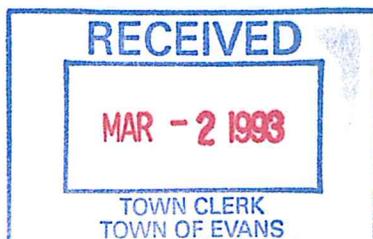


ALL NUMBERS IN THIS REPORT
MUST BE ROUNDED TO THE
NEAREST DOLLAR

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
FOR THE
TOWN OF EVANS
COUNTY OF ERIE
FOR THE FISCAL YEAR ENDED 1992



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 WITHIN SIXTY DAYS AFTER THE CLOSE OF THE FISCAL YEAR OF SUCH MUNICIPAL CORPORATION *** 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 MUNICIPAL AFFAIRS
ALBANY, NEW YORK 12236

CERTIFICATION OF FISCAL OFFICER

I, Paul J. Garvin, CERTIFY THAT I AM THE CHIEF FISCAL OFFICER AND THAT THE INFORMATION INCLUDED HEREIN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Paul J. Garvin
SIGNATURE

Supervisor/Town of Evans
TITLE

8787 Erie Road
OFFICIAL ADDRESS

Angola, New York 14006
OFFICIAL ADDRESS

March 1, 1993
DATE

(716) 549-5787
OFFICE TELEPHONE NUMBER

INQUIRY

IF YOU HAVE ANY QUESTIONS RELATING TO THIS DOCUMENT PLEASE CALL:

FILING REQUIREMENTS (518) 474-4014

ACCOUNTING REQUIREMENTS (518) 474-6023

*PLEASE MAIL COMPLETED DOCUMENT TO:

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
DIVISION OF MUNICIPAL AFFAIRS
BUREAU OF MUNICIPAL RESEARCH AND STATISTICS
GOV. ALFRED E. SMITH STATE OFFICE BUILDING (10TH FLOOR)
ALBANY, NEW YORK 12236

ATTENTION : JEFFREY MADEJ

*FINANCIAL SECTION *

FINANCIAL INFORMATION FOR THE FOLLOWING FUNDS AND ACCOUNT GROUPS WAS INCLUDED IN THE ANNUAL FINANCIAL REPORT FILED BY YOUR GOVERNMENT FOR THE FISCAL YEAR ENDED 1991 AND HAS BEEN USED BY THE OSC AS THE BASIS FOR PREPARING THIS UPDATE DOCUMENT FOR YOUR FISCAL YEAR ENDED 1992:

- (A) GENERAL FUND
- (B) GENERAL TOWN OUTSIDE VILLAGE FUND
- (CD) SPECIAL GRANT FUND
- (DA) TOWNWIDE HIGHWAY FUND
- (DB) PART TOWN HIGHWAY FUND
- (H) CAPITAL PROJECTS FUND
- (K) GENERAL FIXED ASSETS GROUP OF ACCOUNTS
- (SF) SPECIAL DISTRICT(S) - FIRE PROTECTION
- (SL) SPECIAL DISTRICT(S) - LIGHTING
- (SM) SPECIAL DISTRICT(S) - MISCELLANEOUS
- (SR) SPECIAL DISTRICT(S) - REFUSE AND GARBAGE
- (SW) SPECIAL DISTRICT(S) - WATER
- (TA) AGENCY FUND
- (TE) EXPENDABLE TRUST
- (V) DEBT SERVICE FUND
- (W) GENERAL LONG TERM DEBT GROUP OF ACCOUNTS
- (CS) RISK RETENTION FUND

ALL AMOUNTS INCLUDED IN THIS UPDATE DOCUMENT FOR 1991 REPRESENT THE DATA FILED BY YOUR GOVERNMENT WITH THE OSC AS REVIEWED AND ADJUSTED WHERE NECESSARY. IF ANY FUNDS WERE USED IN 1992 THAT WERE NOT USED IN 1991, PLEASE LIST BELOW. A FORM TO REQUEST ADDITIONAL OR BLANK FUND STATEMENTS IS INCLUDED IN THIS MAILING.

*** SUPPLEMENTAL SECTION ***

THE SUPPLEMENTAL SECTION INCLUDES THE FOLLOWING SECTIONS:

- 1) STATEMENT OF INDEBTEDNESS
- 2) SCHEDULE FOR REPORTING VARIABLE RATE, DISCOUNTED, AND/OR NEGOTIATED BONDS AND NOTES
- 3) SCHEDULE FOR REPORTING ALL INSTALLMENT PURCHASE CONTRACTS/CERTIFICATES OF PARTICIPATION
- 4) SCHEDULE OF TIME DEPOSITS AND INVESTMENTS
- 5) BANK RECONCILIATION
- 6) REAL PROPERTY TAX LEVY AND RELATED INFORMATION
- 7) LOCAL GOVERNMENT QUESTIONNAIRE
- 8) NOTICE OF TORT CLAIMS

ALL NUMBERS IN THIS REPORT MUST BE ROUNDED TO THE NEAREST DOLLAR.

*** FINANCIAL SECTION ***

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$516,294	A200	\$ 437,164
CASH IN TIME DEPOSITS	0	A201	100,000
PETTY CASH	700	A210	650
		A	
		A	
TOTAL CASH	516,994		537,814
ACCOUNTS RECEIVABLE	34	A380	13,977
		A	
		A	
TOTAL OTHER RECEIVABLES (NET)	34		13,977
STATE & FEDERAL OTHER	11,551	A410	18,458
		A	
		A	
TOTAL STATE AND FEDERAL AID RECEIVABLES	11,551		18,458
DUE FROM OTHER FUNDS	178,234	A391	53,388
		A	
		A	
TOTAL DUE FROM OTHER FUNDS	178,234		53,388
DUE FROM OTHER GOVERNMENTS	1,032	A440	2,200
		A	
		A	
TOTAL DUE FROM OTHER GOVERNMENTS	1,032		2,200
PREPAID EXPENSES	24,884	A480	44,047
		A	
		A	
TOTAL PREPAID EXPENSES	24,884		44,047
TOTAL ASSETS	732,729		669,884

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$45,182	A600	\$ 24,010
		A	
		A	
TOTAL ACCOUNTS PAYABLE	45,182		24,010
ACCRUED LIABILITIES	38,120	A601	12,764
		A	
		A	
TOTAL ACCRUED LIABILITIES	38,120		12,764
OVERPAYMENTS	1,600	A690	3,630
		A	
		A	
TOTAL OTHER LIABILITIES	1,600		3,630
DUE TO OTHER FUNDS	0	A630	4,349
		A	
		A	
TOTAL DUE TO OTHER FUNDS	0		4,349
DUE TO OTHER GOVERNMENTS	2	A631	
New York State Sales Tax		A632	1
		A	
TOTAL DUE TO OTHER GOVERNMENTS	2		1
TOTAL TOTAL LIABILITIES	84,904		44,754
RESERVE FOR ENCUMBRANCES	2,373	A821	3,728
		A	
		A	
TOTAL RESERVE FOR ENCUMBRANCES	2,373		3,728
RES FOR RETIREMENT SYSTEM CR	24,884	A825	44,047

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
		A	\$
		A	
TOTAL SPECIAL RESERVES	24,884		44,047
UNRESERVED FUND BALANCE APPROPRIATED	200,000	A910	220,000
		A	
		A	
TOTAL UNRESERVED FUND BALANCE - APPROPRIATED	200,000		220,000
UNRESERVED FUND BALANCE UNAPPROPRIATED	420,568	A911	357,355
		A	
		A	
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	420,568		357,355
TOTAL TOTAL FUND EQUITY	647,825		625,130
TOTAL LIABILITIES AND FUND EQUITY	732,729		669,884

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$1,648,238	A1001	\$ 1,562,992
Payment in Lieu of Taxes		A1081	1,849
		A	
TOTAL REAL PROPERTY TAXES	1,648,238		1,564,841
INTEREST & PENALTIES ON REAL PROP TAXES	55,398	A1090	36,839
		A	
		A	
TOTAL REAL PROPERTY TAX ITEMS	55,398		36,839
CLERK FEES	12,038	A1255	10,343
PARKING LOTS & GARAGES-TAXABLE	3,644	A1720	3,216
PARK AND RECREATIONAL CHARGES *Includes	32,543	A2001	35,675*
MARINA AND DOCKS A2000	236,567	A 2025	212,510
GOLF COURSE FEES AND CHARGES A2001	7,282	A2050	DISCONTINUED
		A	
		A	
TOTAL DEPARTMENTAL INCOME	292,074		261,744
INTEREST AND EARNINGS	67,777	A2401	47,828
COMMISSIONS	424	A2450	306
		A	
		A	
TOTAL USE OF MONEY AND PROPERTY	68,201		48,134
BINGO LICENSES	4,624	A2540	5,172
DOG LICENSES	10,340	A2544	16,705
		A	
		A	
TOTAL LICENSES AND PERMITS	14,964		21,877
FINES AND FORFEITED BAIL	89,084	A2610	88,804
STOP-DWI FINES	670	A2615	830

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
		A	\$
		A	
TOTAL FINES AND FORFEITURES	89,754		89,634
SALES OF REAL PROPERTY	0	A2660	14,618
Insurance Recoveries		A2680	2,354
		A	
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	0		16,972
REFUNDS OF PRIOR YEAR'S EXPENDITURES	4,918	A2701	8,347
GIFTS AND DONATIONS	1,599	A2705	2,261
UNCLASSIFIED (SPECIFY)	725	A2770	1,514
		A	
		A	
TOTAL MISCELLANEOUS LOCAL SOURCES	7,242		12,122
ST AID, REVENUE SHARING	76,853	A3001	32,509
ST AID, MORTGAGE TAX	141,337	A3005	170,839
ST AID - OTHER (SPECIFY)	470	A3089	692
ST AID, RECREATION FOR ELDERLY	2,919	A3801	224
ST AID, YOUTH PROGRAMS	9,357	A3820	8,834
		A	
		A	
TOTAL STATE AID	230,936		213,098
FED AID OTHER CULTURE AND REC AID	0	A4889	0
		A	
		A	
TOTAL FEDERAL AID	0		0
TOTAL			
TOTAL REVENUES	2,406,807		2,265,261

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
RETIREMENT SYSTEM CREDITS	\$19,264	A5060	\$ 9,133
		A	
		A	
TOTAL RETIREMENT SERVICE CREDITS	19,264		9,133
Interfund Transfers			8,968
TOTAL			8,968
TOTAL OTHER SOURCES	19,264		18,101
TOTAL DETAIL REVENUES AND OTHER SOURCES	2,426,071		2,283,362

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
LEGISLATIVE BOARD, PERS SERV	\$44,089	A1010.1	\$ <u>45,242</u>
LEGISLATIVE BOARD, EQUIP & CAP OUTLAY	0	A1010.2	<u>0</u>
LEGISLATIVE BOARD, CONTR EXPEND	3,937	A1010.4	<u>4,318</u>
		A	
TOTAL LEGISLATIVE BOARD	48,026	A1010.0	<u>49,560</u>
MUNICIPAL COURT, PERS SERV	73,211	A1110.1	<u>76,047</u>
MUNICIPAL COURT, EQUIP & CAP OUTLAY	130	A1110.2	<u>275</u>
MUNICIPAL COURT, CONTR EXPEND	5,229	A1110.4	<u>3,900</u>
		A	
TOTAL MUNICIPAL COURT	78,570	A1110.0	<u>80,222</u>
SUPERVISOR, PERS SERV	52,367	A1220.1	<u>53,000</u>
SUPERVISOR, EQUIP & CAP OUTLAY	0	A1220.2	<u>17</u>
SUPERVISOR, CONTR EXPEND	325	A1220.4	<u>58</u>
		A	
TOTAL SUPERVISOR	52,692	A1220.0	<u>53,075</u>
COMPTROLLER, PERS SERV	85,170	A1315.1	<u>98,565</u>
COMPTROLLER, EQUIP & CAP OUTLAY	7,935	A1315.2	<u>7,806</u>
COMPTROLLER, CONTR EXPEND	24,758	A1315.4	<u>26,655</u>
		A	
TOTAL COMPTROLLER	117,863	A1315.0	<u>133,026</u>
TAX COLLECTION, PERS SERV	48,739	A1330.1	<u>52,845</u>
TAX COLLECTION, EQUIP & CAP OUTLAY	1,249	A1330.2	<u>564</u>
TAX COLLECTION, CONTR EXPEND	2,072	A1330.4	<u>1,818</u>
		A	
TOTAL TAX COLLECTION	52,060	A1330.0	<u>55,227</u>
BUDGET, PERS SERV	800	A1340.1	<u>800</u>
		A	
TOTAL BUDGET	800	A1340.0	<u>800</u>
PURCHASING, CONTR EXPEND	13,143	A1345.4	<u>22,995</u>
		A	
TOTAL PURCHASING	13,143	A1345.0	<u>22,995</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
ASSESSMENT, PERS SERV	\$44,942	A1355.1	\$ 50,301
ASSESSMENT, EQUIP & CAP OUTLAY	749	A1355.2	5,895
ASSESSMENT, CONTR EXPEND	16,998	A1355.4	17,635
		A	
TOTAL ASSESSMENT	62,689	A1355.0	73,831
FISCAL AGENTS FEES, CONTR EXPEND	15,291	A1380.4	931
Bond Counsel		A	
TOTAL FISCAL AGENTS FEES	15,291	A1380.0	931
CLERK, PERS SERV	48,646	A1410.1	52,944
CLERK, CONTR EXPEND	391	A1410.4	250
		A	
TOTAL CLERK	49,037	A1410.0	53,194
LAW, PERS SERV	25,458	A1420.1	26,121
LAW, CONTR EXPEND	28,404	A1420.4	44,655
		A	
TOTAL LAW	53,862	A1420.0	70,776
ENGINEER, CONTR EXPEND	10,631	A1440.4	22,427
		A	
TOTAL ENGINEER	10,631	A1440.0	22,427
ELECTIONS, PERS SERV	12,191	A1450.1	17,975
ELECTIONS, CONTR EXPEND	1,483	A1450.4	2,259
		A	
TOTAL ELECTIONS	13,674	A1450.0	20,234
BUILDINGS, PERS SERV	0	A1620.1	
BUILDINGS, CONTR EXPEND *Includes A1921 & A1922	104,689	A1620.4	114,331*
		A	
TOTAL OPERATION OF PLANT	104,689	A1620.0	114,331
UNALLOCATED INSURANCE, CONTR EXPEND	64,769	A1910.4	0
		A	
TOTAL UNALLOCATED INSURANCE	64,769	A1910.0	0

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
MUNICIPAL ASSN DUES, CONTR EXPEND	\$1,532	A1920.4 A	\$ 1,388
TOTAL MUNICIPAL ASSN DUES	1,532	A1920.0	1,388
JUDGEMENTS AND CLAIMS, CONTR EXPEND	0	A1930.4 A	
TOTAL JUDGEMENTS AND CLAIMS	0	A1930.0	
PUR OF LAND/RIGHT OF WAY, CONTR EXPEND	12,000	A1940.4 A	13,250
TOTAL PURCHASE OF LAND RIGHT OF WAY	12,000	A1940.0	13,250
TAXES & ASSESS ON MUNIC PROP, CONTR EXPEND	12,642	A1950.4 A	12,196
TOTAL TAXES AND ASSESS ON MUNIC PROP	12,642	A1950.0	12,196
PAYMT TO TREAS TO REDUCE TAXES, CONTR EXPEN	3,795	A1972.4 A	2,078
TOTAL TO COUNTY TREASURERS TO REDUCE	3,795	A1972.0	2,078
OTHER GEN GOVT SUPPORT, CONTR EXPEND * Includes 1925, 1932, 1980 & 1989	36,065	A1989.4 A	39,502*
TOTAL OTHER GENERAL GOVT SUPPORT	36,065	A1989.0	39,502
		A	
		A	
		A	
		A	
		A	

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
TOTAL GENERAL GOVERNMENT SUPPORT	\$803,830		\$ 819,043
Bingo Inspector, Personal Services	1,892	A3120.1	1,950
Bingo Inspector, Contr Expend	98	A3120.4	188
		A	
TOTAL POLICE DEPARTMENT	1,990	A3120.0	2,138
CONTROL OF ANIMALS, PERS SERV	14,807	A3510.1	26,059
CONTROL OF ANIMALS, EQUIP & CAP OUTLAY	84	A3510.2	500
CONTROL OF ANIMALS, CONTR EXPEND	4,908	A3510.4	6,176
		A	
TOTAL CONTROL OF DOGS	19,799	A3510.0	32,735
		A	
		A	
		A	
		A	
		A	
TOTAL PUBLIC SAFETY	21,789		34,873
AMBULANCE, CONTR EXPEND	84,000	A4540.4	92,000
		A	
TOTAL AMBULANCE	84,000	A4540.0	92,000
OTHER HEALTH, CONTR EXPEND	39,000	A4989.4	40,000
Community Concern		A	
TOTAL OTHER HEALTH	39,000	A4989.0	40,000
		A	
		A	
		A	
		A	
		A	
TOTAL HEALTH	123,000		132,000

