039	-	491,039	-	-	-	-
2016 BONDS COST OF ISSUE	-	53,502	53,502	-	-	-	-
WATER UTILITY BOND & INTEREST	254,613	514,704	688,115	81,202	402,000	281,269	201,933
FOREST PARK DEBT SERVICE	41,311	12,735	20,711	33,335	12,888	20,711	25,512
UTILITY DEPOSIT	50,133	15,837	9,050	56,920	15,432	6,645	65,707
OAKWOOD INFRASTR IMPROV	47,326	76,399	27,000	96,725	63	-	96,788
Totals	<u>\$ 9,431,689</u>	<u>\$ 8,914,091</u>	<u>\$ 10,372,798</u>	<u>\$ 7,972,982</u>	<u>\$ 10,036,165</u>	<u>\$ 8,112,129</u>	<u>\$ 9,897,018</u>

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

TOWN OF SYRACUSE  
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), highways and streets, culture and recreation, public improvements, general administrative services, water, wastewater, storm water, and trash.

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, cigarette tax distributions received from the state, motor vehicle highway distributions

TOWN OF SYRACUSE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 SYRACUSE  
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 SYRACUSE  
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. Holding Corporation**

The Town has entered into a capital lease with Syracuse Municipal Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Town. The lessor has been determined to be a related-party of the Town. Lease payments during the years 2014, 2015, 2016, and 2017 totaled \$60,000, \$63,000, \$61,000, and \$59,000, respectively.

**Note 7. Subsequent Event**

The Town issued Sewage Works Revenue Bond Series 2018 of \$700,000 for the acquisition, construction, and installation of certain improvements to the Sewer Works system of the Town.

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#### 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.

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATING	ECONOMIC DEV INCOME TAX	LOCAL LAW ENF CONT ED	UNSAFE BUILDING	PARK & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 941,037	\$ 685,081	\$ 248,893	\$ 10,644	\$ 699,969	\$ 4,754	\$ 10,000	\$ 241,185	\$ 323,963
Receipts:									
Taxes	711,586	593,573	-	-	-	-	-	303,003	-
Licenses and permits	13,664	504	-	-	-	1,490	-	-	-
Intergovernmental receipts	977,547	138,123	25,850	-	159,134	-	-	18,528	-
Charges for services	-	911	-	21,167	-	186	-	16,659	-
Fines and forfeits	4,740	-	-	-	-	634	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	7,094	18,259	-	9,866	211,716	-	-	9,574	-
Total receipts	1,714,631	751,370	25,850	31,033	370,850	2,310	-	347,764	-
Disbursements:									
Personal services	954,983	313,737	-	-	-	-	-	248,934	-
Supplies	67,865	107,240	-	10,803	1,636	1,693	-	16,232	-
Other services and charges	413,767	183,535	25,000	8,484	2,982	-	-	86,372	6,800
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	209,063	86,033	-	900	85,846	-	-	4,860	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	3,761	250	-	2,747	-	-	-	-	-
Total disbursements	1,649,439	690,795	25,000	22,934	90,464	1,693	-	356,398	6,800
Excess (deficiency) of receipts over disbursements	65,192	60,575	850	8,099	280,386	617	-	(8,634)	(6,800)
Cash and investments - ending	\$ 1,006,229	\$ 745,656	\$ 249,743	\$ 18,743	\$ 980,355	\$ 5,371	\$ 10,000	\$ 232,551	\$ 317,163

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

	LEVY EXCESS	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PARK NONREVERTING CAPITAL	CUM CAP IMP - PROP TAX	CUMULATIVE STORM SEWER	CUMULATIVE PARK	T.I.F. - TOWN OF SYRACUSE	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ -	\$ 43,063	\$ 173,178	\$ 18	\$ 190,024	\$ 360,361	\$ 20,547	\$ 33,365	\$ 105,039
Receipts:									
Taxes	-	-	39,214	-	24,868	42,275	18,364	6,710	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	40	7,433	2,397	-	1,521	2,585	1,123	-	16,646
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	67,698	-	-	-
Total receipts	40	7,433	41,611	-	26,389	112,558	19,487	6,710	16,646
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	14,534	42,000	-	-	186,856	18,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	14,534	42,000	-	-	186,856	18,000	-	-
Excess (deficiency) of receipts over disbursements	40	(7,101)	(389)	-	26,389	(74,298)	1,487	6,710	16,646
Cash and investments - ending	\$ 40	\$ 35,962	\$ 172,789	\$ 18	\$ 216,413	\$ 286,063	\$ 22,034	\$ 40,075	\$ 121,685

