

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
STANDISH, MAINE

FINANCIAL REPORT
YEAR ENDED
DECEMBER 31, 1994

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
DECEMBER 31, 1994

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BERRY, FOWLES & Co.

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INDEPENDENT AUDITORS' REPORT

Members of the Board of Trustees
Frye Island Municipal Services Corporation
Standish, Maine

We have audited the general purpose financial statements of Frye Island Municipal Services Corporation for the year ended December 31, 1994 as listed in the table of contents. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As is the usual practice of Municipalities in the State of Maine, Frye Island Municipal Services Corporation has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Frye Island Municipal Services Corporation as of December 31, 1994, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Berry, Fowles & Co.

February 3, 1995

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
 COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUP
 DECEMBER 31, 1994
 (With Comparative Totals for the Year ended December 31, 1993)

	Governmental		Totals	
	Fund Type	Account Group		
	General	General	Long-Term Debt	(Memorandum Only)
		1994	1993	
ASSETS:				
Cash	\$329,467.	\$ 0.		\$453,460.
Receivables:				
Accounts	1,090.	0.	1,090.	7,499.
Taxes	231,986.	0.	231,986.	177,246.
Tax Liens	10,548.	0.	10,548.	9,847.
Tax Acquired Property	5,403.	0.	5,403.	2,176.
Amount to be Provided for Retirement of General Long-Term Debt	<u>0.</u>	<u>19,508.</u>	<u>19,508.</u>	<u>26,629.</u>
TOTAL ASSETS	\$578,494.	\$19,508.	\$598,002.	\$676,857.
	=====	=====	=====	=====
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts Payable	\$ 3,808.	\$ 0.	\$ 3,808.	\$ 0.
Deferred Revenues	438,016.	0.	438,016.	429,842.
General Obligation Notes Payable	<u>0.</u>	<u>19,508.</u>	<u>19,508.</u>	<u>26,629.</u>
	\$441,824.	\$19,508.	\$461,332.	\$456,471.
Fund Equity:				
Fund Balance:				
Reserved for Specific Purposes	\$ 47,893.	\$ 0.	\$ 47,893.	\$157,388.
Unreserved, Undesignated	<u>88,777.</u>	<u>0.</u>	<u>88,777.</u>	<u>62,998.</u>
	\$136,670.	\$ 0.	\$136,670.	\$220,386.
TOTAL LIABILITIES AND FUND EQUITY	\$578,494.	\$19,508.	\$598,002.	\$676,857.
	=====	=====	=====	=====

The Accompanying Notes are an Integral Part of these Statements.

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
 STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 BUDGET BASIS
 YEAR ENDED DECEMBER 31, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (<u>Unfavorable</u>)
REVENUES:			
Taxes:			
Property	<u>\$417,676.</u>	<u>\$413,384.</u>	<u>\$ (4,292.)</u>
Other:			
Interest:			
Bank	\$ 4,500.	\$ 5,977.	\$ 1,477.
Taxes	1,500.	2,617.	1,117.
Miscellaneous	<u>1,500.</u>	<u>2,074.</u>	<u>574.</u>
	<u>\$ 7,500.</u>	<u>\$ 10,668.</u>	<u>\$ 3,168.</u>
Charges for Services:			
Ferry Fees	\$125,000.	\$139,555.	\$ 14,555.
Water Hookup and Soil			
Test Fees	1,300.	2,200.	900.
Management Fee	12,390.	12,390.	0.
Other - Brush Dump Fees	500.	1,250.	750.
Recreation	<u>1,600.</u>	<u>4,816.</u>	<u>3,216.</u>
	<u>\$140,790.</u>	<u>\$160,211.</u>	<u>\$ 19,421.</u>
TOTAL REVENUES	<u>\$565,966.</u>	<u>\$584,263.</u>	<u>\$ 18,297.</u>
EXPENDITURES:			
Administration	\$179,911.	\$170,540.	\$ 9,371.
Public Works	137,534.	139,035.	(1,501.)
Protection, Health and			
Sanitation	48,655.	48,569.	86.
Ferry Service	172,467.	149,157.	23,310.
Recreation	<u>41,399.</u>	<u>51,183.</u>	<u>(9,784.)</u>
TOTAL EXPENDITURES	<u>\$579,966.</u>	<u>\$558,484.</u>	<u>\$ 21,482.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (14,000.)</u> =====	<u>\$ 25,779.</u> =====	<u>\$ 39,779.</u> =====

The Accompanying Notes are an Integral Part of these Statements.

