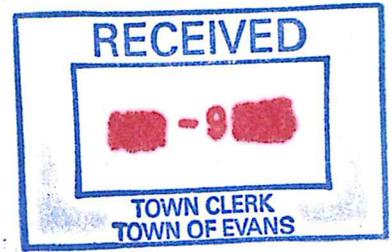


ALL NUMBERS IN THIS REPORT
MUST BE ROUNDED TO THE
NEAREST DOLLAR



ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
FOR THE
TOWN OF EVANS
COUNTY OF ERIE
FOR THE FISCAL YEAR ENDED 1994

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, Albert J. Chase, 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.

Albert J. Chase
SIGNATURE

Supervisor / Town of Evans
TITLE

8787 Erie Road
OFFICIAL ADDRESS

Angola, New York 14006
OFFICIAL ADDRESS

March 1, 1995
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 1993 AND HAS BEEN USED BY THE OSC AS THE BASIS FOR PREPARING THIS UPDATE DOCUMENT FOR YOUR FISCAL YEAR ENDED 1994:

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

ALL AMOUNTS INCLUDED IN THIS UPDATE DOCUMENT FOR 1993 REPRESENT THE DATA FILED BY YOUR GOVERNMENT WITH THE OSC AS REVIEWED AND ADJUSTED WHERE NECESSARY. IF ANY FUNDS WERE USED IN 1994 THAT WERE NOT USED IN 1993, 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 SECURITIES FOR COLLATERALIZATION
- 5) SCHEDULE OF TIME DEPOSITS AND INVESTMENTS
- 6) BANK RECONCILIATION
- 7) REAL PROPERTY TAX LEVY AND RELATED INFORMATION
- 8) LOCAL GOVERNMENT QUESTIONNAIRE
- 9) 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 1994

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$43,808	A200	\$ 34,683
CASH IN TIME DEPOSITS	495,478	A201	479,752
PETTY CASH	650	A210	650
		A _____	
		A _____	
TOTAL CASH	539,936		515,085
ACCOUNTS RECEIVABLE	12	A380	
		A _____	
		A _____	
TOTAL OTHER RECEIVABLES (NET)	12		
STATE & FEDERAL OTHER	18,508	A410	31,580
		A _____	
		A _____	
TOTAL STATE AND FEDERAL AID RECEIVABLES	18,508		31,580
DUE FROM OTHER FUNDS	82,693	A391	21,670
		A _____	
		A _____	
TOTAL DUE FROM OTHER FUNDS	82,693		21,670
DUE FROM OTHER GOVERNMENTS	1,761	A440	2,900
		A _____	
		A _____	
TOTAL DUE FROM OTHER GOVERNMENTS	1,761		2,900
PREPAID EXPENSES	41,864	A480	40,050
		A _____	
		A _____	
TOTAL PREPAID EXPENSES	41,864		40,050
TOTAL ASSETS	684,774		611,285

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$12,177	A600 A____ A____	\$ 43,719
<u>TOTAL ACCOUNTS PAYABLE</u>	<u>12,177</u>		<u>43,719</u>
ACCRUED LIABILITIES	18,520	A601 A____ A____	20,625
<u>TOTAL ACCRUED LIABILITIES</u>	<u>18,520</u>		<u>20,625</u>
OVERPAYMENTS	6,175	A690 A____ A____	
<u>TOTAL OTHER LIABILITIES</u>	<u>6,175</u>		
DUE TO OTHER GOVERNMENTS	7	A631 A____ A____	3
<u>TOTAL DUE TO OTHER GOVERNMENTS</u>	<u>7</u>		<u>3</u>
<u>TOTAL</u>			
<u>TOTAL LIABILITIES</u>	<u>36,879</u>		<u>64,347</u>
RESERVE FOR ENCUMBRANCES	16,336	A821 A____ A____	-0-
<u>TOTAL RESERVE FOR ENCUMBRANCES</u>	<u>16,336</u>		<u>-0-</u>
RES FOR RETIREMENT SYSTEM CR	41,864	A825 A____ A____	40,050
<u>TOTAL SPECIAL RESERVES</u>	<u>41,864</u>		<u>40,050</u>
UNRESERVED FUND BALANCE APPROPRIATED	180,545	A910	180,000

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
<hr/>			
<hr/>			
TOTAL UNRESERVED FUND BALANCE - APPROPRIATED	180,545	A A	\$ 180,000
UNRESERVED FUND BALANCE UNAPPROPRIATED	409,150	A911 A A	326,888
<hr/>			
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	409,150		326,888
<hr/>			
<hr/>			
TOTAL TOTAL FUND EQUITY	647,895		546,938
<hr/>			
<hr/>			
TOTAL LIABILITIES AND FUND EQUITY	684,774		611,285

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$1,658,670	A1001	\$ 1,753,815
		A	
		A	
<u>TOTAL REAL PROPERTY TAXES</u>	<u>1,658,670</u>		<u>1,753,815</u>
OTHER PAYMENTS IN LIEU OF TAXES	9,436	A1081	12,786
INTEREST & PENALTIES ON REAL PROP TAXES	43,455	A1090	45,137
		A	
		A	
<u>TOTAL REAL PROPERTY TAX ITEMS</u>	<u>52,891</u>		<u>57,923</u>
CLERK FEES	9,027	A1255	12,075
PARKING LOTS & GARAGES-TAXABLE	3,833	A1720	3,097
PARK AND RECREATIONAL CHARGES	46,287	A2001	43,430
SPECIAL RECREATIONAL FACILITY CHARGES	224,868	A2025	221,049
		A	
		A	
<u>TOTAL DEPARTMENTAL INCOME</u>	<u>284,015</u>		<u>279,651</u>
PUBLIC SAFETY SERVICES FOR OTHER GOVTS	520	A2260	560
		A	
		A	
<u>TOTAL INTERGOVERNMENTAL CHARGES</u>	<u>520</u>		<u>560</u>
INTEREST AND EARNINGS	48,591	A2401	29,453
COMMISSIONS	200	A2450	271
		A	
		A	
<u>TOTAL USE OF MONEY AND PROPERTY</u>	<u>48,791</u>		<u>29,724</u>
BINGO LICENSES	8,012	A2540	4,870
DOG LICENSES	19,577	A2544	19,755

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
		A_____	\$ _____
		A_____	_____
TOTAL LICENSES AND PERMITS	27,589		24,625
FINES AND FORFEITED BAIL	88,398	A2610	91,631
		A_____	_____
		A_____	_____
TOTAL FINES AND FORFEITURES	88,398		91,631
SALES OF REAL PROPERTY	10,905	A2660	_____
INSURANCE RECOVERIES	81	A2680	_____
SALES OF EQUIPMENT		A2665	10,236
		A_____	_____
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	10,986		10,236
REFUNDS OF PRIOR YEAR'S EXPENDITURES UNCLASSIFIED (SPECIFY)	825	A2701	3,624
	785	A2770	2,802
		A_____	_____
		A_____	_____
TOTAL MISCELLANEOUS LOCAL SOURCES	1,610		6,426
ST AID, REVENUE SHARING	32,509	A3001	34,979
ST AID, MORTGAGE TAX	206,615	A3005	208,249
ST. AID, RECORDS MGMT.	5,635	A3060	_____
ST AID - OTHER (SPECIFY)	7,584	A3089	9,968
ST AID, RECREATION FOR ELDERLY	224	A3801	_____
ST AID, YOUTH PROGRAMS	7,518	A3820	7,518
		A_____	_____
		A_____	_____
TOTAL STATE AID	260,085		260,714
FED AID, EMERGENCY DISASTER ASSISTANCE	6,250	A4960	_____

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
		A	\$
		A	
TOTAL FEDERAL AID	6,250		
TOTAL			
TOTAL REVENUES	2,439,805		2,515,305
INTERFUND TRANSFERS	30,676	A5031	42,000
		A	
		A	
TOTAL INTERFUND TRANSFERS	30,676		42,000
RETIREMENT SYSTEM CREDITS		A5060	3,501
TOTAL RETIREMENT SYSTEM CREDITS			3,501
TOTAL OTHER SOURCES	30,676		45,501
TOTAL DETAIL REVENUES AND OTHER SOURCES	2,470,481		2,560,806

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
LEGISLATIVE BOARD, PERS SERV	\$47,063	A1010.1	\$ 48,485
LEGISLATIVE BOARD, CONTR EXPEND	4,505	A1010.4	2,471
		A	
TOTAL LEGISLATIVE BOARD	51,568	A1010.0	50,956
MUNICIPAL COURT, PERS SERV	77,391	A1110.1	82,687
MUNICIPAL COURT, EQUIP & CAP OUTLAY	3,848	A1110.2	
MUNICIPAL COURT, CONTR EXPEND	4,178	A1110.4	5,612
		A	
TOTAL MUNICIPAL COURT	85,417	A1110.0	88,299
SUPERVISOR, PERS SERV	56,522	A1220.1	54,772
SUPERVISOR, CONTR EXPEND	15	A1220.4	
		A	
TOTAL SUPERVISOR	56,537	A1220.0	54,772
COMPTROLLER, PERS SERV	96,502	A1315.1	89,132
COMPTROLLER, EQUIP & CAP OUTLAY	8,344	A1315.2	8,509
COMPTROLLER, CONTR EXPEND	27,807	A1315.4	29,215
		A	
TOTAL COMPTROLLER	132,653	A1315.0	126,856
TAX COLLECTION, PERS SERV	55,506	A1330.1	58,617
TAX COLLECTION, EQUIP & CAP OUTLAY	1,866	A1330.2	700
TAX COLLECTION, CONTR EXPEND	1,696	A1330.4	1,867
		A	
TOTAL TAX COLLECTION	59,068	A1330.0	61,184
BUDGET, PERS SERV	800	A1340.1	800
		A	
TOTAL BUDGET	800	A1340.0	800
PURCHASING, CONTR EXPEND	21,933	A1345.4	22,370
		A	
TOTAL PURCHASING	21,933	A1345.0	22,370
ASSESSMENT, PERS SERV	56,568	A1355.1	60,015

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
ASSESSMENT, EQUIP & CAP OUTLAY	\$871	A1355.2	\$ 25
ASSESSMENT, CONTR EXPEND	1,688	A1355.4	1,617
		A	
TOTAL ASSESSMENT	59,127	A1355.0	61,657
FISCAL AGENTS FEES, CONTR EXPEND	1,369	A1380.4	
		A	
TOTAL FISCAL AGENTS FEES	1,369	A1380.0	
CLERK,PERS SERV	56,716	A1410.1	58,103
CLERK,EQUIP & CAP OUTLAY	2,048	A1410.2	2,710
CLERK,CONTR EXPEND	1,710	A1410.4	2,095
		A	
TOTAL CLERK	60,474	A1410.0	62,908
LAW, PERS SERV	27,170	A1420.1	26,912
LAW, CONTR EXPEND	28,865	A1420.4	20,132
		A	
TOTAL LAW	56,035	A1420.0	47,044
ENGINEER, CONTR EXPEND	15,687	A1440.4	12,586
		A	
TOTAL ENGINEER	15,687	A1440.0	12,586
ELECTIONS, PERS SERV	12,288	A1450.1	11,312
ELECTIONS, CONTR EXPEND	4,741	A1450.4	1,870
		A	
TOTAL ELECTIONS	17,029	A1450.0	13,182
BUILDINGS, CONTR EXPEND	146,131	A1620.4	159,099
		A	
TOTAL OPERATION OF PLANT	146,131	A1620.0	159,099
MUNICIPAL ASSN DUES, CONTR EXPEND	2,360	A1920.4	2,125
		A	
TOTAL MUNICIPAL ASSN DUES	2,360	A1920.0	2,125
PUR OF LAND/RIGHT OF WAY, CONTR EXPEND	12,000	A1940.4	12,000

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
		A _____	\$ _____
TOTAL PURCHASE OF LAND RIGHT OF WAY	12,000	A1940.0	<u>12,000</u>
TAXES & ASSESS ON MUNIC PROP, CONTR EXPEND	13,220	A1950.4	<u>3,639</u>
		A _____	_____
TOTAL TAXES AND ASSESS ON MUNIC PROP	13,220	A1950.0	<u>3,639</u>
PAYMT TO TREAS TO REDUCE TAXES, CONTR EXPEN	3,254	A1972.4	<u>1,462</u>
		A _____	_____
TOTAL TO COUNTY TREASURERS TO REDUCE	3,254	A1972.0	<u>1,462</u>
OTHER GEN GOVT SUPPORT, CONTR EXPEND	33,467	A1989.4	<u>28,477</u>
		A _____	_____
TOTAL OTHER GENERAL GOVT SUPPORT	33,467	A1989.0	<u>28,477</u>
		A _____	_____
TOTAL GENERAL GOVERNMENT SUPPORT	828,129		<u>809,416</u>
POLICE, PERS SERV	2,028	A3120.1	<u>2,109</u>
POLICE, CONTR EXPEND	98	A3120.4	<u>105</u>
		A _____	_____
TOTAL POLICE DEPARTMENT	2,126	A3120.0	<u>2,214</u>
CONTROL OF ANIMALS, PERS SERV	31,834	A3510.1	<u>33,864</u>
CONTROL OF ANIMALS, EQUIP & CAP OUTLAY	3,469	A3510.2	<u>11,497</u>
CONTROL OF ANIMALS, CONTR EXPEND	5,895	A3510.4	<u>3,688</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
TOTAL CONTROL OF DOGS	41,198	A A3510.0	\$ 49,049
		A	
		A	
		A	
		A	
		A	
TOTAL PUBLIC SAFETY	43,324		51,263
AMBULANCE, CONTR EXPEND	96,000	A4540.4	100,000
TOTAL AMBULANCE	96,000	A	100,000
OTHER HEALTH, CONTR EXPEND	40,000	A4989.4	42,500
TOTAL OTHER HEALTH	40,000	A	42,500
		A	
		A	
		A	
		A	
		A	
TOTAL HEALTH	136,000		142,500
STREET ADMIN, PERS SERV	86,270	A5010.1	89,533
STREET ADMIN, EQUIP & CAP OUTLAY	2,999	A5010.2	4,376
STREET ADMIN, CONTR EXPEND	16,084	A5010.4	14,102
TOTAL HIGHWAY AND STREET ADMIN	105,353	A	108,011