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

	CONSTRUCTION RETAINAGE	TOWN DONATION	LAW ENFORCEMENT FORFEITURE	FEDERAL GRANTS OPERATING	STATE GRANT	AFFORDABLE HOUSING	EMERG HOUSING REPAIR LOAN	COMM/RETAIL FACADE IMPR	POLICE DONATION
Cash and investments - beginning	\$ 44,923	\$ 10,901	\$ 1,099	\$ 550	\$ -	\$ 17,756	\$ 8,357	\$ 17,235	\$ 2,971
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	211,340	67,548	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	4,500	95	-	-	-	931	-	1,625
Total receipts	-	4,500	95	211,340	67,548	-	931	-	1,625
Disbursements:									
Personal services	-	-	-	240	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	1,620
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	44,923	1,179	-	204,451	67,548	-	-	-	-
Total disbursements	44,923	1,179	-	204,691	67,548	-	-	-	1,620
Excess (deficiency) of receipts over disbursements	(44,923)	3,321	95	6,649	-	-	931	-	5
Cash and investments - ending	\$ -	\$ 14,222	\$ 1,194	\$ 7,199	\$ -	\$ 17,756	\$ 9,288	\$ 17,235	\$ 2,976

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

	PARK DONATION	T.I.F. - SYRACUSE OAKWOOD	T.I.F. - SOUTH BENTON	PAYROLL	TRASH PERFORMANCE BOND	WASTEWATER UTILITY OPERATING	WASTEWATER DEPRECIATION	WASTEWATER UTILITY BOND & INTEREST	WASTEWATER CONSTRUCTION
Cash and investments - beginning	\$ 2,721	\$ -	\$ 55,870	\$ 6,700	\$ 26,000	\$ 85,160	\$ 61,343	\$ -	\$ -
Receipts:									
Taxes	-	60,771	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	692,307	15,861	-	-
Penalties	-	-	-	-	-	11,565	-	-	-
Other receipts	10,300	-	-	1,644,678	-	701	42,000	-	200,000
Total receipts	10,300	60,771	-	1,644,678	-	704,573	57,861	-	200,000
Disbursements:									
Personal services	-	-	-	1,644,360	-	222,044	-	-	-
Supplies	1,245	-	-	-	-	-	-	-	-
Other services and charges	4,029	-	1,920	-	-	13,882	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	198
Capital outlay	1,500	13,972	-	-	-	-	14,901	-	-
Utility operating expenses	-	-	-	-	-	379,626	-	-	169,629
Other disbursements	-	-	-	-	-	42,061	-	-	-
Total disbursements	6,774	13,972	1,920	1,644,360	-	657,613	14,901	-	169,827
Excess (deficiency) of receipts over disbursements	3,526	46,799	(1,920)	318	-	46,960	42,960	-	30,173
Cash and investments - ending	\$ 6,247	\$ 46,799	\$ 53,950	\$ 7,018	\$ 26,000	\$ 132,120	\$ 104,303	\$ -	\$ 30,173

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

	WASTEWATER DEBT SERVICE	WATER UTILITY OPERATING	WATER UTILITY DEPRECIATION	WATER DEBT SERVICE RESERVE	WATER UTILITY BOND & INTEREST	FOREST PARK DEBT SERVICE	UTILITY DEPOSIT	OAKWOOD INFRASTR IMPROV	Totals
Cash and investments - beginning	\$ 384	\$ 82,803	\$ 886,905	\$ 491,039	\$ 251,887	\$ 51,631	\$ 26,855	\$ 117,629	\$ 6,341,840
Receipts:									
Taxes	-	50,284	-	-	-	-	-	-	1,850,648
Licenses and permits	-	-	-	-	-	-	-	-	15,658
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,629,815
Charges for services	-	-	-	-	-	-	-	72,089	111,012
Fines and forfeits	-	-	-	-	-	-	-	-	5,374
Utility fees	-	899,770	2,000	-	-	-	-	-	1,609,938
Penalties	-	10,813	-	-	-	-	-	-	22,378
Other receipts	-	53,528	23,000	-	480,000	17,885	13,140	-	2,816,590
Total receipts	-	1,014,395	25,000	-	480,000	17,885	13,140	72,089	8,061,413
Disbursements:									
Personal services	-	184,299	-	-	-	-	-	-	3,568,597
Supplies	-	-	-	-	-	-	-	-	208,334
Other services and charges	-	15,865	-	-	-	-	-	-	762,636
Debt service - principal and interest	-	-	-	-	471,007	20,711	-	-	491,916
Capital outlay	-	-	124,311	-	-	-	-	134,470	937,246
Utility operating expenses	-	306,600	-	-	-	-	-	-	855,855
Other disbursements	-	486,646	50,000	-	-	-	4,540	18,000	926,106
Total disbursements	-	993,410	174,311	-	471,007	20,711	4,540	152,470	7,750,690
Excess (deficiency) of receipts over disbursements	-	20,985	(149,311)	-	8,993	(2,826)	8,600	(80,381)	310,723
Cash and investments - ending	\$ 384	\$ 103,788	\$ 737,594	\$ 491,039	\$ 260,880	\$ 48,805	\$ 35,455	\$ 37,248	\$ 6,652,563