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Frye Island Municipal Services Corporation was organized in 1976 and operates under a Board of Trustee Quasi-Municipal form of government. It provides to the general inhabitants services for public safety, public works and public transportation.

Frye Island Municipal Services Corporation, for financial purposes, includes all of the funds and account groups relevant to its operations. An analysis of the criteria presented in the National Council of Governmental Accounting (NCGA) Statement 3 "Defining the Governmental Reporting Entity", was made to determine if other governmental units should be included in this report. The criteria evaluated were (1) Manifestation of Oversight, (2) Accountability for Fiscal Matters, (3) Scope of Public Service, and (4) Special Financing Relationships.

Based on judgment and all pertinent facts derived from the analysis of the criteria, the general purpose financial statements presented herein do not include districts which have been formed under applicable state laws or are considered distinct units of government separate from the Municipal Services Corporation.

Basis of Presentation:

The accounts are organized on the basis of a fund and an account group, each of which is considered a separate accounting entity. The operation of the fund is accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equities, revenues and expenditures. The fund is segregated for the purpose of carrying on a specific activity or attaining certain objectives in accordance with special regulations, restrictions or limitations in the financial statements. Amounts in the "Totals - Memorandum Only" columns represent a summation of the combined financial statement line items of the fund type and account group and is presented only to facilitate analysis. Since the totals include a fund type and account group that use a different basis of accounting, amounts shown in the "Totals - Memorandum Only" columns do not present financial position

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Basis of Presentation (Continued):

or results of operations in conformity with generally accepted accounting principles. Complete comparative data (i.e., presentation of prior year totals by fund type) has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. The following fund types and account groups are used:

Governmental Funds:

General Fund - The general fund is the general operating fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Account Groups:

General Long-Term Debt Group of Accounts - This account group is established to account for the long-term debt that is backed by the Town's full faith and credit.

General Fixed Assets Account Group - General fixed assets that have been acquired for general purposes have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in the general fixed asset account group for accountability purposes. In accordance with practices followed by most municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Basis of Accounting:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds, revenues and expenditures are accounted for using the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. For property taxes, available means 1993 taxes collected in the current period. 1994 property taxes due and available within the current period are recorded in a deferred revenue account on the balance sheet. Expenditures for governmental fund types are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when paid.

Budgetary Accounting:

Budgets are adopted for the general fund and formal budgetary integration is employed as a management control device during the year. A comparison of budget to actual is presented in the financial statements.

Inventories of Supplies:

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

NOTE 2 - DEPOSITS AND INVESTMENTS:

Frye Island Municipal Services Corporation's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk. The funds are invested in savings and money market accounts coinciding with its cash needs during the year.

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
 NOTES TO FINANCIAL STATEMENTS (Continued)
 DECEMBER 31, 1994

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued):

The deposits are categorized as follows to give an indication of the level of risk assumed by the Corporation at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Corporation or by the Corporation's agent in the Corporation's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financing institution's trust department or agent in the Corporation's name; and Category 3 includes uninsured and uncollateralized deposits.

At December 31, 1994, cash and cash equivalents consisted of the following:

	<u>Carrying</u> <u>Amount</u>	<u>Bank</u> <u>Balance</u>	<u>Category</u>		
			<u>1</u>	<u>2</u>	<u>3</u>
Petty Cash	\$ 100.	\$ 0.	\$ 0.	\$0.	\$ 0.
Cash, Checking and Money Market	<u>329,367.</u>	<u>422,607.</u>	<u>368,938.</u>	<u>0.</u>	<u>53,669.</u>
	\$329,467.	\$422,607.	\$368,938.	\$0.	\$53,669.
	=====	=====	=====	===	=====

NOTE 3 - PROPERTY TAX:

Frye Island Municipal Services Corporation's property tax for the current year was levied on the assessed value listed as of April 1, 1993 from the Town of Standish, Maine. Assessed values are periodically established by the assessor at 100% of assumed market value. Each property must be reviewed no less than once every four years. The assessed value for the list of April 1, 1994, upon which the levy for the year ended December 31, 1994 was based, was \$26,946,850. Schedule 2 summarizes the 1993 levy.