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
_____		A _____	\$ _____
_____		A _____	_____
_____		A _____	_____
_____		A _____	_____
_____		A _____	_____
TOTAL TRANSPORTATION	105,353		<u>108,011</u>
PUBLICITY, CONTR EXPEND	995	A6410.4	<u>336</u>
_____		A _____	_____
TOTAL PUBLICITY	995	A6410.0	<u>336</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 _____	_____
TOTAL PROGRAMS FOR AGING	7,000	A6772.4	<u>7,500</u>
_____		A _____	_____
_____		A6772.0	<u>7,500</u>
_____		A _____	_____
_____		A _____	_____
_____		A _____	_____
_____		A _____	_____
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY	9,095		<u>8,936</u>
RECREATION ADMINI, PERS SERV	40,348	A7020.1	<u>44,813</u>
RECREATION ADMINI, CONTR EXPEND	14,104	A7020.4	<u>13,442</u>
RECREATION ADMIN., EQUIPMENT		A7020.2	<u>2,483</u>
TOTAL RECREATION ADMINISTRATION	54,452	A7020.0	<u>60,738</u>
PARKS, PERS SERV	203,873	A7110.1	<u>197,209</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
PARKS, EQUIP & CAP OUTLAY	\$11,808	A7110.2	\$ 26,121
PARKS, CONTR EXPEND	35,838	A7110.4	30,893
<hr/>			
TOTAL PARKS	251,519	A7110.0	254,223
PLAYGR & REC CENTERS, PERS SERV	20,700	A7140.1	24,897
PLAYGR & REC CENTERS, EQUIP & CAP OUTLAY	545	A7140.2	156
PLAYGR & REC CENTERS, CONTR EXPEND	35,180	A7140.4	8,046
<u>RECREATION FUNDED PROGRAMS</u>		<u>A7150.4</u>	<u>25,437</u>
TOTAL PLAYGROUNDS AND RECREATION CENTERS	56,425	A7140.0	58,536
SPECIAL REC FACILITY, PERS SERV	80,528	A7180.1	84,516
SPECIAL REC FACILITY, EQUIP & CAP OUTLAY	7,805	A7180.2	26,338
SPECIAL REC FACILITY, CONTR EXPEND	92,902	A7180.4	82,431
<hr/>			
TOTAL SPECIAL REC FACILITY CHARGES	181,235	A7180.0	193,285
YOUTH PROG, PERS SERV	42,039	A7310.1	37,207
YOUTH PROG, EQUIP & CAP OUTLAY	443	A7310.2	
YOUTH PROG, CONTR EXPEND	16,839	A7310.4	16,228
<hr/>			
TOTAL YOUTH PROGRAM	59,321	A7310.0	53,435
HISTORIAN, CONTR EXPEND	63	A7510.4	44
<hr/>			
TOTAL HISTORIAN	63	A7510.0	44
HISTORICAL PROPERTY, CONTR EXPEND	82	A7520.4	994
<hr/>			
TOTAL HISTORICAL PROPERTY	82	A7520.0	994

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
_____		A _____	\$ _____
_____		A _____	_____
_____		A _____	_____
_____		A _____	_____
_____		A _____	_____
 TOTAL CULTURE AND RECREATION	 603,097		 <u>621,255</u>
STATE RETIREMENT SYSTEM	4,608	A9010.8	<u>15,912</u>
SOCIAL SECURITY, EMPLOYER CONT	76,824	A9030.8	<u>79,368</u>
WORKER'S COMPENSATION, EMPL BNFTS	16,402	A9040.8	<u>44,691</u>
LIFE INSURANCE, EMPL BNFTS	2,115	A9045.8	<u>2,127</u>
UNEMPLOYMENT INSURANCE, EMPL BNFTS	6,328	A9050.8	<u>7,861</u>
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	112,972	A9060.8	<u>104,915</u>
TOTAL EMPLOYEE BENEFITS	219,249		<u>254,874</u>
 TOTAL EXPENDITURES	 1,944,247		 <u>1,996,255</u>
TRANSFERS, OTHER FUNDS	490,956	A9901.9	<u>498,508</u>
TRANSFERS, CAPITAL PROJECTS FUND	11,885	A9950.9	<u>167,000</u>
TOTAL TRANSFERS	502,841		<u>665,508</u>
 TOTAL OTHER USES	 502,841		 <u>665,508</u>
 TOTAL DETAIL EXPENDITURES AND OTHER USES	 2,447,088		 <u>2,661,763</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
 ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$1,658,670	A1049M	\$ <u>1,753,815</u>
EST REV - REAL PROPERTY TAX ITEMS	40,000	A1099M	<u>54,800</u>
EST REV - DEPARTMENTAL INCOME	263,000	A1299M	<u>275,300</u>
EST REV - USE OF MONEY AND PROPERTY	50,200	A2499M	<u>25,200</u>
EST REV - LICENSES AND PERMITS	15,000	A2599M	<u>17,000</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>100</u>
EST REV-MISCELLANEOUS LOCAL SOURCES	1,100	A2799M	<u>600</u>
EST REV - STATE AID	175,500	A3099M	<u>196,300</u>
		A____M	
		A____M	
<hr/> TOTAL ESTIMATED REVENUES	<hr/> 2,283,570		<hr/> <u>2,403,115</u>
 ESTIMATED - INTERFUND TRANSFER	 10,000	 A5031M	 <u>41,500</u>
APPROPRIATED FUND BALANCE	223,728	A 599M	<u>363,881</u>
		A____M	
		A____M	
<hr/> TOTAL ESTIMATED OTHER SOURCES	<hr/> 233,728		<hr/> <u>405,381</u>
		____M	
		____M	
<hr/> TOTAL ESTIMATED REVENUES AND OTHER SOURCES	<hr/> 2,517,298		<hr/> <u>2,808,496</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
APPROPRIATIONS			
APP - GENERAL GOVERNMENT SUPPORT	\$830,710	A1999M	\$ <u>866,508</u>
APP - PUBLIC SAFETY	43,325	A3999M	<u>53,511</u>
APP - HEALTH	136,000	A4999M	<u>142,500</u>
APP - TRANSPORTATION	105,353	A5999M	<u>108,053</u>
APP - ECONOMIC ASSISTANCE AND OPPORTUNITY	9,095	A6999M	<u>9,600</u>
APP - CULTURE AND RECREATION	659,565	A7999M	<u>691,424</u>
APP-EMPLOYEE BENEFITS	242,250	A9199M	<u>271,200</u>
		A____M	<u> </u>
		A____M	<u> </u>
TOTAL ESTIMATED EXPENDITURES	2,026,298		<u>2,142,796</u>
APP - INTERFUND TRANSFER	491,000	A9999M	<u>665,700</u>
		A____M	<u> </u>
		A____M	<u> </u>
TOTAL ESTIMATED OTHER USES	491,000		<u>665,700</u>
		____M	<u> </u>
		____M	<u> </u>
TOTAL APPROPRIATIONS	2,517,298		<u>2,808,496</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(A) GENERAL FUND
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
OUTSTANDING ENCUMBRANCES			
CULTURE AND RECR. - ENCUMBR.	\$16,336	A7998M	\$ _____
		A _____ M	_____
		A _____ M	_____
TOTAL OUTSTANDING ENCUMBRANCES	16,336		_____

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(B) GENERAL TOWN-OUTSIDE VG
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$1,742	B200	\$ 249
CASH IN TIME DEPOSITS	177,175	B201	169,031
		B _____	
		B _____	
<u>TOTAL CASH</u>	<u>178,917</u>		<u>169,280</u>
ACCOUNTS RECEIVABLE	1,105	B380	195
		B _____	
		B _____	
<u>TOTAL OTHER RECEIVABLES (NET)</u>	<u>1,105</u>		<u>195</u>
DUE FROM OTHER GOVERNMENTS	963	B440	117,287
		B _____	
		B _____	
<u>TOTAL DUE FROM OTHER GOVERNMENTS</u>	<u>963</u>		<u>117,287</u>
PREPAID EXPENSES	79,820	B480	110,256
		B _____	
		B _____	
<u>TOTAL PREPAID EXPENSES</u>	<u>79,820</u>		<u>110,256</u>
<u>TOTAL ASSETS</u>	<u>260,805</u>		<u>397,018</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(B) GENERAL TOWN-OUTSIDE VG
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$4,308	B600	\$ 2,442
		B	
		B	
<u>TOTAL ACCOUNTS PAYABLE</u>	<u>4,308</u>		<u>2,442</u>
ACCRUED LIABILITIES	25,681	B601	29,569
		B	
		B	
<u>TOTAL ACCRUED LIABILITIES</u>	<u>25,681</u>		<u>29,569</u>
<u>TOTAL</u>			
<u>TOTAL LIABILITIES</u>	<u>29,989</u>		<u>32,011</u>
RESERVE FOR ENCUMBRANCES	1,857	B821	
		B	
		B	
<u>TOTAL RESERVE FOR ENCUMBRANCES</u>	<u>1,857</u>		
RES FOR RETIREMENT SYSTEM CR	63,450	B825	110,256
		B	
		B	
<u>TOTAL SPECIAL RESERVES</u>	<u>63,450</u>		<u>110,256</u>
UNRESERVED FUND BALANCE APPROPRIATED	150,000	B910	100,000
		B	
		B	
<u>TOTAL UNRESERVED FUND BALANCE - APPROPRIATED</u>	<u>150,000</u>		<u>100,000</u>
UNRESERVED FUND BALANCE UNAPPROPRIATED	15,509	B911	154,751
		E	
		B	
<u>TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED</u>	<u>15,509</u>		<u>154,751</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(B) GENERAL TOWN-OUTSIDE VG
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
<hr/>			
<hr/>			
TOTAL			\$
TOTAL FUND EQUITY	230,816		<u>365,007</u>
<hr/>			
TOTAL LIABILITIES AND FUND EQUITY	260,805		<u>397,018</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(B) GENERAL TOWN-OUTSIDE VG
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$632,916	B1001	\$ 756,080
		B _____	
		B _____	
TOTAL REAL PROPERTY TAXES	632,916		756,080
SALES TAX (FROM COUNTY)	832,767	B1120	1,054,524
FRANCHISES	37,501	B1170	37,920
		B _____	
		B _____	
TOTAL NON PROPERTY TAX ITEMS	870,268		1,092,444
POLICE DEPARTMENT FEES	8,080	B1520	8,494
ZONING FEES	40,537	B2110	38,272
		B _____	
		B _____	
TOTAL DEPARTMENTAL INCOME	48,617		46,766
PUBLIC SAFETY SERVICES FOR OTHER GOVTS	8,613	B2260	6,684
		B _____	
		B _____	
TOTAL INTERGOVERNMENTAL CHARGES	8,613		6,684
INTEREST AND EARNINGS	15,350	B2401	15,383
		B _____	
		B _____	
TOTAL USE OF MONEY AND PROPERTY	15,350		15,383
SALES OF SCRAP & EXCESS MATERIALS	3,773	B2650	
INSURANCE RECOVERIES	21,603	B2680	24,073
SALES OF EQUIPMENT		B2665	4,970
		B _____	
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	25,376		29,043

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(B) GENERAL TOWN-OUTSIDE VG
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
<u>DETAIL REVENUES AND OTHER SOURCES</u>			
REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$519	B2701	\$ <u>3,728</u>
<u>OTHER MISCELLANEOUS REVENUES</u>		B	<u>273</u>
TOTAL MISCELLANEOUS LOCAL SOURCES	519	B	<u>4,001</u>
ST AID, STATE REVENUE SHARING	32,509	B3001	<u>34,979</u>
		B	
		B	
<u>TOTAL STATE AID</u>	<u>32,509</u>		<u>34,979</u>
<u>TOTAL</u>			
TOTAL REVENUES	1,634,168		<u>1,985,380</u>
INTERFUND TRANSFERS	710	B5031	<u>117,000</u>
		B	
		B	
<u>TOTAL INTERFUND TRANSFERS</u>	<u>710</u>		<u>117,000</u>
<u>RETIREMENT SYSTEM CREDITS</u>		B5060	<u>5,559</u>
<u>TOTAL RETIREMENT SYSTEM CREDITS</u>			<u>5,559</u>
<u>TOTAL OTHER SOURCES</u>	<u>710</u>		<u>122,559</u>
<u>TOTAL DETAIL REVENUES AND OTHER SOURCES</u>	<u>1,634,878</u>		<u>2,107,939</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(B) GENERAL TOWN-OUTSIDE VG
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
ENGINEER, CONTR EXPEND	\$1,535	B1440.4	\$ _____
		B _____	
TOTAL ENGINEER	1,535	B1440.0	_____
OTHER GEN GOVT SUPPORT, CONTR EXPEND	1,762	B1989.4	4,701
		B _____	
TOTAL MISC OTHER GENERAL	1,762	B1989.0	4,701
		B _____	
TOTAL GENERAL GOVERNMENT SUPPORT	3,297		4,701
POLICE, PERS SERV	974,745	B3120.1	993,976
POLICE, EQUIP & CAP OUTLAY	36,818	B3120.2	28,056
POLICE, CONTR EXPEND	61,817	B3120.4	63,675
		B _____	
TOTAL POLICE	1,073,380	B3120.0	1,085,707
FIRE DEPARTMENT, PERS SERV	6,999	B3410.1	6,900
FIRE DEPARTMENT, EQUIP & CAP OUTLAY	3,471	B3410.2	2,919
FIRE DEPARTMENT, CONTR EXPEND	489	B3410.4	592
		B _____	
TOTAL FIRE DEPARTMENT	10,959	B3410.0	10,411
EXAMINING BOARDS, PERS SERV	1,730	B3610.1	1,880
EXAMINING BOARDS, CONTR EXPEND	42	B3610.4	24
		B _____	
TOTAL EXAMINING BOARD	1,772	B3610.0	1,904
SAFETY INSPECTION, PERS SERV	109,976	B3620.1	104,606
SAFETY INSPECTION, EQUIP & CAP OUTLAY	6,067	B3620.2	4,336

