

N O T I C E

Those local governments having only a General Fund, a State Liquid Fuels Highway Aid Fund, and a Federal Revenue Sharing Fund should total the Liquid Fuels Highway Aid Fund and Federal Revenue Sharing Fund in the Total All Special Revenue Funds column on pages 28 and 29 and go to Schedule B beginning on page 50.

Those local governments having some other fund(s) should report it (them) in the proper place in the remaining part of Schedule A.

If your local government has more funds than there are fund columns, please reproduce the appropriate page(s) containing the other fund column(s) on a copying machine and insert it (them) in the report.

If you are reproducing this report on a copying machine for filing, it is not necessary to reproduce the unused funds.

Acc't No.	Classification	02. Street Lighting Tax Fund*	03. Fire Protection Tax Fund*
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES	>Tax Rate <	
301	Taxes--Real Property	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental Revenues--Federal		
56	--State		
57-59	--Local Government Units		
	Other Revenues		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES (list type of project)		
400-09	General Government--		
410	Public Safety--Police		
411	--Fire		
412-18	--Other Public Safety		
419	--Corrections		
421	Health and Welfare--Health		
422&23	--Hospitals		
424&25	--Other Health and Welfare		
427	Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.)		
428	--Weed Control		
429	--Wastewater (Sewerage)		
430-39	Public Works--Highways, Roads, and Streets		

*To be used when a special tax is levied. If a special assessment is levied, account and report in a special assessment fund.

Acc't No.	Classification	02. Street Lighting Tax Fund*	03. Fire Protection Tax Fund*
	Expenditures and Other Financing Uses--Continued		
440-49	Public Works--Other Public Works & Enterprises--(Please list)	Omit Cents	Omit Cents
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal		
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest		
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please List)		
490-99	Other Financing Uses		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$	\$

*To be used when a special tax is levied. If a special assessment is levied, account and report in a special assessment fund.

Acct No.	Classification (Please list type of special revenue fund)	O. Fund	Total All Special Revenue Funds
		Omit Cents	Omit Cents
	ASSETS, JANUARY 1		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate <	
301	Taxes--Real Property	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental Revenues--Federal		
56	--State		
357-59	--Local Government Units		
	Other Revenues		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES (list type of project)		
100-09	General Government--	\$	\$
110	Public Safety--Police		
111	--Fire		
112-18	--Other Public Safety		
119	--Corrections		
21	Health and Welfare--Health		
22&23	--Hospitals		
24&25	--Other Health and Welfare		
27	Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.)		
28	--Weed Control		
29	--Wastewater (Sewerage)		
30-39	Public Works--Highways, Roads, and Streets		

Acc't No.	Classification (Please list type of special revenue fund)	O. Fund	Total All Special Revenue Funds
Expenditures and Other Financing Uses--Continued		Omit Cents	Omit Cents
440-49	Public Works--Other Public Works & Enterprises--(Please list)	\$	\$
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal		
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest		
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please list)		
490-99	Other Financing Uses		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$	\$

Acc't	Classification (Please list type of capital project fund)	1.	1.
		Fund	Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
130&35	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
+	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables	\$	\$
230&35	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate<	
301	Taxes--Real Property	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
53	Intergovernmental Revenues--Federal		
56	--State		
357-59	--Local Government Unit		
	Other Revenues (list)		
	Other Revenues (list)		
392	Other Financing Sources--Interfund Operating Transfers		
393	--Proceeds of General Long--Term Debt		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Available)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES (list type of project)		
400-09	General Government--	\$	\$
410	Public Safety--Police		
411	--Fire		
412-18	--Other Public Safety		
419	--Corrections		
421	Health and Welfare--Health		
422&23	--Hospitals		
424&25	--Other Health and Welfare		
427	Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.)		
428	--Weed Control		
429	--Wastewater (Sewerage)		
430-39	Public Works--Highways, Roads, and Streets		

Acc't No.	Classification (Please list type of capital project fund)	1.	1.
		Fund	Funds
Expenditures and Other Financing Uses--Continued		Omit Cents	Omit Cents
440-49	Public Works--Other Public Works & Enterprises--(Please list)	\$	\$
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal		
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest		
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please list)		
490-99	Other Financing Uses		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$	\$

Acct No.	Classification	30. Capital Reserve Fund	Total All Capital Projects Funds
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES	>Tax Rate <	
301	Taxes--Real Property	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental Revenues--Federal		
56	--State		
357-59	--Local Government Units		
	Other Revenues (list)		
	Other Revenues (list)		
392	Other Financing Sources--Interfund Operating Transfers		
393	--Proceeds of General Long--Term Debt		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES (list type of project)		
400-09	General Government--	\$	\$
410	Public Safety--Police		
411	--Fire		
412-18	--Other Public Safety		
419	--Corrections		
421	Health and Welfare--Health		
422&23	--Hospitals		
424&25	--Other Health and Welfare		
427	Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.)		
428	--Weed Control		
429	--Wastewater (Sewerage)		
430-39	Public Works--Highways, Roads, and Streets		

Acc't No.	Classification	30. Capital Reserve Fund	Total All Capital Projects Funds
	Expenditures and Other Financing Uses--Continued		
440-49	Public Works--Other Public Works & Enterprises--(Please list)	Omit Cents	Omit Cents
		\$	\$
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal		
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest		
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please list)		
490-99	Other Financing Uses		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$	\$

Classification No.	Classification (Please list type of debt service fund)	20.	21.
		Fund	Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
	Other Current Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1	\$	\$
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE, JANUARY 1	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate <	
301	Taxes--Real Property Taxes	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental Revenue--Federal		
354-56	--State		
357-59	--Local Government Units		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES		
471.00	Debt Service--Debt Principal	\$	\$
471.70	--Tax & Revenue Anticipation Note Principal		
472.00	--Debt Interest		
472.70	--Tax & Revenue Anticipation Note Interest		
475.00	--Fiscal Agent's Fees		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
492.00	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
	Other Current Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31	\$	\$
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE, DECEMBER 31	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)	\$	\$

Schedule A-6 20.--22. SINKING FUNDS (debt service funds; governmental funds)

35

Acct No.	Classification (Please list type of debt service fund)	22. Fund	Total All Debt Serv. Funds
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
	Other Current Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1	\$	\$
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE, JANUARY 1	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate <	
301	Taxes--Real Property Taxes	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental Revenue--Federal		
354-56	--State		
357-59	--Local Government Units		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES		
471.00	Debt Service--Debt Principal	\$	\$
471.70	--Tax & Revenue Anticipation Note Principal		
472.00	--Debt Interest		
472.70	--Tax & Revenue Anticipation Note Interest		
475.00	--Fiscal Agent's Fees		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
492.00	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
	Other Current Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31	\$	\$
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE, DECEMBER 31	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)	\$	\$

Acc't No.	Classification (To be used when a special assessment is levied. If a special tax is levied, account and report in a special revenue fund)	13. Street Lighting Omit Cents	14. Fire Protection Omit Cents
	ASSETS, JANUARY 1		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1		
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
341	Interest Earnings	\$	\$
351-53	Intergovernmental Revenues--Federal		
354-56	--State		
357-59	--Local Government Unit		
383	Special Assessments (specify)		
392	Other Financing Sources--Interfund Operating Transfers		
393	--Proceeds of General Long--Term Debt*		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES		
409	General Government--General Government Buildings and Plant		
411&12	Public Safety--Police and Fire		
427	Public Works--Sanitation--Solid Waste Collection and Disposal		
429	--Sanitation--Wastewater Collection and Disposal		
430-39	--Highways (Incl. Bridges, Lighting, & Drainage)		
446	--Storm Water Management and Flood Control		
448	--Water System		
471	Debt Service--Debt Principal		
472	--Debt Interest		
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31		
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$	\$

*If on Cash Basis

Acc't No.	Classification (Please list type of special assessment fund)	1. Fund Omit Cents	Total All Spec. Assmt Funds Omit Cents
ASSETS, JANUARY 1			
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
LESS: LIABILITIES, JANUARY 1			
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
REVENUES AND OTHER FINANCING SOURCES			
341	Interest Earnings	\$	\$
351-53	Intergovernmental Revenues--Federal		
354-56	--State		
357-59	--Local Government Units		
383	Special Assessments (specify)		
392	Other Financing Sources--Interfund Operating Transfers		
393	--Proceeds of General Long--Term Debt*		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$	\$
EXPENDITURES AND OTHER FINANCING USES			
409	General Government--General Government Buildings and Plant	\$	\$
411&12	Public Safety--Police and Fire		
427	Public Works--Sanitation--Solid Waste Collection and Disposal		
429	--Sanitation--Wastewater Collection and Disposal		
430-39	--Highways (Incl. Bridges, Lighting, & Drainage)		
446	--Storm Water Management and Flood Control		
448	--Water System		
471	Debt Service--Debt Principal		
472	--Debt Interest		
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
ASSETS, DECEMBER 31			
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
LESS: LIABILITIES, DECEMBER 31			
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$	\$

*If on Cash Basis

As't	Classification		Total
	CURRENT ASSETS, ETC., JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	
120 †	Investments		
	Receivables		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
155	Prepaid Expenses		
	Other Current Assets		
	FIXED ASSETS, JANUARY 1		
161	Land		
162	Buildings		
163	Improvements other than Buildings		
164	Machinery and Equipment		
165	Construction in Progress		
†	Total Assets, January 1		\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
.30	Judgments Payable		
200.60	Contracts Payable		
201	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	LONG--TERM LIABILITIES, JANUARY 1		
261	Bonds and Notes Payable		
266	Advances from Other Funds		
267	Lease--Purchase Agreements		
268	Installment Purchase Contracts		
269	Other Long--Term Liabilities		
	Total Liabilities, January 1		\$
281-84	LESS: CONTRIBUTIONS, JANUARY 1		\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JANUARY 1		\$
289 †	UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabilities less Contributions less Reserves)		\$

Acc't No.	Classification	Total
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents
341.00	Interest, Rents, and Royalties--Interest Earnings	\$
342.00	--Rents and Royalties	
351-53	Intergovernmental Revenue--Federal	
354-56	--State	
357-59	--Local Government Units	
378.00	Charges for Services--Charges for Water System Services	
383.00	Special Assessments (specify)	
	Other Revenues (list)	
	Other Revenues (list)	
390.00	Other Financing Sources	
391.00	Proceeds of General Fixed Asset Dispositions	
392.00	Interfund Operating Transfers	
393.00	Proceeds of General Long--Term Debt	
395.00	Refunds of Prior Year Expenditures (not otherwise credited)	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$
	TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$
	EXPENSES AND OTHER FINANCING USES	
	Public Works and Public Enterprises--Water System	
448.10	Personal Services	\$
448.20	Other Operating Expenses	
448.60	Capital Construction (where not debited to an Asset account)*	
448.70	Capital Purchases (where not debited to an Asset account)*	
448.80	Depreciation Expense (where fund is on an accrual basis)*	
448.00	Total Public Works--Water System	\$
	Debt Service	
471.00	Debt Principal (where paid directly from Water Fund)	\$
472.00	Debt Interest (where paid directly from Water Fund)	
475.00	Fiscal Agent's Fees	
470.00	Total Debt Service	\$
	Miscellaneous Expenses	
481.00	Intergovernmental Expenses	\$
482.00	Judgments and Losses	
483.00	Retirement Pay and Pension Fund Contributions	
484.00	Workers Compensation Contributions	
485.00	Unemployment Compensation Contributions	
486.00	Other Insurance Premiums	
487.00	Other Employee Benefits	
480.00	Total Miscellaneous Expenses	\$
	Other Expenses (list)	\$
	Other Expenses (list)	\$
	Other Financing Uses	
491.00	Refunds of Prior Year Revenues (not otherwise debited)	\$
492.00	Interfund Operating Transfers	
490.00	Total Other Financing Uses	\$
	TOTAL EXPENSES AND OTHER FINANCING USES	\$

If on accrual basis, please furnish Statement of Changes in Financial Position

Account	Classification	Total
	CURRENT ASSETS, ETC., DECEMBER 31	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$
120 †	Investments	
	Receivables	
145	Accounts Receivable	
121-25	Special Assessments Receivable	
136&39	Accrued Interest Receivable	
130	Due from Other Funds	
135	Due from Other Governments	
133	Advances to Other Funds	
150	Inventory of Materials and Supplies	
155	Prepaid Expenses	
	Other Current Assets	
	FIXED ASSETS, DECEMBER 31	
161	Land	
162	Buildings	
163	Improvements other than Buildings	
164	Machinery and Equipment	
165	Construction in Progress	
†	Total Assets, December 31	\$
	LESS: LIABILITIES, DECEMBER 31	
200	Payables	
200.10	Vouchers Payable	\$
200.20	Accounts Payable	
200.30	Judgments Payable	
200.60	Contracts Payable	
201	Accrued Wages Payable	
210	Payroll Taxes and Other Payroll Withholdings Payable	
230	Due to Other Funds	
235	Due to Other Governments	
252	Deferred Revenues	
	Other Current Liabilities	
	LONG--TERM LIABILITIES, DECEMBER 31	
261	Bonds and Notes Payable	
266	Advances from Other Funds	
267	Lease--Purchase Agreements	
268	Installment Purchase Contracts	
269	Other Long--Term Liabilities	
	Total Liabilities, December 31	\$
281-84	LESS: CONTRIBUTIONS, DECEMBER 31	\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, DECEMBER 31	\$
289 †	UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabilities less Contributions less Reserves)	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Financing Uses plus Unreserved Retained Earnings) (Should equal Total Available)	\$

Acc't No.	Classification	Total
	CURRENT ASSETS, ETC., JANUARY 1	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$
120 †	Investments	
	Receivables	
145	Accounts Receivable	
121-25	Special Assessments Receivable	
136&39	Accrued Interest Receivable	
130	Due from Other Funds	
135	Due from Other Governments	
133	Advances to Other Funds	
150	Inventory of Materials and Supplies	
155	Prepaid Expenses	
	Other Current Assets	
	FIXED ASSETS, JANUARY 1	
161	Land	
162	Buildings	
163	Improvements other than Buildings	
164	Machinery and Equipment	
165	Construction in Progress	
†	Total Assets, January 1	\$
	LESS: LIABILITIES, JANUARY 1	
200	Payables	
200.10	Vouchers Payable	\$
200.20	Accounts Payable	
200.30	Judgments Payable	
200.60	Contracts Payable	
201	Accrued Wages Payable	
210	Payroll Taxes and Other Payroll Withholdings Payable	
230	Due to Other Funds	
235	Due to Other Governments	
252	Deferred Revenues	
	Other Current Liabilities	
	LONG--TERM LIABILITIES, JANUARY 1	
261	Bonds and Notes Payable	
266	Advances from Other Funds	
267	Lease--Purchase Agreements	
268	Installment Purchase Contracts	
269	Other Long--Term Liabilities	
	Total Liabilities, January 1	\$
281-84	LESS: CONTRIBUTIONS, JANUARY 1	\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JANUARY 1	\$
289 †	UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabilities less Contributions less Reserves)	\$

Acc't No.	Classification	Omit Cents	Total Omit Cents
REVENUES AND OTHER FINANCING SOURCES			
341.00	Interest, Rents, and Royalties--Interest Earnings	\$	
342.00	--Rents and Royalties		
351-53	Intergovernmental Revenue--Federal		
354-56	--State		
357-59	--Local Government Unit		
364.10	Charges for Services--Charges for Sanitation-Sewerage Charges		
383.00	Special Assessments (specify)		
	Other Revenues (list)		
	Other Revenues (list)		
390.00	Other Financing Sources		
391.00	Proceeds of General Fixed Asset Dispositions		
392.00	Interfund Operating Transfers		
393.00	Proceeds of General Long--Term Debt		
395.00	Refunds of Prior Year Expenditures (not otherwise credited)		
TOTAL REVENUES AND OTHER FINANCING SOURCES			\$
TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)			\$
EXPENSES AND OTHER FINANCING USES			
Public Works and Public Enterprises--Wastewater Collection and Disposal			
29.10	Personal Services	\$	
29.20	Other Operating Expenses		
29.60	Capital Construction (where not debited to an Asset account)*		
29.70	Capital Purchases (where not debited to an Asset account)*		
29.80	Depreciation Expense (where fund is on an accrual basis)*		
29.00	Total Public Works--Sanitation--Wastewater Collection and Disposal		\$
Debt Service			
71.00	Debt Principal (where paid directly from Sewer Fund)	\$	
72.00	Debt Interest (where paid directly from Sewer Fund)		
75.00	Fiscal Agent's Fees		
70.00	Total Debt Service		\$
Miscellaneous Expenses			
31.00	Intergovernmental Expenses	\$	
32.00	Judgments and Losses		
33.00	Retirement Pay and Pension Fund Contributions		
34.00	Workers Compensation Contributions		
35.00	Unemployment Compensation Contributions		
36.00	Other Insurance Premiums		
37.00	Other Employee Benefits		
30.00	Total Miscellaneous Expenses		\$
	Other Expenses (list)		\$
	Other Expenses (list)		\$
	Other Financing Uses		
1.00	Refunds of Prior Year Revenues (not otherwise debited)	\$	
2.00	Interfund Operating Transfers		
0.00	Total Other Financing Uses		\$
TOTAL EXPENSES AND OTHER FINANCING USES			\$

accrual basis, please furnish Statement of Changes in Financial Position

Acc't No.	Classification	Total
	CURRENT ASSETS, ETC., DECEMBER 31	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$
120 †	Investments	
	Receivables	
145	Accounts Receivable	
121-25	Special Assessments Receivable	
136&39	Accrued Interest Receivable	
130	Due from Other Funds	
135	Due from Other Governments	
133	Advances to Other Funds	
150	Inventory of Materials and Supplies	
155	Prepaid Expenses	
	Other Current Assets	
	FIXED ASSETS, DECEMBER 31	
161	Land	
162	Buildings	
163	Improvements other than Buildings	
164	Machinery and Equipment	
165	Construction in Progress	
†	Total Assets, December 31	\$
	LESS: LIABILITIES, DECEMBER 31	
200	Payables	
200.10	Vouchers Payable	\$
200.20	Accounts Payable	
200.30	Judgments Payable	
200.60	Contracts Payable	
201	Accrued Wages Payable	
210	Payroll Taxes and Other Payroll Withholdings Payable	
230	Due to Other Funds	
235	Due to Other Governments	
252	Deferred Revenues	
	Other Current Liabilities	
	LONG--TERM LIABILITIES, DECEMBER 31	
261	Bonds and Notes Payable	
266	Advances from Other Funds	
267	Lease--Purchase Agreements	
268	Installment Purchase Contracts	
269	Other Long--Term Liabilities	
	Total Liabilities, December 31	\$
281-84	LESS: CONTRIBUTIONS, DECEMBER 31	\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, DECEMBER 31	\$
289 †	UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabilities less Contributions less Reserves)	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Financing Uses plus Unreserved Retained Earnings) (Should equal Total Available)	\$

Acc't	Classification		Total
	CURRENT ASSETS, ETC., JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	
120 †	Investments		
	Receivables		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
155	Prepaid Expenses		
	Other Current Assets		
	FIXED ASSETS, JANUARY 1		
161	Land		
162	Buildings		
163	Improvements other than Buildings		
164	Machinery and Equipment		
165	Construction in Progress		
†	Total Assets, January 1	\$	
	LESS: LIABILITIES, JANUARY 1		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
200.30	Judgments Payable		
200.60	Contracts Payable		
201	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	LONG--TERM LIABILITIES, JANUARY 1		
261	Bonds and Notes Payable		
266	Advances from Other Funds		
267	Lease--Purchase Agreements		
268	Installment Purchase Contracts		
269	Other Long--Term Liabilities		
	Total Liabilities, January 1	\$	
281-84	LESS: CONTRIBUTIONS, JANUARY 1	\$	
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JANUARY 1	\$	
289 †	UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabilities less Contributions less Reserves)	\$	

Acc't No.	Classification	Total
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents
341.00	Interest, Rents, and Royalties--Interest Earnings	\$
342.00	--Rents and Royalties	
351-53	Intergovernmental Revenue--Federal	
354-56	--State	
357-59	--Local Government Units	
3	Charges for Services--Charges for	
383.00	Special Assessments (Specify)	
	Other Revenues (list)	
	Other Revenues (list)	
390.00	Other Financing Sources	
391.00	Proceeds of General Fixed Asset Dispositions	
392.00	Interfund Operating Transfers	
393.00	Proceeds of General Long--Term Debt	
395.00	Refunds of Prior Year Expenditures (not otherwise credited)	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$
	TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$
	EXPENSES AND OTHER FINANCING USES (please indicate nature of enterprise)	
	Public Works and Public Enterprises--	
4 .10	Personal Services	\$
4 .20	Other Operating Expenses	
4 .60	Capital Construction (where not debited to an Asset account)*	
4 .70	Capital Purchases (where not debited to an Asset account)*	
4 .80	Depreciation Expense (where fund is on an accrual basis)*	
4 .00	Total Public Works--	\$
	Debt Service	
471.00	Debt Principal (where paid directly from fund)	\$
472.00	Debt Interest (where paid directly from fund)	
475.00	Fiscal Agent's Fees	
470.00	Total Debt Service	\$
	Miscellaneous Expenses	
481.00	Intergovernmental Expenses	\$
482.00	Judgments and Losses	
483.00	Retirement Pay and Pension Fund Contributions	
484.00	Workers Compensation Contributions	
485.00	Unemployment Compensation Contributions	
486.00	Other Insurance Premiums	
487.00	Other Employee Benefits	
480.00	Total Miscellaneous Expenses	\$
	Other Expenses (list)	\$
	Other Expenses (list)	\$
	Other Financing Uses	
491.00	Refunds of Prior Year Revenues (not otherwise debited)	\$
492.00	Interfund Operating Transfers	
490.00	Total Other Financing Uses	\$
	TOTAL EXPENSES AND OTHER FINANCING USES	\$

*If on accrual basis, please furnish Statement of Changes in Financial Position

Account No.	Classification		Total
	CURRENT ASSETS, ETC., DECEMBER 31	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	
120 †	Investments		
	Receivables		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
155	Prepaid Expenses		
	Other Current Assets		
	FIXED ASSETS, DECEMBER 31		
161	Land		
162	Buildings		
163	Improvements other than Buildings		
164	Machinery and Equipment		
165	Construction in Progress		
†	Total Assets, December 31		\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
200.30	Judgments Payable		
200.60	Contracts Payable		
201	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	LONG--TERM LIABILITIES, DECEMBER 31		
261	Bonds and Notes Payable		
266	Advances from Other Funds		
267	Lease--Purchase Agreements		
268	Installment Purchase Contracts		
269	Other Long--Term Liabilities		
	Total Liabilities, DECEMBER 31		\$
281-84	LESS: CONTRIBUTIONS, DECEMBER 31		\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, DECEMBER 31		\$
289 †	UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabilities less Contributions less Reserves)		\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Financing Uses plus Unreserved Retained Earnings) (Should equal Total Available)		\$

Acc't No.	Classification	55. Fire Pension Fund	60. Police Pension Fund
	ASSETS, JANUARY 1 1993	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$ 97,497
120 †	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1 1993		
200	Current Payables		
230	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$ -0-	\$ -0-
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ -0-	\$ 97,497
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate <	
301	Taxes--Real Property Taxes	\$	\$
340	Interest, Rents, and Royalties		4,720
355	Intergovernmental Revenues--State Shared Revenues (e.g., Foreign Fire and Casualty Insurance Taxes)		
389.10	Income from Employer Contributions		
389.20	Income from Member Deductions		
389.99	Other Public Employee Retirement System Revenues		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -0-	\$ 4,720
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$ -0-	\$ 102,217
	EXPENDITURES AND OTHER FINANCING USES		
486	Insurance Premiums	\$	\$ 1,938
488	Public Employee Retirement System Expenditures		
489.10	Annuities (Retirement, Survivor Benefit, Beneficiary, Permanent Disability, and Post Retirement Increases)		
489.20	Disability Benefits (Permanent and Temporary)		
489.30	Death Benefits (Pre-retirement and Post-retirement)		
489.99	Other Public Employee Retirement System Expenditures		
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -0-	\$ 1,938
	ASSETS, DECEMBER 31 1993		
100 †	Cash (Checking, Savings, and Petty Cash Accounts, CDs, etc.)	\$	\$ 100,279
120 †	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31 1993		
200	Current Payables		
230	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$ -0-	\$ -0-
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ -0-	\$ 100,279
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$ -0-	\$ 102,217

Acc't No.	Classification	65. Municipal Pension Fund	Total All Pension Trust Funds
	ASSETS, JANUARY 1 1993	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	585	98,082
120 †	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1 1993		
200	Current Payables		
230	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$ -0-	\$ -0-
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ 585	\$ 98,082
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate <	
301	Taxes--Real Property Taxes	\$	\$
340	Interest, Rents, and Royalties	11	4,731
355	Intergovernmental Revenues--State Shared Revenues (e.g., Foreign Fire and Casualty Insurance Taxes)		
389.10	Income from Employer Contributions		
389.20	Income from Member Deductions		
389.99	Other Public Employee Retirement System Revenues	4,670	4,670
392	Other Financing Sources--Interfund Operating Transfers	3,510	3,510
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 8,191	\$ 12,911
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$ 8,776	\$ 110,993
	EXPENDITURES AND OTHER FINANCING USES		
486	Insurance Premiums	\$ 6,195	\$ 8,133
488	Public Employee Retirement System Expenditures		
489.10	Annuities (Retirement, Survivor Benefit, Beneficiary, Permanent Disability, and Post Retirement Increases)		
489.20	Disability Benefits (Permanent and Temporary)		
489.30	Death Benefits (Pre-retirement and Post-retirement)		
489.99	Other Public Employee Retirement System Expenditures	2,500	2,500
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 8,695	\$ 10,633
	ASSETS, DECEMBER 31 1993		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 81	\$ 100,360
120 †	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31 1993		
200	Current Payables		
230	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$ -0-	\$ -0-
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ 81	\$ 100,360
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$ 8,776	\$ 110,993

Acc't No.		50. Firemen's Relief Fund	90. Payroll Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100†	Cash (Checking, Savings, & Petty Cash Accounts)		\$
120†	Investments		
	LESS: LIABILITIES, JANUARY 1		
201	Payroll Payable		
210	Payroll Taxes and Other Payroll Withholdings		
279†	UNRESERVED FUND BALANCE, JANUARY 1		\$
	RECEIPTS DURING FISCAL YEAR		
	Foreign Fire Insurance Tax	\$	
	Personal Services Expenditures from Other Funds		\$
	Other Receipts		
	TOTAL RECEIPTS	\$	\$
	TOTAL AVAILABLE	\$	\$
	DISBURSEMENTS DURING FISCAL YEAR		
	Volunteer Firemen's Relief Associations	\$	
	Firefighters Pension Funds		
	Net Payroll		\$
	Federal Income Tax Withholdings		
	Social Security (FICA) Contributions		
	Earned Income Tax Withholdings		
	Hospitalization Insurance Premiums		
	Municipal Pension Fund Contributions		
	Police Pension Fund Contributions		
	Firefighters Pension Fund Contributions		
	State Income Tax Withholdings		
	Union Dues		
	Other Withholdings		
	Other Disbursements		
	TOTAL DISBURSEMENTS	\$	\$
	ASSETS, DECEMBER 31		
100†	Cash (Checking, Savings, Petty Cash Accounts)		\$
120†	Investments		
	LESS: LIABILITIES, DECEMBER 31		
201	Payroll Payable		
210	Payroll Taxes and Other Payroll Withholdings		
279†	UNRESERVED FUND BALANCE, December 31		\$
	TOTAL DISBURSED AND REMAINING	\$	\$

Schedule B-2

CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR

Report below amounts of cash on hand and on deposit, and investments (at par value) held in Debt Service Funds, Capital Projects Funds, Pension Trust Funds, and all other funds.

Type of Asset	Amount at End of Fiscal Year--Omit Cents				
	Debt Service Funds	Capital Projects Funds	Pension Trust Funds	All Other Funds	Total All Funds
1. <u>Cash and deposits</u> --Cash on hand and demand and time or savings deposits.	\$	\$	\$ 100,360	\$	\$ 100,360
2. <u>Federal securities</u> --Obligations of U. S. Treasury (including short-term notes) and Federal Financing Bank.					- 0 -
3. <u>Federal agency securities</u> --Obligations of government owned agencies comprising CCC, Export--Import Bank, FHA, GNMA, Postal Service, and TVA.					- 0 -
4. <u>State and local government securities</u>					- 0 -
5. <u>Other securities</u> --Bonds, notes, mortgages, etc., not included in the foregoing classes. Include the following privately financed former Federal agencies: FHLB, FLB, FNMA, banks for COOPERATIVES, AND Federal intermediate credit banks. Exclude accounts receivable, value of real property, and any other nonsecurity assets.					- 0 -
TOTAL CASH AND INVESTMENT ASSETS	\$ - 0 -	\$ - 0 -	\$ 100,360	\$ - 0 -	\$ 100,360

STATEMENT OF TAXES LEVIED PURSUANT TO MUNICIPAL CODE

Schedule B-3

I. ASSESSED VALUATION

A. Real Estate Taxable (see below)	\$ <u>15,659,610</u>
B. Occupations	\$ _____
C. Total taxable valuation	\$ <u>15,659,610</u>
D. Value of Real Estate Exempt from Taxation	\$ <u>418,500</u>
E. Rate of Assessment (per cent of true value)	<u>100</u> %

II. TAX RATE

A. General Purposes	<u>8.0</u> mills
B. Debt Purposes	_____ mills
C. All other Purposes	_____ mills
D. Total tax rate	<u>8.0</u> mills

III. CURRENT TAX LEVY

A. On Real Estate	\$ _____
B. On Occupations	\$ _____
C. Total levy	\$ _____

IV. TAXES COLLECTED AND OUTSTANDING

	Real Estate	Total	Occupations	Total
A. TOTAL TAXES COLLECTED DURING 19<u>93</u>				
a. Discount collections	\$ <u>89,708</u>		\$ _____	
b. Face collections	\$ <u>23,090</u>		\$ _____	
c. Penalty collections (including penalties and interest)	\$ <u>4,390</u>		\$ _____	
d. Prior years not returned or liened	\$ <u>1,193</u>		\$ _____	
e. Returned and liened	\$ <u>2,490</u>	\$ <u>120,871</u>	\$ _____	\$ <u>-0-</u>
B. TOTAL TAXES OUTSTANDING AT END OF 19<u>93</u>				
a. Delinquent	\$ <u>5,770</u>		\$ _____	
b. Prior years - not returned and liened	\$ _____		\$ _____	
c. Returned and liened	\$ <u>2,869</u>	\$ <u>8,639</u>	\$ _____	\$ <u>-0-</u>

V. REAL ESTATE - ASSESSED VALUATIONS
(Complete to the Extent that Information is Available)

A. Real Estate-Taxable

Residential	_____
Industrial	_____
Commercial	_____
Mineral	_____
Agricultural	_____
Other	_____
TOTAL Taxable	<u>15,659,610</u>

B. Real Estate - Nontaxable

Government- Federal	_____
State	_____
Municipal	<u>99,770</u>
School	<u>71,600</u>
Authority	_____
Non-Government - Churches	<u>208,780</u>
Inst. of Learning	_____
Public Utilities	<u>38,350</u>
Other	_____
TOTAL Nontaxable	<u>418,500</u>

Fund No.	Fund	Transfers In Omit Cents	Transfers Out Omit Cents
01.	General Fund (to Debt Service Funds)(20.--29.)	\$	\$
01.	General Fund (to All Other Funds)		3,510
02.	Street Lighting Tax Fund		
03.	Fire Protection Tax Fund		
04.	Other Special Revenue Fund--		
05.	Other Special Revenue Fund--		
06.	Water Fund		
07.	Electric Fund		
08.	Sewer Fund		
09.	Other Enterprise Fund--		
10.	Special Assessment Bond Fund--		
11.	Special Assessment Bond Fund--		
12.	Special Assessment Bond Fund--		
13.	Special Assessment for Street Lighting Fund		
14.	Special Assessment for Fire Protection Fund		
15.	General Obligation Bond Fund--		
16.	General Obligation Bond Fund--		
17.	General Obligation Bond Fund--		
18.	Other Capital Projects Fund--		
19.	Other Capital Projects Fund--		
20.	Sinking Fund--		
21.	Sinking Fund--		
22.	Sinking Fund--		
23.	Other Debt Service Fund--		
24.	Other Debt Service Fund--		
25.	Other Debt Service Fund--		
26.	Other Debt Service Fund--		
27.	Other Debt Service Fund--		
28.	Other Debt Service Fund--		
29.	Other Debt Service Fund--		
30.	Capital Reserve Fund		
35.	State Liquid Fuels Highway Aid Fund		
40.	Revolving Fund		
50.	Firemen's Relief Fund		
55.	Firefighters Pension Trust Fund		
60.	Police Pension Trust Fund		
65.	Municipal (Non-uniformed) Pension Trust Fund	3,510	
85.	Federal Revenue Sharing Fund		
00			
	Total	\$ 3,510	\$ 3,510
		Must equal Transfers Out	Must equal Transfers In

NOTE: Interfund Operating Transfers are recurring periodic transfers between funds made primarily for the purpose of shifting resources from one fund to another. Please read instructions for a more complete explanation.

COMPARATIVE FEDERAL GENERAL REVENUE SHARING ACTUAL USE REPORT

Expenditures made from Federal General Revenue Sharing money for any of the listed functions should be indicated on the appropriate lines below.

CURRENT EXPENDITURES includes Personal Services (.10--.19), Supplies (.20--.29), Other Services and Charges (.30--.49), and Contributions, Grants, and Subsidies (.50--.59). CAPITAL EXPENDITURES includes Capital Construction (.60--.69) and Capital Purchases (.70--.79). PLEASE OMIT CENTS.

Function or Purpose of Expenditure	Federal General Revenue Sharing Expenditures			
	Column A Proposed (Budgeted)		Column B Actually Expended	
	Current	Capital	Current	Capital
General Government	\$	\$	\$	\$
Public Safety--				
Police				
Fire				
Other Public Safety				
Corrections				
Health and Welfare--				
Health				
Hospitals				
Other Health and Welfare				
Public Works--				
Sanitation--Solid Waste				
--Weed Control				
--Wastewater				
Highways, Roads, and Streets				
Other Public Works and and Enterprises (Please list)				
Culture--Recreation--				
Parks and Recreation				
Shade Trees				
Libraries				
Other Culture--Recreation				
Conservation & Development				
Debt Service--				
Debt Principal				
Tax & Rev. Ant. Note Principal				
Debt Interest				
Tax & Rev. Ant. Note Interest				
Fiscal Agent's Fees				
Miscellaneous Expenditures (Please list)				
TOTAL FEDERAL GENERAL REVENUE SHARING EXPENDITURES	\$	\$	\$	\$

Purpose (List Each Issue or Loan)	Year of Issue	Original Amount of Issue	Outstanding January 1, 19 or Issued During Year	Principal Paid During Year	Outstanding December 31, 19
		Omit Cents	Omit Cents	Omit Cents	Omit Cents
GENERAL OBLIGATION BONDS AND NOTES					
Electoral		\$	\$	\$	\$
Non-electoral					
Bond Anticipation Notes (§408)					
Small Borrowing for Capital Purposes (§409)					
Unfunded Debt (§509)					
TOTAL GENERAL OBLIGATION DEBT		\$	\$	\$	\$
REVENUE BONDS AND NOTES					
Electoral		\$	\$	\$	\$
Non-electoral					
TOTAL REVENUE DEBT		\$	\$	\$	\$
LEASE RENTAL DEBT					
TOTAL LEASE RENTAL DEBT		\$	\$	\$	\$
TOTAL DEBT		\$	\$	\$	\$
TAX AND REVENUE ANTICIPATION NOTES (§501)					
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES		\$	\$	\$	\$

NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act.

DEBT STATEMENT--Credits to Determine Net Debt

Purpose (List Each Issue or Loan)	Sinking Fund Balances	Assessments Receivable	Delinquent Taxes and Liens Collectible	Self-liqui- dating or Subsidized Debt
	Omit Cents	Omit Cents	Omit Cents	Omit Cents
GENERAL OBLIGATION BONDS AND NOTES				
Electoral	\$	\$	\$	\$
Non-electoral				
Bond Anticipation Notes (§408)				
Small Borrowing for Capital Purposes (§409)				
Unfunded Debt (§509)				
TOTAL GENERAL OBLIGATION DEBT	\$	\$	\$	\$
REVENUE BONDS AND NOTES				
Electoral	\$	\$	\$	\$
Non-electoral				
TOTAL REVENUE DEBT	\$	\$	\$	\$
LEASE RENTAL DEBT				
TOTAL LEASE RENTAL DEBT	\$	\$	\$	\$
TOTAL DEBT	\$	\$	\$	\$
TAX AND REVENUE ANTICIPATION NOTES (§501)				
	\$	\$	\$	\$
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES	\$	\$	\$	\$

NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act.
Credits are more fully defined in section 208(b) of the Local Government Unit Debt Act.

Purpose (List Each Issue or Loan)	Surplus Cash	Other Accounts Receivable	Insurance Indemnifica- tion	Total Credits Against Debt
	Omit Cents	Omit Cents	Omit Cents	Omit Cents
GENERAL OBLIGATION BONDS AND NOTES				
Electoral	\$	\$	\$	\$
Non-electoral				
Bond Anticipation Notes (§408)				
Small Borrowing for Capital Purposes (§409)				
Unfunded Debt (§509)				
TOTAL GENERAL OBLIGATION DEBT	\$	\$	\$	\$
REVENUE BONDS AND NOTES				
Electoral	\$	\$	\$	\$
Non-electoral				
TOTAL REVENUE DEBT	\$	\$	\$	\$
LEASE RENTAL DEBT				
TOTAL LEASE RENTAL DEBT	\$	\$	\$	\$
TOTAL DEBT	\$	\$	\$	\$
TAX AND REVENUE ANTICIPATION NOTES (§501)				
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES	\$	\$	\$	\$

NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act.
Credits are more fully defined in section 208(b) of the Local Government Unit Debt Act.

DEBT STATEMENT--Summary of Debt

Purpose (List Each Issue or Loan)	Year of Issue	Gross Debt Outstanding December 31, 19	Total Credits Against Debt	Total Net Debt December 31, 19
		Omit Cents	Omit Cents	Omit Cents
GENERAL OBLIGATION BONDS AND NOTES				
Electoral		\$	\$	\$
Non-electoral				
Bond Anticipation Notes (§408)				
Small Borrowing for Capital Purposes (§409)				
Unfunded Debt (§509)				
TOTAL GENERAL OBLIGATION DEBT		\$	\$	\$
REVENUE BONDS AND NOTES				
Electoral		\$	\$	\$
Non-electoral				
TOTAL REVENUE DEBT		\$	\$	\$
LEASE RENTAL DEBT				
TOTAL LEASE RENTAL DEBT		\$	\$	\$
TOTAL DEBT		\$	\$	\$
TAX AND REVENUE ANTICIPATION NOTES (§501)				
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES		\$	\$	\$

NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act.