Frye Island Municipal Services Corporation is permitted by the laws of the State of Maine to levy taxes to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay.

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
 NOTES TO FINANCIAL STATEMENTS (Continued)
 DECEMBER 31, 1994

NOTE 3 - PROPERTY TAX (Continued):

The 1994 property taxes were committed November 1, 1993 and have been recorded as revenues. The 1995 property taxes were levied November 1994 and recorded as receivables. They were substantially collected in 1994, and recorded as deferred revenues.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid subject to subordination by the Town of Standish, Maine.

NOTE 4 - CHANGES IN GENERAL LONG-TERM DEBT ACCOUNT GROUP:

	<u>Interest</u> <u>Rate</u>	<u>Balance</u> <u>Outstanding</u> <u>1-1 94</u>	<u>Addi-</u> <u>tions</u>	<u>Deduc-</u> <u>tions</u>	<u>Balance</u> <u>Outstanding</u> <u>12-31-94</u>
Secured Loan Payable to Ford Motor Credit Company, Installments of \$735.81 Monthly to May 18, 1997	7.30%	\$26,629. =====	\$0. ===	\$ 7,121. =====	\$19,508. =====

The annual requirement to amortize debt outstanding as of December 31, 1994 is as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1995	\$ 7,658.	\$1,172.	\$ 8,830.
1996	8,237.	593.	8,830.
1997	<u>3,613.</u>	<u>66.</u>	<u>3,679.</u>
	\$19,508. =====	\$1,831. =====	\$21,339. =====

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
 NOTES TO FINANCIAL STATEMENTS (Continued)
 DECEMBER 31, 1994

NOTE 4 - CHANGES IN GENERAL LONG-TERM DEBT ACCOUNT GROUP (Continued):

The by-laws, as amended by the Stockholders at an Annual Meeting held October 1, 1989, limits Frye Island Municipal Services Corporation debt outstanding to 7 1/2% of the last state valuation. Accordingly, the outstanding debt at December 31, 1994 of \$19,548. was approximately \$2,019,548. below the statutory debt limit.

NOTE 5 - FUND BALANCE - RESERVED FOR SPECIFIC PURPOSES:

General fund reserves consists of funds set aside by vote of the Island Property Owners. The purpose and balances at December 31, 1994 are as follows:

Ferry Dock and Ferry Reserve	\$14,111.
Water System Improvements	2,750.
Recreation	5,091.
Capital Funds	<u>25,941.</u>
	\$47,893.
	=====

Schedule 1 summarizes the activity in 1994.

NOTE 6 - OPERATING LEASE:

Frye Island Municipal Services Corporation (MSC) has entered into a one year lease agreement with Frye Island, Inc. (FII) which, unless otherwise cancelled by either party in writing or replaced with a new agreement, will automatically renew on January 1 of each subsequent year. For a net annual fee of \$9,500., FII leases the following: Ferry Boats and Docks, Various Island Buildings, Roads and Road Maintenance Equipment, Water System and Recreational Facilities.

In addition, and with the same terms, MSC has also entered into a lease agreement with FII for one-half the usage of the maintenance building for an annual fee of \$7,200.

NOTE 7 - RETIREMENT:

The employees participate in the Social Security Retirement Program. The Corporation's contribution to social security was approximately \$18,973. for the year ended December 31, 1994.

COMBINING AND INDIVIDUAL FUND
AND
ACCOUNT GROUP STATEMENTS

These exhibits provide a more detailed view of the "general purpose financial statements" presented in the preceding subsection.

GENERAL FUND

The General Fund accounts for all revenues and expenditures which are not accounted for in other funds. Most governmental services are provided by the General Fund including public works, public safety, recreation, health and welfare, and general administrative services.

