

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 12/31/2010

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 2009 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2010:

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

All amounts included in this update document for 2009 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 2010

(A) GENERAL

Balance Sheet

Description	2009	2010	2010
Assets			
Cash	788,906	A200	1,139,409
TOTAL Cash	788,906		1,139,409
Accounts Receivable	219,977	A380	
TOTAL Other Receivables (net)	219,977		0
TOTAL Assets	1,008,883		1,139,409

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Balance Sheet

Description	2009	Fund Code	2010
Liabilities			
Accrued Liabilities	1,223	A601	1,288
TOTAL Accrued Liabilities	1,223		1,288
Bond Anticipation Notes Payable		A626	500,000
TOTAL Notes Payable	0		500,000
TOTAL Liabilities	1,223		501,288
Unreserved Fund Balance Unappropriated	1,007,660	A911	638,121
TOTAL Unreserved Fund Balance - Unappropriated	1,007,660		638,121
TOTAL Fund Equity	1,007,660		638,121
TOTAL Liabilities And Fund Equity	1,008,883		1,139,409

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Results of Operation

Code Description	2009	Exp Code	2010
Revenues			
Real Property Taxes	1,706,020	A1001	1,706,020
TOTAL Real Property Taxes	1,706,020		1,706,020
Interest And Earnings	9,861	A2401	7,608
Rental of Real Property	6,000	A2410	152,468
TOTAL Use of Money And Property	15,861		160,076
Sales of Equipment		A2665	1,200
Insurance Recoveries		A2680	1,244
TOTAL Sale of Property And Compensation For Loss	0		2,444
Unclassified (specify)	71	A2770	78
TOTAL Miscellaneous Local Sources	71		78
TOTAL Revenues	1,721,952		1,868,618
TOTAL Detail Revenues And Other Sources	1,721,952		1,868,618

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Results of Operation

Expenditures			
Fire, Pers Serv	43,101	A34101	45,845
Fire, Contr Expend	1,146,358	A34104	1,398,201
TOTAL Fire	1,189,459		1,444,046
TOTAL Public Safety	1,189,459		1,444,046
Ambulance, Equip & Cap Outlay	122,790	A45402	593,604
TOTAL Ambulance	122,790		593,604
TOTAL Health	122,790		593,604
Local Pension Fund, Empl Bnfts	150,000	A90258	197,000
Social Security, Employer Cont	3,297	A90308	3,507
TOTAL Employee Benefits	153,297		200,507
Debt Principal, Bond Anticipation Notes	330,000	A97306	
TOTAL Debt Principal	330,000		0
Debt Interest, Bond Anticipation Notes	10,987	A97307	
TOTAL Debt Interest	10,987		0
TOTAL Expenditures	1,806,533		2,238,157
TOTAL Detail Expenditures And Other Uses	1,806,533		2,238,157

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Changes in Fund Equity

Fund Description	2009	FDC Code	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	1,092,241	A8021	1,007,660
Restated Fund Equity - Beg of Year	1,092,241	A8022	1,007,660
ADD - REVENUES AND OTHER SOURCES	1,721,952		1,868,618
DEDUCT - EXPENDITURES AND OTHER USES	1,806,533		2,238,157
Fund Equity-End of Year	1,007,660	A8029	638,121

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2010

Budget Summary

Budget Description	2010	2011	2012
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Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2010

(K) GENERAL FIXED ASSETS

Balance Sheet

Description	2009	Project	2010
Assets			
Land	155,729	K101	155,729
Buildings	3,835,794	K102	3,921,526
Machinery & Equipment	7,825,233	K104	8,914,140
TOTAL Fixed Assets (net)	11,816,756		12,991,395
TOTAL Assets	11,816,756		12,991,395

Orchard Park FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2010

(K) GENERAL FIXED ASSETS

Balance Sheet

Fund Equity	2009	2010
Total Non-Current Govt Assets	11,816,756	12,991,395
TOTAL Investments in Non-Current Government Assets	11,816,756	12,991,395
TOTAL Fund Equity	11,816,756	12,991,395
TOTAL Liabilities And Fund Equity	11,816,756	12,991,395

Orchard Park FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2010

(TA) AGENCY

Balance Sheet

Account Description	2009	2010
Assets		
Service Award Program Assets	2,145,888	2,230,527
TOTAL Investments	2,145,888	2,230,527
TOTAL Assets	2,145,888	2,230,527

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2010

(TA) AGENCY

Balance Sheet

Line Description	2009	Fund Code	2010
Liabilities			
Service Awards	2,145,888	TA13	2,230,527
TOTAL Agency Liabilities	2,145,888		2,230,527
TOTAL Liabilities	2,145,888		2,230,527
TOTAL Liabilities And Fund Equity	2,145,888		2,230,527

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2010

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Fund Description	2009	2008	2007
Assets			
Total Non-Current Govt Liabilities		W129	
TOTAL Provision To Be Made in Future Budgets	0		0
TOTAL Assets	0		0