DEBT STATEMENT—Calculation of Borrowing Base

Schedule B-7

	1991	1992	1993	TOTAL
Total Revenues and Other Financing Sources—All moneys received by the local government unit in a fiscal year from whatever source derived	388,571	426,034	356,735	1,171,340
Deduct:				
(i) subsidies or reimbursements from the United States of America or from the Commonwealth of Pennsylvania measured by the cost of, or given or paid on account of, a particular project financed by debt;	- 0 -	- 0 -	- 0 -	- 0 -
(ii) project revenues, rates, receipts, user charges, special assessments and special levies which are or will be pledged or budgeted for specific self-liquidating debt, or for payments under leases, guaranties, subsidy contracts or other forms of agreement which could constitute lease rental debt except that such payments are payable solely from such sources, but such portion thereof as may have been returned to or retained by the local government unit shall not be excluded;	- 0 -	- 0 -	- 0 -	- 0 -
(iii) interest on moneys in sinking funds, reserves, and other funds, which interest is pledged or budgeted for the payment or security of outstanding debt, and interest on bond or note proceeds, if similarly pledged;	- 0 -	- 0 -	- 0 -	- 0 -
(iv) grants and gifts in aid of or measured by the construction or acquisition of specified projects; and	2,165	34,972	3,879	41,016
(v) proceeds from the disposition of capital assets, and other nonrecurring items including bond or note proceeds not considered income under generally accepted municipal accounting principles.	33,859	20,779	- 0 -	54,638
Subtotal Adjusted Revenues	352,547	370,283	352,856	
Total Adjusted Revenues for Three Years Ending December 31, 1993				1,075,686
Borrowing Base = $\frac{\text{Total Adjusted Revenues for Three Years Ending December 31, 1993}}{3} =$				358,562

Schedule C-1

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS

Acc't No.	Classification	Governmental Fund Types				
		General	Special Revenue	Debt Service	Capital Projects	Special Assessments
	ASSETS AND OTHER DEBITS, DECEMBER 31 1993	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
	Current Assets					
100&20	† Cash and Investments	\$ 117,998	\$ 21,808	\$	\$	\$
	Receivables					
140-44	Taxes Receivable					
145	Accounts Receivable					
121-25	Special Assessments Receivable, including liens					
	Other Current Assets					
161-65	Fixed Assets					
	Other Debits					
181	Amounts Available in Debt Serv. Funds					
182	Amounts to be Provided for Retirement of General Long--Term Debt					
	† Total Assets and Other Debits	\$ 117,998	\$ 21,808	\$ -0-	\$ -0-	\$ -0-
	LIABILITIES AND OTHER CREDITS, DECEMBER 31 1993					
	Current Liabilities					
210	Payroll Taxes & Other Payroll With.	\$	\$	\$	\$	\$
	Other Current Liabilities					
261-69	Long--Term Debt					
	Total Liabilities	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
	FUND AND ACCOUNT GROUP EQUITY, DECEMBER 31 1993					
281-84	Contributed Capital					
290	Investment in General Fixed Assets					
271-79	† Fund Balance					
287-89	† Retained Earnings					
	† Total Fund and Account Group Equity	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
	† Total Liabilities and Other Credits and Fund and Account Group Equity	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

For definitions see Instructions and Schedules A.

Acc't No.	Classification	Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum only)
		Enterprise	Internal Service	Trust and Agency	Gen. Fixed Assets	Gen. Long--Term Debt	
	ASSETS AND OTHER DEBITS, DECEMBER 31	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
	Current Assets 1993						
100&20	† Cash and Investments	\$	\$	\$ 100,360			\$ 240,166
	Receivables						
140-44	Taxes Receivable						
145	Accounts Receivable						
121-25	Special Assessments, including liens						
	Other Current Assets						
161-65	Fixed Assets						
	Other Debits						
181	Amounts Available in Debt Serv. Funds						
182	Amounts to be Provided for Retirement of General Long--Term Debt						
	† Total Assets and Other Debits	\$ -0-	\$ -0-	\$ 100,360	\$ -0-	\$ -0-	\$ 240,166
	LIABILITIES AND OTHER CREDITS, DEC. 31						
	Current Liabilities 1993						
210	Payroll Taxes & Other Payroll With.	\$	\$	\$			\$
	Other Current Liabilities						
261-69	Long--Term Debt						
	Total Liabilities	\$ -0-	\$ -0-	\$ -0-		\$ -0-	\$ -0-
	FUND AND ACCOUNT GROUP EQUITY, DEC. 31						
281-84	Contributed Capital 1993	\$	\$		\$		\$
290	Investment in General Fixed Assets						
271-79	† Fund Balance						
287-89	† Retained Earnings						
	† Total Fund and Account Group Equity	\$ -0-	\$ -0-	\$ -0-	\$ -0-		\$ -0-
	† Total Liabilities and Other Credits and Fund and Account Group Equity	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

For definitions see Instructions and Schedules A.

Schedule C-2

COMBINED STATEMENT OF REVENUES, EXPENDITURES OR EXPENSES, AND OTHER FINANCING SOURCES AND USES

Acc't No.	Classification	Governmental Fund Types				
		General	Special Revenue	Debt Service	Capital Projects	Special Assessments
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
300	Taxes	\$ 250,697	\$	\$	\$	\$
320	Licenses and Permits	50				
330	Fines and Forfeits	7,005				
340	Interest, Rents, and Royalties	2,982	964			
350	Intergovernmental Revenues	8,475	77,775			
360	Charges for Services	8,561				
380	Miscellaneous Revenues	236				
390	Other Financing Sources	- 0 -				
	Total Revenues and Other Financing Sources	\$ 277,996	\$ 78,739	\$ - 0 -	\$ - 0 -	\$ - 0 -
	EXPENDITURES OR EXPENSES AND OTHER FINANCING USES					
400	General Government	\$ 35,326	\$	\$	\$	\$
410	Public Safety	35,111				
420	Health and Welfare	2,577				
426	Public Works--Sanitation	3,405				
430	--Highways, Roads, and Streets	112,934	57,020			
440	--Other Public Works and Enterprises	- 0 -				
450	Culture--Recreation	500				
460	Conservation and Development	- 0 -				
470	Debt Service	- 0 -				
480	Miscellaneous Expenditures or Expenses	37,472				
490	Other Financing Uses	3,510				
	Total Expenditures or Expenses and Other Financing Uses	\$ 230,835	\$ 57,020	\$ - 0 -	\$ - 0 -	\$ - 0 -
	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES OR EXPENSES AND OTHER FINANCING USES	\$ 47,161	\$ 21,719	\$ - 0 -	\$ - 0 -	\$ - 0 -

Schedule C-2

COMBINED STATEMENT OF REVENUES, EXPENDITURES OR EXPENSES, AND OTHER FINANCING SOURCES AND USES (continued)

Acc't No.	Classification	Proprietary Fund Types		Fiduciary Fund Types	Total
		Enterprise	Internal Service	Trust and Agency	(Memorandum only)
		Omit Cents	Omit Cents	Omit Cents	Omit Cents
	REVENUES AND OTHER FINANCING SOURCES				
300	Taxes	\$	\$	\$	\$ 250,697
320	Licenses and Permits				50
330	Fines and Forfeits				7,005
340	Interest, Rents, and Royalties			4,731	8,677
350	Intergovernmental Revenues				86,250
360	Charges for Services				8,561
380	Miscellaneous Revenues			4,670	4,896
390	Other Financing Sources			3,510	3,510
	Total Revenues and Other Financing Sources	\$ - 0 -	\$ - 0 -	\$ 12,911	\$ 369,646
	EXPENDITURES OR EXPENSES AND OTHER FINANCING USES				
400	General Government	\$	\$	\$	\$ 35,326
410	Public Safety				35,111
420	Health and Welfare				2,577
426	Public Works--Sanitation				3,405
430	--Highways, Roads, and Streets				169,954
440	--Other Public Works and Enterprises				- 0 -
450	Culture--Recreation				500
460	Conservation and Development				- 0 -
470	Debt Service				- 0 -
480	Miscellaneous Expenditures or Expenses			10,633	48,105
490	Other Financing Uses				3,510
	Total Expenditures or Expenses and Other Financing Uses	\$ - 0 -	\$ - 0 -	\$ 10,633	\$ 298,488
	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES OR EXPENSES AND OTHER FINANCING USES	\$ - 0 -	\$ - 0 -	\$ 2,278	\$ 71,158

CONTROLLER'S/AUDITORS' * CERTIFICATE

To the: Governing Body of the Local Government
President Judge of the Court of Common Pleas
Secretary of Community Affairs
Secretary of Transportation

X/We, * the undersigned, the duly elected (or appointed replacement), qualified, and acting controller/auditors* of the Township of Baer (2nd Class) have audited, adjusted, and settled the various funds and account groups of the Baer Township Board of Supervisors for the year ended December 31, 1993, listed in the foregoing table of contents. My/Our* audit, adjustment, and settlement was made in accordance with law rather than with generally accepted auditing standards.

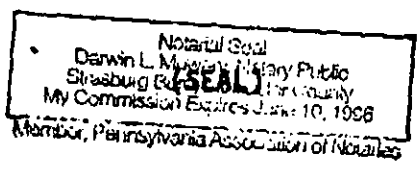
(CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS) This local government's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this local government in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our* opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the Baer Township Board of Supervisors at December 31, 1993, and the results of operations of such funds for the year then ended in accordance with law.

Signed: Kate New
Cathy L. Frademan
Janet L. Smith
Controller/Auditors*

Subscribed and sworn to before me this 4th day of March, 1994.



Signed: Darwin L. Murray

*Cross out one.

>>>>>>NOTE: Independent PAs and CPAs, please see NOTE on page 8. <<<<<<<

COMMONWEALTH OF PENNSYLVANIA

ANNUAL AUDIT and FINANCIAL REPORT

County of LANCASTER

City of _____

Borough of _____

Township of BART

_____ of _____

for the year

1994

DISTRIBUTION AND FILING DATES

Cities:

Department of Community Affairs	March 1
City Council	Stated Meeting During March
Department of Transportation	March 16

Boroughs and Townships

Department of Transportation	March 16
Department of Community Affairs	April 1
Clerk of Courts or Prothonotary	April 1
Secretary of the Local Government	April 1

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Acc't No.	Classification		Total
	ASSETS, JANUARY 1 1994	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 117,998	
120 †	Investments		
	Receivables		
140-44	Taxes Receivable		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
	Other Assets		
†	Total Assets		\$ 117,998
	LESS: LIABILITIES, JANUARY 1 1994		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
200.30	Judgments Payable		
200.60	Contracts Payable		
201	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	Total Liabilities		\$ -0-
271-78	LESS: FUND BALANCE RESERVES, JANUARY 1 1994		-0-
279 †	UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Liabilities less Reserves)		\$ 117,998
	REVENUES AND OTHER FINANCING SOURCES		
	TAXES	>Tax Rate<	Omit Cents
301.00	Real Estate Taxes	.007	\$ 112,760
305.00	Occupation Taxes (levied under municipal code--NOT Act 511)		
308.00	Residence Taxes (levied by cities of the third class)		
	Local Tax Enabling Act (Act 511) Taxes		
310.00	Per Capita Taxes	5.00	8,347
310.10	Real Estate Transfer Taxes	.5	9,405
310.20	Earned Income Taxes ("Wage" Taxes)	.5	117,970
310.30	Mercantile Taxes		
310.40	Occupation Taxes (levied under Local Tax Enabling Act (Act 511))		
310.50	Occupational Privilege Taxes		
310.60	Admissions Taxes		
310.70	Mechanical Devices Taxes		
310.80	Business Privilege Taxes		
310.90	Other Local Tax Enabling Act (Act 511) Taxes		

Acc't No.	Classification		Total
	Revenues and Other Financing Sources--Continued		
19.00	TAXES--Penalties and Interest on Delinquent Taxes	Omit Cents	Omit Cents
19.01	Real Property Taxes	\$	
319.05	Occupation Tax (levied under municipal code)		
319.08	Residence Tax (levied by cities of the third class)		
319.10	Per Capita Tax		
319.12	Earned Income Tax		
	Other Local Tax Enabling Act (Act 511) Taxes (Please list)		
319.			
319.			
319.			
319.			
319.			
300.00	TOTAL TAXES		\$248,482
	LICENSES AND PERMITS		
320.00	TOTAL LICENSES AND PERMITS (JUNKYARD)		\$ 50
	FINES AND FORFEITS		
330.00	TOTAL FINES AND FORFEITS		\$ 4,904
	INTEREST, RENTS, AND ROYALTIES		
341.00	Interest Earnings	\$5,350	
342.00	Rents and Royalties	- 0 -	
340.00	TOTAL INTEREST, RENTS, AND ROYALTIES		\$ 5,350
	INTERGOVERNMENTAL REVENUES		
351.00	Federal Capital and Operating Grants		
351.03	Highways and Streets (Snow Removal Reimbursement)	\$ 15,995	
351.09	Urban Redevelopment and Assistance		
351.99	All Other Federal Capital and Operating Grants		
352.00	Federal Shared Revenues and Entitlements		
352.08	National Forest Products (for Roads through County)		
352.99	All Other Federal Shared Revenues and Entitlements		
353.00	Federal Payments in Lieu of Taxes (GASOLINE TAX REFUND)	263	
354.00	State Capital and Operating Grants		
354.03	Highways and Streets		
354.09	Urban Redevelopment and Assistance		
354.99	All Other State Capital and Operating Grants		
355.00	State Shared Revenues and Entitlements		
355.01	Public Utility Realty Tax	3,505	
355.08	Alcoholic Beverage Taxes (Beverage Licenses)	400	
355.99	All Other State Shared Revenues and Entitlements		
356.00	State Payments in Lieu of Taxes		
357.00	Local Government Units Capital and Operating Grants		
357.03	Highways and Streets (LAMPARTER ROAD)	11,243	
357.99	All Other Local Government Units Capital and Operating Grants		
358.00	Local Government Units Shared Revenues and Entitlements		
359.00	Local Government Units Payments in Lieu of Taxes		
350.00	TOTAL INTERGOVERNMENTAL REVENUES		\$ 31,406

Acc't No.	Classification					Total
Revenues and Other Financing Sources--Continued						
CHARGES FOR SERVICES (Departmental Charges or Earnings)					Omit Cents	Omit Cents
361.00	General Government (ZONING)				\$ 4,451	
362.00	Public Safety				275	
363.00	Highways and Streets					
363.20	Parking (Parking Meters, Parking Permits, etc.)					
363.99	All Other Charges for Highways and Streets Services (TRUCK RENTAL)				765	
364.00	Sanitation					
364.10	Wastewater (Sewerage) Charges (where not in enterprise fund)				3,495	
364.30	Solid Waste Collection and Disposal (Garbage, etc.) Charges					
364.99	All Other Charges for Sanitation Services					
365.00	Health					
367.00	Culture--Recreation (CABLE TV)				1,238	
378.00	Water System (where not accounted for in enterprise fund)					
379.00	Other Charges for Services					
360.00	TOTAL CHARGES FOR SERVICES					\$ 10,229
MISCELLANEOUS REVENUES						
383.00	Special Assessments (where not in Special Assessment Funds) (List purpose)				\$	
387.00	Contributions and Donations from Private Sources					
389.00	Other Miscellaneous Revenues				275	
380.00	TOTAL MISCELLANEOUS REVENUES					\$ 275
OTHER FINANCING SOURCES						
391.00	Proceeds of General Fixed Asset Dispositions mt. Pleasant Rd.				\$ 36,905	
392.00	Interfund Operating Transfers Railroad Bridge					
393.00	Proceeds of General Long--Term Debt					
394.00	Proceeds of Tax and Revenue Anticipation Notes (where not credited to a Liability account--see Notes at end of Fund)					
395.00	Refunds of Prior Year Expenditures					
390.00	TOTAL OTHER FINANCING SOURCES					\$ 36,905
TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of Accounts 300, 320, 330, 340, 350, 360, 370, 380, and 390)						\$ 337,596
TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)						\$ 455,594
EXPENDITURES AND OTHER FINANCING USES		Personal Services .10--.19	Other Operating Expenditures .20--.59	Capital Construction .60--.69	Capital Purchases .70--.79	
GENERAL GOVERNMENT		Omit Cents	Omit Cents	Omit Cents	Omit Cents	
400	Legislative (Governing) Body	\$ 2,630	\$ 1,207	\$ -0-	\$ -0-	\$ 3,827
401	Executive (Mayor or Manager)	-0-	-0-	-0-	-0-	-0-
402	Financial Administration	382	618	-0-	-0-	1,000
403	Tax Collection	5,783	496	-0-	-0-	6,279
404	Law (Solicitor, etc.)	3,494	-0-	-0-	-0-	3,494
	Clerk/Secretary	14,460	1,394	-0-	-0-	15,854
	Personnel Administration	-0-	8	-0-	-0-	8
407	Data Processing	-0-	-0-	-0-	-0-	-0-
	Engineer	-0-	-0-	-0-	-0-	-0-
	Gen. Gov't Buildings & Plant	-0-	3,661	3,746	13,304	20,711
	TOTAL GENERAL GOVERNMENT	\$ 26,739	\$ 7,384	\$ 3,746	\$ 13,304	\$ 51,173

Acc't No.	Classification Expenditures and Other Financing Uses	Personal Services .10--.19	Other Operating Expenditures .20--.59	Capital Construction .60--.69	Capital Purchases .70--.79	Total
		Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
	PUBLIC SAFETY					
410	Police	\$ 22,680	\$ 9,264	\$	\$	\$ 31,944
411	Fire					-0-
412	Ambulance/Rescue					-0-
413	Protective Inspection					-0-
414	Planning and Zoning	2,692	4,673			7,365
415	Emergency Management					-0-
416	Militia and Armories					-0-
417	Exam. of Licensed Occupations					-0-
418	Public Scales					-0-
419	Other Public Safety		40			40
	TOTAL PUBLIC SAFETY	\$ 25,372	\$ 13,977	\$ -0-	\$ -0-	\$ 39,349
	HEALTH AND WELFARE					
421	Health (DRUG TASK FORCE)	\$	\$ 2,577	\$	\$	\$ 2,577
422	Government Unit Hospitals					-0-
423	Other Hospitals					-0-
424	Public Comfort Stations					-0-
425	Welfare					-0-
	TOTAL HEALTH AND WELFARE	\$ -0-	\$ 2,577	\$ -0-	\$ -0-	\$ 2,577
	PUBLIC WORKS--SANITATION					
427	Solid Waste (Garbage, etc.)	\$	\$	\$	\$	\$ -0-
428	Weed Control					-0-
429	Wastewater (Sanitary Sewers)	3,709	3,000			6,709
	TOTAL SANITATION	\$ 3,709	\$ 3,000	\$ -0-	\$ -0-	\$ 6,709
	PUBLIC WORKS--HIGHWAYS					
	Highway Maintenance:					
430	General Services	\$	\$ 5,002	\$	\$	\$ 5,002
431	Cleaning of Streets					-0-
432	Snow and Ice Removal	9,952	6,697			16,649
433	Traffic Signals, Signs, etc.					-0-
434	Street Lighting					-0-
435	Sidewalks and Crosswalks					-0-
436	Storm Sewers and Drains					-0-
437	Repairs of Tools & Machinery	7,609	5,755			13,364
438	Highways and Bridges	32,917	187,530		500	220,947
439	Construction and Rebuilding					-0-
	TOTAL HIGHWAYS, ROADS, ETC.	\$ 50,478	\$ 204,984	\$ -0-	\$ 500	\$ 255,962
	OTHER PUB. WORKS & ENTERPRISES					
440	Airports	\$	\$	\$	\$	\$
441	Cemeteries					
442	Electric System					
443	Gas System					
444	Markets					
445	Parking Facilities					
446	Storm Water and Flood Control					
447	Transit System					
448	Water System					
449	Water Transport & Terminals					
	TOTAL OTHER PUBLIC WORKS	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

Acc No.	Classification	Personal Services .10--.19	Other Operating Expenditures .20--.59	Capital Construction .60--.69	Capital Purchases .70--.79	Total
	CULTURE--RECREATION	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
451	Administration	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
452	Participant Recreation					-0-
453	Spectator Recreation					-0-
454	Parks					-0-
455	Shade Trees					-0-
456	Libraries		500			500
457	Civil & Military Celebrations					-0-
458	Senior Citizens' Centers		500			500
459	Other Culture--Recreation					-0-
	TOTAL CULTURE--RECREATION	\$ -0-	\$ 1,000	\$ -0-	\$ -0-	\$ 1,000
	CONSERVATION AND DEVELOPMENT					
461	Conserv. of Natural Resources	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
463	Urban Redevelopment & Housing					
465	Econ. Development & Assist.					
466	Economic Opportunity					
468	Other Conserv. & Development					
	TOTAL CONSERV. & DEVELOPMENT	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
	DEBT SERVICE*					
471	Debt Principal*		\$ -0-			\$ -0-
471	Tax Anticipation Note Princ.*					
472	Debt Interest*					
472	Tax Anticipation Note Inter.*					
475	Fiscal Agent's Fees					
	TOTAL DEBT SERVICE		\$ -0-			\$ -0-
	MISCELLANEOUS EXPENDITURES					
481	Intergov'tmental Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
482	Judgments and Losses					-0-
483	Retirement Fund Contributions					-0-
484	Workers Compensation Contrib.		10,097			10,097
485	Unemployment Compensation		1,244			1,244
486	Insurance Premiums		8,925			8,925
487	Other Employee Benefits		18,767			18,767
489	Other Misc. Expend. (list)					-0-
	TOTAL MISCELLANEOUS EXPEND.	\$ -0-	\$ 39,033	\$ -0-	\$ -0-	\$ 39,033
	OTHER FINANCING USES		* Social Security - 7765 Hospital - 11,002			
491	Refunds of Prior Year Expend.	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
492	Interfund Operating Transfers		15,731			15,731
	TOTAL OTHER FINANCING USES	\$ -0-	\$ 15,731	\$ -0-	\$ -0-	\$ 15,731
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 106,297	* Non-uniform - 2755 Motor License - 12976 \$ 287,686	\$ 3,746	\$ 13,804	\$ 411,534

* Notes on next page.

Acc't No.	Classification	Total
	ASSETS, DECEMBER 31 1994	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 44,060
120 †	Investments	
	Receivables	
140-44	Taxes Receivable	
145	Accounts Receivable	
121-25	Special Assessments Receivable	
136&39	Accrued Interest Receivable	
130	Due from Other Funds	
135	Due from Other Governments	
133	Advances to Other Funds	
150	Inventory of Materials and Supplies	
	Other Assets	
†	Total Assets	\$ 44,060
	LESS: LIABILITIES, DECEMBER 31 1994	
200	Payables	
200.10	Vouchers Payable	\$
200.20	Accounts Payable	
200.30	Judgments Payable	
200.60	Contracts Payable	
201	Accrued Wages Payable	
210	Payroll Taxes and Other Payroll Withholdings Payable	
230	Due to Other Funds	
235	Due to Other Governments	
252	Deferred Revenues	
	Other Current Liabilities	
	Total Liabilities	\$ -0-
271-78	LESS: FUND BALANCE RESERVES, DECEMBER 31 1994	\$ -0-
279 †	UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less Reserves)	\$ 44,060
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$ 455,594

NOTE: Debt Principal and Interest, except for Small Borrowing for Capital Purposes and Tax and Revenue Anticipation Notes, normally is paid out of a Debt Service Fund called a Sinking Fund, Coupon Fund, etc. Report only that Debt Service in the General Fund that was, in fact, paid directly out of the General Fund. Note that General Funds often disburse money by Interfund Operating Transfers to Debt Service Funds which, in turn, then pay the Debt Principal or Debt Interest or both.

If Tax and Revenue Anticipation Notes are not accounted for as Current Liabilities but are treated as Other Financing Sources, report the proceeds of their sale at Account 394. If repayment of these notes is not accounted for as a reduction of a Current Liability but is treated as an Other Financing Use, report the principal repayment at Account 471. In any event, report interest payments made on such notes at Account 472 of the fund making the expenditure; see above.

Retirement Pay and Pension Fund Contributions, Workers Compensation Contributions, Unemployment Compensation Contributions, Insurance Premiums, and Other Employee Benefits should be reported separately only to the extent that such expenditures cannot be allocated to specific functions and activities.

Acc't No.	Classification					Total
	ASSETS, JANUARY 1 1994					Omit Cents
00 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 21,808				
120 †	Investments					
130	Due from Other Funds					
	Other Assets					
†	Total Assets					\$ 21,808
	LESS: LIABILITIES, JANUARY 1 1994					
200	Payables	\$				
230	Due to Other Funds					
	Other Liabilities					
	Total Liabilities					\$ -0-
271-78	LESS: FUND BALANCE RESERVES, JANUARY 1 1994					\$ -0-
279 †	UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Liabilities less Reserves)					\$ 21,808
	1994 REVENUES AND OTHER FINANCING SOURCES					
341	Interest Earnings	\$ 2,897				
355.05	Liquid Fuels Tax & Fuel Use Tax from State Motor License Fund	71,476				
355.14	Turn Back of Roads Maintenance Payment from State	9,850				
363.50	Charges for Contracted Highway and Street Work					
	Other Revenues					
392	Other Financing Sources--Interfund Operating Transfers (From	12,976				
	TOTAL REVENUES AND OTHER FINANCING SOURCES	General Fund				\$ 97,199
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)					\$ 119,007
	EXPENDITURES AND OTHER FINANCING USES	Personal Services	Other Operating Expenditures	Capital Construction	Capital Purchases	
	PUBLIC WORKS--					
	HIGHWAYS, ROADS, AND STREETS	.10--.19	.20--.59	.60--.69	.70--.79	
	Highway Maintenance	Omit Cents	Omit Cents	Omit Cents	Omit Cents	
430	General Services	\$	\$	\$	\$	\$
431	Cleaning of Streets & Gutters					
432	Snow and Ice Removal					
433	Traffic Signals, Signs, etc.					
434	Street Lighting					
435	Sidewalks and Crosswalks					
436	Storm Sewers and Drains					
437	Repairs of Tools & Machinery		11,095			11,095
438	Highways and Bridges		45,572			45,572
439	Hwy. Construction & Rebuilding		62,230			62,230
492	Interfund Operating Transfers					
	TOTAL EXPENDITURES	\$ -0-	\$ 118,897	\$ -0-	\$ -0-	\$ 118,897
	ASSETS, December 31 1994					
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 110				
120 †	Investments					
130	Due from Other Funds					
	Other Assets					
†	Total Assets					\$ 110
	LESS: LIABILITIES, DECEMBER 31 1994					
200	Payables	\$				
230	Due to Other Funds					
	Other Liabilities					
	Total Liabilities					\$ -0-
271-78	LESS: FUND BALANCE RESERVES, DECEMBER 31 1994					\$ -0-
79 †	UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less Reserves)					\$ 110
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)					119,007

Acc't	Classification					Total
	ASSETS, JANUARY 1					Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)					\$
120 †	Investments					
130	Due from Other Funds					
135	Due from Other Governments					
145	Accounts Receivable					
	Other Assets					
†	Total Assets					\$
	LESS: LIABILITIES, JANUARY 1					
200	Payables					\$
230	Due to Other Funds					
	Other Liabilities					
	Total Liabilities					\$
271-78	LESS: FUND BALANCE RESERVES, JANUARY 1					\$
279 †	UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Liabilities less Reserves)					\$
	REVENUES AND OTHER FINANCING SOURCES					
	Interest, Rents, and Royalties					
341	Interest Earnings					\$
	Intergovernmental Revenues					
352.07	Federal General Revenue Sharing Entitlement					
	Other Revenues					
	Other Financing Sources					
392	Interfund Operating Transfers					
	TOTAL REVENUES AND OTHER FINANCING SOURCES					\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)					
	EXPENDITURES AND OTHER FINANCING USES	Personal Services	Other Operating Expenditures	Capital Construction	Capital Purchases	
		.10--.19	.20--.59	.60--.69	.70--.79	
		Omit Cents	Omit Cents	Omit Cents	Omit Cents	
400-09	General Government--	\$	\$	\$	\$	
	Public Safety--					
410	Police					
411	Fire					
412-18	Other Public Safety					
419	Corrections					
	Health and Welfare--					
421	Health					
422&23	Hospitals					
424&25	Other Health and Welfare					
427	Public Works--					
427	Sanitation--Solid Waste					
428	--Weed Control					
	--Wastewater					
	Public Works--					
430-39	Highways, Roads & Streets					

Acc't No.	Classification	Personal Services .10--.19 Omit Cents	Other Operating Expenditures .20--.59 Omit Cents	Capital Construction .60--.69 Omit Cents	Capital Purchases .70--.79 Omit Cents	Total Omit Cents
	Expenditures and Other Financing Uses--Continued					
	Public Works--					
440-49	Other Public Works and Enterprises (List)					
		\$	\$	\$	\$	\$
	Culture--Recreation--					
451-54	Parks and Recreation					
455	Shade Trees					
456	Libraries					
457-59	Other Culture--Recreation					
460-69	Conservation & Development					
	Debt Service					
471	Debt Principal					
471.70	Tax and Revenue Anticipation Note Principal					
472	Debt Interest					
472.70	Tax and Revenue Anticipation Note Interest					
475	Fiscal Agent's Fees					
480-89	Miscellaneous Expenditures (Please list)					
490-99	Other Financing Uses					
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$	\$	\$	\$
	ASSETS, DECEMBER 31					
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)			\$		
120 †	Investments					
130	Due from Other Funds					
135	Due from Other Governments					
145	Accounts Receivable					
	Other Assets					
†	Total Assets					\$
	LESS: LIABILITIES, DECEMBER 31					
200	Payables			\$		
230	Due to Other Funds					
	Other Liabilities					
	Total Liabilities					\$
271-78	LESS: FUND BALANCE RESERVES, DECEMBER 31					\$
279 †	UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less Reserves)					\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures plus Unreserved Fund Balance) (Should equal Total Available)					\$

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N O T I C E

Those local governments having only a General Fund, a State Liquid Fuels Highway Aid Fund, and a Federal Revenue Sharing Fund should total the Liquid Fuels Highway Aid Fund and Federal Revenue Sharing Fund in the Total All Special Revenue Funds column on pages 28 and 29 and go to Schedule B beginning on page 50.

Those local governments having some other fund(s) should report it (them) in the proper place in the remaining part of Schedule A.

If your local government has more funds than there are fund columns, please reproduce the appropriate page(s) containing the other fund column(s) on a copying machine and insert it (them) in the report.

If you are reproducing this report on a copying machine for filing, it is not necessary to reproduce the unused funds.

Acc't No.	Classification	02. Street Lighting Tax Fund*	03. Fire Protection Tax Fund*
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES	>Tax Rate <	
301	Taxes--Real Property	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental Revenues--Federal		
354-56	--State		
357-59	--Local Government Units		
	Other Revenues		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES (list type of project)		
400-09	General Government--		
410	Public Safety--Police		
411	--Fire		
412-18	--Other Public Safety		
419	--Corrections		
421	Health and Welfare--Health		
422&23	--Hospitals		
424&25	--Other Health and Welfare		
427	Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.)		
428	--Weed Control		
429	--Wastewater (Sewerage)		
430-39	Public Works--Highways, Roads, and Streets		

*To be used when a special tax is levied. If a special assessment is levied, account and report in a special assessment fund.

Acc't No.	Classification	02. Street Lighting Tax Fund*	03. Fire Protection Tax Fund*
	Expenditures and Other Financing Uses--Continued		
440-49	Public Works--Other Public Works & Enterprises--(Please list)	Omit Cents	Omit Cents
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal		
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest		
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please List)		
490-99	Other Financing Uses		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$	\$

† to be used when a special tax is levied. If a special assessment is levied, account and report in a special assessment fund.

Acc't No.	Classification (Please list type of special revenue fund)	O. Fund	Total All Special Revenue Funds
		Omit Cents	Omit Cents
	ASSETS, JANUARY 1		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate <	
301	Taxes--Real Property	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental Revenues--Federal		
354-56	--State		
357-59	--Local Government Units		
	Other Revenues		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES (list type of project)		
400-09	General Government--	\$	\$
410	Public Safety--Police		
411	--Fire		
412-18	--Other Public Safety		
419	--Corrections		
421	Health and Welfare--Health		
422&23	--Hospitals		
424&25	--Other Health and Welfare		
427	Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.)		
428	--Weed Control		
429	--Wastewater (Sewerage)		
430-39	Public Works--Highways, Roads, and Streets		

Acc't No.	Classification (Please list type of special revenue fund)	O. Fund	Total All Special Revenue Funds
Expenditures and Other Financing Uses--Continued		Omit Cents	Omit Cents
440-49	Public Works--Other Public Works & Enterprises--(Please list)	\$	\$
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal		
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest		
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please list)		
490-99	Other Financing Uses		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$	\$

Acc't No.	Classification (Please list type of capital project fund)	1. Fund	1. Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130&35	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables	\$	\$
230&35	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate <	
301	Taxes--Real Property	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental Revenues--Federal		
4-56	--State		
357-59	--Local Government Unit		
	Other Revenues (list)		
	Other Revenues (list)		
392	Other Financing Sources--Interfund Operating Transfers		
393	--Proceeds of General Long--Term Debt		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Available)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES (list type of project)		
400-09	General Government--	\$	\$
410	Public Safety--Police		
411	--Fire		
412-18	--Other Public Safety		
419	--Corrections		
421	Health and Welfare--Health		
422&23	--Hospitals		
424&25	--Other Health and Welfare		
427	Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.)		
8	--Weed Control		
9	--Wastewater (Sewerage)		
430-39	Public Works--Highways, Roads, and Streets		

Ac't No.	Classification (Please list type of capital project fund)	1.	1.
		Fund	Funds
Expenditures and Other Financing Uses--Continued		Omit Cents	Omit Cents
440-49	Public Works--Other Public Works & Enterprises--(Please list)	\$	\$
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal		
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest		
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please list)		
90-99	Other Financing Uses		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$	\$

Acc't No.	Classification	30. Capital Reserve Fund	Total All Capital Projects Funds
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate <	
301	Taxes--Real Property	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental Revenues--Federal		
56	--State		
357-59	--Local Government Units		
	Other Revenues (list)		
	Other Revenues (list)		
392	Other Financing Sources--Interfund Operating Transfers		
393	--Proceeds of General Long--Term Debt		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES (list type of project)		
100-09	General Government--	\$	\$
10	Public Safety--Police		
11	--Fire		
12-18	--Other Public Safety		
19	--Corrections		
21	Health and Welfare--Health		
22&23	--Hospitals		
24&25	--Other Health and Welfare		
27	Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.)		
	--Weed Control		
	--Wastewater (Sewerage)		
30-39	Public Works--Highways, Roads, and Streets		

Acc't No.	Classification	30. Capital Reserve Fund	Total All Capital Projects Funds
	Expenditures and Other Financing Uses--Continued		
440-49	Public Works--Other Public Works & Enterprises--(Please list)	Omit Cents	Omit Cents
		\$	\$
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal		
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest		
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please list)		
490-99	Other Financing Uses		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$	\$

Ac't No.	Classification (Please list type of debt service fund)	20.	21.
		Fund	Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
	Other Current Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1	\$	\$
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE, JANUARY 1	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate<	
301	Taxes--Real Property Taxes	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental Revenue--Federal		
354-56	--State		
357-59	--Local Government Units		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES		
471.00	Debt Service--Debt Principal	\$	\$
471.70	--Tax & Revenue Anticipation Note Principal		
472.00	--Debt Interest		
472.70	--Tax & Revenue Anticipation Note Interest		
475.00	--Fiscal Agent's Fees		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
492.00	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
	Other Current Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31	\$	\$
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE, DECEMBER 31	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)	\$	\$

Line No.	Classification (Please list type of debt service fund)	22.	Total All
		Fund	Debt Serv. Funds
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
	Other Current Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1	\$	\$
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE, JANUARY 1	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate<	
301	Taxes--Real Property Taxes	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental Revenue--Federal		
354-56	--State		
357-59	--Local Government Units		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES		
471.00	Debt Service--Debt Principal	\$	\$
471.70	--Tax & Revenue Anticipation Note Principal		
472.00	--Debt Interest		
472.70	--Tax & Revenue Anticipation Note Interest		
475.00	--Fiscal Agent's Fees		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
492.00	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
	Other Current Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31	\$	\$
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, DECEMBER 31	\$	\$
†	UNRESERVED FUND BALANCE, DECEMBER 31	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)	\$	\$

Acc't No.	Classification (To be used when a special assessment is levied. If a special tax is levied, account and report in a special revenue fund)	13. Street Lighting Omit Cents	14. Fire Protection Omit Cents
	ASSETS, JANUARY 1		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1		
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
341	Interest Earnings	\$	\$
351-53	Intergovernmental Revenues--Federal		
354-56	--State		
357-59	--Local Government Unit		
383	Special Assessments (specify)		
392	Other Financing Sources--Interfund Operating Transfers		
393	--Proceeds of General Long--Term Debt*		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES		
409	General Government--General Government Buildings and Plant		
411&12	Public Safety--Police and Fire		
427	Public Works--Sanitation--Solid Waste Collection and Disposal		
429	--Sanitation--Wastewater Collection and Disposal		
430-39	--Highways (Incl. Bridges, Lighting, & Drainage)		
446	--Storm Water Management and Flood Control		
448	--Water System		
471	Debt Service--Debt Principal		
472	--Debt Interest		
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31		
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
†	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$	\$

*If on Cash Basis

Acc't No.	Classification (Please list type of special assessment fund)	1. Fund Omit Cents	Total All Spec. Assmt. Funds Omit Cents
	ASSETS, JANUARY 1		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1		
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
341	Interest Earnings	\$	\$
351-53	Intergovernmental Revenues--Federal		
354-56	--State		
357-59	--Local Government Units		
383	Special Assessments (specify)		
392	Other Financing Sources--Interfund Operating Transfers		
393	--Proceeds of General Long--Term Debt*		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES		
1&12	General Government--General Government Buildings and Plant	\$	\$
412	Public Safety--Police and Fire		
427	Public Works--Sanitation--Solid Waste Collection and Disposal		
429	--Sanitation--Wastewater Collection and Disposal		
430-39	--Highways (Incl. Bridges, Lighting, & Drainage)		
446	--Storm Water Management and Flood Control		
448	--Water System		
471	Debt Service--Debt Principal		
472	--Debt Interest		
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31		
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$	\$

*If on Cash Basis

Acc't No.	Classification		Total
	CURRENT ASSETS, ETC., JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	
120 †	Investments		
	Receivables		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
155	Prepaid Expenses		
	Other Current Assets		
	FIXED ASSETS, JANUARY 1		
161	Land		
162	Buildings		
163	Improvements other than Buildings		
164	Machinery and Equipment		
165	Construction in Progress		
†	Total Assets, January 1	\$	
	LESS: LIABILITIES, JANUARY 1		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
200.30	Judgments Payable		
200.60	Contracts Payable		
	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	LONG--TERM LIABILITIES, JANUARY 1		
261	Bonds and Notes Payable		
266	Advances from Other Funds		
267	Lease--Purchase Agreements		
268	Installment Purchase Contracts		
269	Other Long--Term Liabilities		
	Total Liabilities, January 1	\$	
281-84	LESS: CONTRIBUTIONS, JANUARY 1	\$	
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JANUARY 1	\$	
289 †	UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabilities less Contributions less Reserves)	\$	

Acc't No.	Classification		Total
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents	Omit Cents
341.00	Interest, Rents, and Royalties--Interest Earnings	\$	
342.00	--Rents and Royalties		
351-53	Intergovernmental Revenue--Federal		
354-56	--State		
357-59	--Local Government Units		
378.00	Charges for Services--Charges for Water System Services		
383.00	Special Assessments (specify)		
	Other Revenues (list)		
	Other Revenues (list)		
390.00	Other Financing Sources		
391.00	Proceeds of General Fixed Asset Dispositions		
392.00	Interfund Operating Transfers		
393.00	Proceeds of General Long--Term Debt		
395.00	Refunds of Prior Year Expenditures (not otherwise credited)		
	TOTAL REVENUES AND OTHER FINANCING SOURCES		\$
	TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)		\$
	EXPENSES AND OTHER FINANCING USES		
	Public Works and Public Enterprises--Water System		
448.10	Personal Services	\$	
448.20	Other Operating Expenses		
448.60	Capital Construction (where not debited to an Asset account)*		
448.70	Capital Purchases (where not debited to an Asset account)*		
448.80	Depreciation Expense (where fund is on an accrual basis)*		
448.00	Total Public Works--Water System		\$
	Debt Service		
471.00	Debt Principal (where paid directly from Water Fund)	\$	
472.00	Debt Interest (where paid directly from Water Fund)		
475.00	Fiscal Agent's Fees		
470.00	Total Debt Service		\$
	Miscellaneous Expenses		
481.00	Intergovernmental Expenses	\$	
482.00	Judgments and Losses		
483.00	Retirement Pay and Pension Fund Contributions		
484.00	Workers Compensation Contributions		
485.00	Unemployment Compensation Contributions		
486.00	Other Insurance Premiums		
487.00	Other Employee Benefits		
480.00	Total Miscellaneous Expenses		\$
	Other Expenses (list)		\$
	Other Expenses (list)		\$
	Other Financing Uses		
491.00	Refunds of Prior Year Revenues (not otherwise debited)	\$	
492.00	Interfund Operating Transfers		
490.00	Total Other Financing Uses		\$
	TOTAL EXPENSES AND OTHER FINANCING USES		\$