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(B) GENERAL TOWN-OUTSIDE VG
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
SAFETY INSPECTION, CONTR EXPEND	\$2,904	B3620.4	\$ <u>3,881</u>
		B	
<u>TOTAL SAFETY INSPECTION</u>	<u>118,947</u>	<u>B3620.0</u>	<u>112,823</u>
		B	
		B	
		B	
		B	
		B	
<u>TOTAL PUBLIC SAFETY</u>	<u>1,205,058</u>		<u>1,210,845</u>
LIBRARY, CONTR EXPEND	4,000	B7410.4	<u>3,500</u>
		B	
<u>TOTAL LIBRARY</u>	<u>4,000</u>	<u>B7410.0</u>	<u>3,500</u>
		B	
		B	
		B	
		B	
		B	
<u>TOTAL CULTURE AND RECREATION</u>	<u>4,000</u>		<u>3,500</u>
ZONING, PERS SERV	5,125	B8010.1	<u>3,410</u>
ZONING, CONTR EXPEND	535	B8010.4	<u>387</u>
		B	
<u>TOTAL ZONING</u>	<u>5,660</u>	<u>B8010.0</u>	<u>3,797</u>
PLANNING, PERS SERV	4,695	B8020.1	<u>4,765</u>
PLANNING, CONTR EXPEND	6,428	B8020.4	<u>6,781</u>
		B	
<u>TOTAL PLANNING</u>	<u>11,123</u>	<u>B8020.0</u>	<u>11,546</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(B) GENERAL TOWN-OUTSIDE VG
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
_____		B _____	\$ _____
_____		B _____	_____
_____		B _____	_____
_____		B _____	_____
_____		B _____	_____
 TOTAL HOME AND COMMUNITY SERVICES	 16,783		 <u>15,343</u>
STATE RETIREMENT, EMPL BNFTS	1,445	B9010.8	<u>5,665</u>
POLICE & FIREMEN RETIREMENT, EMPL BNFTS	82,139	B9015.8	<u>207,418</u>
SOCIAL SECURITY , EMPL BNFTS	91,759	B9030.8	<u>87,550</u>
WORKER'S COMPENSATION, EMPL BNFTS	35,673	B9040.8	<u>68,311</u>
LIFE INSURANCE, EMPL BNFTS	2,455	B9045.8	<u>2,088</u>
UNEMPLOYMENT INSURANCE, EMPL BNFTS	2,235	B9050.8	<u>4,566</u>
DISABILITY INSURANCE, EMPL BNFTS	1,676	B9055.8	<u>1,697</u>
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	140,472	B9060.8	<u>142,064</u>
TOTAL EMPLOYEE BENEFITS	357,854		<u>519,359</u>
 TOTAL EXPENDITURES	 1,586,992		 <u>1,753,748</u>
TRANSFERS, OTHER FUNDS	130,000	B9901.9	<u>220,000</u>
TOTAL TRANSFERS	130,000		<u>220,000</u>
 TOTAL OTHER USES	 130,000		 <u>220,000</u>
 TOTAL DETAIL EXPENDITURES AND OTHER USES	 1,716,992		 <u>1,973,748</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(B) GENERAL TOWN-OUTSIDE VG
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	\$312,930	B8021	\$230,816
ADD - REVENUES AND OTHER SOURCES	1,634,878		<u>2,107,939</u>
DEDUCT - EXPENDITURES AND OTHER USES	1,716,992		<u>1,973,748</u>
FUND EQUITY - END OF YEAR*	230,816	B8029	<u>365,007</u>

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(B) GENERAL TOWN-OUTSIDE VG
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
 ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$632,916	B1049M	\$ <u>756,080</u>
EST REV - NON PROPERTY TAX ITEMS	900,000	B1199M	<u>975,000</u>
EST REV - DEPARTMENTAL INCOME	47,900	B1299M	<u>43,000</u>
EST REV - USE OF MONEY AND PROPERTY	30,000	B2499M	<u>12,000</u>
EST REV-MISCELLANEOUS LOCAL SOURCES	4,000	B2799M	<u>5,000</u>
EST REV-STATE AID	32,000	B3099M	<u>37,000</u>
		B _____ M	<u> </u>
		B _____ M	<u> </u>
<hr/> TOTAL ESTIMATED REVENUES	<hr/> 1,646,816		<hr/> 1,828,080
 APPROPRIATED FUND BALANCE	 200,000	 B 599M	 <u>271,858</u>
		B _____ M	<u> </u>
		B _____ M	<u> </u>
<hr/> TOTAL ESTIMATED OTHER SOURCES	<hr/> 200,000		<hr/> 271,858
		_____ M	<u> </u>
		_____ M	<u> </u>
<hr/> TOTAL ESTIMATED REVENUES AND OTHER SOURCES	<hr/> 1,846,816		<hr/> 2,099,938

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(B) GENERAL TOWN-OUTSIDE VG
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
APPROPRIATIONS			
APP - GENERAL GOVERNMENT SUPPORT	\$30,879	B1999M	\$ 15,661
APP - PUBLIC SAFETY	1,212,590	B3999M	1,250,137
APP - CULTURE AND RECREATION	4,000	B7999M	3,500
APP - HOME AND COMMUNITY SERVICES	22,161	B8999M	21,140
APP - EMPLOYEE BENEFITS	447,186	B9199M	589,500
		B____M	
		B____M	
TOTAL ESTIMATED EXPENDITURES	1,716,816		1,879,938
APP - INTERFUND TRANSFER	130,000	B9999M	220,000
		B____M	
		B____M	
TOTAL ESTIMATED OTHER USES	130,000		220,000
		____M	
		____M	
TOTAL APPROPRIATIONS	1,846,816		2,099,938

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CD) SPECIAL GRANT
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$1,231	CD 200	\$ <u>-0-</u>
		CD _____	
		CD _____	
<u>TOTAL CASH</u>	<u>1,231</u>		<u>-0-</u>
DUE FROM OTHER GOVERNMENTS	61,824	CD 440	
		CD _____	
		CD _____	
<u>TOTAL DUE FROM OTHER GOVERNMENTS</u>	<u>61,824</u>		<u>-0-</u>
<u>TOTAL ASSETS</u>	<u>63,055</u>		<u>-0-</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CD) SPECIAL GRANT
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$61,824	CD 600	\$ -0-
		CD _____	
		CD _____	
TOTAL ACCOUNTS PAYABLE	61,824		-0-
<hr/>			
TOTAL			
TOTAL LIABILITIES	61,824		-0-
<hr/>			
UNRESERVED FUND BALANCE UNAPPROPRIATED	1,231	CD 911	-0-
		CD _____	
		CD _____	
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	1,231		-0-
<hr/>			
TOTAL			
TOTAL FUND EQUITY	1,231		-0-
<hr/>			
TOTAL LIABILITIES AND FUND EQUITY	63,055		-0-

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CD) SPECIAL GRANT
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
UNCLASSIFIED (SPECIFY)	\$1,450	CD2770	\$ <u>31</u>
_____		CD _____	_____
_____		CD _____	_____
TOTAL MISCELLANEOUS LOCAL SOURCES	1,450		<u>31</u>
FED AID, COMMUNITY DEVELOPMENT ACT	640,630	CD4910	_____
_____		CD _____	_____
_____		CD _____	_____
TOTAL FEDERAL AID	640,630		_____
_____		_____	_____
_____		_____	_____
TOTAL TOTAL REVENUES	642,080		<u>31</u>
_____		_____	_____
_____		_____	_____
TOTAL DETAIL REVENUES AND OTHER SOURCES	642,080		<u>31</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CD) SPECIAL GRANT
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
PUBLIC WORKS FAC SITE, CONTR EXPEND	\$641,652	CD8662.4	\$ <u>1,262</u>
		CD _____	_____
TOTAL PUBLIC WORKS FACILITIES SITE	641,652	CD8662.0	<u>1,262</u>
		CD _____	_____
TOTAL HOME AND COMMUNITY SERVICES	641,652		<u>1,262</u>
TOTAL EXPENDITURES	641,652		<u>1,262</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	641,652		<u>1,262</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CD) SPECIAL GRANT
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
 ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	\$803	CD8021	\$1,231
ADD - REVENUES AND OTHER SOURCES	642,080		<u>31</u>
DEDUCT - EXPENDITURES AND OTHER USES	641,652		<u>1,262</u>
FUND EQUITY-END OF YEAR*	1,231	CD8029	<u>-0-</u>

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CD) SPECIAL GRANT
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - FEDERAL AID	\$657,000	CD4099M	\$ <u>100,000</u>
		CD <u> </u> M	<u> </u>
		CD <u> </u> M	<u> </u>
TOTAL ESTIMATED REVENUES	657,000		<u>100,000</u>
		<u> </u> M	<u> </u>
		<u> </u> M	<u> </u>
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	657,000		<u>100,000</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CD) SPECIAL GRANT
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
APPROPRIATIONS			
APP - HOME AND COMMUNITY SERVICES	\$657,000	CD8999M CD____M CD____M	\$ <u>100,000</u>
TOTAL ESTIMATED EXPENDITURES	657,000		<u>100,000</u>
TOTAL APPROPRIATIONS	657,000	____M ____M	<u>100,000</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CS) RISK RETENTION
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$2	CS 200	\$ 1
CASH TIME DEPOSITS	201,100	CS 201	283,621
		CS	
		CS	
<u>TOTAL CASH</u>	201,102		<u>283,622</u>
<u>TOTAL ASSETS</u>	201,102		<u>283,622</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CS) RISK RETENTION
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE		CS 600	\$ 5,775
ACCRUED LIABILITIES	\$128,170	CS 601	\$ 134,880
		CS	
		CS	
TOTAL ACCRUED LIABILITIES	128,170		134,880
TOTAL			
TOTAL LIABILITIES	128,170		140,655
INSURANCE RESERVE	72,932	CS 863	142,967
		CS	
		CS	
TOTAL SPECIAL RESERVES	72,932		142,967
TOTAL			
TOTAL FUND EQUITY	72,932		142,967
TOTAL LIABILITIES AND FUND EQUITY	201,102		283,622

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CS) RISK RETENTION
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
INTEREST & EARNINGS	\$5,927	CS2401	\$ 3,728
		CS	
		CS	
TOTAL USE OF MONEY AND PROPERTY	5,927		3,728
INSURANCE RECOVERIES	1,870	CS2680	
		CS	
		CS	
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS	1,870		
TOTAL TOTAL REVENUES	7,797		3,728
INTERFUND TRANSFERS	213,000	CS5031	296,400
		CS	
		CS	
TOTAL INTERFUND TRANSFERS	213,000		296,400
TOTAL TOTAL OTHER SOURCES	213,000		296,400
TOTAL DETAIL REVENUES AND OTHER SOURCES	220,797		300,128

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CS) RISK RETENTION
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
ADMINISTRATION - CONTRACTUAL EXP	\$173,502	CS1710.4 CS	\$ <u>176,474</u>
<hr/> TOTAL ADMINISTRATION JUDGEMENTS AND CLAIMS - CONTRACTUAL EXP	173,502	CS1710.0	<u>176,474</u>
<hr/> TOTAL JUDGEMENTS AND CLAIMS	147,710	CS1930.4 CS	<u>53,619</u>
<hr/>		CS	<u>53,619</u>
<hr/>		CS	<u> </u>
<hr/>		CS	<u> </u>
<hr/>		CS	<u> </u>
<hr/>		CS	<u> </u>
<hr/>		CS	<u> </u>
<hr/>		CS	<u> </u>
TOTAL GENERAL GOVERNMENT SUPPORT	321,212		<u>230,093</u>
TOTAL EXPENDITURES	321,212		<u>230,093</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	321,212		<u>230,093</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CS) RISK RETENTION
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	\$173,347	CS8021	\$72,932
ADD - REVENUES AND OTHER SOURCES	220,797		<u>300,128</u>
DEDUCT - EXPENDITURES AND OTHER USES	321,212		<u>230,093</u>
FUND EQUITY - END OF YEAR*	72,932	CS8029	<u>142,967</u>

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CS) RISK RETENTION
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
 ESTIMATED REVENUES AND OTHER SOURCES			
INTERFUND TRANSFERS	\$213,000	CS5031M	\$ <u>296,000</u>
		CS_____M	_____
		CS_____M	_____
 TOTAL ESTIMATED OTHER SOURCES	 213,000		 <u>296,000</u>
		_____M	_____
		_____M	_____
 TOTAL ESTIMATED REVENUES AND OTHER SOURCES	 213,000		 <u>296,000</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(CS) RISK RETENTION
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
APPROPRIATIONS			
GENERAL GOV'T SUPPORT	\$213,000	CS1999M	\$ <u>296,000</u>
		CS _____ M	
		CS _____ M	
TOTAL ESTIMATED EXPENDITURES	213,000		<u>296,000</u>
		_____ M	
		_____ M	
TOTAL APPROPRIATIONS	213,000		<u>296,000</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DA) HIGHWAY-TOWN-WIDE
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$0	DA 200	\$ -0-
		DA	
		DA	
TOTAL CASH	0		-0-
TOTAL ASSETS	0		-0-

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DA) HIGHWAY-TOWN-WIDE
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
UNRESERVED FUND BALANCE UNAPPROPRIATED	\$ 0	DA 911 DA DA	\$ -0-
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	0		-0-
TOTAL TOTAL FUND EQUITY	0		-0-
TOTAL LIABILITIES AND FUND EQUITY	0		-0-

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DA) HIGHWAY-TOWN-WIDE
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
INTEREST AND EARNINGS	\$710	DA2401	\$ <u>-0-</u>
		DA _____	_____
		DA _____	_____
TOTAL USE OF MONEY AND PROPERTY	710		<u>-0-</u>
		_____	_____
		_____	_____
TOTAL TOTAL REVENUES	710		<u>-0-</u>
		_____	_____
		_____	_____
TOTAL DETAIL REVENUES AND OTHER SOURCES	710		<u>-0-</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DA) HIGHWAY-TOWN-WIDE
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
TRANSFERS, OTHER FUNDS	\$710	DA9901.9	\$ <u>-0-</u>
TOTAL TRANSFERS	710		<u>-0-</u>
TOTAL OTHER USES	710		<u>-0-</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	710		<u>-0-</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DA) HIGHWAY-TOWN-WIDE
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
 ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	\$0	DA8021	\$0
ADD - REVENUES AND OTHER SOURCES	710		<u>-0-</u>
DEDUCT - EXPENDITURES AND OTHER USES	710		<u>-0-</u>
FUND EQUITY - END OF YEAR*	0	DA8029	<u>-0-</u>

