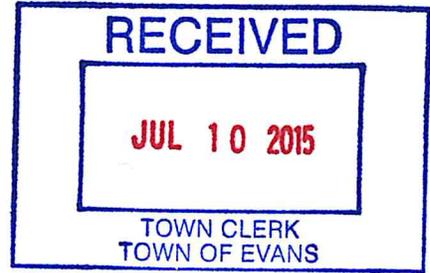


All Numbers in This Report
Have Been Rounded To
The Nearest Dollar



ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT

For The
FIRE DISTRICT of North Evans
County of Erie
For the Fiscal Year Ended 12/31/2014

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

FIRE DISTRICT OF North Evans

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (H) CAPITAL PROJECTS
- (TA) AGENCY

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

North Evans FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	210,499	A200	319,941
TOTAL Cash	210,499		319,941
Cash Special Reserves	1,298,734	A230	1,195,464
TOTAL Restricted Assets	1,298,734		1,195,464
TOTAL Assets and Deferred Outflows of Resources	1,509,233		1,515,405

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	-20,149	A600	
TOTAL Accounts Payable	-20,149		0
Other Liabilities	5,023	A688	
TOTAL Other Liabilities	5,023		0
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	-15,126		0
Fund Balance			
Capital Reserve	1,298,734	A878	1,195,464
TOTAL Restricted Fund Balance	1,298,734		1,195,464
Unassigned Fund Balance	225,625	A917	319,941
TOTAL Unassigned Fund Balance	225,625		319,941
TOTAL Fund Balance	1,524,359		1,515,405
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,509,233		1,515,405

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	706,825	A1001	708,125
TOTAL Real Property Taxes	706,825		708,125
Interest And Earnings	1,970	A2401	359
TOTAL Use of Money And Property	1,970		359
Insurance Recoveries	10,214	A2680	11,500
TOTAL Sale of Property And Compensation For Loss	10,214		11,500
Refunds of Prior Year's Expenditures	10,820	A2701	
Grants From Local Governments	3,675	A2706	4,235
Unclassified (specify)	3,800	A2770	
TOTAL Miscellaneous Local Sources	18,295		4,235
TOTAL Revenues	737,304		724,219
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	737,304		724,219

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Fire, Pers Serv	21,074	A34101	20,418
Fire, Equip & Cap Outlay	72,236	A34102	50,775
Fire, Contr Expend	353,899	A34104	470,001
TOTAL Fire	447,209		541,194
TOTAL Public Safety	447,209		541,194
State Retirement System	2,656	A90108	
Local Pension Fund, Empl Bnfts	126,385	A90258	125,448
Social Security, Employer Cont	2,131	A90308	2,176
Worker's Compensation, Empl Bnfts	62,850	A90408	49,178
Unemployment Insurance, Empl Bnfts	424	A90508	435
TOTAL Employee Benefits	194,446		177,237
TOTAL Expenditures	641,655		718,431
Transfers, Other Funds		A99019	
Transfers, Capital Projects Fund		A99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	641,655		718,431

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,423,551	A8021	1,524,359
Prior Period Adj -Increase In Fund Balance	5,159	A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	14,742
Restated Fund Balance - Beg of Year	1,428,710	A8022	1,509,617
ADD - REVENUES AND OTHER SOURCES	737,304		724,219
DEDUCT - EXPENDITURES AND OTHER USES	641,655		718,431
Fund Balance - End of Year	1,524,359	A8029	1,515,405

North Evans FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	708,125	A1049N	716,550
Est Rev - Use of Money And Property	22,200	A2499N	66,200
TOTAL Estimated Revenues	730,325		782,750
TOTAL Estimated Revenues And Other Sources	730,325		782,750

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Public Safety	316,800	A3999N	336,200
App - Employee Benefits	205,325	A9199N	206,550
App - Debt Service		A9899N	140,000
TOTAL Appropriations	522,125		682,750
Other Budgetary Purposes	208,200	A962N	100,000
TOTAL Other Uses	208,200		100,000
TOTAL Appropriations And Other Uses	730,325		782,750

North Evans FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		TA200	
TOTAL Cash	0		0
Service Award Program Assets	1,926,575	TA461	
TOTAL Investments	1,926,575		0
TOTAL Assets and Deferred Outflows of Resources	1,926,575		0

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Service Awards	1,926,575	TA13	
Foreign Fire Insurance Tax		TA50	
TOTAL Agency Liabilities	1,926,575		0
TOTAL Liabilities	1,926,575		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,926,575		0

North Evans FIRE DISTRICT
 Statement of Indebtedness
 For the Fiscal Year Ending 2014