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATING	ECONOMIC DEV INCOME TAX	LOCAL LAW ENF CONT ED	UNSAFE BUILDING	PARK & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 1,006,229	\$ 745,656	\$ 249,743	\$ 18,743	\$ 980,355	\$ 5,371	\$ 10,000	\$ 232,551	\$ 317,163
Receipts:									
Taxes	694,881	626,720	-	-	-	-	-	319,272	-
Licenses and permits	13,222	3,273	-	-	-	2,110	-	-	-
Intergovernmental receipts	1,019,134	210,299	26,507	-	175,452	-	-	21,664	-
Charges for services	-	612	-	24,300	-	125	-	17,343	-
Fines and forfeits	2,796	-	-	-	-	1,085	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	17,535	8,495	-	14,838	4,848	-	-	2,456	-
Total receipts	1,747,568	849,399	26,507	39,138	180,300	3,320	-	360,735	-
Disbursements:									
Personal services	1,071,206	349,361	-	-	-	-	-	270,406	-
Supplies	63,251	113,980	-	20,676	-	1,751	-	21,680	-
Other services and charges	430,394	239,659	17,731	10,131	7,218	-	-	77,777	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	65,243	82,267	-	535	-	-	-	8,333	17,813
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	517	1,251	-	2,830	-	-	-	60	-
Total disbursements	1,630,611	786,518	17,731	34,172	7,218	1,751	-	378,256	17,813
Excess (deficiency) of receipts over disbursements	116,957	62,881	8,776	4,966	173,082	1,569	-	(17,521)	(17,813)
Cash and investments - ending	\$ 1,123,186	\$ 808,537	\$ 258,519	\$ 23,709	\$ 1,153,437	\$ 6,940	\$ 10,000	\$ 215,030	\$ 299,350

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

	LEVY EXCESS	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PARK NONREVERTING CAPITAL	CUM CAP IMP - PROP TAX	CUMULATIVE STORM SEWER	CUMULATIVE PARK	T.I.F. - TOWN OF SYRACUSE	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ 40	\$ 35,962	\$ 172,789	\$ 18	\$ 216,413	\$ 286,063	\$ 22,034	\$ 40,075	\$ 121,685
Receipts:									
Taxes	-	-	39,416	-	25,621	43,555	18,920	44,511	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,058	2,674	-	1,739	2,955	1,283	-	16,646
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	17,307	-	-	-
Total receipts	-	7,058	42,090	-	27,360	63,817	20,203	44,511	16,646
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,468	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	42,000	-	-	-	21,000	-	5,000
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	42,000	-	-	1,468	21,000	-	5,000
Excess (deficiency) of receipts over disbursements	-	7,058	90	-	27,360	62,349	(797)	44,511	11,646
Cash and investments - ending	\$ 40	\$ 43,020	\$ 172,879	\$ 18	\$ 243,773	\$ 348,412	\$ 21,237	\$ 84,586	\$ 133,331

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

	CONSTRUCTION RETAINAGE	TOWN DONATION	LAW ENFORCEMENT FORFEITURE	FEDERAL GRANTS OPERATING	STATE GRANT	AFFORDABLE HOUSING	EMERG HOUSING REPAIR LOAN	COMM/RETAIL FACADE IMPR	POLICE DONATION
Cash and investments - beginning	\$ -	\$ 14,222	\$ 1,194	\$ 7,199	\$ -	\$ 17,756	\$ 9,288	\$ 17,235	\$ 2,976
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	808	21,185	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	25,165	9,075	-	-	-	178	-	-	1,700
Total receipts	25,165	9,075	-	808	21,185	178	-	-	1,700
Disbursements:									
Personal services	-	-	-	808	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	1,000
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	7,435	-	6,650	21,185	-	-	-	-
Total disbursements	-	7,435	-	7,458	21,185	-	-	-	1,000
Excess (deficiency) of receipts over disbursements	25,165	1,640	-	(6,650)	-	178	-	-	700
Cash and investments - ending	\$ 25,165	\$ 15,862	\$ 1,194	\$ 549	\$ -	\$ 17,934	\$ 9,288	\$ 17,235	\$ 3,676