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
STREET ADMIN, PERS SERV	\$80,563	A5010.1	\$ <u>83,262</u>
STREET ADMIN, EQUIP & CAP OUTLAY	6,095	A5010.2	<u>2,253</u>
STREET ADMIN, CONTR EXPEND	11,937	A5010.4	<u>29,599</u>
		A	
TOTAL HIGHWAY AND STREET ADMIN	98,595	A5010.0	<u>115,114</u>
		A	
		A	
		A	
		A	
		A	
TOTAL TRANSPORTATION	98,595		<u>115,114</u>
PUBLICITY, CONTR EXPEND	405	A6410.4	<u>458</u>
		A	
TOTAL PUBLICITY	405	A6410.0	<u>458</u>
VETERANS SERVICE, CONTR EXPEND	1,100	A6510.4	<u>1,100</u>
		A	
TOTAL VETERANS SERVICE PROGRAMS FOR AGING, CONTR EXPEND	1,100	A6510.0	<u>1,100</u>
		A	
		A	
TOTAL PROGRAMS FOR AGING	5,000	A6772.4	<u>6,000</u>
		A	
		A	
		A	
		A	
		A	
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY	6,505		<u>7,558</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
RECREATION ADMINI, PERS SERV	\$44,718	A7020.1	\$ <u>42,504</u>
RECREATION ADMINI, EQUIP & CAP OUTLAY	0	A7020.2	<u>0</u>
RECREATION ADMINI, CONTR EXPEND	17,665	A7020.4 A_____	<u>15,834</u>
<hr/>			
TOTAL RECREATION ADMINISTRATION	62,383	A7020.0	<u>58,338</u>
PARKS, PERS SERV	143,115	A7110.1	<u>172,406</u>
PARKS, EQUIP & CAP OUTLAY	20,606	A7110.2	<u>14,347</u>
PARKS, CONTR EXPEND	24,748	A7110.4 A_____	<u>31,729</u>
<hr/>			
TOTAL PARKS	188,469	A7110.0	<u>218,482</u>
PLAYGR & REC CENTERS, PERS SERV	9,868	A7140.1	<u>13,504</u>
PLAYGR & REC CENTERS, EQUIP & CAP OUTLAY	199	A7140.2	<u>386</u>
PLAYGR & REC CENTERS, CONTR EXPEND *Includes A7150	27,444	A7140.4 A_____	<u>35,309*</u>
<hr/>			
TOTAL PLAYGROUNDS AND RECREATION CENTERS	37,511	A7140.0	<u>49,199</u>
SPECIAL REC FACILITY, PERS SERV	28,741	A7180.1	<u>30,349</u>
SPECIAL REC FACILITY, EQUIP & CAP OUTLAY	885	A7180.2	<u>5,265</u>
SPECIAL REC FACILITY, CONTR EXPEND	404	A7180.4 A_____	<u>493</u>
<hr/>			
TOTAL SPECIAL REC FACILITY CHARGES	30,030	A7180.0	<u>36,107</u>
MARINA AND DOCKS, PERS SERV	49,390	A7150.1	<u>-A2,058</u>
MARINA AND DOCKS, EQUIP & CAP OUTLAY	2,491	A7150.2	<u>2,709</u>
MARINA AND DOCKS, CONTR EXPEND	74,915	A7150.4 A_____	<u>43,845</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
TOTAL MARINA	126,796	A 7150.0	88,612
YOUTH PROG, PERS SERV	\$25,869	A7310.1	\$ 29,165
YOUTH PROG, CONTR EXPEND	21,134	A7310.4	18,109
		A 7310.2	1,069
TOTAL YOUTH PROGRAM	47,003	A7310.0	48,343
HISTORIAN, CONTR EXPEND	45	A7510.4	0
		A	
TOTAL HISTORIAN	45	A7510.0	0
HISTORICAL PROPERTY, EQUIP & CAP OUTLAY	1,485	A7520.2	0
HISTORICAL PROPERTY, CONTR EXPEND	538	A7520.4	127
		A	
TOTAL HISTORICAL PROPERTY	2,023	A7520.0	127
		A	
		A	
		A	
		A	
		A	
TOTAL CULTURE AND RECREATION	494,260		499,208
REFUSE & GARBAGE, CONTR EXPEND	0	A8160.4	
		A	
TOTAL REFUSE & GARBAGE	0	A8160.0	
ADMINISTRATION, PERS SERV	23,389	A8686.1	10,850
		A	
TOTAL ADMINISTRATION	23,389	A8686.0	10,850
FLOOD & EROSION CONTROL, CONTR EXPEND	0	A8745.4	0
		A	
TOTAL FLOOD AND EROSION CONTROL	0	A8745.0	0

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
_____		A _____	\$ _____
_____		A _____	_____
_____		A _____	_____
_____		A _____	_____
_____		A _____	_____
TOTAL HOME AND COMMUNITY SERVICES	23,389		<u>10,850</u>
STATE RETIREMENT SYSTEM	20,433	A9010.8	<u>1,070</u>
SOCIAL SECURITY, EMPLOYER CONT	61,013	A9030.8	<u>70,252</u>
WORKER'S COMPENSATION, EMPL BNFTS	15,814	A9040.8	<u>15,214</u>
LIFE INSURANCE, EMPL BNFTS	2,080	A9045.8	<u>2,103</u>
UNEMPLOYMENT INSURANCE, EMPL BNFTS	10,806	A9050.8	<u>10,999</u>
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	92,313	A9060.8	<u>103,216</u>
TOTAL EMPLOYEE BENEFITS	202,459		<u>202,854</u>
TOTAL EXPENDITURES	1,773,827		<u>1,821,500</u>
TRANSFERS, OTHER FUNDS	333,622	A9901.9	<u>388,408</u>
TRANSFERS, CAPITAL PROJECTS FUND	125,000	A9902.9	<u>91,800</u>
TOTAL TRANSFERS	458,622	A9950.9	<u>4,349</u>
TOTAL OTHER USES	458,622		<u>484,557</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	2,232,449		<u>2,306,057</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$1,648,238	A1049M	\$ <u>1,562,992</u>
EST REV - REAL PROPERTY TAX ITEMS	44,000	A1099M	<u>50,000</u>
EST REV - DEPARTMENTAL INCOME	256,200	A1299M	<u>265,500</u>
EST REV - USE OF MONEY AND PROPERTY	65,100	A2499M	<u>50,200</u>
EST REV - LICENSES AND PERMITS	14,000	A2599M	<u>14,500</u>
EST REV - FINES AND FORFEITURES	80,000	A2649M	<u>80,000</u>
EST REV - SALE OF PROP AND COMP FOR LOSS	100	A2699M	<u>11,299</u>
EST REV-MISCELLANEOUS LOCAL SOURCES	200	A2799M	<u>200</u>
EST REV - STATE AID	288,500	A3099M	<u>149,500</u>
<u>Interfund Transfers</u>		A 5099M	<u>8,000</u>
		A _____M	
TOTAL ESTIMATED REVENUES	2,396,338		<u>2,192,191</u>
APPROPRIATED FUND BALANCE	137,543	A 599M	<u>246,972</u>
		A _____M	
		A _____M	
TOTAL ESTIMATED OTHER SOURCES	137,543		<u>246,972</u>
		_____M	
		_____M	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	2,533,881		<u>2,439,163</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
APP - GENERAL GOVERNMENT SUPPORT	\$955,275	A1999M	\$ <u>844,691</u>
APP - PUBLIC SAFETY	36,281	A3999M	<u>34,882</u>
APP - HEALTH	123,000	A4999M	<u>132,000</u>
APP - TRANSPORTATION	100,978	A5999M	<u>115,517</u>
APP - ECONOMIC ASSISTANCE AND OPPORTUNITY	6,600	A6999M	<u>7,600</u>
APP - CULTURE AND RECREATION	624,523	A7999M	<u>568,416</u>
APP - HOME AND COMMUNITY SERVICES	23,889	A8999M	<u>11,612</u>
APP-EMPLOYEE BENEFITS	204,712	A9199M	<u>219,307</u>
		A____M	<u> </u>
		A____M	<u> </u>
TOTAL ESTIMATED EXPENDITURES	2,075,258		<u>1,934,025</u>
APP - INTERFUND TRANSFER	458,623	A9999M	<u>505,138</u>
		A____M	<u> </u>
		A____M	<u> </u>
TOTAL ESTIMATED OTHER USES	458,623		<u>505,138</u>
		____M	<u> </u>
		____M	<u> </u>
TOTAL APPROPRIATIONS	2,533,881		<u>2,439,163</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
OUTSTANDING ENCUMBRANCES			
PUBLIC SAFETY - ENCUMBR.	\$27	A3998M	\$ <u>0</u>
CULTURE AND RECR. - ENCUMBR.	2,346	A7998M	<u>2,303</u>
<u>General Government Support</u>		A 1998M	<u>1,425</u>
		A_____M	<u> </u>
<u>TOTAL OUTSTANDING ENCUMBRANCES</u>	2,373		<u>3,728</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$457,162	B200	\$ 84,627
CASH IN TIME DEPOSITS	150,000	B201	150,000
		B	
		B	
TOTAL CASH	607,162		234,627
ACCOUNTS RECEIVABLE	0	B380	
		B	
		B	
TOTAL OTHER RECEIVABLES (NET)	0		
STATE & FEDERAL RECEIVABLES	0	B410	
		B	
		B	
TOTAL STATE AND FEDERAL AID RECEIVABLES	0		
DUE FROM OTHER FUNDS	145,000	B391	
		B	
		B	
TOTAL DUE FROM OTHER FUNDS	145,000		
DUE FROM OTHER GOVERNMENTS	92,663	B440	112,271
		B	
		B	
TOTAL DUE FROM OTHER GOVERNMENTS	92,663		112,271
PREPAID EXPENSES	45,043	B480	37,614
		B	
		B	
TOTAL PREPAID EXPENSES	45,043		37,614
TOTAL ASSETS	889,868		384,512

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$9,634	B600	\$ 6,770
		B	
		B	
TOTAL ACCOUNTS PAYABLE	9,634		6,770
ACCRUED LIABILITIES	171,051	B601	64,812
		B	
		B	
TOTAL ACCRUED LIABILITIES	171,051		64,812
TOTAL TOTAL LIABILITIES	180,685		71,592
RESERVE FOR ENCUMBRANCES	53,231	B821	
		B	
		B	
TOTAL RESERVE FOR ENCUMBRANCES	53,231		
RES FOR RETIREMENT SYSTEM CR	28,267	B825	14,829
		B	
		B	
TOTAL SPECIAL RESERVES	28,267		14,829
UNRESERVED FUND BALANCE APPROPRIATED	225,000	B910	200,000
		B	
		B	
TOTAL UNRESERVED FUND BALANCE - APPROPRIATED	225,000		200,000
UNRESERVED FUND BALANCE UNAPPROPRIATED	402,685	B911	98,101
		B	
		B	
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	402,685		98,101

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
<hr/>			\$ <hr/>
TOTAL <hr/>			<hr/>
TOTAL FUND EQUITY	709,183		<hr/> 312,930 <hr/>
<hr/>			<hr/>
TOTAL LIABILITIES AND FUND EQUITY	889,868		<hr/> 384,512 <hr/>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$208,046	B1001	\$ 414,850
		B	
		B	
TOTAL REAL PROPERTY TAXES	208,046		414,850
SALES TAX (FROM COUNTY)	876,362	B1120	937,087
FRANCHISES	33,067	B1170	35,329
		B	
		B	
TOTAL NON PROPERTY TAX ITEMS	909,429		972,416
POLICE DEPARTMENT FEES	8,018	B1520	3,118
ZONING FEES	47,684	B2110	36,653
<u>Brant Police Agreement</u>		B1522	1,450
<u>Gowanda Police Agreement</u>		B1523	3,450
TOTAL DEPARTMENTAL INCOME	55,702		44,671
INTEREST AND EARNINGS	58,009	B2401	21,360
		B	
		B	
TOTAL USE OF MONEY AND PROPERTY	58,009		21,360
STOP-DWI FINES	6,880	B2615	6,255
		B	
		B	
TOTAL FINES AND FORFEITURES	6,880		6,255
INSURANCE RECOVERIES	10,854	B2680	2,965
<u>Sale of Equipment</u>		B2660	1,490
		B	
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	10,854		4,455
REFUNDS OF PRIOR YEAR'S EXPENDITURES	0	B2701	75
UNCLASSIFIED (SPECIFY)	0	B2770	0

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
<hr/>			
TOTAL MISCELLANEOUS LOCAL SOURCES	0	B B	\$ 75
ST AID, STATE REVENUE SHARING	0	B3001	32,509
ST AID, OTHER AID (SPECIFY)	468	B3089	0
ST AID, OTHER AID FOR PUBLIC SAFETY	9,060	B3389	0
<hr/>			
TOTAL STATE AID	9,528	B B	32,509
<hr/>			
TOTAL TOTAL REVENUES	1,258,448		1,496,591
<hr/>			
RETIREMENT SYSTEM CREDITS	16,055	B5060 B B	4,420
<hr/>			
TOTAL RETIREMENT SERVICE CREDITS	16,055		4,420
<hr/>			
Interfund Transfer		B5031	1,309
<hr/>			
TOTAL TOTAL OTHER SOURCES	16,055		5,729
<hr/>			
TOTAL DETAIL REVENUES AND OTHER SOURCES	1,274,503		1,502,320

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
ENGINEER, CONTR EXPEND	\$874	B1440.4	\$ <u>2,930</u>
		B	
TOTAL ENGINEER	874	B1440.0	<u>2,930</u>
UNALLOCATED INSURANCE, CONTR EXPEND	80,776	B1910.4	<u>0</u>
		B	
TOTAL UNALLOCATED INSURANCE	80,776	B1910.0	<u>0</u>
OTHER GEN GOVT SUPPORT, CONTR EXPEND *Includes Travel & Training & Equipment Maintenance	5,000	B1989.4	<u>3,924</u>
		B	
TOTAL MISC OTHER GENERAL	5,000	B1989.0	<u>3,924</u>
		B	
		B	
		B	
		B	
		B	
TOTAL GENERAL GOVERNMENT SUPPORT	86,650		<u>6,854</u>
POLICE, PERS SERV	922,333	B3120.1	<u>987,203</u>
POLICE, EQUIP & CAP OUTLAY	37,785	B3120.2	<u>192,962</u>
POLICE, CONTR EXPEND	64,010	B3120.4	<u>55,422</u>
		B	
TOTAL POLICE	1,024,128	B3120.0	<u>1,235,587</u>
FIRE DEPARTMENT, PERS SERV	7,012	B3410.1	<u>6,700</u>
FIRE DEPARTMENT, EQUIP & CAP OUTLAY	382	B3410.2	<u>127</u>
FIRE DEPARTMENT, CONTR EXPEND	1,132	B3410.4	<u>584</u>
		B	
TOTAL FIRE DEPARTMENT	8,526	B3410.0	<u>7,411</u>
EXAMINING BOARDS, PERS SERV	1,770	B3610.1	<u>1,730</u>
EXAMINING BOARDS, CONTR EXPEND	44	B3610.4	<u>38</u>
		B	
TOTAL EXAMINING BOARD	1,814	B3610.0	<u>1,768</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
SAFETY INSPECTION, PERS SERV	\$83,233	B3620.1	\$ <u>101,651</u>
SAFETY INSPECTION, EQUIP & CAP OUTLAY	503	B3620.2	<u>0</u>
SAFETY INSPECTION, CONTR EXPEND	5,683	B3620.4	<u>3,155</u>
		B	
TOTAL SAFETY INSPECTION	89,419	B3620.0	<u>104,806</u>
		B	
		B	
		B	
		B	
		B	
		B	
TOTAL PUBLIC SAFETY	1,123,887		<u>1,349,572</u>
LIBRARY, CONTR EXPEND	0	B7410.4	<u>3,000</u>
		B	
TOTAL LIBRARY	0	B7410.0	<u>3,000</u>
		B	
		B	
		B	
		B	
		B	
		B	
TOTAL CULTURE AND RECREATION	0		<u>3,000</u>
ZONING, PERS SERV	3,945	B8010.1	<u>3,510</u>
ZONING, CONTR EXPEND	288	B8010.4	<u>233</u>
		B	
TOTAL ZONING	4,233	B8010.0	<u>3,743</u>
PLANNING, PERS SERV	4,365	B8020.1	<u>5,240</u>
PLANNING, CONTR EXPEND	4,449	B8020.4	<u>5,779</u>
		B	
TOTAL PLANNING	8,814	B8020.0	<u>11,019</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
EMERGENCY DISASTER WORK, EQUIP & CAP OUT	\$0	B8760.2	\$ 0
EMERGENCY DISASTER WORK, CONTR EXPEND	0	B8760.4	0
		B	
TOTAL EMERGENCY DISASTER WORK	0	B8760.0	0
		B	
		B	
		B	
		B	
		B	
TOTAL HOME AND COMMUNITY SERVICES	13,047		14,762
STATE RETIREMENT, EMPL BNFTS	7,641	B9010.8	389
POLICE & FIREMEN RETIREMENT, EMPL BNFTS	62,833	B9015.8	106,909
SOCIAL SECURITY , EMPL BNFTS	78,100	B9030.8	76,673
WORKER'S COMPENSATION, EMPL BNFTS	54,826	B9040.8	51,373
LIFE INSURANCE, EMPL BNFTS	2,106	B9045.8	2,122
UNEMPLOYMENT INSURANCE, EMPL BNFTS	1,328	B9050.8	9,602
DISABILITY INSURANCE, EMPL BNFTS	1,697	B9055.8	1,697
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	122,627	B9060.8	139,620
TOTAL EMPLOYEE BENEFITS	331,158		388,385
TOTAL EXPENDITURES	1,554,742		1,762,573
TRANSFERS, CAPITAL PROJECTS FUND	82,000	B9901.9 B9950.9	6,000
TOTAL TRANSFERS	82,000	B9902.9	130,000
TOTAL OTHER USES	82,000		136,000