County of: Erie

Municipal Code: 141127706500

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accrued Interest	O/S End of Year
2014	BAN N	Addition to Firehouse			03/04/2014	03/04/2015	1.25%		\$1,750,000	\$0	\$0	\$0	\$0	\$0	\$1,750,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
									\$1,750,000	\$0	\$0	\$0	\$0	\$0	\$1,750,000
									\$1,750,000	\$0	\$0	\$0	\$0	\$0	\$1,750,000

North Evans FIRE DISTRICT
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$0.00
Time Deposits	9Z2021	\$0.00
Total		\$0.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$0.00
Total		\$0.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

North Evans FIRE DISTRICT
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-6341	\$557,421	\$250	\$237,730	\$319,941
****-7287	\$832,683	\$200,000	\$0	\$1,032,683
****-2132	\$89,270	\$0	\$0	\$89,270
****-2140	\$72,610	\$0	\$0	\$72,610
****-2157	\$901	\$0	\$0	\$901
****-	\$0	\$0	\$0	\$0
	Total Adjusted Bank Balance			\$1,515,405
	Petty Cash			\$0
	Adjustments			\$0
	Total Cash		9ZCASH *	\$1,515,405
	Total Cash Balance All Funds		9ZCASHB *	\$1,515,405
	* Must be equal			

North Evans FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2014

	Response
1) Has your district adopted a written procurement policy and is it complied with?	Y
2) Has your district contracted to have an independent audit of its financial statements? If not, has the Board of Fire Commissioners performed an internal audit of the Treasurer's records and reports?	Y
3) Does your district have a written travel policy and is it complied with?	Y
4) Are monthly bank reconciliations performed?	Y
5) What is your district's statutory spending limitation margin (amount) for the next fiscal	\$363,830
6) Does your district have a Length of Service Award Program (LOSAP) for volunteer firefighters?	
If so, how are the LOSAP funds invested?	
Marketable Securities	N
Annuities	Y
Life Insurance	N
Other (describe)	
7) Has your Fire District adopted an investment policy as required by General Municipal Law, Section 39?	Y

North Evans FIRE DISTRICT
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

Total Full Time Employees:		4			
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System				
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$120,000.00			
90308	Social Security	\$2,176.00	4		
90408	Worker's Compensation Insurance	\$50,149.00	4		
90458	Life Insurance				
90508	Unemployment Insurance	\$435.00	4		
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance				
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$172,760.00			
Computed Total From Financial Section (comparative purposes only)		\$177,237.00			

North Evans FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$3,852	1,420	gallons	
Diesel Fuel	\$3,077	1,064	gallons	
Fuel Oil			gallons	
Natural Gas	\$17,363	20,728	cubic feet	
Electricity	\$22,473	126,781	kilowatt-hours	
Coal			tons	

North Evans FIRE DISTRICT
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

North Evans FIRE DISTRICT
Financial Comments
For the Fiscal Year Ending 2014

(A) GENERAL

Adjustment Reason

Account Code A8012 Should be increase fund balance fo 2013
Account Code A8015 CPA firm found 2013 error.

FIRE DISTRICT DEMOGRAPHICS

Postal or Mailing Address:

PO Box 879 Street Address or PO Box	Derby City	NY State	14047 Zip
(716) 316-6063 Fire District Telephone Number	() - Fire District Fax Number		
Official Email Address	Website		
Physical Address: (If Different From Postal Address)			
Wayne Dr. Street Address	Derby City	NY State	14047 Zip

BOARD DEMOGRAPHICS CHIEF FISCAL OFFICER

Joseph Ianni Name	Treasurer Title		
1428 Independence Dr. Street Address or PO Box	Derby City	NY State	14047 Zip
(716) 316-6063 Telephone Number	() - Fax Number		
joeianni69@yahoo.com Email Address	00/00/0000 Term End Date		

CHAIRMAN OF THE BOARD

Francis Rademacher Name	Chairman Title		
Wayne Dr. Street Address or PO Box	Derby City	NY State	14047 Zip
(716) 479-1917 Telephone Number	() - Fax Number		
Email Address	00/00/0000 Term End Date		

I, Joseph Ianni hereby certify that I am the Chief Fiscal Officer of the North Evans Fire District, and that the information provided in the annual financial report of the North Evans Fire District, for the fiscal year ended 12/31/2014, is true and correct to the best of my knowledge and belief. By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the North Evans Fire District, and adopted by me as my signature for use in conjunction with the filing of the North Evans Fire District's annual financial report, I am evidencing my express intent to authenticate my certification of the North Evans Fire District's annual financial report for the fiscal year ended 12/31/2014 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer	***** Personal Identification Number of Chief Fiscal Officer	07/09/2015 Date
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