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

	PARK DONATION	T.I.F. - SYRACUSE OAKWOOD	T.I.F. - SOUTH BENTON	PAYROLL	TRASH PERFORMANCE BOND	WASTEWATER UTILITY OPERATING	WASTEWATER DEPRECIATION	WASTEWATER UTILITY BOND & INTEREST	WASTEWATER CONSTRUCTION
Cash and investments - beginning	\$ 6,247	\$ 46,799	\$ 53,950	\$ 7,018	\$ 26,000	\$ 132,120	\$ 104,303	\$ -	\$ 30,173
Receipts:									
Taxes	-	62,021	66,300	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	780,606	21,112	-	-
Penalties	-	-	-	-	-	12,629	-	-	-
Other receipts	14,205	-	-	1,791,483	-	60,242	20,000	172,922	3,021,059
Total receipts	14,205	62,021	66,300	1,791,483	-	853,477	41,112	172,922	3,021,059
Disbursements:									
Personal services	-	-	-	1,789,002	-	239,072	-	-	-
Supplies	597	-	-	-	-	-	-	-	-
Other services and charges	3,113	-	2,529	-	-	15,743	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	36,961	251,642
Capital outlay	12,729	-	-	-	-	-	8,820	-	503,300
Utility operating expenses	-	-	-	-	-	409,390	-	-	-
Other disbursements	-	-	-	-	-	199,351	50,000	-	68,083
Total disbursements	16,439	-	2,529	1,789,002	-	863,556	58,820	36,961	823,025
Excess (deficiency) of receipts over disbursements	(2,234)	62,021	63,771	2,481	-	(10,079)	(17,708)	135,961	2,198,034
Cash and investments - ending	\$ 4,013	\$ 108,820	\$ 117,721	\$ 9,499	\$ 26,000	\$ 122,041	\$ 86,595	\$ 135,961	\$ 2,228,207

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

	WASTEWATER DEBT SERVICE	WATER UTILITY OPERATING	WATER UTILITY DEPRECIATION	WATER DEBT SERVICE RESERVE	WATER UTILITY BOND & INTEREST	FOREST PARK DEBT SERVICE	UTILITY DEPOSIT	OAKWOOD INFRASTR IMPROV	Totals
Cash and investments - beginning	\$ 384	\$ 103,788	\$ 737,594	\$ 491,039	\$ 260,880	\$ 48,805	\$ 35,455	\$ 37,248	\$ 6,652,563
Receipts:									
Taxes	-	49,566	-	-	-	-	-	-	1,990,783
Licenses and permits	-	-	-	-	-	-	-	-	18,605
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,507,404
Charges for services	-	-	-	-	-	-	-	77,003	119,383
Fines and forfeits	-	-	-	-	-	-	-	-	3,881
Utility fees	-	899,644	5,000	-	-	-	-	-	1,706,362
Penalties	-	11,297	-	-	-	-	-	-	23,926
Other receipts	3,506	6,725	29,980	-	465,000	13,217	19,403	-	5,719,339
Total receipts	3,506	967,232	34,980	-	465,000	13,217	19,403	77,003	11,089,683
Disbursements:									
Personal services	-	188,428	-	-	-	-	-	-	3,908,283
Supplies	-	-	-	-	-	-	-	-	222,935
Other services and charges	-	19,070	-	-	-	-	-	-	824,833
Debt service - principal and interest	-	-	-	-	471,267	20,711	-	-	780,581
Capital outlay	-	-	213,045	-	-	-	-	39,925	1,020,010
Utility operating expenses	-	288,890	-	-	-	-	-	-	698,280
Other disbursements	-	466,548	-	-	-	-	4,725	27,000	855,635
Total disbursements	-	962,936	213,045	-	471,267	20,711	4,725	66,925	8,310,557
Excess (deficiency) of receipts over disbursements	3,506	4,296	(178,065)	-	(6,267)	(7,494)	14,678	10,078	2,779,126
Cash and investments - ending	\$ 3,890	\$ 108,084	\$ 559,529	\$ 491,039	\$ 254,613	\$ 41,311	\$ 50,133	\$ 47,326	\$ 9,431,689

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATING	ECONOMIC DEV INCOME TAX	LOCAL LAW ENF CONT ED	UNSAFE BUILDING	PARK & RECREATION
Cash and investments - beginning	\$ 1,123,186	\$ 808,537	\$ 258,519	\$ 23,709	\$ 1,153,437	\$ 6,940	\$ 10,000	\$ 215,030
Receipts:								
Taxes	721,316	635,044	-	-	-	-	-	335,600
Licenses and permits	13,051	1,008	-	-	-	2,650	-	-
Intergovernmental receipts	1,200,813	217,067	26,377	-	205,214	-	-	23,010
Charges for services	-	612	-	29,030	-	85	-	20,051
Fines and forfeits	1,180	-	-	-	-	572	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	78,767	90	-	16,196	-	-	-	3,561
Total receipts	2,015,127	853,821	26,377	45,226	205,214	3,307	-	382,222
Disbursements:								
Personal services	1,007,410	315,999	-	-	-	-	-	269,490
Supplies	70,166	117,231	-	21,711	-	1,693	-	15,788
Other services and charges	447,703	248,763	-	11,607	35,893	-	5,000	72,924
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	69,141	74,172	-	909	-	-	-	20,230
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	250	-	8,316	-	-	-	-
Total disbursements	1,594,420	756,415	-	42,543	35,893	1,693	5,000	378,432
Excess (deficiency) of receipts over disbursements	420,707	97,406	26,377	2,683	169,321	1,614	(5,000)	3,790
Cash and investments - ending	\$ 1,543,893	\$ 905,943	\$ 284,896	\$ 26,392	\$ 1,322,758	\$ 8,554	\$ 5,000	\$ 218,820