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DA) HIGHWAY-TOWN-WIDE
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - USE OF MONEY AND PROPERTY	\$ 711	DA2499M	\$ <u> -0-</u>
		DA_____M	<u> </u>
		DA_____M	<u> </u>
TOTAL ESTIMATED REVENUES	711		<u> -0-</u>
		_____M	<u> </u>
		_____M	<u> </u>
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	711		<u> -0-</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DA) HIGHWAY-TOWN-WIDE
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
APPROPRIATIONS			
INTERFUND TRANSFERS	\$711	DA9999M	\$ <u> -0-</u>
		DA_____M	<u> </u>
		DA_____M	<u> </u>
TOTAL ESTIMATED OTHER USES	711		<u> -0-</u>
		_____M	<u> </u>
TOTAL APPROPRIATIONS	711	_____M	<u> -0-</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DB) HIGHWAY-PART-TOWN
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$3	DB 200	\$ <u>2</u>
CASH IN TIME DEPOSITS	144,388	DB 201	<u>175,362</u>
		DB _____	
		DB _____	
<u>TOTAL CASH</u>	<u>144,391</u>		<u>175,364</u>
ACCOUNTS RECEIVABLE	1,311	DB 380	<u>9,643</u>
		DB _____	
		DB _____	
<u>TOTAL OTHER RECEIVABLES (NET)</u>	<u>1,311</u>		<u>9,643</u>
DUE FROM OTHER GOVERNMENTS	443	DB 440	
		DB _____	
		DB _____	
<u>TOTAL DUE FROM OTHER GOVERNMENTS</u>	<u>443</u>		
PREPAID EXPENSES	29,543	DB 480	<u>27,842</u>
		DB _____	
		DB _____	
<u>TOTAL PREPAID EXPENSES</u>	<u>29,543</u>		<u>27,842</u>
<u>TOTAL ASSETS</u>	<u>175,688</u>		<u>212,849</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DB) HIGHWAY-PART-TOWN
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$12,623	DB 600	\$ 18,109
		DB _____	
		DB _____	
TOTAL ACCOUNTS PAYABLE	12,623		18,109
ACCRUED LIABILITIES	25,285	DB 601	17,341
		DB _____	
		DB _____	
TOTAL ACCRUED LIABILITIES	25,285		17,341
TOTAL			
TOTAL LIABILITIES	37,908		35,450
RES FOR RETIREMENT SYSTEM CR	29,543	DB 825	27,842
		DB _____	
		DB _____	
TOTAL SPECIAL RESERVES	29,543		27,842
UNRESERVED FUND BALANCE UNAPPROPRIATED	108,237	DB 911	149,557
		DB _____	
		DB _____	
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	108,237		149,557
TOTAL			
TOTAL FUND EQUITY	137,780		177,399
TOTAL LIABILITIES AND FUND EQUITY	175,688		212,849

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DB) HIGHWAY-PART-TOWN
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$976,061	DB1001	\$ <u>1,103,100</u>
		DB _____	
		DB _____	
<u>TOTAL REAL PROPERTY TAXES</u>	<u>976,061</u>		<u>1,103,100</u>
TRANSPORTATION SERVICES, OTHER GOVTS	157,747	DB2300	<u>110,916</u>
		DB _____	
		DB _____	
<u>TOTAL INTERGOVERNMENTAL CHARGES</u>	<u>157,747</u>		<u>110,916</u>
INTEREST AND EARNINGS	15,385	DB2401	<u>14,405</u>
		DB _____	
		DB _____	
<u>TOTAL USE OF MONEY AND PROPERTY</u>	<u>15,385</u>		<u>14,405</u>
INSURANCE RECOVERIES SALE OF EQUIPMENT	144	DB2680	<u>21,347</u>
		DB2665	<u>22,701</u>
		DB _____	
<u>TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS</u>	<u>144</u>		<u>44,048</u>
UNCLASSIFIED (SPECIFY) REFUNDS OF PRIOR YEAR EXPENDITURES	750	DB2770	<u>1,650</u>
		DB2701	<u>1,581</u>
		DB _____	
<u>TOTAL MISCELLANEOUS LOCAL SOURCES</u>	<u>750</u>		<u>3,231</u>
ST AID, CONSOLIDATED HIGHWAY AID	73,355	DB3501	<u>68,006</u>
		DB _____	
		DB _____	
<u>TOTAL STATE AID</u>	<u>73,355</u>		<u>68,006</u>
RETIREMENT SYSTEM CREDITS		DB5060	<u>2,682</u>

<u>TOTAL RETIREMENT SYSTEM CREDITS</u>			<u>2,682</u>
<u>TOTAL REVENUES</u>	<u>1,223,442</u>		<u>1,346,388</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DB) HIGHWAY-PART-TOWN
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
<hr/> <hr/>		<hr/> <hr/>	\$ <hr/> <hr/>
TOTAL DETAIL REVENUES AND OTHER SOURCES	1,223,442		<hr/> <hr/> 1,346,388

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DB) HIGHWAY-PART-TOWN
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
PAYMT TO TREAS TO REDUCE TAXES, CONTR EXPEN	\$1,883	DB1972.4	\$ <u>807</u>
		DB _____	_____
TOTAL TO COUNTY TREAS TO REDUCE TAXE	1,883	DB1972.0	<u>807</u>
		DB _____	_____
TOTAL GENERAL GOVERNMENT SUPPORT	1,883		<u>807</u>
MAINT OF STREETS, PERS SERV	299,568	DB5110.1	<u>292,526</u>
MAINT OF STREETS, CONTR EXPEND	175,085	DB5110.4	<u>189,234</u>
		DB _____	_____
TOTAL MAINTENANCE OF ROADS	474,653	DB5110.0	<u>481,760</u>
PERM IMPROVE HIGHWAY, EQUIP & CAP OUTLAY	94,152	DB5112.2	<u>96,000</u>
		DB _____	_____
TOTAL IMPROVEMENTS	94,152	DB5112.0	<u>96,000</u>
MACHINERY, PERS SERV	72,679	DB5130.1	<u>82,252</u>
MACHINERY, EQUIP & CAP OUTLAY	97,864	DB5130.2	<u>36,894</u>
MACHINERY, CONTR EXPEND	55,181	DB5130.4	<u>56,197</u>
		DB _____	_____
TOTAL MACHINERY	225,724	DB5130.0	<u>175,343</u>
SNOW REMOVAL, PERS SERV	152,154	DB5142.1	<u>158,999</u>
SNOW REMOVAL, CONTR EXPEND	41,960	DB5142.4	<u>64,014</u>
		DB _____	_____
TOTAL SNOW REMOVAL	194,114	DB5142.0	<u>223,013</u>
SERVICES, OTHER GOVTS, CONTR EXPEND	24,416	DB5148.4	<u>26,193</u>
		DB _____	_____
TOTAL SERVICES, OTHER GOVTS	24,416	DB5148.0	<u>26,193</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DB) HIGHWAY-PART-TOWN
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
_____		DB _____	\$ _____
_____		DB _____	_____
_____		DB _____	_____
_____		DB _____	_____
_____		DB _____	_____
 TOTAL TRANSPORTATION	 1,013,059		 <u>1,002,309</u>
STATE RETIREMENT, EMPL BNFTS	2,817	DB9010.8	<u>12,596</u>
SOCIAL SECURITY, EMPL BNFTS	42,630	DB9030.8	<u>42,293</u>
WORKER'S COMPENSATION, EMPL BNFTS	49,355	DB9040.8	<u>96,093</u>
UNEMPLOYMENT INSURANCE, EMPL BNFTS	8,088	DB9050.8	<u>2,670</u>
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	80,066	DB9060.8	<u>71,563</u>
TOTAL EMPLOYEE BENEFITS	182,956		<u>225,215</u>
 TOTAL EXPENDITURES	 1,197,898		 <u>1,228,331</u>
TRANSFERS, OTHER FUNDS	30,156	DB9901.9	<u>78,438</u>
TOTAL TRANSFERS	30,156		<u>78,438</u>
 TOTAL OTHER USES	 30,156		 <u>78,438</u>
 TOTAL DETAIL EXPENDITURES AND OTHER USES	 1,228,054		 <u>1,306,769</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(DB) HIGHWAY-PART-TOWN
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	\$142,392	DB8021	\$137,780
ADD - REVENUES AND OTHER SOURCES	1,223,442		<u>1,346,388</u>
DEDUCT - EXPENDITURES AND OTHER USES	1,228,054		<u>1,306,769</u>
FUND EQUITY - END OF YEAR*	137,780	DB8029	<u>177,399</u>

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$976,061	DB1049M	\$ <u>1,103,100</u>
EST REV - DEPARTMENTAL INCOME	103,500	DB1299M	<u>108,400</u>
EST REV - USE OF MONEY AND PROPERTY	30,000	DB2499M	<u>10,000</u>
EST REV - SALE OF PROP AND COMP FOR LOSS	1,000	DB2699M	<u>34,949</u>
EST REV - STATE AID	46,152	DB3099M	<u>61,000</u>
		DB____M	<u> </u>
		DB____M	<u> </u>
TOTAL ESTIMATED REVENUES	1,156,713		<u>1,317,449</u>
APPROPRIATED FUND BALANCE	96,500	DB 599M	<u>50,000</u>
		DB____M	<u> </u>
		DB____M	<u> </u>
TOTAL ESTIMATED OTHER SOURCES	96,500		<u>50,000</u>
		____M	<u> </u>
		____M	<u> </u>
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	1,253,213		<u>1,367,449</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

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

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
APPROPRIATIONS			
APP - TRANSPORTATION	\$1,014,943	DB5999M	\$ <u>1,040,757</u>
APP - EMPLOYEE BENEFITS	208,110	DB9199M	<u>248,192</u>
		DB____M	
		DB____M	
<u>TOTAL ESTIMATED EXPENDITURES</u>	<u>1,223,053</u>		<u>1,288,949</u>
INTERFUND TRANSFERS	30,160	DB9999M	<u>78,500</u>
		DB____M	
		DB____M	
<u>TOTAL ESTIMATED OTHER USES</u>	<u>30,160</u>		<u>78,500</u>
		____M	
		____M	
<u>TOTAL APPROPRIATIONS</u>	<u>1,253,213</u>		<u>1,367,449</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SF) FIRE PROTECTION
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$1	SF 200	\$ 2
CASH IN TIME DEPOSITS	37,008	SF 201	35,791
		SF _____	
		SF _____	
<u>TOTAL CASH</u>	<u>37,009</u>		<u>35,793</u>

<u>TOTAL ASSETS</u>	<u>37,009</u>		<u>35,793</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SF) FIRE PROTECTION
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$1,150	SF 600	\$ _____
		SF _____	_____
		SF _____	_____
TOTAL ACCOUNTS PAYABLE	1,150		_____
ACCRUED LIABILITIES	3,710	SF 601	5,760
		SF _____	_____
		SF _____	_____
TOTAL ACCRUED LIABILITIES	3,710		5,760
<hr/>			
TOTAL			_____
TOTAL LIABILITIES	4,860		5,760
UNRESERVED FUND BALANCE UNAPPROPRIATED	32,149	SF 911	30,033
		SF _____	_____
		SF _____	_____
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	32,149		30,033
<hr/>			
TOTAL			_____
TOTAL FUND EQUITY	32,149		30,033
<hr/>			
TOTAL LIABILITIES AND FUND EQUITY	37,009		35,793

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SF) FIRE PROTECTION
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$470,756	SF1001	\$ 486,100
		SF	
		SF	
TOTAL REAL PROPERTY TAXES	470,756		486,100
INTEREST AND EARNINGS	1,722	SF2401	2,103
		SF	
		SF	
TOTAL USE OF MONEY AND PROPERTY	1,722		2,103
TOTAL TOTAL REVENUES	472,478		488,203
TOTAL DETAIL REVENUES AND OTHER SOURCES	472,478		488,203

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SF) FIRE PROTECTION
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
FIRE PROTECTION, CONTR EXPEND	\$446,556	SF3410.4	\$ <u>467,279</u>
		SF _____	
<u>TOTAL FIRE PROTECTION</u>	<u>446,556</u>	SF3410.0	<u>467,279</u>
_____		SF _____	
 TOTAL PUBLIC SAFETY	 446,556		 <u>467,279</u>
WORKER'S COMPENSATION, EMPL BNFTS	7,556	SF9040.8	<u>23,040</u>
TOTAL EMPLOYEE BENEFITS	7,556		<u>23,040</u>
 TOTAL EXPENDITURES	 454,112		 <u>490,319</u>
 TOTAL DETAIL EXPENDITURES AND OTHER USES	 454,112		 <u>490,319</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SF) FIRE PROTECTION
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	\$13,783	SF8021	\$32,149
ADD - REVENUES AND OTHER SOURCES	472,478		<u>488,203</u>
DEDUCT - EXPENDITURES AND OTHER USES	454,112		<u>490,319</u>
FUND EQUITY - END OF YEAR*	32,149	SF8029	<u>30,033</u>

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SF) FIRE PROTECTION
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
 ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$470,756	SF1049M	\$ <u>486,100</u>
EST REV - USE OF MONEY AND PROPERTY	500	SF2499M	<u>1,000</u>
		SF _____ M	<u> </u>
		SF _____ M	<u> </u>
<hr/> TOTAL ESTIMATED REVENUES	471,256		<u>487,100</u>
<hr/> APPROPRIATED FUND BALANCE		SF 599 M	<u>6,722</u>
		_____ M	<u> </u>
<hr/> TOTAL ESTIMATED REVENUES AND OTHER SOURCES	471,256		<u>493,822</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SF) FIRE PROTECTION
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
APPROPRIATIONS			
APP - GENERAL GOVERNMENT SUPPORT	\$256	SF1999M	\$ <u>57</u>
APP - PUBLIC SAFETY	446,300	SF3999M	<u>467,222</u>
APP - EMPLOYEE BENEFITS	24,700	SF9199M	<u>26,543</u>
		SF _____ M	<u> </u>
		SF _____ M	<u> </u>
<u>TOTAL ESTIMATED EXPENDITURES</u>	<u>471,256</u>		<u>493,822</u>
		_____ M	<u> </u>
		_____ M	<u> </u>
<u>TOTAL APPROPRIATIONS</u>	<u>471,256</u>		<u>493,822</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SL) LIGHTING
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$1	SL 200	\$ 3
CASH IN TIME DEPOSITS	-708	SL 201	26,891
		SL _____	
		SL _____	
<u>TOTAL CASH</u>	<u>-707</u>		<u>26,894</u>

<u>TOTAL ASSETS</u>	<u>-707</u>		<u>26,894</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SL) LIGHTING
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
UNRESERVED FUND BALANCE UNAPPROPRIATED	\$-707	SL 911	\$ 26,894
		SL _____	_____
		SL _____	_____
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	-707		26,894
		_____	_____
TOTAL		_____	_____
TOTAL FUND EQUITY	-707		26,894
		_____	_____
TOTAL LIABILITIES AND FUND EQUITY	-707		26,894