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
COMPARATIVE BALANCE SHEETS - GENERAL FUND
DECEMBER 31,

	<u>1994</u>	<u>1993</u>
ASSETS:		
Cash	\$329,467.	\$453,460.
Receivables:		
Accounts	1,090.	7,499.
Taxes	231,986.	177,246.
Tax Liens	10,548.	9,847.
Tax Acquired Property	<u>5,403.</u>	<u>2,176.</u>
TOTAL ASSETS	\$578,494. =====	\$650,228. =====
LIABILITIES AND FUND BALANCES:		
Liabilities		
Accounts Payable	\$ 3,808.	\$ 0.
Deferred Revenue	<u>438,016.</u>	<u>429,842.</u>
	<u>\$441,824.</u>	<u>\$429,842.</u>
Fund Balances:		
Reserved:		
For Specific Purposes	\$ 47,893.	\$157,388.
Unreserved:		
Undesignated	<u>88,777.</u>	<u>62,998.</u>
	<u>\$136,670.</u>	<u>\$220,386.</u>
TOTAL LIABILITIES AND FUND BALANCES	\$578,494. =====	\$650,228. =====

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED DECEMBER 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes:			
Property	\$417,676.	\$ 413,384.	\$ (4,292.)
Other:			
Interest:			
Bank	\$ 4,500.	\$ 5,977.	\$ 1,477.
Taxes	1,500.	2,617.	1,117.
Miscellaneous	1,500.	2,074.	574.
	<u>\$ 7,500.</u>	<u>\$ 10,668.</u>	<u>\$ 3,168.</u>
Charges for Services:			
Ferry Fees	\$125,000.	\$ 139,555.	\$ 14,555.
Water Hookup and Soil Test Fees	1,300.	2,200.	900.
Management Fee	12,390.	12,390.	0.
Other - Brush Dump Fees	500.	1,250.	750.
Recreation	1,600.	4,816.	3,216.
	<u>\$140,790.</u>	<u>\$ 160,211.</u>	<u>\$ 19,421.</u>
TOTAL REVENUES	<u>\$565,966.</u>	<u>\$ 584,263.</u>	<u>\$ 18,297.</u>
EXPENDITURES:			
Administration	\$179,911.	\$ 170,540.	\$ 9,371.
Public Works	137,534.	139,035.	(1,501.)
Protection, Health and Sanitation	48,655.	48,569.	86.
Ferry Service	172,467.	149,157.	23,310.
Recreation	41,399.	51,183.	(9,784.)
TOTAL EXPENDITURES	<u>\$579,966.</u>	<u>\$ 558,484.</u>	<u>\$ 21,482.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (14,000.) =====	<u>\$ 25,779.</u>	\$ 39,779. =====
RECONCILIATION TO GAAP BASIS:			
Budgeted Transfers and Inter- est Income to Reserves		\$ 28,831.	
Expenditures by Reserve		<u>(138,326.)</u>	
		<u>\$ (109,495.)</u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		\$ (83,716.)	
FUND BALANCE - BEGINNING OF YEAR		<u>220,386.</u>	
FUND BALANCE - END OF YEAR		\$ 136,670. =====	

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
 STATEMENT OF CHANGES IN FUND BALANCE - GENERAL FUND
 YEAR ENDED DECEMBER 31, 1994

	<u>Reserved</u>	<u>Unreserved</u>	
	<u>Specific Purpose (Schedule 1)</u>	<u>Undesignated</u>	<u>Total</u>
FUND BALANCE - JANUARY 1, 1994	\$ 157,388.	\$62,998.	\$220,386.
EXCESS OF ACTUAL REVENUES AND OTHER SOURCES OVER (UNDER) ACTUAL EXPENDITURES AND OTHER USES	<u>(109,495.)</u>	<u>25,779.</u>	<u>(83,716.)</u>
FUND BALANCE - DECEMBER 31, 1994	\$ 47,893. =====	\$88,777. =====	\$136,670. =====

The following schedules are presented for purposes of additional analysis and are also not a required part of the general purpose financial statements of the Frye Island Municipal Services Corporation. Such information in these schedules has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
 COMBINING STATEMENT OF GENERAL FUND RESERVES
 YEAR ENDED DECEMBER 31, 1994