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

	RAINY DAY	LOCAL ROAD & BRIDGE MATCHING GRANT	LEVY EXCESS	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PARK NONREVERTING CAPITAL	REDEVELOPMENT COMMISS. CAPITAL	CUM CAP IMP - PROP TAX
Cash and investments - beginning	\$ 299,350	\$ -	\$ 40	\$ 43,020	\$ 172,879	\$ 18	\$ -	\$ 243,773
Receipts:								
Taxes	53,732	-	-	-	39,553	-	-	25,969
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,162	2,712	-	-	1,781
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	53,732	-	-	7,162	42,265	-	-	27,750
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	87,036	-	-	-	42,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	40	-	-	-	-	-
Total disbursements	87,036	-	40	-	42,000	-	-	-
Excess (deficiency) of receipts over disbursements	(33,304)	-	(40)	7,162	265	-	-	27,750
Cash and investments - ending	\$ 266,046	\$ -	\$ -	\$ 50,182	\$ 173,144	\$ 18	\$ -	\$ 271,523

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

	CUMULATIVE STORM SEWER	CUMULATIVE PARK	T.I.F. - TOWN OF SYRACUSE	RIVERBOAT REVENUE SHARING	LOIT SPECIAL DISTRIBUTION	CONSTRUCTION RETAINAGE	TOWN DONATION	LAW ENFORCEMENT FORFEITURE
Cash and investments - beginning	\$ 348,412	\$ 21,237	\$ 84,586	\$ 133,331	\$ -	\$ 25,165	\$ 15,862	\$ 1,194
Receipts:								
Taxes	44,147	19,177	56,366	-	161,196	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,027	1,315	-	16,646	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	97,666	8,000	-
Total receipts	47,174	20,492	56,366	16,646	161,196	97,666	8,000	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	195	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	19,000	-	7,838	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	7,695	-
Total disbursements	195	19,000	-	7,838	-	-	7,695	-
Excess (deficiency) of receipts over disbursements	46,979	1,492	56,366	8,808	161,196	97,666	305	-
Cash and investments - ending	\$ 395,391	\$ 22,729	\$ 140,952	\$ 142,139	\$ 161,196	\$ 122,831	\$ 16,167	\$ 1,194

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

	FEDERAL GRANTS OPERATING	AFFORDABLE HOUSING	EMERG HOUSING REPAIR LOAN	COMM/RETAIL FACADE IMPR	POLICE DONATION	PARK DONATION	T.I.F. - SYRACUSE OAKWOOD	T.I.F. - SOUTH BENTON
Cash and investments - beginning	\$ 549	\$ 17,934	\$ 9,288	\$ 17,235	\$ 3,676	\$ 4,013	\$ 108,820	\$ 117,721
Receipts:								
Taxes	-	-	-	-	-	-	55,068	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	871	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	40	-	-	3,000	11,737	-	-
Total receipts	871	40	-	-	3,000	11,737	55,068	-
Disbursements:								
Personal services	871	-	-	-	-	-	-	-
Supplies	-	-	-	-	1,972	1,478	-	-
Other services and charges	-	-	-	-	-	-	-	14,605
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	11,951	5,000	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	871	-	-	-	1,972	13,429	5,000	14,605
Excess (deficiency) of receipts over disbursements	-	40	-	-	1,028	(1,692)	50,068	(14,605)
Cash and investments - ending	\$ 549	\$ 17,974	\$ 9,288	\$ 17,235	\$ 4,704	\$ 2,321	\$ 158,888	\$ 103,116