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SL) LIGHTING
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$248,978	SL1001	\$ <u>281,256</u>
		SL _____	_____
		SL _____	_____
<u>TOTAL REAL PROPERTY TAXES</u>	<u>248,978</u>		<u>281,256</u>
INTEREST AND EARNINGS	3,417	SL2401	<u>3,220</u>
		SL _____	_____
		SL _____	_____
<u>TOTAL USE OF MONEY AND PROPERTY</u>	<u>3,417</u>		<u>3,220</u>
<u>TOTAL</u>			
<u>TOTAL REVENUES</u>	<u>252,395</u>		<u>284,476</u>
<u>TOTAL DETAIL REVENUES AND OTHER SOURCES</u>	<u>252,395</u>		<u>284,476</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SL) LIGHTING
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
STREET LIGHTING, CONTR EXPEND	\$254,038	SL5182.4	\$ <u>256,875</u>
		SL	
TOTAL STREET LIGHTING	254,038	SL5182.0	<u>256,875</u>
		SL	
TOTAL TRANSPORTATION	254,038		<u>256,875</u>
TOTAL EXPENDITURES	254,038		<u>256,875</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	254,038		<u>256,875</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SL) LIGHTING
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	\$936	SL8021	\$-707
ADD - REVENUES AND OTHER SOURCES	252,395		<u>284,476</u>
DEDUCT - EXPENDITURES AND OTHER USES	254,038		<u>256,875</u>
FUND EQUITY - END OF YEAR*	-707	SL8029	<u>26,894</u>

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SL) LIGHTING
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$248,978	SL1049M	\$ <u>281,256</u>
EST REV - USE OF MONEY AND PROPERTY	5,253	SL2499M SL____M SL____M	<u>2,500</u>
<hr/> TOTAL ESTIMATED REVENUES <hr/>	254,231		<u>283,756</u>
<hr/> TOTAL ESTIMATED REVENUES AND OTHER SOURCES <hr/>	254,231	____M ____M	<u>283,756</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SL) LIGHTING
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
APPROPRIATIONS			
APP - TRANSPORTATION	\$254,231	SL5999M	\$ <u>283,756</u>
		SL____M	
		SL____M	
<u>TOTAL ESTIMATED EXPENDITURES</u>	<u>254,231</u>		<u>283,756</u>
		____M	
		____M	
<u>TOTAL APPROPRIATIONS</u>	<u>254,231</u>		<u>283,756</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SR) REFUSE AND GARBAGE
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$2	SR 200	\$ <u>1</u>
CASH IN TIME DEPOSITS	647,675	SR 201	<u>627,259</u>
		SR _____	<u> </u>
		SR _____	<u> </u>
<u>TOTAL CASH</u>	<u>647,677</u>		<u>627,260</u>
		_____	<u> </u>
<u>TOTAL ASSETS</u>	<u>647,677</u>		<u>627,260</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SR) REFUSE AND GARBAGE
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$63,652	SR 600	\$ 63,608
		SR _____	
		SR _____	
<u>TOTAL ACCOUNTS PAYABLE</u>	<u>63,652</u>		<u>63,608</u>
<hr/>			
<u>TOTAL</u>			
TOTAL LIABILITIES	63,652		63,608
RESERVE FOR ENCUMBRANCES		SR 821	80,936
UNRESERVED FUND BALANCE APPROPRIATED	177,430	SR 910	117,000
		SR _____	
		SR _____	
<u>TOTAL UNRESERVED FUND BALANCE - APPROPRIATED</u>	<u>177,430</u>		<u>117,000</u>
<hr/>			
UNRESERVED FUND BALANCE UNAPPROPRIATED	406,595	SR 911	365,716
		SR _____	
		SR _____	
<u>TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED</u>	<u>406,595</u>		<u>365,716</u>
<hr/>			
<u>TOTAL</u>			
<u>TOTAL FUND EQUITY</u>	<u>584,025</u>		<u>563,652</u>
<hr/>			
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>647,677</u>		<u>627,260</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SR) REFUSE AND GARBAGE
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$968,490	SR1001	\$ 860,400
		SR	
		SR	
TOTAL REAL PROPERTY TAXES	968,490		860,400
INTEREST AND EARNINGS	26,443	SR2401	23,935
		SR	
		SR	
TOTAL USE OF MONEY AND PROPERTY	26,443		23,935
UNCLASSIFIED (SPECIFY)	20	SR2770	
		SR	
		SR	
TOTAL MISCELLANEOUS LOCAL SOURCES	20		
TOTAL TOTAL REVENUES	994,953		884,335
TOTAL DETAIL REVENUES AND OTHER SOURCES	994,953		884,335

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SR) REFUSE AND GARBAGE
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
REFUSE & GARBAGE, EQUIP & CAP OUTLAY	\$61,958	SR8160.2	\$ <u>80,970</u>
REFUSE & GARBAGE, CONTR EXPEND	797,082	SR8160.4	<u>823,738</u>
<hr/> TOTAL REFUSE AND GARBAGE	859,040	SR SR8160.0	<hr/> <u>904,708</u>
<hr/>		SR	<hr/>
TOTAL HOME AND COMMUNITY SERVICES	859,040		<u>904,708</u>
TOTAL EXPENDITURES	859,040		<u>904,708</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	859,040		<u>904,708</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SR) REFUSE AND GARBAGE
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	\$448,112	SR8021	\$584,025
ADD - REVENUES AND OTHER SOURCES	994,953		<u>884,335</u>
DEDUCT - EXPENDITURES AND OTHER USES	859,040		<u>904,708</u>
FUND EQUITY - END OF YEAR*	584,025	SR8029	<u>563,652</u>

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SR) REFUSE AND GARBAGE
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ESTIMATED REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$965,770	SR1049M	\$ 859,350
USE OF MONEY AND PROPERTY	8,640	SR2499M	3,150
		SR_____M	
		SR_____M	
<u>TOTAL ESTIMATED REVENUES</u>	974,410		<u>862,500</u>
<u>APPROPRIATED FUND BALANCE</u>		SR 599 M	<u>250,130</u>
		_____M	
<u>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</u>	974,410		<u>1,112,630</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SR) REFUSE AND GARBAGE
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
APPROPRIATIONS			
HOME AND COMMUNITY SERVICE	\$974,410	SR8999M	\$ 1,112,630
		SR____M	
		SR____M	
TOTAL ESTIMATED EXPENDITURES	974,410		1,112,630
		____M	
		____M	
TOTAL APPROPRIATIONS	974,410		1,112,630

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SW) WATER
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$44,076	SW 200	\$ (237)
CASH IN TIME DEPOSITS	340,130	SW 201	<u>325,624</u>
CASH OTHER DEPARTMENTS		SW 203	<u>58</u>
		SW _____	
<u>TOTAL CASH</u>	<u>384,206</u>		<u>325,445</u>
WATER RENTS RECEIVABLE	217,591	SW 350	<u>183,105</u>
		SW _____	
		SW _____	
<u>TOTAL OTHER RECEIVABLES (NET)</u>	<u>217,591</u>		<u>183,105</u>
DUE FROM OTHER GOVERNMENTS	119,364	SW 440	<u>170,287</u>
		SW _____	
		SW _____	
<u>TOTAL DUE FROM OTHER GOVERNMENTS</u>	<u>119,364</u>		<u>170,287</u>
PREPAID EXPENSES	13,872	SW 480	<u>13,083</u>
		SW _____	
		SW _____	
<u>TOTAL PREPAID EXPENSES</u>	<u>13,872</u>		<u>13,083</u>
<u>TOTAL ASSETS</u>	<u>735,033</u>		<u>691,920</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SW) WATER
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$53,513	SW 600	\$ 10,751
		SW _____	
		SW _____	
<u>TOTAL ACCOUNTS PAYABLE</u>	<u>53,513</u>		<u>10,751</u>
ACCRUED LIABILITIES	17,201	SW 601	8,801
		SW _____	
		SW _____	
<u>TOTAL ACCRUED LIABILITIES</u>	<u>17,201</u>		<u>8,801</u>
DUE TO OTHER FUNDS	54,400	SW 630	
		SW _____	
		SW _____	
<u>TOTAL DUE TO OTHER FUNDS</u>	<u>54,400</u>		
<u>TOTAL</u>			
<u>TOTAL LIABILITIES</u>	<u>125,114</u>		<u>19,552</u>
RESERVE FOR ENCUMBRANCES	3,167	SW 821	
		SW _____	
		SW _____	
<u>TOTAL RESERVE FOR ENCUMBRANCES</u>	<u>3,167</u>		
RES FOR RETIREMENT SYSTEM CR	13,872	SW 825	13,083
		SW _____	
		SW _____	
<u>TOTAL SPECIAL RESERVES</u>	<u>13,872</u>		<u>13,083</u>
UNRESERVED FUND BALANCE APPROPRIATED	56,624	SW 910	
		SW _____	
		SW _____	
<u>TOTAL UNRESERVED FUND BALANCE - APPROPRIATED</u>	<u>56,624</u>		

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SW) WATER
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
UNRESERVED FUND BALANCE UNAPPROPRIATED	\$536,256	SW 911 SW SW	\$ <u>659,285</u>
<hr/> TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	<hr/> 536,256	<hr/> <hr/>	<hr/> 659,285
<hr/> TOTAL TOTAL FUND EQUITY	<hr/> 609,919	<hr/> <hr/>	<hr/> 672,368
<hr/> TOTAL LIABILITIES AND FUND EQUITY	<hr/> 735,033	<hr/> <hr/>	<hr/> 691,920

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SW) WATER
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
<u>DETAIL REVENUES AND OTHER SOURCES</u>			
REAL PROPERTY TAXES	\$124,287	SW1001	\$ 118,975
		SW _____	
		SW _____	
<u>TOTAL REAL PROPERTY TAXES</u>	<u>124,287</u>		<u>118,975</u>
METERED WATER SALES	1,276,237	SW2140	<u>1,294,567</u>
WATER SERVICE CHARGES	16,890	SW2144	<u>29,659</u>
INTEREST & PENALTIES ON WATER RENTS	34,805	SW2148	<u>42,477</u>
		SW _____	
		SW _____	
<u>TOTAL DEPARTMENTAL INCOME</u>	<u>1,327,932</u>		<u>1,366,703</u>
INTEREST AND EARNINGS	16,240	SW2401	<u>18,442</u>
		SW _____	
		SW _____	
<u>TOTAL USE OF MONEY AND PROPERTY</u>	<u>16,240</u>		<u>18,442</u>
INSURANCE RECOVERIES	1,375	SW2680	<u>1,392</u>
		SW _____	
		SW _____	
<u>TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS</u>	<u>1,375</u>		<u>1,392</u>
<u>REFUND OF PRIOR YEAR EXPENDITURES</u>		<u>SW2701</u>	<u>801</u>
<u>TOTAL REFUND OF PRIOR YEAR EXPENDITURES</u>			<u>801</u>
<u>TOTAL REVENUES</u>	<u>1,469,834</u>		<u>1,506,313</u>
INTERFUND TRANSFERS	208,590	SW5031	<u>202,810</u>
		SW _____	
		SW _____	
<u>TOTAL INTERFUND TRANSFERS</u>	<u>208,590</u>		<u>202,810</u>
<u>RETIREMENT SYSTEM CREDITS</u>		<u>SW5060</u>	<u>1,272</u>
<u>TOTAL RETIREMENT SYSTEM CREDITS</u>			<u>1,272</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SW) WATER
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
TOTAL OTHER SOURCES	\$208,590		\$ <u>204,082</u>
<hr/>			
TOTAL DETAIL REVENUES AND OTHER SOURCES	1,678,424		<u>1,710,395</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SW) WATER
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
 DETAIL EXPENDITURES AND OTHER USES			
WATER ADMINISTRATION, PERS SERV	\$274,127	SW8310.1	\$ <u>279,822</u>
WATER ADMINISTRATION, EQUIP & CAP OUTLAY	32,578	SW8310.2	<u>25,361</u>
WATER ADMINISTRATION, CONTR EXPEND	707,230	SW8310.4	<u>773,767</u>
		SW	
<u>TOTAL ADMINISTRATION</u>	<u>1,013,935</u>	SW8310.0	<u>1,078,950</u>
		SW	
 TOTAL HOME AND COMMUNITY SERVICES	 1,013,935		 <u>1,078,950</u>
STATE RETIREMENT, EMPL BNFTS	1,380	SW9010.8	<u>6,035</u>
SOCIAL SECURITY , EMPL BNFTS	21,330	SW9030.8	<u>22,127</u>
WORKER'S COMPENSATION, EMPL BNFTS	20,609	SW9040.8	<u>40,158</u>
UNEMPLOYMENT INSURANCE, EMPL BNFTS	2,038	SW9050.8	<u>1,904</u>
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	35,808	SW9060.8	<u>37,123</u>
TOTAL EMPLOYEE BENEFITS	81,165		<u>107,347</u>
 TOTAL EXPENDITURES	 1,095,100		 <u>1,186,297</u>
TRANSFERS, OTHER FUNDS	594,023	SW9901.9	<u>461,649</u>
TRANSFERS, CAPITAL PROJECTS FUND	54,400	SW9950.9	
TOTAL TRANSFERS	648,423		<u>461,649</u>
 TOTAL OTHER USES	 648,423		 <u>461,649</u>
 TOTAL DETAIL EXPENDITURES AND OTHER USES	 1,743,523		 <u>1,647,946</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SW) WATER
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY-BEGINNING OF YEAR*	\$675,018	SW8021	\$609,919
ADD - REVENUES AND OTHER SOURCES	1,678,424		<u>1,710,395</u>
DEDUCT - EXPENDITURES AND OTHER USES	1,743,523		<u>1,647,946</u>
FUND EQUITY-END OF YEAR*	609,919	SW8029	<u>672,368</u>

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SW) WATER
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ESTIMATED REVENUES AND OTHER SOURCES			
EST REV - REAL PROPERTY TAXES	\$124,287	SW1049M	\$ <u>118,975</u>
EST REV - DEPARTMENTAL INCOME	1,351,960	SW1299M	<u>1,325,075</u>
EST REV - USE OF MONEY AND PROPERTY	18,000	SW2499M	<u>10,000</u>
INTERFUND TRANSFER		SW5031 M	<u>202,810</u>
		SW_____M	
TOTAL ESTIMATED REVENUES	1,494,247		<u>1,656,860</u>
APPROPRIATED FUND BALANCE	178,864	SW 599M	<u>59,791</u>
		SW_____M	
		SW_____M	
TOTAL ESTIMATED OTHER SOURCES	178,864		<u>59,791</u>
		_____M	
		_____M	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	1,673,111		<u>1,716,651</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SW) WATER
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
 APPROPRIATIONS			
APP - GENERAL GOVERNMENT SUPPORT	\$41,824	SW1999M	\$ <u>837</u>
APP - HOME AND COMMUNITY SERVICES	1,080,343	SW8999M	<u>1,108,320</u>
APP-EMPLOYEE BENEFITS	111,080	SW9199M	<u>133,000</u>
		SW____M	<u> </u>
		SW____M	<u> </u>
 TOTAL ESTIMATED EXPENDITURES	 1,233,247		 <u>1,242,157</u>
 APP - INTERFUND TRANSFER	 439,864	 SW9999M	 <u>474,494</u>
		SW____M	<u> </u>
		SW____M	<u> </u>
 TOTAL ESTIMATED OTHER USES	 439,864		 <u>474,494</u>
		____M	<u> </u>
		____M	<u> </u>
 TOTAL APPROPRIATIONS	 1,673,111		 <u>1,716,651</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SM) MISCELLANEOUS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$1	SM 200	\$ <u>1</u>
CASH IN TIME DEPOSITS	526	SM 201	<u>752</u>
		SM _____	_____
		SM _____	_____
<u>TOTAL CASH</u>	527		<u>753</u>
		_____	_____
		_____	_____
<u>TOTAL ASSETS</u>	527		<u>753</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SM) MISCELLANEOUS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
UNRESERVED FUND BALANCE UNAPPROPRIATED	\$527	SM 911 SM SM	\$ <u>753</u>
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	527		<u>753</u>
TOTAL TOTAL FUND EQUITY	527		<u>753</u>
TOTAL LIABILITIES AND FUND EQUITY	527		<u>753</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SM) MISCELLANEOUS
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$3,775	SM1001	\$ 4,400
		SM _____	
		SM _____	
TOTAL REAL PROPERTY TAXES	3,775		4,400
INTEREST AND EARNINGS	58	SM2401	
		SM _____	
		SM _____	
TOTAL USE OF MONEY AND PROPERTY	58		
<hr/>			
TOTAL			
TOTAL REVENUES	3,833		4,400
<hr/>			
TOTAL DETAIL REVENUES AND OTHER SOURCES	3,833		4,400

