

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

FIRE DISTRICT of Orchard Park

County of Erie

For the Fiscal Year Ended 12/31/2008

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller within sixty days after the close of the fiscal year of such Municipal Corporation *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

FIRE DISTRICT OF Orchard Park

*** 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 2007 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2008:

- (A) GENERAL
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2007 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

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

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

(A) GENERAL

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash	1,322,331	A200	1,093,299
TOTAL Cash	1,322,331		1,093,299
TOTAL Assets	1,322,331		1,093,299

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

(A) GENERAL

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Accrued Liabilities	1,324	A601	1,058
TOTAL Accrued Liabilities	1,324		1,058
TOTAL Liabilities	1,324		1,058
Unreserved Fund Balance Unappropriated	1,321,007	A911	1,092,241
TOTAL Unreserved Fund Balance - Unappropriated	1,321,007		1,092,241
TOTAL Fund Equity	1,321,007		1,092,241
TOTAL Liabilities And Fund Equity	1,322,331		1,093,299

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
Detail Revenues And Other Sources			
Real Property Taxes	1,482,120	A1001	1,533,220
TOTAL Real Property Taxes	1,482,120		1,533,220
Interest And Earnings	78,686	A2401	34,525
TOTAL Use of Money And Property	78,686		34,525
Sales of Equipment		A2665	16,555
TOTAL Sale of Property And Compensation For Loss	0		16,555
Unclassified (specify)	14	A2770	380
TOTAL Miscellaneous Local Sources	14		380
TOTAL Revenues	1,560,820		1,584,680
TOTAL Detail Revenues And Other Sources	1,560,820		1,584,680

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Fire, Pers Serv	41,063	A34101	41,314
Fire, Contr Expend	699,293	A34104	949,736
TOTAL Fire	740,356		991,050
TOTAL Public Safety	740,356		991,050
Ambulance, Equip & Cap Outlay		A45402	313,815
TOTAL Ambulance	0		313,815
TOTAL Health	0		313,815
Local Pension Fund, Empl Bnfts	121,544	A90258	150,000
Social Security, Employer Cont	3,141	A90308	3,160
TOTAL Employee Benefits	124,685		153,160
Debt Principal, Bond Anticipation Notes	330,000	A97306	330,000
TOTAL Debt Principal	330,000		330,000
Debt Interest, Bond Anticipation Notes	22,443	A97307	25,421
TOTAL Debt Interest	22,443		25,421
TOTAL Expenditures	1,217,484		1,813,446
TOTAL Detail Expenditures And Other Uses	1,217,484		1,813,446

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

(A) GENERAL

Changes in Fund Equity

Code Description	2007	EdpCode	2008
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	986,289	A8021	1,321,007
Prior Period Adj - Decrease In Fund Equity	8,618	A8015	
Restated Fund Equity - Beg of Year	977,671	A8022	1,321,007
ADD - REVENUES AND OTHER SOURCES	1,560,820		1,584,680
DEDUCT - EXPENDITURES AND OTHER USES	1,217,484		1,813,446
Fund Equity-End of Year	1,321,007	A8029	1,092,241

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

Budget Summary

Code Description	2008	EdpCode	2009
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Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Land	155,729	K101	155,729
Buildings	3,173,567	K102	3,481,203
Machinery & Equipment	7,144,518	K104	7,535,091
TOTAL Fixed Assets (net)	10,473,814		11,172,023
TOTAL Assets	10,473,814		11,172,023

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Total Non-Current Govt Assets	10,473,814	K159	11,172,023
TOTAL Investments in Non-Current Government Assets	10,473,814		11,172,023
TOTAL Fund Equity	10,473,814		11,172,023
TOTAL Liabilities And Fund Equity	10,473,814		11,172,023

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

(TA) AGENCY

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Service Award Program Assets	2,081,759	TA461	2,117,139
TOTAL Investments	2,081,759		2,117,139
TOTAL Assets	2,081,759		2,117,139