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
TOTAL DETAIL EXPENDITURES AND OTHER USES	\$1,636,742		\$ <u>1,898,573</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$208,046	B1049M	\$ <u>414,850</u>
EST REV - NON PROPERTY TAX ITEMS	825,000	B1199M	<u>880,000</u>
EST REV - DEPARTMENTAL INCOME	42,200	B1299M	<u>42,800</u>
EST REV - USE OF MONEY AND PROPERTY	75,000	B2499M	<u>60,000</u>
EST REV-MISCELLANEOUS LOCAL SOURCES	1,100	B2799M	<u>5,000</u>
EST REV-STATE AID	130,000	B3099M	<u>43,500</u>
		B____M	<u> </u>
		B____M	<u> </u>
<u>TOTAL ESTIMATED REVENUES</u>	<u>1,281,346</u>		<u>1,446,150</u>
<u>APPROPRIATED FUND BALANCE</u>	<u>707,590</u>	B 599M	<u>516,531</u>
		B____M	<u> </u>
		B____M	<u> </u>
<u>TOTAL ESTIMATED OTHER SOURCES</u>	<u>707,590</u>		<u>516,531</u>
		____M	<u> </u>
		____M	<u> </u>
<u>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</u>	<u>1,988,936</u>		<u>1,962,681</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
APP - GENERAL GOVERNMENT SUPPORT	\$187,341	B1999M	\$ <u>17,031</u>
APP - PUBLIC SAFETY	1,357,250	B3999M	<u>1,399,191</u>
APP - CULTURE AND RECREATION	1,500	B7999M	<u>3,000</u>
APP - HOME AND COMMUNITY SERVICES	21,045	B8999M	<u>19,510</u>
APP - EMPLOYEE BENEFITS	339,800	B9199M	<u>387,949</u>
		B _____ M	<u> </u>
		B _____ M	<u> </u>
TOTAL ESTIMATED EXPENDITURES	1,906,936		<u>1,826,681</u>
APP - INTERFUND TRANSFER	82,000	B9999M	<u>136,000</u>
		B _____ M	<u> </u>
		B _____ M	<u> </u>
TOTAL ESTIMATED OTHER USES	82,000		<u>136,000</u>
		_____ M	<u> </u>
		_____ M	<u> </u>
TOTAL APPROPRIATIONS	1,988,936		<u>1,962,681</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(B) GENERAL TOWN OUTSIDE VILLAGE FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
OUTSTANDING ENCUMBRANCES			
PUBLIC SAFETY - ENCUMBR.	\$51,731	B3998M	\$ _____
CULTURE AND RECR. - ENCUMBR.	1,500	B7998M	_____
		B_____M	_____
		B_____M	_____
<u>TOTAL OUTSTANDING ENCUMBRANCES</u>	53,231		<u>0</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CD) SPECIAL GRANT FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$7,050	CD 200	\$ 1,048
		CD	
		CD	
TOTAL CASH	7,050		1,048
DUE FROM OTHER GOVERNMENTS	9,656	CD 440	
		CD	
		CD	
TOTAL DUE FROM OTHER GOVERNMENTS	9,656		
TOTAL ASSETS	16,706		1,048

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CD) SPECIAL GRANT FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
OTHER			
LIABILITIES-OVERPAYMENTS	\$7,030	CD 690	\$ 245
		CD	
		CD	
TOTAL OTHER LIABILITIES	7,030		245
DUE TO OTHER FUNDS	9,676	CD 630	
		CD	
		CD	
TOTAL DUE TO OTHER FUNDS	9,676		
TOTAL			
TOTAL LIABILITIES	16,706		245
<u>Unappropriated/Unreserved Fund Balance</u>			<u>803</u>
TOTAL LIABILITIES AND FUND EQUITY	16,706		1,048

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CD) SPECIAL GRANT FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
OTHER GENERAL DEPARTMENT INC Transport Income - Rural VAn	\$541	CD1289 CD 1789 CD	\$ 842
TOTAL DEPARTMENTAL INCOME	541		842
FED AID, COMMUNITY DEVELOPMENT ACT	77,485	CD4910 CD CD	48,226
TOTAL FEDERAL AID	77,485		48,226
TOTAL TOTAL REVENUES	78,026		0
TOTAL DETAIL REVENUES AND OTHER SOURCES	78,026		49,068

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CD) SPECIAL GRANT FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
PUBLIC WORKS FAC SITE, CONTR EXPEND	\$38,278	CD8662.4 CD	\$ 48,265
TOTAL PUBLIC WORKS FACILITIES SITE	38,278	CD8662.0	48,265
PLAN & MANAGE DEVEL, CONTR EXPEND	39,748	CD8684.4 CD	0
TOTAL PLANNING AND MANAGEMENT DEVELO	39,748	CD8684.0 CD CD CD CD	0
TOTAL HOME AND COMMUNITY SERVICES	78,026		48,265
TOTAL EXPENDITURES	78,026		48,265
TOTAL DETAIL EXPENDITURES AND OTHER USES	78,026		48,265

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CD) SPECIAL GRANT FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - FEDERAL AID	\$78,026	CD4099M	\$ 110,000
		CD ___ M	
		CD ___ M	
TOTAL ESTIMATED REVENUES	78,026		110,000
		___ M	
		___ M	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	78,026		110,000

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CD) SPECIAL GRANT FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
APP-ECONOMIC ASSISTANCE AND OPPORTUNITY	\$78,026	CD6999M	\$ 0
<u>Public Works Fac. Site Improve</u>		CD8662 M	<u>100,000</u>
<u>Rural VAn Project</u>		CD M	<u>10,000</u>
TOTAL ESTIMATED EXPENDITURES	78,026		<u>110,000</u>
<hr/>			
TOTAL APPROPRIATIONS	78,026	M M	<u>110,000</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DA) TOWNWIDE HIGHWAY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$674	DA 200	\$ _____
_____		DA _____	_____
_____		DA _____	_____
TOTAL CASH	674		_____
STATE & FEDERAL RECEIVABLES	5,950	DA 410	_____
_____		DA _____	_____
_____		DA _____	_____
TOTAL STATE AND FEDERAL AID RECEIVABLES	5,950		_____
MISC CURRENT ASSETS	11,053	DA 489	_____
_____		DA _____	_____
_____		DA _____	_____
TOTAL OTHER	11,053		_____
_____		_____	_____
_____		_____	_____
TOTAL ASSETS	17,677		0

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DA) TOWNWIDE HIGHWAY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
UNRESERVED FUND BALANCE APPROPRIATED	\$0	DA 910 DA____ DA____	\$ _____ _____ _____
TOTAL UNRESERVED FUND BALANCE - APPROPRIATED	0		_____
UNRESERVED FUND BALANCE UNAPPROPRIATED	17,677	DA 911 DA____ DA____	_____ _____ _____
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	17,677		_____
TOTAL TOTAL FUND EQUITY	17,677		_____ _____
TOTAL LIABILITIES AND FUND EQUITY	17,677		_____ 0

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DA) TOWNWIDE HIGHWAY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$0	DA1001	\$ _____
		DA _____	_____
		DA _____	_____
TOTAL REAL PROPERTY TAXES	0		0
INTEREST AND EARNINGS	1,796	DA2401	294
		DA _____	_____
		DA _____	_____
TOTAL USE OF MONEY AND PROPERTY	1,796		294
ST AID, CONSOLIDATED HIGHWAY AID	21,858	DA3501	38,313
		DA _____	_____
		DA _____	_____
TOTAL STATE AID	21,858		38,313
		_____	_____
		_____	_____
TOTAL TOTAL REVENUES	23,654		_____
INTERFUND TRANSFERS	0	DA5031	0
		DA _____	_____
		DA _____	_____
TOTAL INTERFUND TRANSFERS	0		0
		_____	_____
		_____	_____
TOTAL TOTAL OTHER SOURCES	0		38,607
		_____	_____
		_____	_____
TOTAL DETAIL REVENUES AND OTHER SOURCES	23,654		38,607

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DA) TOWNWIDE HIGHWAY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
MAINT OF STREETS, CONTR EXPEND	\$0	DA5110.4	\$ _____
		DA _____	_____
TOTAL MAINTENANCE OF ROADS PERM IMPROVE HIGHWAY, EQUIP & CAP OUTLAY	0	DA5110.0	_____
		DA _____	_____
TOTAL IMPROVEMENTS	0	DA5112.0	_____
Bridge Perm Improvements		DA 5120.2	11,053
		DA _____	_____
TOTAL TRANSPORTATION	0		_____
TOTAL EXPENDITURES	0		_____
TRANSFERS, CAPITAL PROJECTS FUND	62,025	DA9902	45,231
TOTAL TRANSFERS	62,025	DA9950.9	0
			45,231
TOTAL OTHER USES	62,025		56,284
TOTAL DETAIL EXPENDITURES AND OTHER USES	62,025		56,284

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DA) TOWNWIDE HIGHWAY FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - USE OF MONEY AND PROPERTY	\$0	DA2499M	\$ <u>0</u>
EST REV - STATE AID	55,000	DA3099M	<u>45,450</u>
		DA _____ M	<u> </u>
		DA _____ M	<u> </u>
TOTAL ESTIMATED REVENUES	55,000		<u>45,450</u>
ESTIMATED - INTERFUND TRANSFER	55,898	DA5031M	<u>0</u>
APPROPRIATED FUND BALANCE	61,102	DA 599M	<u> </u>
		DA _____ M	<u> </u>
		DA _____ M	<u> </u>
TOTAL ESTIMATED OTHER SOURCES	117,000		<u>0</u>
		_____ M	<u> </u>
		_____ M	<u> </u>
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	172,000		<u>45,450</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DA) TOWNWIDE HIGHWAY FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
APP - TRANSPORTATION	\$72,000	DA5999M	\$ 45,450
		DA____M	
		DA____M	
TOTAL ESTIMATED EXPENDITURES	72,000		45,450
INTERFUND TRANSFERS	100,000	DA9999M	0
		DA____M	
		DA____M	
TOTAL ESTIMATED OTHER USES	100,000		0
		____M	
		____M	
TOTAL APPROPRIATIONS	172,000		45,450

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DB) PART TOWN HIGHWAY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$254,549	DB 200	\$ 66,710
CASH IN TIME DEPOSITS	0	DB 201	100,000
		DB	
		DB	
TOTAL CASH	254,549		166,710
ACCOUNTS RECEIVABLE	295	DB 380	90
		DB	
		DB	
TOTAL OTHER RECEIVABLES (NET)	295		90
STATE & FEDERAL RECEIVABLES	0	DB 410	
		DB	
		DB	
TOTAL STATE AND FEDERAL AID RECEIVABLES	0		
PREPAID EXPENSES	20,355	DB 480	30,724
		DB	
		DB	
TOTAL PREPAID EXPENSES	20,355		30,724
TOTAL ASSETS	275,199		197,524

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DB) PART TOWN HIGHWAY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$19,337	DB 600	\$ 26,826
		DB	
		DB	
TOTAL ACCOUNTS PAYABLE	19,337		26,826
ACCRUED LIABILITIES	33,345	DB 601	28,306
		DB	
		DB	
TOTAL ACCRUED LIABILITIES	33,345		28,306
TOTAL TOTAL LIABILITIES	52,682		55,132
RESERVE FOR ENCUMBRANCES	4,636	DB 821	
		DB	
		DB	
TOTAL RESERVE FOR ENCUMBRANCES	4,636		
RES FOR RETIREMENT SYSTEM CR	20,355	DB 825	30,724
		DB	
		DB	
TOTAL SPECIAL RESERVES	20,355		30,724
UNRESERVED FUND BALANCE APPROPRIATED	71,575	DB 910	96,500
		DB	
		DB	
TOTAL UNRESERVED FUND BALANCE - APPROPRIATED	71,575		96,500
UNRESERVED FUND BALANCE UNAPPROPRIATED	125,951	DB 911	15,168
		DB	
		DB	
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	125,951		15,168

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DB) PART TOWN HIGHWAY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
_____		_____	\$ _____
_____		_____	_____
TOTAL _____			_____
TOTAL FUND EQUITY	222,517		142,392
_____		_____	_____
_____		_____	_____
TOTAL LIABILITIES AND FUND EQUITY	275,199		197,524

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DB) PART TOWN HIGHWAY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$1,100,940	DB1001	\$ 991,365
		DB _____	
		DB _____	
TOTAL REAL PROPERTY TAXES	1,100,940		991,365
SNOW REMOVAL SERVICES-OTHER GOVTS	98,592	DB2302	
Services for Other Governments		DB 2300	98,592
		DB _____	
TOTAL INTERGOVERNMENTAL CHARGES	98,592		98,592
INTEREST AND EARNINGS	40,017	DB2401	23,290
		DB _____	
		DB _____	
TOTAL USE OF MONEY AND PROPERTY	40,017		23,290
SALES OF REAL PROPERTY	14,661	DB2660	780
INSURANCE RECOVERIES	60	DB2680	2,103
		DB _____	
		DB _____	
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	14,721		2,883
REFUNDS OF PRIOR YEAR'S EXPENDITURES	2,573	DB2701	0
UNCLASSIFIED (SPECIFY)	95	DB2770	300
		DB _____	
		DB _____	
TOTAL MISCELLANEOUS LOCAL SOURCES	2,668		300
ST AID, CONSOLIDATED HIGHWAY AID	0	DB3501	57,754
		DB _____	
		DB _____	
TOTAL STATE AID	0		57,754

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DB) PART TOWN HIGHWAY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
_____			\$ _____
TOTAL _____			_____
TOTAL REVENUES	1,256,938		1,174,184 ✓
RETIREMENT SYSTEM CREDITS	16,434	DB5060	4,942
_____		DB _____	_____
_____		DB _____	_____
TOTAL RETIREMENT SERVICE CREDITS	16,434		4,942
Inter Fund Transfer			12,392
_____			_____
TOTAL _____			12,392
TOTAL OTHER SOURCES	16,434		17,334
_____			_____
_____			_____
TOTAL DETAIL REVENUES AND OTHER SOURCES	1,273,372		1,191,518

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DB) PART TOWN HIGHWAY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
PAYMT TO TREAS TO REDUCE TAXES, CONTR EXPEN	\$2,359	DB1972.4	\$ 965
		DB	
TOTAL TO COUNTY TREAS TO REDUCE TAXE	2,359	DB1972.0	965
		DB	
TOTAL GENERAL GOVERNMENT SUPPORT	2,359		965
MAINT OF STREETS, PERS SERV	310,169	DB5110.1	316,761
MAINT OF STREETS, CONTR EXPEND	166,627	DB5110.4	173,364
		DB	
TOTAL MAINTENANCE OF ROADS PERM IMPROVE HIGHWAY, EQUIP & CAP OUTLAY	476,796	DB5110.0	490,125
	59,890	DB5112.2	70,000
Perm. Improvements - New Roads		DB5112.210	65,000
TOTAL IMPROVEMENTS	59,890	DB5112.0	135,000
MAINT OF BRIDGES, CONTR EXPEND	0	DB5120.4	
		DB	
TOTAL MAINTENANCE OF BRIDGES	0	DB5120.0	0
MACHINERY, EQUIP & CAP OUTLAY	49,879	DB5130.2	4,636
MACHINERY, CONTR EXPEND	55,259	DB5130.4	58,039
		DB	
TOTAL MACHINERY	105,138	DB5130.0	62,675
SNOW REMOVAL, PERS SERV	141,670	DB5142.1	163,809
SNOW REMOVAL, CONTR EXPEND	59,280	DB5142.4	40,747
		DB	
TOTAL SNOW REMOVAL	200,950	DB5142.0	204,556

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DB) PART TOWN HIGHWAY FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
SERVICES, OTHER GOVTS, CONTR EXPEND	\$20,920	DB5148.4	\$ 23,519
		DB	
TOTAL SERVICES, OTHER GOVTS	20,920	DB5148.0	23,519
		DB	
TOTAL TRANSPORTATION	863,694		915,875
STATE RETIREMENT, EMPL BNFTS	20,303	DB9010.8	573
SOCIAL SECURITY, EMPL BNFTS	34,555	DB9030.8	34,603
WORKER'S COMPENSATION, EMPL BNFTS	66,659	DB9040.8	82,839
UNEMPLOYMENT INSURANCE, EMPL BNFTS	8,797	DB9050.8	4,546
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	57,676	DB9060.8	68,010
TOTAL EMPLOYEE BENEFITS	187,990		190,571
TOTAL EXPENDITURES	1,054,043		1,107,411
TRANSFERS, OTHER FUNDS	160,106	DB9901.9	164,232
TRANSFERS, CAPITAL PROJECTS FUND	75,000	DB9950.9	0
TOTAL TRANSFERS	235,106		164,232
TOTAL OTHER USES	235,106		164,232
TOTAL DETAIL EXPENDITURES AND OTHER USES	1,289,149		1,271,643

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DB) PART TOWN HIGHWAY FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$1,100,940	DB1049M	\$ 991,365
EST REV - DEPARTMENTAL INCOME	83,000	DB1299M	98,500
EST REV - USE OF MONEY AND PROPERTY	40,000	DB2499M	40,000
EST REV - SALE OF PROP AND COMP FOR LOSS	11,536	DB2699M	2,000
EST REV - STATE AID	0	DB3099M	70,000
		DB M	
		DB M	
TOTAL ESTIMATED REVENUES	1,235,476		1,201,865
APPROPRIATED FUND BALANCE	148,916	DB 599M	76,211
		DB M	
		DB M	
TOTAL ESTIMATED OTHER SOURCES	148,916		76,211
		M	
		M	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	1,384,392		1,278,076

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(DB) PART TOWN HIGHWAY FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
APP - TRANSPORTATION	\$923,026	DB5999M	\$ 916,712
APP - EMPLOYEE BENEFITS	194,000	DB9199M	196,064
		DB____M	
		DB____M	
TOTAL ESTIMATED EXPENDITURES	1,117,026		1,112,776
INTERFUND TRANSFERS	247,800	DB9999M	164,300
OTHER BUDGETARY PURPOSES	19,566	DB 962M	1,000
		DB____M	
		DB____M	
TOTAL ESTIMATED OTHER USES	267,366		165,300
		____M	
		____M	
TOTAL APPROPRIATIONS	1,384,392		1,278,076

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SF) SPECIAL DISTRICT(S) - FIRE PROTECTION
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$16,790	SF 200	\$ 19,273
		SF	
		SF	
TOTAL CASH	16,790		19,273
TOTAL ASSETS	16,790		19,273

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SF) SPECIAL DISTRICT(S) - FIRE PROTECTION
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$5,970	SF 600	\$ 5,490
		SF _____	
		SF _____	
TOTAL ACCOUNTS PAYABLE	5,970		5,490
TOTAL			
TOTAL LIABILITIES	5,970		
UNRESERVED FUND BALANCE UNAPPROPRIATED	10,820	SF 911	13,783
		SF _____	
		SF _____	
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	10,820		13,783
TOTAL			
TOTAL FUND EQUITY	10,820		13,783
TOTAL LIABILITIES AND FUND EQUITY	16,790		19,273