Orchard Park FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2010

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Description	2009	2010
General Long Term Debt		
Bond Anticipation Notes Payable		W626
TOTAL Notes Payable	0	0
TOTAL Liabilities	0	0
TOTAL General Long Term Debt	0	0

Orchard Park FIRE DISTRICT
Financial Comments
For the Fiscal Year Ending 2010

Orchard Park FIRE DISTRICT
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2010000001	EDPCODE	Amount
Month and Year of Issue		4/6/2010
Purpose of Issue		Apparatus
Current Interest Rate		1.8400
Outstanding Beginning of Year	2P18761	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	500,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	0
Outstanding End of the Fiscal Year	2P18767	500,000
Final Maturity Date		4/5/2011

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		0
Prior Year Adjustment		0
Issued During Fiscal Year		500,000
Paid During Fiscal Year		0
Outstanding End of Year		500,000
*** 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		0
Prior Year Adjustment		0
Issued During Fiscal Year		500,000
Paid During Fiscal Year		0
Outstanding End of Year		500,000

Orchard Park FIRE DISTRICT
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2010

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$95,090.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$1,044,319.00
Total		\$1,139,409.00
 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 2010

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3989	\$95,090	\$0	\$0	\$95,090
****-8503	\$1,044,319	\$0	\$0	\$1,044,319
Total Adjusted Bank Balance				\$1,139,409
Petty Cash				\$0
Adjustments				\$0
Total Cash			9ZCASH *	\$1,139,409
Total Cash Balance All Funds			9ZCASHB *	\$1,139,409

* Must be equal

Orchard Park FIRE DISTRICT
Fire District Questionnaire
For the Fiscal Year Ending 2010

	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
	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	\$2,041,271
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 2010

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	\$3,507.00		5	
90408	Worker's Compensation Insurance	\$1,176.03			
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		\$4,683.03			
Computed Total From Financial Section (comparative purposes only)		\$200,507.00			

Orchard Park FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2010

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$23,259	10,413	gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$32,500	3,216	cubic feet	
Electricity	\$35,609	351,436	kilowatts	
Coal			tons	

Orchard Park FIRE DISTRICT
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2010

Annual OPEB Cost and Net OPEB Obligation

Type of Other Post Employment Benefits Plan
Annual Required Contribution(ARC)
Interest on Net OPEB Obligation
Adjustment to Annual Required Contribution
Annual OPEB Expense
Less: Actual Contribution Made
Increase in Net OPEB Obligation
Net OPEB Obligation - beginning of year
Net OPEB Obligation - end of year
Total Other Post Employment Benefits as reported in Accounts 683 in
Financial Section, Current Fiscal Year
Percentage of Annual OPEB Cost Contributed (Actual Contribution
Made/Annual OPEB Cost)

Funded Status and Funding Process

Actuarial Accrued Liability(AAL)
Less: Actuarial Value of Plan Assets
Unfunded Actuarial Accrued Liability(UAAL)
Funded Ratio(Actuarial Value of Plan Assets/AAL)
Annual Covered Payroll (of active employees covered by the plan)
UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

Date of most recent actuarial valuation
Actuarial method used
Assumed rate of return on investments discount rate .00%
Amortization period of UAAL(in years)

FIRE DISTRICT DEMOGRAPHICS

Postal or Mailing Address:

PO Box 1290 Street Address or PO Box	Orchard Park City	NY State	14127 Zip
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(716) 662-1127 Fire District Telephone Number	(716) 662-6034 Fire District Fax Number
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bszewc@opfd.org Official Email Address	www.orchardparkfiredistrict.com Website
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Physical Address: (If Different From Postal Address)

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

CHIEF FISCAL OFFICER

Deborah M Rogers Name	Treasurer Title
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3684 Fourth Street Street Address or PO Box	Blasdell City	NY State	14219 Zip
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(716) 827-1950 Telephone Number	() - Fax Number
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drogers@fluidkinetics.net Email Address	12/31/2011 Term End Date
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CHAIRMAN OF THE BOARD

William Szewc Name	Chairman of the Board Title
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30 Bielak Road Street Address or PO Box	Orchard Park City	NY State	14127 Zip
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(716)983-6083 Telephone Number	() - Fax Number
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bszewc@opfd.org Email Address	12/31/2011 Term End Date
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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 12/31/2010, 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 12/31/2010 and filed by means of electronic data transmission.

<u>Deborah M Rogers</u> Name of Report Preparer if different than Chief Fiscal Officer	<u>*****</u> Personal Identification Number of Chief Fiscal Officer	<u>02/20/2011</u> Date
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Thank you, 141161707000 from the FIRE DISTRICT of ORCHARD PARK, for your Submission to the Local Government and School Accountability Data Exchange System on 02/20/2011 12:33:14 PM.

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