If on accrual basis, please furnish Statement of Changes in Financial Position

Acc't No.	Classification	Total
	CURRENT ASSETS, ETC., DECEMBER 31	Omit Cents
00 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$
120 †	Investments	
	Receivables	
145	Accounts Receivable	
121-25	Special Assessments Receivable	
136&39	Accrued Interest Receivable	
130	Due from Other Funds	
135	Due from Other Governments	
133	Advances to Other Funds	
150	Inventory of Materials and Supplies	
155	Prepaid Expenses	
	Other Current Assets	
	FIXED ASSETS, DECEMBER 31	
161	Land	
162	Buildings	
163	Improvements other than Buildings	
164	Machinery and Equipment	
165	Construction in Progress	
†	Total Assets, December 31	\$
	LESS: LIABILITIES, DECEMBER 31	
200	Payables	
200.10	Vouchers Payable	\$
200.20	Accounts Payable	
200.30	Judgments Payable	
200.60	Contracts Payable	
201	Accrued Wages Payable	
	Payroll Taxes and Other Payroll Withholdings Payable	
230	Due to Other Funds	
235	Due to Other Governments	
252	Deferred Revenues	
	Other Current Liabilities	
	LONG--TERM LIABILITIES, DECEMBER 31	
261	Bonds and Notes Payable	
266	Advances from Other Funds	
267	Lease--Purchase Agreements	
268	Installment Purchase Contracts	
269	Other Long--Term Liabilities	
	Total Liabilities, December 31	\$
281-84	LESS: CONTRIBUTIONS, DECEMBER 31	\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, DECEMBER 31	\$
289 †	UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabilities less Contributions less Reserves)	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Financing Uses plus Unreserved Retained Earnings) (Should equal Total Available)	\$

Acc't No.	Classification		Total
	CURRENT ASSETS, ETC., JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	
120 †	Investments		
	Receivables		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
155	Prepaid Expenses		
	Other Current Assets		
	FIXED ASSETS, JANUARY 1		
161	Land		
162	Buildings		
163	Improvements other than Buildings		
164	Machinery and Equipment		
165	Construction in Progress		
†	Total Assets, January 1		\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
200.30	Judgments Payable		
200.60	Contracts Payable		
201	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	LONG--TERM LIABILITIES, JANUARY 1		
261	Bonds and Notes Payable		
266	Advances from Other Funds		
267	Lease--Purchase Agreements		
268	Installment Purchase Contracts		
269	Other Long--Term Liabilities		
	Total Liabilities, January 1		\$
281-84	LESS: CONTRIBUTIONS, JANUARY 1		\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JANUARY 1		\$
289 †	UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets Less Liabilities Less Contributions less Reserves)		\$

Acc't No.	Classification	Omit Cents	Total Omit Cents
REVENUES AND OTHER FINANCING SOURCES			
341.00	Interest, Rents, and Royalties--Interest Earnings	\$	
342.00	--Rents and Royalties		
351-53	Intergovernmental Revenue--Federal		
354-56	--State		
357-59	--Local Government Unit		
364.10	Charges for Services--Charges for Sanitation-Sewerage Charges		
383.00	Special Assessments (specify)		
	Other Revenues (list)		
	Other Revenues (list)		
390.00	Other Financing Sources		
391.00	Proceeds of General Fixed Asset Dispositions		
392.00	Interfund Operating Transfers		
393.00	Proceeds of General Long--Term Debt		
395.00	Refunds of Prior Year Expenditures (not otherwise credited)		
	TOTAL REVENUES AND OTHER FINANCING SOURCES		\$
	TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)		\$
EXPENSES AND OTHER FINANCING USES			
Public Works and Public Enterprises--Wastewater Collection and Disposal			
429.10	Personal Services	\$	
429.20	Other Operating Expenses		
429.60	Capital Construction (where not debited to an Asset account)*		
429.70	Capital Purchases (where not debited to an Asset account)*		
429.80	Depreciation Expense (where fund is on an accrual basis)*		
429.00	Total Public Works--Sanitation--Wastewater Collection and Disposal		\$
Debt Service			
471.00	Debt Principal (where paid directly from Sewer Fund)	\$	
472.00	Debt Interest (where paid directly from Sewer Fund)		
475.00	Fiscal Agent's Fees		
470.00	Total Debt Service		\$
Miscellaneous Expenses			
481.00	Intergovernmental Expenses	\$	
482.00	Judgments and Losses		
483.00	Retirement Pay and Pension Fund Contributions		
484.00	Workers Compensation Contributions		
485.00	Unemployment Compensation Contributions		
486.00	Other Insurance Premiums		
487.00	Other Employee Benefits		
480.00	Total Miscellaneous Expenses		\$
	Other Expenses (list)		\$
	Other Expenses (list)		\$
	Other Financing Uses		
491.00	Refunds of Prior Year Revenues (not otherwise debited)	\$	
492.00	Interfund Operating Transfers		
493.00	Total Other Financing Uses		\$
	TOTAL EXPENSES AND OTHER FINANCING USES		\$

If on accrual basis, please furnish Statement of Changes in Financial Position

Acc't No.	Classification		Total
	CURRENT ASSETS, ETC., DECEMBER 31	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	
120 †	Investments		
	Receivables		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
155	Prepaid Expenses		
	Other Current Assets		
	FIXED ASSETS, DECEMBER 31		
161	Land		
162	Buildings		
163	Improvements other than Buildings		
164	Machinery and Equipment		
165	Construction in Progress		
†	Total Assets, December 31		\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
200.30	Judgments Payable		
200.60	Contracts Payable		
201	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	LONG--TERM LIABILITIES, DECEMBER 31		
261	Bonds and Notes Payable		
266	Advances from Other Funds		
267	Lease--Purchase Agreements		
268	Installment Purchase Contracts		
269	Other Long--Term Liabilities		
	Total Liabilities, December 31		\$
281-84	LESS: CONTRIBUTIONS, DECEMBER 31		\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, DECEMBER 31		\$
289 †	UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabilities less Contributions less Reserves)		\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Financing Uses plus Unreserved Retained Earnings) (Should equal Total Available)		\$

Acc't No.	Classification		Total
	CURRENT ASSETS, ETC., JANUARY 1		
		Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	
120 †	Investments		
	Receivables		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
155	Prepaid Expenses		
	Other Current Assets		
	FIXED ASSETS, JANUARY 1		
161	Land		
162	Buildings		
163	Improvements other than Buildings		
164	Machinery and Equipment		
165	Construction in Progress		
†	Total Assets, January 1	\$	
	LESS: LIABILITIES, JANUARY 1		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
200.30	Judgments Payable		
200.60	Contracts Payable		
201	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	LONG--TERM LIABILITIES, JANUARY 1		
261	Bonds and Notes Payable		
266	Advances from Other Funds		
267	Lease--Purchase Agreements		
268	Installment Purchase Contracts		
269	Other Long--Term Liabilities		
	Total Liabilities, January 1	\$	
281-84	LESS: CONTRIBUTIONS, JANUARY 1	\$	
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JANUARY 1	\$	
289 †	UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabilities less Contributions less Reserves)	\$	

Item No.	Classification	Total
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents
341.00	Interest, Rents, and Royalties--Interest Earnings	\$
342.00	--Rents and Royalties	
351-53	Intergovernmental Revenue--Federal	
354-56	--State	
357-59	--Local Government Units	
3	Charges for Services--Charges for	
383.00	Special Assessments (Specify)	
	Other Revenues (list)	
	Other Revenues (list)	
390.00	Other Financing Sources	
391.00	Proceeds of General Fixed Asset Dispositions	
392.00	Interfund Operating Transfers	
393.00	Proceeds of General Long--Term Debt	
395.00	Refunds of Prior Year Expenditures (not otherwise credited)	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$
	TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$
	EXPENSES AND OTHER FINANCING USES (please indicate nature of enterprise)	
	Public Works and Public Enterprises--	
.10	Personal Services	\$
.20	Other Operating Expenses	
4 .60	Capital Construction (where not debited to an Asset account)*	
4 .70	Capital Purchases (where not debited to an Asset account)*	
4 .80	Depreciation Expense (where fund is on an accrual basis)*	
4 .00	Total Public Works--	\$
	Debt Service	
471.00	Debt Principal (where paid directly from fund)	\$
472.00	Debt Interest (where paid directly from fund)	
475.00	Fiscal Agent's Fees	
470.00	Total Debt Service	\$
	Miscellaneous Expenses	
481.00	Intergovernmental Expenses	\$
482.00	Judgments and Losses	
483.00	Retirement Pay and Pension Fund Contributions	
484.00	Workers Compensation Contributions	
485.00	Unemployment Compensation Contributions	
486.00	Other Insurance Premiums	
487.00	Other Employee Benefits	
480.00	Total Miscellaneous Expenses	\$
	Other Expenses (list)	\$
	Other Expenses (list)	\$
	Other Financing Uses	
491.00	Refunds of Prior Year Revenues (not otherwise debited)	\$
492.00	Interfund Operating Transfers	
490.00	Total Other Financing Uses	\$
	TOTAL EXPENSES AND OTHER FINANCING USES	\$

*If on accrual basis, please furnish Statement of Changes in Financial Position

Acc't No.	Classification		Total
	CURRENT ASSETS, ETC., DECEMBER 31	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	
120 †	Investments		
	Receivables		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
155	Prepaid Expenses		
	Other Current Assets		
	FIXED ASSETS, DECEMBER 31		
161	Land		
162	Buildings		
163	Improvements other than Buildings		
164	Machinery and Equipment		
165	Construction in Progress		
†	Total Assets, December 31		\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
200.30	Judgments Payable		
200.60	Contracts Payable		
201	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	LONG--TERM LIABILITIES, DECEMBER 31		
261	Bonds and Notes Payable		
266	Advances from Other Funds		
267	Lease--Purchase Agreements		
268	Installment Purchase Contracts		
269	Other Long--Term Liabilities		
	Total Liabilities, DECEMBER 31		\$
281-84	LESS: CONTRIBUTIONS, DECEMBER 31		\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, DECEMBER 31		\$
289 †	UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabilities less Contributions less Reserves)		\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Financing Uses plus Unreserved Retained Earnings) (Should equal Total Available)		\$

Acc't No.	Classification	55. Fire Pension Fund	60. Police Pension Fund
	ASSETS, JANUARY 1 1994	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ -0-	\$ 100,279
120 †	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1 1994		
200	Current Payables		
230	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$ -0-	\$ -0-
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ -0-	\$ 100,279
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate<	
301	Taxes--Real Property Taxes	\$	\$
340	Interest, Rents, and Royalties		3,328
355	Intergovernmental Revenues--State Shared Revenues (e.g., Foreign Fire and Casualty Insurance Taxes)		5,528
389.10	Income from Employer Contributions		
389.20	Income from Member Deductions		
389.99	Other Public Employee Retirement System Revenues		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -0-	\$ 8,856
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$ -0-	\$ 109,135
	EXPENDITURES AND OTHER FINANCING USES		
486	Insurance Premiums	\$	\$ 2,765
488	Public Employee Retirement System Expenditures		
489.10	Annuities (Retirement, Survivor Benefit, Beneficiary, Permanent Disability, and Post Retirement Increases)		
489.20	Disability Benefits (Permanent and Temporary)		
489.30	Death Benefits (Pre-retirement and Post-retirement)		
489.99	Other Public Employee Retirement System Expenditures		
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ -0-	\$ 2,765
	ASSETS, DECEMBER 31 1994		
100 †	Cash (Checking, Savings, and Petty Cash Accounts, CDs, etc.)	\$ -0-	\$ 106,370
120 †	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31 1994		
200	Current Payables		
	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$ -0-	\$ -0-
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ -0-	\$ 106,370
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$ -0-	\$ 109,135

Acc't No.	Classification	65. Municipal Pension Fund	Total All Pension Trust Funds
		Omit Cents	Omit Cents
	ASSETS, JANUARY 1 1994		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	81	100,360
120 †	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1 1994		
200	Current Payables		
230	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$ -0-	\$ -0-
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ 81	\$ 100,360
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate<	
301	Taxes--Real Property Taxes	\$	\$
340	Interest, Rents, and Royalties	157	3,485
355	Intergovernmental Revenues--State Shared Revenues (e.g., Foreign Fire and Casualty Insurance Taxes)	4,743	10,271
389.10	Income from Employer Contributions		
389.20	Income from Member Deductions		
389.99	Other Public Employee Retirement System Revenues		
392	Other Financing Sources--Interfund Operating Transfers (from General Fund)	2,755	2,755
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 7,655	\$ 16,511
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$ 7,736	\$ 116,871
	EXPENDITURES AND OTHER FINANCING USES		
486	Insurance Premiums	\$ 7,500	\$ 10,265
488	Public Employee Retirement System Expenditures		
489.10	Annuities (Retirement, Survivor Benefit, Beneficiary, Permanent Disability, and Post Retirement Increases)		
489.20	Disability Benefits (Permanent and Temporary)		
489.30	Death Benefits (Pre-retirement and Post-retirement)		
489.99	Other Public Employee Retirement System Expenditures		
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 7,500	\$ 10,265
	ASSETS, DECEMBER 31 1994		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 96	\$ 106,466
120 †	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments	140	140
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31 1994		
200	Current Payables		
	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$ -0-	\$ -0-
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ 236	\$ 106,606
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$ 7,736	\$ 116,871

Acc't No.		50. Firemen's Relief Fund	90. Payroll Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100†	Cash (Checking, Savings, & Petty Cash Accounts)		\$
120†	Investments		
	LESS: LIABILITIES, JANUARY 1		
201	Payroll Payable		
210	Payroll Taxes and Other Payroll Withholdings		
279†	UNRESERVED FUND BALANCE, JANUARY 1		\$
	RECEIPTS DURING FISCAL YEAR		
	Foreign Fire Insurance Tax	\$	
	Personal Services Expenditures from Other Funds		\$
	Other Receipts		
	TOTAL RECEIPTS	\$	\$
	TOTAL AVAILABLE	\$	\$
	DISBURSEMENTS DURING FISCAL YEAR		
	Volunteer Firemen's Relief Associations	\$	
	Firefighters Pension Funds		
	Net Payroll		\$
	Federal Income Tax Withholdings		
	Social Security (FICA) Contributions		
	Earned Income Tax Withholdings		
	Hospitalization Insurance Premiums		
	Municipal Pension Fund Contributions		
	Police Pension Fund Contributions		
	Firefighters Pension Fund Contributions		
	State Income Tax Withholdings		
	Union Dues		
	Other Withholdings		
	Other Disbursements		
	TOTAL DISBURSEMENTS	\$	\$
	ASSETS, DECEMBER 31		
100†	Cash (Checking, Savings, Petty Cash Accounts)		\$
120†	Investments		
	LESS: LIABILITIES, DECEMBER 31		
201	Payroll Payable		
210	Payroll Taxes and Other Payroll Withholdings		
279†	UNRESERVED FUND BALANCE, December 31		\$
	TOTAL DISBURSED AND REMAINING	\$	\$

CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR

Report below amounts of cash on hand and on deposit, and investments (at par value) held in Debt Service Funds, Capital Projects Funds, Pension Trust Funds, and all other funds.

Type of Asset	Amount at End of Fiscal Year--Omit Cents				
	Debt Service Funds	Capital Projects Funds	Pension Trust Funds	All Other Funds	Total All Funds
1. <u>Cash and deposits</u> --Cash on hand and demand and time or savings deposits.	\$	\$	\$ 106,606	\$	\$ 106,606
2. <u>Federal securities</u> --Obligations of U. S. Treasury (including short-term notes) and Federal Financing Bank.			-0-		-0-
3. <u>Federal agency securities</u> --Obligations of government owned agencies comprising CCC, Export--Import Bank, FHA, GNMA, Postal Service, and TVA.			-0-		-0-
4. <u>State and local government securities</u>			-0-		-0-
5. <u>Other securities</u> --Bonds, notes, mortgages, etc., not included in the foregoing classes. Include the following privately financed former Federal agencies: FHLB, FLB, FNMA, banks for COOPERATIVES, AND Federal intermediate credit banks. Exclude accounts receivable, value of real property, and any other nonsecurity assets.			-0-		-0-
TOTAL CASH AND INVESTMENT ASSETS	\$ -0-	\$ -0-	\$ 106,606	\$ -0-	\$ 106,606

STATEMENT OF TAXES LEVIED PURSUANT TO MUNICIPAL CODE

Schedule B-3

I. ASSESSED VALUATION

A. Real Estate Taxable (see below)	\$ 15,939,790
B. Occupations	\$ _____
C. Total taxable valuation	\$ 15,939,790
D. Value of Real Estate Exempt from Taxation	\$ 418,500
E. Rate of Assessment (per cent of true value)	100 %

II. TAX RATE

A. General Purposes	7.0 mills
B. Debt Purposes	_____ mills
C. All other Purposes	_____ mills
D. Total tax rate	7.0 mills

III. CURRENT TAX LEVY

A. On Real Estate	\$ _____
B. On Occupations	\$ _____
C. Total levy	\$ - 0 -

IV. TAXES COLLECTED AND OUTSTANDING

	Real Estate	Total	Occupations	Total
A. TOTAL TAXES COLLECTED DURING 1994				
a. Discount collections	\$ 78,618		\$ _____	
b. Face collections	\$ 22,389		\$ _____	
c. Penalty collections (including penalties and interest)	\$ 4,974		\$ _____	
d. Prior years not returned or liened	\$ 1,968		\$ _____	
e. Returned and liened	\$ 4,811	\$ 112,760	\$ _____	\$ - 0 -
B. TOTAL TAXES OUTSTANDING AT END OF 1994				
a. Delinquent	\$ 3,597		\$ _____	
b. Prior years - not returned and liened	\$ - 0 -		\$ _____	
c. Returned and liened	\$ 1,860	\$ 5,457	\$ _____	\$ - 0 -

V. REAL ESTATE - ASSESSED VALUATIONS
(Complete to the Extent that Information is Available)

A. Real Estate - Taxable

Residential	_____
Industrial	_____
Commercial	_____
Mineral	_____
Agricultural	_____
Other	_____
TOTAL Taxable	15,939,790

B. Real Estate - Nontaxable

Government - Federal	_____
State	_____
Municipal	99,770
School	71,600
Authority	3,880
Non-Government - Churches	208,780
Inst. of Learning	_____
Public Utilities	34,470
Other	_____
TOTAL Nontaxable	418,500

Fund No.	Fund	Transfers In Omit Cents	Transfers Out Omit Cents
01.	General Fund (to Debt Service Funds)(20.--29.)	\$	\$
01.	General Fund (to All Other Funds)		15,731
02.	Street Lighting Tax Fund		
03.	Fire Protection Tax Fund		
04.	Other Special Revenue Fund--		
05.	Other Special Revenue Fund--		
06.	Water Fund		
07.	Electric Fund		
08.	Sewer Fund		
09.	Other Enterprise Fund--		
10.	Special Assessment Bond Fund--		
11.	Special Assessment Bond Fund--		
12.	Special Assessment Bond Fund--		
13.	Special Assessment for Street Lighting Fund		
14.	Special Assessment for Fire Protection Fund		
15.	General Obligation Bond Fund--		
16.	General Obligation Bond Fund--		
17.	General Obligation Bond Fund--		
18.	Other Capital Projects Fund--		
19.	Other Capital Projects Fund--		
20.	Sinking Fund--		
21.	Sinking Fund--		
22.	Sinking Fund--		
23.	Other Debt Service Fund--		
24.	Other Debt Service Fund--		
25.	Other Debt Service Fund--		
26.	Other Debt Service Fund--		
27.	Other Debt Service Fund--		
28.	Other Debt Service Fund--		
29.	Other Debt Service Fund--		
30.	Capital Reserve Fund		
35.	State Liquid Fuels Highway Aid Fund	12,976	
40.	Revolving Fund		
50.	Firemen's Relief Fund		
55.	Firefighters Pension Trust Fund		
60.	Police Pension Trust Fund		
65.	Municipal (Non-uniformed) Pension Trust Fund	2,755	
85.	Federal Revenue Sharing Fund		
90.	Payroll Fund		
	Total	\$ 15,731	\$ 15,731
		Must equal Transfers Out	Must equal Transfers In

NOTE: Interfund Operating Transfers are recurring periodic transfers between funds made primarily for the purpose of shifting resources from one fund to another. Please read instructions for a more complete explanation.

COMPARATIVE FEDERAL GENERAL REVENUE SHARING ACTUAL USE REPORT

Expenditures made from Federal General Revenue Sharing money for any of the listed functions should be indicated on the appropriate lines below.

CURRENT EXPENDITURES includes Personal Services (.10--.19), Supplies (.20--.29), Other Services and Charges (.30--.49), and Contributions, Grants, and Subsidies (.50--.59). CAPITAL EXPENDITURES includes Capital Construction (.60--.69) and Capital Purchases (.70--.79). PLEASE OMIT CENTS.

Function or Purpose of Expenditure	Federal General Revenue Sharing Expenditures			
	Column A		Column B	
	Proposed (Budgeted)		Actually Expended	
	Current	Capital	Current	Capital
General Government	\$	\$	\$	\$
Public Safety--				
Police				
Fire				
Other Public Safety				
Corrections				
Health and Welfare--				
Health				
Hospitals				
Other Health and Welfare				
Public Works--				
Sanitation--Solid Waste				
--Weed Control				
--Wastewater				
Highways, Roads, and Streets				
Other Public Works and Enterprises (Please list)				
Culture--Recreation--				
Parks and Recreation				
Shade Trees				
Libraries				
Other Culture--Recreation				
Conservation & Development				
Debt Service--				
Debt Principal				
Tax & Rev. Ant. Note Principal				
Debt Interest				
Tax & Rev. Ant. Note Interest				
Fiscal Agent's Fees				
Miscellaneous Expenditures (Please list)				
TOTAL FEDERAL GENERAL REVENUE SHARING EXPENDITURES	\$	\$	\$	\$

Purpose (List Each Issue or Loan)	Year of Issue	Original Amount of Issue	Outstanding January 1, 19 or Issued During Year	Principal Paid During Year	Outstanding December 31, 19
		Omit Cents	Omit Cents	Omit Cents	Omit Cents
GENERAL OBLIGATION BONDS AND NOTES					
Electoral		\$	\$	\$	\$
Non-electoral					
Bond Anticipation Notes (§408)					
Small Borrowing for Capital Purposes (§409)					
Unfunded Debt (§509)					
TOTAL GENERAL OBLIGATION DEBT		\$	\$	\$	\$
REVENUE BONDS AND NOTES					
Electoral		\$	\$	\$	\$
Non-electoral					
TOTAL REVENUE DEBT		\$	\$	\$	\$
LEASE RENTAL DEBT					
TOTAL LEASE RENTAL DEBT		\$	\$	\$	\$
TOTAL DEBT		\$	\$	\$	\$
TAX AND REVENUE ANTICIPATION NOTES (§501)					
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES		\$	\$	\$	\$

NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act.

DEBT STATEMENT--Credits to Determine Net Debt

Purpose (List Each Issue or Loan)	Sinking Fund Balances	Assessments Receivable	Delinquent Taxes and Liens Collectible	Self-liqui- dating or Subsidized Debt
	Omit Cents	Omit Cents	Omit Cents	Omit Cents
GENERAL OBLIGATION BONDS AND NOTES				
Electoral	\$	\$	\$	\$
Non-electoral				
Bond Anticipation Notes (§408)				
Small Borrowing for Capital Purposes (§409)				
Unfunded Debt (§509)				
TOTAL GENERAL OBLIGATION DEBT	\$	\$	\$	\$
REVENUE BONDS AND NOTES				
Electoral	\$	\$	\$	\$
Non-electoral				
TOTAL REVENUE DEBT	\$	\$	\$	\$
LEASE RENTAL DEBT				
TOTAL LEASE RENTAL DEBT	\$	\$	\$	\$
TOTAL DEBT	\$	\$	\$	\$
TAX AND REVENUE ANTICIPATION NOTES (§501)				
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES	\$	\$	\$	\$

NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act.
Credits are more fully defined in section 208(b) of the Local Government Unit Debt Act.

Purpose (List Each Issue or Loan)	Surplus Cash	Other Accounts Receivable	Insurance Indemnifica- tion	Total Credits Against Debt
	Omit Cents	Omit Cents	Omit Cents	Omit Cents
GENERAL OBLIGATION BONDS AND NOTES				
Electoral	\$	\$	\$	\$
Non-electoral				
Bond Anticipation Notes (§408)				
Small Borrowing for Capital Purposes (§409)				
Unfunded Debt (§509)				
TOTAL GENERAL OBLIGATION DEBT	\$	\$	\$	\$
REVENUE BONDS AND NOTES				
Electoral	\$	\$	\$	\$
Non-electoral				
TOTAL REVENUE DEBT	\$	\$	\$	\$
LEASE RENTAL DEBT				
TOTAL LEASE RENTAL DEBT	\$	\$	\$	\$
TOTAL DEBT	\$	\$	\$	\$
TAX AND REVENUE ANTICIPATION NOTES (§501)				
	\$	\$	\$	\$
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES	\$	\$	\$	\$

NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act.
Credits are more fully defined in section 208(b) of the Local Government Unit Debt Act.

DEBT STATEMENT--Summary of Debt

Purpose (List Each Issue or Loan)	Year of Issue	Gross Debt Outstanding December 31, 19	Total Credits Against Debt	Total Net Debt December 31, 19
		Omit Cents	Omit Cents	Omit Cents
GENERAL OBLIGATION BONDS AND NOTES				
Electoral		\$	\$	\$
Non-electoral				
Bond Anticipation Notes (§408)				
Small Borrowing for Capital Purposes (§409)				
Unfunded Debt (§509)				
TOTAL GENERAL OBLIGATION DEBT		\$	\$	\$
REVENUE BONDS AND NOTES				
Electoral		\$	\$	\$
Non-electoral				
TOTAL REVENUE DEBT		\$	\$	\$
LEASE RENTAL DEBT				
TOTAL LEASE RENTAL DEBT		\$	\$	\$
TOTAL DEBT		\$	\$	\$
TAX AND REVENUE ANTICIPATION NOTES (§501)				
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES		\$	\$	\$

NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act.

DEBT STATEMENT—Calculation of Borrowing Base

Schedule B-7

69

	19 <u>92</u>	19 <u>93</u>	19 <u>94</u>	TOTAL
Total Revenues and Other Financing Sources—All moneys received by the local government unit in a fiscal year from whatever source derived	426,034	356,735	434,795	1,217,564
Deduct:				
(i) subsidies or reimbursements from the United States of America or from the Commonwealth of Pennsylvania measured by the cost of, or given or paid on account of, a particular project financed by debt;	- 0 -	- 0 -	- 0 -	- 0 -
(ii) project revenues, rates, receipts, user charges, special assessments and special levies which are or will be pledged or budgeted for specific self-liquidating debt, or for payments under leases, guaranties, subsidy contracts or other forms of agreement which could constitute lease rental debt except that such payments are payable solely from such sources, but such portion thereof as may have been returned to or retained by the local government unit shall not be excluded;	- 0 -	- 0 -	- 0 -	- 0 -
(iii) interest on moneys in sinking funds, reserves, and other funds, which interest is pledged or budgeted for the payment or security of outstanding debt, and interest on bond or note proceeds, if similarly pledged;	- 0 -	- 0 -	- 0 -	- 0 -
(iv) grants and gifts in aid of or measured by the construction or acquisition of specified projects; and	34,972	3,879	27,238	66,089
(v) proceeds from the disposition of capital assets, and other nonrecurring items including bond or note proceeds not considered income under generally accepted municipal accounting principles.	20,779	- 0 -	49,881	70,660
Subtotal Adjusted Revenues	370,283	352,856	357,676	
Total Adjusted Revenues for Three Years Ending December 31, 19 <u>94</u>				1,080,815
Borrowing Base = $\frac{\text{Total Adjusted Revenues for Three Years Ending December 31, 1994}{3} =$				360,272

Acc't No.	Classification	Governmental Fund Types				
		General	Special Revenue	Debt Service	Capital Projects	Special Assessments
		Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
	ASSETS AND OTHER DEBITS, DECEMBER 31 1994					
	Current Assets					
100&20	† Cash and Investments	\$ 44,060	\$ 110	\$	\$	\$
	Receivables					
140-44	Taxes Receivable					
145	Accounts Receivable					
121-25	Special Assessments Receivable, including liens					
	Other Current Assets					
161-65	Fixed Assets					
	Other Debits					
181	Amounts Available in Debt Serv. Funds					
182	Amounts to be Provided for Retirement of General Long--Term Debt					
	† Total Assets and Other Debits	\$ 44,060	\$ 110	\$ - 0 -	\$ - 0 -	\$ - 0 -
	LIABILITIES AND OTHER CREDITS, DECEMBER 31 1994					
	Current Liabilities					
210	Payroll Taxes & Other Payroll With.	\$	\$	\$	\$	\$
	Other Current Liabilities					
261-69	Long--Term Debt					
	Total Liabilities	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -
	FUND AND ACCOUNT GROUP EQUITY, DECEMBER 31 1994					
281-84	Contributed Capital					
290	Investment in General Fixed Assets					
271-79	† Fund Balance					
287-89	† Retained Earnings					
	† Total Fund and Account Group Equity	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -
	† Total Liabilities and Other Credits and Fund and Account Group Equity	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -

For definitions see Instructions and Schedules A.

Acc't No.	Classification	Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum only)
		Enterprise	Internal Service	Trust and Agency	Gen. Fixed Assets	Gen. Long--Term Debt	
	ASSETS AND OTHER DEBITS, DECEMBER 31	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
	Current Assets 1994						
100&20	† Cash and Investments	\$	\$	\$ 106,466	\$	\$	\$ 150,636
	Receivables			140			140
140-44	Taxes Receivable						
145	Accounts Receivable						
121-25	Special Assessments, including liens						
	Other Current Assets						
161-65	Fixed Assets						
	Other Debits						
181	Amounts Available in Debt Serv. Funds						
182	Amounts to be Provided for Retirement of General Long--Term Debt						
	† Total Assets and Other Debits	\$ - 0 -	\$ - 0 -	\$ 106,606	\$ - 0 -	\$ - 0 -	\$ 150,776
	LIABILITIES AND OTHER CREDITS, DEC. 31						
	Current Liabilities 1994						
210	Payroll Taxes & Other Payroll With.	\$	\$	\$	\$	\$	\$
	Other Current Liabilities						
261-69	Long--Term Debt						
	Total Liabilities	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -
	FUND AND ACCOUNT GROUP EQUITY, DEC. 31						
281-84	Contributed Capital 1994	\$	\$	\$	\$	\$	\$
290	Investment in General Fixed Assets						
271-79	† Fund Balance						
287-89	† Retained Earnings						
	† Total Fund and Account Group Equity	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -
	† Total Liabilities and Other Credits and Fund and Account Group Equity	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -

For definitions see Instructions and Schedules A.

Schedule C-2

COMBINED STATEMENT OF REVENUES, EXPENDITURES OR EXPENSES, AND OTHER FINANCING SOURCES AND USES

Acc't No.	Classification	Governmental Fund Types				
		General	Special Revenue	Debt Service	Capital Projects	Special Assessments
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
300	Taxes	\$ 248,482	\$	\$	\$	\$
320	Licenses and Permits	50				
330	Fines and Forfeits	4,904				
340	Interest, Rents, and Royalties	5,350	2,897			
350	Intergovernmental Revenues	31,406	81,326			
360	Charges for Services	10,224				
380	Miscellaneous Revenues	275				
390	Other Financing Sources	36,905	12,976			
	Total Revenues and Other Financing Sources	\$ 337,596	\$ 97,199	\$ -0-	\$ -0-	\$ -0-
	EXPENDITURES OR EXPENSES AND OTHER FINANCING USES					
400	General Government	\$ 57,173	\$	\$	\$	\$
410	Public Safety	39,349				
420	Health and Welfare	2,577				
426	Public Works--Sanitation	6,709				
430	--Highways, Roads, and Streets	255,962	118,897			
440	--Other Public Works and Enterprises	-0-				
450	Culture--Recreation	1,000				
460	Conservation and Development	-0-				
470	Debt Service	-0-				
480	Miscellaneous Expenditures or Expenses	39,033				
490	Other Financing Uses	15,731				
	Total Expenditures or Expenses and Other Financing Uses	\$ 411,534	\$ 118,897	\$ -0-	\$ -0-	\$ -0-
	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES OR EXPENSES AND OTHER FINANCING USES	\$ (73,938)	\$ (21,698)	\$ -0-	\$ -0-	\$ -0-

Schedule C-2

COMBINED STATEMENT OF REVENUES, EXPENDITURES OR EXPENSES, AND OTHER FINANCING SOURCES AND USES (continued)

Acc't No.	Classification	Proprietary Fund Types		Fiduciary Fund Types	Total
		Enterprise	Internal Service	Trust and Agency	(Memorandum only)
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents	Omit Cents	Omit Cents	Omit Cents
300	Taxes	\$	\$	\$	\$ 248,482
320	Licenses and Permits				50
330	Fines and Forfeits				4,904
340	Interest, Rents, and Royalties			3,485	11,732
350	Intergovernmental Revenues			10,271	123,003
360	Charges for Services				10,234
380	Miscellaneous Revenues				275
390	Other Financing Sources			2,755	52,636
	Total Revenues and Other Financing Sources	\$ - 0 -	\$ - 0 -	\$ 16,511	\$ 451,306
	EXPENDITURES OR EXPENSES AND OTHER FINANCING USES				
400	General Government	\$	\$	\$	\$ 51,173
410	Public Safety				39,349
420	Health and Welfare				2,577
426	Public Works--Sanitation				6,709
430	--Highways, Roads, and Streets				374,859
440	--Other Public Works and Enterprises				- 0 -
450	Culture--Recreation				1,000
460	Conservation and Development				- 0 -
470	Debt Service				- 0 -
480	Miscellaneous Expenditures or Expenses			10,265	49,298
490	Other Financing Uses				15,731
	Total Expenditures or Expenses and Other Financing Uses	\$ - 0 -	\$ - 0 -	\$ 10,265	\$ 540,696
	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES OR EXPENSES AND OTHER FINANCING USES	\$ - 0 -	\$ - 0 -	\$ 6,246	\$ (89,390)

CONTROLLER'S/AUDITORS' CERTIFICATE

To the: Governing Body of the Local Government
President Judge of the Court of Common Pleas
Secretary of Community Affairs
Secretary of Transportation

~~X~~/We,* the undersigned, the duly elected (or appointed replacement), qualified, and acting ~~controller/auditors*~~ of the Township of BART (2nd Class) have audited, adjusted, and settled the various funds and account groups of the BART TWP. BOARD of Supervisors for the year ended December 31, 1994, listed in the foregoing table of contents. ~~My/Our*~~ audit, adjustment, and settlement was made in accordance with law rather than with generally accepted auditing standards.

(CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS) This local government's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this local government in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In ~~my~~/our* opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the BART Township Board of Supervisors at December 31, 1994, and the results of operations of such funds for the year then ended in accordance with law.

Signed: *Rita L. Hers*
Cathy A. Frachman
Janet L. Franke
Controller/Auditors*

Subscribed and sworn to before me this _____ day of _____, 19____.

(SEAL)

sd: _____

*Cross out one.

NOTE: Independent PAs and CPAs, please see NOTE on page 8.<<<<<<

COMMONWEALTH OF PENNSYLVANIA

ANNUAL BUDGET REPORT

County of LANCASTER

City of _____

Borough of _____

Township of BART

_____ of _____

for the year

19 95

one copy to be filed with
Department of Community Affairs
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania

GENERAL INSTRUCTIONS

One of the principles of governmental accounting and financial reporting is that an annual budget should be adopted by every governmental unit. Another principle is that a common terminology should be used consistently throughout the budget, the accounts, and the financial reports of each fund. These principles are reflected in the provisions in the various municipal codes and home rule charters requiring the timely preparation and adoption of an annual budget and reporting it on a form developed by the committee authorized to prepare the form.

The committee has developed and approved this form which incorporates the two principles. This budget form covers all assets, liabilities, fund equities, revenue or income and expenditures or expenses of all budgetary funds and some funds you may not budget.

This budget form covers all types of funds that a local government may have: Governmental, Proprietary, and Fiduciary.

1. Governmental Funds include:
 - a. the General Fund,
 - b. Special Revenue Funds (e.g. special tax fund, Highway Aid Fund, and Revenue Sharing Fund),
 - c. Capital Projects Funds (e.g. General Obligation Bond Funds and Capital Reserve Funds),
 - d. Debt Service Funds (e.g. Sinking Funds), and
 - e. Special Assessment Funds.

2. Proprietary Funds include:
 - a. Enterprise Funds (e.g. Electric Fund, Gas Fund, Water Fund, and Wastewater Fund), and
 - b. Internal Service Funds.

3. Fiduciary Funds include:
 - a. Expendable Trust Funds,
 - b. Non-expendable Trust Funds,
 - c. Pension Trust Funds (e.g. Firefighters Pension Fund, Non-uniformed Employees Pension Fund, and Police Pension Fund), and
 - d. Agency Funds (e.g. Firemen's Relief Fund and Payroll Fund).

Separate columns are provided only for General, Highway Aid, and Revenue Sharing Funds. All other funds for which you must prepare a budget should be added together by type for purposes of this report, although your governing body will have adopted a budget listing each of these as a separate fund. You may not have some of these kinds of funds, or if you do, you may not need to budget some of these kinds of funds. Obviously, you only report those kinds of funds you do have and for which the governing body budgets.

We suggest that you begin your budget by preparing a Schedule W (Working Budget) or a similar form for each of your budgetary funds. To prepare Schedule W, you can make your own with plain paper, columnar paper, or an office copier, or you can have copies printed locally.

Tax totals from the Schedules W then can be transferred to Schedule C, and then totals from both these schedules can be transferred to Schedule A. All amounts may be estimated and appropriated to the nearest dollar.

Schedule A constitutes the uniform budget, which, under the terms of the various municipal codes and home rule charters, should be prepared and made available for public inspection prior to budget adoption. We would suggest that this schedule be accompanied by the Schedule W and a written description of revenue or income and expenditures or expenses be available for public inspection also.

This form also contains the appropriation ordinance, resolution, or motion by means of which the budget is finally adopted at the end of the designated public inspection period. The required tax levy ordinance or resolution is also included in this form.

Within fifteen (15) days after final adoption of the budget, one copy of it should be filed with:

Department of Community Affairs
Bureau of Local Government Services
Municipal Statistics and Records Division
P.O. Box 155
Harrisburg, PA 17120

CERTIFICATION

To the Secretary of Community Affairs
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania

I, the undersigned, the duly ~~XXXXX~~ appointed, qualified, and acting Secretary/Treasurer
~~Director of Accounts and Finance~~
Secretary/Clerk

of the ~~Township~~ of Bart in the County of Lancaster,
~~XXXXX Township~~
~~Name of Municipality~~
Commonwealth of Pennsylvania, hereby do certify that:

1. The Annual Budget was prepared according to law and presented to the
BOARD OF SUPERVISORS on NOVEMBER 2, 1994:
~~XXXXXX Township~~
~~Board of Township Commissioners~~
~~Board of Township Supervisors~~
~~XXXXXX Township~~
2. The Annual Budget was published or otherwise made available for public inspection
on November 3, 1994, ~~and~~ thru December 7, 1994
3. All financial data and other information set forth herein are complete and correct to
the best of my knowledge and belief.

In witness whereof, I have hereunto set my hand and the seal of BART TOWNSHIP
~~XXXXXX Township~~
~~Name of Municipality~~
this 7 th day of December, A.D. 1994

Signed: David W. Graham
~~Director of Accounts and Finance~~
~~Secretary~~
Municipal Clerk/Secretary

(SEAL)

ORDINANCE NO. _____

RESOLUTION NO. 12-07-94

A MOTION _____

AN ORDINANCE OF THE CITY OF _____

AN ORDINANCE
A RESOLUTION of the Borough of _____
A MOTION

~~AN ORDINANCE~~
A RESOLUTION of the Township of BART

A Resolution OF THE Board of Supervisors OF Bart Township
Ordinance, Resolution
Motion Municipality

in the County of Lancaster,

Commonwealth of Pennsylvania, appropriating specific sums estimated to be required for the specific purposes of the municipal government, hereinafter set forth, during the year 19____

~~BE IT ORDAINED AND ENACTED,~~ ~~ordained and enacted~~
BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted
~~BE IT ORDAINED AND ENACTED,~~ ~~ordained and enacted~~

by the City Council of the City of _____,

Borough Council of the Borough of _____,

Board of Township Commissioners of the Township of _____,

Board of Township Supervisors of the Township of BART,

_____ of the _____ of _____,
Home Rule Municipality

County of LANCASTER, Commonwealth of Pennsylvania:

SECTION 1. That for the expenditures and expenses of the fiscal year 1995 the following amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 1995 for the specific purposes set forth on the following pages.