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SM) MISCELLANEOUS
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
WATER ADMINISTRATION, CONTR EXPEND	\$4,107	SM8310.4	\$ <u>4,174</u>
		SM	
TOTAL WATER ADMINISTRATION	4,107	SM8310.0	<u>4,174</u>
		SM	
TOTAL HOME AND COMMUNITY SERVICES	4,107		<u>4,174</u>
TOTAL EXPENDITURES	4,107		<u>4,174</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	4,107		<u>4,174</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SM) MISCELLANEOUS
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ANALYSIS OF CHANGES IN FUND EQUITY			
FUND EQUITY - BEGINNING OF YEAR*	\$801	SM8021	\$527
ADD - REVENUES AND OTHER SOURCES	3,833		<u>4,400</u>
DEDUCT - EXPENDITURES AND OTHER USES	4,107		<u>4,174</u>
FUND EQUITY - END OF YEAR*	527	SM8029	<u><u>753</u></u>

* TOTAL INCLUDES RESERVED AND UNRESERVED FUND BALANCE IN GOVERNMENTAL FUNDS, OR FUND EQUITY FOR PROPRIETARY FUNDS. PRIOR PERIOD ADJUSTMENTS ARE LIMITED TO ADJUSTMENTS ON PREVIOUSLY ISSUED FINANCIAL STATEMENTS RESULTING FROM CHANGES IN ACCOUNTING PRINCIPLES. CORRECTIONS OF ERRORS MUST BE DETAILED BELOW SO THE PROPER ACCOUNTS IN THE PRIOR YEAR(S) AUD CAN BE ADJUSTED. IF THESE ADJUSTMENTS ARE NOT DETAILED THEY WILL BE RECORDED AS REVENUES OR EXPENDITURES IN THE CURRENT YEAR AND TREATED AS UNSUBSTANTIATED PRIOR PERIOD ADJUSTMENTS.

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SM) MISCELLANEOUS
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ESTIMATED REVENUES AND OTHER SOURCES			
REAL PROPERTY TAXES	\$3,775	SM1049M	\$ <u>4,400</u>
USE OF MONEY AND PROPERTY	30	SM2499M	<u> </u>
MISCELLANEOUS LOCAL SOURCES	192	SM2799M	<u> </u>
		SM <u> </u> M	<u> </u>
		SM <u> </u> M	<u> </u>
TOTAL ESTIMATED REVENUES	3,997		<u>4,400</u>
		<u> </u> M	<u> </u>
		<u> </u> M	<u> </u>
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	3,997		<u>4,400</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(SM) MISCELLANEOUS
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
APPROPRIATIONS			
GENERAL GOVERNMENT SUPPORT	\$3,997	SM1999M	\$ <u>4,400</u>
		SM____M	<u> </u>
		SM____M	<u> </u>
TOTAL ESTIMATED EXPENDITURES	3,997		<u>4,400</u>
		____M	<u> </u>
		____M	<u> </u>
TOTAL APPROPRIATIONS	3,997		<u>4,400</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(V) DEBT SERVICE
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH IN TIME DEPOSITS	\$331	V201	\$ 338
		V	
		V	
TOTAL CASH	331		338
TOTAL ASSETS	331		338

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(V) DEBT SERVICE
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
FUND BALANCE-RESERVED FOR BONDED DEBT	\$ 331	V884	\$ <u>338</u>
		V	
		V	
TOTAL SPECIAL RESERVES	331		<u>338</u>
TOTAL			
TOTAL FUND EQUITY	331		<u>338</u>
TOTAL LIABILITIES AND FUND EQUITY	331		<u>338</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(V) DEBT SERVICE
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL REVENUES AND OTHER SOURCES			
INTEREST AND EARNINGS	\$46	V2401	\$ 7
		V	
		V	
TOTAL USE OF MONEY AND PROPERTY	46		7
TOTAL			
TOTAL REVENUES	46		7
INTERFUND TRANSFERS	813,545	V5031	781,411
		V	
		V	
TOTAL INTERFUND TRANSFERS	813,545		781,411
TOTAL			
TOTAL OTHER SOURCES	813,545		781,411
TOTAL			
TOTAL DETAIL REVENUES AND OTHER SOURCES	813,591		781,418

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(V) DEBT SERVICE
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
DEBT PRINCIPAL, SERIAL BONDS	\$378,000	V9710.6	\$ <u>378,000</u>
DEBT PRINCIPAL, BOND ANTICIPATION NOTES	85,000	V9730.6	<u>85,000</u>
TOTAL DEBT PRINCIPAL	463,000		<u>463,000</u>
DEBT INTEREST, SERIAL BONDS	341,790	V9710.7	<u>316,031</u>
DEBT INTEREST, BOND ANTICIPATION NOTES	8,755	V9730.7	<u>2,380</u>
TOTAL DEBT INTEREST	350,545		<u>318,411</u>
TOTAL EXPENDITURES	813,545		<u>781,411</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	813,545		<u>781,411</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(V) DEBT SERVICE
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ESTIMATED REVENUES AND OTHER SOURCES			
 ESTIMATED - INTERFUND TRANSFER	 \$813,546	 V5031M	 \$ <u>781,765</u>
		V___M	<u> </u>
		V___M	<u> </u>
 TOTAL ESTIMATED OTHER SOURCES	 813,546		 <u>781,765</u>
		___M	<u> </u>
		___M	<u> </u>
 TOTAL ESTIMATED REVENUES AND OTHER SOURCES	 813,546		 <u>781,765</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(V) DEBT SERVICE
SUMMARY OF FINAL BUDGET AS MODIFIED

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
APPROPRIATIONS			
APP - DEBT SERVICE	\$813,546	V9899M	\$ <u>781,765</u>
		V <u> </u> M	
		V <u> </u> M	
TOTAL ESTIMATED EXPENDITURES	813,546		<u>781,765</u>
		<u> </u> M	
		<u> </u> M	
TOTAL APPROPRIATIONS	813,546		<u>781,765</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(H) CAPITAL PROJECTS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$10	H200	\$ 4
CASH IN TIME DEPOSITS	514,215	H201	449,576
		H_____	
		H_____	
TOTAL CASH	514,225		449,580
ACCOUNTS RECEIVABLE	11,509	H380	
		H_____	
		H_____	
TOTAL OTHER RECEIVABLES (NET)	11,509		
STATE & FEDERAL RECEIVABLES	81,802	H410	21,670
		H_____	
		H_____	
TOTAL STATE AND FEDERAL AID RECEIVABLES	81,802		21,670
DUE FROM OTHER FUNDS	54,400	H391	
		H_____	
		H_____	
TOTAL DUE FROM OTHER FUNDS	54,400		
TOTAL ASSETS	661,936		471,250

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(H) CAPITAL PROJECTS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
ACCOUNTS PAYABLE	\$59,081	H600 H____ H____	\$ 5,587
<u>TOTAL ACCOUNTS PAYABLE</u>	<u>59,081</u>		<u>5,587</u>
RETAINED PERCENTAGES, CONT PAY	6,242	H605 H____ H____	6,242
<u>TOTAL RETAINED PERCENTAGES</u>	<u>6,242</u>		<u>6,242</u>
BOND ANTICIPATION NOTES PAYABLE	85,000	H626 H____ H____	100,000
<u>TOTAL NOTES PAYABLE</u>	<u>85,000</u>		<u>100,000</u>
DUE TO OTHER FUNDS	82,693	H630 H____ H____	21,670
<u>TOTAL DUE TO OTHER FUNDS</u>	<u>82,693</u>		<u>21,670</u>
<u>TOTAL</u>			
<u>TOTAL LIABILITIES</u>	<u>233,016</u>		<u>133,499</u>
RESERVE FOR ENCUMBRANCES	28,513	H821 H____ H____	
<u>TOTAL RESERVE FOR ENCUMBRANCES</u>	<u>28,513</u>		
CAPITAL RESERVE	287,113	H878 H____ H____	392,249
<u>TOTAL SPECIAL RESERVES</u>	<u>287,113</u>		<u>392,249</u>
UNRESERVED FUND BALANCE UNAPPROPRIATED	113,294	H911	(54,498)

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(H) CAPITAL PROJECTS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
<hr/>			
<hr/>			
TOTAL UNRESERVED FUND BALANCE - UNAPPROPRIATED	113,294	H_____ H_____	\$ _____ _____
<hr/>			
<hr/>			
TOTAL TOTAL FUND EQUITY	428,920	_____ _____	_____ 337,751
<hr/>			
<hr/>			
TOTAL LIABILITIES AND FUND EQUITY	661,936	_____ _____	_____ 471,250

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 1994

(H) CAPITAL PROJECTS
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
<u>DETAIL REVENUES AND OTHER SOURCES</u>			
INTEREST AND EARNINGS	\$14,071	H2401	\$ <u>12,671</u>
		H_____	_____
		H_____	_____
TOTAL USE OF MONEY AND PROPERTY	14,071		<u>12,671</u>
REFUNDS OF PRIOR YEAR'S EXPENDITURES	185,923	H2701	<u>16,461</u>
		H_____	_____
		H_____	_____
TOTAL MISCELLANEOUS LOCAL SOURCES	185,923		<u>16,461</u>
STATE GRANT - RECORDS MANAGEMENT		H3097	<u>4,251</u>
STATE GRANTS - TREE PLANTING AND POOL REPAIRS		H3897	<u>38,000</u>
TOTAL STATE GRANTS			<u>42,251</u>
TOTAL REVENUES	199,994		<u>71,383</u>
INTERFUND TRANSFERS	137,652	H5031	<u>202,819</u>
		H_____	_____
		H_____	_____
TOTAL INTERFUND TRANSFERS	137,652		<u>202,819</u>
BANS REDEEMED FROM APPROPRIATIONS	85,000	H5731	<u>85,000</u>
		H_____	_____
		H_____	_____
TOTAL PROCEEDS OF OBLIGATIONS	85,000		<u>85,000</u>

TOTAL TOTAL OTHER SOURCES	222,652		<u>287,819</u>

TOTAL DETAIL REVENUES AND OTHER SOURCES	422,646		<u>359,202</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(H) CAPITAL PROJECTS
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
BUILDINGS, EQUIP & CAP OUTLAY	\$13,301	H1620.2	\$ <u>10,379</u>
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
TOTAL GENERAL GOVERNMENT SUPPORT	13,301		<u>10,379</u>
POLICE, EQUIP & CAP OUTLAY	13,524	H3120.2	<u>70,453</u>
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
TOTAL PUBLIC SAFETY	13,524		<u>70,453</u>
HIGHWAY, CAPITAL PROJECTS	8,802	H5197.2	<u>139,106</u>
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
TOTAL TRANSPORTATION	8,802		<u>139,106</u>
WATER CAPITAL PROJECTS, EQUIP & CAP OUTLAY	103,897	H8397.2	<u>13,587</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(H) CAPITAL PROJECTS
RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
_____		H _____	\$ _____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
_____		H _____	_____
TOTAL HOME AND COMMUNITY SERVICES	103,897		<u>13,587</u>
TOTAL EXPENDITURES	139,524		<u>233,525</u>
TRANSFERS, OTHER FUNDS	92,043	H9901.9	<u>216,846</u>
TOTAL TRANSFERS	92,043		<u>216,846</u>
TOTAL OTHER USES	92,043		<u>216,846</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	231,567		<u>450,371</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT
FOR THE FISCAL YEAR ENDED 1994

(TA) AGENCY
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$3,578	TA 200	\$ 307
TIME DEPOSITS	9,061	TA 201	52,307
		TA _____	
		TA _____	
<u>TOTAL CASH</u>	<u>12,639</u>		<u>52,614</u>
DEFERRED COMP PLAN ASSETS	183,529	TA 460	213,363
		TA _____	
		TA _____	
<u>TOTAL INVESTMENTS</u>	<u>183,529</u>		<u>213,363</u>
<u>TOTAL</u>			
<u>TOTAL ASSETS</u>	<u>196,168</u>		<u>265,977</u>
<u>TOTAL ASSETS</u>	<u>196,168</u>		<u>265,977</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(TA) AGENCY
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES			
DEFERRED COMPENSATION	\$183,529	TA 17	\$ 213,363
EMPLOYEES ANNUITIES	172	TA 29	6,337
GUARANTY & BID DEPOSITS	10,061	TA 30	1,212
OTHER FUNDS (SPECIFY)	2,406	TA 85	45,065
ESCROW - MISCELLANEOUS, RECREATION, DUES, ATP, DARE, R/G, PIP, YOUTH BOARD		TA _____	
TOTAL AGENCY LIABILITIES	196,168	TA _____	265,977
<hr/>			
TOTAL			
TOTAL LIABILITIES	196,168		265,977
<hr/>			
TOTAL LIABILITIES AND FUND EQUITY	196,168		265,977

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(TE) EXPENDABLE TRUST
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
CASH	\$0	TE 200	\$ -0-
		TE _____	
		TE _____	
TOTAL CASH	0		-0-

