

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 12/31/2012

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 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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

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

All amounts included in this update document for 2011 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** 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.

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	Eq Code	2012
Assets			
Cash	1,776,937	A200	1,997,052
TOTAL Cash	1,776,937		1,997,052
TOTAL Assets	1,776,937		1,997,052

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code/Description	2011	Fund Code	2012
Liabilities			
Accrued Liabilities	869	A601	1,329
TOTAL Accrued Liabilities	869		1,329
Bond Anticipation Notes Payable		A626	
TOTAL Notes Payable	0		0
TOTAL Liabilities	869		1,329
Unassigned Fund Balance	1,776,068	A917	1,995,723
TOTAL Unassigned Fund Balance	1,776,068		1,995,723
TOTAL Fund Equity	1,776,068		1,995,723
TOTAL Liabilities And Fund Equity	1,776,937		1,997,052

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	Equi Code	2012
Revenues			
Real Property Taxes	1,703,020	A1001	1,693,320
TOTAL Real Property Taxes	1,703,020		1,693,320
Interest And Earnings	13,902	A2401	6,557
Rental of Real Property	315,275	A2410	201,428
TOTAL Use of Money And Property	329,177		207,985
Sales of Equipment	5,800	A2665	13,205
TOTAL Sale of Property And Compensation For Loss	5,800		13,205
Grants From Local Governments	171,133	A2706	
Unclassified (specify)	126	A2770	28
TOTAL Miscellaneous Local Sources	171,259		28
TOTAL Revenues	2,209,256		1,914,538
TOTAL Detail Revenues And Other Sources	2,209,256		1,914,538

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	Emp Code	2012
Expenditures			
Fire, Pers Serv	45,460	A34101	45,796
Fire, Equip & Cap Outlay	241,997	A34102	210,618
Fire, Contr Expend	820,392	A34104	925,382
TOTAL Fire	1,107,849		1,181,796
TOTAL Public Safety	1,107,849		1,181,796
Ambulance, Equip & Cap Outlay	128,808	A45402	175,736
TOTAL Ambulance	128,808		175,736
TOTAL Health	128,808		175,736
Local Pension Fund, Empl Bnfts	197,000	A90258	202,173
Social Security, Employer Cont	3,478	A90308	3,503
TOTAL Employee Benefits	200,478		205,676
Debt Principal, Bond Anticipation Notes	125,000	A97306	125,000
TOTAL Debt Principal	125,000		125,000
Debt Interest, Bond Anticipation Notes	9,174	A97307	6,675
TOTAL Debt Interest	9,174		6,675
TOTAL Expenditures	1,571,309		1,694,883
Transfers, Capital Projects Fund		A99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	1,571,309		1,694,883

Orchard Park FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2012

(A) GENERAL

Changes in Fund Equity

Code Description	2011	Ecp Code	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	1,138,121	A8021	1,776,068
Restated Fund Equity - Beg of Year	1,138,121	A8022	1,776,068
ADD - REVENUES AND OTHER SOURCES	2,209,256		1,914,538
DEDUCT - EXPENDITURES AND OTHER USES	1,571,309		1,694,883
Fund Equity-End of Year	1,776,068	A8029	1,995,723

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	Fund Code	2011
Estimated Revenues			
Est Rev - Real Property Taxes	1,693,320	A1049N	1,725,520
TOTAL Estimated Revenues	1,693,320		1,725,520
TOTAL Estimated Revenues And Other Sources	1,693,320		1,725,520

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code-Description	2012	Fdr Code	2011
Appropriations			
App - Public Safety	1,357,020	A3999N	1,381,520
App - Employee Benefits	201,300	A9199N	214,000
App - Debt Service	135,000	A9899N	130,000
TOTAL Appropriations	1,693,320		1,725,520
TOTAL Appropriations And Other Uses	1,693,320		1,725,520

Orchard Park FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	Code	2012
Assets			
Due From Other Funds		H391	
TOTAL Due From Other Funds	0		0
Invest In Repurch Agree, Spec Res		H453	
TOTAL Restricted Assets	0		0
TOTAL Assets	0		0

Orchard Park FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	Fund Code	2012
Liabilities			
Bond Anticipation Notes Payable	375,000	H626	250,000
TOTAL Notes Payable	375,000		250,000
TOTAL Liabilities	375,000		250,000
Unassigned Fund Balance	-375,000	H917	-250,000
TOTAL Unassigned Fund Balance	375,000		250,000
TOTAL Fund Equity	375,000		250,000
TOTAL Liabilities And Fund Equity	0		0

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code/Description	2011	Fund Code	2012
Other Sources			
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations	125,000	H5731	125,000
TOTAL Proceeds of Obligations	125,000		125,000
TOTAL Other Sources	125,000		125,000
TOTAL Detail Revenues And Other Sources	125,000		125,000

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	Fpd Code	2012
Expenditures			
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes		H97307	
TOTAL Debt Interest	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code/Description	2011	Fund Code	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-500,000	H8021	-375,000
Restated Fund Equity - Beg of Year	-500,000	H8022	-375,000
ADD - REVENUES AND OTHER SOURCES	125,000		125,000
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Equity - End of Year	-375,000	H8029	-250,000