Schedule A

BUDGET SUMMARY - ALL BUDGETED FUNDS

Account Number	Classification	Total All Budgeted Funds	Line No.
	Assets - January 1 - 1995		1
	Cash (including checking, savings, certificates of deposit, money market funds, etc.)	10,000.00	2
	Accounts Receivable		3
	Other Assets		4
	Less Liabilities - January 1		5
	Accounts Payable (unpaid bills)		6
	Other Liabilities		7
	Less Fund Equity Reserves - January 1		8
	Fund Equity (sum of lines 2, 3, 4 less 6, 7, 8) - January 1	10,000.00	9
	Revenues and Other Financing Sources		10
300	Taxes (from Schedule C)	249,495.00	11
320	Licenses and Permits	50.00	12
330	Fines and Forfeits	4,400.00	13
340	Interest, Rents, and Royalties	3,000.00	14
360	Intergovernmental Revenue	84,941.00	15
360	Charges for Services (Departmental Earnings)	8,950.00	16
380	Miscellaneous Revenues	1,000.00	17
390	Other Financing Sources		18
	Total Revenues and Other Financing Sources (sum of lines 11 thru 18)	351,836.00	19
	Total Available for Appropriation (sum of lines 9 and 19)	361,836.00	20
	Expenditures or Expenses and Other Financing Uses		21
400	General Government	59,033.00	22
410	Public Safety (Protection to Persons and Property)	38,258.00	23
420	Health and Welfare	2,677.00	24
	Public Works-		25
426	Sanitation	2,900.00	26
430	Highways, Roads, and Streets	197,798.00	27
440	Other		28
450	Culture-Recreation	1,000.00	29
460	Conservation and Development		30
470	Debt Service		31
480	Miscellaneous Expenditures or Expenses	41,747.00	32
490	Other Financing Uses		33
	Total Expenditures or Expenses and Other Financing Uses (sum of lines 22 thru 33)	343,413.00	34
	Assets - December 31 1995	18,423.00	35
	Less Liabilities - December 31		36
	Less Reserves - December 31		37
	Unappropriated Fund Equity (line 35 less lines 36 and 37)		38

To:

From:

BUDGET SUMMARY - ALL BUDGETED FUNDS

Schedule A

Line No.	GOVERNMENTAL FUNDS					Proprietary Funds (06-09)	Fiduciary Funds (50-59)
	General Fund (1)	SPECIAL REVENUE FUNDS			Other Governmental Funds		
		Highway Aid Fund (35)	Revenue Sharing Fund (85)	Other Special Revenue Funds (02-05)			
1							
2	270,800.00	81,036.00					
3	9,934.00	66.00					
4	361,768.00	68.00					
5							
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39							

SECTION 2. That any resolution conflicting with this resolution be and the same

is hereby repealed insofar as the same affects this resolution.

ADOPTED THIS Seventh (7) day of December, A.D. 1994.

Galvin D. Keene
Vice-Chairman

Ray Marvin
Chairman of the Board of Township Supervisors

CERTIFICATION

To the Secretary of Community Affairs
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania

I hereby certify that the foregoing is a true and correct copy of Resolution No. 12-07-94

enacted by the BOARD of SUPERVISORS OF BART TOWNSHIP

in the County of Lancaster on the 7th day of December A.D. 1994.

David W. Graham
Municipal Clerk/Secretary

(SEAL)

SECOND CLASS TOWNSHIP OR HOME RULE MUNICIPALITY

TAX LEVY RESOLUTION

RESOLUTION NO. 12-07-94

A RESOLUTION OF THE ~~LANCASTER COUNTY~~ of _____
TOWNSHIP OF BART

County of LANCASTER, Commonwealth of Pennsylvania,
fixing the tax rate for the year 1995.

BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted

by the _____ of the _____ of _____
Governing Body of Home Rule Municipality

Board of Township Supervisors of the Township of BART,

County of LANCASTER, Commonwealth of Pennsylvania:

That a tax be and the same is hereby levied on all real property and ~~real property~~ within the ~~County of Lancaster~~
Township of Bart

subject to taxation for the fiscal year 1995, as follows:
Township, Home Rule Municipality

Tax rate for general purposes, the sum of 7 mills
on each dollar of assessed valuation, or the sum of70 cents
on each one hundred dollars of assessed valuation.

For debt purposes, the sum of _____ mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For _____ purposes, the sum of _____ mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For _____ purposes, the sum of _____ mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For _____ purposes, the sum of _____ mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For _____ purposes, the sum of _____ mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For _____ purposes, the sum of _____ mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For _____ purposes, the sum of _____ mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For _____ purposes, the sum of _____ mills
 on each dollar of assessed valuation, or the sum of _____ cents
 on each one hundred dollars of assessed valuation.

The same being summarized in tabular form as follows:

	Mills on Each Dollar of Assessed Valuation	Cents on Each One Hundred Dollars of Assessed Valuation
Tax Rate for General Purposes	7 Mills	70 Cents
Tax Rate for Debt Purposes	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
TOTAL	7 Mills	70 Cents

That any resolution, or part of resolution, conflicting with this resolution be and the same is hereby repealed insofar as the same affects this resolution.

Adopted the Seventh (7) day of December, A.D. 1994.

Calvin D. Keene
~~Board Chairman~~ Vice-Chairman

Ray Marvin
 Chairman of the Board of Township Supervisors
~~Boarding Officer of the Legislative Body~~

CERTIFICATION

To the Secretary of Community Affairs
 Commonwealth of Pennsylvania
 Harrisburg, Pennsylvania

I HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 12-07-94

enacted by the BART TOWNSHIP BOARD OF SUPERVISORS on the
~~Board of Township Supervisors, Executive Body of Home Rule Municipality~~

Seventh (7) day of December, A.D. 1994.

David W. Graham
 Secretary/Clerk

(SEAL)

DEBT AND TAX AND REVENUE ANTICIPATION NOTES REPORT

Schedule B

Purpose	Year of Issue	Outstanding January 1, 19 ____	Principal To Be Paid During Year	Interest To Be Paid During Year	Outstanding December 31, 19 ____
General Obligation Bonds and Notes					
Electoral					
Non-electoral					
Bond Anticipation Notes (§408)					
Small Borrowing for Capital Purposes (§408)					
Unfunded Debt (§500)					
Total General Obligation Debt					
Revenue Bonds and Notes					
Electoral					
Non-electoral					
Total Revenue Debt					
Lease Rental Debt					
Total Debt					
Tax and Revenue Anticipation Notes (§501)					
Total Debt and Tax and Revenue Anticipation Notes					

NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act

Schedule C

TAXES

A C C O U N T	Classification	Tax Rate	Total All Funds	General Fund (1)	Special Revenue Funds			Debt Service Funds	All Other Funds
					Street Lighting Fund (2)	Fire Protection Fund (3)	Other Special Revenue Funds (04-05)		
	REAL PROPERTY	7 Mills							
	Current Year's Levy - Gross		111,300						
	Less Uncollectable		4,452						
301.10	Current Year's Levy - Net		106,848						
301.20	Prior Year's Levy - Net		1,737						
301.30	Delinquent Levy - Net		3,100						
301.40	Interim Levy - Net		1,000						
301	Total Real Property		112,685						
	OCCUPATION (municipal code)								
	Current Year's Levy - Gross								
	Less Uncollectable								
305.10	Current Year's Levy - Net								
305.20	Prior Year's Levy - Net								
305.30	Delinquent Levy - Net								
306	Total Occupation								
	RESIDENCE (3rd class cities)								
	Current Year's Levy - Gross								
	Less Uncollectable								
308.10	Current Year's Levy - Net								
308.20	Prior Year's Levy - Net								
308.30	Delinquent Levy - Net								
308	Total Residence								

Schedule C (Continued)

Classification	Tax Rate	Total All Funds	General Fund (1)	Special Revenue Funds			Debt Service Funds	All Other Funds
				Street Lighting Fund (2)	Fire Protection Fund (3)	Other Special Revenue Funds (04-05)		
LOCAL TAX ENABLING ACT TAXES								
Per Capita	5.00							
Current Year's Levy - Gross		8610.00						
Less Uncollectable		500.00						
310.01 Current Year's Levy - Net		8110.00						
310.02 Prior Year's Levy - Net		100.00						
310.03 Delinquent Levy - Net		100.00						
310.00 Total Per Capita		8310.00						
310.10 Real Estate Transfer Tax		11500.00						
310.20 Earned Income Tax		117000.00						
310.30 Mercantile Taxes								
Occupation Act 611)								
Current Year's Levy - Gross								
Less Uncollectable								
310.41 Current Year's Levy - Net								
310.42 Prior Year's Levy - Net								
310.43 Delinquent Levy - Net								
310.40 Total Occupation								
310.50 Occupational Privilege								
310.60 Admissions								
310.70 Mechanical Devices								
310.80 Business Privilege								
310.91 House Trailer								
310.92 Lease Rental								
310.9 Other								
310.9 Other								
310.9 Other								
Total Local Tax Enabling Act		136,810-						
TOTAL TAXES		249,495						

SPECIFIC INSTRUCTIONS

A. HOLDING A BUDGET HEARING

1. Since the termination of Federal Revenue Sharing (FRS), there exists no legal requirement to hold a public hearing once all FRS funds have been spent. As a matter of public policy, it is strongly recommended that such a hearing be advertised and held, either on the date the tentative budget is approved to be advertised, or at any other meeting prior to final adoption.
2. Until all remaining FRS funds have been expended, the requirements for public notice and public hearing remain in effect: At least ten days prior to the budget hearing, the local government must publish, in at least one newspaper of general circulation in the local government's geographic area, a notice of the hearing. The notice must include (a) date, time and place of hearing, (b) right of citizens attending the hearing to provide written or oral or both comments or questions or both regarding the entire budget and the relationship of revenue sharing to the entire budget, (c) the local government's proposed use of its revenue sharing funds in context with the entire budget, (d) a summary of the local government's entire proposed budget, (e) location where and time when the above information with a copy of the entire proposed budget is available for public inspection. A reasonable effort must be made to have senior citizens and their groups participate in the hearings.
3. Prior to enactment of the budget, the legislative body, or the appropriate committee thereof, conducts the budget hearing.
4. Within thirty days of adoption of the budget, a summary of the adopted budget showing the intended use of revenue sharing funds must be available for public inspection and notice of its availability must be published in a newspaper of general circulation in the local government's geographical area.

B. CITIES OF THE THIRD CLASS

1. In commission cities, each department is required to submit to the council sometime before the last stated meeting in November an estimate of probable receipts and expenditures and the amount each department says it requires for the ensuing year. Mayors and city managers in optional charter cities must require department heads to submit requests not later than the month of November.
2. Budget preparation: In commission cities - assigned to the Director of Accounts and Finance; In Mayor/Council Plan A optional charter cities - to the mayor with the assistance of the administrator, if any, or other officer designated by the Mayor; and in Council/Manager optional charter cities - to the manager.
3. The budget must be submitted to the Council for first reading at the last stated meeting in November.
4. After the proposed budget has passed first reading, the city clerk makes it available for public inspection, publishes a notice to that effect in at least one newspaper of general circulation stating the date fixed by council for adoption of the proposed budget ordinance, such date being at least twenty days after publication. The proposed budget ordinance must be available for public inspection for at least ten days after this notice.
5. On or before December 31, the council must finally adopt the budget.

C. BOROUGHES

1. The budget is prepared in any manner designated by council.
2. Boroughs must prepare the budget not less than thirty days before adoption.
3. Notice that the proposed budget is available for inspection must be published by the secretary in a newspaper of general circulation, as defined by the Newspaper Advertising Act of 1929, and the proposed budget must be kept on file with and be made available for public inspection by the secretary for a period of ten days after the notice and prior to adoption.
4. On or before December 31, the council must finally adopt the budget. Upon completion of the budget, the council shall adopt the real estate tax ordinance.

D. TOWNSHIPS OF THE FIRST CLASS

1. At least thirty days prior to adoption, the board of township commissioners must begin preparation of a proposed budget.
2. The proposed budget must be published or otherwise made available for public inspection at least twenty days prior to the day set for adoption and at least ten days public notice must be given of this date.
3. On or before December 31, the board must finally adopt the budget.
4. The commissioners must adopt the real estate tax ordinance in sufficient time to assure delivery of the tax duplicate to the township treasurer within thirty days of the adoption of the budget.


E. TOWNSHIPS OF THE SECOND CLASS

1. At least thirty days prior to the adoption of the budget, the board of township supervisors must begin preparation of a proposed budget.
2. After preparation, the board gives public notice by advertising in a newspaper of general circulation that the proposed budget is available for public inspection in a designated place and the proposed budget must remain so available for twenty days after notice and before adoption.
3. On or before December 31, the board must finally adopt the budget.
4. The supervisors must adopt the real estate tax resolution in sufficient time to assure delivery of the tax duplicate to the township tax collector within thirty days of the adoption of the budget.

VERIFICATION.

I, Ned Trout, verify that I am the Bart Township Roadmaster and have full authority to execute this Verification.

I further verify that the statements made by me in this document are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. C.S. §4904, relating to sworn falsification to authorities.



Ned Trout

Dated: Oct. 12, 1995

BART TOWNSHIP-WORKING BUDGET

1995 EXPENSES

<u>ACCOUNT NUMBER</u>	<u>CATEGORY</u>	<u>BUDGET</u>	<u>YEAR TO DATE</u>
400.11	SALARY-SUPER	\$2,500.00	\$1,300.00
400.2	LEGISLATIVE	\$1,200.00	\$847.63
402.11	WAGE-AUDITOR	\$861.00	\$288.00
402.2	FINAN. ADMINIS	\$500.00	\$155.00
402.21	AUDITOR EXP.	\$0.00	\$388.60
403.11	COMM. TAX COL	\$5,844.00	\$5,595.44
403.2	TAX COLL.EXP	\$550.00	\$416.00
403.35	INS./BONDING	\$0.00	\$175.00
404.31	MISC. LEGAL	\$4,300.00	\$18,163.86
405.1	SEC-MT PLEAS.	\$0.00	\$180.63
405.12	WAGE-SEC/TRE	\$8,498.00	\$7,526.76
405.13	WAGE-ADMINIS	\$5,000.00	\$1,650.00
405.2	SEC-SUPPLIES	\$1,600.00	\$1,858.92
406.2	PERSONEL ADM	\$100.00	\$0.00
409.2	BUILDINGS AND PLANT SUPPLIES	\$2,050.00	\$1,454.58
409.35	FLASHING SIGNL	\$156.00	\$116.21
409.36	SHED-ELECTRIC	\$1,274.00	\$1,318.80
409.37	TELEPHONE	\$600.00	\$723.30
409.7	BUILDING/PLANT OFFICE SUPPLY	\$0.00	\$37.92
409.72	FAX MACHINE	\$0.00	\$449.97
410.12	SALARY-POLICE	\$21,840.00	\$15,960.00
410.13	POLICE-INSURN	\$5,886.00	\$6,063.75
410.15	POLICE-UNIFORM	\$0.00	\$94.40
410.21	POLICE-GAS	\$0.00	\$254.93
410.2	POLICE-PHONE	\$0.00	\$386.90
410.22	POLICE-SUPPLY	\$1,000.00	\$332.70
410.31	POLICE-LEGAL	\$1,500.00	\$1,279.25
410.37	POLICE-CAR	\$1,500.00	\$564.42
410.21	POLICE-RETIRE	\$500.00	\$0.00
414.11	WAGE-ZON OFF	\$2,652.00	\$786.28
414.13	WAGE-ZHB	\$490.00	\$1,672.06
414.21	ZHB-EXPENSE	\$1,130.00	\$1,154.04
414.23	ZONING-EXPENS	\$750.00	\$573.15
414.24	PLAN. COMM.	\$100.00	\$1,911.27
414.31	ZONING-LEGAL	\$0.00	\$870.71
414.34	LEGISLATV-AD	\$0.00	\$59.90
414.45	ZHB-CRT. REPORT	\$850.00	\$805.00
419.2	HUMANE LEAG.	\$60.00	\$30.00
421.2	DRUG TASK FRC	\$2,577.00	\$2,577.00
SUB-TOTAL EXPENSES		\$75,868.00	\$78,022.38

PAGE TWO-1996 BART TOWNSHIP EXPENSES

<u>ACCT #</u>	<u>CATEGORY</u>	<u>BUDGET</u>	<u>YR TO DATE</u>
	SUB TOTAL	\$75,868.00	\$78,022.38
421.21	QVILLE AMBULN	\$100.00	\$0.00
429.11	WAGE-GASA	\$0.00	\$1,345.14
429.12	WAGE-SEO	\$2,900.00	\$1,695.00
429.18	SEWER INSP.		\$2,280.00
429.22	GASA SUPPORT	\$24,000.00	\$3,624.37
429.34	GASA-ADVERT	\$0.00	\$12.63
430.2	UNIFORM CLEAN	\$1,125.00	\$969.15
430.35	ERROR/OMISSN	\$3,790.00	\$3,092.00
431.1	WAGE/STREET AND GUTTER CLEAN		\$124.50
432.1	WAGE/SNOW/ICE	\$3,608.00	\$1,698.26
432.2	SNOW/ICE EXP	\$4,500.00	\$2,614.75
433.1	WAGE/SIGNALS AND SIGNS		\$197.12
437.1	WAGE/REPAIR TOOL/MACHINE	\$7,200.00	\$9,146.12
437.2	EXP-REPAIR TOOL/MACHINE	\$5,500.00	\$5,725.78
438.1	WAGE/MAINT. HIWAY/BRIDGE	\$36,000.00	\$18,694.81
438.2	MAINT HIWAY BRIDGE	\$136,065.00	\$63,458.19
438.7	CAPITAL EQUIP		
439.1	WAGE-MPR		\$5,579.87
439.24	MT PLEASANT		\$136,631.64
439.27	LEGAL/LAMPARTER		\$1,031.91
446.31	LEGAL/RETENTION BASIN		\$547.10
456.2	QVILLE LIBRARY	\$500.00	\$500.00
458.2	QVILLE SR CTR	\$500.00	\$500.00
472.21	TRANSFER TO PAYROLL ACCT		\$655.20
472.7	DEBT INTEREST		\$563.40
475.31	EXP/LOAN		\$876.77
484.2	WORK COMP	\$13,292.00	\$0.00
485.2	UNEMP. COMP	\$1,125.00	\$1,142.92
486.2	INS. PREMIUMS	\$9,900.00	\$214.00
487.2	SOCIAL SECURITY	\$8,000.00	\$6,736.06
487.21	HOSPITALIZATN	\$9,430.00	\$9,617.80
TOTAL EXPENSES		\$343,403.00	\$357,296.87

PAGE THREE-1995 BART TOWNSHIP EXPENSES

LIQUID FUELS-EXPENSES

	INCOME	\$80,805.93	
439.24	H. L. WIKER		\$9,918.22
439.24	AMER. TESTING		\$800.00
439.24	COMPASS QUARRIES		\$3,060.90
439.24	HYDROSEED		\$800.00
439.24	D. W. MILLER		\$266.00
439.24	RINEER		\$4,286.00
439.24	H. L. WIKER		\$1,125.00
	REPAY LOAN		\$50,018.47
437.2	SUSQUEHANNA		\$6,037.50
	ROADSWEEPER		\$2,685.00
	FISHER PAINT		\$102.00
	GAP POWER EQUIPT		\$180.00
	NICKEL MINE PAINT		\$544.23
	ROADITE		\$1,031.38
	TOTAL EXPENSES		\$80,874.70

ORIGINAL

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Application of Consolidated Rail :
Corporation for the abolition :
of 31 crossings of the Enola :
Branch, LC:201323, MP 3.5 to :
MP 27.0, Sub. No. 1095X, :
Harrisburg Division, Lancaster :
County. :

Docket No.
A-00111016

RECEIVED
OCT 16 1995

Board of Supervisors of Bart :
Township, :

SECRETARY'S OFFICE
Public Utility Commission

v. :
Consolidated Rail Corporation, :
Pennsylvania Department of :
Transportation and Lancaster :
County, et al. :

Docket No.
C-00913256

VERIFIED WRITTEN TESTIMONY OF
NATIONAL RAILROAD PASSENGER CORPORATION

The National Railroad Passenger Corporation ("Amtrak")
hereby submits its written direct testimony in the above-
captioned matters. Amtrak's testimony is provided by Mr. Richard
Cooper.

Q: Would you please state your name and position for the
record:

A: I am Richard H. Cooper. I am employed by Amtrak as a
Senior Engineer, Structural Design.

DOCUMENT
FOLDER

Q: What is Amtrak's exact corporate name?

A: Amtrak's exact corporate name is "National Railroad
Passenger Corporation." Amtrak was authorized to be created by
the Rail Passenger Service Act (formerly 45 U.S.C. §501 et seq.,
recodified at 49 U.S.C. Part C, §24101 et seq., effective July 5,

OCT 20 1995

1994) and is a corporation incorporated under the law of the District of Columbia.

Q: Are you authorized to testify on Amtrak's behalf?

A: Yes, I am authorized to testify in this proceeding on behalf of Amtrak.

Q: Are you familiar with Amtrak's interests in the proceedings currently before Commission regarding the a right-of-way known as the Enola Line?

A: Yes.

Q: What, if any, interest does Amtrak have in the Enola Line that is the subject of these proceedings/

A: Amtrak's possesses certain rights in the Enola Line derived from a deed from the Consolidated Rail Corporation ("Conrail") to Amtrak. A copy of the deed describing Amtrak's rights in Lancaster County, Pennsylvania, as it exists in Amtrak's property records, is submitted herewith as Amtrak Exhibit A. In particular, section B of that deed (pages 2-3) describes Amtrak's easements and rights relating to electric power transmission facilities.

These electric power transmission facilities are vital to Amtrak's operations. They provide power to Amtrak's Northeast Corridor operations between Washington, D.C., and Philadelphia, Pennsylvania, and between Philadelphia, Pennsylvania, and

Harrisburg, Pennsylvania. Amtrak has no plan or intent to abandon its rights on the Enola Line. Indeed, in the future Amtrak may up-grade its facilities on the Enola Line to improve their capacity.

Q: Please describe the nature of any facilities Amtrak has on the Enola Line?

A: Amtrak has used and plans to continue to use for the foreseeable future utility poles on the right-of-way and electric transmission lines above the right-of-way. In some cases, Amtrak's facilities are on or very near the grade separations that carry the right-of-way over or under the various crossings at issue in these proceedings. Amtrak Exhibit B, submitted herewith, contains true and accurate photocopies taken from a right-of-way map now in Amtrak's possession, depicting the location of Amtrak's electric transmission facilities. Amtrak Exhibit B includes those portions of the map showing the location of Amtrak's facilities at or near the crossings at issue in these proceedings.

Q: Does Amtrak currently have access to the Enola Line, and if so, describe Amtrak's access requirements?

A: In addition to its utility easement and other rights with respect to the Enola Line, Amtrak has the right of "reasonable access" to permit the exercise of its other rights in connection with the property. (See Amtrak's Exhibit A, part B.,

para. 1.) In order to maintain the electric transmission facilities used by Amtrak on the Enola Line, Amtrak must have adequate access to permit repair and construction equipment to reach the utility poles and wires. For example, on the right-of-way itself (i.e. not necessarily the bridges) Amtrak requires access for trucks weighing up to 28,000 pounds, for 40 ton cranes, and for tractor-trailers of 40 feet in length. Amtrak's current best estimate is that bridges should be adequate to bear 20 tons of equipment for repair of Amtrak facilities located on the bridges (e.g. the Martic Forge bridge). The maximum slope at points of access for Amtrak equipment should not exceed one-to-six.

Q: Does Amtrak have any current maintenance obligations at the crossings at issue in these proceedings, and if so, what are they?

A: Amtrak has no maintenance obligations with respect to the Enola Line or the crossings at issue in these proceedings, except that Amtrak will maintain its own facilities (i.e. utility poles and wires, etc.) in their present locations.

Effective October 1, 1981, Amtrak became exempt from the payment of "any taxes or other fees imposed by any State, political subdivision of a State, or local taxing authority which are levied on the Corporation [Amtrak]." 49 U.S.C. §24301(1) (formerly 45 U.S.C. §546b). This exemption has been construed to preclude the Commission from assigning costs to Amtrak associated

with alterations not required by Amtrak of rail-highway crossings in Pennsylvania. National Railroad Passenger Corp. v. Commonwealth of Pennsylvania Public Utility Commission, 665 F. Supp. 402 (E.D.Pa. 1987), affirmed, 848 F.2d 436 (3d Cir.), cert. denied, 488 U.S. 893 (1988), permanent injunction enforced, Order (January 2, 1991).

Q: Will Amtrak agree to perform and assume the cost of repairs or alterations to any of the existing Enola Line crossing structures.

Amtrak will not agree to incur the costs of performing any alteration of its own facilities in connection with any alteration or maintenance of the crossings on the Enola Line. Moreover, Amtrak will not agree to bear the costs of performing any work, even to its own facilities, necessitated by or required by the Commission and/or the Enola Line property owner. Amtrak takes no position regarding which parties other than Amtrak should perform or bear the costs of any work associated with a crossing at this location required by the Commission.

Q: What are the costs associated with the alteration or relocation of Amtrak's facilities that may be located on or near existing crossings?

A: At the present time, Amtrak's best estimate of the cost required to relocate any single utility pole on the Enola Line is \$66,000 per pole. Amtrak's current best estimate of the cost

required to remove its facilities from the Martic Forge bridge and to suspend electric transmission lines over the bridge structure is \$165,000. However, these cost estimates do not include design costs.

Q: Does Amtrak have any additional relevant testimony?

A: At this time, Amtrak has no additional testimony.

VERIFICATION

The undersigned, having read the foregoing verified written testimony, hereby verifies that the testimony is based on information furnished to the undersigned, which information has been gathered by Amtrak in the course of this proceeding. The language of the pleading is that of counsel and not of signer. I verify that the foregoing testimony is true and correct to the best of my knowledge, information and belief. To the extent that the contents of the pleading are that of counsel, I have relied upon counsel in making this verification. This verification is made subject to the penalties of 28 Pa.C.S. § 4904, relating to unsworn falsification to authorities.


Dated: October 13, 1995

In Philadelphia, PA

Richard H. Cooper

Richard H. Cooper

Respectfully submitted,

A handwritten signature in cursive script that reads "Dennis M. Moore". The signature is written in black ink and is positioned above a horizontal line.

Dennis M. Moore
Associate General Counsel
Amtrak Law Department
60 Massachusetts Ave., N.E.
Washington, D.C. 20002
202-906-2750
PA Bar No. 24832

Dated: October 13, 1995

CERTIFICATE OF SERVICE

I hereby certify that on this 13th day of October, 1995 in Washington, D.C., I caused to be served true and accurate copies of the foregoing Verified Written Testimony of National Railroad Passenger Corporation, this day by Federal Express delivery or by depositing the same in the United States mail, postage prepaid, as noted below, addressed to:

Kenelm L. Shirk, III, Esquire
Bart Township Solicitor
115 State Street
Ephrata, PA 17522
(By Fed Ex)

James Humber, Chairman
Lancaster County Commissioners
50 North Duke Street
Lancaster, PA 17608
(By Mail)

Gina M. D'Alfonso, Assistant
Counsel-in-Charge
Penna. Dept. of Transportation
Room 513, Transportation and
Safety Bldg.
Harrisburg, PA 17120
(By Fed Ex)

David Salapa, Esquire
Assistant Counsel
PA Public Utility Commission
G-31 North Office Building
Harrisburg, PA 17120
(By Fed Ex)

John Espenshade, Esquire
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Lancaster, PA 176089-1594
(By Mail)

Ray Marvin, Chairman
Bart Township Supervisors
46 Quarry Road
Quarryville, PA 17566
(By Fed Ex)

Joseph Duff, Chairman
Martic Township Supervisors
1173 River Road
Holtwood, PA 17532
(By Fed Ex)

Barbara Tollinger, Secretary
Quarryville Borough
330 St. Catherine Street
Quarryville, PA 17566
(By Fed Ex)

Nicholas Yoder, Chairman
Secretary/Treasurer
Sadsbury Township Supervisors
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Christiana, PA 17509
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Gerald Duval, Chairman
Providence Township Supervisors
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Daniel Mylin, Borough Manager
Borough of Quarryville
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Friends of Atglen-Susquehanna
Trail
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Quarryville, PA 17566
(By Fed Ex)

Brian MacEwen
Coatesville Water Authority
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Coatesville, PA 19320
(By Fed Ex)

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Consolidated Rail Corporation
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Philadelphia, PA 19101-1416
(By Fed Ex)

Judge Louis G. Cocheres
P.O. Box 3265
Harrisburg, PA 17105-3265
(By FAX and by Mail)

Carol K. Palmoski
Lancaster County Planning
Commission
50 N. Duke Street
Lancaster, PA 17608
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Quarryville Borough
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John S. Halsted, Esq.
Kate Connor-Barand, Esq.
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20 North Church Street
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Eden Township Board of
Supervisors
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Quarryville, PA 17566
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Stevens and Lee
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(By Mail)

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Conrad, O'Brien, Gellman & Rohn
Coatesville Water Authority
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Frank Peiffer
Martic Township Supervisor
204 Cakewoods Drive
Pequea, PA 17565
(By Fed Ex)

James Carmines
Office of Administrative
Law Judge
Commonwealth of Pennsylvania
Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265
(By Mail)


Dennis M. Moore, Esquire

A M T R A K

E X H I B I T A

DEED

THIS DEED IS MADE BY AND BETWEEN

CONSOLIDATED RAIL CORPORATION

("Grantor"), a Pennsylvania corporation
whose address is Six Penn Center,
Philadelphia, Pennsylvania 19104

AND

NATIONAL RAILROAD PASSENGER CORPORATION

("Grantee"), a District of Columbia corporation
whose address is 400 North Capitol Street, N.W.
Washington, D.C. 20001

RECORDED IN DEEDS
LANDS IN R. PA.

78 OCT 20 PM 1:58

RECORDED OR FILED

Whereas, pursuant to the Regional Rail
Reorganization Act of 1973 (Public Law 93-236,
87 Stat. 985) as amended ("Act") and the Final
System Plan, the United States Railway Associ-
ation ("USRA"), pursuant to Section 209(c) of
the Act, has certified to the Special United States
District Court established pursuant to Section
209(b) of the Act ("Special Court") and pursuant
to a certain Agreement of Purchase dated March
31, 1976 between Grantor and Grantee, the Grantor,
for consideration paid, hereby grants and conveys
to the Grantee:

A. All of the Grantor's right, title
and interest, legal and equitable, in and to the
real property located in the

County of Lancaster in the Commonwealth of Pennsylvania

as described in Exhibit A attached to this Deed
as a part hereof, together with all of the ap-
purtenances, hereditaments, franchises, ways, waters,
minerals, rights, privileges, improvements, fix-
tures, licenses, leaseholds, reversions, easements,
rights under operating, trackage and joint facility
agreements, rents, issues, profits and other interests
and items belonging to or in any way appertaining to
such real property, including (without limitation)
the same easements and rights with respect to the real

property reserved and excepted from the conveyance to Grantor by Grantor's immediate predecessor in title as Grantor received with respect thereto under said conveyance, as well as all real property items that would properly be recorded in Accounts 1 through 45 and 90 of the Property Accounts prescribed by the Interstate Commerce Commission for Railroad Companies in its Uniform System of Accounts, 49 C.F.R. Part 1201, to the extent that such interests and items belong or in any way appertain to such real property, except as those interests and items belong or appertain to the real property hereinafter reserved and excepted.

B. 1. The easements and rights to use, operate, maintain, repair, renew, replace and remove on, under, over and across the real property conveyed to Grantor pursuant to the Act but not conveyed to Grantee hereby ("Grantor's Burdened Property"), any and all lines, poles, pipes, appliances, equipment, structures, facilities and appurtenances (each an "Easement Item") existing on and used or useful as of the date of delivery of this Deed as a part of any railroad communication, signal or interlocker system or as a part of any electric, telephone, telegraph, water, gas, steam, sanitary sewer, storm sewer or other utility system, together with the easement of reasonable access over the Grantor's Burdened Property to permit the exercise of the foregoing easements and rights, and the easement for lateral support of the real property conveyed by this Deed.

2. The easements and rights for the specific uses, if any, (each an "Easement Item") particularly described in Exhibit B attached to this Deed as a part hereof, if any, and burdening a certain portion of Grantor's Burdened Property.

3. The Grantee shall give the Grantor reasonable notice before entering on the Grantor's Burdened Property to exercise the easements and rights granted in this Paragraph B, and shall exercise such easements and rights (a) so as not to interfere unreasonably with the use and enjoyment of the Grantor's Burdened Property, (b) in compliance with generally applicable reasonable requirements established from time to time by the Grantor and (c) so as not to increase materially the burden on the Grantor's Burdened Property existing on the date of delivery of this Deed. The Grantee shall indemnify and save the Grantor harmless from any loss, damage or expense arising from the exercise of the foregoing easements and rights, without regard to negligence on the

part of the Grantor or the Grantee. Upon request of and at the expense of the Grantor, the Grantee shall execute and deliver to the Grantor a deed or other instrument releasing the Grantee's rights in any part of the Grantor's Burdened Property that is not used or reasonably needed by the Grantee in the exercise of the easements and rights conveyed in this Paragraph B.

4. If the location of any Easement Item would interfere with any proposed use or sale of any part of the Grantor's Burdened Property, the Grantor may, at the Grantor's expense and after obtaining the Grantee's written consent, relocate the interfering Easement Item or cause the same to be relocated. Such consent will be granted unless (a) the Easement Item cannot be relocated as proposed by the Grantor without unreasonable interference to the Grantee's operations or without damage to the integrity of the system of which the Easement Item is a part or (b) the Grantee will not have reasonable access to the relocated Easement Item. If the Grantee has previously released its easements and rights in any real property as provided in Paragraph B.3. and a relocated Easement Item falls, in whole or in part, within the area that has been so released, the Grantor and the Grantee shall exchange the following instruments promptly after the relocation is completed:

(a) The Grantor shall execute and deliver to the Grantee a supplementary deed of easement which conveys to the Grantee with respect to the relocated Easement Item the easements and rights described in this Paragraph B.

(b) The Grantee shall execute and deliver to the Grantor a deed or other instrument of release as provided in Paragraph B.3.

5. The Grantor shall bear all expenses and the cost of all transfer and recording taxes, fees and charges in connection with all deeds and other instruments delivered pursuant to this Paragraph B.

RESERVING AND EXCEPTING, HOWEVER, TO THE GRANTOR:

C. All the respective right, title and interest of the Grantor, legal and equitable, in and to the real property

described in Exhibit B attached to this Deed as a part hereof, if any, but subject, however, to the easements and rights conveyed pursuant to Paragraph B above.

D. 1. The easements and rights to use, operate, maintain, repair, renew, replace and remove on, under, over and across the real property conveyed by this Deed ("Grantee's Burdened Property"), any and all lines, poles, pipes, appliances, equipment, structures, facilities and appurtenances (each an "Easement Item") existing on and used or useful as of the date of delivery of this Deed as a part of any railroad communication, signal or interlocker system or as a part of any electric, telephone, telegraph, water, gas, steam, sanitary sewer, storm sewer or other utility system, together with the easement of reasonable access over the Grantee's Burdened Property to permit the exercise of the foregoing easements and rights, and the easement for lateral support of the real property reserved and excepted from this conveyance.

2. The easements and rights for the specific uses, if any, (each an "Easement Item") particularly described in Exhibit B to this Deed, if any, and burdening certain real property conveyed by this Deed.

3. The Grantor shall give the Grantee reasonable notice before entering on the Grantee's Burdened Property to exercise the easements and rights reserved and excepted in this Paragraph D, and shall exercise such easements and rights (a) so as not to interfere unreasonably with the use and enjoyment of the Grantee's Burdened Property, (b) in compliance with generally applicable reasonable requirements established from time to time by the Grantee and (c) so as not to increase materially the burden on the Grantee's Burdened Property existing on the date of delivery of this Deed. The Grantor shall indemnify and save the Grantee harmless from any loss, damage or expense arising from the exercise of the foregoing easements and rights, without regard to negligence on the part of the Grantee or the Grantor. Upon request of and at the expense of the Grantee, the Grantor shall execute and deliver to the Grantee a deed or other instrument releasing the Grantor's rights in any part of the Grantee's Burdened Property that is not used or reasonably needed by the Grantor in the exercise of the easements and rights reserved and excepted in this Paragraph D.

4. If the location of any Easement Item would interfere with any proposed use or sale of any part of the Grantee's Burdened Property, the Grantee may, at the Grantee's expense and after obtaining the Grantor's written consent, relocate the interfering Easement Item or cause the same to be relocated. Such consent will be granted unless (a) the Easement Item cannot be relocated as proposed by the Grantee without unreasonable interference to the Grantor's operations or without damage to the integrity of the system of which the Easement Item is a part or (b) the Grantor will not have reasonable access to the relocated Easement Item. If the Grantor has previously released its easements and rights in any real property as provided in Paragraph D.3. and a relocated Easement Item falls, in whole or in part, within the area that has been so released, the Grantor and the Grantee shall exchange the following instruments promptly after the relocation is completed:

(a) The Grantee shall execute and deliver to the Grantor a supplementary deed of easement which conveys to the Grantor with respect to the relocated Easement Item the easements and rights described in this Paragraph D.

(b) The Grantor shall execute and deliver to the Grantee a deed or other instrument of release as provided in Paragraph D.3.

5. The Grantee shall bear all expenses and the cost of all transfer and recording taxes, fees and charges in connection with all deeds and other instruments delivered pursuant to this Paragraph D.

E. The easements and rights described in Exhibit C to this Deed and burdening all of the real property conveyed by this Deed.

F. All mineral rights owned by the Grantor in any parcel as to which an interest in the surface is not conveyed by this Deed.

TO HAVE AND TO HOLD the real property and the easements and rights hereby conveyed to the Grantee, free and clear of any liens and encumbrances insofar as said real property, easements and rights were conveyed to Grantor so free and

clear by Grantor's immediate predecessor in title or interest therein, BUT SUBJECT, HOWEVER, to (i) those easements and rights reserved and excepted pursuant to Paragraphs D and E, (ii) all existing licenses, easements, leases (other than those which may have been created to secure payment of a financial obligation), and operating, trackage right and joint facility agreements, including (without limitation) the easements, rights and benefits reserved by Grantor's predecessor in title, (iii) Operating Rights Grants, if any, from the Grantor to a third party conveyed pursuant to the Act and identified in Exhibit B to this Deed; and (iv) the obligation of the Grantee to use, operate, maintain and repair the real property conveyed by this Deed so as to permit the Grantor freely to exercise the Freight Service Easement and the Commuter Passenger Service Easement described in Exhibit C.

The Grantor hereby covenants that the Grantor will perform, execute, acknowledge and deliver any and all such further acts, deeds, assignments and other instruments as may be reasonably requested by the Grantee to convey, confirm, clarify, identify or more precisely describe the real property and the easements and rights conveyed by this Deed or intended so to be in order to carry out the intent of this Deed in light of the designations contained in the Final System Plan which has been certified to the Special Court by the United States Railway Association pursuant to the Act and in light of the Agreement of Purchase between the Grantor and Grantee bearing the same date hereof, and to effect the recordation of, or otherwise perfect, this Deed and all such other deeds, assignments and instruments under any applicable statute, ordinance, rule or regulation.

The Grantee hereby covenants that the Grantee will perform, execute, acknowledge and deliver any and all such further acts, deeds, assignments and other instruments as may be reasonably requested by the Grantor to confirm, clarify, identify or more precisely describe the real property and the easements and rights reserved and excepted from this conveyance or intended so to be in order to carry out the intent of this Deed in light of the designations contained in such Final System Plan and in light of the Agreement of Purchase between the Grantor and Grantee bearing the same date hereof, and to effect the recordation of, or otherwise

perfect, this Deed and all such other deeds, assignments and instruments under any applicable statute, ordinance, rule or regulation.

By acceptance of this Deed, the Grantee (a) agrees to perform each of the obligations imposed on the Grantee by the terms of this Deed, and (b) assumes and agrees to perform and observe all obligations and conditions on the part of the Grantor or the Grantor's predecessor in title to be performed or observed that arise or accrue after the date of delivery of this Deed under all licenses, easements, leases (other than those which may have been created to secure payment of a financial obligation) and operating, trackage-right and joint facility agreements (subject, however, to the terms thereof) which are conveyed by this Deed and under those to which this conveyance is made subject, provided that the Grantee assumes no obligation or liability that arises after the date of delivery of this Deed out of any event, act or failure to act that occurred prior thereto and, where an obligation or liability is related to a period which is both before and after such date, the Grantee assumes only that portion of the obligation or liability which is reasonably allocable to the part of the period after such date. Concurrently with the delivery of this Deed, the Grantee is delivering to the Grantor a separate instrument executed by the Grantee acknowledging receipt and acceptance of this Deed and affirming the provisions of this paragraph.