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

(TA) AGENCY

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Service Awards	2,081,759	TA13	2,117,139
TOTAL Agency Liabilities	2,081,759		2,117,139
TOTAL Liabilities	2,081,759		2,117,139
TOTAL Liabilities And Fund Equity	2,081,759		2,117,139

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Total Non-Current Govt Liabilities	660,000	W129	330,000
TOTAL Provision To Be Made in Future Budgets	660,000		330,000
TOTAL Assets	660,000		330,000

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2008

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Bond Anticipation Notes Payable	660,000	W626	330,000
TOTAL Notes Payable	660,000		330,000
TOTAL Liabilities	660,000		330,000
TOTAL Liabilities And Fund Equity	660,000		330,000

Orchard Park FIRE DISTRICT
Financial Comments
For the Fiscal Year Ending 2008

Orchard Park FIRE DISTRICT
Statement of Indebtedness
For the Fiscal Year Ending 2008

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2007000002	EDPCODE	Amount
Month and Year of Issue		10/26/2007
Purpose of Issue		building
Current Interest Rate		3.5200
Outstanding Beginning of Year	2P18761	400,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	200,000
Outstanding End of the Fiscal Year	2P18767	200,000
Final Maturity Date		10/23/2009

Bond Anticipation Note No. 2007000001	EDPCODE	Amount
Month and Year of Issue		3/30/2007
Purpose of Issue		apparatus
Current Interest Rate		3.0600
Outstanding Beginning of Year	2P18761	260,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	130,000
Outstanding End of the Fiscal Year	2P18767	130,000
Final Maturity Date		3/27/2009

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		660,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		330,000
Outstanding End of Year		330,000
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

Total of All Indebtedness
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		660,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		330,000
Outstanding End of Year		330,000

Orchard Park FIRE DISTRICT
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2008

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$3,438.00
Demand Deposits	9Z2011	\$0.00
Time Deposits	9Z2021	\$1,089,861.00
Total		\$1,093,299.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

Orchard Park FIRE DISTRICT
Bank Reconciliation
For the Fiscal Year Ending 2008

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3989	\$3,438	\$0	\$0	\$3,438
****-50-3	\$1,089,861	\$0	\$0	\$1,089,861
Total Adjusted Bank Balance				\$1,093,299
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$1,093,299
Total Cash Balance All Funds			9ZCASHB *	\$1,093,299

* Must be equal

Orchard Park FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2008

	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?	N
If not, has the Board of Fire Commissioners performed an internal audit of the Treasurer's records and reports?	N
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	\$2,190,152
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

Orchard Park FIRE DISTRICT
Employee and Retiree Benefits
For the Fiscal Year Ending 2008

Total Full Time Employees:					
Total Part Time Employees:		5			
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				
90308	Social Security	\$3,160.00			5
90408	Worker's Compensation Insurance	\$1,056.96			5
90458	Life Insurance				
90508	Unemployment Insurance				
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		\$4,216.96			
Computed Total From Financial Section (comparative purposes only)		\$153,160.00			

Orchard Park FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2008

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$19,824	6,826	gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$32,073	2,422	cubic feet	
Electricity	\$39,851	281,369	kilowatts	
Coal			tons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Deborah M Rogers, hereby certify that I am the Chief Fiscal Officer of the _____, and that the information provided in the annual financial report of the _____, for the fiscal year ended 12/31/2008, 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 _____, and adopted by me as my signature for use in conjunction with the filing of the _____'s annual financial report, I am evidencing my express intent to authenticate my certification of the _____ annual financial report for the fiscal year ended 12/31/2008 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

Deborah M Rogers
Name

() - _____
Telephone Number

Treasurer
Title

3684 Fourth Street
Official Address

02/07/2009
Date of Certification

(716) 983-6075
Official Telephone Number

Thank you, 141161707000 from the FIRE DISTRICT of ORCHARD PARK, for your Submission to the Local Government and School Accountability Data Exchange System on 02/14/2009 01:36:11 PM.

All submissions are subject to verification by OSC.

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