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

	<u>PAYROLL</u>	<u>TRASH PERFORMANCE BOND</u>	<u>WASTEWATER UTILITY OPERATING</u>	<u>WASTEWATER DEPRECIATION</u>	<u>WASTEWATER UTILITY BOND &amp; INTEREST</u>	<u>WASTEWATER CONSTRUCTION</u>	<u>WASTEWATER DEBT SERVICE</u>	<u>WATER UTILITY OPERATING</u>
Cash and investments - beginning	\$ 9,499	\$ 26,000	\$ 122,041	\$ 86,595	\$ 135,961	\$ 2,228,207	\$ 3,890	\$ 108,084
Receipts:								
Taxes	-	-	-	-	-	-	-	52,188
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	969,168	5,020	-	-	-	937,587
Penalties	-	-	12,886	-	-	-	-	10,191
Other receipts	1,703,462	-	8,115	50,780	207,690	-	36,930	10,438
Total receipts	1,703,462	-	990,169	55,800	207,690	-	36,930	1,010,404
Disbursements:								
Personal services	1,702,955	-	229,509	-	-	-	-	176,586
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	15,811	-	-	-	-	20,039
Debt service - principal and interest	-	-	-	-	197,606	-	-	-
Capital outlay	-	-	-	9,452	-	1,987,647	-	-
Utility operating expenses	-	-	470,464	-	-	-	-	318,032
Other disbursements	-	-	294,858	-	-	5,149	-	525,777
Total disbursements	1,702,955	-	1,010,642	9,452	197,606	1,992,796	-	1,040,434
Excess (deficiency) of receipts over disbursements	507	-	(20,473)	46,348	10,084	(1,992,796)	36,930	(30,030)
Cash and investments - ending	\$ 10,006	\$ 26,000	\$ 101,568	\$ 132,943	\$ 146,045	\$ 235,411	\$ 40,820	\$ 78,054

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

	WATER UTILITY DEPRECIATION	WATER DEBT SERVICE RESERVE	2016 BONDS COST OF ISSUE	WATER UTILITY BOND & INTEREST	FOREST PARK DEBT SERVICE	UTILITY DEPOSIT	OAKWOOD INFRASTR IMPROV	Totals
Cash and investments - beginning	\$ 559,529	\$ 491,039	\$ -	\$ 254,613	\$ 41,311	\$ 50,133	\$ 47,326	\$ 9,431,689
Receipts:								
Taxes	-	-	-	-	-	-	-	2,199,356
Licenses and permits	-	-	-	-	-	-	-	16,709
Intergovernmental receipts	-	-	-	53,502	-	-	-	1,759,497
Charges for services	-	-	-	-	-	-	76,399	126,177
Fines and forfeits	-	-	-	-	-	-	-	1,752
Utility fees	4,000	-	-	-	-	-	-	1,915,775
Penalties	-	-	-	-	-	-	-	23,077
Other receipts	92,000	-	53,502	461,202	12,735	15,837	-	2,871,748
Total receipts	96,000	-	53,502	514,704	12,735	15,837	76,399	8,914,091
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,702,820
Supplies	-	-	-	-	-	-	-	230,039
Other services and charges	-	-	-	-	-	-	-	872,540
Debt service - principal and interest	-	491,039	-	688,115	20,711	-	-	1,397,471
Capital outlay	115,419	-	-	-	-	-	-	2,449,795
Utility operating expenses	-	-	50,000	-	-	-	-	838,496
Other disbursements	-	-	3,502	-	-	9,050	27,000	881,637
Total disbursements	115,419	491,039	53,502	688,115	20,711	9,050	27,000	10,372,798
Excess (deficiency) of receipts over disbursements	(19,419)	(491,039)	-	(173,411)	(7,976)	6,787	49,399	(1,458,707)
Cash and investments - ending	\$ 540,110	\$ -	\$ -	\$ 81,202	\$ 33,335	\$ 56,920	\$ 96,725	\$ 7,972,982

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATING	ECONOMIC DEV INCOME TAX	LOCAL LAW ENF CONT ED	UNSAFE BUILDING	PARK & RECREATION
Cash and investments - beginning	\$ 1,543,893	\$ 905,943	\$ 284,896	\$ 26,392	\$ 1,322,758	\$ 8,554	\$ 5,000	\$ 218,820
Receipts:								
Taxes	2,117,793	639,169	-	-	246,052	-	-	350,065
Licenses and permits	13,595	1,512	-	-	-	1,620	-	-
Intergovernmental receipts	77,541	230,774	33,609	-	-	-	-	26,977
Charges for services	-	612	-	43,019	-	1,665	-	21,801
Fines and forfeits	880	-	-	-	-	838	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	138,859	3,969	-	5,802	-	-	-	2,159
Total receipts	2,348,668	876,036	33,609	48,821	246,052	4,123	-	401,002
Disbursements:								
Personal services	1,064,495	335,134	-	-	-	-	-	296,724
Supplies	70,247	100,174	-	20,062	-	1,857	-	16,382
Other services and charges	486,392	232,700	-	11,947	32,308	-	-	85,058
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	118,614	153,139	20,684	-	-	-	-	30,144
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	1,000	17,500	7,795	-	-	-	50
Total disbursements	1,739,748	822,147	38,184	39,804	32,308	1,857	-	428,358
Excess (deficiency) of receipts over disbursements	608,920	53,889	(4,575)	9,017	213,744	2,266	-	(27,356)
Cash and investments - ending	\$ 2,152,813	\$ 959,832	\$ 280,321	\$ 35,409	\$ 1,536,502	\$ 10,820	\$ 5,000	\$ 191,464