All of the covenants of the Grantor and the Grantee, respectively, shall be deemed to be real covenants and shall run with the land.

The words "Grantor" and "Grantee" used herein shall be construed as if they read "Grantors" and "Grantees", respectively, whenever the sense of this Deed so requires and, whether singular or plural, such words shall be deemed

to include in all cases the successors and assigns of the respective parties.

Pursuant to and in accordance with (a) Orders of the Special Court established under the Regional Rail Reorganization Act of 1973, as amended, and (b) covenants and agreements of the Grantor and the Grantee in deeds heretofore executed and delivered, certain deeds (including in said term other conveyance documents) to the Grantor, and certain deeds of the Grantor to the Grantee, which were executed on or prior to, and delivered on, April 1, 1976, have been altered and corrected; and said deeds of the Grantor to the Grantee, of which this is one, have, for convenience of setting forth the terms and provisions of said deeds in final form as so altered and corrected, been re-executed, nunc pro tunc, effective as of April 1, 1976, as if for all purposes said deeds (and other conveyance documents) had been so altered and corrected prior to their initial execution, and delivery on April 1, 1976.

IN WITNESS WHEREOF, Grantor has caused this Deed to be executed as of the 1st day of April, 1976, in its corporate name by Lawrence A. Huff, its Assistant Vice President, attested to by V. P. DiGiannantonio, its Assistant Secretary, and its corporate seal to be hereunto affixed, and does hereby appoint said Lawrence A. Huff, its Assistant Vice President, its true and lawful attorney-in-fact for it and in its name to acknowledge and deliver this Deed as its act and deed.

CONSOLIDATED RAIL CORPORATION

By: *Lawrence A. Huff*
Lawrence A. Huff
Assistant Vice President
Real Estate

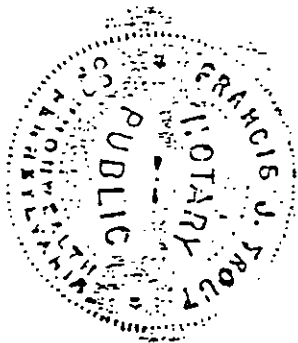
Attest: *V. P. DiGiannantonio*
Assistant Secretary
[CORPORATE SEAL]

ACKNOWLEDGEMENT:

COMMONWEALTH OF PENNSYLVANIA
COUNTY OF PHILADELPHIA, SS:

On this 11th day of October, 1978 before me, a Notary Public authorized to take acknowledgements and proofs in the Commonwealth of Pennsylvania, County of Philadelphia, personally appeared Lawrence A. Huff, to me personally known, who being by me duly sworn, says that he is Assistant Vice President, Real Estate of Consolidated Rail Corporation,

that the seal affixed to the foregoing Deed was signed and sealed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing Deed was the free act and deed of said corporation.



Francis J. Trout
Francis J. Trout
Notary Public, Phila., Phila. Co.
My Commission Expires Sept. 4, 1982

EXHIBIT A

TO THE DEED BY AND BETWEEN
CONSOLIDATED RAIL CORPORATION
AND
NATIONAL RAILROAD PASSENGER CORPORATION

DESCRIPTION OF REAL PROPERTY

LOCATED IN

County of Lancaster

Commonwealth of Pennsylvania

For the purpose of each description contained in this Exhibit A (and solely by way of illustration and not by way of limiting the generality of the term "adjacent"), adjacency shall be deemed to exist without regard to the existence of any public or private street, highway, alley or other way between one part of the Grantor's real property and another.

For the Grantor's title to the property conveyed by this Deed reference is made to Deed dated March 30, 1976, to the Grantor from Trustees of the Property of Penn Central Transportation Company and from transferors designated Providence Produce Warehouse Co., Manor Real Estate Co., Dispatch Shops Inc., Green Real Estate Co., New York Central Development Corp., and Penndiana Improvement Corp., recorded, prior to the recording of this Deed, with the recording office of the above specified jurisdiction.

This Exhibit A consists of pages A-1*, A-2*, A-3, A-4, A-5 and A-6.

*

Document No.

PC-CRC-ATK-PP-38

Situate in the County of Lancaster, Commonwealth of Pennsylvania, and being the Penn Central Transportation Company's line of railroad known as the Philadelphia-Pittsburgh Main Line and being all the real property in the County lying in, under, above, along, contiguous to, adjacent to or connecting to such line.

Such line enters the County near Christiana, passes through Leaman Place, Lancaster, and Landisville, and leaves the County in West Donegal Township.

The line of railroad described herein is identified as Line Code 1302 in the records of the United States Railway Association.

L 75 521

Document No.

PC-CRC-ATK-RP-38

Situate in the County of Lancaster, Commonwealth of Pennsylvania, and being the Penn Central Transportation Company's line of railroad known as the Columbia Branch, and being all the real property in the County lying in, under, above, along, contiguous to, adjacent to or connecting to such line.

Such line originates in the County near Lancaster, connecting to another line of railroad known as Penn Central Philadelphia-Pittsburgh Main Line, passes through Mountville and Columbia, and leaves the County near Conewago Creek in Conoy.

The line of railroad described herein is identified as Line Code 1327 in the records of the United States Railway Association.

A - 3

L ' 75 522

Situate in the County of Lancaster, Commonwealth of Pennsylvania, and being the Penn Central Transportation Company's line of railroad known as the New Holland Secondary Track, and being all the real property in the County lying in, under, above, along, contiguous to, adjacent to or connecting to such line.

Such line enters the County near Caernavoh, passes through New Holland, and terminates in the County at a connection with the Philadelphia-Pittsburgh Main Line in Lancaster.

The line of railroad described herein is identified as Line Code 1333 in the records of the United States Railway Association.

Document No.

PC-CRC-ATK-RP-38

Situate in the County of Lancaster, Commonwealth of Pennsylvania, and being the Penn Central Transportation Company's line of railroad known as the Quarryville Branch and being all the real property in the County lying in, under, above, along, contiguous to, adjacent to or connecting to such line.

Such line originates in the County near Lancaster, connecting to another line of railroad known as Penn Central Philadelphia-Pittsburgh Main Line, passes through West Willow and New Providence and terminates in the County near the A&S Branch near Second Street in Quarryville.

The line of railroad described herein is identified as Line Code 1334 in the records of the United States Railway Association.

L 75 524

Document No.

PC-CRC-ATK-RP-38

Situate in the County of Lancaster, Commonwealth of Pennsylvania, and being the Penn Central Transportation Company's line of railroad known as the Lebanon Secondary Track, and being all the real property in the County lying in, under, above, along, contiguous to, adjacent to or connecting to such line.

Such line originates in the County near West Donegal, connecting to another line of railroad known as Penn Central Philadelphia - Pittsburgh Main Line and leaves the County near Campbellton Road at Bellaire in Mount Joy.

The line of railroad described herein is identified as Line Code 1335 in the records of the United States Railway Association.

EXHIBIT B

TO THE DEED BY AND BETWEEN
CONSOLIDATED RAIL CORPORATION
AND
NATIONAL RAILROAD PASSENGER CORPORATION

DESCRIPTION OF REAL PROPERTY

LOCATED IN

County of Lancaster, Pennsylvania

RESERVED AND EXCEPTED BY THE GRANTOR

Each map referred to in this Exhibit B bears a certain Document Number. A copy of each map is on file in the office of the United States Railway Association and a copy of each map has been certified by the United States Railway Association to the Special Court and filed in the office of the Clerk of the Special Court in the United States District Courthouse in Washington, D.C., in connection with the conveyance by Grantor's predecessor in title to Grantor.

This Exhibit B consists of pages B-1, B-12, B-15, B-16, B-17, B-27, B-31, B-32, B-33, B-34 and B-35.

Situate in the City of Lancaster, Commonwealth of Pennsylvania, and being part of the Penn Central Transportation Company's line of railroad which is known as the industrial lead and is described in Exhibit A of this Deed, and being all of the real property in the County lying in, under, above, along, contiguous to and adjacent to that part of the line of railroad which lies beyond and initially northerly of the following described lateral cut line:

Beginning at a point opposite Station 86+55 on the northerly property line of said Railroad, distant 50 feet northwardly, at right angles, from the centerline of the main line tracks of said Railroad; thence, eastwardly 75 feet, more or less, parallel to said centerline to a point opposite Station 85+80 on said northerly property line of said Railroad, the point of ending, as shown on Railroad Valuation Map No. V-2.11/2, as revised to December 31, 1967.

The part of the line of railroad described herein begins at the lateral cut line in Lancaster near Manheim Road.

The above described parcel or parcels are identified in the records of the United States Railway Association as Line Code 1302-68.

All that parcel of land situated in the City of Lancaster, County of Lancaster, and Commonwealth of Pennsylvania, being designated as Parcel 1302-68B on Railroad Valuation Map Number V-2.11/2, as revised to December 31, 1967, and being all of the land of the Penn Central Transportation Company, as shown on the Map, which lies northerly and northeasterly of the following described line:

Beginning at a point on the eastern property line of said railroad, opposite Station 55+07, distant 120 feet northwardly, at right angles, from the centerline of the main line tracks; thence, northwestwardly 60 feet, more or less, parallel to said centerline to a point on the northeastern edge of a Stone Wall; thence, southwestwardly 947 feet, more or less, along said Stone Wall to a point opposite Station 64+90; thence, northwestwardly 167 feet, more or less, along the southeastern prolongation of, and the concrete wall, to the intersection of the eastern boundary of the Lititz Turnpike and the western boundary of said Railroad property, the point of ending.

The above described parcel or parcels are identified in the records of the United States Railway Association as Line Code 1302-68.

All that parcel of land situated in the City of Lancaster, County of Lancaster, and Commonwealth of Pennsylvania, being designated as Parcel 1302-70 on Railroad Valuation Map No. V-2. 11/3, as revised to December 31, 1961, and being all of the land of the Penn Central Transportation Company, as shown on the Map, which lies within the following described lines:

Beginning at the Match Mark for Sheet No. 2 and 3 Station 105 + 60 at a point on the southerly property line of said Railroad;

Thence, North 73° W West 670 feet, more or less, along said southerly property line to a point on the centerline of New Reading Road;

Thence, South 27° West 12 feet, more or less, along said centerline of New Reading Road to a point on the northeastern line of Market Street;

Thence, North 33° West 160 feet, more or less, along the northwestern prolongation of said northeastern line to a point 27 feet distant measured northwardly, at right angles, from the centerline of the Columbia Branch tracks of said Railroad, as it was located on December 1, 1975;

Thence, eastwardly 790 feet, more or less, parallel to said centerline to a point on said Match Mark;

Thence, southwardly 60 feet, more or less, along said Match Mark across said Columbia Branch tracks, to the point of beginning.

The above described parcel or parcels are identified in the records of the United States Railway Association as Line Code 1302-70.

All that parcel of land situated in the City of Lancaster, County of Lancaster, and Commonwealth of Pennsylvania, being designated as Parcel 1302-70 on Railroad Valuation Map No. V-2.11/3 as revised to December 31, 1961; and being all of the land of the Penn Central Transportation Company, as shown on the Map, which lies within the following described lines:

Beginning at a point on the southern corner of the intersection of New Reading Road and Market Street; thence, South 27° West 94 feet, more or less, along the western line of said New Reading Road to a point; thence, North 34° West 490 feet, more or less, along the southwestern property line of said Railroad parallel to the Reading and Columbia Railroad to a point; thence, South 40° West 12 feet, more or less, to a point; thence, North 35° West 190 feet, more or less, along the southwestern property line of said Railroad; thence, North 27° East 28 feet, more or less, to a point; thence, North 39° West 420 feet, more or less, along said southwestern property line, as shown on the Map, to a point distant 57 feet southwestwardly and radially, from the centerline of the mainline tracks to Harrisburg; thence, southeastwardly 670 feet, more or less, parallel to said centerline of the mainline tracks to a point; thence, South 28° West 105 feet, more or less, to a point; thence, South 53° East 360 feet, more or less, along the property line to the point of beginning.

The above described parcel or parcels are identified in the records of the United States Railway Association as Line Code 1302-70.

Situate in the County of Lancaster, Commonwealth of Pennsylvania, and being part of the Penn Central Transportation Company's line of railroad which is known as an industrial lead and is described in Exhibit A of this Deed, and being all of the real property in the County lying in, under, above, along, contiguous to and adjacent to that part of the line of railroad which lies beyond and initially easterly of the following described lateral cut line excluding the unowned portion of Harrisburg and Lancaster Turnpike:

Beginning at a point on the northern property line of said Railroad distant 72 feet northwardly, at right angles, from the centerline of the mainline tracks opposite Station 4274+20;

Thence, southwardly 37 feet, more or less, at right angles, to said industrial spur to a point 18 feet southwardly from the centerline of said spur's right of way being the right of way's southern property line;

Thence, South 81° East 1,911 feet, more or less, along said right of way property line to a point on the boundary line between East Donegal Township and the Borough of Mount Joy, the point of ending, as shown on Railroad Valuation Map No. V-2.3/12 as revised to December 31, 1950.

The part of the line of railroad described herein begins at the lateral near Florin in Mount Joy Township line.

The above described parcel or parcels are identified in the records of the United States Railway Association as Line Code 1302-81.

Situate in the County of Lancaster, Commonwealth of Pennsylvania, and being part of the Penn Central Transportation Company's railroad which is known as the Columbia Branch and is described in Exhibit A of this Deed, and being all of the real property in the County lying in, under, above, along, contiguous to and adjacent to that part of the line of railroad which lies beyond and initially southwesterly of the following described lateral cut line:

Beginning at a point on the southwestern property line of said railroad property, opposite Station 126+39; thence, northeastwardly 50 feet, more or less, at right line from said southwestern property line to a point on the northeastern property line of said Railroad distant 8 feet southeastwardly, at right angles, from the centerline of the Reading and Columbia Railroad as it was located on December 1, 1975; thence, southeastwardly 1,212 feet, more or less, along said northeastern property line to its intersection with the southwestern property line of said railroad property, the point of ending, as shown on Railroad Valuation Map No. V-2.11/3 and V-2.3/1 as revised to December 31, 1961 and 1967 respectively.

The part of the line of railroad described herein begins at the lateral cut line near Market Street in Lancaster and extends to the County line near Conewago Creek in Conroy.

The lateral cut line is identified as Line Code 1327-68.4 in the records of the United States Railway Association.

Document No.

PC-CRC-ATK-RP-38

Situate in the County of Lancaster, Commonwealth of Pennsylvania, and being part of the Penn Central Transportation Company's line of railroad which is known as the New Holland Secondary Track, and is described in Exhibit A of this Deed, and being all of the real property in the County lying in, under, above, along, contiguous to and adjacent to that part of the line of railroad which lies beyond and initially -- northeasterly of the following described lateral cut line:

Beginning at the intersection of the eastern and northern property lines of said Railroad, opposite Station 3453+72, and 65 feet northerly at right angles to the monumented centerline:

Thence, northwestwardly parallel to said centerline 970 feet, more or less, to a point on the southwesterly corner of property of said Railroad, which is distant 27 feet northwardly and radially from the centerline of the track of said New Holland Branch, as it was located on December 1, 1975, the point of ending, as shown on Railroad Valuation Map No. V-2.1/61, as revised to December 31, 1958.

The part of the line of railroad described herein begins at the lateral cut line in Lancaster and extends to the County line near Caernavoh.

The lateral cut line is identified as Line Code 1333-41.0 the records of the United States Railway Association.

Document No.

PC-CRC-ATK-RP-39

Situate in the County of Lancaster, Commonwealth of Pennsylvania, and being part of the Penn Central Transportation Company's line of railroad which is known as the Quarryville Secondary Track, and is described in Exhibit A of this Deed, and being all of the real property in the County lying in, under, above, along, contiguous to and adjacent to that part of the line of railroad which lies beyond and initially southwesterly of the following described lateral cut line:

Beginning at an angle point in the railroad property line distant 55 feet northwardly and radially from the centerline of the track of the Quarryville Secondary Track, of said Railroad, as it was located on December 1, 1975;

Thence, eastwardly 270 feet, more or less, parallel and concentric to said centerline to a point 60 feet distant measured southwestwardly, at right angles, from the centerline of the Philadelphia Division Main Line tracks;

Thence, southeastwardly 400 feet, more or less, parallel to said centerline of the Philadelphia Division Main Line tracks to a point of intersection of the southwesterly property line of said Railroad, and the southerly right-of-way line of said Quarryville Track, the point of ending, as shown on Railroad Valuation Map Nos. V-2.11/1, and V-2.1/62, both as revised to December 31, 1966.

The part of the line of railroad described herein begins at the lateral cut line in Manheim and extends to the County line near Quarryville.

The lateral cut line is identified as Line Code 1334-0.0 in the records of the United States Railway Association.

Document No.

PC-CRC-ATK-RP-38

Situate in the County of Lancaster, Commonwealth of Pennsylvania, and being part of the Penn Central Transportation Company's line of railroad which is known as the Lebanon Secondary Track, and is described in Exhibit A of this Deed, and being all of the real property in the County lying in, under, above, along, contiguous to and adjacent to that part of the line of railroad which lies beyond and initially northeasterly of the following described lateral cut lines:

Beginning at a point on the northern right-of-way line, of said Secondary Track, distant 100 feet northeastwardly, at right angles, from the centerline of the near main track, as it was located on December 1, 1975, and opposite a point on said centerline which is 630 feet, more or less, northwestwardly from Milepost 90(263);

Thence, southeastwardly 1560 feet, more or less, parallel to said centerline to the Match Mark at Station 4721+82;

Thence, southeastwardly 175 feet, more or less, continuing parallel to said centerline to a point opposite Station 4720+00;

Thence, southwestwardly 50 feet to a point distant 50 feet, measured northeastwardly, at right angles, from said centerline;

Thence, southeastwardly 970 feet, more or less, parallel to said centerline to a point;

Thence, northwardly 40 feet, more or less, to a point on the northeasterly line of Mount Vernon Road;

Thence, southeastwardly 1153 feet, more or less, along the northeasterly line of the present location of Mount Vernon Road, to an angle point in the southwestern property line of said Railroad, the point of ending, as shown on Railroad Valuation Map Nos. V-2.3/20, and V-2.3/21, as revised to December 31, 1960, and 1961, respectively.

The part of the line of railroad herein begins at the lateral cut line near Mount Vernon Road, in West Donegal and extend to the County line near Campbellton Road, at Bellaire, in Mount Joy.

The lateral cut line is identified as Line Code 1335-0.0 in the records of the United States Railway Association.

EXHIBIT C

TO THE DEED BY AND BETWEEN
CONSOLIDATED RAIL CORPORATION
AND

NATIONAL RAILROAD PASSENGER CORPORATION

RESERVING AND EXCEPTING TO THE GRANTOR:

1. The easement and right ("Freight Service Easement") contemplated for retention by the Grantor under the Final System Plan certified by USRA exclusive against any and all persons except Grantee, its subsidiaries and successors in interest, to operate upon the real property conveyed by this Deed to the Grantee ("real property") local and long-haul freight service (including mail and express) and special train service to the full extent required by (i) the Act, or (ii) the Interstate Commerce Act or any future law of like import, including, without limitation, to the extent so contemplated and so required, the exclusive easement and right:

(a) to operate freight trains, cars and locomotives;

(b) subject to availability of space in light of the needs of Grantee except in those facilities occupied by Grantor as of the date of this Deed as to which Grantor has no viable alternative, to occupy and use such portions of stations, buildings and other facilities now upon the real property (and replacements thereof) and subject as of space in light of the needs of Grantee, to construct, operate and maintain additional or substitute stations, buildings and other facilities, which are reasonably necessary or legally required in connection with the provision of freight service;

(c) to use in conjunction with Grantee the presently existing railroad system telephone cable communication equipment and facilities now upon the real property (and replacements thereof) and, subject to the availability of space, to construct, operate and maintain such additions to or substitutions for the presently existing railroad system telephone cable communications equipment and facilities which are reasonably necessary or legally required in connection with the provision of freight service;

(d) to install track connections for rail lines and trackage connections for rail lines and trackage, now or hereafter owned, leased, controlled or operated by

Grantor, contiguous or adjacent to the real property to secure its freight customers or to connect with its rail properties;

(e) to provide all new and additional freight service at any point along the real property;

(f) to use appropriate portions of the maintenance of equipment facilities now upon the real property (and replacements thereof) for the provision of maintenance of equipment service for equipment used in provision of freight service (including mail and express) and special train service; and

(g) to have reasonably access over the real property to permit the exercise of the foregoing easements and rights;

the exercise of which such exclusive easement and right shall be subject to such terms, provisions, qualifications and limitations as the Grantor and the Grantee have agreed upon in a certain Northeast Corridor Freight Operating Agreement, dated March 31, 1976, as said agreement may be amended, and as the Operations Review Panel established under Section 702 of the Railroad Revitalization and Regulatory Reform Act of 1976 may impose; in return for which exclusive easement and right, the Grantor shall pay the fair and equitable share

of the cost to the Grantee of operating rail service upon the real property occasioned by exercise of the Freight Service Easement, as determined by agreement between the parties, or, in the event of the failure of the parties to so agree, by the Interstate Commerce Commission under Section 402(a) of the Rail Passenger Service Act, as such provision may be amended; provided, that in the event that the Grantor shall elect to abandon or assign the Freight Service Easement in whole or in part, other than to a subsidiary, affiliate or successor entity, the Grantee shall have a first option to acquire such easement, or portion thereof, at the purchase price of one dollar (\$1.00);

2. The easement and right ("Commuter Passenger Service Easement") contemplated for retention by the Grantor under the Final System Plan certified by USRA, to operate upon the real property conveyed by this Deed to the Grantee ("real property"), commuter passenger service to the full extent required by the Act, including, without limitation, to the extent so contemplated and so required, the easement and right:

(a) to operate commuter passenger trains, cars and locomotives;

(b) to provide commuter passenger service to the extent required by the Act and any agreements which Grantor, its parent, subsidiaries or affiliates is required to assume or enters into under the provisions of the Act;

(c) to use terminals and stations now upon the real property (and replacements thereof) for such commuter passenger service, jointly with the Grantee's use thereof; including without limitation, waiting areas, parking areas, facilities for sale of tickets and other related passenger facilities within, contiguous or adjacent to the terminals and stations;

(d) to use the appropriate portions of the maintenance of equipment facilities now upon the real property (and replacements thereof) for the provision of maintenance of equipment service for equipment used in provision of such commuter passenger service; and

(e) to have reasonable access over the real property to permit the exercise of the foregoing easements and rights;

the exercise of such easement and right shall be subject to such terms, provisions, qualifications and limitations as the Grantor and the Grantee may agree and as the Operations Review Panel established under Section 702 of the Railroad

Revitalization and Regulatory Reform Act of 1976 may impose; in return for which right and easement, the Grantee shall be entitled to receive from the Grantor the cost of the Grantee of operating rail service upon the real property occasioned by reason of the exercise by the Grantor of the Commuter Passenger Service Easement, as determined by agreement between the parties, or, in the event of a failure of the parties to so agree, by the Interstate Commerce Commission under Section 402(a) of the Rail Passenger Service Act, as such provision may be amended; provided that in the event that the Grantor shall elect to abandon or assign the Commuter Passenger Service Easement, in whole or in part, other than to a subsidiary, affiliate or successor entity, the Grantee shall have a first option to acquire such easement, or portion thereof, at the purchase price of one dollar (\$1.00).

ADDENDUM TO THE DEED

BY AND BETWEEN

CONSOLIDATED RAIL CORPORATION

AND

NATIONAL RAILROAD PASSENGER CORPORATION

Any other provision of this Deed to the contrary notwithstanding, this Deed does NOT convey any right, title or interest in, and this conveyance is NOT made subject to, the operating, trackage right and joint facility agreement or agreements identified in Exhibit D attached to this Deed.

EXHIBIT D

TO THE DEED BY AND BETWEEN
CONSOLIDATED RAIL CORPORATION

AND

NATIONAL RAILROAD PASSENGER CORPORATION

DESCRIPTION OF OPERATING, TRackage RIGHT,

AND JOINT FACILITY AGREEMENTS

TO WHICH THIS CONVEYANCE OF REAL PROPERTY

IS NOT SUBJECT

This conveyance of real property is not subject to any joint facility agreements which are not necessary to Grantee's ownership, operation and maintenance of the real property conveyed hereunder or which are not necessary to the providing of intercity rail passenger service by Grantee.

NOTICE

The Grantee acknowledges that the Grantee may not be obtaining the right of protection against subsidence resulting from coal mining operations and that the real property conveyed by this Deed may be protected from damage due to mine subsidence by a private contract with the owners of the economic interests in the coal. This notice is inserted herein to comply with Section 14 of the Pennsylvania Bituminous Mine Subsidence and Land Conservation Act of 1966, 52 Pa. Stat. Ann. Sec. 1406.14. --

The Grantee further acknowledges that for the purposes of 52 Pa. Stat. Ann. Sec. 1551, this Deed is a quitclaim deed.

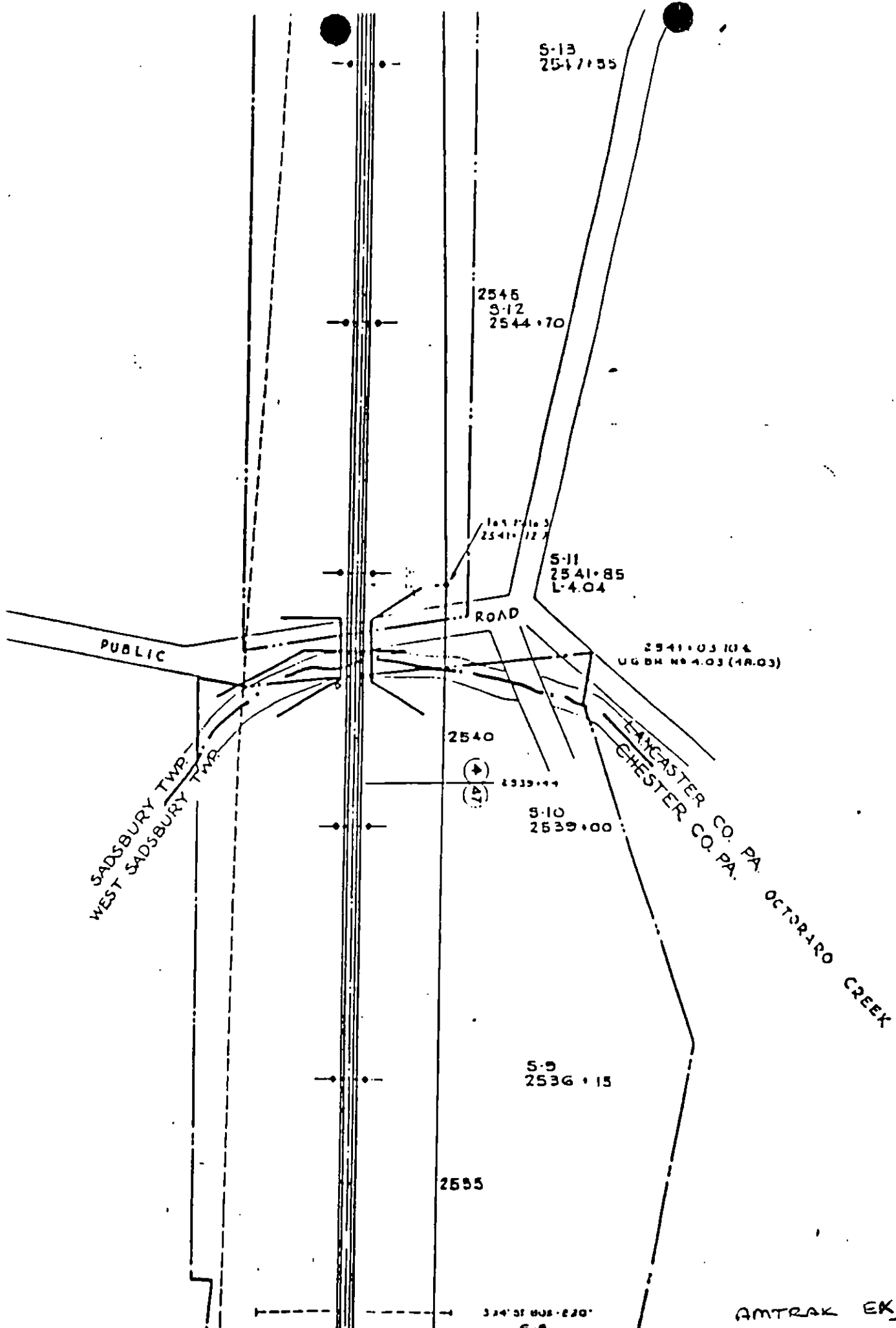
NATIONAL RAILROAD PASSENGER CORPORATION

By: *Richard H. General*

Vice President

A M T R A K

E X H I B I T B



S-13
2547.55

2546
S-12
2544.70

109° 17' 10.3"
2541.72

S-11
2541.85
L-4.04

ROAD

2541.03 104
UG BM NO 4.03 (18.03)

2540

2539.44

S-10
2539.00

S-9
2536.15

2555

324° 51' 00.5" E 20'
S-A

PUBLIC

SADS BURY TWP.
WEST SADS BURY TWP.

LANCASTER CO. PA.
CHESTER CO. PA.
OCTOPARD CREEK

AMTRAK EXHIBIT
B-1

2581+10 40x 24 CULV.
AND BEGINNING OF 12" CONC PIPE

S-26
2582+20
L-4.81

T&S Pole 56
2980+33

2580

S-25
2579+65

IRWIN'S PVT. ROAD

S-24
2577+40

2576+38 354
ON OR. NO 470 (18.70)

2575

S-23
2573+15

S-22
2572+00

2570+456

S-21
2570+35
L-4.59

2570

2639+55

T&S Pole 39
2638+22

S-46
2636+70
L-5.84

2635

T&S Pole 36
2634+648

S-45
2633+85

PUBLIC ROAD

2633+11504
UG ON NS 977 (49 17)
HALF THRU GIBBY

S-44
2631+00

2629+170 S
2 2629 37 WML DIV

2630

2629

S-43
2628+15

T&S Pole 30
2627+4773

TRACK TO BE RAISED
TO M.P.D. - REFER TO 26

S-42
2625+50

2625

AMTRAK EXHIBIT B-3

2670

S-57
2668-05

L 2667-62 80
UG DR. N° 43 (30 43)



S-56
2665-20
L-6.38

2665

PUBLIC ROAD

L 2363-68 15
UG DR N° 6 35 (40.85)

RELAY CASE S-55
2662-47 3 2662-55

RELAY CASE

2660

S-54
2659-50

S-53
2656-65

5-74
2716+60

2715

5-73
2713+60

5-72
2710+80

2710

BART TWP
SADSBURY TWP
2708+30-60
UNION # 7 20 (31 20) PUBLIC

PEHNA. POWER & LT. CO. WIRE XING # 719 (5h18)

TELEPHONE BCO ON END OF CASE
BROAD CASE 5-71
2708+05
ROAD 5-70
2705+10
5103 ON CAT POLES
WESTWARD # 11
EASTWARD # 12

LANCASTER CO PA
LANCASTER CO PA

5-70
2705+10

2705

24 CE 1000 96
2703+17

5-68
2702+25

2700

5-68
2699+40

AMTRAK EXHIBIT
B-5

S-81
2736+30
L-773

2735

S-80
2735+45

PF 2731+00 40

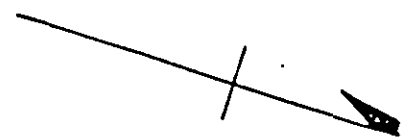
S-79
2750+00
TELEPHONE R'S WEST SIDE OF POLE
RB 2730+30 40

PUBLIC

2730

ROAD
S 2730+07
UG BR AT / 6 (51 61)

S-78
2727+75



2725+31 00 4
UG BR AT 52 10 31 ANCH

2725

S-77
2724+90



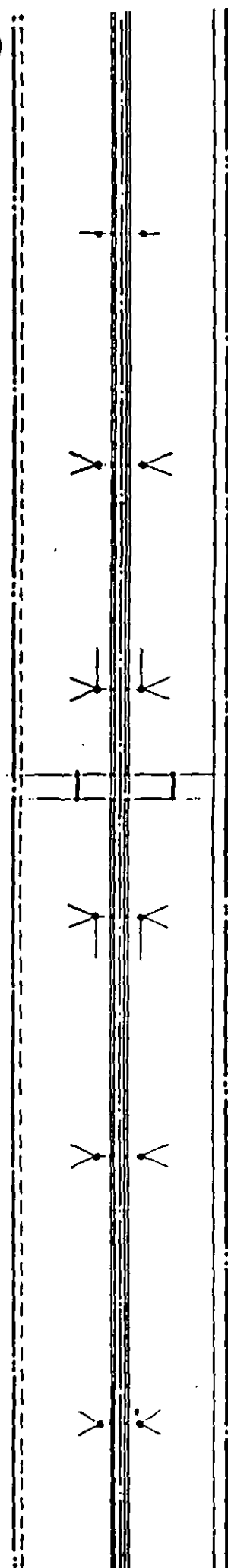
TAS Aerial Case

S-76
2722+05
L-746

S-3 Pole 19
2720+22
2720

AMTRAK EXHIBIT
B-6

NINE POINTS ROAD



S-93
2767.60

S-92
2765.35

2765

S-91
2763.25
L-8.24

OH BR N° 22 (52 22)
2 2762.78 68

PENNA. POWER & L.T. CO. WIRE X-11
SOUTHERN TELEPHONE CO.

S-90
2761.05

2760

S-89
2758.60

TRANSFORMER
2756.35 S-88
2756.25

2755

AMTRAK EXHIBIT
B-7

S-154
2871+55

04-6-1404-14

2870

S-155
2869+00

18 CULV & 2868+50

S-152
2866+75
L-10 20

HIDLEBOUGH'S
ROAD

04-6-1404-14
2868+50

2865

S-151
2864+40

T&S Pole 7
2864+40

S-150
2862+15

2860

S-149
2859+60

AMTRAK EXHIBIT
B-8

STAND PIPES
S 2899+00 ?
T.C. PIPE
S 2899+00 ?

