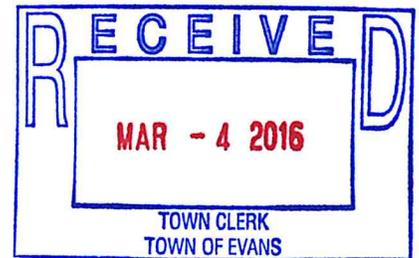


All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
FIRE DISTRICT of North Evans
County of Erie
For the Fiscal Year Ended 12/31/2015



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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

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

All amounts included in this update document for 2014 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 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	319,941	A200	525,044
TOTAL Cash	319,941		525,044
Cash Special Reserves	1,195,464	A230	615,256
TOTAL Restricted Assets	1,195,464		615,256
TOTAL Assets and Deferred Outflows of Resources	1,515,405		1,140,300

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		A600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Capital Reserve	1,195,464	A878	615,256
TOTAL Restricted Fund Balance	1,195,464		615,256
Unassigned Fund Balance	319,941	A917	525,044
TOTAL Unassigned Fund Balance	319,941		525,044
TOTAL Fund Balance	1,515,405		1,140,300
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,515,405		1,140,300

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	708,125	A1001	716,550
TOTAL Real Property Taxes	708,125		716,550
Interest And Earnings	359	A2401	100
Rental of Real Property		A2410	1,177
TOTAL Use of Money And Property	359		1,277
Insurance Recoveries	11,500	A2680	19,277
TOTAL Sale of Property And Compensation For Loss	11,500		19,277
Refunds of Prior Year's Expenditures		A2701	5,539
Grants From Local Governments	4,235	A2706	2,430
Unclassified (specify)		A2770	
TOTAL Miscellaneous Local Sources	4,235		7,969
TOTAL Revenues	724,219		745,073
TOTAL Detail Revenues And Other Sources	724,219		745,073

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire, Pers Serv	20,418	A34101	21,837
Fire, Equip & Cap Outlay	50,775	A34102	47,677
Fire, Contr Expend	470,001	A34104	709,747
TOTAL Fire	541,194		779,261
TOTAL Public Safety	541,194		779,261
State Retirement System		A90108	2,898
Local Pension Fund, Empl Bnfts	125,448	A90258	125,732
Social Security, Employer Cont	2,176	A90308	1,721
Worker's Compensation, Empl Bnfts	49,178	A90408	69,998
Unemployment Insurance, Empl Bnfts	435	A90508	489
TOTAL Employee Benefits	177,237		200,838
TOTAL Expenditures	718,431		980,099
Transfers, Capital Projects Fund		A99509	140,000
TOTAL Operating Transfers	0		140,000
TOTAL Other Uses	0		140,000
TOTAL Detail Expenditures And Other Uses	718,431		1,120,099

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,524,359	A8021	1,515,405
Prior Period Adj -Increase In Fund Balance		A8012	
Prior Period Adj -Decrease In Fund Balance	14,742	A8015	
Restated Fund Balance - Beg of Year	1,509,617	A8022	1,515,405
ADD - REVENUES AND OTHER SOURCES	724,219		745,073
DEDUCT - EXPENDITURES AND OTHER USES	718,431		1,120,099
Fund Balance - End of Year	1,515,405	A8029	1,140,379

North Evans FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	716,550	A1049N	719,370
Est Rev - Use of Money And Property	66,200	A2499N	75,000
TOTAL Estimated Revenues	782,750		794,370
TOTAL Estimated Revenues And Other Sources	782,750		794,370

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Public Safety	336,200	A3999N	338,820
App - Employee Benefits	206,550	A9199N	215,550
App - Debt Service	140,000	A9899N	140,000
TOTAL Appropriations	682,750		694,370
Other Budgetary Purposes			
Other Budgetary Purposes	100,000	A962N	
App - Interfund Transfer		A9999N	100,000
TOTAL Other Uses	100,000		100,000
TOTAL Appropriations And Other Uses	782,750		794,370