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	Exp Code	2012
Assets			
Land	155,729	K101	155,729
Buildings	3,981,700	K102	4,072,949
Machinery & Equipment	9,284,945	K104	9,671,299
TOTAL Fixed Assets (net)	13,422,374		13,899,977
TOTAL Assets	13,422,374		13,899,977

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	Fund Code	2012
Fund Equity			
Total Non-Current Govt Assets	13,422,374	K159	13,899,977
TOTAL Investments In Non-Current Government Assets	13,422,374		13,899,977
TOTAL Fund Equity	13,422,374		13,899,977
TOTAL Liabilities And Fund Equity	13,422,374		13,899,977

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	Emp Code	2012
Assets			
Service Award Program Assets	2,303,690	TA461	2,361,643
TOTAL Investments	2,303,690		2,361,643
TOTAL Assets	2,303,690		2,361,643

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	Fund Code	2012
Liabilities			
Service Awards	2,303,690	TA13	2,361,643
TOTAL Agency Liabilities	2,303,690		2,361,643
TOTAL Liabilities	2,303,690		2,361,643
TOTAL Liabilities And Fund Equity	2,303,690		2,361,643

Orchard Park FIRE DISTRICT
Financial Comments
For the Fiscal Year Ending 2012

Orchard Park FIRE DISTRICT
 Statement of Indebtedness
 For the Fiscal Year Ending 2012

2/10/2013

County of: Erie	Municipal Code: 141161707000	First Year	Debt Code	Description	Cops Flag	Comp 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.	O/S End of Year
2010	EAN N			Apparatus		04/06/2010	04/05/2013	2.05%		\$500,000	\$375,000	\$125,000	\$0	\$0	\$250,000
AFR Year 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															
										\$0	\$375,000	\$125,000	\$0	\$0	\$250,000

Orchard Park FIRE DISTRICT
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$98,356.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$1,898,696.00
Total		\$1,997,052.00
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 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3989	\$98,356	\$0	\$0	\$98,356
****-8503	\$1,898,696	\$0	\$0	\$1,898,696
Total Adjusted Bank Balance				\$1,997,052
Petty Cash				\$0
Adjustments				\$0
Total Cash			9ZCASH *	\$1,997,052
Total Cash Balance All Funds			9ZCASHB *	\$1,997,052

* Must be equal

Orchard Park FIRE DISTRICT
Fire District Questionnaire
For the Fiscal Year Ending 2012

	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	\$3,210,531
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 2012

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	\$3,503.00			5
90408	Worker's Compensation Insurance	\$1,534.00			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		\$5,037.00			
Computed Total From Financial Section (comparative purposes only)		\$205,676.00			

Orchard Park FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$40,904	12,587	gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$22,512	14,641	cubic feet	
Electricity	\$35,659	306,707	kilowatts	
Coal			tons	

Orchard Park FIRE DISTRICT
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2012

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 1290 Orchard Park NY 14127
Street Address or PO Box City State Zip

(716) 662-1127 (716) 662-6034
Fire District Telephone Number Fire District Fax Number

debbierogers@opfd.org www.orchardparkfiredistrict.com
Official Email Address Website

Physical Address: (If Different From Postal Address)

30 School Street Orchard Park NY 14127
Street Address City State Zip

BOARD DEMOGRAPHICS
CHIEF FISCAL OFFICER

Deborah M Rogers Treasurer
Name Title
3684 Fourth Street Blasdell NY 14219
Street Address or PO Box City State Zip
(716) 983-6075 (716) 662-6034
Telephone Number Fax Number
debbierogers@opfd.org 12/31/2013
Email Address Term End Date

CHAIRMAN OF THE BOARD

Robert Eiskant Chairman of the Board
Name Title
38 Middlesex Road Orchard Park NY 14127
Street Address or PO Box City State Zip
(716)983-6088 (716)662-6034
Telephone Number Fax Number
reiskant@opfd.org 12/31/2012
Email Address Term End Date

I, Deborah M Rogers hereby certify that I am the Chief Fiscal Officer of the Orchard Park Fire District, and that the information provided in the annual financial report of the Orchard Park Fire District, for the fiscal year ended 12/31/2012, 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 Orchard Park Fire District, and adopted by me as my signature for use in conjunction with the filing of the Orchard Park Fire District's annual financial report, I am evidencing my express intent to authenticate my certification of the Orchard Park Fire District's annual financial report report for the fiscal year ended 12/31/2012 and filed by means of electronic data transmission.

Deborah M Rogers 02/11/2013
Name of Report Preparer Personal Identification Number Date
if different than Chief Fiscal Officer of Chief Fiscal Officer

Thank you, 141161707000 from the FIRE DISTRICT of ORCHARD PARK, for your Submission to the Local Government and School Accountability Data Exchange System on 02/12/2013 07:50:41 AM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFS Dex website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at (518) 474-4014

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