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SF) SPECIAL DISTRICT(S) - FIRE PROTECTION
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$403,360	SF1001	\$ 453,013
		SF _____	_____
		SF _____	_____
TOTAL REAL PROPERTY TAXES	403,360		453,013
INTEREST AND EARNINGS	4,981	SF2401	923
		SF _____	_____
		SF _____	_____
TOTAL USE OF MONEY AND PROPERTY	4,981		923
		_____	_____
		_____	_____
TOTAL TOTAL REVENUES	408,341		453,936
		_____	_____
		_____	_____
TOTAL DETAIL REVENUES AND OTHER SOURCES	408,341		453,936

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SF) SPECIAL DISTRICT(S) - FIRE PROTECTION
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
FIRE PROTECTION, CONTR EXPEND	\$384,157	SF3410.4	\$ 429,000
Tax Cancellations		SF1972	12
<u>TOTAL FIRE PROTECTION</u>	<u>384,157</u>	<u>SF3410.0</u>	<u> </u>
_____		SF _____	_____
_____		SF _____	_____
_____		SF _____	_____
_____		SF _____	_____
_____		SF _____	_____
 TOTAL PUBLIC SAFETY	 384,157		 <u>429,013</u>
WORKER'S COMPENSATION, EMPL BNFTS	24,050	SF9040.8	<u>21,960</u>
TOTAL EMPLOYEE BENEFITS	24,050		<u>21,960</u>
TOTAL EXPENDITURES	408,207		<u>450,973</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	408,207		<u>450,973</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SF) SPECIAL DISTRICT(S) - FIRE PROTECTION
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$403,360	SF1049M	\$ <u>453,013</u>
EST REV - USE OF MONEY AND PROPERTY	4,852	SF2499M	<u>1,000</u>
		SF____M	
		SF____M	
<u>TOTAL ESTIMATED REVENUES</u>	<u>408,212</u>		<u>454,013</u>
APPROPRIATED FUND BALANCE	0	SF 599M	
		SF____M	
		SF____M	
<u>TOTAL ESTIMATED OTHER SOURCES</u>	<u>0</u>		
		____M	
		____M	
<u>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</u>	<u>408,212</u>		<u>454,013</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SF) SPECIAL DISTRICT(S) - FIRE PROTECTION
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
APP - GENERAL GOVERNMENT SUPPORT	\$160	SF1999M	\$ <u>13</u>
APP - PUBLIC SAFETY	384,000	SF3999M	<u>429,000</u>
APP - EMPLOYEE BENEFITS	24,052	SF9199M	<u>25,000</u>
		SF____M	<u> </u>
		SF____M	<u> </u>
<u>TOTAL ESTIMATED EXPENDITURES</u>	408,212		<u>454,013</u>
		____M	<u> </u>
		____M	<u> </u>
<u>TOTAL APPROPRIATIONS</u>	408,212		<u>454,013</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SL) SPECIAL DISTRICT(S) - LIGHTING
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$32,452	SL 200	\$ 936
_____		SL _____	_____
_____		SL _____	_____
TOTAL CASH	32,452		936
_____		_____	_____
_____		_____	_____
TOTAL ASSETS	32,452		936

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SL) SPECIAL DISTRICT(S) - LIGHTING
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$21,859	SL 600	\$ _____
		SL _____	_____
		SL _____	_____
TOTAL ACCOUNTS PAYABLE	21,859		_____

TOTAL			_____
TOTAL LIABILITIES	21,859		_____

UNRESERVED FUND BALANCE UNAPPROPRIATED	10,593	SL 911	_____
		SL _____	_____
		SL _____	_____
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	10,593		936

TOTAL			_____
TOTAL FUND EQUITY	10,593		936

TOTAL LIABILITIES AND FUND EQUITY	32,452		936

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SL) SPECIAL DISTRICT(S) - LIGHTING
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$214,625	SL1001	\$ <u>234,710</u>
		SL _____	
		SL _____	
TOTAL REAL PROPERTY TAXES	214,625		<u>234,710</u>
INTEREST AND EARNINGS	6,804	SL2401	<u>4,534</u>
		SL _____	
		SL _____	
TOTAL USE OF MONEY AND PROPERTY	6,804		<u>4,534</u>
TOTAL			
TOTAL REVENUES	221,429		<u>239,224</u>
TOTAL DETAIL REVENUES AND OTHER SOURCES	221,429		<u>239,244</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SL) SPECIAL DISTRICT(S) - LIGHTING
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
STREET LIGHTING, CONTR EXPEND	\$235,894	SL5182.4	\$ 248,892
Tax Cancellations		SL 1972	9
<u>TOTAL STREET LIGHTING</u>	235,894	SL5182.0	<u>248,901</u>
_____		SL _____	_____
_____		SL _____	_____
_____		SL _____	_____
_____		SL _____	_____
_____		SL _____	_____
TOTAL TRANSPORTATION	235,894		<u>248,901</u>
TOTAL EXPENDITURES	235,894		<u>248,901</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	235,894		<u>248,901</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SL) SPECIAL DISTRICT(S) - LIGHTING
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$214,625	SL1049M	\$ <u>234,710</u>
EST REV - USE OF MONEY AND PROPERTY	6,000	SL2499M SL____M SL____M	<u>4,800</u>
<u>TOTAL ESTIMATED REVENUES</u>	220,625		<u>239,510</u>
APPROPRIATED FUND BALANCE	16,783	SL 599M SL____M SL____M	<u>9,392</u>
<u>TOTAL ESTIMATED OTHER SOURCES</u>	16,783		<u>9,392</u>
		____M ____M	
<u>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</u>	237,408		<u>248,902</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SL) SPECIAL DISTRICT(S) - LIGHTING
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
APP - TRANSPORTATION	\$237,408	SL5999M	\$ 248,893
Tax Cancellations		SL 1972 M	9
		SL _____ M	
TOTAL ESTIMATED EXPENDITURES	237,408		248,902
		_____ M	
		_____ M	
TOTAL APPROPRIATIONS	237,408		248,902

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SM) SPECIAL DISTRICT(S) - MISCELLANEOUS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$758	SM 200	\$ 301
<u>Cash in Time Deposits</u>		SM <u>201</u>	<u>500</u>
		SM _____	
<u>TOTAL CASH</u>	758		<u>801</u>

<u>TOTAL ASSETS</u>	758		<u>801</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SM) SPECIAL DISTRICT(S) - MISCELLANEOUS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$0	SM 600	\$ _____
		SM _____	_____
		SM _____	_____
TOTAL ACCOUNTS PAYABLE	0		_____

TOTAL _____			_____
TOTAL LIABILITIES	0		_____

UNRESERVED FUND BALANCE APPROPRIATED	0	SM 910	_____
		SM _____	_____
		SM _____	_____
TOTAL UNRESERVED FUND BALANCE - APPROPRIATED	0		_____

UNRESERVED FUND BALANCE UNAPPROPRIATED	758	SM 911	801
		SM _____	_____
		SM _____	_____
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	758		801

TOTAL _____			_____
TOTAL FUND EQUITY	758		801

TOTAL LIABILITIES AND FUND EQUITY	758		801

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SM) SPECIAL DISTRICT(S) - MISCELLANEOUS
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$3,000	SM1001	\$ 3,550
		SM	
		SM	
TOTAL REAL PROPERTY TAXES	3,000		3,550
INTEREST AND EARNINGS	223	SM2401	112
		SM	
		SM	
TOTAL USE OF MONEY AND PROPERTY	223		112
TOTAL			
TOTAL REVENUES	3,223		3,662
TOTAL DETAIL REVENUES AND OTHER SOURCES	3,223		3,662

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SM) SPECIAL DISTRICT(S) - MISCELLANEOUS
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$3,000	SM1049M	\$ 3,550
USE OF MONEY AND PROPERTY	100	SM2499M	100
		SM ___ M	
		SM ___ M	
TOTAL ESTIMATED REVENUES	3,100		3,650
APPROPRIATED FUND BALANCE	0	SM 599M	
		SM ___ M	
		SM ___ M	
TOTAL ESTIMATED OTHER SOURCES	0		
		M	
		M	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	3,100		3,650

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SM) SPECIAL DISTRICT(S) - MISCELLANEOUS
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
GENERAL GOVERNMENT SUPPORT	\$0	SM1999M	\$ <u>3,650</u>
HOME AND COMMUNITY SERVICE	3,100	SM8999M	<u> </u>
		SM <u> </u> M	<u> </u>
		SM <u> </u> M	<u> </u>
TOTAL ESTIMATED EXPENDITURES	3,100		<u>3,650</u>
		<u> </u> M	<u> </u>
		<u> </u> M	<u> </u>
TOTAL APPROPRIATIONS	3,100		<u>3,650</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SR) SPECIAL DISTRICT(S) - REFUSE AND GARBAGE
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$246,840	SR 200	\$ <u>191,812</u>
<u>Cash in Time Deposit</u>		SR <u>201</u>	<u>300,000</u>
		SR _____	_____
TOTAL CASH	246,840		<u>491,812</u>
DUE FROM OTHER GOVERNMENTS	0	SR 440	_____
		SR _____	_____
		SR _____	_____
TOTAL DUE FROM OTHER GOVERNMENTS	0		_____
		_____	_____
		_____	_____
TOTAL ASSETS	246,840		<u>491,812</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SR) SPECIAL DISTRICT(S) - REFUSE AND GARBAGE
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$33,436	SR 600	\$ 43,700
		SR	
		SR	
TOTAL ACCOUNTS PAYABLE	33,436		43,700
TOTAL			
TOTAL LIABILITIES	33,436		43,700
UNRESERVED FUND BALANCE UNAPPROPRIATED	213,404	SR 911	448,112
		SR	
		SR	
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	213,404		448,112
TOTAL			
TOTAL FUND EQUITY	213,404		448,112
TOTAL LIABILITIES AND FUND EQUITY	246,840		491,812

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SR) SPECIAL DISTRICT(S) - REFUSE AND GARBAGE
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$592,200	SR1001	\$ 961,350
		SR_____	
		SR_____	
TOTAL REAL PROPERTY TAXES	592,200		961,350
INTEREST AND EARNINGS	19,639	SR2401	27,630
		SR_____	
		SR_____	
TOTAL USE OF MONEY AND PROPERTY	19,639		27,630
Refuse - Misc. Revenue		SR2770	196

TOTAL			196
TOTAL REVENUES	611,839		989,176

TOTAL DETAIL REVENUES AND OTHER SOURCES	611,839		989,176

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SR) SPECIAL DISTRICT(S) - REFUSE AND GARBAGE
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
REFUSE & GARBAGE, CONTR EXPEND	\$410,508	SR8160.4	\$ 753,600
<u>Tax Cancellations</u>		<u>SR 1972</u>	<u>868</u>
TOTAL REFUSE AND GARBAGE	410,508	SR8160.0	<u>754,468</u>
_____		SR _____	_____
_____		SR _____	_____
_____		SR _____	_____
_____		SR _____	_____
_____		SR _____	_____
TOTAL HOME AND COMMUNITY SERVICES	410,508		<u>754,468</u>
TOTAL EXPENDITURES	410,508		<u>754,468</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	410,508		<u>754,468</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SR) SPECIAL DISTRICT(S) - REFUSE AND GARBAGE
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$592,200	SR1049M	\$ <u>961,010</u>
USE OF MONEY AND PROPERTY	10,000	SR2499M	<u>10,000</u>
		SR____M	
		SR____M	
<u>TOTAL ESTIMATED REVENUES</u>	602,200		<u>971,010</u>
APPROPRIATED FUND BALANCE	0	SR 599M	
		SR____M	
		SR____M	
<u>TOTAL ESTIMATED OTHER SOURCES</u>	0		
		____M	
		____M	
<u>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</u>	602,200		<u>971,010</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SR) SPECIAL DISTRICT(S) - REFUSE AND GARBAGE
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
HOME AND COMMUNITY SERVICE	\$602,200	SR8999M	\$ 970,135
		SR____M	
		SR____M	
TOTAL ESTIMATED EXPENDITURES	602,200		970,135
Tax Cancellations		SR 1972 M	875
		____M	
TOTAL APPROPRIATIONS	602,200		971,010

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SW) SPECIAL DISTRICT(S) - WATER
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$551,665	SW 200	\$ 364,960
CASH IN TIME DEPOSITS	100,000	SW 201	50,000
		SW	
		SW	
TOTAL CASH	651,665		414,960
WATER RENTS RECEIVABLE	190,023	SW 350	167,462
		SW	
		SW	
TOTAL OTHER RECEIVABLES (NET)	190,023		167,462
DUE FROM OTHER GOVERNMENTS	139,951	SW 440	187,697
		SW	
		SW	
TOTAL DUE FROM OTHER GOVERNMENTS	139,951		187,697
PREPAID EXPENSES	9,293	SW 480	14,462
		SW	
		SW	
TOTAL PREPAID EXPENSES	9,293		14,462
TOTAL ASSETS	990,932		784,581

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SW) SPECIAL DISTRICT(S) - WATER
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$47,297	SW 600	\$ 73,858
		SW	
		SW	
TOTAL ACCOUNTS PAYABLE	47,297		73,858
ACCRUED LIABILITIES	12,843	SW 601	4,705
		SW	
		SW	
TOTAL ACCRUED LIABILITIES	12,843		4,705
OTHER LIABILITIES-OVERPAYMENTS	0	SW 690	
		SW	
		SW	
TOTAL OTHER LIABILITIES	0		
DUE TO OTHER FUNDS	0	SW 630	31,000
		SW	
		SW	
TOTAL DUE TO OTHER FUNDS	0		31,000
TOTAL TOTAL LIABILITIES	60,140		109,563
RESERVE FOR ENCUMBRANCES	35,569	SW 821	
		SW	
		SW	
TOTAL RESERVE FOR ENCUMBRANCES	35,569		
RES FOR RETIREMENT SYSTEM CR	9,293	SW 825	14,462
		SW	
		SW	
TOTAL SPECIAL RESERVES	9,293		14,462
UNRESERVED FUND BALANCE APPROPRIATED	362,381	SW 910	124,287

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SW) SPECIAL DISTRICT(S) - WATER
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
		SW _____	\$ _____
		SW _____	_____
TOTAL UNRESERVED FUND BALANCE - APPROPRIATED	362,381		124,287
UNRESERVED FUND BALANCE UNAPPROPRIATED	523,549	SW 911	536,269
		SW _____	_____
		SW _____	_____
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	523,549		536,269
		_____	_____
		_____	_____
TOTAL TOTAL FUND EQUITY	930,792		675,018
		_____	_____
		_____	_____
TOTAL LIABILITIES AND FUND EQUITY	990,932		784,581

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 1992

(SW) SPECIAL DISTRICT(S) - WATER
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$131,868	SW1001	\$ 55,086
		SW	
		SW	
TOTAL REAL PROPERTY TAXES	131,868		55,086
METERED WATER SALES	1,173,452	SW2140	1,168,463
WATER SERVICE CHARGES	22,260	SW2144	18,887
INTEREST & PENALTIES ON WATER RENTS	32,556	SW2148	35,540
		SW	
		SW	
TOTAL DEPARTMENTAL INCOME	1,228,268		1,222,890
INTEREST AND EARNINGS	39,884	SW2401	21,427
		SW	
		SW	
TOTAL USE OF MONEY AND PROPERTY	39,884		21,427
INSURANCE RECOVERIES	2,338	SW2680	1,438
		SW	
		SW	
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	2,338		1,438
REFUNDS OF PRIOR YEAR'S EXPENDITURES UNCLASSIFIED (SPECIFY)	80	SW2701	0
	0	SW2770	3,052
		SW	
		SW	
TOTAL MISCELLANEOUS LOCAL SOURCES	80		3,052
TOTAL TOTAL REVENUES	1,402,438		1,303,893
INTERFUND TRANSFERS	0	SW5031	275,160

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SW) SPECIAL DISTRICT(S) - WATER
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
<hr/>			
		SW _____	\$ _____
		SW _____	_____
TOTAL INTERFUND TRANSFERS	0		275,160
RETIREMENT SYSTEM CREDITS	7,594	SW5060	2,464
		SW _____	_____
		SW _____	_____
TOTAL RETIREMENT SERVICE CREDITS	7,594		2,464
<hr/>			
<hr/>			
TOTAL TOTAL OTHER SOURCES	7,594		277,624
<hr/>			
<hr/>			
TOTAL DETAIL REVENUES AND OTHER SOURCES	1,410,032		1,581,517

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SW) SPECIAL DISTRICT(S) - WATER
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
WATER ADMINISTRATION, PERS SERV	\$217,810	SW8310.1	\$ 250,700
WATER ADMINISTRATION, EQUIP & CAP OUTLAY	18,397	SW8310.2	81,055
WATER ADMINISTRATION, CONTR EXPEND	638,099	SW8310.4	653,303
		SW	
TOTAL ADMINISTRATION	874,306	SW8310.0	985,058
		SW8320.4	5,321
		SW	
TOTAL HOME AND COMMUNITY SERVICES	874,306		990,379
STATE RETIREMENT, EMPL BNFTS	8,231	SW9010.8	295
SOCIAL SECURITY , EMPL BNFTS	16,011	SW9030.8	18,818
WORKER'S COMPENSATION, EMPL BNFTS	16,203	SW9040.8	22,234
UNEMPLOYMENT INSURANCE, EMPL BNFTS	2,897	SW9050.8	10,275
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	28,407	SW9060.8	32,862
TOTAL EMPLOYEE BENEFITS	71,749		84,484
TOTAL EXPENDITURES	946,055		1,074,863
TRANSFERS, OTHER FUNDS	335,064	SW9901.9	694,612
TRANSFERS, CAPITAL PROJECTS FUND	0	SW9950.9	67,816
TOTAL TRANSFERS	335,064		762,428
TOTAL OTHER USES	335,064		762,428
TOTAL DETAIL EXPENDITURES AND OTHER USES	1,281,119		1,837,291