OIL WELLS
2890+175

TOOL HOUSE
S 2897+12.08

2900

S-144
2899+00

S-143
2896+75

PF 2896+0012

DC 2895+46 0
PS 2895+13 60
2895

RB 2894+62 56

PF 2893+04 00

PF 2893+48 02

S-147
2893+00
L-10 71

PUBLIC ROAD

178 2894+00 07
MOUNTAIN VIEW (S 1/4)
S 2894+00 00

INDIA POWER & LIGHT WIRE KING #10.47 (S 1/4)

RELAY CASE
2891+60
TEL. BOX WESTERN
S-141
2891+00
S 103 ON CAL. PILES
WESTWARD #1-107
EASTWARD #1-106

100 Poles 10
2890+43 8

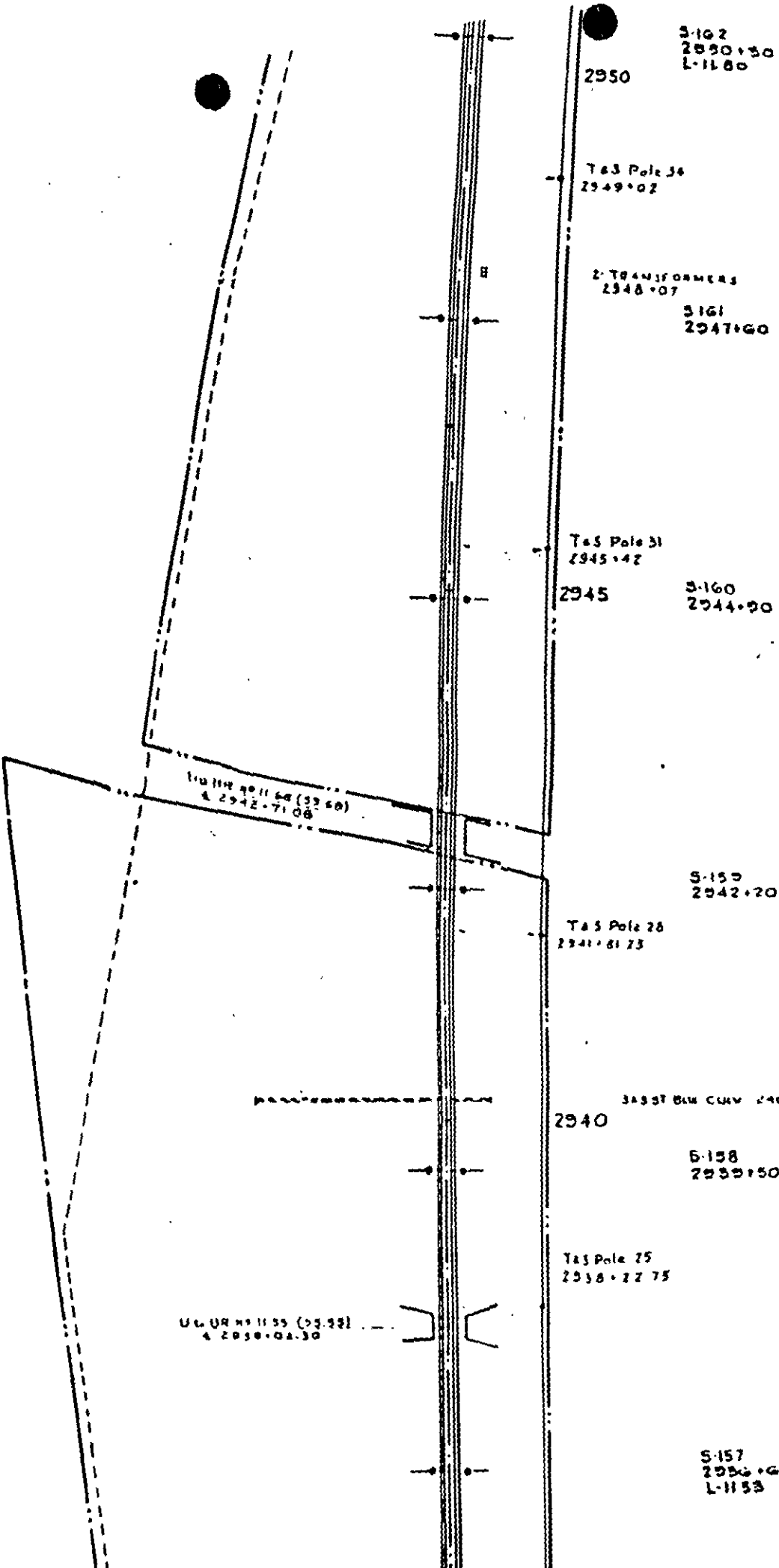
2890

S 141
2891+00

S 135
2885+00

2885

AMTRAK EXHIBIT
B-9



S-162
2950+50
L-1180

2950

T&S Pole 34
2949+02

2 TRANSFORMERS
2948+07

S-161
2947+60

T&S Pole 31
2945+42

2945

S-160
2944+90

TRAFFIC SIGNAL (S-160)
& 2942+71.08

S-159
2942+20

T&S Pole 28
2941+81.23

345ST BLM CURV 240'

2940

S-158
2939+50

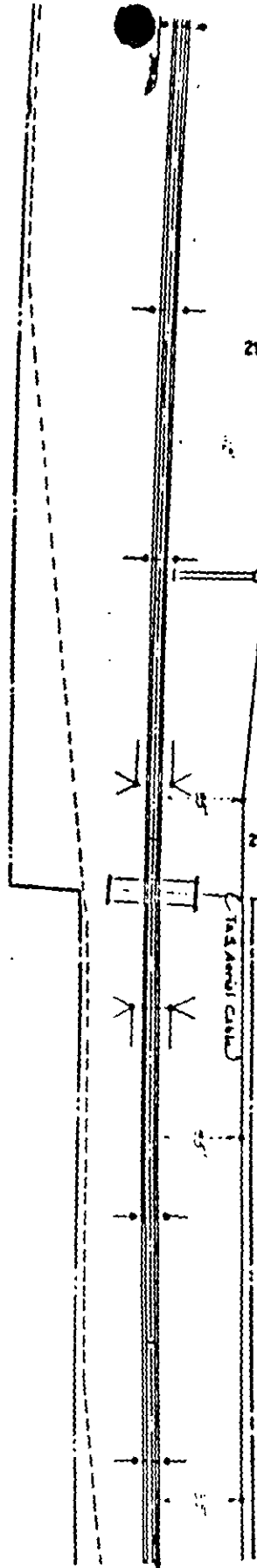
T&S Pole 25
2938+22.75

UL. OR. #1155 (S-157)
& 2938+02.30

S-157
2936+65
L-1153

AMTRAK EXHIB
B-10

MONTGOMERY ROAD



T&S Pole 14
2977.813

S-172
2975.55
L-12.22

2975

T&S Pole 11
2974.00

REMAINING WALL 12'
HIGH GUTTER 60'
2972.64

S-171
2971.00

T&S Pole 6
2970.4115

S-170
2970.50

2970

ON OR NO 12 11 (36-18)
& 2969.48.90

PENNA POWER & LT. CO WIRE #12.16 (3H-18)

S-169
2968.50

T&S Pole 5
2967.01

S-168
2966.20

2965

S-167
2965.80
L-12.04

T&S Pole 2
2963.41

AMTRAK EXHIBIT

STATE

3-125
3037+00

3035

3-124
3034+60

T&S Pole 16
3033+24

3-123
3032+60

PENNA. POWER & LT. CO WIREXING #13.33 (Sh 18)
SOUTHERN TELEPHONE Co. " #13.31 "

3-122
3030+25
L-15.80

3030

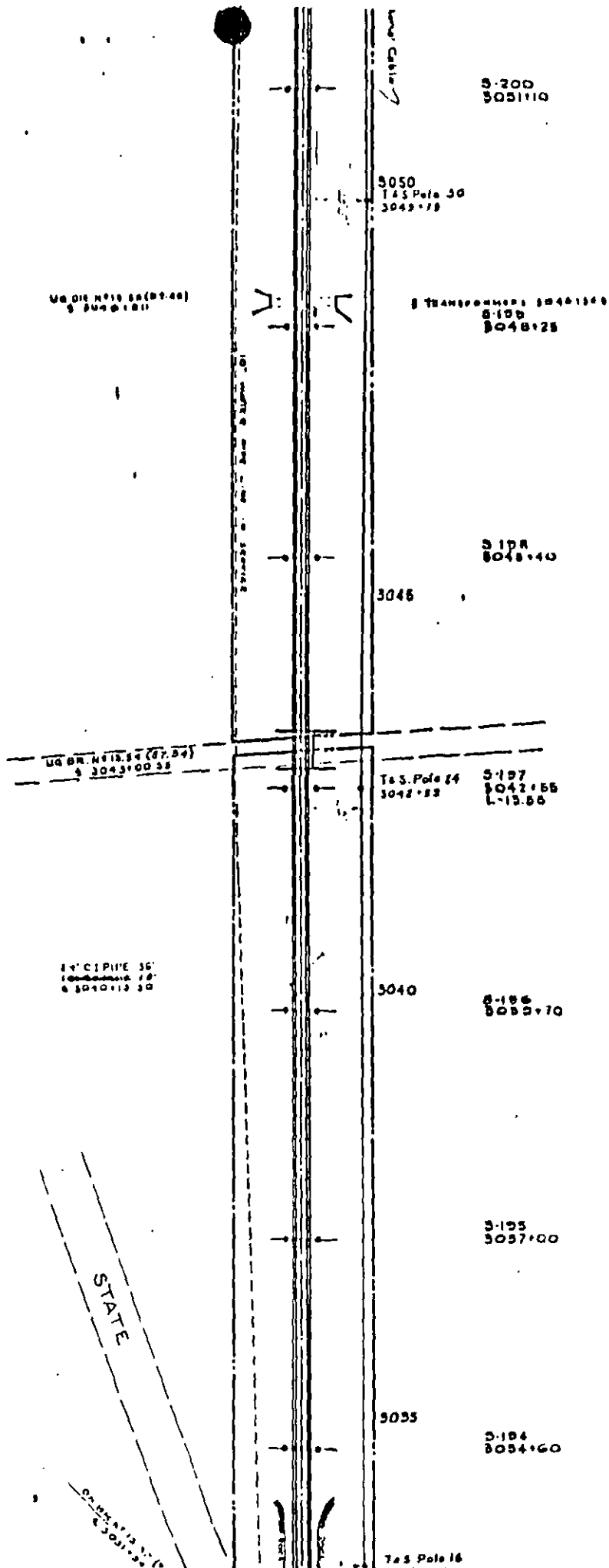
T&S Pole 13
3029+645

3-121
3028+15

3-120
3026+75

3025

AMTRAK EXHIBIT
B-12



AMTRAK EXHIBIT

B-13

S-204
3062130

3060

CHURCH

S-208
3059165

T&S Pole
3089133

S-202
3066180
L-18 80

WATER TUB

3055

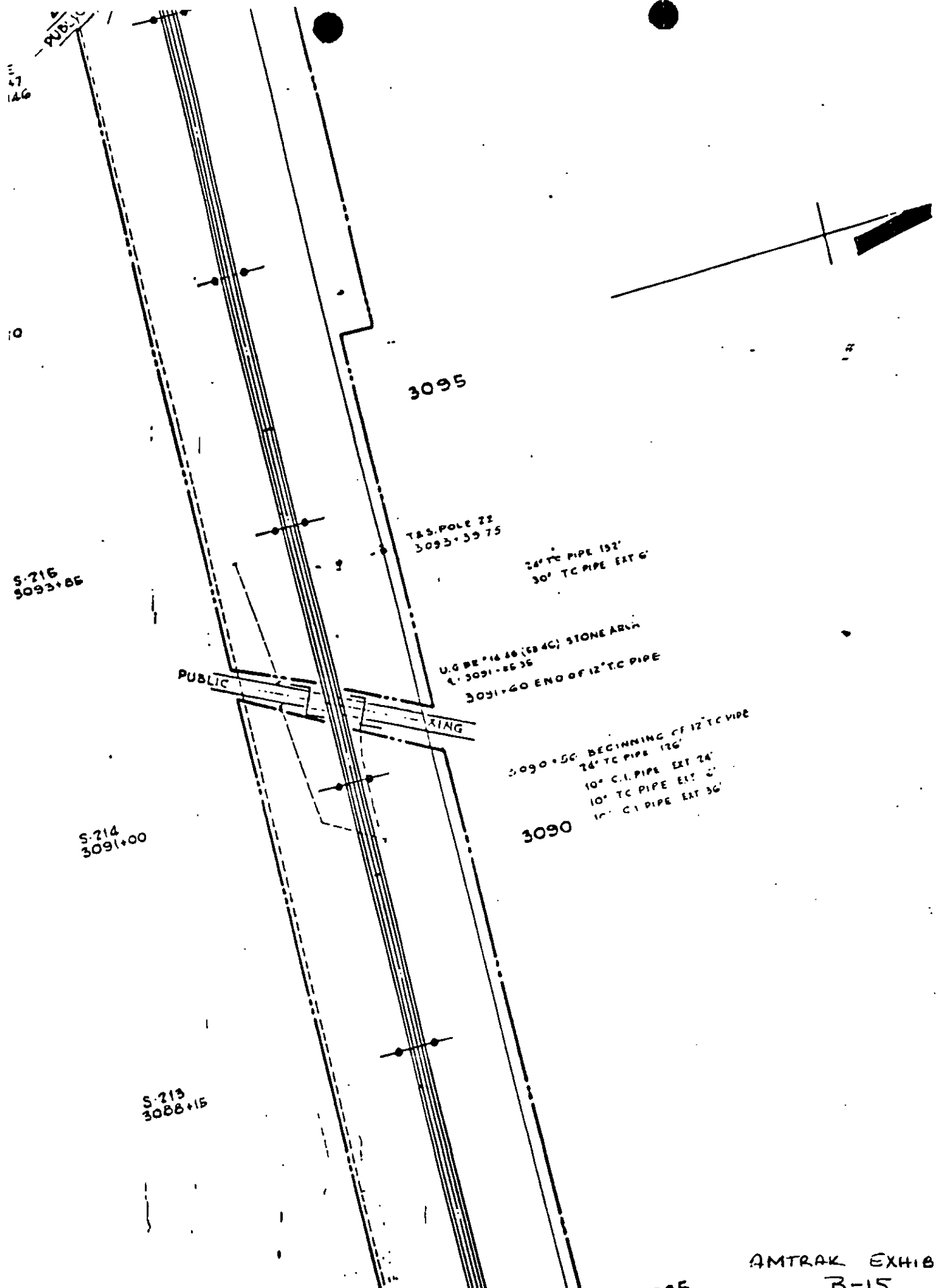
S-201
3053105

T&S Pole 85
3083138

T&S Pole Cable

S-200
3051110

3050
T&S Pole 30
3049119



146

PUBLIC

S-216
3093+85

3095

T&S POLE 22
3093+39 75

24" TC PIPE 152'
30" TC PIPE EXT 6'

U.G. BE #16 40 (68 40) STONE ARCH
4' 3091+85 35
3091+60 END OF 12" TC PIPE

PUBLIC

CROSSING

3090+50 BEGINNING OF 12" TC PIPE
24" TC PIPE 126'
10" C.I. PIPE EXT 24'
10" TC PIPE EXT 6'
10" C.I. PIPE EXT 36'

3090

S-214
3091+00

S-213
3088+15

3085

AMTRAK EXHIBIT
B-15

310

UG BR #16.79 (68.79) STONE ARCH
A. 3106+42.00

3105 3'x4' STONE BOX 106'

S. 219
3105+26

S. 218
3102+40

UG BR #16.67 (68.67) STONE ARCH
A. 3100+35.7

3100
RELAY CASE
3099+64
TEL BOX ON WEST SIDE

S. 217
3099+65
SIGS ON CAT. POLE
WESTWARD L-147
EASTWARD L-146

S. 216
3096+70

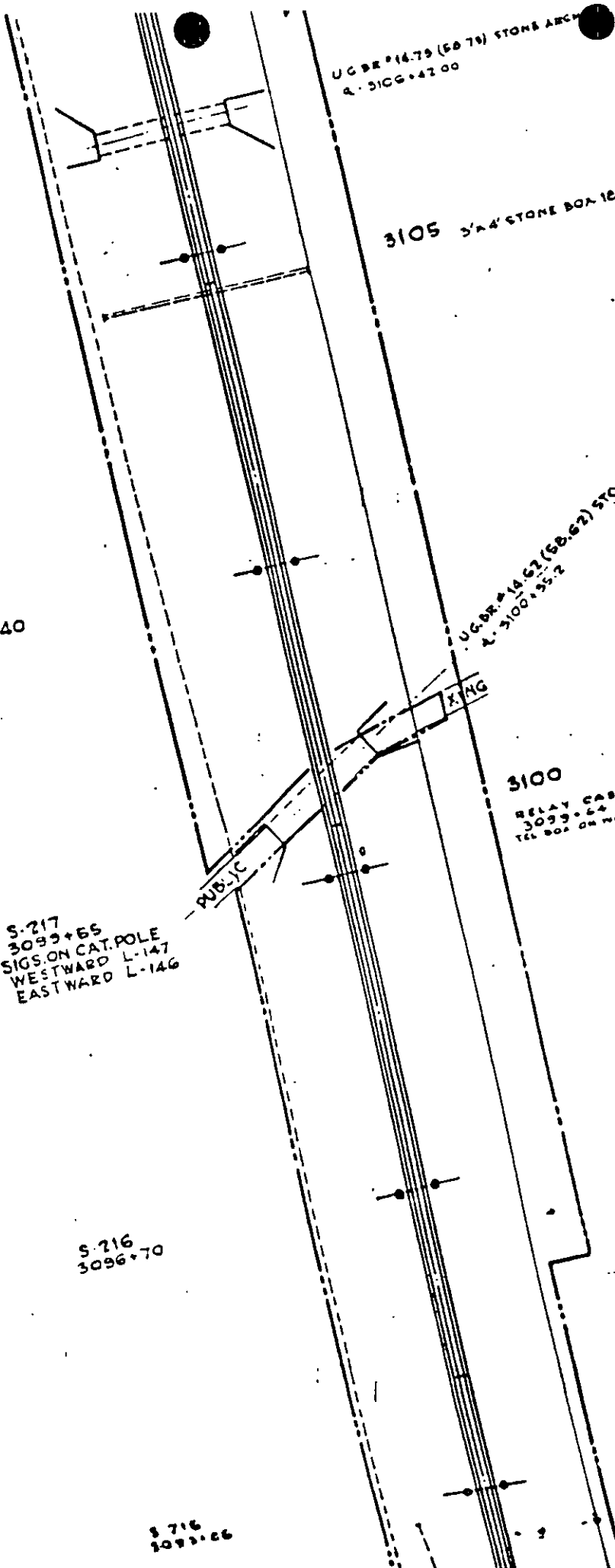
3095

S. 216
3093+66

T&S POLE 22
3093+39.75

AMTRAK
EXHIBIT
B-16

24" TC POLE 152'
30' TC POLE 151'6"



S-277
3125+65
L-15.11

3126

S-276
3123+10

T&S POLE 2
3122-29

S-225
3120+85

3120+12.00

O.W. BR #1500 (89.00) WARREN TRUSS
S-3119+76.76

3120

XING

PUBLIC

S-274
3118+60

T&S POLE 42
3117-38

S-273
3116+35

3116

3113+45.60
P.C. 100' R

S-272
3113+80
L-14.88

T&S POLE 30
3112-58.25

PENNA. POWER & LT. Co. WIRE-RING® (S.90) (34.18)

S-244
3171.20

S-243
3160.95

S-242
3166.90
L-16.89

S-241
3164.65

S-240
3162.25

S-239
3159.70

DIFFENBACH'S

ROAD ON 04/21/81 (S.97)
S-3167.910

TELE POLE #2
3170.67

3170

TELE POLE #3
3165.03

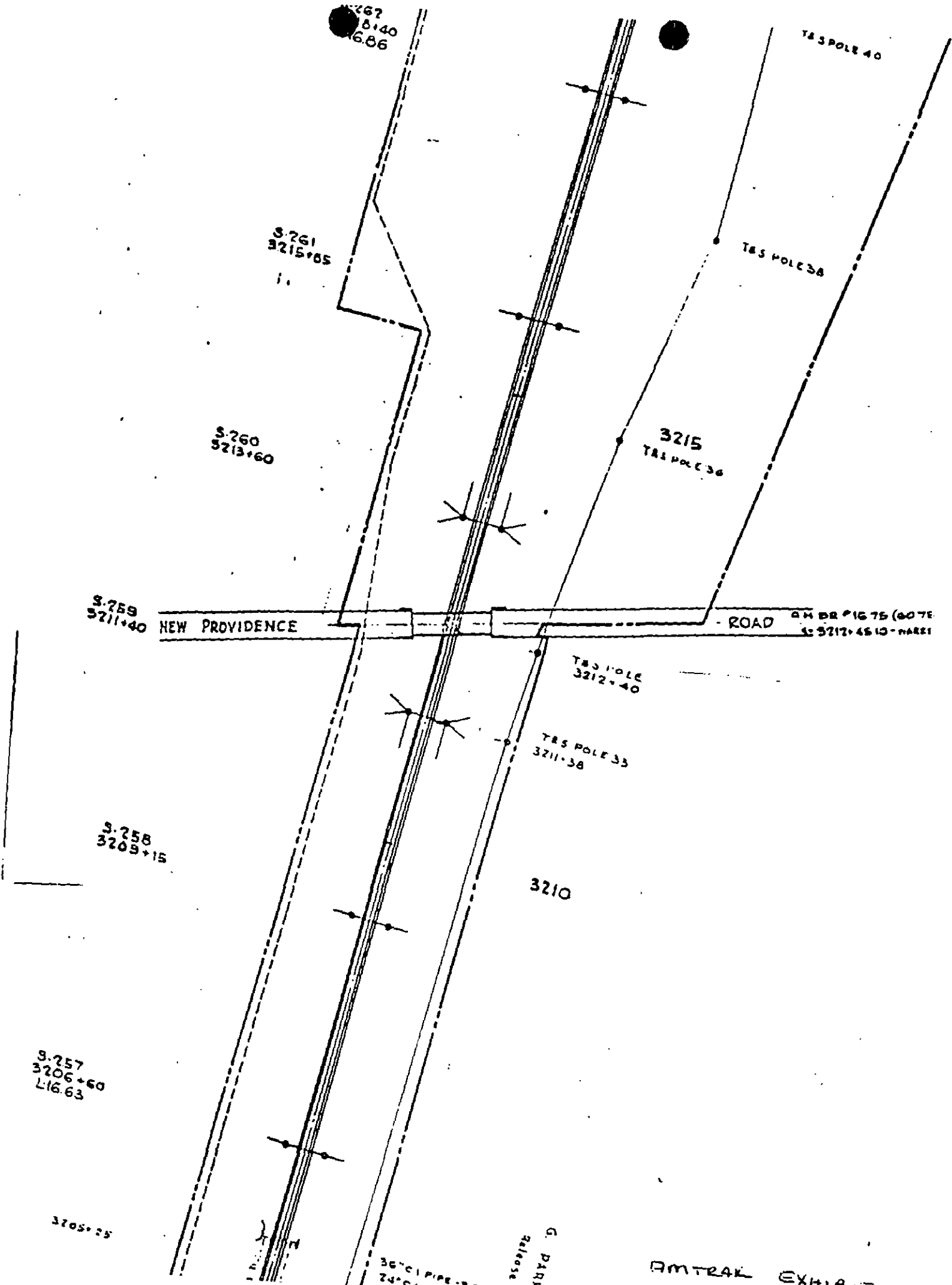
3165

TELE POLE #4
3161.01

3160

3'x4' STONE BOX 04' x 3159.00.4

AMTRAK EXHIBIT
B-18



S.267
3218+40
16.86

S.261
3215+65

S.260
3213+60

S.259
3211+40

S.258
3209+15

S.257
3206+60
16.63

3205+25

T&S POLE 40

T&S POLE 38

3215
T&S POLE 36

NEW PROVIDENCE

ROAD

AM TRK FIG 75 (NOTE
S: 3212+45 10' MARK)

T&S POLE
3212+40

T&S POLE 33
3211+38

3210

36" CI PIPE - 36'
24" CI PIPE

G. PARK
release

AMTRAK EXHIBIT

GROFF'S ROAD

BECK'S CUT

HERMAN L. WYANT & LILLIAN P. (HIS WIFE)
Fee 1-20-38.

T&S POLE
3230+40
S. 270
3237+90

R/W Req'd for Ditching and
Relocation of T&S Pole Line

94+
935
925
915
905
895
885
875
865
855
845
835
825
815
805
795
785
775
765
755
745
735
725
715
705
695
685
675
665
655
645
635
625
615
605
595
585
575
565
555
545
535
525
515
505
495
485
475
465
455
445
435
425
415
405
395
385
375
365
355
345
335
325
315
305
295
285
275
265
255
245
235
225
215
205
195
185
175
165
155
145
135
125
115
105
95
85
75
65
55
45
35
25
15
5

S. 268
3233+20
S. 267
3232+09
O.H. BR. 17.12
3232+23.00

S. 267
3231+00
O.H. BR. 17.10

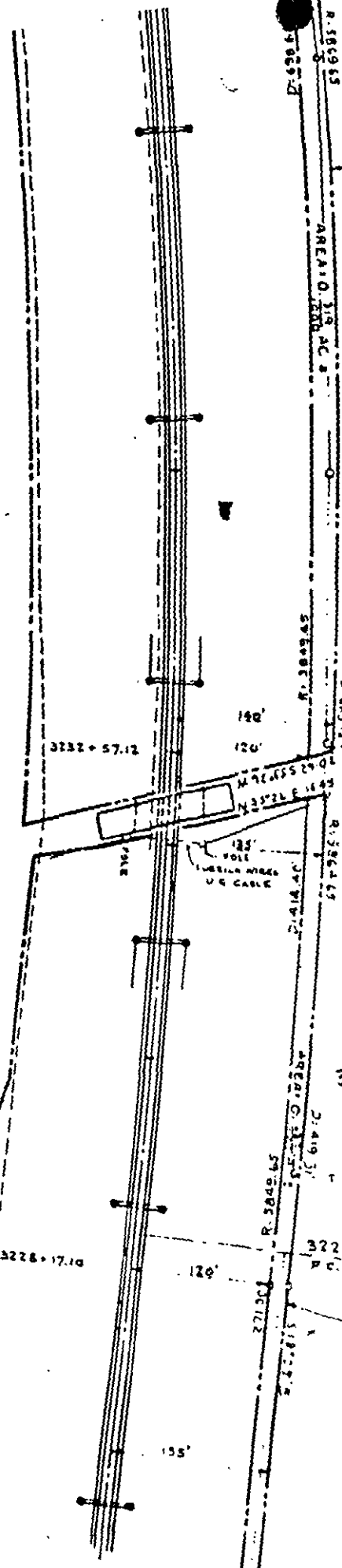
3230

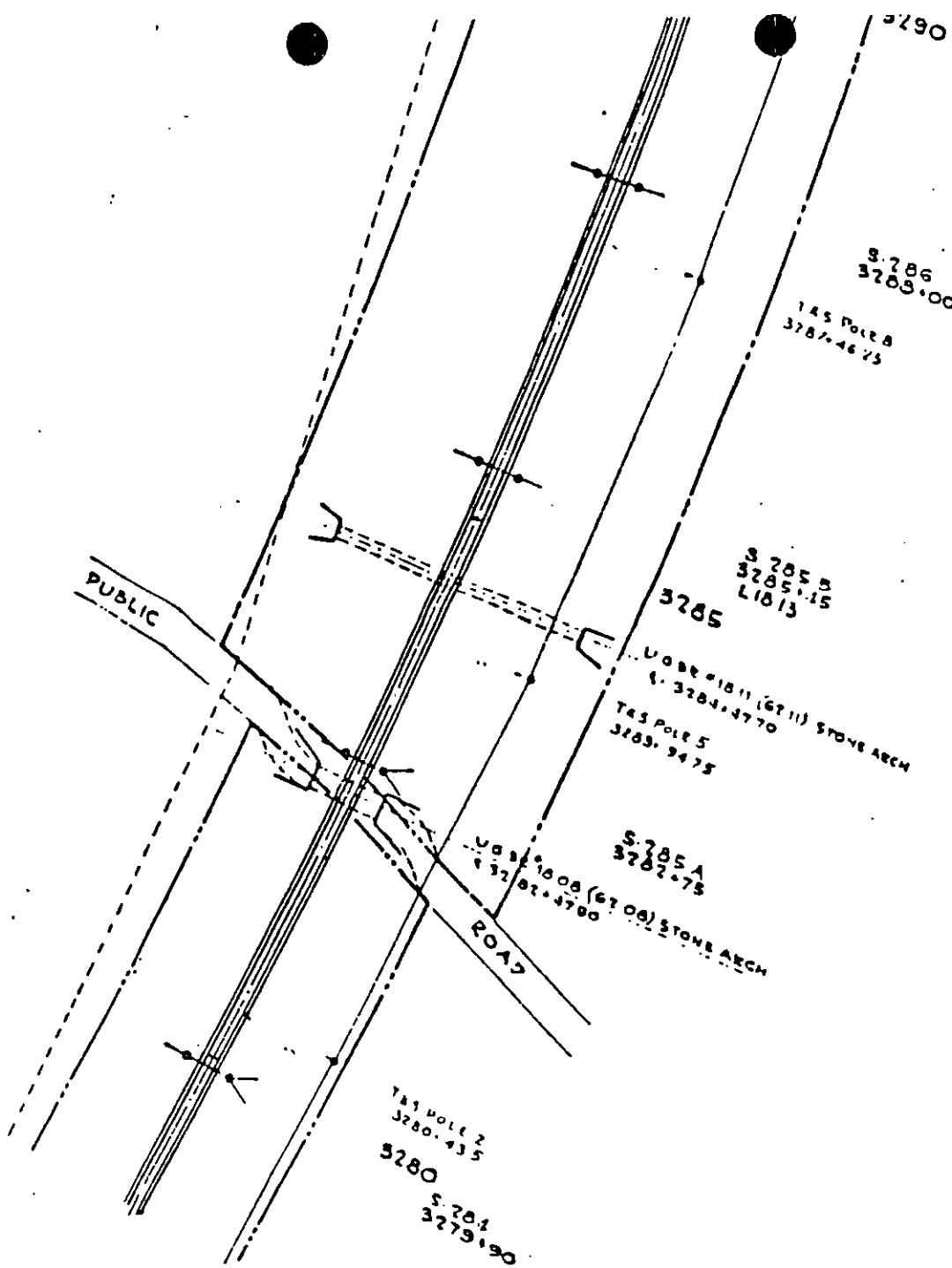
S. 266
3228+75

R/W Req'd for Ditching and
Relocation of T&S Pole Line

S. 265
3226+20

AMTRAK EXHIB
B-20





S. 286
3289.00

TAS POLE 8
3787.4673

S. 285 B
3285.15
L1013

3285

U08E #1011 (6711) STONE ARCH
S. 3284.1770

TAS POLE 5
3783.9478

S. 285 A
3282.78

U08E #1008 (6708) STONE ARCH
S. 3282.1700

TAS POLE 2
3280.435

3280

S. 284
3279.190

TAS POLE 2
3280.435

3280

S. 284
3279.190

3270.5270

S-279
3322100

3320
S-208
3319100

S-297
3310100

PENNA POWER ELT CO WIRE KING #18 TO (SH 18)
3316

ROAD ON RR #100, 6700 WALKER ST
S 208 1 3316 2100
3314100

S 296
3311100
L 1862

3310

S 294
3308100
3308100

SHULTZ

AMTRAK EXH
B-22

S-313
33567-65

S-312
33559-70

S-311
33561-85

PUBLIC

3360

NEW PUBLIC ROAD

UNDER RIG AB (S 48)
S 33561-85
ROAD

THE PLACE
33557-75

3355

S 310
33544-00
L 19 43

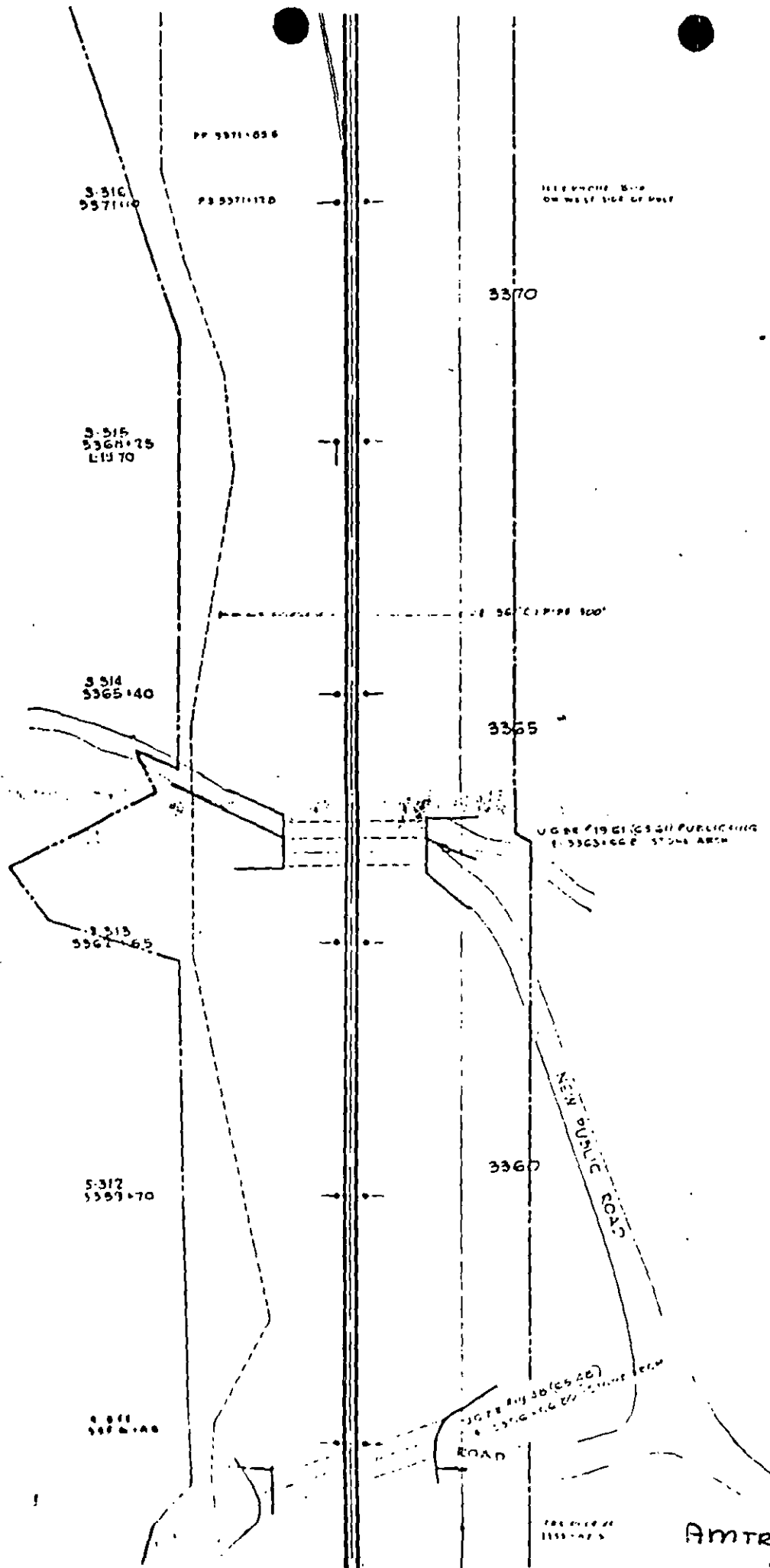
THE PLACE
33527-25

S 309
33511-16

33501-22
PT 0-3-1

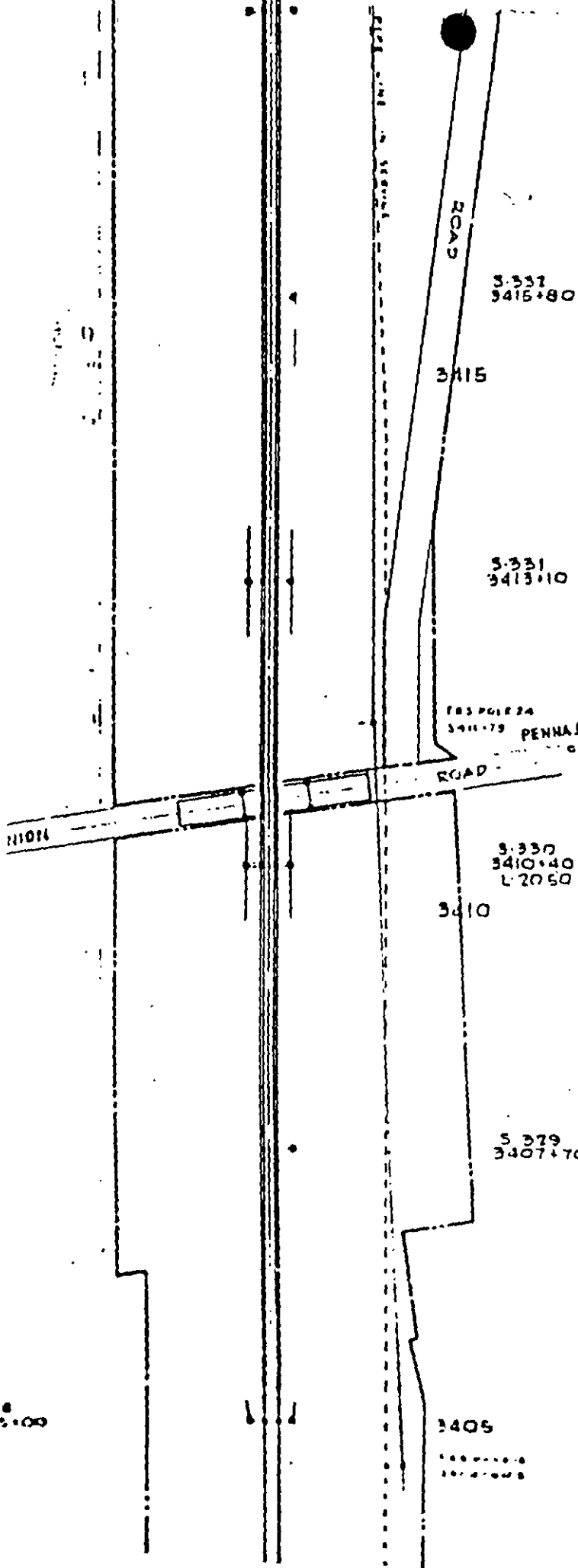
3350

THE PLACE
33497-75



THE FILE OF
 1155-125

AMTRAK EXHIBIT
 P. 74



3.331
3415+80

3415

3.331
3413+10

FOR POLE 24
3411+75
PENNA POWER & LT Co WIRE Y-ING #2050 (Sh. 18)
CABLE # 3051 MADE TO ORDER (24 ft)
3411+07 10

ROAD

3.337
3410+40
L-2050

3410

5.379
3407+70

3405

100-100-4
100-100-5

18
12+00

3441.00

S-341
3441+45

3440

S-340
3438+60
L:21.03

ROAD
UGRE #7102 (65 02)
A 3437+779 - HALF THRU GIBBLE

PUBLIC

(OC) 12
-3436+874

S-339
3435+70

3435

S-338
3432+03

.....
.....

NY 5081-642

S. 380
3551+75
L 73 16

3880
BILL OF SALE
3149-07

S. 379 1/4
3549+82 E

S. 378
3548+40

36" C.I. PIPE 1720'

S. 370
3545+55

3545

PUBLIC ROAD

US 52' 110' 61741
1-3546157 66 TIONE AWH

BARN

S. 377
3542+70

(28)
(29)
CO DWELLING

TOOK NO. 1 BRACKET
THE BAR ON WEST SIDE

T&E POLE 43
3540+37

3540

S. 375
3533+85

24" C.I. PIPE 6- 3537+07

S. 375
3537+00
L 73 16

AMTRAK EXHIBIT

Handwritten notes in the bottom left corner, including "M.P. 23" and "ST. ALLEGRA".

S-384
5588.18

5588.18
7' 0" 0"

S-395
5585.00
RESTRAINED SIZEN CAT POLE
+ L 289

RELAY CASE 2184-G
10' 0" 0" 0" 0"

3585+24.50
B/W
3585

S-397
5587.2278

PEQUA CONESTOGA TWP.
MARTIC TWP.

LANCASTER CO. PA. CREEK
LANCASTER CO. PA.