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

	RAINY DAY	LOCAL ROAD & BRIDGE MATCHING GRANT	LEVY EXCESS	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PARK NONREVERTING CAPITAL	REDEVELOPMENT COMMISS. CAPITAL	CUM CAP IMP - PROP TAX
Cash and investments - beginning	\$ 266,046	\$ -	\$ -	\$ 50,182	\$ 173,144	\$ 18	\$ -	\$ 271,523
Receipts:								
Taxes	-	-	-	-	39,145	-	-	26,505
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,834	3,017	-	-	2,043
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	117,563	-	-	-	-	775,563	-
Total receipts	-	117,563	-	6,834	42,162	-	775,563	28,548
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	578	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	19,600	-	-	-	42,000	-	-	28,495
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	100,063	-	-	-	-	-	-	-
Total disbursements	120,241	-	-	-	42,000	-	-	28,495
Excess (deficiency) of receipts over disbursements	(120,241)	117,563	-	6,834	162	-	775,563	53
Cash and investments - ending	\$ 145,805	\$ 117,563	\$ -	\$ 57,016	\$ 173,306	\$ 18	\$ 775,563	\$ 271,576

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

	CUMULATIVE STORM SEWER	CUMULATIVE PARK	T.I.F. - TOWN OF SYRACUSE	RIVERBOAT REVENUE SHARING	LOIT SPECIAL DISTRIBUTION	CONSTRUCTION RETAINAGE	TOWN DONATION	LAW ENFORCEMENT FORFEITURE
Cash and investments - beginning	\$ 395,391	\$ 22,729	\$ 140,952	\$ 142,139	\$ 161,196	\$ 122,831	\$ 16,167	\$ 1,194
Receipts:								
Taxes	45,058	19,573	94,138	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,472	1,508	-	16,646	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,790	7,200	41,801
Total receipts	48,530	21,081	94,138	16,646	-	2,790	7,200	41,801
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	6,603	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	423	17,000	500	-	-	-	-	16,883
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	125,621	12,835	-
Total disbursements	7,026	17,000	500	-	-	125,621	12,835	16,883
Excess (deficiency) of receipts over disbursements	41,504	4,081	93,638	16,646	-	(122,831)	(5,635)	24,918
Cash and investments - ending	\$ 436,895	\$ 26,810	\$ 234,590	\$ 158,785	\$ 161,196	\$ -	\$ 10,532	\$ 26,112

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

	FEDERAL GRANTS OPERATING	AFFORDABLE HOUSING	EMERG HOUSING REPAIR LOAN	COMM/RETAIL FACADE IMPR	POLICE DONATION	PARK DONATION	T.I.F. - SYRACUSE OAKWOOD	T.I.F. - SOUTH BENTON
Cash and investments - beginning	\$ 549	\$ 17,974	\$ 9,288	\$ 17,235	\$ 4,704	\$ 2,321	\$ 158,888	\$ 103,116
Receipts:								
Taxes	-	-	-	-	-	-	52,493	95,145
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,903	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	100	-	-	2,000	5,699	-	-
Total receipts	2,903	100	-	-	2,000	5,699	52,493	95,145
Disbursements:								
Personal services	2,903	-	-	-	-	-	-	-
Supplies	-	-	-	-	2,928	644	-	-
Other services and charges	-	-	-	-	-	119	500	7,294
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	260	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,903	-	-	-	2,928	1,023	500	7,294
Excess (deficiency) of receipts over disbursements	-	100	-	-	(928)	4,676	51,993	87,851
Cash and investments - ending	\$ 549	\$ 18,074	\$ 9,288	\$ 17,235	\$ 3,776	\$ 6,997	\$ 210,881	\$ 190,967

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

	<u>PAYROLL</u>	<u>TRASH PERFORMANCE BOND</u>	<u>WASTEWATER UTILITY OPERATING</u>	<u>WASTEWATER DEPRECIATION</u>	<u>WASTEWATER UTILITY BOND &amp; INTEREST</u>	<u>WASTEWATER CONSTRUCTION</u>	<u>WASTEWATER DEBT SERVICE</u>	<u>WATER UTILITY OPERATING</u>
Cash and investments - beginning	\$ 10,006	\$ 26,000	\$ 101,568	\$ 132,943	\$ 146,045	\$ 235,411	\$ 40,820	\$ 78,054
Receipts:								
Taxes	-	-	-	-	-	-	-	50,351
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	994,697	10,082	-	-	-	934,879
Penalties	-	-	13,286	-	-	-	-	9,633
Other receipts	1,760,963	-	35,285	21,000	208,890	-	53,859	49,350
Total receipts	1,760,963	-	1,043,268	31,082	208,890	-	53,859	1,044,213
Disbursements:								
Personal services	1,763,235	-	241,114	-	-	-	-	165,085
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	16,658	-	-	-	-	20,632
Debt service - principal and interest	-	-	-	-	205,306	-	-	-
Capital outlay	-	-	-	28,708	-	84,290	-	-
Utility operating expenses	-	-	528,241	-	-	-	-	318,991
Other disbursements	-	26,000	268,230	24,908	-	39,122	-	537,110
Total disbursements	1,763,235	26,000	1,054,243	53,616	205,306	123,412	-	1,041,818
Excess (deficiency) of receipts over disbursements	(2,272)	(26,000)	(10,975)	(22,534)	3,584	(123,412)	53,859	2,395
Cash and investments - ending	\$ 7,734	\$ -	\$ 90,593	\$ 110,409	\$ 149,629	\$ 111,999	\$ 94,679	\$ 80,449

