

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 12/31/2009

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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 2008 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2009:

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

All amounts included in this update document for 2008 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

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

Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash	1,093,299	A200	788,906
<b>TOTAL Cash</b>	<b>1,093,299</b>		<b>788,906</b>
Accounts Receivable		A380	219,977
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>219,977</b>
<b>TOTAL Assets</b>	<b>1,093,299</b>		<b>1,008,883</b>

Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities</b>			
Accrued Liabilities	1,058	A601	1,223
<b>TOTAL Accrued Liabilities</b>	<b>1,058</b>		<b>1,223</b>
<b>TOTAL Liabilities</b>	<b>1,058</b>		<b>1,223</b>
Unreserved Fund Balance Unappropriated	1,092,241	A911	1,007,660
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>1,092,241</b>		<b>1,007,660</b>
<b>TOTAL Fund Equity</b>	<b>1,092,241</b>		<b>1,007,660</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>1,093,299</b>		<b>1,008,883</b>

Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	1,533,220	A1001	1,706,020
<b>TOTAL Real Property Taxes</b>	<b>1,533,220</b>		<b>1,706,020</b>
Interest And Earnings	34,525	A2401	9,861
Rental of Real Property		A2410	6,000
<b>TOTAL Use of Money And Property</b>	<b>34,525</b>		<b>15,861</b>
Sales of Equipment	16,555	A2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>16,555</b>		<b>0</b>
Unclassified (specify)	380	A2770	71
<b>TOTAL Miscellaneous Local Sources</b>	<b>380</b>		<b>71</b>
<b>TOTAL Revenues</b>	<b>1,584,680</b>		<b>1,721,952</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,584,680</b>		<b>1,721,952</b>

Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Fire, Pers Serv	41,314	A34101	43,101
Fire, Contr Expend	949,736	A34104	1,146,358
<b>TOTAL Fire</b>	<b>991,050</b>		<b>1,189,459</b>
<b>TOTAL Public Safety</b>	<b>991,050</b>		<b>1,189,459</b>
Ambulance, Equip & Cap Outlay	313,815	A45402	122,790
<b>TOTAL Ambulance</b>	<b>313,815</b>		<b>122,790</b>
<b>TOTAL Health</b>	<b>313,815</b>		<b>122,790</b>
Local Pension Fund, Empl Bnfts	150,000	A90258	150,000
Social Security, Employer Cont	3,160	A90308	3,297
<b>TOTAL Employee Benefits</b>	<b>153,160</b>		<b>153,297</b>
Debt Principal, Bond Anticipation Notes	330,000	A97306	330,000
<b>TOTAL Debt Principal</b>	<b>330,000</b>		<b>330,000</b>
Debt Interest, Bond Anticipation Notes	25,421	A97307	10,987
<b>TOTAL Debt Interest</b>	<b>25,421</b>		<b>10,987</b>
<b>TOTAL Expenditures</b>	<b>1,813,446</b>		<b>1,806,533</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,813,446</b>		<b>1,806,533</b>

Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity-Beginning of Year	1,321,007	A8021	1,092,241
Restated Fund Equity - Beg of Year	1,321,007	A8022	1,092,241
ADD - REVENUES AND OTHER SOURCES	1,584,680		1,721,952
DEDUCT - EXPENDITURES AND OTHER USES	1,813,446		1,806,533
Fund Equity-End of Year	1,092,241	A8029	1,007,660

Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

Budget Summary

Code Description	2009	EdpCode	2010
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Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Land	155,729	K101	155,729
Buildings	3,481,203	K102	3,835,794
Machinery & Equipment	7,535,091	K104	7,825,233
<b>TOTAL Fixed Assets (net)</b>	<b>11,172,023</b>		<b>11,816,756</b>
<b>TOTAL Assets</b>	<b>11,172,023</b>		<b>11,816,756</b>

Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdoCode	2009
<b>Fund Equity</b>			
Total Non-Current Govt Assets	11,172,023	K159	11,816,756
TOTAL Investments in Non-Current Government Assets	11,172,023		11,816,756
TOTAL Fund Equity	11,172,023		11,816,756
TOTAL Liabilities And Fund Equity	11,172,023		11,816,756

Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

(TA) AGENCY

Balance Sheet

Code/Description	2008	EdpCode	2009
<b>Assets</b>			
Service Award Program Assets	2,117,139	TA461	2,145,888
<b>TOTAL Investments</b>	<b>2,117,139</b>		<b>2,145,888</b>
<b>TOTAL Assets</b>	<b>2,117,139</b>		<b>2,145,888</b>

Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

(TA) AGENCY

Balance Sheet

Code Description	2008	ExpCode	2009
<b>Liabilities</b>			
Service Awards	2,117,139	TA13	2,145,888
<b>TOTAL Agency Liabilities</b>	<b>2,117,139</b>		<b>2,145,888</b>
<b>TOTAL Liabilities</b>	<b>2,117,139</b>		<b>2,145,888</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>2,117,139</b>		<b>2,145,888</b>

Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code	Description	2008	EdpCode	2009
<b>Assets</b>				
	Total Non-Current Govt Liabilities	330,000	W129	
	<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>330,000</b>		<b>0</b>
	<b>TOTAL Assets</b>	<b>330,000</b>		<b>0</b>

Orchard Park FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2009

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
<b>General Long Term Debt</b>			
Bond Anticipation Notes Payable	330,000	W626	
<b>TOTAL Notes Payable</b>	<b>330,000</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>330,000</b>		<b>0</b>
<b>TOTAL General Long Term Debt</b>	<b>330,000</b>		<b>0</b>

Orchard Park FIRE DISTRICT  
Financial Comments  
For the Fiscal Year Ending 2009

Orchard Park FIRE DISTRICT  
Statement of Indebtedness  
For the Fiscal Year Ending 2009

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	200,000
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	0
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	130,000
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	0
Final Maturity Date		3/27/2009

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

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

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



Orchard Park FIRE DISTRICT  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2009

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$58,215.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$730,691.00
Total		\$788,906.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
 <b>INVESTMENTS:</b>		
- 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 2009

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-3989	\$58,215	\$0	\$0	\$58,215
*****-8503	\$730,691	\$0	\$0	\$730,691
				<u>\$788,906</u>
				<u>\$0</u>
				<u>\$0</u>
			9ZCASH	<u>\$788,906</u>
			9ZCASHB	<u>\$788,906</u>

\* Must be equal

Orchard Park FIRE DISTRICT  
 Fire District Questionnaire  
 For the Fiscal Year Ending 2009

	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?	N
3) Does your district have a written travel policy and is it complied with?	N
4) Are monthly bank reconciliations performed?	Y
5) What is your district's statutory spending limitation margin (amount) for the next fiscal	\$2,031,776
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 2009

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	\$3,297.00			5
90408	Worker's Compensation Insurance	\$994.00			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				
<b>Total</b>		<b>\$4,291.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$153,297.00</b>			

Orchard Park FIRE DISTRICT  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2009

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$13,565	6,582	gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$28,221	2,820	cubic feet	
Electricity	\$29,828	305,711	kilowatts	
Coal			tons	

## 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		
bszewc@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	( ) -		
Telephone Number	Fax Number		
drogers@fluidkinetics.net	12/31/2010		
Email Address	Term End Date		

## CHAIRMAN OF THE BOARD

William Szewc	Chairman of the Board		
Name	Title		
30 Bielak Road	Orchard Park	NY	14127
Street Address or PO Box	City	State	Zip
(716)983-6083	( ) -		
Telephone Number	Fax Number		
bszewc@opfd.org	12/31/2010		
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 12/31/2009, 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 12/31/2009 and filed by means of electronic data transmission.

Deborah M Rogers	*****	02/23/2010
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Date

Thank you, 141161707000 from the FIRE DISTRICT of ORCHARD PARK, for your Submission to the Local Government and School Accountability Data Exchange System on 02/23/2010 08:26:52 AM.

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