U.G. BR No 2378 (67/72)
DECK TRUSS
DECK GIRDER

S-381
5580.0684

3580

3579+30.65
B/W
785 POLE BE
5379.45

S-390
5570.158
L 75.63

CAN. HOUSE

ROCK
ROCK

S-388
5576.100

3575

365

S-405
3614+70
L7457

T&E POLE 10
3614+2278

S-404
3617+16

S-406
3609+90

3610

T&E POLE 12
3609+48

COLEMANVILLE

S-3608+3630
ON 3612+18 (S&S) WILKINSON

T&E POLE 11
3608+28

ROAD

S-407
3606+10

S-401
3605+05

T&E POLE 9
3605+08

3605

S-403
3610+80
1418

AMTRAK EXH
B-20



3630

1
4-10

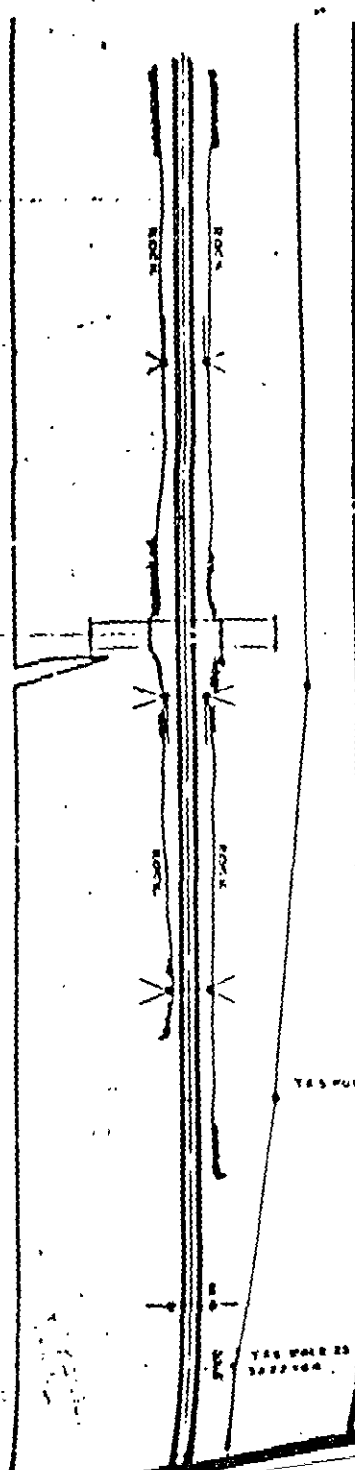
S-411
3631-38

SHENK ROAD

S 410
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EASTWARD PL 248
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TELEPHONE RM 399015



3630

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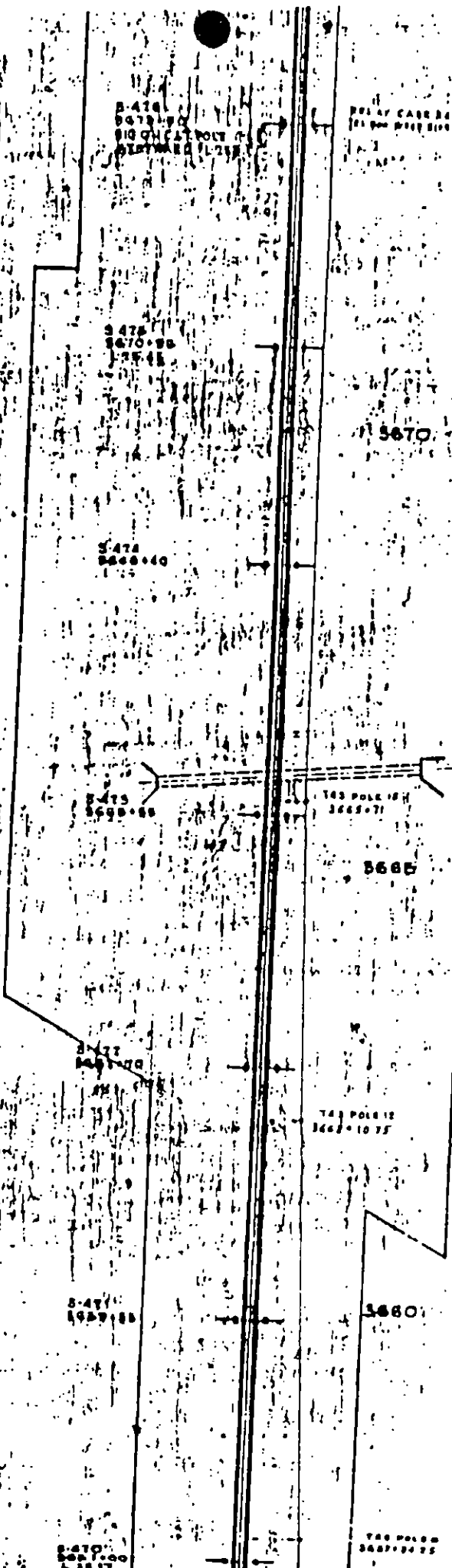
YES POLE 28

YES POLE 28 3675

RELAY CASE 3625 M.S

AMTRAK GTX
B-30

YES POLE 28
3677-004



SEE AT CASE 3418-88
21.000 DIST. SIDE OF CASE

PERHA. WATER & POWER CO WIRE XING @ 25.36 (Sh. 18)

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U.S. DE. 75.56 (CO. 5A)

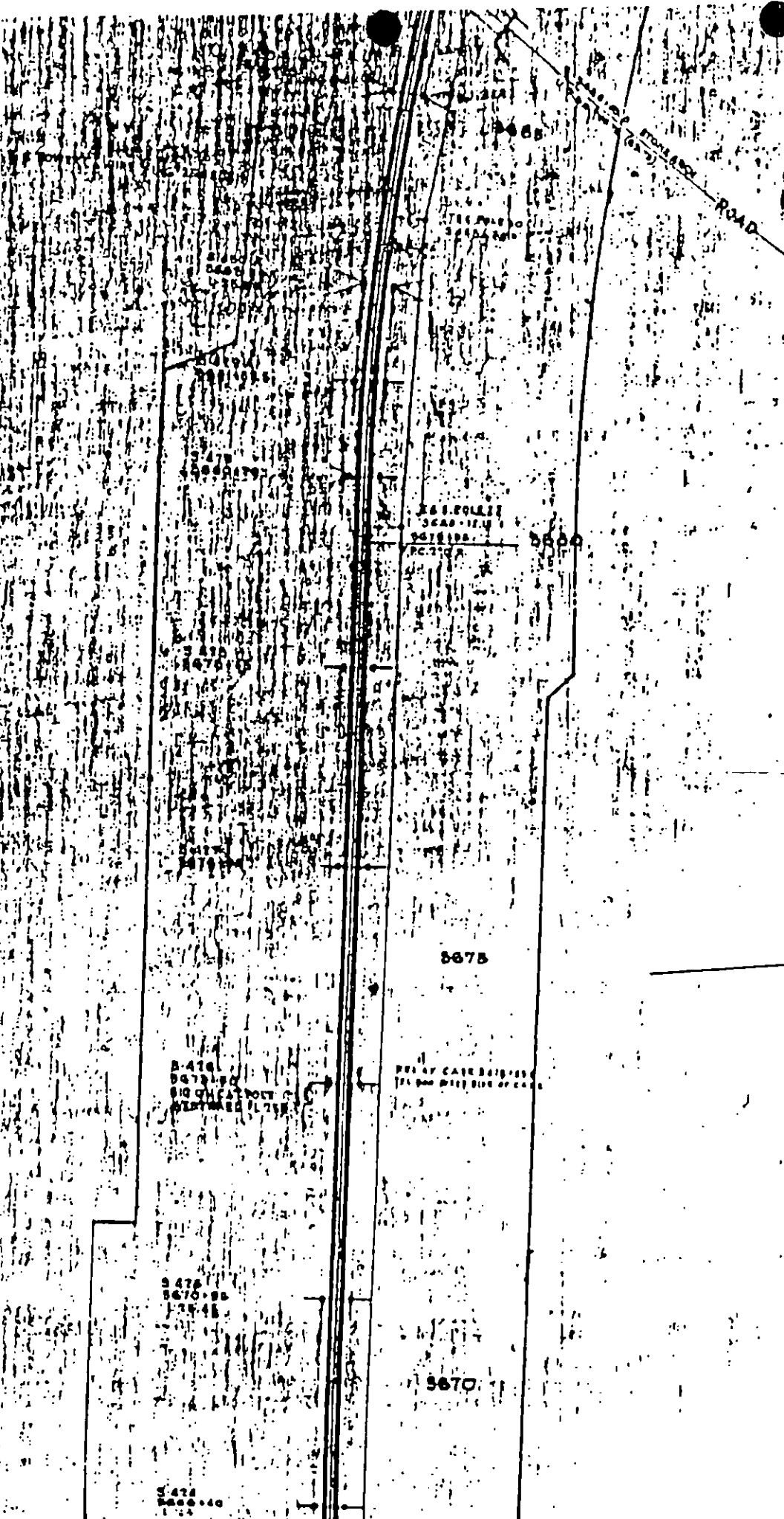
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T-63 POLE 12
3667-10 75

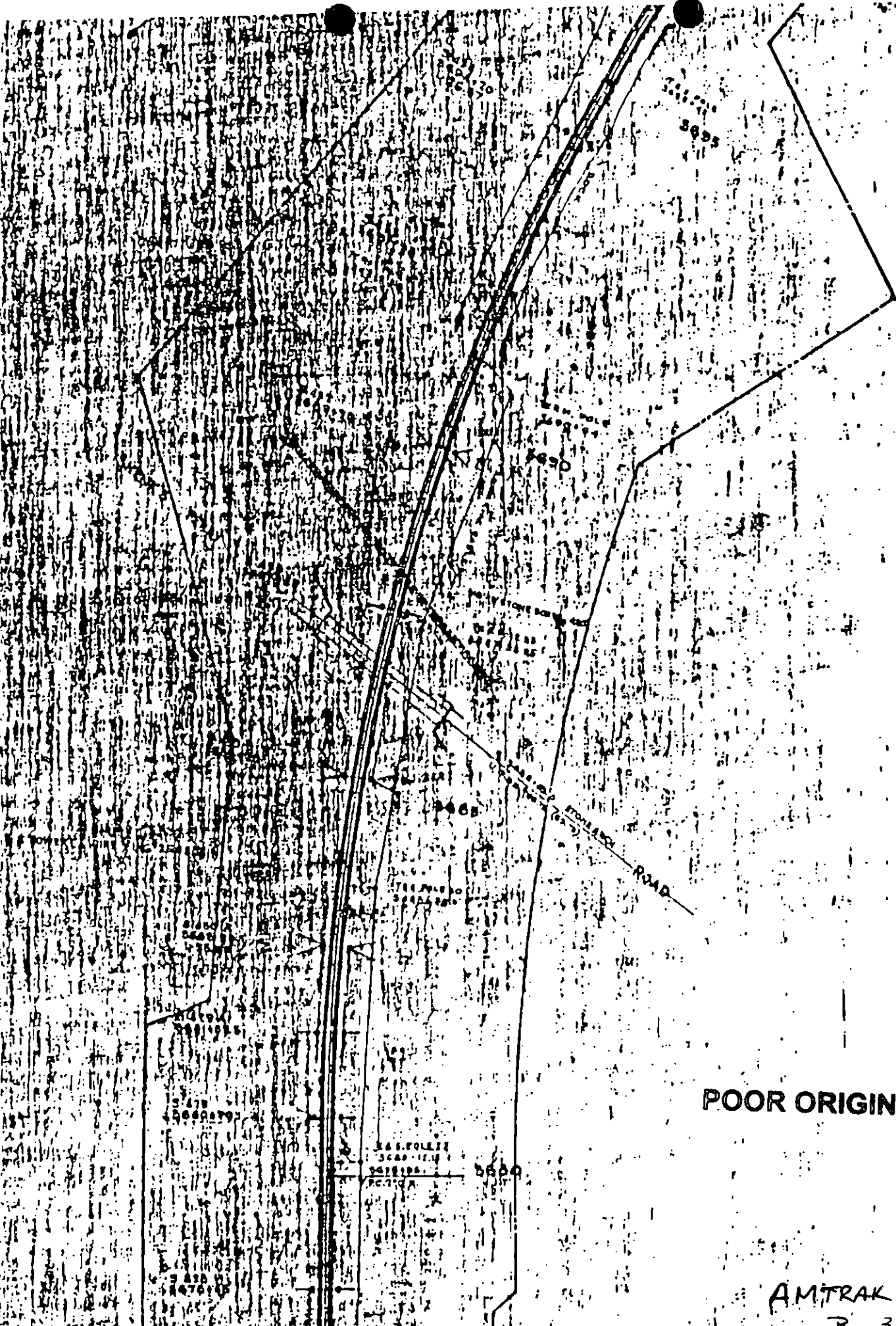
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3667-24 25

POOR ORIGINAL

AMTRAL EXHIBIT
B-31

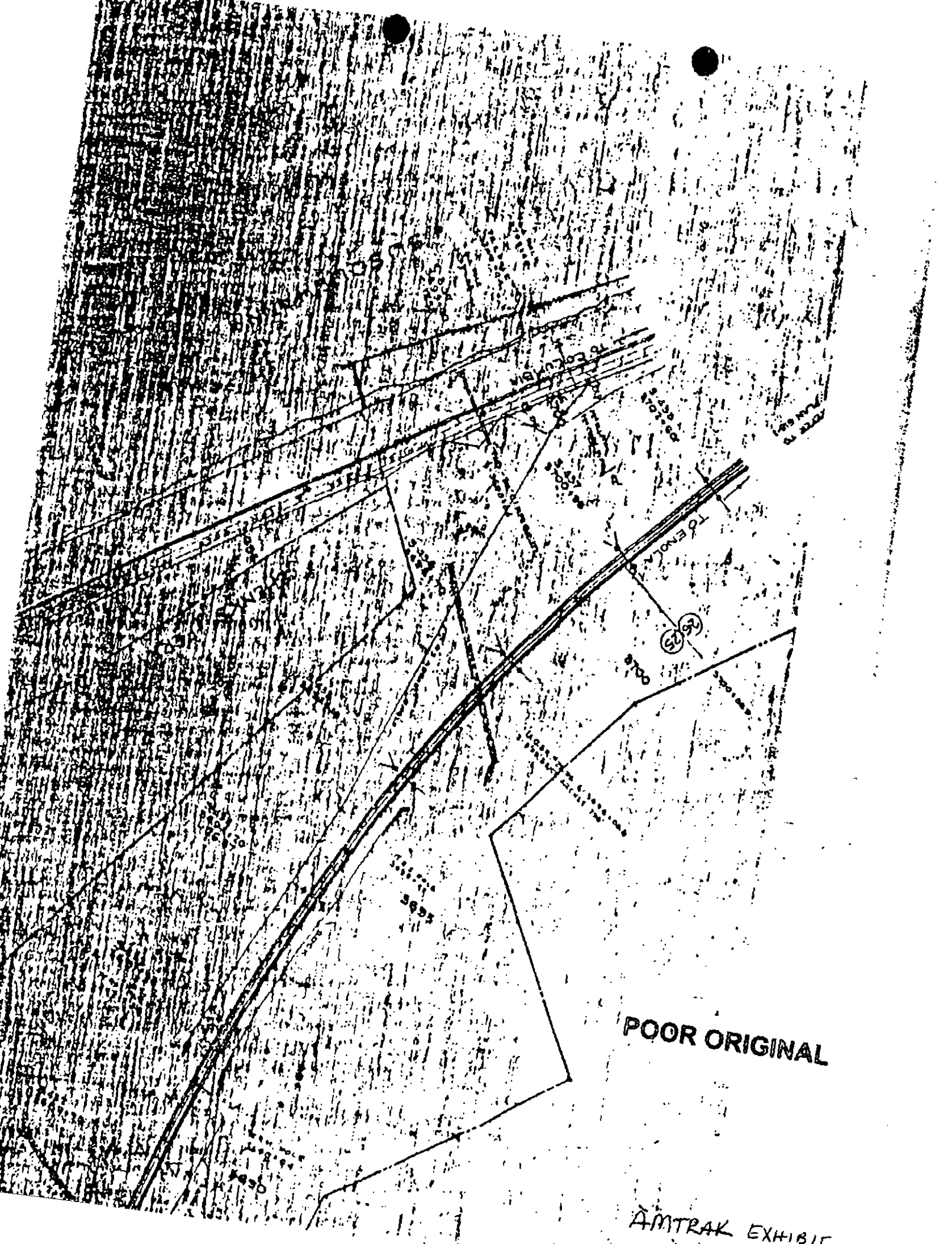


POOR ORIGINAL



POOR ORIGINAL

AMTRAK EXHIBIT
B-33



POOR ORIGINAL

AMTRAK EXHIBIT

SHIRK, REIST, WAGENSELLER AND MECUM

KENELM L. SHIRK, JR.
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KATHIE SHIRK GONICK
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RECEIVED
K. L. SHIRK, SR. (1915-1956)
PRINCIPAL OFFICE
132 E. CHESTNUT STREET
AREA CODE 717
LANCASTER 394-7247
TELECOPIER (717) 394-1080
AKRON-859-1742
OCT 18 1995

October 17, 1995

IN-REPLY REFER TO:
HARRISBURG OALJ
PA PUBLIC UTILITY COMMISSION
QVB01-001RR QVIB
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INFO. CONTROL DIV.
BTL

DOCUMENT
FOLDER

Administrative Law Judge Louis G. Cocheres
PA PUBLIC UTILITY COMMISSION
Room G-08, North Office Bldg.
P. O. Box 3265
Harrisburg, PA 17105

RE: CONRAIL ENOLA BRANCH - PUC
DOCKET NOS.: A-00111016 and C-00913256

Dear Judge Cocheres:

The purpose of this letter is to advise you that the Borough of Quarryville may also be calling as an additional witness, if necessary, Police Chief Walter W. Wassmer.

Should you have any questions, please do not hesitate to contact me.

Respectfully yours,

SHIRK, REIST, WAGENSELLER AND MECUM

By: *Kathie Shirk Gonick* / SJF
Kathie Shirk Gonick

KSG:sjf

pc: Parties of record
ED2...work\qvb\judge-ad.wit

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CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants, listed below, in accordance with the requirements of §1.54 of the Rules of Administrative Practice and Procedure.

Service by regular mail addressed as follows:

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Dated this 17th day of October, 1995

SHIRK, REIST, WAGENSELLER AND MECUM

By: 

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Attorney I. D. No.: 27771
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February 5, 1996

COUNSEL
RALPH W. BOYLES, JR.

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Harrisburg, PA 17105-3265

DOCUMENT
FOLDER


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96 FEB -5 PM 4:13
PA. P. U. C.
INFO. CONTROL DIV.

In Re: Conrail Enola Branch - PUC
Docket No. A-00111016
Our File No. 12607
Conrail File No. MPAC-486

Dear Mr. Alford:

Enclosed for filing please find an original and three copies of an Answer of Consolidated Rail Corporation to Motion for Hearing of Friends of the Atglen-Susquehanna Trail, Inc. I am also enclosing an original and one copy of a Certificate of Service pertaining to this document. Will you please time-stamp one copy of the Answer as well as the copy of the Certificate of Service and return both to our messenger.

Sincerely,


David C. Eaton

DCE/law
Enclosures (5)

cc: ALJ Louis G. Cocheres
All Parties noted on attached Service List

134

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Application of Consolidated :
Rail Corporation for the :
abolition of thirty-one :
crossings of the Enola Branch, : Docket Nos. A-00111016
Harrisburg Division, Lancaster :
County, :
:

Board of Supervisors of Bart :
Township :
:

v. :
:

Consolidated Rail Corporation :
and the Pennsylvania Depart- :
ment of Transportation and :
Commissioners of the County :
of Lancaster, et al :

Docket No. C-009132

DOCKETED
FEB 13 1996

PA. P. U. C.
INFO. CONTROL DIV.

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ANSWER OF CONSOLIDATED RAIL CORPORATION
TO HEARING MOTION OF
FRIENDS OF THE ATGLEN-SUSQUEHANNA TRAIL, INC.

CONSOLIDATED RAIL CORPORATION (Conrail) by its attorneys Nauman, Smith, Shissler & Hall, in answer to the above-entitled motion of Friends of the Atglen-Susquehanna Trail, Inc. (FAST), states initially:

First: The Pennsylvania Historical and Museum Commission (PHMC) was invited by the Interstate Commerce Commission (ICC) pursuant to Section 106 of the National Historic Preservation Act, (16 U.S.C. §470f, copy attached as Exhibit "A") to comment relative to the historic interest of the Enola Branch and the structures upon it.

PHMC has commented and has had ample opportunity for additional comment, opportunity to request that the ICC grant additional time for comment and opportunity to request of the ICC, such remedies as it might conclude it was entitled to but there has been no such action by PHMC. Consideration of that issue now in the present context is beyond the jurisdiction of the Public Utility Commission (PUC).

Second: As an advocate of preservation of the former rail line for trail use, FAST may have an interest in the preservation of continuity of the former rail line, but has no credentials relative to whatever historic merit structures on the line may have and lacks standing to advance the issues it has raised relative to preservation of structures.

Conrail further answers the numbered paragraphs of the motion as follows:

1. The averments of paragraph one of the motion are admitted with the further explanation that Conrail, on or about October 3, 1989, filed with the ICC a Notice of Exemption pursuant to 49 C.F.R. §1152.50, to abandon a portion of the Enola Branch extending through Lancaster and Chester Counties, including that portion of the line lying between the Chester County line on the east and extending, as material here, to the west beyond Shenks Ferry Road, located in Conestoga Township. The second of three conditions

imposed by the order of February 14, 1990, served February 22, 1990, opportunity for completion of the Section 106 process, has been provided and has long since expired.

2. The averments of paragraph 2 of the motion are denied. It is admitted that the stay imposed by the February 14, 1990, order relative to possible trail use/rail banking was vacated by the order of April 14, 1993 (service date April 19). The historic preservation condition pursuant to Section 106 of the National Historic Preservation Act, opportunity to comment, has been provided.

Completion of the comment process under Section 106 is apparent from the following:

a. October 18, 1989 -- letter of Kurt W. Carr of the Pennsylvania Historical and Museum Commission (PHMC) to John J. Paylor, Esquire, of Conrail, reciting that the project "has been reviewed" but requesting further information as to specific bridges;

b. November 15, 1989 -- letter of John J. Paylor, Esquire, of Conrail, to Kurt W. Carr, of PHMC, enclosing information responsive to Carr's request of October 18;

c. December 12, 1989 -- letter of Brenda Barrett, Director of the Bureau of Historic Preservation (PHMC), (FAST Exhibit "C") to John J. Paylor, Esquire, of Conrail, listing 44 bridges considered not eligible for listing on the National Register of Historic Places (Register), 33 bridges considered eligible for listing on the Register and 37 bridges at locations believed to have possible archaeological significance with a request for map locations of those bridges;

d. January 30, 1990 -- letter of John J. Paylor, Esquire, of Conrail, to Brenda Barrett, of PHMC, providing the requested maps with bridge locations marked thereon;

e. March 5, 1990 -- letter of Kurt W. Carr, of PHMC, to John J. Paylor, Esquire, of Conrail, acknowledging receipt of the requested maps;

f. September 4, 1991 -- letter of Brenda Barrett, of PHMC, to John P. Mikowychok, Lancaster County Department of Parks and Recreation, again reciting that "the above-named project has been reviewed".

g. February 24, 1994 -- letter of Brenda Barrett, of PHMC, (FAST Exhibit "D") to Wendy Tippetts advising that:

"The above-named project has been reviewed by the Bureau for Historic Preservation (the State Historical Preservation Office) in accordance with Section 106 of the National Historic Preservation Act of 1966, as amended in 1980, and the regulations (36 C.F.R. Part 800) of the Advisory Council on Historic Preservation."

h. April 19, 1994 -- letter of Brenda Barrett, of PHMC, to Mike Keiser, Pennsylvania Department of Transportation (FAST Exhibit "E") and Ronald T. Bailey, Executive Director, Lancaster County Planning Commission, (FAST Exhibit "F") again reciting that the "named project has been reviewed".

i. October 19, 1994 -- letter of Kurt W. Carr, of PHMC, to David C. Eaton, Esquire, of Nauman, Smith, Shissler & Hall, reviewing the eligibility of structures on the Enola Branch for registration on the National Register of Historic Places again reciting that "the above-named project has been reviewed".

j. November 16, 1994 -- letter of Kurt W. Carr, of PHMC, to Fred W. Bowser, Director, Bureau of Design, Department of Transportation, cautioning compliance by the Department with certain regulations, again reciting that "the above-named project has been reviewed".

k. March 16, 1995 -- letter of Kurt W. Carr, of PHMC, to Julie Nettke, Friends of the Atglen-Susquehanna Trail, Inc.,

which again recites that the Bureau of Historic Preservation (the State Historic Preservation office) "has reviewed" the above-named project.

1. April 4, 1995 -- letter of Kurt W. Carr, of PHMC, to Catherine J. Horne, Executive Director, Quarryville Area Chamber of Commerce, which, for the first time since January 30, 1990, states "the Bureau for Historic Preservation (the State Historic Preservation office) is reviewing the above named project".

(emphasis added throughout)

Conrail knows of no comment by PHMC other than the foregoing correspondence.

Not only has the PHMC repeatedly reported as an accomplished fact that the Enola Branch project has been reviewed, but the time for completion of that review process, even if it is deemed incomplete, terminated August 29, 1990, by virtue of passage of 330 days from the date of filing of Conrail's Notice of Exemption. See, 49 U.S.C. §10904(c)(3), a copy of which is attached hereto marked Exhibit "B" and 49 C.F.R. §1105.8(f) (Exhibit "C"), which provides,

"(f) Historic preservation conditions imposed by the Commission in rail abandonment cases generally will not extend beyond the 330-day statutory time period in 49 U.S.C. 10904 for abandonment proceedings".

The applicability of the foregoing section is confirmed by Order of the ICC at Ex Parte No. 55 (no. 22A) "Implementation of Environmental Laws", decided July 19, 1991, with service date of July 30, 1991, as found in 7 ICC Reports 2d 807, 827, copies of

which pages are attached hereto as Exhibit "D". Expiration of the Section 106 process was obviously assumed by the ICC in its decision of April 14, (P.1 of FAST Exhibit "B") where it ordered unconditionally (ordering paragraph no. 2) "Conrail may abandon the line".

Expiration of the time for Section 106 review is further mandated by the limitations inherent in the mandate for review. The federal government's role over undertakings of private individuals and corporations is narrowly limited and ICC's authority is limited in this case to documentation of historic resources. Under Section 106 the ICC has been deemed a federal authority whose action is deemed equivalent to a license for the purpose of asserting jurisdiction over historic structures with limited authority to "...afford the Advisory Council on Historic Preservation established under part B of this subchapter a reasonable opportunity to comment with regard to such undertaking.". That limitation is recognized by the ICC in Ex Parte No. 55 (no. 22A) and 7 ICC 2d, 828, 829, as follows:

"Where historic property is involved, our ability to protect it is very limited. Despite the broad scope of the ACHP regulations (which encompass all property in the vicinity), we can impose historic preservation conditions only to the extent the particular property is owned by the applicant carrier and has a sufficient nexus to the proposal under review. Moreover, even where the property is subject to our conditioning authority, we do not have the power to force a railroad to sell (or donate) its property, or impose a restrictive covenant upon the deed, as a condition to obtaining abandonment or acquisition authority. Nor can we deny ICC approval of a transaction solely on the ground that it would adversely affect historic resources. Thus, as a practical matter,

documentation of the historic resources involved in the proposal under review (before they are altered or removed) is the only form of non-consensual mitigation available to us." (emphasis added)

The condition of the stay imposed by the Order of the ICC of February 14, 1990, of reasonable opportunity to comment was either fully complied with prior to entry of the Order of April 14, 1993, or the time within which the Section 106 process might be completed had expired, or the Order of April 14, 1993, by its grant of abandonment impliedly terminated the time within which to complete any Section 106 process. In any event, any effort to reopen that process is barred by laches.

The various exhibits attached to the motion are admitted to be copies of the originals they purport to represent, with the exception that the second page attached to FAST Exhibit "B" is not a part of the order of April 14, 1993, but is part of an Order decided March 1, 1993, service date March 5.

3. Conrail, after reasonable investigation, is without knowledge or information sufficient to form a belief as to the truth of the averments of paragraph 3. It is admitted that the director of the Bureau of Historic Preservation, Pennsylvania Historical and Museum Commission by letter of February 24, 1994, advised Wendy Tippetts that the Enola Branch is eligible for listing in the National Register of Historic Places.

4. The averments of paragraph 4 of the motion are admitted, subject to the limitations set forth in answer to paragraph 2

above.

5. The averments of paragraph 5 of the motion are denied. Conrail's application is for leave to abandon crossings on a portion of the Enola Branch and it is apparent that the Pennsylvania Public Utility Commission will condition such abandonment on either removal of crossing structures over public roads or assumption of responsibility for those structures by entities over which it retains jurisdiction. Conrail's proposed disposition of the line will allow a number of crossing structures, several of which have been designated by the State Historical Officer as eligible for listing on the National Register of Historic Places, to be preserved. As a consequence, the undertaking proposed, rather than having an adverse affect, will have a salutary effect. Moreover, whether Conrail's prospective undertaking may have an adverse effect on structures deemed to be of historic interest is irrelevant to the administrative processes of the ICC which may allow time in which to inventory potential historic structures, but may not deny approval of a transaction solely on the ground that it would adversely effect historic resources or impose a restrictive covenant as a condition to obtaining abandonment authority (7 ICC 2d, 807 at 829):


"...any attempt to either preclude or force a railroad to sell (or donate) property for a non-rail purpose, as a condition of obtaining abandonment or acquisition authority, would plainly constitute an unauthorized taking under the Fifth Amendment...."

"In any event, it is well established that we need only make

a reasonable accommodation of environmental and transportation concerns, and are not required to elevate environmental matters above concerns related to our regulatory mission."

WHEREFORE, Conrail respectfully requests that the motion of FAST seeking to stay further Public Utility Commission consideration of the application before it be dismissed.

NAUMAN, SMITH, SHISSLER AND HALL

by: 
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Supreme Court ID# 07169

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Telephone: 717/236-3010

Counsel for: Consolidated Rail Corporation

Date: February 5, 1996

HISTORICAL AND STATUTORY NOTES

1992 Amendments

Subsec. (a). Pub.L. 102-575, Title XL, § 4010(1), substituted reference to grants to States for purposes of this subchapter, for reference to grants to States for comprehensive statewide historic surveys and plans under this subchapter.

Subsec. (b). Pub.L. 102-575, Title XL, § 4010(2), (3), inserted provisions directing Secretary to analyze and revise method of apportionment, and publish such method and revisions

in Federal Register; and, substituted reference to amounts apportioned among States as Secretary determines to be appropriate, for reference to amounts apportioned among States in accordance with needs as disclosed in approved statewide historic preservation plans.

Legislative History

For legislative history and purpose of Pub.L. 102-575, see 1992 U.S. Code Cong. and Adm. News, p. 4041.

§ 470d. Loan insurance program for preservation of property included on National Register

[See main volume for text of (a) to (e)]

(f) Protection of financial interests of Federal Government

In entering into any contract to insure a loan under this section, the Secretary shall take steps to assure adequate protection of the financial interests of the Federal Government. The Secretary may—

- (1) in connection with any foreclosure proceeding, obtain, on behalf of the Federal Government, the property securing a loan insured under this part; and

[See main volume for text of (2); (g) to (k)]

§ 470f. Effect of Federal undertakings upon property listed in National Register; comment by Advisory Council on Historic Preservation

The head of any Federal agency having direct or indirect jurisdiction over a proposed Federal or federally assisted undertaking in any State and the head of any Federal department or independent agency having authority to license any undertaking shall, prior to the approval of the expenditure of any Federal funds on the undertaking or prior to the issuance of any license, as the case may be, take into account the effect of the undertaking on any district, site, building, structure, or object that is included in or eligible for inclusion in the National Register. The head of any such Federal agency shall afford the Advisory Council on Historic Preservation established under part B of this subchapter a reasonable opportunity to comment with regard to such undertaking.

LAW REVIEW COMMENTARIES

A synopsis of the laws protecting our cultural heritage. Marilyn Phelan, 28 New Eng.L.Rev. 63 (1993).

NOTES OF DECISIONS

- Effect of undertaking 26
- Expenditure of funds 10a
- Interested persons, participation 27
- Jurisdiction 29
- Mandamus 25a
- Sovereign immunity 28

Highway Administration, did not come within purview of statute requiring such undertakings to comply with requirements of National Historic Preservation Act. Village of Los Ranchos de Albuquerque v. Barnhart, C.A.10 (N.M.) 1990, 906 F.2d 1477, certiorari denied 111 S.Ct. 1017, 498 U.S. 1109, 112 L.Ed.2d 1099.

Provisos of National Historic Preservation Act were fully adhered to when government officials considered effect proposed bridge construction project would have on city and naval academy and invited comment from Advisory Council on Historic Preservation; governmental officers charged with protecting those resources did not feel that bridge would have devastating effect on them. Citizens for Scenic Severn River Bridge, Inc. v. Skinner, D.Md.1991, 802 F.Supp. 1225, affirmed 972 F.2d 338.

1. Construction with other laws

Rule in NEPA cases that laches must be invoked sparingly in actions brought to vindicate public interest applied to tribal coalition's challenge under NHPA to issuance of permit for implementation of first phase of construction of astrophysical complex on Arizona mountain. Apache Survival Coalition v. U.S., C.A.9 (Ariz.) 1994, 21 F.3d 895.

4. Bridges

Local bridge project, which was not under direct or indirect jurisdiction of the Federal

5. Buildings

National Historic Preservation Act prohibit Forest Service from requiring

EXHIBIT

"A"

§ 10904. Filing and procedure for applications to abandon or discontinue

(a)(1) An application for a certificate of abandonment or discontinuance under section 10903 of this title, and a notice of intent to abandon or discontinue, must be filed with the Interstate Commerce Commission.

(2) When a rail carrier providing transportation subject to the jurisdiction of the Commission under subchapter I of chapter 105 of this title files an application and notice of intent, the notice shall include—

(A) an accurate and understandable summary of the rail carrier's application and the reasons for the proposed abandonment or discontinuance;

(B) a statement indicating that each interested person is entitled to recommend to the Commission that it approve, deny, or take other action concerning the application; and

(C) (i) a statement that the line is available for subsidy or sale in accordance with section 10905 of this title, (ii) a statement that the carrier will promptly provide to each interested party an estimate of the subsidy and minimum purchase price required to keep the line in operation, calculated in accordance with section 10905 of this title, and (iii) the name and business address of the person who is authorized to discuss sale or subsidy terms for the carrier.

(3) The rail carrier shall—

(A) send by certified mail a copy of the notice of intent to the chief executive officer of each State that would be directly affected by the proposed abandonment or discontinuance;

(B) post a copy of the notice in each terminal and station on each portion of a railroad line proposed to be abandoned or over which all transportation is to be discontinued;

(C) publish a copy of the notice for 3 consecutive weeks in a newspaper of general circulation in each county in which each such portion is located;

(D) mail a copy of the notice, to the extent practicable, to all shippers that have made significant use (as designated by the Commission) of the railroad line during the 12 months preceding the filing of the application; and

(E) attach to the notice filed with the Commission an affidavit certifying the manner in which clauses (A)–(D) of this paragraph have been satisfied, and certifying that clauses (A)–(D) have been satisfied within the most recent 30 days prior to the date the application is filed.

EXHIBIT

"B"

(b) If no protest is received within 30 days after the application is filed, the Commission shall find that the public convenience and necessity require or permit the abandonment or discontinuance. In such a case, the Commission shall, within 45 days after the application is filed, issue a certificate which permits the abandonment or discontinuance to occur within 75 days after the application is filed.

(c)(1) If a protest is received within 30 days after the application is filed, the Commission shall, within 45 days after the application is filed, determine whether an investigation is needed to assist in determining what disposition to make of the application.

(2) If the Commission decides that no investigation is to be undertaken, the Commission shall, within 75 days after the application is filed, decide whether the present or future public convenience and necessity require or permit the abandonment or discontinuance, taking into consideration the application of the rail carrier and any materials submitted by protestants. If the Commission finds that the present or future public convenience and necessity require or permit the abandonment, it shall, within 90 days after the date of application, issue a certificate which permits the abandonment or discontinuance to occur within 120 days after the application is filed.

→ (3) If the Commission decides that an investigation should be undertaken under this section, the investigation must be completed within 135 days, and an initial decision must be rendered within 165 days, after the date the application is filed. Thirty days after such decision, the initial decision shall become the final decision of the Commission unless, during the interim, the Commission decides to hear appeals. If an initial decision is appealed and considered by the Commission, the Commission shall issue a final decision within 255 days after the date of application. Whenever the Commission decides upon investigation that the present or future public convenience and necessity require or permit the abandonment or discontinuance of rail service, it shall, within 15 days of the final decision, issue a certificate which permits the abandonment or discontinuance to occur within 75 days of the date of the final decision.

(4) The effective date of any certificate which permits abandonment or discontinuance may be stayed by the Commission pursuant to the provisions of section 10905 of this title.

(d)(1) The burden is on the person applying for the certificate to prove that the present or future public convenience and necessity require or permit the abandonment or discontinuance.

(2) For applications approved by the Secretary of Transportation as part of a plan or proposal under section 333(a)-(d) of this title, the Commission shall consider whether any detriment from the abandonment or discontinuance exceeds the transportation benefit from the plan or proposal as a whole.

(e)(1) In this subsection, "potentially subject to abandonment" has the meaning given the term in regulations of the Commission. The regulations may include standards that vary by region of the United States and by railroad or group of railroads.

(2) Each rail carrier shall maintain a complete diagram of the transportation system operated, directly or indirectly, by the carrier. The carrier shall submit to the Commission and publish amendments to its diagram that are necessary to maintain the accuracy of the diagram. The diagram shall—

(A) include a detailed description of each of its railroad lines potentially subject to abandonment; and

(B) identify each railroad line for which the carrier plans to file an application for a certificate under subsection (a) of this section.

(3) If an application for a certificate is opposed by—

(A) a shipper or other person that has made significant use (as determined by the Commission) of the railroad line involved in the proposed abandonment or discontinuance during the 12-month period before the filing of the application for a certificate; or

(B) a State or political subdivision of a State in which any part of the railroad line is located;

the Commission may issue a certificate under section 10903 of this title only if the railroad line has been described and identified in the diagram or amendment to the diagram of the rail carrier that was submitted to the Commission at least 4 months before the date on which the application was filed, except that the requirement of such description or identification in such diagram may be waived by the Commission if the application was approved by the Secretary of Transportation as part of a plan or proposal under section 333(a)-(d) of this title, or the application is filed by a railroad in bankruptcy.

(Pub.L. 95-473, Oct. 17, 1978, 92 Stat. 1404; Pub.L. 96-448, Title IV, § 402(b), Oct. 14, 1980, 94 Stat. 1941; Pub.L. 98-216, § 2(4), Feb. 14, 1984, 98 Stat. 5.)

HISTORICAL AND STATUTORY NOTES

Revised Section	Source (U.S.Code)	Source (Statutes at Large)
10904(a)(1)	49:1a(1) (less 1st and last sentences).	Feb. 4, 1887, ch. 104, 24 Stat. 379, § 1a(1) (less 1st and last sentences), (2), (3), (5); added Feb. 5, 1976, Pub.L. 94-210, § 802, 90 Stat. 127, 128.
10904(a)(2)	49:1a(2)(b)	
10904(a)(3)	49:1a(2)(a)	
10904(b)	49:1a(3) (last sentence)	

(5) A brief narrative history of carrier operations in the area, and an explanation of what, if any, changes are contemplated as a result of the proposed action;

(6) A brief summary of documents in the carrier's possession, such as engineering drawings, that might be useful in documenting a structure that is found to be historic;

(7) An opinion (based on readily available information in the railroad's possession) as to whether the site and/or structures meet the criteria for listing on the National Register of Historic Places (36 CFR 60.4), and whether there is a likelihood of archeological resources or any other previously unknown historic properties in the project area, and the basis for these opinions (including any consultations with the State Historic Preservation Office, local historical societies or universities);

(8) A description (based on readily available information in the railroad's possession) of any known prior subsurface ground disturbance or fill, environmental conditions (naturally occurring or manmade) that might affect the archeological recovery of resources (such as swampy conditions or the presence of toxic wastes), and the surrounding terrain.

(9) Within 30 days of receipt of the historic report, the State Historic Preservation Officer may request the following additional information regarding specified nonrailroad owned properties or groups of properties immediately adjacent to the railroad right-of-way: photographs of specified properties that can be readily seen from the railroad right-of-way (or other public rights-of-way adjacent to the property) and a written description of any previously discovered archeological sites, identifying the location and type of the site (i.e., prehistoric or native American).

(e) Any of these requirements may be waived or modified when the information is not necessary to determine the presence of historic properties and the effect of the proposed action on them.

(f) Historic preservation conditions imposed by the Commission in rail abandonment cases generally will not extend beyond the 330-day statutory

time period in 49 U.S.C. 10904 for abandonment proceedings.

§ 1105.9 Coastal Zone Management Act Requirements.

(a) If the proposed action affects land or water uses within a State coastal zone designated pursuant to the Coastal Zone Management Act (16 U.S.C. 1451 *et seq.*) applicant must comply with the following procedures:

(1) If the proposed action is listed as subject to review in the State's coastal zone management plan, applicant (with, or prior to its filing) must certify (pursuant to 15 CFR 930.57 and 930.58) that the proposed action is consistent with the coastal zone management plan.

(2) If the activity is not listed, applicant (with, or prior to its filing) must certify that actual notice of the proposal was given to the State coastal zone manager at least 40 days before the effective date of the requested action.

(b) If there is consistency review under 15 CFR 930.54, the Commission and the applicant will comply with the consistency certification procedures of 15 CFR 930. Also, the Commission will withhold a decision; stay the effective date of a decision, or impose a condition delaying consummation of the action, until the applicant has submitted a consistency certification and either the state has concurred in the consistency certification, or an appeal to the Secretary of Commerce (under 15 CFR 930.64(e)) is successful.

§ 1105.10 Commission procedures.

(a) *Environmental Impact Statements.*

(1) *Prefiling Notice.* Where an environmental impact statement is required or contemplated, the prospective applicant must provide the Section of Energy and Environment with written notice of its forthcoming proposal at least 6 months prior to filing its application.

(2) *Notice and Scope of EIS.* When an Environmental Impact Statement is prepared for a proposed action, the Commission will publish in the FEDERAL REGISTER a notice of its intent to prepare an EIS, with a description of the proposed action and a request for written comments on the scope of

EXHIBIT

"C"

EX PARTE NO. 55 (SUB-NO. 22A)

IMPLEMENTATION OF ENVIRONMENTAL LAWS

Decided July 19, 1991

Regulations at 49 C.F.R. Parts 1011, 1105, 1106, 1150, 1152, and 1180 revised with respect to the Commission's implementation of various environmental and energy laws.

BY THE COMMISSION:

BACKGROUND

In a Notice of Proposed Rulemaking ("NPR"), in Ex Parte No. 55 (Sub-No. 22A), *Implementation of Environmental Laws* (not printed), served March 29, 1990, and published at 55 Fed Reg. 11,973 (1990), we proposed to revise our regulations implementing the National Environmental Policy Act ("NEPA"), the Energy Policy and Conservation Act ("EPCA"), and various other environmental laws to (1) combine those regulations; (2) revise and clarify the content requirements for environmental and historic reports; (3) provide for service of environmental reports on various state, federal, and local agencies; (4) eliminate unnecessary requirements; and (5) reclassify and clarify the types of actions for which environmental and/or historic reports and analyses are required.

We received comments from 20 parties,¹ representing government,

¹ The Council on Environmental Quality ("CEQ"), the Advisory Council on Historic Preservation ("Advisory Council" or "ACHP"), the National Trust for Historic Preservation ("National Trust"), the National Conference of State Historic Preservation Officers ("NSHPO"), the Association of American Railroads ("AAR"), Wisconsin Central Ltd. (continued...)

injected considerable uncertainty into the business activities regulated by the Commission, by delaying indefinitely the disposition of rail property. Both AAR and Wisconsin Central describe cases where the NHPA process has dragged on for years.

To expedite the historic review process, we will continue to set reasonable time limits for our consultation with SHPOs and the Advisory Council in individual cases. We also will terminate (or move to the next stage of) the process where a SHPO or the Advisory Council declines to participate in a timely manner or "sleeps on its rights."

We agree with AAR that we should not let the NHPA process delay cases beyond the statutory deadlines set by Congress for railroad abandonment cases in 49 U.S.C. § 10904 (*i.e.*, a maximum of 330 days).⁴⁰ Both the plain language of § 10904 and its legislative history make clear that Congress intended for railroads to be able to dispose of their property expeditiously, and by a date certain. Therefore, in the future any delaying conditions that we impose under NHPA in rail abandonment cases will not extend beyond the 330-day statutory time period for abandonment proceedings, unless modified or earlier removed.⁴¹

We do not think it would be workable or productive to establish uniform time deadlines for the various stages of NHPA review, as AAR and Wisconsin Central suggest. The time needed to complete the NHPA process varies from case to case, and what is too long for one proceeding may not be long enough for another. Similarly, we see no practical way to alleviate the parties' concern about the lack of uniformity in working with the SHPOs in the various states.⁴² To some extent the process must vary to account for the fact that each case is different.

⁴⁰ In the past we have imposed conditions that continue until the NHPA process is terminated. The result has been that in some cases the NHPA review has gone on for years after we have approved the underlying transaction.

⁴¹ AAR has suggested that we further limit the historic review process to our internal time deadlines (*i.e.*, 60 days to decide notice of exemption cases and 4 months for most line sales). That is not always possible or practical. See, *e.g.*, *Illinois*, *supra*, 848 P.2d at 1258-1260.

⁴² We have worked hard in recent years to reach a reasonable accommodation of environmental and transportation programs and to tailor our particular regulatory programs to the NEPA and NHPA process. The relationship between our environmental staff and many SHPOs is improving. SHPOs are becoming more familiar with our programs and with what they can reasonably expect.