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Bond Anticipation Notes Payable	1,750,000	H626	1,639,463
TOTAL Notes Payable	1,750,000		1,639,463
TOTAL Liabilities	1,750,000		1,639,463
Fund Balance			
Unassigned Fund Balance	-1,750,000	H917	-1,639,463
TOTAL Unassigned Fund Balance	-1,750,000		-1,639,463
TOTAL Fund Balance	-1,750,000		-1,639,463
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Refunds of Prior Year's Expenditures		H2701	2,225
TOTAL Miscellaneous Local Sources	0		2,225
TOTAL Revenues	0		2,225
Interfund Transfers		H5031	140,000
TOTAL Interfund Transfers	0		140,000
TOTAL Other Sources	0		140,000
TOTAL Detail Revenues And Other Sources	0		142,225

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire, Equip & Cap Outlay	1,750,000	H34102	31,688
TOTAL Fire	1,750,000		31,688
TOTAL Public Safety	1,750,000		31,688
TOTAL Expenditures	1,750,000		31,688
TOTAL Detail Expenditures And Other Uses	1,750,000		31,688

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	-1,750,000
Restated Fund Balance - Beg of Year		H8022	-1,750,000
ADD - REVENUES AND OTHER SOURCES			142,225
DEDUCT - EXPENDITURES AND OTHER USES	1,750,000		31,688
Fund Balance - End of Year	-1,750,000	H8029	-1,639,463

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Service Award Program Assets	2,211,991	TA461	2,112,637
TOTAL Investments	2,211,991		2,112,637
TOTAL Assets and Deferred Outflows of Resources	2,211,991		2,112,637

North Evans FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Service Awards	2,211,991	TA13	2,112,637
TOTAL Agency Liabilities	2,211,991		2,112,637
TOTAL Liabilities	2,211,991		2,112,637
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,211,991		2,112,637

North Evans FIRE DISTRICT
 Statement of Indebtedness
 For the Fiscal Year Ending 2015

3/3/2016

County of: Erie

Municipal Code: 141127706500

Line Item	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
14	BAN N	Addition to Firehouse			03/04/2014	03/04/2015	1.25%		\$1,750,000	\$1,750,000	\$0	\$0	\$0	\$0	\$0
15	BAN N	Truckroom addition			03/03/2015	03/03/2016	1.035%		\$1,639,463	\$0	\$0	\$0	\$0	\$0	\$1,639,463
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															
									\$1,639,463	\$1,750,000	\$0	\$0	\$0	\$0	\$1,639,463

North Evans FIRE DISTRICT
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

	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 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-6341	\$555,913	\$0	\$30,869	\$525,044
****-7287	\$377,442	\$0	\$0	\$377,442
****-2132	\$164,275	\$0	\$0	\$164,275
****-2140	\$72,615	\$0	\$0	\$72,615
****-2157	\$901	\$0	\$0	\$901
	Total Adjusted Bank Balance			\$1,140,277
	Petty Cash			\$.00
	Adjustments			\$.00
	Total Cash			9ZCASH * \$1,140,277
	Total Cash Balance All Funds			9ZCASHB * \$1,140,300
	* Must be equal			

North Evans FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2015

	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	\$362,889
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 2015

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	\$2,589.00	4		
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$122,532.00			
90308	Social Security	\$1,721.00	4		
90408	Worker's Compensation Insurance	\$69,998.00	4		
90458	Life Insurance				
90508	Unemployment Insurance	\$489.00	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		\$197,329.00			
Computed Total From Financial Section (comparative purposes only)		\$200,838.00			

North Evans FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$14,321	14,023	gallons	
Diesel Fuel	\$2,276	1,276	gallons	
Fuel Oil			gallons	
Natural Gas	\$14,322	14,023	cubic feet	
Electricity	\$23,408	170,673	kilowatt-hours	
Coal			tons	
Propane			gallons	

North Evans FIRE DISTRICT
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2015

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)

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)			
Street Address	City	State	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	12/31/2016 Term End Date		

CHAIRMAN OF THE BOARD

Francis Rademacher Name	Chairman Title		
6732 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 12/31/2015, 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 12/31/2015 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	00/00/0000 Date
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