TOTAL ASSETS	0		-0-

TOTAL ASSETS	0		-0-

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(TE) EXPENDABLE TRUST
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES AND FUND EQUITY			
OTHER EXPENDABLE TRUST (SPEC)	\$0	TE 93	\$ -0-
_____		TE _____	_____
_____		TE _____	_____
TOTAL TRUST	0		-0-
_____		_____	_____
TOTAL		_____	_____
TOTAL FUND EQUITY	0		-0-
_____		_____	_____
TOTAL LIABILITIES AND FUND EQUITY	0		-0-

TOWN OF EVANS
 ANNUAL UPDATE DOCUMENT
 FOR THE FISCAL YEAR ENDED 1994

(TE) EXPENDABLE TRUST
 RESULTS OF OPERATIONS

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
DETAIL EXPENDITURES AND OTHER USES			
HOME AND COMMUNITY SERVICE	\$0	TE8999.4	\$ <u> -0-</u>
_____		TE _____	_____
_____		TE _____	_____
_____		TE _____	_____
_____		TE _____	_____
_____		TE _____	_____
TOTAL HOME AND COMMUNITY SERVICES	0		<u> -0-</u>
TOTAL EXPENDITURES	0		<u> -0-</u>
TOTAL DETAIL EXPENDITURES AND OTHER USES	0		<u> -0-</u>

TOWN OF EVANS

ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(K) GENERAL FIXED ASSETS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
LAND	\$377,300	K101	\$ <u>377,300</u>
BUILDINGS	3,921,952	K102	<u>3,921,952</u>
IMPROVEMENTS OTHER THAN BUILDINGS	409,026	K103	<u>410,256</u>
MACHINERY & EQUIPMENT	3,121,987	K104	<u>3,307,656</u>
		K	<u> </u>
		K	<u> </u>
TOTAL FIXED ASSETS (NET)	7,830,265		<u>8,017,164</u>
			<u> </u>
TOTAL FIXED ASSETS (NET)	7,830,265		<u>8,017,164</u>
			<u> </u>
TOTAL ASSETS	7,830,265		<u>8,017,164</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(K) GENERAL FIXED ASSETS
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
INVESTMENT IN GENERAL FIXED ASSETS			
INVEST GENERAL FXD ASSETS-OTHER	\$7,830,265	K158	\$ <u>8,017,164</u>
		K	
		K	
TOTAL INVESTMENTS IN FIXED ASSETS	7,830,265		<u>8,017,164</u>
TOTAL INVESTMENTS IN FIXED ASSETS	7,830,265		<u>8,017,164</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	7,830,265		<u>8,017,164</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(W) GENERAL LONG-TERM DEBT
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
ASSETS			
AMTS TO BE PROV FOR LONG-TERM	\$5,165,484	W125	\$ <u>4,890,115</u>
		W_____	_____
		W_____	_____
TOTAL PROVISION TO BE MADE IN FUTURE BUDGETS	5,165,484		<u>4,890,115</u>
		_____	_____
		_____	_____
TOTAL TOTAL ASSETS	5,165,484		<u>4,890,115</u>
		_____	_____
		_____	_____
TOTAL ASSETS	5,165,484		<u>4,890,115</u>

TOWN OF EVANS
ANNUAL UPDATE DOCUMENT

FOR THE FISCAL YEAR ENDED 1994

(W) GENERAL LONG-TERM DEBT
BALANCE SHEET

DESCRIPTION	FOR THE FISCAL YEAR ENDED 1993	EDP CODE	FOR THE FISCAL YEAR ENDED 1994
LIABILITIES			
COMPENSATED ABSENCES	\$288,567	W687	\$ <u>301,894</u>
		W _____	
		W _____	
TOTAL OTHER LIABILITIES	288,567		<u>301,894</u>
DUE TO EMPLOYEES' RETIREMENT SYSTEM	101,917	W637	<u>191,221</u>
		W _____	
		W _____	
TOTAL DUE TO OTHER GOVERNMENTS	101,917		<u>191,221</u>
BONDS PAYABLE	4,775,000	W628	<u>4,397,000</u>
		W _____	
		W _____	
TOTAL BOND AND LONG TERM LIABILITIES	4,775,000		<u>4,397,000</u>
TOTAL TOTAL LIABILITIES	5,165,484		<u>4,890,115</u>
TOTAL LIABILITIES AND FUND EQUITY	5,165,484		<u>4,890,115</u>

*** SUPPLEMENTAL SECTION ***

STATEMENT OF INDEBTEDNES
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 INDEBTEDNES
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 INDEBTEDNES.
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 INDEBTEDNES
 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 INDEBTEDNES
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	\$ 30,000
ISSUED DURING FISCAL YEAR	2P18673	\$
PAID DURING FISCAL YEAR	2P18675	\$ 3,000
OUTSTANDING END OF FISCAL YEAR	2P18677	\$ 27,000
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	\$ 155,000
ISSUED DURING FISCAL YEAR	2P18673	\$
PAID DURING FISCAL YEAR	2P18675	\$ 75,000
OUTSTANDING END OF FISCAL YEAR	2P18677	\$ 80,000
FINAL MATURITY DATE		08/95
BOND NO. 3 WATER DISTRICTS - 1991 - INTERCOMMUNITY LINE		
MONTH AND YEAR OF ISSUE		04/91
CURRENT INTEREST RATE		6.80%
OUTSTANDING BEGINNING OF YEAR	2P18671	\$ 1,775,000
ISSUED DURING FISCAL YEAR	2P18673	\$
PAID DURING FISCAL YEAR	2P18675	\$ 85,000
OUTSTANDING END OF FISCAL YEAR	2P18677	\$ 1,690,000
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	\$ 280,000
ISSUED DURING FISCAL YEAR	2P18673	\$
PAID DURING FISCAL YEAR	2P18675	\$ 10,000
OUTSTANDING END OF FISCAL YEAR	2P18677	\$ 270,000
FINAL MATURITY DATE		04/13

STATEMENT OF INDEBTEDNES
 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	\$ <u>2,240,000</u>
ISSUED DURING FISCAL YEAR	\$ _____
PAID DURING FISCAL YEAR	\$ <u>173,000</u>
OUTSTANDING END OF FISCAL YEAR	\$ <u>2,067,000</u>

STATEMENT OF INDEBTEDNES
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		5.15%
OUTSTANDING BEGINNING OF YEAR	2P18761	\$ 85,000
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18763	\$
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18765	\$ 85,000
OUTSTANDING END OF FISCAL YEAR	2P18767	\$ -0-
FINAL MATURITY DATE		04/94
BOND ANTICIPATION NOTE NO. 2 GRADALL EXCAVATOR - 1994		
MONTH AND YEAR OF ISSUE		05/94
CURRENT INTEREST RATE		2.75%
OUTSTANDING BEGINNING OF YEAR	2P18761	\$ -0-
ISSUED DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18763	\$ 100,000
PAID DURING FISCAL YEAR		
(DO NOT INCLUDE RENEWALS HERE)	2P18765	\$ -0-
OUTSTANDING END OF FISCAL YEAR	2P18767	\$ 100,000
FINAL MATURITY DATE		05/95
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	\$ 85,000
ISSUED DURING FISCAL YEAR	\$ 100,000
PAID DURING FISCAL YEAR	\$ 85,000
OUTSTANDING END OF FISCAL YEAR	\$ 100,000
*** 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	\$ 290,000
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$ 25,000
OUTSTANDING END OF FISCAL YEAR	2P18777	\$ 265,000
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	\$ 50,000
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$ 25,000
OUTSTANDING END OF FISCAL YEAR	2P18777	\$ 25,000
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	\$ 40,000
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$ 40,000
OUTSTANDING END OF FISCAL YEAR	2P18777	\$ -0-
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	\$ 220,000
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$ 30,000
OUTSTANDING END OF FISCAL YEAR	2P18777	\$ 190,000
FINAL MATURITY DATE		04/98

STATEMENT OF INDEBTEDNES
INDEBTEDNESS NOT EXEMPT FROM CONSTITUTIONAL DEBT LIMIT

BONDS

LIST SEPARATELY BY DATE OF ISSUE	EDPCODE	AMOUNT
BOND NO. 5 MUNICIPAL BUILDING 1991		
MONTH AND YEAR OF ISSUE		04/91
CURRENT INTEREST RATE		6.80%
OUTSTANDING BEGINNING OF YEAR	2P18771	\$ 1,935,000
ISSUED DURING FISCAL YEAR	2P18773	\$
PAID DURING FISCAL YEAR	2P18775	\$ 85,000
OUTSTANDING END OF FISCAL YEAR	2P18777	\$ 1,850,000
FINAL MATURITY DATE		04/13
BOND NO. 6		
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		_____
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	\$ 2,535,000
ISSUED DURING FISCAL YEAR	\$ _____
PAID DURING FISCAL YEAR	\$ 205,000
OUTSTANDING END OF FISCAL YEAR	\$ 2,330,000

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	\$ 4,860,000
ISSUED DURING FISCAL YEAR	\$ 100,000
PAID DURING FISCAL YEAR	\$ 463,000
OUTSTANDING END OF FISCAL YEAR	\$ 4,497,000

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)	2P394			
	2P395			
	2P396			
	2P397			
	2P398			
	2P399			
	2P300			
	2P301			
	2P302			
	2P303			
	2P304			
	2P305			
2P306				
2P307				
2P308				
2P309				
2P310				
2P311				

MATURITY SCHEDULE

USE ONLY FOR BONDS ISSUED DURING THE FISCAL YEAR (CONTINUED)

	EDPCODE			
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)	2P312			
	2P313			
	2P314			
	2P315			
	2P316			
	2P317			
	2P318			
	2P319			
	2P320			
	2P321			
	2P322			
	2P323			
	2P324			
	2P325			
	2P326			
	2P327			
	2P328			
	2P329			
	2P330			
	2P331			
	2P332			
	2P333			
	2P334			
	TOTAL			

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 1994 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.	6PKOD	_____
AMOUNT OF ISSUE	6PPR	\$ _____
WAS THIS ISSUE SOLD COMPETITIVELY OR THROUGH NEGOTIATED SALE? PLEASE ENTER 1 IF SOLD COMPETITIVELY, 2 IF NEGOTIATED SALE.	6PTOS	_____
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 _____	6PPOI	_____
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 1994 ONLY

PURCHASE CONTRACTS	CCODE EDPCODE	AMOUNT
PURPOSE _____ (IDENTIFY CAPITAL IMPROVEMENT/PURCHASE)	3PPIO	_____
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	__/__/__
DATE OF LAST PAYMENT ON CONTRACT	3PLP	__/__/__
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
-----	-----	-----	-----
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	_____
3P07	_____	3P22	_____
3P08	_____	3P23	_____

SCHEDULE SECURITIES FOR COLLATERALIZATION

GENERAL MUNICIPAL LAW SECTION 10 AS AMENDED BY CHAPTER 708 LAWS OF 1992
 LISTS ELEVEN TYPES OF SECURITIES WHICH MAY BE PLEDGED FOR
 COLLATERALIZATION. PLEASE PUT A 1 IN THE RESPONSE COLUMN ON THE LINE(S)
 NEXT TO TO THE TYPE(S) OF SECURITIES USED BY BANKS AS COLLATERAL FOR
 YOUR DEPOSITS.

ELIGIBLE SECURITIES -----	EDPCODE -----	RESPONSE -----
1. OBLIGATIONS ISSUED BY THE UNITED STATES OF AMERICA, AN AGENCY THEREOF OR A UNITED STATES SPONSORED CORPORATION OR OBLIGATIONS FULLY INSURED OR GUARANTEED AS TO THE PAYMENT OF PRINCIPAL AND INTEREST BY THE UNITED STATES OF AMERICA, AN AGENCY THEREOF OR A UNITED STATES GOVERNMENT SPONSORED CORPORATION.	9ZSEC01	<u>1</u>
2. OBLIGATIONS ISSUED OR FULLY GUARANTEED BY THE INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT, THE INTER-AMERICAN DEVELOPMENT BANK, THE ASIAN DEVELOPMENT BANK, AND THE AFRICAN DEVELOPMENT BANK.	9ZSEC02	_____
3. OBLIGATIONS PARTIALLY INSURED OR GUARANTEED BY ANY AGENCY OF THE UNITED STATES OF AMERICA, AT A PROPORTION OF THE MARKET VALUE OF THE OBLIGATION THAT REPRESENTS THE AMOUNT OF THE INSURANCE OR GUARANTY.	9ZSEC03	<u>1</u>
4. OBLIGATIONS ISSUED OR FULLY INSURED OR GUARANTEED BY THIS STATE, OBLIGATIONS BY A MUNICIPAL CORPORATION, SCHOOL DISTRICT OR DISTRICT CORPORATION OF THIS STATE OR OBLIGATIONS OF ANY PUBLIC BENEFIT CORPORATION WHICH UNDER A SPECIFIC STATE STATUTE MAY BE ACCEPTED AS SECURITY FOR DEPOSIT OF PUBLIC MONEYS.	9ZSEC04	<u>1</u>
5. OBLIGATIONS ISSUED BY STATES (OTHER THAN THIS STATE) OF THE UNITED STATES RATED IN ONE OF THE THREE HIGHEST RATING CATEGORIES BY AT LEAST ONE NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION.	9ZSEC05	_____
6. OBLIGATIONS OF PUERTO RICO RATED IN ONE OF THREE HIGHEST RATINGS CATEGORIES BY AT LEAST ONE NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION.	9ZSEC06	_____

SCHEDULE C SECURITIES FOR COLLATERALIZATION

ELIGIBLE SECURITIES	EDPCODE	RESPONSE
-----	_____	_____
7. OBLIGATIONS OF COUNTIES, CITIES, AND OTHER GOVERNMENTAL ENTITIES OF ANOTHER STATE HAVING THE POWER TO LEVY TAXES THAT ARE BACKED BY THE FULL FAITH AND CREDIT OF SUCH GOVERNMENTAL ENTITY AND RATED IN ONE OF THE THREE HIGHEST RATING CATEGORIES BY AT LEAST ONE NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION.	9ZSEC07	_____
8. OBLIGATIONS OF DOMESTIC CORPORATIONS RATED IN ONE OF THE TWO HIGHEST RATING CATEGORIES BY AT LEAST ONE NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION.	9ZSEC08	_____
9. ANY MORTGAGE RELATED SECURITIES, AS DEFINED IN THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED, WHICH MAY BE PURCHASED BY BANKS UNDER THE LIMITATIONS ESTABLISHED BY FEDERAL BANK REGULATORY AGENCIES.	9ZSEC09	_____ 1
10. COMMERCIAL PAPER AND BANKERS' ACCEPTANCES ISSUED BY A BANK (OTHER THAN THE BANK WITH WHICH THE MONEY IS BEING DEPOSITED OR INVESTED) RATED IN THE HIGHEST SHORT-TERM CATEGORY BY AT LEAST ONE NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION AND HAVING MATURITIES OF NOT LONGER THAN SIXTY DAYS FROM THE DATE THEY ARE PLEDGED.	9ZSEC10	_____
11. ZERO-COUPON OBLIGATIONS OF THE UNITED STATES GOVERNMENT MARKETED AS "TREASURY STRIPS."	9ZSEC11	_____
12. LETTERS OF CREDIT	9ZSEC12	_____
13. SURETY BONDS	9ZSEC13	_____