CERTIFICATE OF SERVICE

I, hereby certify that I have this date served the Answer of Consolidated Rail Corporation to Hearing Motion of Friends of the Atglen-Susquehanna Trail, Inc. by U.S. Mail, first class, postage prepaid, to all persons listed on the attached Service List, and by hand-delivery to the following:

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Christine Ciccocioppo, Secretary to
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Date: February 5, 1996

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LAW OFFICES OF
STEVENS & LEE
A PROFESSIONAL CORPORATION

**DOCUMENT
FOLDER**

PLEASE RESPOND TO HARRISBURG

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PA. P.U.C.
INFO. CONTROL DIV.

February 5, 1996

John G. Alford
Secretary
PA Public Utility Commission
North Office Building
P.O. Box 3265
Harrisburg, PA 17105-3265

Re: Application of Consolidated Rail Corporation for The
Abolition of Thirty-One Crossings of the Enola Branch
Harrisburg Division, Lancaster County, Docket No.
A-111016

Dear Secretary Alford:

Please find enclosed an original and two copies of an Answer of Lancaster County to Hearing Motion by Friends of the Atglen-Susquehanna Trail, Inc. for filing on behalf of the County of Lancaster. As indicated by the attached certificate of service, all parties of record have been served a copy hereof.

Should you have any questions or comments, please do not hesitate to contact my office.

Sincerely,

STEVENS & LEE

Kenneth Zielonis
Kenneth Zielonis

KZ/aku

DJ

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

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APPLICATION OF CONSOLIDATED *
RAIL CORPORATION FOR THE *
ABOLITION OF THIRTY-ONE *
CROSSINGS OF THE ENOLA BRANCH *
HARRISBURG DIVISION, LANCASTER *
COUNTY *

DOCKET NO. A-111016

BOARD OF SUPERVISORS OF BART *
TOWNSHIP *

DOCKET NO. C-00913256

v. *

CONSOLIDATED RAIL CORPORATION, *
ET. AL. *

DOCUMENT
FOLDER

ANSWER OF LANCASTER COUNTY
TO HEARING MOTION BY FRIENDS
OF THE ATGLEN-SUSQUEHANNA
TRAIL, INC.

DOCKETED
FEB 13 1996

AND NOW COMES, the County of Lancaster, ("Lancaster"), and files, pursuant to Section 5.103(c) of the Pennsylvania Public Utility Commission's, ("Commission"), Rules of Practice and Procedure, 52 pa. Code §5.103(c), this Answer to a Hearing Motion filed by the Friends of the Atglen-Susquehanna Trail, Inc. ("FAST") in the above captioned proceeding, and in support thereof avers the following:

A. FAST's Hearing Motion
Is Untimely Filed

1. FAST files its Hearing Motion pursuant to Section 5.103 of the Commission's Rules of Practice and Procedure. 52 Pa. Code §5.103. This section provides that a Motion requesting relief may

be filed prior to hearing in the matter.

2. Section 5.101 of the Commission's Rules of Practice and Procedure, 52 Pa. Code §5.101, also provide for the filing of Motions. Such motions, however, which are considered preliminary in nature. Such preliminary motions may question, inter alia, the jurisdiction of the Commission to act. 52 pa. Code §5.101(a)(1). Preliminary motions are required to be filed with an answer to a pleading. 52 Pa. Code §5.101(b). That is, FAST was required to raise this matter when it petitioned to intervene in this proceeding.

3. Case law also supports this interpretation. In Equitable Small Transportation Intervenors v. Equitable Gas Company, Docket No. C-935435, the public utility filed a Motion to Dismiss well into the course of the proceeding. Your Honor was the presiding Administrative Law Judge in that proceeding. Your Honor held that the pleading could not be treated as a preliminary motion as it was not filed with an answer. See ESTI v. Equitable Gas Company, Docket No. C-935435 (ALJ Order dated January 26, 1995) Attached as Appendix A hereto. Therefore, FAST's Hearing Motion must be dismissed as it is prohibited by the Commission's Rules of Practice and Procedure.

B. FAST Does Not Possess
Standing To Raise Its Issue

4. In order to present its Hearing Motion, FAST must have standing to raise its issue. Standing must be determined from the face the pleading. Nowhere in its pleading does FAST indicate its standing to raise this matter in this proceeding.

5. While this Commission does not apply a rigid, hypertechnical standard for determining standing, nevertheless this Commission still relies upon a rudimentary analysis to determine this issue. Indeed, the Commission has recently reiterated this legal standard on several occasions.

6. For example, this Commission has recognized that the seminal case on the issue of standing is William Penn Parking Garage, Inc. V. City of Pittsburgh, 464 Pa. 168, 346 A.2d 269 (1975). There the Pennsylvania Supreme Court announced a three-prong analysis for determining whether a party has standing to bring an issue before a court. The overriding concern expressed by the Court was a need to ensure that the petitioning entity suffer some direct, and not remote, harm as a result of Court or agency action. The Court emphasized the need for a concreteness of harm which would sharpen the issues to be litigated. Further, the petitioning entity must raise a matter other than an articulation that an entity has not obeyed the law generally. Absent these conclusions, (as well as other third determination under the analysis), an entity cannot be said to possess standing. The Commission has utilized this standard in its decisions concerning the standing issue. See also Advocates for True and Open Competition, Docket No. P-940886 (Order entered December 2, 1994).

There the Commission also stated:

The degree and type of interest required to demonstrate adequate legal standing to maintain an action must be something more than slight or even substantial personal or financial interest in the conduct of utility operations. Otherwise, every individual that

anticipates any gain or loss from any action of a utility would have the right to inject all kinds of issues, policy questions and evidence wholly extraneous and irrelevant to the goals of public utility regulation.

Order at 10.

The latter concern raised by the Commission is precisely the dilemma FAST now finds itself in. It raises issues which are totally irrelevant to this proceeding. See discussion, infra.

7. Even assuming that Section 106 of the National Historic Preservation Act, ("NHPA") has not been complied with fully in the past, FAST has not shown that it will suffer any harm. There is nothing in the record which indicates the ultimate disposition of the several railroad bridges located on the Enola Low Grade Branch of the Conrail system. Indeed, one of FAST's own witnesses indicated, even if the ultimate disposition of this proceeding was the removal of some bridges, that removal would not impede creation of a trail along this line. Tr. _____. Thus even FAST must agree that it does not suffer any harm from this proceeding.

8. What is quite apparent in this proceeding is that FAST is competing with several municipal corporations for the purchase of the real estate and facilities located on the Enola Low Grade Line. In proceedings such as this, involving the abandonment of public rail/highway crossings, FAST is not defined as a "concerned" party for any work or costs that will be ordered or imposed, respectively, by the Commission. See 66 Pa. C.S. §2702(c) and 66 Pa.C.S. §2704(c). Thus FAST is not within the zone of protection of the Public Utility Code, ("Code"). Rather FAST is a competitor

as it seeks to purchase the same parcels and facilities that Conrail is negotiating to sell to the municipal corporations in this proceeding. This Commission has ruled that a competitor, not subject to the provisions of the Code, is unable to raise an issue which affects public utility regulation. Pa. Public Utility Commission v. Pa. Gas and Water Company, Docket No. R-943078 (Order entered December 15, 1994). (See, also the discussion, supra., regarding the raising of extraneous issues in ATOC.) As such, FAST has no standing to raise the NHPA Section 106 issue as it merely uses it as a ruse for the ability to compete for the purchase of Conrail's Enola Low Grade Line.

C. The National Historic Preservation Act Is Inapplicable to This State Proceeding

9. Even assuming, arguendo, that FAST has the ability to raise a NHPA issue in this proceeding, its claim is meritless for the following reasons. The NHPA is not a limitless statute. Its application is quite narrowly defined.

10. Section 106 of the NHPA requires federal agencies to perform certain duties whenever they implement a "federal undertaking". 16 U.S.C. §470(f). A federal undertaking occurs whenever a federal agency provides financial assistance, exercises significant oversight over a project or licenses a project under a federal statute. The federal agency is required to take into account the impact the federal undertaking will have on any structure that is included, or eligible for inclusion, in the National Register of Historic Places. 16 U.S.C. §470(f).

11. The reach of this federal statute is very limited. Several courts have emphasized its limitations. Such limitations include its applicability solely to federal agencies and not to state and local agencies. Village of Los Ranchos De Albuquerque v. Barnhart, 906 F.2d 1477 (10th Cir. 1990); Lee v. Thornburgh, 877 F.d 1053 (D.C. Cir. 1989). (A state agency's actions however, may be impacted by this statute where there is substantial federal control over the state's action. Indiana Coal Council, Inc. et.al. v. Lujan, 774 F. Supp. 1385 (D.D.C. 1991) (U.S. Department of Interior funded, managed, developed administered and provided enforcement costs for a state mining program and thus NHPA applied to state actions). Another limitation is that the statute is merely procedural in nature, i.e. it does not dictate a particular outcome or decision by the federal agency. Gettysburg Battlefield Preservation Association, et. al. v. Gettysburg College, et. al., 799 F. Supp. 1571 (M.D. Pa. 1992), affirmed 989 F.2d 487 (3rd Cir. 1993). Its purpose is merely to inform federal agencies as to the historical significance of certain structures when reaching their decisions. It is nothing more than a consultation process.

12. In determining whether there is a federal undertaking within the confines of action purely by a state agency, several courts have applied standards applicable to the reach of the National Environmental Policy Act, ("NEPA"), 42 U.S.C. §4332, et. seq. For example, in Los Ranchos, supra, the Tenth Circuit held that it would apply the analysis of major federal action (which would trigger the NEPA requirements) in its analysis of the

applicability of the NHPA to state action. There the court found two factors to be determinative of federal action sufficient to trigger the application of the NHPA: 1) Is there actual federal funding? (as opposed to the ability to seek federal funding) and 2) Is there an ability to influence or control the outcome in material respects? There the Tenth Circuit found neither question to be answered in the affirmative. See, also, Ringsred v. City of Duluth, 828 F.2d 1305 (8th Cir. 1987). There the Eight Circuit applied a similar NEPA/NHPA analysis and stated the determinative factors as follows: 1) The degree of discretion exercised by the agency over the federal portion of the project 2) Whether there was direct federal financial aid to the project and 3) Whether the overall federal involvement is so significant as to turn an essentially state or private project into federal action.

13. The NHPA is only applicable to the federal agency when it retains the ability to effect the outcome of the action. Where the federal agency retains no authority to terminate an action or to impact significantly a project, the NHPA is not applicable. Gettysburg Battlefield, supra. There the plaintiffs alleged that the applicable federal agency failed to conduct the requisite NHPA review prior to transfer of federal land to a private entity. The court emphasized:

. . . in the absence of ongoing federal involvement and control there is no jurisdiction for a federal court to order a federal agency to undertake NHPA review or to enjoin the project of private actors. This is not an otherwise living case and the redress sought is unavailable.

799 F. Supp. at 1582.

Simply put, the NHPA does not provide for an after-the-fact remedy once the federal agency is no longer involved.

14. Based upon the above law, two issues arise as applicable to the Commission's proceeding involving the Enola Low Grade Line. First, is there an NHPA remedy still available at the Interstate Commerce Commission, ("ICC")? Second, is the NHPA applicable to this proceeding?

1. NHPA remedy at the ICC

15. The NHPA is applicable to the ICC since it is a federal agency which "licensed" this project at the federal level. That is, it issues decisions authorizing abandonment of rail lines by railroads. Indeed, in an order issued by the ICC in the proceeding involving Conrail's abandonment of this line (ICC Docket No. AB-167) (Sub.-No. 1095x), it acknowledged the general applicability of the NHPA to abandonment proceedings. Nevertheless, the NHPA is only a consultation process.

16. As indicated earlier, the PHMC provided information to the ICC regarding the historical significance of the structures on this line.¹ The ICC authorized Conrail to abandon the Enola Low

¹ FAST's Exhibit A to Hearing Motion indicates that:
SEE [ICC's Section of Energy and Environmental] notes that the Pennsylvania Historical and Museum Commission has not yet completed its review of the 3 bridges located on this line that may be potentially eligible for inclusion in the National Register of Historic Places. According, we will impose a condition that Conrail retain its

Grade Line by decision effective April 19, 1993.² The ICC, implicitly completed the Section 106 process by concluding that abandonment would have no adverse impact on the quality of the human environment. (In ICC proceeding, NHPA analysis takes place within the context of an environmental review.)

17. Since the ICC has granted abandonment, and thus no longer possesses the power to influence the federal licensing process, no remedy remains under the NHPA. Gettysburg Battlefield, supra. See, also Fritsch v. ICC, 59 F.3d 248 (D.C. Cir. 1995) (ICC's jurisdiction terminates once abandonment is granted and consummated by the rail carrier.) Here the ICC granted unconditional abandonment effective April 19, 1993.³

interest in and take no steps to alter the historic integrity of the bridges on the line until completion of the section 106 process. . . .

Consolidated Rail Corporation, Docket No. AB-167 (Sub. No. 1095x) (Decision effective February 22, 1990) at 4.

In a letter dated December 12, 1989 from the Pa. Historical and Museum Commission to Conrail, the PHMC indicated that it completed its review as to the historical significance of the line. Indeed the PHMC delineated its conclusion as to this issue. (Appendix B attached hereto.) This letter was sent to the ICC. Thus the Section 106 process was completed.

² In Exhibit A, Nettke filed with the testimony of FAST witness Julie Nettke in this proceeding, FAST's Articles of Incorporation indicate its formation after this date, or June 18, 1993. Thus it is unclear FAST was created to purchase this railroad line as it was abandoned by Conrail. This undercuts any argument by FAST that the ICC abandonment process was uncompleted.

³ In addition, a party must appeal an ICC decision within sixty (60) days of the ICC decision. 28 U.S.C. § 2344. Failure to do so means the ICC's decision is final and unappealable. No party took an appeal from the ICC's April 19, 1993 Order. Indeed, FAST was not even a legitimate, existing entity at that point in time.

2. Is the NHPA Applicable To The Pa. P.U.C. Proceeding?

18. As noted earlier the NHPA is only applicable to federal agencies which can directly or indirectly influence a project through either the authorization of funds or the licensing of a project. At the Commission level, no federal agency is involved, and thus there is no federal ability to influence the abolition proceeding now pending at the Commission.

19. The Commission abolition proceeding is distinct from the ICC proceeding involving the abandonment of the rail line. CXS Transportation Co. Inc. v. Pa. Public Utility Commission, 125 Pa. Commonwealth Ct. 528, 558 A.2d 902, appeal denied, 523 Pa. 651, 567 A.2d 654. Since the Commission, a state agency, "licenses" this project through a certificate of public convenience and necessity authorizing the abolition of the public rail/highway crossings, there is no federal license to be issued.

20. Moreover, at this point in time, no party to the case has sought or indicated federal funding will be used to complete the work necessary to abolish the crossings. Thus there is neither direct federal funding or indirect federal funding (through PennDOT) anticipated at this time. As such, neither prong of the NHPA is implicated by this Commission's action.

Conclusion as to the NHPA Process

21. There no longer exists any NHPA remedy at the ICC. The decision granting abandonment was unconditioned. Further, no party appealed the decision; therefore the ICC has lost jurisdiction to act. The courts have indicated once an agency loses the power to

act, the NHPA is no longer applicable. Finally, the NHPA would not be applicable to the Pa. P.U.C. proceeding. There is no direct federal involvement through either licensing or federal funds.

D. There Were No NHPA Adverse Effects Resulting From the ICC Proceeding

In its Hearing Motion, FAST, citing regulations implementing the NHPA, indicates that an adverse effect exists for NHPA purposes in the following instances:


- (1) Physical destruction, damage, or alteration of all or part of the property;
- (2) Isolation of the property from or an alteration of the character of, the property's setting when that character contributes to the property's qualifications for the National Register;
- (3) Introduction of visual, audible, or atmospheric elements that are out of character with the property or alter its setting;
- (4) Neglect of a property resulting in its deterioration or destruction;
and
- (5) Transfer, lease or sale of the property.

FAST Motion at 3.

There is no indication in any ICC Order that any of the above instances would occur prior to the ICC's granting of abandonment. Therefore, the ICC considered the PHMC's comments but found no adverse effect therein. Furthermore, and more fundamentally, none of the above could have occurred in the context of the ICC proceeding. That is because all of the above occurrences would have triggered the railroad safety sections of the Code. 66 Pa.C.S. §2701, et. seq. See, also CXS, supra. Thus, the ICC had no power to implement an adverse effect on the bridges along this line. This is further proof that the ICC completed the Section 106 process when it found in its Order and Decision unconditionally granting abandonment that there would be no adverse effect from the relief requested by Conrail. Unfortunately, the NHPA is inapplicable to this state proceeding.

WHEREFORE, the County of Lancaster requests Your Honor to deny FAST's Hearing Motion.

Respectfully submitted,


Kenneth Zielonis Esquire
STEVENS & LEE
208 N. 3rd St., Suite 310
P.O. Box 12090
Harrisburg, PA 17108-2090

DATED: February 5, 1996

ATTORNEYS FOR THE COUNTY OF
LANCASTER

APPENDIX A

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Equitable Small Transportation	:	Docket No.
Intervenors	:	C-00935435
	:	
v.	:	
	:	
Equitable Gas Company	:	
	:	
Office of Consumer Advocate,	:	
Intervenor	:	

ORDER REJECTING MOTION

Brief History of the Proceeding

Equitable Small Transportation Intervenors (ESTI) filed the above captioned complaint on December 29, 1993. The Equitable Gas Company (Equitable or Company) filed its answer on February 7, 1994 and its first motion to dismiss on January 26, 1994. The Office of Consumer Advocate filed its notice of intervention on January 7, 1994. Administrative Law Judge Solomon rendered his Recommended Decision in favor of the Company on March 28, 1994. By Opinion and Order, entered July 18, 1994, this Commission reversed and remanded Judge Solomon's decision. A prehearing conference was held on September 1, 1994. Equitable filed its second motion to dismiss on September 12, 1994. ESTI filed its answer to the motion on September 22, 1994. Equitable, ESTI and the OCA filed main briefs in support of their positions. Equitable and ESTI filed

reply briefs.¹ Due to Judge Solomon's illness, the case was reassigned to me for disposition of the second motion and any subsequent proceedings.

Discussion

The motion was styled as a motion to dismiss. However, since a motion to dismiss is a preliminary motion and should be submitted with an answer, I find that the motion should be treated as a motion for summary judgement. The relevant Commission regulation reads as follows:

(c) Decisions on motions. The presiding officer will grant or deny a motion for judgment on the pleadings or a motion for summary judgment, as appropriate. The judgment sought will be rendered if the pleadings, depositions, answers to interrogatories and admissions together with affidavits, if any, show that there is no genuine issue as to a material fact and that the moving participant is entitled to a judgment as a matter of law. If a motion is granted, the presiding officer will do so in the form of an initial decision. As in the case of other initial decisions, the procedures regarding exceptions to the Commission apply. If the motion is denied, the presiding officer will do so in the form of a written order.

52 Pa. Code §5.102(c). My review of the pleadings, briefs and prior Commission Opinions and Orders has led me to the conclusion

¹As the parties are well aware, there are related proceedings at R-00932599 and R-00943022. Since a fairly complete recital of the procedural histories of those cases is set forth in the Company's motion and main brief, there was no need to repeat those histories here.

allegation that the Company has failed to comply with a Commission Order. While it may be true that the subject of excess capacity adjustments was litigated in the 1993 1307(f) case (R-00935435), that issue is different from the complaint's allegation that Equitable failed to implement the Commission's directive. Accordingly, I conclude that the claim is not barred by the doctrines of claim or issue preclusion.

I also note that the July 18, 1994 Order rejected the claim and issue preclusion arguments on the basis that there was no final order from the Commonwealth Court. I will not speculate on the question of why the Commission was apparently unaware that ESTI had withdrawn its court appeal more than two months earlier (May 5, 1994). Instead, I emphasize that the conclusion of the appeal did not make a difference. The end of an appeal on the issue of whether an excess capacity adjustment should have been made would not preclude litigation of the claim that Equitable had failed to comply with the Order which was the subject of the appeal. The later question could not be litigated prior to the completion of the litigation of the former.

Equitable made one other argument which requires further comment. Citing Section 1309 of the Public Utility Code, the Company argued that retroactive relief was prohibited. 66 Pa. C.S. §1309. I disagree. Prospective changes to the rates are not the only remedy. Equitable's interpretation completely overlooks the authority to order refunds as contained in Section 1312. Public Utility Code, 66 Pa. C.S. §1312.

Accordingly, the motion to dismiss will be denied, below. Since my decision on the motion to dismiss will require further proceedings, I will request the scheduling staff to schedule a prehearing conference as soon as possible.

ORDER

NOW THEREFORE, IT IS ORDERED:

1. That the Equitable Gas Company's Motion To Dismiss Complaint Of The Equitable Small Transportation Intervenors is hereby denied.

2. That the above captioned case shall be set for a prehearing conference as soon as practicable.


LOUIS G. COCHERES
Administrative Law Judge

DATED:

January 26, 1995

APPENDIX B

ER



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA HISTORICAL AND MUSEUM COMMISSION
BUREAU FOR HISTORIC PRESERVATION
BOX 1026
HARRISBURG, PENNSYLVANIA 17108-1026

December 12, 1989

John J. Paylor
Senior General Attorney
Conrail
Six Penn Center Plaza
Philadelphia, PA 19103-2959

Re: ER 89-1632-042-B
Proposed Abandonment by
Consolidated Rail Corporation
of a Portion of Its Enola
Branch in Lancaster and
Chester Counties, PA
ICC No. AB 167 (Sub.-No.
1095X)

Dear Mr. Paylor:

Based on the supplemental information recently submitted to the Bureau for Historic Preservation concerning the above referenced project, the Bureau has re-evaluated the effect of this activity on cultural resources. Your cooperation in dealing with this matter has been appreciated.

It is the opinion of the State Historic Preservation Officer that the following properties are not eligible for listing in the National Register of Historic Places. These bridges do not appear to meet the criteria for the National Register due to their age or lack of historical or engineering significance. Several, however, must be evaluated for the archaeological potential around the bridge (see list).

1. 0.15 Culvert Street, Parkesburg
2. 0.32 E. Bridge St., Parkesburg
3. 0.40 W. Bridge St., Parkesburg
4. 0.70 Amtrack RR, Parkesburg
5. 1.50 Lenover Rd., Lenover
6. 1.89 Stream, Lenover
7. 2.76 Octoraro Creek, Atglen
8. 2.84 Rt. 41, Atglen
9. 3.00 Main St., Atglen
10. 3.52 Stream, Atglen
11. 4.03 Octoraro Creek, Atglen
12. 5.03 Pawnals Rd., Atglen
13. 5.77 Brickmill Rd., Atglen
14. 6.35 White Oak Rd., Atglen
15. 7.20 Public Rd., Atglen
16. 7.52 Valley Run, Atglen
17. 8.22 Rte. 896, Bart
18. 8.44 Octoraro Creek, Bart

19. 8.78 Lamparter Rd., Bart
20. 9.15 Mt. Pleasant Creek, Bart
21. 9.76 Mt. Pleasant Road, Quarryville
22. 10.18 Hollow Rd., Quarryville
23. 10.68 Bushong Rd., Quarryville
24. 12.15 Hess Rd., Quarryville
25. 13.32 Rt. 344, Quarryville
26. 13.54 N. Lime St., Quarryville
27. 13.79 CR Quarryville, Quarryville
28. 15.00 Fairview Church Rd., Quarryville
29. 15.42 Stream, Quarryville
30. 15.91 Cinder Rd., Quarryville
31. 16.75 Rawlingsville Rd., Quarryville
32. 17.12 Sawmill Rd., Quarryville
33. 18.69 Sawmill Rd., Smithville
34. 20.51 Rawlingsville Rd., Smithville
35. 21.02 Sigmun Rd., Mrtcfrg.
36. 24.26 Colemansville Rd., Mrtcfrg.
37. 24.40 Stream, Safeharbor
38. 24.64 Conestoga River Rd.
39. 27.00 Stream, Safeharbor
40. 28.15 Silt Tunnel, Safeharbor
41. 30.15 Eshelmans Run, Safeharbor
42. 31.16 Manns Run, Port
43. 33.13 Port Road Branch, Crswll
44. 33.25 Stream, Crswll

It is the opinion of the State Historic Preservation Officer that the following properties are eligible for listing in the National Register of Historic Places under criteria A and C for their historic and engineering significance:

45. 2.89 Green St., Atglen
46. 3.81 LR 485, Atglen
47. 4.70 Octoraro Buck Rd., Atglen
48. 6.43 Stream, Atglen
49. 7.61 Vintage Rd., Bart
50. 10.90 Stream, Quarryville
51. 11.55 Stream, Quarryville
52. 11.68 LR 36086, Quarryville
53. 13.65 Stream, Quarryville
54. 13.83 Church St., Quarryville
55. 14.46 Oak Bottom Rd., Quarryville
56. 14.62 Rt. 222, Quarryville
57. 14.73 Stream, Quarryville
58. 16.32 Stream, Quarryville
59. 17.56 Stream, Quarryville
60. 18.08 Hollow Rd., Quarryville
61. 18.11 Stream, Quarryville

62. 18.50 Stream, Smithville
63. 19.03 Rd. & Stream, Smithville
64. 19.48 Rt. 272, Stream, Smithville
65. 19.61 LR 36025, Smithville
66. 20.15 Stream, Smithville
67. 21.54 Stream, Mrtcfrg.
68. 23.04 Rt. 324, Mrtcfrg
69. 23.75 Pequea Creek, Mrtcfrg
70. 24.98 Stream, Safeharbor
71. 25.34 Stream, Safeharbor
72. 25.73 Shenks Rd., Safeharbor
73. 26.33 Boatman Run, Safeharbor
74. 26.52 Gardners Run, Safeharbor
75. 27.36 Conestoga Creek, Safeharbor
76. 29.58 Freys Run, Safeharbor
77. 33.05 Stream & Road, Port

In our opinion this project will have an effect on the above bridges which are eligible for the National Register of Historic Places. Furthermore, it is our opinion that this project will adversely effect the historic and architectural qualities that make the property eligible. To comply with the regulations of the Advisory Council on Historic Preservation, you must follow the procedures outlined in 36 CFR 800.5 (e), when the effect is adverse. You will need to notify the Advisory Council of the effect finding and continue to consult with the Bureau for Historic Preservation to seek ways to avoid or reduce the effects on historic properties.

Since the abandonment of this line may result in the demolition of bridges and disturbance of the surrounding land there may be archeological resources affected. There are known archaeological sites in the vicinities of many of these bridges. Because your request does not include sufficient information on the following bridges, we are unable to proceed with our review. Please submit map locations on U.S.G.S. 7.5 quadrangles of the following bridges.

78. 2.76 Octoraro Creek, Atglen
79. 3.52 Stream, Atglen
80. 4.70 Octoraro Buck Rd., Atglen
81. 6.43 Stream, Atglen
82. 7.52 Valley Run, Atglen
83. 8.44 Octoraro Creek, Bart
84. 9.15 Mt. Pleasant Creek, Bart
85. 10.90 Stream, Quarryville
86. 11.55 Stream, Quarryville
87. 13.65 Stream, Quarryville
88. 14.73 Stream, Quarryville
89. 15.42 Stream, Quarryville
90. 16.32 Stream, Quarryville
91. 17.56 Stream, Quarryville

Page 4
J. J. Paylor
Dec. 12, 1989

92. 18.11 Stream, Quarryville
93. 18.50 Stream, Smithville
94. 19.03 Road & Stream, Smithville
95. 19.48 Rt. 272, Stream, Smithville
96. 20.15 Stream, Smithville
97. 20.72 Stream, Mrtcfg
98. 21.54 Stream, Mrtcfg
99. 23.75 Pequea Creek, Mrtcfg
100. 24.40 Stream, Safeharbor
101. 24.64 Conestoga River Road, Safeharbor
102. 24.98 Stream, Safeharbor
103. 25.34 Stream, Safeharbor
104. 25.73 Shenks Road, Safeharbor
105. 26.33 Boatman Run, Safeharbor
106. 26.52 Gardners Run, Safeharbor
107. 27.00 Stream, Safeharbor
108. 27.36 Conestoga Creek, Safeharbor
109. 28.15 Silt Tunnel, Safeharbor
110. 29.58 Freys Run, Safeharbor
111. 30.15 Eshelmans Run, Safeharbor
112. 31.16 Manns Run, Port
113. 33.05 Stream & Road, Port
114. 33.25 Stream, Crswll

If you need further information in this matter please consult
Susan M. Zacher at (717) 783-8946 or 783-8947.

Sincerely,

Brenda Barrett
Director

cc: Interstate Commerce Commission, Sec. of Energy & Environment
BB/smz

IN THE COMMONWEALTH OF PENNSYLVANIA
BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

APPLICATION OF CONSOLIDATED
RAIL CORPORATION

*
* DOCKET NO. A-00111016
*

CERTIFICATE OF SERVICE

I hereby certify that, on this 5th day of February, 1996 I have served true and correct copies of the foregoing document upon the persons set forth below by First Class Mail, postage prepaid or by hand-delivery (unless service is otherwise indicated), in accordance with 52 Pa. Code Section 1.54:

Honorable Louis G. Cocheres
Administrative Law Judge
PA Public Utility Commission
North Office Building
P.O. Box 3265
Harrisburg, PA 17105-3265

H. Joseph Little, Chairman
Eden Township Board of Supervisors
489 Stony Hill Road
Quarryville, PA 17566

Frank H. Peiffer
Martic Township Supervisors
59 Creamery Road
Pequea, PA 17505

Kathie Shirk Bonick
Quarryville Borough
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Lancaster, PA 17603

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Harrisburg, PA 17108-0840

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Joyce A. Nettke, Esquire
Friends of Atglen-Susquehanna
Trail
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Law Department
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Assistant Counsel
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PA Public Utility Commission
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Harrisburg, PA 17105-3265

Gina M. D'Alfonso, Esquire
Assistant Counsel in Charge
PA Department of Transportation
513 Transportation & Safety Bldg
Harrisburg, PA 17120



Kenneth Zielonis, Esquire
STEVENS & LEE
208 N. 3rd St., Suite 310
P.O. Box 12090
Harrisburg, PA 17108-2090



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

February 6, 1996

IN REPLY PLEASE
REFER TO OUR FILE

Mr. John G. Alford, Secretary
Pa. Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

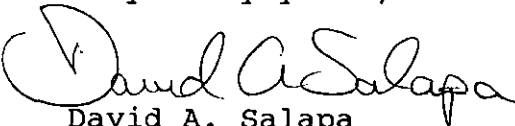
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RECEIVED
FEB 06 1996
PUBLIC UTILITY COMMISSION
SECRETARYS BUREAU

Re: APPLICATION OF CONSOLIDATED RAIL CORPORATION FOR
THE ABOLITION OF THIRTY-ONE CROSSINGS OF THE ENOLA
BRANCH, LC:201323, MP 3.5 TO MP 27.0, SUB. NO.
1095X, HARRISBURG DIVISION, LANCASTER COUNTY,
PENNSYLVANIA; DOCKET NO. ~~A-00111016~~ and BART
TOWNSHIP v. CONSOLIDATED RAIL CORPORATION; DOCKET
NO. C-00913256

Dear Secretary Alford:

Enclosed for filing are an original and two copies of the
Bureau of Transportation & Safety, Legal Division's Answer Of The
Bureau Of Transportation And Safety To Motion Of The Friends Of The
Atglen-Susquehanna Trail, Inc. With a copy of this letter, I am
sending copies of the enclosed to those persons listed on the
Certificate of Service.

Very truly yours,


David A. Salapa
Assistant Counsel

DAS/js

Enclosures

cc: Parties of Record

DOCUMENT
FOLDER

38

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION FEB 06 1996

RECEIVED

DOCUMENT
FOLDER

PUBLIC UTILITY COMMISSION
SECRETARYS BUREAU

APPLICATION OF CONSOLIDATED RAIL CORPORATION FOR THE ABOLITION OF THIRTY-ONE CROSSINGS OF THE ENOLA BRANCH, LC:201323, MP 3.5 TO MP 27.0, SUB. NO. 1095X, HARRISBURG DIVISION, LANCASTER COUNTY, PENNSYLVANIA :

Docket No.
A-00111016

DOCKETED
FEB 13 1996

BART TOWNSHIP :

v. :

Docket No.
C-00913256

CONSOLIDATED RAIL CORPORATION :

ANSWER OF THE BUREAU OF TRANSPORTATION AND SAFETY TO
MOTION OF THE FRIENDS OF THE ATGLEN-SUSQUEHANNA TRAIL, INC.

AND NOW this 6th day of February, 1996, comes the Bureau of Transportation and Safety of the Pennsylvania Public Utility Commission through its counsel and files this Answer to the Friends of the Atglen-Susquehanna Trail, Inc.'s (FAST's) Hearing Motion as follows:

1. Admitted in part, denied in part. It is admitted that the Interstate Commerce Commission issued an Order on February 22, 1990. The Order speaks for itself. It is denied that that Order has any preemptive effect on the Commission's jurisdiction over rail/highway crossings pursuant to 66 Pa. C.S. §§2702 and 2704. CSX Transportation, Inc. v. Pa. P.U.C., 125 Pa. Commonwealth Ct. 528, 558 A.2d 902 (1989), allocatur denied 523 Pa. 651, 567 A.2d 654 (1989), states that the Interstate Commerce Commission's authority over rail line abandonment does not preempt the Commission's exercise of authority over rail/highway crossings

pursuant to 66 Pa. C.S. §§2702 and 2704.

2. Admitted in part, denied in part. It is admitted that the Interstate Commerce Commission issued an Order on April 14, 1993. The Order speaks for itself. It is denied that the historic preservation condition which was in the Order of February 22, 1990 remains in effect until it is discharged or vacated. The Bureau of Transportation and Safety denies that what is attached as Exhibit B to FAST's Motion is the true and correct copy of the Order issued April 14, 1993, since the second and third pages of Exhibit B are the second and third pages of an ICC Order dated March 1, 1993. It is also denied that the ICC retains any authority to enforce any historic preservation condition since ICC jurisdiction terminated upon its issuance of the Order dated April 14, 1993. Fritsch v. Interstate Commerce Commission, 59 F.3d 248 (D.C. Cir. 1995), ruled that the ICC's jurisdiction over a railroad line terminates when the line is abandoned and that the ICC may impose conditions on abandonments. However, in this case, the Interstate Commerce Commission's April 14, 1993 Order does not impose any conditions on the abandonment.

3. Admitted in part, denied in part. It is admitted that the Enola branch is eligible for the National Register of Historic Places. The documents attached to FAST's Motion speak for themselves. It is denied that such a determination by the Historic and Museum Commission places any limitation on the Commission's authority over rail/highway crossings pursuant to 66 Pa. C.S. §§2702 and 2704. O'Connor v. Pa. P.U.C., 136 Pa. Commw. Ct. 119,

582 A.2d 427 (1990), and Miller & Son Paving, Inc. v. PHMC, 156 Pa. Commw. Ct. 523, 628 A.2d 498 (1993), rule that the role of the Historic and Museum Commission is advisory and that it lacks authority to make determinations that are binding upon other agencies such as the Public Utility Commission. Furthermore, Goldsborough v. Department of Education, 133 Pa. Commw. Ct. 487, 576 A.2d 1172 (1990) affirmed 528 Pa. 588, 599 A.2d 645 (1991), ruled that a Commonwealth agency which does not control property is not bound by the provisions of the State Historic Code. Therefore, any determination by the Historic and Museum Commission is not binding upon the Commission in its determination regarding the disposition of the structures at the crossings involved in this proceeding.

In addition, Exhibits D, E, F, H, I and K attached to FAST's Motion state that the Bureau for Historic Preservation of the Pennsylvania Historic and Museum Commission has reviewed the Enola Branch in accordance with Section 106 of the National Historic Preservation Act, rendering FAST's Motion moot.

4. Admitted in part, denied in part. It is admitted that the Interstate Commerce Commission issued an Order on November 1, 1989. The Order speaks for itself. It is denied that Conrail is under any legal obligation pursuant to that Order to retain its interest in the structures. Exhibits D, E, F, H, I and K attached to FAST's Motion state that the Bureau for Historic Preservation of the Pennsylvania Historic and Museum Commission has reviewed Conrail's abandonment application in accordance with

Section 106 of the National Historic Preservation Act and rendered an opinion that the property is eligible for listing on the National Register of Historic Places. Therefore, the Section 106 process has been completed.

5. Admitted in part, denied in part. It is admitted that there are federal regulations regarding historic preservation at 36 CFR Section 800.9(b). The regulations speak for themselves. However, it is denied that Conrail's application to the Commission constitutes an adverse effect within the meaning of the National Historic Preservation Act or that the National Historic Preservation Act is applicable to the Commission. The statute cited is a federal statute which is inapplicable to state agencies.

In Gettysburg Battlefield Preservation Association v. Gettysburg College, 799 F. Supp. 1571 (M.D. Pa. 1992), affirmed 989 F.2d 487 (1993), the Court ruled that the National Historic Preservation Act only required federal agencies to take into account the effect of their undertaking on districts, sites or buildings included on the National Register. The court ruled that this is essentially a procedural statute and does not dictate a particular outcome. Furthermore, the court ruled that in the absence of ongoing federal involvement and control there is no jurisdiction for a federal court to order a federal agency to undertake review under the National Historic Preservation Act or to enjoin the project of private nonfederal actors.

In this case, the National Historic Preservation Act requires federal agencies, not state agencies, to follow certain

procedures. If FAST was dissatisfied with the procedure used by the Interstate Commerce Commission under the National Historic Preservation Act, FAST had the ability to file pleadings with the Interstate Commerce Commission or to appeal any decision of the Interstate Commerce Commission to the Court of Appeals. FAST did neither. The Interstate Commerce Commission has issued an abandonment order and relinquished jurisdiction. FAST has failed to appeal that order and cannot attack it in federal district court. There is no basis for FAST to request a stay of the Commission's proceeding pending completion of federal proceedings since those federal proceedings have been completed.

Wherefore, the Bureau of Transportation and Safety requests the Commission deny the relief requested in FAST's Motion.

Respectfully submitted,



David A. Salapa
Assistant Counsel
Counsel for the Pennsylvania
Public Utility Commission

P.O. Box 3265
Harrisburg, PA 17105-3265
(717) 783-2840

Dated: February 6, 1996

CERTIFICATE OF SERVICE

I hereby certify that I am this date serving the foregoing document upon the persons and in the manner indicated below in accordance with 52 Pa. Code §1.54.

SERVICE BY FIRST CLASS MAIL ADDRESSED AS FOLLOWS:

Honorable Louis G. Coheres
Administrative Law Judge
PA Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

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Susan J. Smith, Esquire
Malatesta Hawke & McKeon
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William T. Keen, Esquire
Solicitor, West Sadsbury Township
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DATED: February 6, 1996



Commonwealth of Pennsylvania

Pennsylvania Public Utility Commission
PO Box 3265, Harrisburg, PA 17105-3265

February 6, 1996

In Re: C-00913256

A-00111016

ORIGINAL
IN REPLY PLEASE REFER TO OUR FILE

JOHN S HALSTED ESQUIRE
CHESTER COUNTY SOLICITOR
~~20 NORTH HIGH STREET~~
WEST CHESTER PA 19380

Pluse note

Courthouse, Suite 150
2 North High St.

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FEB 12 1996
PUBLIC UTILITY COMMISSION
SECRETARYS BUREAU

C-00913256

Board of Supervisors of Bart Township

v.

Consolidated Rail Corporation,

Pennsylvania Department of Transportation and Lancaster County et al.

Alleges unsafe bridge carrying Township Road T-774 (Lamparter Road) over and above the tracks of Conrail, Bart Township requests respondents immediately make repairs. Respondents are: Consolidated Rail Corporation, Pennsylvania Department of Transportation and County of Lancaster.

A-00111016

Application of Consolidated Rail Corporation

For the abolition of 31 crossings of the Enola Branch, LC:201323, MP 3.5 to MP 27.0, Sub No. 1095X, Harrisburg Division, Lancaster County.

NOTICE

This is to inform you that the further hearing on the above-captioned case now scheduled for Thursday, March 21, 1996 at 10:00 a.m. in an available hearing room, Ground Floor, North Office Building, North Street and Commonwealth Avenue, Harrisburg, Pennsylvania, has been converted to a status conference.

All Harrisburg Parties will attend in-person.

All Lancaster/Chester County parties will be linked by conference call unless they prefer to attend in-person.

DOCKETED

FEB 23 1996

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