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SW) SPECIAL DISTRICT(S) - WATER
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$131,868	SW1049M	\$ 55,086
EST REV - DEPARTMENTAL INCOME	1,123,000	SW1299M	<u>1,250,099</u>
EST REV - USE OF MONEY AND PROPERTY	34,153	SW2499M	<u>33,442</u>
		SW _____ M	<u> </u>
		SW _____ M	<u> </u>
TOTAL ESTIMATED REVENUES	1,289,021		<u>1,338,627</u>
APPROPRIATED FUND BALANCE	340,144	SW 599M	<u>667,030</u>
		SW _____ M	<u> </u>
		SW _____ M	<u> </u>
TOTAL ESTIMATED OTHER SOURCES	340,144		<u>667,030</u>
		_____ M	<u> </u>
		_____ M	<u> </u>
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	1,629,165		<u>2,005,657</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SW) SPECIAL DISTRICT(S) - WATER
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
APP - GENERAL GOVERNMENT SUPPORT	\$18,689	SW1999M	\$ 43,322
APP - HOME AND COMMUNITY SERVICES	1,044,059	SW8999M	1,111,765
APP-EMPLOYEE BENEFITS	80,300	SW9199M	88,100
		SW ___ M	
		SW ___ M	
TOTAL ESTIMATED EXPENDITURES	1,143,048		1,243,187
APP - INTERFUND TRANSFER	486,117	SW9999M	762,470
		SW ___ M	
		SW ___ M	
TOTAL ESTIMATED OTHER USES	486,117		762,470
		___ M	
		___ M	
TOTAL APPROPRIATIONS	1,629,165		2,005,657

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(SW) SPECIAL DISTRICT(S) - WATER
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
OUTSTANDING ENCUMBRANCES			
HOME & COMM. SERV. - ENCUMBR.	\$35,569	SW8998M	\$ _____
		SW_____M	_____
		SW_____M	_____
<u>TOTAL OUTSTANDING ENCUMBRANCES</u>	<u>35,569</u>		<u>-0-</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CS) RISK RETENTION FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$165,694	CS 200	\$ 91,330
		CS	
		CS	
<u>TOTAL CASH</u>	<u>165,694</u>		<u>91,330</u>
CASH, SPECIAL RESERVES	0	CS 230	100,000
		CS	
		CS	
<u>TOTAL RESTRICTED ASSETS</u>	<u>0</u>		<u>100,000</u>
<u>TOTAL ASSETS</u>	<u>165,694</u>		<u>191,330</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CS) RISK RETENTION FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$1,005	CS 600	\$ 17,983
		CS	
		CS	
TOTAL ACCOUNTS PAYABLE	1,005		17,983
TOTAL			
TOTAL LIABILITIES	1,005		17,983
INSURANCE RESERVE	164,689	CS 863	173,347
		CS	
		CS	
TOTAL SPECIAL RESERVES	164,689		173,347
APP. ENSUING YRS BUDGET	0	CS 910	
		CS	
		CS	
TOTAL UNRESERVED FUND BALANCE - APPROPRIATED	0		
UNAPPROPRIATED FUND BALANCE	0	CS 911	
		CS	
		CS	
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	0		
TOTAL			
TOTAL FUND EQUITY	164,689		173,347
TOTAL LIABILITIES AND FUND EQUITY	165,694		191,330

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CS) RISK RETENTION FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
INTEREST & EARNINGS	\$3,519	CS2401	\$ 5,317
<u>Insurance Recoveries</u>		CS2680	<u>1,199</u>
		CS	
TOTAL USE OF MONEY AND PROPERTY	3,519		<u>6,516</u>
EMPLOYEES CONTRIBUTIONS	0	CS2709	
		CS	
		CS	
TOTAL MISCELLANEOUS LOCAL SOURCES	0		<u>0</u>
TOTAL			<u>0</u>
TOTAL REVENUES	3,519		<u>0</u>
INTERFUND TRANSFERS	122,000	CS5031	<u>221,800</u>
		CS	
		CS	
TOTAL INTERFUND TRANSFERS	122,000		<u>221,800</u>
TOTAL			<u>0</u>
TOTAL OTHER SOURCES	122,000		<u>0</u>
TOTAL DETAIL REVENUES AND OTHER SOURCES	125,519		<u>228,316</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CS) RISK RETENTION FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
ADMINISTRATION - CONTRACTUAL EXP	\$12,419	CS1710.4	\$ <u>169,092</u>
		CS	
TOTAL ADMINISTRATION	12,419	CS1710.0	<u>169,092</u>
<u>Judgments/Claims/Property Loss</u>		CS 1930	<u>50,566</u>
		CS	
TOTAL GENERAL GOVERNMENT SUPPORT	12,419		<u>219,658</u>
UNEMPLOYMENT INSURANCE	0	CS9050.8	
HOSPITAL, MEDICAL, & DENTAL INS	0	CS9060.8	
TOTAL EMPLOYEE BENEFITS	0		
TOTAL EXPENDITURES	12,419		<u>219,658</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	12,419		<u>219,658</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CS) RISK RETENTION FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
USE OF MONEY AND PROPERTY	\$0	CS2499M	\$ 0
MISC. LOCAL SOURCES	0	CS2799M	0
		CS_____M	
		CS_____M	
TOTAL ESTIMATED REVENUES	0		0
INTERFUND TRANSFERS	22,000	CS5031M	221,400
		CS_____M	
		CS_____M	
TOTAL ESTIMATED OTHER SOURCES	22,000		221,400
		_____M	
		_____M	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,000		221,400

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(CS) RISK RETENTION FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
EMPLOYEE BENEFITS	\$22,000	CS9199M	\$
Administration		CS1710 M	170,834
Judgment/Claims/Property Loss		CS1930 M	50,566
TOTAL ESTIMATED EXPENDITURES	22,000		221,400
		M	
		M	
TOTAL APPROPRIATIONS	22,000		221,400

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(V) DEBT SERVICE FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$44,051	V200	\$ <u>285</u>
CASH IN TIME DEPOSITS	0	V201	<u> </u>
		V	<u> </u>
		V	<u> </u>
TOTAL CASH	44,051		<u>285</u>
DUE FROM OTHER FUNDS	0	V391	<u> </u>
		V	<u> </u>
		V	<u> </u>
TOTAL DUE FROM OTHER FUNDS	0		<u> </u>
			<u> </u>
TOTAL ASSETS	44,051		<u>285</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(V) DEBT SERVICE FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
OTHER LONG-TERM DEBT	0	V689	DISCONTINUED
		V	\$
		V	
TOTAL OTHER LIABILITIES	0		
TOTAL			
TOTAL LIABILITIES	0		
FUND BALANCE-RESERVED FOR BONDED DEBT	44,051	V884	285
		V	
		V	
TOTAL SPECIAL RESERVES	44,051		285
TOTAL			
TOTAL FUND EQUITY	44,051		285
TOTAL LIABILITIES AND FUND EQUITY	44,051		285

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(V) DEBT SERVICE FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
INTEREST AND EARNINGS	\$17,657	V2401	\$ 250
		V	
		V	
TOTAL USE OF MONEY AND PROPERTY	17,657		250
TOTAL			
TOTAL REVENUES	17,657		250
INTERFUND TRANSFERS	747,333	V5031	1,070,311
		V	
		V	
TOTAL INTERFUND TRANSFERS	747,333		1,070,311
TOTAL			
TOTAL OTHER SOURCES	747,333		1,070,561
TOTAL DETAIL REVENUES AND OTHER SOURCES	764,990		1,070,561

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(V) DEBT SERVICE FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
DEBT PRINCIPAL, SERIAL BONDS	\$128,000	V9710.6	\$ <u>484,000</u>
DEBT PRINCIPAL, BOND ANTICIPATION NOTES	759,750	V9730.6	<u>80,000</u>
TOTAL DEBT PRINCIPAL	887,750		<u>564,000</u>
DEBT INTEREST, SERIAL BONDS	61,778	V9710.7	<u>536,227</u>
DEBT INTEREST, BOND ANTICIPATION NOTES	148,059	V9730.7	<u>14,100</u>
TOTAL DEBT INTEREST	209,837		<u>550,327</u>
TOTAL EXPENDITURES	1,097,587		<u>1,114,327</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	1,097,587		<u>1,114,327</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(V) DEBT SERVICE FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - USE OF MONEY AND PROPERTY	\$1,060	V2499M	\$ 0
		V M	
		V M	
TOTAL ESTIMATED REVENUES	1,060		0
ESTIMATED - INTERFUND TRANSFER	898,500	V5031M	1,071,928
APPROPRIATED FUND BALANCE	333,000	V 599M	42,400
		V M	
		V M	
TOTAL ESTIMATED OTHER SOURCES	1,231,500		1,114,328
		M	
		M	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	1,232,560		1,114,328

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(V) DEBT SERVICE FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
APPROPRIATIONS			
APP - DEBT SERVICE	\$1,232,560	V9899M	\$ 1,114,328
		V___M	
		V___M	
TOTAL ESTIMATED EXPENDITURES	1,232,560		1,114,328
		___M	
		___M	
TOTAL APPROPRIATIONS	1,232,560		1,114,328

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(H) CAPITAL PROJECTS FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$638,092	H200	\$ <u>118,818</u>
CASH IN TIME DEPOSITS	1,485,000	H201	<u>347,552</u>
		H	
		H	
TOTAL CASH	2,123,092		<u>466,370</u>
STATE & FEDERAL RECEIVABLES	0	H410	
Accounts Receivables		H380	<u>6,085</u>
		H	
TOTAL STATE AND FEDERAL AID RECEIVABLES	0		<u>6,085</u>
DEPOSITS WITH OTHER GOVERNMENTS	434,463	H395	<u>53,388</u>
		H	
		H	
TOTAL DUE FROM OTHER GOVERNMENTS	434,463		<u>53,388</u>
Due From Other Funds		H391	<u>35,349</u>
TOTAL ASSETS	2,557,555		<u>561,192</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(H) CAPITAL PROJECTS FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$226,584	H600	\$ 62,001
		H	
		H	
TOTAL ACCOUNTS PAYABLE	226,584		62,001
RETAINED PERCENTAGES, CONT PAY	73,220	H605	37,962
		H	
		H	
TOTAL RETAINED PERCENTAGES	73,220		37,962
BOND ANTICIPATION NOTES PAYABLE	250,000	H626	170,000
		H	
		H	
TOTAL NOTES PAYABLE	250,000		170,000
DUE TO OTHER FUNDS	313,558	H630	53,388
		H	
		H	
TOTAL DUE TO OTHER FUNDS	313,558		53,388
TOTAL TOTAL LIABILITIES	863,362		323,351
RESERVE FOR ENCUMBRANCES	1,046,342	H821	
		H	
		H	
TOTAL RESERVE FOR ENCUMBRANCES	1,046,342		
CAPITAL RESERVE	515,974	H878	348,697
		H	
		H	
TOTAL SPECIAL RESERVES	515,974		348,697
UNRESERVED FUND BALANCE UNAPPROPRIATED	131,877	H911	(110,856)

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(H) CAPITAL PROJECTS FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
_____		H_____	\$ _____
_____		H_____	_____
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	131,877		(110,856)
_____		_____	_____
_____		_____	_____
TOTAL TOTAL FUND EQUITY	1,694,193		237,841
_____		_____	_____
_____		_____	_____
TOTAL LIABILITIES AND FUND EQUITY	2,557,555		561,192

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
CAPITAL PROJECTS-OTHER LOCAL GOVTS	\$25,920	H2397 H____ H____	\$ _____ _____ _____
TOTAL INTERGOVERNMENTAL CHARGES	25,920		_____
INTEREST AND EARNINGS	127,006	H2401 H____ H____	49,143 _____ _____
TOTAL USE OF MONEY AND PROPERTY	127,006		49,143 _____
UNCLASSIFIED (SPECIFY) Navigation Law Enforcement	3,050	H2770 H2701 H____	35,885 546 _____
TOTAL MISCELLANEOUS LOCAL SOURCES	3,050		36,431 _____
ST AID, OTHER AID (SPECIFY)	4,916	H3089	DISCONTINUED
ST AID, OTHER AID FOR PUBLIC SAFETY	3,561	H3389	DISCONTINUED
ST AID, NATURAL RESOURCES CAP PROJ TREE PROGRAM	0	H3997 H____ H____	5,000 4,917 9,870
Staid, Records Management			_____
Staid, Navigation Law Enforcement			_____
TOTAL STATE AID	8,477		19,787 _____
FEDERAL AID - OTHER	0	H4089 H____ H____	DISCONTINUED _____ _____
TOTAL FEDERAL AID	0		_____
TOTAL			_____
TOTAL REVENUES	164,453		105,361 _____
INTERFUND TRANSFERS	1,096,695	H5031 H____ H____	288,764 _____ _____

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
TOTAL INTERFUND TRANSFERS	\$1,096,695		\$ <u>288,764</u>
SERIAL BONDS	4,856,000	H5710	<u> </u>
BOND ANTICIPATION NOTES	0	H5730	<u> </u>
BANS REDEEMED FROM APPROPRIATIONS	759,750	H5731	<u>80,000</u>
		H <u> </u>	<u> </u>
		H <u> </u>	<u> </u>
TOTAL PROCEEDS OF OBLIGATIONS	5,615,750		<u>80,000</u>
		<u> </u>	<u> </u>
		<u> </u>	<u> </u>
TOTAL TOTAL OTHER SOURCES	6,712,445		<u>368,764</u>
		<u> </u>	<u> </u>
		<u> </u>	<u> </u>
TOTAL DETAIL REVENUES AND OTHER SOURCES	6,876,898		<u>474,125</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
BUILDINGS, EQUIP & CAP OUTLAY	\$1,650,841	H1620.2	\$ 1,249,543
Records Management		H1460.2	9,964
		H	
		H	
		H	
		H	
TOTAL GENERAL GOVERNMENT SUPPORT	1,650,841		1,259,507
POLICE, EQUIP & CAP OUTLAY	3,924	H3120.2	60,330
		H	
		H	
		H	
		H	
		H	
TOTAL PUBLIC SAFETY	3,924		60,330
HIGHWAY, CAPITAL PROJECTS	92	H5197.2	193,533
		H	
		H	
		H	
		H	
		H	
TOTAL TRANSPORTATION	92		193,533
RECREATION, EQUIP & CAP OUTLAY	0	H7197.2	

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(H) CAPITAL PROJECTS FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
_____		H _____	\$ _____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
TOTAL CULTURE AND RECREATION	0		<u>0</u>
SOURCE SUPPLY PWR & PUMP, EQUIP & CAP OUTLA	17,527	H8320.2	_____
WATER CAPITAL PROJECTS, EQUIP & CAP OUTLAY	2,500	H8397.2	<u>130,852</u>
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
TOTAL HOME AND COMMUNITY SERVICES	20,027		<u>130,852</u>
TOTAL EXPENDITURES	1,674,884		<u>1,644,222</u>
TRANSFERS, OTHER FUNDS	793,211	H9901.9	<u>286,255</u>
TOTAL TRANSFERS	793,211		<u>286,255</u>
TOTAL OTHER USES	793,211		<u>286,255</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	2,468,095		<u>1,930,477</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(TA) AGENCY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$7,867	TA 200	\$ 4,765
		TA _____	
		TA _____	
<u>TOTAL CASH</u>	<u>7,867</u>		<u>4,765</u>
DEFERRED COMP PLAN ASSETS	77,468	TA 460	120,369
		TA _____	
		TA _____	
<u>TOTAL INVESTMENTS</u>	<u>77,468</u>		<u>120,369</u>

<u>TOTAL ASSETS</u>	<u>85,335</u>	_____	<u>125,134</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(TA) AGENCY FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES			
DEFERRED COMPENSATION	\$77,468	TA 17	\$ 120,369
STATE RETIREMENT	2,814	TA 18	
INCOME EXECUTIONS	210	TA 23	
U.S. SAVINGS BONDS	75	TA 25	25
EMPLOYEES ANNUITIES (Med.-Retirees)	91	TA 29	171
GUARANTY & BID DEPOSITS	250	TA 30	1,000
RECEIVERS FUND (Union Dues)	0	TA 42	192
OTHER FUNDS (SPECIFY)	4,427	TA 85	3,377
<u>Escrow - Recreation 1426.16</u>		TA	
<u>Escrow - Miscellaneous 1950.98</u>		TA	
TOTAL AGENCY (Includes Police Anti-theft LIABILITIES program & D.A.R.E.)	85,335		125,134
<hr/>			
<hr/>			
TOTAL			
TOTAL LIABILITIES	85,335		125,134

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(TE) EXPENDABLE TRUST
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
CASH	\$67	TE 200	\$ 0
_____		TE _____	_____
TOTAL CASH	67	TE _____	_____
_____		_____	_____
TOTAL ASSETS	67	_____	0

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(TE) EXPENDABLE TRUST
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES AND FUND EQUITY			
OTHER EXPENDABLE TRUST (SPEC)	\$67	TE 93	\$ _____
_____		TE _____	_____
_____		TE _____	_____
TOTAL TRUST	67		_____
_____		_____	_____
_____		_____	_____
TOTAL TOTAL FUND EQUITY	67		_____
_____		_____	_____
_____		_____	_____
TOTAL LIABILITIES AND FUND EQUITY	67		0

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(TE) EXPENDABLE TRUST
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL REVENUES AND OTHER SOURCES			
USE OF MONEY AND PROPERTY	\$101	TE2499	\$ _____
_____		TE _____	_____
_____		TE _____	_____
TOTAL USE OF MONEY AND PROPERTY	101		_____
GIFTS AND DONATIONS	9,810	TE2705	_____
_____		TE _____	_____
_____		TE _____	_____
TOTAL MISCELLANEOUS LOCAL SOURCES	9,810		_____
_____		_____	_____
_____		_____	_____
TOTAL TOTAL REVENUES	9,911		_____
_____		_____	_____
_____		_____	_____
TOTAL DETAIL REVENUES AND OTHER SOURCES	9,911		_____ 0

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(TE) EXPENDABLE TRUST
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
DETAIL EXPENDITURES AND OTHER USES			
HOME AND COMMUNITY SERVICE	\$12,359	TE8999.4	\$ <u>67</u>
_____		TE _____	_____
_____		TE _____	_____
_____		TE _____	_____
_____		TE _____	_____
_____		TE _____	_____
TOTAL HOME AND COMMUNITY SERVICES	12,359		<u>67</u>
TOTAL EXPENDITURES	12,359		<u>67</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	12,359		<u>67</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(K) GENERAL FIXED ASSETS GROUP OF ACCOUNTS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
LAND	\$377,300	K101	\$ <u>377,300</u>
BUILDINGS	1,756,900	K102	<u>1,756,900</u>
IMPROVEMENTS OTHER THAN BUILDINGS	223,348	K103	<u>223,348</u>
MACHINERY & EQUIPMENT	1,080,602	K104	<u>1,080,602</u>
UNIDENTIFIED - FIXED ASSETS Licensed Vehicles	1,807,889	K106 K105	DISCONTINUED <u>1,807,889</u>
TOTAL ASSETS	5,246,039	K	<u>5,246,039 *</u>

*SEE NOTE ONE..