SCHEDULE OF TIME DEPOSITS AND INVESTMENTS

OTHER THAN RESERVE FUNDS	EDPCODE	AMOUNT
CASH:		
ON HAND	9Z2001	90
DEMAND DEPOSITS	9Z2021	34,982
TIME DEPOSITS	9Z2011	1,950,435
TOTAL		1,985,507
COLLATERAL:		
- FDIC INSURANCE	9Z2014	100,000
- SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z2014A	_____
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z2014B	4,650,694
(3) HELD BY TRADING COUNTER PARTNER	9Z2014C	_____
INVESTMENTS:		
- SECURITIES (450)		
*BOOK VALUE (COST)	9Z4501	_____
*MARKET VALUE AT BALANCE SHEET DATE	9Z4502	_____
*SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z4504A	_____
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z4504B	_____
(3) HELD BY TRADING COUNTER PARTNER	9Z4504C	_____
- REPURCHASE AGREEMENTS (451)		
*BOOK VALUE (COST)	9Z4511	_____
*MARKET VALUE AT BALANCE SHEET DATE	9Z4512	_____
*SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z4514A	_____
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z4514B	_____
(3) HELD BY TRADING COUNTER PARTNER	9Z4514C	_____

SCHEDULE OF TIME DEPOSITS AND INVESTMENTS

RESERVE FUNDS	EDPCODE	AMOUNT
CASH (ALL RESERVE FUNDS):		
ON HAND	9Z2301	
DEMAND DEPOSITS	9Z2311	1
TIME DEPOSITS	9Z2321	675,870
TOTAL		675,871
COLLATERAL:		
- FDIC INSURANCE	9Z2324	
- SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z2324A	
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z2324B	800,000
(3) HELD BY TRADING COUNTER PARTNER	9Z2324C	
INVESTMENTS (ALL RESERVE FUNDS)		
- SECURITIES (450)		
*BOOK VALUE (COST)	9Z4521	
*MARKET VALUE AT BALANCE SHEET DATE	9Z4522	
*SECURITIES LOCATED:		
(1) IN POSSESSION OF MUNICIPALITY	9Z4524A	
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z4524B	
(3) HELD BY TRADING COUNTER PARTNER	9Z4524C	
- REPURCHASE AGREEMENTS (ALL RESERVE FUNDS) (451)		
*BOOK VALUE (COST)	9Z4531	
*MARKET VALUE AT BALANCE SHEET DATE	9Z4532	
*SECURITIES LOCATED:		
(1) POSSESSION OF MUNICIPALITY	9Z4534A	
(2) HELD BY THIRD PARTY CUSTODIAL BANK	9Z4534B	
(3) HELD BY TRADING COUNTER PARTNER	9Z4534C	

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 HUNDREDTH PERCENT	AMOUNT
	_____ . _____

ANALYSIS OF UNCOLLECTED TAXES AND OTHER ITEMS - BY YEAR

		A300 TAXES RE- CEIVABLES PENDING	A320 TAX SALE CERTIFI- CATES	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>SCHUNK, WILSON & COMPANY, PC</u> 9ZIAC	_____
ADDRESS OF AUDITING FIRM		
STREET	<u>204 SHERIDAN-HARLEM BUILDING</u>	
	<u>3980 SHERIDAN DRIVE</u>	
CITY	<u>BUFFALO</u>	
STATE AND ZIP CODE	<u>NEW YORK 14226</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 1994

	TOTAL NUMBER OF CLAIMS		TOTAL AMOUNT OF CLAIMS	
	EDPCODE	NUMBER	EDPCODE	AMOUNT
CLAIMS PENDING				
-BEGINNING OF YEAR				
*CLAIMS OTHER THAN CODEFENDANT/THIRD PARTY	9ZTR15	22	9ZTR16	155,000
CLAIMS INVOLVING CODEFENDANT/THIRD PARTY	9ZTR10	4	9ZTR11	unknown
PLUS:				
NOTICES FILED DURING YEAR				
OTHER THAN CODEFENDANT/THIRD PARTY	9ZTR25	21	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	-0-	9ZTR31	-0-*
* BY INSURANCE CARRIER	9ZTR40	-0-	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	-0-	9ZTR71	-0-*
- OTHER	9ZTR80	-0-	9ZTR81	-0-*
EQUALS:				
CLAIMS PENDING				
-END OF YEAR				
CLAIMS OTHER THAN CODEFENDANT/THIRD PARTY	9ZTR95	47	9ZTR96	155,000
CLAIMS INVOLVING CODEFENDANT/THIRD PARTY	9ZTR90	-0-	9ZTR91	unknown

* Based on information available at the time report was prepared

TOWN OF EVANS

NOTICE OF TORT CLAIMS
FOR THE FISCAL YEAR ENDED 1994

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

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 2/23/95 BY
DATE

<u>Carol A. Franey</u>	<u>8787 ERIE Road, Angola, New York 14006</u>
NAME	ADDRESS
<u>Town Clerk</u>	<u>(716) 549-8787</u>
TITLE	PHONE NUMBER

* Based on information available at the time report was prepared.

TOWN OF EVANS, NEW YORK
NOTES TO ANNUAL FINANCIAL REPORT
ANNUAL UPDATE DOCUMENT

DECEMBER 31, 1994

I. 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:

A. Financial Reporting 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 provides police, highway, sanitation, parks and recreation, water and general administration services and facilities to the community.

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.

B. 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.

TOWN OF EVANS, NEW YORK
NOTES TO ANNUAL FINANCIAL REPORT
ANNUAL UPDATE DOCUMENT

DECEMBER 31, 1994

Fund Categories

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.

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.

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

Highway Fund - Used to record all revenues and expenditures related to road maintenance and construction throughout the Town.

Special District Fund -Records all financial activity of special districts within the Town.

A Special District represents a limited geographic area within a Town of 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, and are recorded at cost or estimated historical cost. No depreciation has been provided on these assets (See Detail Notes - Note C).

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 refinanced from a governmental fund. Items include retirement, compensated absences and bonded indebtedness.

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C. 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;
- (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.

D. Budgets and Budgetary Accounting

Budget Policies

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 it 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 20.
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.

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Budget Policies (Cont.)

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.

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 funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

E. Other Accounting Policies

Labor Relations

Town employees are represented by five bargaining units with the balance governed by Town Board rules and regulations. Two of the labor units have negotiated contracts which expire December 31, 1995, one expires December 31, 1996 and the other two expire December 31, 1997.

Insurance

The Town assumes the liability for most risk including, but not limited to, property damage and personal injury liability. Judgments and claims are recorded when it is probable that an assets 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.

II. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. 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 the FDIC. 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.

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A. Cash and Investments (Cont.)

Deposits and investments at year-end were entirely covered by the FDIC or by collateral held by a third party bank in the Town's name or by the Trust Department in the Town's Bank in the Town's name.

B. Property Taxes

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.

C. Changes in Fixed Assets

A summary of changes in general fixed assets are as follows:

<u>Type</u>	<u>Balance 12/31/93</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/94</u>
Land	\$ 377,300	-	-	377,300
Buildings	3,921,952	-	-	3,921,952
Improvements - Other than buildings	409,026	1,230	-	410,256
Machinery and Equipment	1,080,801	183,202	9,890	1,254,113
Licensed vehicles	<u>2,041,186</u>	<u>428,271</u>	<u>415,914</u>	<u>2,053,543</u>
	<u>7,830,265</u>	<u>612,703</u>	<u>425,804</u>	<u>\$8,017,164</u>

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D. Pension System and Other Employee Benefits

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 Systems. 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 employers 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 1994 was \$2,936,448 of which \$1,820,058 was attributable to employees covered by the Employees' Retirement System and \$820,955 to employees covered by the Police and Fire Retirement System.

Payments and Funding Status

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

In 1989 and subsequent years, the Systems' billings have been 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 Systems' 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 Systems 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.

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D. Pension Systems and Other Employee Benefits (Cont'd)

Effective April 1, 1990, the State legislature amended the NYSRSSL by enacting Chapter 210 of the Laws of 1990 of the State of New York, which mandated a change to a different actuarial funding method for the Systems. The Systems changed from the aggregate cost funding method to a modified projected unit credit funding method. 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, 1994, the Systems' employer contributions were generally lower 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.

The legislated change from the aggregate funding method to the modified projected unit credit was found by a lower New York State Court to be unconstitutional. This decision was upheld by the State's highest court, the Court of Appeals. Consequently, the System will return to the aggregate method on April 1, 1994, using a four-year-phase-in in the ERS and immediate application of PFRS. Contribution in ERS will be capped at a percentage of payroll that increases each year during the phase-in as follows:

1994	0%
1995	1.5%
1996	3.0%
1997	4.5%
Thereafter	Full Aggregate Cost

Pursuant to Chapter 178 of the Laws of 1991 of the State of New York, the State Legislature authorized local governments to make available a retirement incentive program with an estimated total cost of \$-0- of which \$-0- was charged to expenditures/expense in the Governmental Funds and \$-0- to Proprietary Funds in the current fiscal year. The cost of the program will be billed and paid over five years beginning December 15, 1992 and will include interest at 8.75%.

The total pension liability for services rendered by covered employees of the Town of Evans, New York during the current fiscal year includes current contributions of \$247,624 by the employer and \$44,885 by employees, representing 9.4% and 1.7%, respectively, of the covered salaries paid.

The total unpaid liability to the Retirement Systems at the end of the fiscal year was \$191,221 which is reported entirely in the General Long-Term Debt Account Group.

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 Systems do not make separate measurements for individual employers.

The PBO of credited projected benefits at March 31, 1994 for the Employee's Retirement System, determined through an actuarial valuation performed as of that date, is \$49.875 billion. The net assets available to pay benefits at that date is \$50.835 billion. The Town's employer contribution requirement was less than 1% of total contributions required of all employers participating in this System.

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D. Pension Systems and Other Employee Benefits (Cont'd)

The PBO of credited projected benefits at March 31, 1994 for the Police and Fire Retirement System determined through an actuarial valuation performed as of that date is \$10.267 billion. The net assets available to pay benefits at that date is \$9.287 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.

E. 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. 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 for the payment of the principal and interest on such indebtedness.

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 thereof.

The following schedule sets forth all principal payments presently required on all outstanding bonded indebtedness of the Town at December 31, 1994 for Serial Bonds issued in 1984, 1986 and 1991:

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

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E. Indebtedness (Cont.)

The following schedule sets forth by purpose of issue the balance outstanding on Bonded Indebtedness of the Town at December 31, 1994:

<u>Issue Date</u>	<u>Description</u>	<u>Amount</u>
1984, 1986, 1991	Water Districts (SW)	\$2,067,000
1986	Highway Equipment (DB)	25,000
1986	Highway Garage (A)	265,000
1991	Landfill Closure (A)	190,000
1991	Municipal Building (A)	<u>1,850,000</u>
		<u>\$4,397,000</u>

At December 31, 1994 the following Bond Anticipation Notes were outstanding:

Gradall Excavator	<u>\$100,000</u>
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F. Interfund Receivables And Payables

Interfund receivables and payables at December 31, 1994 are as follows:

Receivables

General Fund	
Due from Capital Projects Fund	\$ <u>21,670</u>
Total Receivables	<u>21,670</u>

Payables

Capital Projects Fund	
Due to General Fund	<u>21,670</u>
Total Payables	<u>\$ 21,670</u>

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G. Interfund Transfers

<u>Fund Code</u>	<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
A	General (Townwide)	\$ 42,000	665,508
B	Part Town (Outside Village)	117,000	220,000
DB	Highway (Outside Village)	-	78,437
CS	Risk Retention	296,400	-
H	Capital/Reserve	202,819	216,846
SW	Water Districts (F)	202,810	461,649
V	Debt Service	<u>781,411</u>	<u>-</u>
	Totals	<u>1,642,440</u>	<u>\$1,642,440</u>

H. 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, 1994, the market value of the assets of the plan totaled \$213,363. 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.

I. Other Employee Benefits

Accumulated Sick Leave

Town Employees Other Than Police Officers - Town employees are entitled to accrue a maximum of 150 - 180 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.

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I. Other Employee Benefits (Cont.)

Police Officers - 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 \$301,894 and has been provided for in the Town's General Long-Term Debt Account Group. This is considered a normal accrual amount.

Unused Vacation

Depending on the years of service, Town employees are entitled to between one and five - six 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.

Post Retirement Health Benefits

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 1994 \$22,123 was paid on behalf of five retirees and recorded as an expenditure in the General and Part Town Funds.

J. Joint Venture

The following activity is undertaken jointly with other municipalities. This activity is excluded from the financial statements of all participating municipalities. Separate financial statements are issued for such joint ventures:

Inter-Community Water-Line 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. The villages of Angola and Farnham were added in a revised agreement in 1992 and 1993. Significant provisions of the Agreement are as follows:

1. Each party to the agreement shall have one 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.

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J. Joint Venture (Cont.)

2. Capital costs and maintenance for each member are shared in the following ratios:

Evans - 43.32%; Hanover - 8.16%; Silver Creek - 22.67%; Seneca Nations - 16.31%;
Angola - 8.35%; Farnham - 1.19%.

The Seneca Nation's 16.31% 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 totaling \$1,690,000 as of December 31, 1994.

K. Commitments

Various Lawsuits

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.

Lake Erie Beach Park

In June of 1993 the County of Erie entered into an agreement with the Town of Evans, New York for the Lake Erie Beach Park Commercial Revitalization Development Project. Erie County, through a Federal grant, provided \$360,000 in funds towards the project while the Town of Evans provided \$23,000. Redevelopment of the five acre park site was accomplished in 1993.

Under the terms of the agreement, the \$360,000 is a conditional loan from the County of Erie to the Town of Evans requiring the Town to repay the loan in five equal payments due December 31 each year. However, the Agreement also provides that this annual repayment of the loan will be waived each year the Town operates and staffs Lake Erie Beach Park for swimming in accordance with the detail terms in the agreement. To obtain the waiver, the Town must provide written documentation of the Park's operation and request the waiver in writing each year to the Erie County Office of Economic Development. The written waiver request for 1994 was submitted to, and approved by Erie County who in turn has waived the first payment.