	<u>Ferry Dock and Ferry Reserve</u>	<u>Water System Reserve</u>	<u>Recreation Reserve</u>	<u>Capital Funds Reserve</u>	<u>Total</u>
REVENUES:					
Interest	\$ 286.	\$ 2,857.	\$ 91.	\$ 597.	\$ 3,831.
EXPENDITURES FOR DESIGNATED PURPOSES	<u>0.</u>	<u>138,326.</u>	<u>0.</u>	<u>0.</u>	<u>138,326.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 286.	\$(135,469.)	\$ 91.	\$ 597.	\$(134,495.)
OTHER FINANCING SOURCES (USES):					
Appropriations	<u>5,000.</u>	<u>15,000.</u>	<u>5,000.</u>	<u>0.</u>	<u>25,000.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 5,286.	\$(120,469.)	\$5,091.	\$ 597.	\$(109,495.)
BALANCE - JANUARY 1, 1994	<u>8,825.</u>	<u>123,219.</u>	<u>0.</u>	<u>25,344.</u>	<u>157,388.</u>
BALANCE - DECEMBER 31, 1994	\$14,111. =====	\$ 2,750. =====	\$5,091. =====	\$25,941. =====	\$ 47,893. =====

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
VALUATION, ASSESSMENT AND COLLECTION OF TAXES
YEAR ENDED DECEMBER 31, 1994

VALUATION AND ASSESSMENT

Real Property	\$26,946,850.
Tax Rate per Thousand	<u>15.50</u>
TAX COMMITMENT	\$ 417,676. =====

APPROPRIATIONS

Municipal Functions	\$ 577,966.
Overlay	<u>2,000.</u>
	\$ 579,966.
Less: Estimated Revenues	<u>162,290.</u>
TAX COMMITMENT	\$ 417,676. =====

COLLECTION OF 1993 TAXES

Original Commitment	\$ 417,676.
Less: Collection in Current Year (Net of Adjustments, Abatements and Refunds)	<u>411,020.</u>
BALANCE TO TAX LIENS AT DECEMBER 31, 1994	\$ 6,656. =====

FRYE ISLAND MUNICIPAL SERVICES CORPORATION
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1994

	Administration		Public Works		Protection-Health and Sanitation		Ferry Service		Recreation	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
EXPENDITURES:										
Payroll and Benefits	\$105,242.	\$109,597.	\$107,945.	\$100,800.	\$ 0.	\$ 0.	\$110,919.	\$ 99,778.	\$ 8,026.	\$ 6,170.
Lease/Rent Payments	12,125.	12,250.	7,700.	7,200.	0.	0.	0.	75.	0.	0.
Utilities and Fuel	6,050.	6,501.	5,350.	4,225.	3,000.	3,574.	11,750.	8,686.	1,000.	1,199.
Taxes, Insurance and Permits	14,794.	12,949.	6,150.	5,258.	3,023.	1,100.	13,248.	6,209.	9,608.	9,701.
Professional and Outside Services	7,400.	6,950.	0.	0.	1,000.	225.	700.	1,443.	0.	915.
Debt Service and Interest	0.	0.	0.	0.	8,832.	8,830.	0.	0.	0.	0.
Special Events	0.	0.	0.	0.	0.	0.	0.	0.	4,940.	6,807.
Supplies and Maintenance	12,500.	9,110.	8,839.	20,534.	2,800.	5,570.	17,500.	14,138.	1,500.	5,110.
Capital Acquisitions and Repairs	1,000.	7,084.	850.	576.	1,500.	2,283.	11,500.	11,914.	11,300.	15,937.
Security	0.	0.	0.	0.	12,500.	10,946.	0.	0.	0.	0.
Miscellaneous	3,800.	5,684.	700.	442.	1,000.	1,041.	1,850.	1,914.	25.	344.
Overlay	2,000.	66.	0.	0.	0.	0.	0.	0.	0.	0.
Secession	15,000.	349.	0.	0.	0.	0.	0.	0.	0.	0.
General Fund Reserve Appropriation	0.	0.	0.	0.	15,000.	15,000.	5,000.	5,000.	5,000.	5,000.
TOTAL	\$179,911.	\$170,540.	\$137,534.	\$139,035.	\$48,655.	\$48,569.	\$172,467.	\$149,157.	\$41,399.	\$51,183.