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(K) GENERAL FIXED ASSETS GROUP OF ACCOUNTS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
INVESTMENT IN GENERAL FIXED ASSETS			
INVEST GENERAL FXD ASSETS-OTHER	\$5,246,039	K158	\$ _____
_____		K _____	_____
_____		K _____	_____
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	5,246,039		<u>5,246,039</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(W) GENERAL LONG TERM DEBT GROUP OF ACCOUNTS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
ASSETS			
AMTS TO BE PROV FOR LONG-TERM	\$5,852,905	W125	\$ 5,379,140
		W	
		W	
<u>TOTAL ASSETS</u>	<u>5,852,905</u>		<u>5,379,140</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1992

(W) GENERAL LONG TERM DEBT GROUP OF ACCOUNTS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1991	EDP CODE	FOR THE FISCAL YEAR ENDED 1992
LIABILITIES			
COMPENSATED ABSENCES	\$71,409	W687	\$ <u>109,413</u>
		W	
		W	
TOTAL OTHER LIABILITIES	71,409		<u>109,413</u>
DUE TO EMPLOYEES' RETIREMENT SYSTEM	144,496	W637	<u>116,727</u>
		W	
		W	
TOTAL DUE TO OTHER GOVERNMENTS	144,496		<u>116,727</u>
BONDS PAYABLE	5,637,000	W628	<u>5,153,000</u>
		W	
		W	
TOTAL BOND AND LONG TERM LIABILITIES	5,637,000		<u>5,153,000</u>
TOTAL TOTAL LIABILITIES	5,852,905		<u>5,379,140</u>

*** SUPPLEMENTAL SECTION ***

STATEMENT OF INDEBTEDNESS
WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

TAX ANTICIPATION NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
TAX ANTICIPATION NOTE NO. 1		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18611	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18613	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18615	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18617	\$ _____
FINAL MATURITY DATE		_____
TAX ANTICIPATION NOTE NO. 2		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18611	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18613	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18615	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18617	\$ _____
FINAL MATURITY DATE		_____
TAX ANTICIPATION NOTE NO. 3		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18611	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18613	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18615	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18617	\$ _____
FINAL MATURITY DATE		_____

TOTAL TAX ANTICIPATION NOTES

AMOUNT

OUTSTANDING BEGINNING OF YEAR	\$ _____
ISSUED DURING FISCAL YEAR	\$ _____
PAID DURING FISCAL YEAR	\$ _____
OUTSTANDING END OF FISCAL YEAR	\$ _____

STATEMENT OF INDEBTEDNESS
WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

REVENUE ANTICIPATION NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
REVENUE ANTICIPATION NOTE NO. 1		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18621	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18623	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18625	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18627	\$ _____
FINAL MATURITY DATE		_____
REVENUE ANTICIPATION NOTE NO. 2		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18621	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18623	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18625	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18627	\$ _____
FINAL MATURITY DATE		_____
REVENUE ANTICIPATION NOTE NO. 3		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18621	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18623	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18625	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18627	\$ _____
FINAL MATURITY DATE		_____

TOTAL REVENUE ANTICIPATION NOTES

AMOUNT

OUTSTANDING BEGINNING OF YEAR	\$ _____
ISSUED DURING FISCAL YEAR	\$ _____
PAID DURING FISCAL YEAR	\$ _____
OUTSTANDING END OF FISCAL YEAR	\$ _____

STATEMENT OF INDEBTEDNESS
WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BUDGET NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BUDGET NOTE NO. 1		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18631	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18633	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18635	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18637	\$ _____
FINAL MATURITY DATE		_____
BUDGET NOTE NO. 2		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18631	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18633	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18635	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18637	\$ _____
FINAL MATURITY DATE		_____
BUDGET NOTE NO. 3		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18631	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18633	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18635	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18637	\$ _____
FINAL MATURITY DATE		_____
TOTAL BUDGET NOTES		AMOUNT
OUTSTANDING BEGINNING OF YEAR		\$ _____
ISSUED DURING FISCAL YEAR		\$ _____
PAID DURING FISCAL YEAR		\$ _____
OUTSTANDING END OF FISCAL YEAR		\$ _____

STATEMENT OF INDEBTEDNESS
WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

CAPITAL NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
CAPITAL NOTE NO. 1		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR		\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		\$ _____
OUTSTANDING END OF FISCAL YEAR	2P4 57	\$ _____
FINAL MATURITY DATE		_____
CAPITAL NOTE NO. 2		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR		\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		\$ _____
OUTSTANDING END OF FISCAL YEAR	2P4 57	\$ _____
FINAL MATURITY DATE		_____
CAPITAL NOTE NO. 3		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR		\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)		\$ _____
OUTSTANDING END OF FISCAL YEAR	2P4 57	\$ _____
FINAL MATURITY DATE		_____
TOTAL CAPITAL NOTES		AMOUNT
OUTSTANDING BEGINNING OF YEAR	2P18651	_____
ISSUED DURING FISCAL YEAR	2P18653	_____
PAID DURING FISCAL YEAR	2P18655	_____
OUTSTANDING END OF FISCAL YEAR	2P18657	_____

STATEMENT OF INDEBTEDNESS
 WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BOND ANTICIPATION NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND ANTICIPATION NOTE NO. 1		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR		\$ _____
ISSUED DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
PAID DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
OUTSTANDING END OF FISCAL YEAR	2P4 67	\$ _____
FINAL MATURITY DATE		_____
BOND ANTICIPATION NOTE NO. 2		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR		\$ _____
ISSUED DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
PAID DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
OUTSTANDING END OF FISCAL YEAR	2P4 67	\$ _____
FINAL MATURITY DATE		_____
BOND ANTICIPATION NOTE NO. 3		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR		\$ _____
ISSUED DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
PAID DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
OUTSTANDING END OF FISCAL YEAR	2P4 67	\$ _____
FINAL MATURITY DATE		_____

STATEMENT OF INDEBTEDNESS
 WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BOND ANTICIPATION NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND ANTICIPATION NOTE NO. 4		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR		\$ _____
ISSUED DURING FISCAL YEAR		\$ _____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
PAID DURING FISCAL YEAR		\$ _____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
OUTSTANDING END OF FISCAL YEAR	2P4 67	\$ _____
FINAL MATURITY DATE		_____
BOND ANTICIPATION NOTE NO. 5		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR		\$ _____
ISSUED DURING FISCAL YEAR		\$ _____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
PAID DURING FISCAL YEAR		\$ _____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
OUTSTANDING END OF FISCAL YEAR	2P4 67	\$ _____
FINAL MATURITY DATE		_____
BOND ANTICIPATION NOTE NO. 6		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR		\$ _____
ISSUED DURING FISCAL YEAR		\$ _____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
PAID DURING FISCAL YEAR		\$ _____
(DO NOT INCLUDE RENEWALS HERE)		\$ _____
OUTSTANDING END OF FISCAL YEAR	2P4 67	\$ _____
FINAL MATURITY DATE		_____
TOTAL BOND ANTICIPATION NOTES		AMOUNT
OUTSTANDING BEGINNING OF YEAR	2P18661	\$ _____
ISSUED DURING FISCAL YEAR	2P18663	\$ _____
PAID DURING FISCAL YEAR	2P18665	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18667	\$ _____
*** BOND ANTICIPATION NOTES REDEEMED		_____
FROM BOND PROCEEDS DURING FISCAL YEAR	2P18885	\$ _____

STATEMENT OF INDEBTEDNESS
WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BONDS

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND NO. 1		
Water Districts - 1984 Beach Road & Hobuck Meadows (SW7/SW8)		
MONTH AND YEAR OF ISSUE		06/84
CURRENT INTEREST RATE		5%
OUTSTANDING BEGINNING OF YEAR	2P18671	\$ 36,000
ISSUED DURING FISCAL YEAR	2P18673	\$
PAID DURING FISCAL YEAR	2P18675	\$ 3,000
OUTSTANDING END OF FISCAL YEAR	2P18677	\$ 33,000
FINAL MATURITY DATE		12/03
BOND NO. 2		
Water Districts -- 1986 - Various		
MONTH AND YEAR OF ISSUE		07/86
CURRENT INTEREST RATE		6.875%
OUTSTANDING BEGINNING OF YEAR	2P18671	\$ 305,000
ISSUED DURING FISCAL YEAR	2P18673	\$
PAID DURING FISCAL YEAR	2P18675	\$ 75,000
OUTSTANDING END OF FISCAL YEAR	2P18677	\$ 230,000
FINAL MATURITY DATE		08/95
BOND NO. 3		
Water Districts - 1991 - Intercommunity Water Line		
MONTH AND YEAR OF ISSUE		04/91
CURRENT INTEREST RATE		6.80%
OUTSTANDING BEGINNING OF YEAR	2P18671	\$ 1,940,000
ISSUED DURING FISCAL YEAR	2P18673	\$
PAID DURING FISCAL YEAR	2P18675	\$ 80,000
OUTSTANDING END OF FISCAL YEAR	2P18677	\$ 1,860,000
FINAL MATURITY DATE		04/13
BOND NO. 4		
Water Districts - 1991 - Derby Water Line		
MONTH AND YEAR OF ISSUE		04/91
CURRENT INTEREST RATE		6.80%
OUTSTANDING BEGINNING OF YEAR	2P18671	\$ 300,000
ISSUED DURING FISCAL YEAR	2P18673	\$
PAID DURING FISCAL YEAR	2P18675	\$ 10,000
OUTSTANDING END OF FISCAL YEAR	2P18677	\$ 290,000
FINAL MATURITY DATE		04/13

STATEMENT OF INDEBTEDNESS
WATER AND OTHER PURPOSES EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BONDS

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND NO. 5		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18671	\$
ISSUED DURING FISCAL YEAR	2P18673	\$
PAID DURING FISCAL YEAR	2P18675	\$
OUTSTANDING END OF FISCAL YEAR	2P18677	\$
FINAL MATURITY DATE		
BOND NO. 6		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18671	\$
ISSUED DURING FISCAL YEAR	2P18673	\$
PAID DURING FISCAL YEAR	2P18675	\$
OUTSTANDING END OF FISCAL YEAR	2P18677	\$
FINAL MATURITY DATE		
BOND NO. 7		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18671	\$
ISSUED DURING FISCAL YEAR	2P18673	\$
PAID DURING FISCAL YEAR	2P18675	\$
OUTSTANDING END OF FISCAL YEAR	2P18677	\$
FINAL MATURITY DATE		

TOTAL BONDS

AMOUNT

OUTSTANDING BEGINNING OF YEAR	\$ 2,581,000
ISSUED DURING FISCAL YEAR	\$
PAID DURING FISCAL YEAR	\$ 168,000
OUTSTANDING END OF FISCAL YEAR	\$ 2,413,000

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

CAPITAL NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
CAPITAL NOTE NO. 1		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18751	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18753	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18755	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18757	\$ _____
FINAL MATURITY DATE		_____
CAPITAL NOTE NO. 2		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18751	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18753	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18755	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18757	\$ _____
FINAL MATURITY DATE		_____
CAPITAL NOTE NO. 3		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18751	\$ _____
ISSUED DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18753	\$ _____
PAID DURING FISCAL YEAR (DO NOT INCLUDE RENEWALS HERE)	2P18755	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18757	\$ _____
FINAL MATURITY DATE		_____
TOTAL CAPITAL NOTES		AMOUNT
OUTSTANDING BEGINNING OF YEAR		\$ _____
ISSUED DURING FISCAL YEAR		\$ _____
PAID DURING FISCAL YEAR		\$ _____
OUTSTANDING END OF FISCAL YEAR		\$ _____

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BOND ANTICIPATION NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND ANTICIPATION NOTE NO. 1		
Sturgeon Point Marina		
MONTH AND YEAR OF ISSUE		04/92
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18761	\$ 250,000
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18763	\$
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18765	\$ 80,000
OUTSTANDING END OF FISCAL YEAR	2P18767	\$ 170,000
FINAL MATURITY DATE		04/93
BOND ANTICIPATION NOTE NO. 2		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18761	\$
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18763	\$
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18765	\$
OUTSTANDING END OF FISCAL YEAR	2P18767	\$
FINAL MATURITY DATE		
BOND ANTICIPATION NOTE NO. 3		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18761	\$
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18763	\$
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18765	\$
OUTSTANDING END OF FISCAL YEAR	2P18767	\$
FINAL MATURITY DATE		

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BOND ANTICIPATION NOTES

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND ANTICIPATION NOTE NO. 4		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18761	\$ _____
ISSUED DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)	2P18763	\$ _____
PAID DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)	2P18765	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18767	\$ _____
FINAL MATURITY DATE		_____
BOND ANTICIPATION NOTE NO. 5		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18761	\$ _____
ISSUED DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)	2P18763	\$ _____
PAID DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)	2P18765	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18767	\$ _____
FINAL MATURITY DATE		_____
BOND ANTICIPATION NOTE NO. 6		
MONTH AND YEAR OF ISSUE		_____
CURRENT INTEREST RATE		_____
OUTSTANDING BEGINNING OF YEAR	2P18761	\$ _____
ISSUED DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)	2P18763	\$ _____
PAID DURING FISCAL YEAR		_____
(DO NOT INCLUDE RENEWALS HERE)	2P18765	\$ _____
OUTSTANDING END OF FISCAL YEAR	2P18767	\$ _____
FINAL MATURITY DATE		_____

TOTAL BOND ANTICIPATION NOTES	AMOUNT
OUTSTANDING BEGINNING OF YEAR	\$ 250,000
ISSUED DURING FISCAL YEAR	\$ _____
PAID DURING FISCAL YEAR	\$ 80,000
OUTSTANDING END OF FISCAL YEAR	\$ 170,000
*** BOND ANTICIPATION NOTES REDEEMED	
FROM BOND PROCEEDS DURING FISCAL YEAR	\$ _____
	2P18885

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BONDS

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND NO. 1		
Highway Building 1986		
MONTH AND YEAR OF ISSUE		07/86
CURRENT INTEREST RATE		6.875%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$ 340,000
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$ 25,000
OUTSTANDING END OF FISCAL YEAR	2P18777	\$ 315,000
FINAL MATURITY DATE		08/04
BOND NO. 2		
Highway Equipment 1986		
MONTH AND YEAR OF ISSUE		07/86
CURRENT INTEREST RATE		6.875%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$ 100,000
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$ 25,000
OUTSTANDING END OF FISCAL YEAR	2P18777	\$ 75,000
FINAL MATURITY DATE		08/95
BOND NO. 3		
Salt Barn 1991		
MONTH AND YEAR OF ISSUE		04/91
CURRENT INTEREST RATE		6.80%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$ 116,000
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$ 36,000
OUTSTANDING END OF FISCAL YEAR	2P18777	\$ 80,000
FINAL MATURITY DATE		04/94
BOND NO. 4		
Landfill Closure 1991		
MONTH AND YEAR OF ISSUE		04/91
CURRENT INTEREST RATE		6.80%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$ 280,000
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$ 30,000
OUTSTANDING END OF FISCAL YEAR	2P18777	\$ 250,000
FINAL MATURITY DATE		04/98

STATEMENT OF INDEBTEDNESS
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BONDS

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND NO. 5 Highway Equipment 1991		
MONTH AND YEAR OF ISSUE		04/91
CURRENT INTEREST RATE		6.80%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$ 120,000
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$ 120,000
OUTSTANDING END OF FISCAL YEAR	2P18777	\$ 0
FINAL MATURITY DATE		
BOND NO. 6 Municipal Building 1991		
MONTH AND YEAR OF ISSUE		04/91
CURRENT INTEREST RATE		6.80%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$ 2,100,000
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$ 80,000
OUTSTANDING END OF FISCAL YEAR	2P18777	\$ 2,020,000
FINAL MATURITY DATE		04/13
BOND NO. 7		
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18771	\$
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$
OUTSTANDING END OF FISCAL YEAR	2P18777	\$
FINAL MATURITY DATE		

TOTAL BONDS	AMOUNT
OUTSTANDING BEGINNING OF YEAR	\$ 3,056,000
ISSUED DURING FISCAL YEAR	\$
PAID DURING FISCAL YEAR	\$ 316,000
OUTSTANDING END OF FISCAL YEAR	\$ 2,740,000

STATEMENT OF INDEBTEDNESS
 INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

STATE OR AUTHORITY LOANS

STATE OR AUTHORITY LOANS	EDPCODE	AMOUNT
MONTH AND YEAR OF ISSUE		
CURRENT INTEREST RATE		
OUTSTANDING BEGINNING OF YEAR	2P18791	\$
ISSUED DURING FISCAL YEAR	2P18793	\$
PAID DURING FISCAL YEAR	2P18795	\$
OUTSTANDING END OF FISCAL YEAR	2P18797	\$
FINAL MATURITY DATE		

TOTAL OF ALL INDEBTEDNESS
 INCLUDES TOTAL OF ALL BONDS AND NOTES - EXEMPT AND NOT EXEMPT

OUTSTANDING BEGINNING OF YEAR	\$ 5,887,000
ISSUED DURING FISCAL YEAR	\$
PAID DURING FISCAL YEAR	\$ 564,000
OUTSTANDING END OF FISCAL YEAR	\$ 5,323,000

