

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 12/31/2013

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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (A) GENERAL
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY

All amounts included in this update document for 2012 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.

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EqnCode	2013
Assets			
Cash	1,997,052	A200	2,541,173
TOTAL Cash	1,997,052		2,541,173
Accounts Receivable		A380	248,928
TOTAL Other Receivables (net)	0		248,928
TOTAL Assets and Deferred Outflows of Resources	1,997,052		2,790,101

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	Fund Code	2013
Accrued Liabilities	1,329	A601	941
TOTAL Accrued Liabilities	1,329		941
TOTAL Liabilities	1,329		941
Fund Balance			
Unassigned Fund Balance	1,995,723	A917	2,789,160
TOTAL Unassigned Fund Balance	1,995,723		2,789,160
TOTAL Fund Balance	1,995,723		2,789,160
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,997,052		2,790,101

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code/Description	2012	Fdp Code	2013
Revenues			
Real Property Taxes	1,693,320	A1001	1,725,571
TOTAL Real Property Taxes	1,693,320		1,725,571
Interest And Earnings	6,557	A2401	7,566
Rental of Real Property	201,428	A2410	442,912
TOTAL Use of Money And Property	207,985		450,478
Sales of Equipment	13,205	A2665	23,010
TOTAL Sale of Property And Compensation For Loss	13,205		23,010
Grants From Local Governments		A2706	
Unclassified (specify)	28	A2770	248
TOTAL Miscellaneous Local Sources	28		248
TOTAL Revenues	1,914,538		2,199,307
TOTAL Detail Revenues And Other Sources	1,914,538		2,199,307

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code-Description	2012	Eqp Code	2013
Expenditures			
Fire, Pers Serv	45,796	A34101	45,460
Fire, Equip & Cap Outlay	210,618	A34102	88,688
Fire, Contr Expend	925,382	A34104	816,697
TOTAL Fire	1,181,796		950,845
TOTAL Public Safety	1,181,796		950,845
Ambulance, Equip & Cap Outlay	175,736	A45402	111,329
TOTAL Ambulance	175,736		111,329
TOTAL Health	175,736		111,329
Local Pension Fund, Empl Bnfts	202,173	A90258	210,000
Social Security, Employer Cont	3,503	A90308	3,478
TOTAL Employee Benefits	205,676		213,478
Debt Principal, Bond Anticipation Notes	125,000	A97306	125,000
TOTAL Debt Principal	125,000		125,000
Debt Interest, Bond Anticipation Notes	6,675	A97307	5,218
TOTAL Debt Interest	6,675		5,218
TOTAL Expenditures	1,694,883		1,405,870
TOTAL Detail Expenditures And Other Uses	1,694,883		1,405,870

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	Edp Code	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,776,068	A8021	1,995,723
Restated Fund Balance - Beg of Year	1,776,068	A8022	1,995,723
ADD - REVENUES AND OTHER SOURCES	1,914,538		2,199,307
DEDUCT - EXPENDITURES AND OTHER USES	1,694,883		1,405,870
Fund Balance - End of Year	1,995,723	A8029	2,789,160

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	ObjCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	1,725,520	A1049N	1,760,020
TOTAL Estimated Revenues	1,725,520		1,760,020
TOTAL Estimated Revenues And Other Sources	1,725,520		1,760,020

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Public Safety	1,381,520	A3999N	1,414,020
App - Employee Benefits	214,000	A9199N	214,000
App - Debt Service	130,000	A9899N	132,000
TOTAL Appropriations	1,725,520		1,760,020
TOTAL Appropriations And Other Uses	1,725,520		1,760,020

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	Eqp Code	2013
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Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	Eqp Code	2013
Bond Anticipation Notes Payable	250,000	H626	125,000
TOTAL Notes Payable	250,000		125,000
TOTAL Liabilities	250,000		125,000
Fund Balance			
Unassigned Fund Balance	-250,000	H917	-125,000
TOTAL Unassigned Fund Balance	-250,000		-125,000
TOTAL Fund Balance	-250,000		-125,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EmpCode	2013
Other Sources			
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 2013

Results of Operation

Code Description	2012	Edp Code	2013
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Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code-Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-375,000	H8021	-250,000
Restated Fund Balance - Beg of Year	-375,000	H8022	-250,000
ADD - REVENUES AND OTHER SOURCES	125,000		125,000
Fund Balance - End of Year	-250,000	H8029	-125,000

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code/Description	2012	EdbCode	2013
Assets			
Land	155,729	K101	155,729
Buildings	4,072,949	K102	4,165,292
Machinery And Equipment	9,671,299	K104	9,871,316
TOTAL Fixed Assets (net)	13,899,977		14,192,337
TOTAL Assets and Deferred Outflows of Resources	13,899,977		14,192,337

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2013

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	Edp Code	2013
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	13,899,977	K159	14,192,337
TOTAL Investments in Non-Current Government Assets	13,899,977		14,192,337
TOTAL Fund Balance	13,899,977		14,192,337
TOTAL	13,899,977		14,192,337

Orchard Park FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Service Award Program Assets	2,361,643	TA461	2,477,010
TOTAL Investments	2,361,643		2,477,010
TOTAL Assets and Deferred Outflows of Resources	2,361,643		2,477,010

Orchard Park FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EqpCode	2013
Service Awards	2,361,643	TA13	2,477,010
TOTAL Agency Liabilities	2,361,643		2,477,010
TOTAL Liabilities	2,361,643		2,477,010
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,361,643		2,477,010

Orchard Park FIRE DISTRICT
 Statement of Indebtedness
 For the Fiscal Year Ending 2013

County of: Erie

Municipal Code: 141161707000

First Year	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
2010	BAN N	Apparatus			04/06/2010	04/04/2014	2.10%		\$500,000	\$250,000	\$125,000	\$0	\$0	\$0	\$125,000
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															
									\$0	\$250,000	\$125,000	\$0	\$0	\$0	\$125,000
									\$0	\$250,000	\$125,000	\$0	\$0	\$0	\$125,000

Orchard Park FIRE DISTRICT
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$63,220.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$2,477,953.00
Total		\$2,541,173.00
 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 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****_989	\$63,220	\$0	\$0	\$63,220
****_503	\$2,477,953	\$0	\$0	\$2,477,953
Total Adjusted Bank Balance				\$2,541,173
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$2,541,173
Total Cash Balance All Funds			9ZCASHB *	\$2,541,173
* Must be equal				

Orchard Park FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2013

	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	\$3,288,957
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 2013

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	\$3,478.00			5
90408	Worker's Compensation Insurance	\$971.00			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		\$4,449.00			
Computed Total From Financial Section (comparative purposes only)		\$213,478.00			

Orchard Park FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$31,595	10,626	gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$28,008	17,835	cubic feet	
Electricity	\$23,732	206,653	kilowatt-hours	
Coal			tons	

Orchard Park FIRE DISTRICT
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

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)

Orchard Park FIRE DISTRICT
Financial Comments
For the Fiscal Year Ending 2013

Thank you, 141161707000 from the FIRE DISTRICT of ORCHARD PARK, for your Submission to the Local Government and School Accountability Data Exchange System on 02/23/2014 05:16:52 PM.

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