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

	WATER UTILITY DEPRECIATION	WATER DEBT SERVICE RESERVE	2016 BONDS COST OF ISSUE	WATER UTILITY BOND & INTEREST	FOREST PARK DEBT SERVICE	UTILITY DEPOSIT	OAKWOOD INFRASTR IMPROV	Totals
Cash and investments - beginning	\$ 540,110	\$ -	\$ -	\$ 81,202	\$ 33,335	\$ 56,920	\$ 96,725	\$ 7,972,982
Receipts:								
Taxes	-	-	-	-	-	-	-	3,775,487
Licenses and permits	-	-	-	-	-	-	-	16,727
Intergovernmental receipts	-	-	-	-	-	-	-	405,324
Charges for services	-	-	-	-	-	-	63	67,160
Fines and forfeits	-	-	-	-	-	-	-	1,718
Utility fees	12,000	-	-	-	-	-	-	1,951,658
Penalties	-	-	-	-	-	-	-	22,919
Other receipts	132,000	-	-	402,000	12,888	15,432	-	3,795,172
Total receipts	144,000	-	-	402,000	12,888	15,432	63	10,036,165
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,868,690
Supplies	-	-	-	-	-	-	-	212,294
Other services and charges	-	-	-	-	-	-	-	900,789
Debt service - principal and interest	-	-	-	281,269	20,711	-	-	507,286
Capital outlay	47,219	-	-	-	-	-	-	607,959
Utility operating expenses	-	-	-	-	-	-	-	847,232
Other disbursements	1,000	-	-	-	-	6,645	-	1,167,879
Total disbursements	48,219	-	-	281,269	20,711	6,645	-	8,112,129
Excess (deficiency) of receipts over disbursements	95,781	-	-	120,731	(7,823)	8,787	63	1,924,036
Cash and investments - ending	\$ 635,891	\$ -	\$ -	\$ 201,933	\$ 25,512	\$ 65,707	\$ 96,788	\$ 9,897,018

TOWN OF SYRACUSE  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Wastewater	\$ 27,823	\$ 267,415
Water	43,168	78,230
Syracuse Forest Park Debt Service	1,726	1,156
Governmental activities	<u>227,420</u>	<u>4,010</u>
Totals	<u>\$ 300,137</u>	<u>\$ 350,811</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Advanced Imaging	Copier Lease	\$ 159	8/18/2017	8/18/2022
DeLage Landen Public Finance LLC	Copier lease	282	2/20/2013	2/19/2018
Pitney Bowes	Mailing System & Folder/Stuffer	2,395	6/17/2015	5/17/2020
Syracuse Municipal Building Corporation	Community Center Lease	62,000	6/15/2001	8/15/2022
The New Washington State Bank	3 Police Vehicles Lease to Own	<u>26,857</u>	1/8/2018	1/8/2021
Total of annual lease payments		<u>\$ 91,693</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Wastewater:			
Revenue bonds	Sewage Works Revenue Bond Series 2015	\$ 2,770,000	\$ 207,856
Water:			
Revenue bonds	Waterworks Refunding Revenue Bonds Series 2016	<u>3,060,000</u>	<u>396,696</u>
Syracuse Forest Park Debt Service:			
Revenue bonds	Forest Park Sewage Extension Bonds 2008	<u>176,941</u>	<u>20,711</u>
Totals		<u>\$ 6,006,941</u>	<u>\$ 625,263</u>

TOWN OF SYRACUSE  
 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	\$ 1,010,921
Infrastructure	16,249,886
Buildings	3,060,369
Improvements other than buildings	4,040,806
Machinery, equipment, and vehicles	<u>1,714,342</u>
Total governmental activities	<u>26,076,324</u>
Wastewater:	
Land	216,206
Infrastructure	3,225,558
Buildings	4,339,395
Improvements other than buildings	3,866,207
Machinery, equipment, and vehicles	<u>1,171,160</u>
Total Wastewater	<u>12,818,526</u>
Water:	
Land	37,979
Infrastructure	2,553,613
Buildings	5,833,143
Improvements other than buildings	831,068
Machinery, equipment, and vehicles	<u>317,142</u>
Total Water	<u>9,572,945</u>
Total capital assets	<u>\$ 48,467,795</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/>.