MATURITY SCHEDULE

USE ONLY FOR BONDS ISSUED DURING THE FISCAL YEAR

	EDPCODE			
PURPOSE OF ISSUE				
FOR STATE COMPTROLLER USE ONLY	2P3CE			
TOTAL PRINCIPAL	2P3PR			
DATE OF ISSUE	2P3DT			
INTEREST RATE (IN DECIMALS)	2P3PC			
MONTH, DAY AND YEAR OF FINAL MATURITY	2P3DM			
AMOUNT OF PRINCIPAL REDEEMED IN OR TO BE REDEEMED IN FISCAL YEAR ENDING IN (THE LAST TWO DIGITS OF THE EDP CODE CORRESPOND TO THE FISCAL YEAR ENDED)	2P392			
	2P393			
	2P394			
	2P395			
	2P396			
	2P397			
	2P398			
	2P399			
	2P300			
	2P301			
	2P302			
	2P303			
	2P304			
2P305				
2P306				
2P307				
2P308				
2P309				

TOWN OF EVANS
 STATEMENT OF INDEBTEDNESS
 SCHEDULE FOR REPORTING VARIABLE RATE,
 DISCOUNTED, AND/OR NEGOTIATED BONDS & NOTES
 (PLEASE COMPLETE A SEPARATE SCHEDULE FOR EACH DEBT ISSUE)
 FISCAL YEAR ENDED 1992 ONLY

	CCODE	
	EDP CODE	AMOUNT
	-----	-----
TYPE OF DEBT INSTRUMENT: PLEASE ENTER 1 FOR A BOND, 2 FOR A BOND ANTICIPATION NOTE, OR 3 FOR OTHER NOTES.	6PK0D	_____
AMOUNT OF ISSUE	6PPR	\$ _____
WAS THIS ISSUE SOLD COMPETITIVELY OR THROUGH NEGOTIATED SALE? PLEASE ENTER 1 IF SOLD COMPETITIVELY, 2 IF NEGOTIATED SALE.	6PT0S	_____
CREDIT RATING		_____
WHICH ORGANIZATION RATED THE ISSUE? _____		_____
DATE OF ISSUE	6PDT	__/__/__
MONTH, DAY AND YEAR OF FINAL MATURITY	6PDM	__/__/__
LOCAL FINANCE LAW SECTION 11 SUBSECTION AUTHORIZING ISSUANCE	6PPU	_____
PURPOSE OF ISSUE _____	6PP0I	_____
TYPE OF INTEREST RATE: PLEASE ENTER 1 IF FIXED, 2 IF VARIABLE, 3 IF SOLD AT DISCOUNT.	6PTIR	_____
INTEREST RATE ON DATE OF ISSUE _____	6PIR	_____ %
PAR VALUE	6PPV	\$ _____
PREMIUM AND ACCRUED INTEREST	6PAI	\$ _____
AMOUNT OF SALE/TOTAL PROCEEDS	6PSTP	\$ _____
LESS:		
COST OF ISSUANCE		
ORIGINAL ISSUE DISCOUNT	6POID	\$ _____
UNDERWRITERS DISCOUNT	6PUD	\$ _____
LETTER OF CREDIT	6PLC	\$ _____
LIQUIDITY FACILITY	6PLF	\$ _____
OTHER COSTS OF ISSUANCE	6POCI	\$ _____
TOTAL COSTS OF ISSUANCE	6PTC	\$ _____
NET PROCEEDS AVAILABLE FOR PURPOSE OF ISSUE	6PNP	\$ _____

TOWN OF EVANS
 SCHEDULE FOR REPORTING ALL INSTALLMENT
 PURCHASE CONTRACTS/CERTIFICATES OF PARTICIPATION (COPS)
 (COMPLETE A SEPARATE SET OF FORMS FOR EACH TRANSACTION)
 FISCAL YEAR ENDED 1992 ONLY

PURCHASE CONTRACTS	CCODE EDPCODE	AMOUNT
PURPOSE _____ (IDENTIFY CAPITAL IMPROVEMENT/PURCHASE)	3PPI0	_____
APPLICABLE PERIOD OF PROBABLE USEFULNESS (SEE SECTION 11 LOCAL FINANCE LAW)	3PPU	_____ YRS
NAME OF VENDOR _____ PLEASE ENTER 1 IF THE CONTRACT WAS FINANCED BY VENDOR FINANCING OR ENTER 2 IF NON-VENDOR THIRD PARTY FINANCING WAS UTILIZED.	3PVEND	_____
COST OF CAPITAL IMPROVEMENT (EXCLUDING FINANCING COST)	3PCCI	\$ _____
DATE OF CONTRACT	3PDC	___/___/___
DATE OF FIRST PAYMENT ON CONTRACT	3PFP	___/___/___
FINANCING TERMS		
DOWNPAYMENT	3PDP	\$ _____
INTEREST RATE SET FORTH IN INSTALLMENT PURCHASE CONTRACT	3PIPIR	_____ %
TOTAL PRINCIPAL AMOUNT OF INSTALLMENT PURCHASE CONTRACT (EXCLUDING INTEREST)	3PAIPC	\$ _____
AMOUNT OF CURRENT YEAR PRINCIPAL PAYMENT ON CONTRACT (PLEASE COMPLETE AN AMORTIZATION SCHEDULE ON THE FOLLOWING PAGE FOR EACH INSTALLMENT PURCHASE CONTRACT.)	3PCYPP	\$ _____
TOTAL AMOUNT OF UNPAID PERIODIC PAYMENTS (EXCLUDING INTEREST) OUTSTANDING AT THE END OF THE CURRENT YEAR	3PUPP	\$ _____
LENGTH OF THE INSTALLMENT PURCHASE CONTRACT	3PLIPC	_____ YRS
CERTIFICATES OF PARTICIPATION (COPS)		

WERE COPS ISSUED IN CONNECTION WITH THIS INSTALLMENT PURCHASE CONTRACT? (PLEASE ENTER 1 IF YES, 2 IF NO.)	3PCOPS	_____
IF COPS WERE ISSUED, WERE THEY SOLD AT A COMPETITIVE OR NEGOTIATED SALE? (PLEASE ENTER 1 IF COMPETITIVE, 2 IF NEGOTIATED.)	3PCOPCN	_____
NAME OF ISSUER OF COPS _____	3PCOPNM	_____
AMOUNT OF COPS ISSUED	3PCOPPR	\$ _____
NET INTEREST RATE FOR COPS	3PCOPIR	_____ %
WAS THIS AN AGGREGATED OR POOLED ARRANGEMENT? (PLEASE ENTER 1 IF AGGREGATED, 2 IF POOLED, OR 3 IF NEITHER.)	3PCOPAP	_____

TOWN OF EVANS
 AMORTIZATION SCHEDULE FOR
 INSTALLMENT PURCHASE CONTRACTS

AMOUNT OF PRINCIPAL TO BE REDEEMED IN (THE LAST TWO YEARS OF THE EDP CODE
 CORRESPOND TO THE FISCAL YEAR END)

CCODE	_____	CCODE	_____
EDPCODE	PRINCIPAL AMOUNT DUE	EDPCODE	PRINCIPAL AMOUNT DUE
-----	-----	-----	-----
3P92	_____	3P07	_____
3P93	_____	3P08	_____
3P94	_____	3P09	_____
3P95	_____	3P10	_____
3P96	_____	3P11	_____
3P97	_____	3P12	_____
3P98	_____	3P13	_____
3P99	_____	3P14	_____
3P00	_____	3P15	_____
3P01	_____	3P16	_____
3P02	_____	3P17	_____
3P03	_____	3P18	_____
3P04	_____	3P19	_____
3P05	_____	3P20	_____
3P06	_____	3P21	_____

SCHEDULE OF TIME DEPOSITS AND INVESTMENTS

OTHER THAN RESERVE FUNDS	EDPCODE	AMOUNT
CASH:		
ON HAND	9Z2001	<u>700,500</u>
DEMAND DEPOSITS	9Z2021	
TIME DEPOSITS	9Z2011	<u>1,290,699</u>
TOTAL		<u>1,991,199</u>
 COLLATERAL:		
- FDIC INSURANCE	9Z2014	<u>100,000</u>
 - SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z2014A	<u> </u>
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z2014B	<u>7,375,000</u>
(3) HELD BY TRADING COUNTER PARTNER	9Z2014C	<u> </u>
 INVESTMENTS:		
- SECURITIES (450)		
*BOOK VALUE (COST)	9Z4501	<u> </u>
*MARKET VALUE AT BALANCE SHEET DATE	9Z4502	<u> </u>
 *SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z4504A	<u> </u>
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z4504B	<u> </u>
(3) HELD BY TRADING COUNTER PARTNER	9Z4504C	<u> </u>
 - REPURCHASE AGREEMENTS (451)		
*BOOK VALUE (COST)	9Z4511	<u> </u>
*MARKET VALUE AT BALANCE SHEET DATE	9Z4512	<u> </u>
 *SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z4514A	<u> </u>
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z4514B	<u> </u>
(3) HELD BY TRADING COUNTER PARTNER	9Z4514C	<u> </u>

SCHEDULE OF TIME DEPOSITS AND INVESTMENTS

RESERVE FUNDS	EDPCODE	AMOUNT
CASH (ALL RESERVE FUNDS):		
ON HAND	922301	91,330
DEMAND DEPOSITS	922311	
TIME DEPOSITS	922321	447,552
TOTAL		538,882
COLLATERAL:		
- FDIC INSURANCE	922324	
- SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	922324A	
(2) HELD BY THIRD PARTY CUSTODIAL BANK	922324B	600,000
(3) HELD BY TRADING COUNTER PARTNER	922324C	
INVESTMENTS (ALL RESERVE FUNDS)		
- SECURITIES (450)		
*BOOK VALUE (COST)	924521	
*MARKET VALUE AT BALANCE SHEET DATE	924522	
*SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	924524A	
(2) HELD BY THIRD PARTY CUSTODIAL BANK	924524B	
(3) HELD BY TRADING COUNTER PARTNER	924524C	
- REPURCHASE AGREEMENTS (ALL RESERVE FUNDS) (451)		
*BOOK VALUE (COST)	924531	
*MARKET VALUE AT BALANCE SHEET DATE	924532	
*SECURITIES LOCATED:		
(1) POSSESSION OF MUNICIPALITY	924534A	
(2) HELD BY THIRD PARTY CUSTODIAL BANK	924534B	
(3) HELD BY TRADING COUNTER PARTNER	924534C	

REAL PROPERTY TAX LEVY AND RELATED INFORMATION
 CURRENT YEAR TAX LEVY AND COLLECTIONS
 COUNTIES, CITIES, VILLAGES, AND WESTCHESTER COUNTY TOWNS

TAXES ON ROLL	\$	
ADD: RELEVIED TAXES	\$	
ADD: OTHER _____	\$	
TOTAL TAXES AND OTHER ITEMS ON WARRANT	\$	
DEDUCT: CANCELLATIONS AND ADJUSTMENTS	(
DEDUCT: OTHER _____	(
TOTAL TAXES AND OTHER ITEMS TO BE COLLECTED	\$	(B)
DEDUCT TOTAL TAXES AND OTHER ITEMS ACTUALLY COLLECTED	((A)
UNCOLLECTED TAXES AND OTHER ITEMS	\$	

TAX COLLECTION PERFORMANCE (A DIVIDED BY B) NEAREST HUNDRETH PERCENT	AMOUNT

ANALYSIS OF UNCOLLECTED TAXES AND OTHER ITEMS - BY YEAR

		A300 TAXES RECEIVABLES PENDING	A320 TAX SALE CERTIFICATES	A330 PROPERTY ACQUIRED FOR TAXES	A____ OTHER	TOTAL
CURRENT YEAR	19__	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
PRIOR YEARS:		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

TOWN OF EVANS

LOCAL GOVERNMENT QUESTIONNAIRE

	EDP CODE -----	RESPONSE -----
1. WILL OR HAVE THE FINANCIAL STATEMENTS FOR YOUR LOCAL GOVERNMENT BE INDEPENDENTLY AUDITED? (IF YES ENTER 1, IF NO ENTER 2)	9ZAC0	<u>1</u>
2. IF THE ANSWER TO QUESTION 1 ABOVE IS YES, PLEASE COMPLETE THE FOLLOWING:		
NAME OF AUDITING FIRM	<u>Deloitte & Touche</u>	9ZIAC
ADDRESS OF AUDITING FIRM	<u>Key Bank Tower</u>	
STREET	<u>50 Fountain Plaza</u>	
CITY	<u>Buffalo</u>	
STATE AND ZIP CODE	<u>New York 14202</u>	
3. DOES YOUR LOCAL GOVERNMENT PARTICIPATE IN AN INSURANCE POOL WITH OTHER LOCAL GOVERNMENT? (IF YES ENTER 1, IF NO ENTER 2)	9ZLY31	<u>2</u>
4. IF THE ANSWER TO QUESTION 3 ABOVE IS YES, PLEASE COMPLETE THE FOLLOWING:		
NAME OF POOL	_____	
TYPE OF INSURANCE	_____	

TOWN OF EVANS

NOTICE OF TORT CLAIMS
FOR THE FISCAL YEAR ENDED 1992

	TOTAL NUMBER OF CLAIMS		TOTAL AMOUNT OF CLAIMS	
	EDPCODE	NUMBER	EDPCODE	AMOUNT
CLAIMS PENDING				
-BEGINNING OF YEAR				
CLAIMS OTHER THAN CODEFENDANT/THIRD PARTY	9ZTR15	21	9ZTR16	155,500
CLAIMS INVOLVING CODEFENDANT/THIRD PARTY	9ZTR10	4	9ZTR11	unknown
PLUS:				
NOTICES FILED DURING YEAR				
OTHER THAN CODEFENDANT/THIRD PARTY	9ZTR25	18	9ZTR26	unknown
INVOLVING CODEFENDANT/ THIRD PARTY DEFENDANT	9ZTR20	-0-	9ZTR21	-0-
LESS:				
- CLAIMS DISPOSED OF DURING YEAR PRIOR TO COMMENCEMENT OF COURT ACTION:				
* BY LOCALITY	9ZTR30	1	9ZTR31	-0-*
* BY INSURANCE CARRIER	9ZTR40	3	9ZTR41	-0-*
- CLAIMS DISPOSED OF DURING YEAR AFTER COMMENCEMENT OF COURT ACTION:				
* BY LOCALITY	9ZTR50	-0-	9ZTR51	-0-*
* BY INSURANCE CARRIER	9ZTR60	-0-	9ZTR61	-0-*
* BY JUDGMENT	9ZTR70	1	9ZTR71	-0-*
- OTHER	9ZTR80	-0-	9ZTR81	-0-*
EQUALS:				
CLAIMS PENDING				
-END OF YEAR				
CLAIMS OTHER THAN CODEFENDANT/THIRD PARTY	9ZTR95	38	9ZTR96	155,500
CLAIMS INVOLVING CODEFENDANT/THIRD PARTY	9ZTR90	-0-	9ZTR91	unknown

TOWN OF EVANS

NOTICE OF TORT CLAIMS
FOR THE FISCAL YEAR ENDED 1992

		AMOUNT PAID ON CLAIMS			
EDPCODE				COLUMN (2) MUNICIPALITY EQUITABLE SHARE	
- CLAIMS DISPOSED OF DURING YEAR PRIOR TO COMMENCEMENT OF COURT ACTION:					
* BY LOCALITY	9ZTR32	<u>1</u>			
* BY INSURANCE CARRIER	9ZTR42	<u>3</u>			
		COLUMN (1) NUMBER			
EDPCODE		ON CLAIMS	#	EDPCODE	
- CLAIMS DISPOSED OF DURING YEAR AFTER COMMENCEMENT OF COURT ACTION:					
* BY LOCALITY	9ZTR54	<u>-0-</u>		9ZTR56	<u>-0-*</u>
* BY INSURANCE CARRIER	9ZTR64	<u>-0-</u>		9ZTR66	<u>-0-*</u>
* BY JUDGMENT	9ZTR74	<u>1</u>		9ZTR76	<u>-0-*</u>
* OTHER	9ZTR84	<u>-0-</u>		9ZTR86	<u>-0-*</u>
		COLUMN (3) AMOUNT PAID		COLUMN (4) AMOUNT PAID GREATER THAN MUNICIPALITY EQUITABLE SHARE	
EDPCODE		ON CLAIMS		EDPCODE	##
- CLAIMS DISPOSED OF DURING YEAR AFTER COMMENCEMENT OF COURT ACTION:					
* BY LOCALITY	9ZTR52	<u>-0-</u>		9ZTR58	<u>-0-*</u>
* BY INSURANCE CARRIER	9ZTR62	<u>-0-</u>		9ZTR68	<u>-0-*</u>
* BY JUDGMENT	9ZTR72	<u>1</u>		9ZTR78	<u>-0-*</u>
* OTHER	9ZTR82	<u>-0-</u>		9ZTR88	<u>-0-*</u>

THIS IS THE NUMBER OF CLAIMS (COLUMN 1) DISPOSED OF DURING THE YEAR WHERE THE SETTLEMENT WAS DETERMINED IN ACCORDANCE WITH THE RELATIVE CULPABILITY OF EACH PARTY PURSUANT TO AN ITEMIZED DECISION OR JURY VERDICT AND WHERE THE AMOUNT WAS GREATER THAN THE MUNICIPALITY'S EQUITABLE SHARE. THE MUNICIPALITY'S EQUITABLE SHARE IS TO BE ENTERED IN COLUMN 2.

THIS IS THE AMOUNT PAID BY THE MUNICIPALITY WHICH IS GREATER THAN THE MUNICIPALITY'S EQUITABLE SHARE IN ACCORDANCE WITH THE RELATIVE CULPABILITY OF PARTIES PURSUANT TO AN ITEMIZED DECISION OR JURY VERDICT.

NOTICE OF TORT CLAIMS REPORT PREPARED ON February 16, 1993
DATE

Carol A. Franey
NAME
Town Clerk
TITLE

8787 Erie Road, Angola, New York 14006
ADDRESS
(716) 549-8787
PHONE NUMBER

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Evans, conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

Entity - The Town is a unit of local government created by the State of New York. The Town operates under provisions of New York State Law with authority vested by those statutes. The Town Board is the legislative body responsible for overall operations. The Supervisor serves as chief executive officer and chief fiscal officer.

Independently elected officials of the Town include:

- Supervisor
- Councilmen (4)
- Town Justices (2)
- Town Clerk
- Receiver of Taxes
- Superintendent of Highways

The Town provided services and facilities in the area of police, highway, sanitation, parks and recreation, water service and general administration.

The Town financial statements include those entities for which the Town has clear oversight responsibility. This responsibility is determined through a review of such facts as the selection of governing authorities, financial interdependency and the ability to influence management and operations on a continuing basis.

Units of local government which operate within the boundaries of the Town are the County of Erie and the Village of Angola. Public education is provided by three school districts within the Town. None of these entities are included in the financial statements as they are governed by independently elected bodies and are not influenced by the Town.

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Basis of Presentation - Fund Accounting - The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. The Town resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Governmental Funds

General Fund - This is the principal fund of the Town and includes all operations not required to be recorded in other funds.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds include Town Outside Village, Special Grant, Highway, and Special District Funds.

The Town Outside Village fund accounts for selected services which by New York Statute cannot be charged to residents of the Village located within the Town.

The Special Grant Fund is used to record all activity related to the Federal HUD Community Development program which is administered through Erie County.

The Highway Fund is used to record all revenues and expenditures related to road maintenance and construction throughout the Town.

The Special District fund records all financial activity of special districts within the Town.

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Governmental Funds (Cont'd)

A Special District represents a limited geographic area within a Town in New York State. It is a separate accounting entity created by statute for specific services such as Water, Fire Protection, Hydrants, Lighting and Refuse and Garbage.

Capital Projects Fund - Capital improvements and major equipment purchases authorized by the Town are accounted for in this fund.

Fiduciary Funds

Trust and Agency Fund - Trust and Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agency for individuals, other governments or other funds. The Agency funds are custodial in nature and do not involve measurement of the results of operations.

Account Groups

Certain measurements to financial position are recorded in segregated groups of accounts called "account groups". They are not funds as such since they are not concerned with measuring results of operations.

General Fixed Asset Account Group - Fixed assets are recorded in this self balancing account group of accounts, and are recorded at cost or estimated historical cost. No depreciation has been provided on these assets (Note 1)

General Long-Term Debt Account Group - The Town's unmatured general long-term liabilities are recorded in this self balancing account group when the liability is to be financed from a governmental fund. Items include retirement, compensated absences and bonded indebtedness.

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Basis of Accounting - Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Revenues are recorded in the accounting period in which they become available and objectively measurable. Gross receipts and sales taxes are considered "measurable" when in the hands of intermediary collecting governments (Erie County) and are recognized as revenues at that time.

Revenues from Federal, State or other grants designated for payment of specific Town expenditures, are recognized when the related expenditures are incurred. Any excess of revenues or expenditures at the fiscal year end is recorded as deferred revenue or accounts receivable, respectively.

Under the modified accrual basis of accounting, expenditures are recognized when the liability is incurred, except for:

- (1) interest on indebtedness which is recognized when due; and
- (2) accumulated unpaid vacation pay, sick pay and other employee payments which are budgeted annually without accrual. Such liabilities, which are not considered material to the operating funds, are provided for in the Long-Term Debt Account Group.

Budgets and Budgetary Accounting - The Town follows these procedures in establishing most of the budgetary data reflected in the financial statements:

1. Prior to September 30 the Town Supervisor files a "tentative" budget with the Town Clerk for the following fiscal year to commence on January 1. This budget, which includes appropriations and estimated revenues, is then presented to the full Town Board by October 5.
2. The full Town Board reviews the tentative budget and may adjust same before approving a "preliminary" budget and calling for a public hearing which is generally held in late October.
3. Following the public hearing, revisions may again be made by the Town Board before filing an adopted budget with the County by November 20th.

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Budgets and Budgetary Accounting (Cont'd)

4. During the fiscal year, the Town Board can legally amend operating budgets and is empowered to implement supplemental appropriations. Budget amendments are required for departmental budgetary control.
5. Formal annual budgetary accounts are adopted and employed for control of the General and Special Revenue Funds. Special Grant Fund (within the Special Revenue Fund) appropriations lapse at the time the grant has been exhausted. The annual grant allocation from Erie County is adopted as part of the Town's budget process. All other budget funds lapse at the end of the fiscal year.
6. Total expenditures for each departmental object level may not legally exceed the total appropriations for that object.
7. Capital Project Fund appropriations are not included in the Town's annual budget. Instead appropriations are approved through a Town Board resolution at the project's inception and lapse upon termination of the project.

Accumulated Sick Pay - The Town labor agreements with the Police and Police Dispatchers provides for the accumulation of unused sick leave.

Upon retirement certain eligible police department employees qualify for payment of unused sick leave. These payments are also budgeted annually without accrual. The approximate accrual would be \$109,413 and has been provided for in the Town's General Long-Term Debt Account group. This is considered a normal accrual amount.

Encumbrances - Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of budgetary control in the General, Special Revenue and Capital Projects Fund. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

TOWN OF EVANS, NEW YORK
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Property Tax

County real property taxes are levied annually no later than January 15 and become a lien on January 1. Taxes are collected during the period January 15 to June 30. Taxes for county purposes (apportioned to the area of the county outside the City of Buffalo) are levied together with taxes for town and special district purposes as a single bill. The towns and special districts receive the full amount of their levies annually out of the first amounts collected on the combined bills. The county assumes enforcement responsibility for all taxes levied in the Town.

Tax payments are due January 15 to February 15 without penalty; February 16 to 29 a 1% penalty; March 1 to 15 a 2% penalty; March 16 to 31 a 3% penalty; April 1 to 15 a 4% penalty; April 16 to 30 a 5% penalty; and 1% added each month thereafter.

The tax roll is returned to the Erie County Commissioner of Finance after June 30 at which time all unpaid taxes and penalties are payable to that office. The Town retains their full tax levies for all unpaid items to the County. Thus, the Town is assured of receiving 100% of its tax levy.

The Town also bills and collects for various school districts within Town limits. Collections of the school district taxes and remittances of them are accounted for by the Receiver of Taxes department, independent of Town operations.

Indebtedness

All indebtedness represents a general obligation of the Town and is backed by a pledge of the faith and credit of the Town for the payment of the principal thereof and the interest thereon. For the payment of principal and interest on such indebtedness, the Town has power and statutory authorization to levy ad valorem taxes on all taxable real property in the Town without limitation as to rate or amount.

Under the constitution of the State of New York the Town is required to pledge its faith and credit for the payment of the principal of and interest on all indebtedness, and the State is specifically precluded from restricting the power of the Town to levy taxes on real estate therefore.

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Indebtedness (Cont'd)

The following schedule sets forth all principal payments presently required on all outstanding bonded indebtedness of the Town at December 31, 1992 for Serial Bonds issued in 1984, 1986 and 1991.

1993 - 1994	\$378,000	Annually
1995	358,000	
1996 - 1998	258,000	Annually
1999	253,000	
2000 - 2003	228,000	Annually
2004	225,000	
2005 - 2010	200,000	Annually
2011 - 2013	225,000	Annually

The following schedule sets forth by purpose of issue the balance outstanding on Bonded Indebtedness of the Town at December 31, 1992.

1984, 1986, 1991	Water Districts (SW)	\$2,413,000
1986	Highway Equipment (DB)	75,000
1986	Highway Garage (A)	315,000
1991	Highway Salt Barn (A)	80,000
1991	Landfill Closure (A)	250,000
1991	Municipal Building (A)	2,020,000

At December 31, 1992 the following Bond Anticipation Notes were outstanding:

Sturgeon Point Marina \$170,000

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Pension System and Other Employee Benefits

1. The Town of Evans participates in the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement Systems. These are cost sharing multiple public employer retirement systems. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). The Systems offer a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability benefits and optional methods of benefit payments. All benefits generally vest after ten years of credited service.

The NYSRSSL provides that all participants in each system are jointly and severally liable for any actuarial unfunded amounts. Such amounts are collected through annual billings to all participating employers. Generally, all employees, except certain part-time employees, participate in the System. The Systems are noncontributory except for employees who joined the Employees' Retirement System after July 27, 1976 who contribute 3% of their salary. Employee contributions are deducted by employer's from employees' paychecks and are sent currently to the Employees' Retirement System.

Employee Groups Covered

Nearly all Town of Evans employees are eligible for membership in the systems. All employees employed in a full time position who commenced employment after June 30, 1976 are mandatory members. The total payroll for all employees of the Town of Evans for fiscal year 1992 was \$2,845,372 of which \$1,555,601 was attributable to employees covered by the Employees' Retirement System and \$909,500 to employees covered by the Police and Fire Retirement System.

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Payment and Funding Status

Through 1988, the Systems billed all participating employers by May 31 each year. Billings were based on salaries paid during the System's fiscal year which ended on March 31 of the previous calendar year, and in accordance with funding requirements determined by the System's actuary. Employers were required to remit payment in full by June 30.

In 1989 and future years, the System's billings are based on Chapter 62 of the Laws of 1989 of the State of New York. This legislation required participating employers to begin making payments on a current basis, while amortizing existing unpaid amounts relating to the System's fiscal years ending March 31, 1988 and 1989 (which otherwise were to have been paid on June 30, 1989 and 1990, respectively) over a 17 year period, with an 8.75% interest factor added. Local governments were given the option to prepay this liability.

The actuarial cost method used by the System to determine the annual contributions from employees through March 31, 1990 was the aggregate cost method. Under this method the excess of the actuarial liabilities over the actuarial assets was funded by employees as a level percentage of salary over the current members' future working lifetimes.

Effective April 1, 1990, the State legislature amended the Retirement and Social Security Law by enacting Chapter 210 Laws of 1990 which mandated a change to a different actuarial funding method for the system. The System changed from the aggregate cost funding method to a modified projected unit credit funding method.

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Pension Systems and Other Employee Benefits (Cont'd)

This new method utilizes a rolling amortization period for differences between actuarial assets and actuarial accrued liabilities, of which approximately 17% of such differences are recognized each year in determining the funding amount. As a result of the legislated changes for the year ended March 31, 1992, ERS employer contributions were generally lower than would have been the case under the aggregate cost funding method. The anticipated future effect is that employer contributions will be, for a time less than they would have been under the aggregate cost funding method. However, over the long-term, employer contributions are expected to be higher under the modified projected unit credit funding method than under the aggregate cost method.

Further, the legislation allows, the reduction of non-State and State annual payments for prior year employer contributions being amortized over 17 years, by any yearly surplus (estimated funding credits) resulting from the rolling amortization. At March 31, 1992, the system established a reserve for funding credits of \$250 million, reducing employer contributions receivable, based upon an actuarially determined estimate of 1992 employer contributions that are not expected to be received under the modified projected unit credit funding method. The prior year contributions consist of non-State employer contributions receivable for the fiscal years ended March 31, 1989 and 1988 and the State's contribution receivable for the fiscal years ended March 31, 1986 and 1985.

The pension Benefit Obligation (PBO) of credited projected benefits is a standardized disclosure measure of the actuarial present value of pension benefits, adjusted for the effects of projected salary increases estimated to be payable in the future as a result of employees service to date. The retirement Systems do not make separate measurements for individual employers.

The PBO of credited projected benefits at March 31, 1992 for the Employee's Retirement System, determined through an actuarial valuation performed as of that date, is \$44.03 billion. The net assets available to pay benefits at that date is \$45.50 billion. The Town's employer contribution requirement was less than 1% of total contributions required of all employers participating in this system.

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Pension Systems and Other Employee Benefits (Cont'd)

The PBO of credited projected benefits at March 31, 1992 for the Police and Fire Retirement System determined through an actuarial valuation performed as of that date is \$9.07 billion. The net assets available to pay benefits at that date is \$8.20 billion. The Town's employer contribution requirement was less than 1% of total contributions required of all employers participating in this system.

Historical trend information showing the progress in accumulating sufficient assets to pay benefits when due is presented in the Annual Financial Report of the two systems. Additional detailed information concerning the systems may also be found in the Report.

2. Town employees are entitled to accrue a maximum of 150 working days of sick leave. Except for the police officers and police dispatchers, upon retirement, if the individual leaves the employ of the Town during the year, he is not entitled to receive payment for unused accrued sick leave.
3. Depending on the years of service, Town employees are entitled to between one and five weeks of annual vacation, no part of which can be used beyond the expiration of the anniversary date. If the individual leaves the employ of the Town during the year, he is entitled to receive payment of unused vacation time for that year.
4. In addition to providing pension benefits, the Town provides ~~health insurance coverage for retired police and elected officials.~~ These employees become eligible for post retirement benefits if they reach normal retirement age while working for the Town and have served the Town for 20 years or more. Health care benefits are provided through an insurance company whose premiums are based on the benefits paid during the year. The Town recognizes the cost of providing benefits by recording its share of insurance premiums as an expenditure in the year paid. During 1992 \$18,149 was paid on behalf of five retirees and recorded as an expenditure in the General and Part Town funds.

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Labor Relations

Town employees are represented by five bargaining units with the balance governed by Town Board rules and regulations. One of the labor units has a negotiated contract through December 31, 1993; two expired December 31, 1991 and two expired December 31, 1992.

Deferred Compensation Plan

In 1985 the Town adopted a deferred compensation plan, created in accordance with Internal Revenue Code Section 457, for its employees with the Copeland Company. Participation in the plan is at the option of the employee and no funds are held or invested by the Town. Contributions to the plan are made through payroll deductions and recorded in the Trust and Agency Funds.

As of December 31, 1992, the market value of the assets of the plan totaled \$120,369. Under the terms of the plan agreement, these monies are subject to the claims of the Town's general creditors. Accordingly, this amount is reflected as an Agency Fund asset along with a corresponding liability to the employees participating in the plan. Participating employees are general creditors of the Town with no preferential claim to the deferred funds.

Commitments

The Town is a defendant in various lawsuits. The Town Attorney in evaluating the pending lawsuits is of the opinion that adverse decisions in any of the suits individually or in the aggregate would not have a material affect on the Town's financial position.

Joint Venture

The following are activities undertaken jointly with other municipalities. These activities are excluded from the financial statements of all participating municipalities. Separate financial statements are issued for such joint ventures.

TOWN OF EVANS, NEW YORK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Inter-Community Water Agreement

The Towns of Evans and Hanover, the Village of Silver Creek and the Seneca Nation of Indians jointly own the Inter-Community Water transmission line. The venture operates under the terms of an agreement finalized in April, 1989 pursuant to Article 5G of the New York State General Municipal Law. Significant provisions of the Agreement are as follows:

1. Each party to the agreement shall have on representative on the Inter-Community Water Board. Each municipality's Board member must be a member of the municipality's governing body. The Seneca Nation's Board member may not be a member of the governing body. The Board shall elect, among themselves a chairman, vice chairman, secretary and treasurer who must be the fiscal officer of the member municipality.
2. Debt for capital costs is issued by each member in the following ratios:
Evans - 48%-----Hanover - 9%-----Silver Creek - 25%
The Seneca Nation's 18% is the portion of construction costs to be met with Federal Funds.

Debt renewed by the Town of Evans for the Joint Venture is in the form of Serial Bonds totalling \$1,860,000 as of December 31, 1992.

Cash and Investments

The Town's investment policies are governed by State statutes. In addition, the Town has its own written investment policy. Town monies must be deposited in FDIC insured commercial banks or trust companies located within the State. The supervisor is authorized to use demand accounts, certificates of deposit and repurchase agreements.

Collateral is required for demand deposits and certificates of deposit not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the state and its municipalities and school districts.

Deposits and investments at year-end were entirely covered by federal depository insurance or by collateral held by a third party bank in the Town's name or by the bank's trust department in the Town's name.

TOWN OF EVANS, NEW YORK
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

Insurance

The Town assumes the liability for most risk including, but not limited to, property damage and personal injury liability. Judgements and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated. Effective July 16, 1990 the Town changed from conventional insurance to a partially self insured program.

TOWN OF EVANS, NEW YORK
 NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

NOTE 1 - CHANGES IN FIXED ASSETS -

A summary of changes in general fixed assets follows:

<u>TYPE</u>	<u>BALANCE</u> (12-31-91)	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u>
Land	\$ 377,300			377,300
Buildings	1,756,900			1,756,900
Improvements - Other than Bldgs	223,348			223,348
Machinery & Equipment	1,080,602			1,080,602
Licensed Vehicles	<u>1,807,889</u>			<u>1,807,889</u>
	<u>5,246,039</u> =====			<u>5,246,039</u> =====

March 1, 1993

Updated appraisal has not been provided by our vendor which includes physical appraisal of our new Municipal Building. Fixed Assets will be amended when information available.

TOWN OF EVANS, NEW YORK
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1992

NOTE 2

Interfund Receivables and Payables of the Town at December 31, 1992 follow:

RECEIVABLES

General Fund

 Due from Capital Projects \$53,388

Capital Projects

 Due from General Fund 4,349
 Due from Water Districts 31,000

Total Receivables 88,737

PAYABLES

General Fund

 Due to Capital Projects 4,349

Capital Projects

 Due to General Fund 53,388

Water Districts

 Due to Capital Projects 31,000

Total Payables 88,737

TOWN OF EVANS, NEW YORK
 NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1992

NOTE 3

<u>FUND</u>	<u>IN</u>	<u>OUT</u>
A General (Townwide)	8,968	484,557
B Part Town (Outside Village)	1,309	136,000
DA Highway (Townwide)	-	45,231
DB Highway (Outside Village)	12,392	164,232
CS Risk Retention	221,800	-
H Capital/Reserve	288,764	286,255
SW Water Districts (F)	275,160	762,428
V Debt Service	<u>1,070,311</u>	<u>0</u>
<u>TOTALS</u>	<u>1,878,704</u> =====	<u>1,878,703</u> =====