

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
FIRE DISTRICT of Belgium Cold Spring
County of Onondaga
For the Fiscal Year Ended 12/31/2019

RECEIVED
FEB 21 2020
TOWN CLERK
TOWN OF BELGIUM

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 Belgium Cold Spring

*** 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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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.

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	82,469	A200	211,055
TOTAL Cash	82,469		211,055
Cash Special Reserves	1,125,841	A230	1,250,274
TOTAL Restricted Assets	1,125,841		1,250,274
TOTAL Assets and Deferred Outflows of Resources	1,208,310		1,461,329

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EqpCode	2019
Accounts Payable		A600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Capital Reserve	382,372	A878	338,408
Reserve For Tax Stabilization		A880	42,716
Other Restricted Fund Balance	743,470	A899	869,151
TOTAL Restricted Fund Balance	1,125,841		1,250,274
Unassigned Fund Balance	82,469	A917	211,055
TOTAL Unassigned Fund Balance	82,469		211,055
TOTAL Fund Balance	1,208,310		1,461,329
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,208,310		1,461,329

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,277,106	A1001	1,364,487
TOTAL Real Property Taxes	1,277,106		1,364,487
Interest And Earnings	942	A2401	1,025
Rental of Real Property	500	A2410	1,000
TOTAL Use of Money And Property	1,442		2,025
Sales of Equipment	1,414	A2665	
Insurance Recoveries	7,403	A2680	
TOTAL Sale of Property And Compensation For Loss	8,817		0
Refunds of Prior Year's Expenditures	1,891	A2701	21,580
Gifts And Donations		A2705	
Unclassified (specify)		A2770	24,460
TOTAL Miscellaneous Local Sources	1,891		46,040
Fed Aid Other Public Safety	1,258	A4389	
TOTAL Federal Aid	1,258		0
TOTAL Revenues	1,290,513		1,412,552
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,290,513		1,412,552

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire, Pers Serv	176,166	A34101	196,620
Fire, Equip & Cap Outlay	85,757	A34102	78,775
Fire, Contr Expend	604,256	A34104	561,834
TOTAL Fire	866,179		837,229
TOTAL Public Safety	866,179		837,229
State Retirement System	24,932	A90108	24,984
Local Pension Fund, Empl Bnfts	28,700	A90258	20,762
Social Security, Employer Cont	12,497	A90308	14,356
Worker's Compensation, Empl Bnfts	75,306	A90408	61,578
Life Insurance, Empl Bnfts	15,256	A90458	16,043
Unemployment Insurance, Empl Bnfts	657	A90508	480
Disability Insurance, Empl Bnfts	107	A90558	
Hospital & Medical (dental) Ins, Empl Bnft	29,930	A90608	28,889
TOTAL Employee Benefits	187,385		167,092
Debt Principal, Serial Bonds	160,000	A97106	140,000
TOTAL Debt Principal	160,000		140,000
Debt Interest, Serial Bonds	22,127	A97107	15,213
TOTAL Debt Interest	22,127		15,213
TOTAL Expenditures	1,235,691		1,159,534
Transfers, Other Funds		A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	1,235,691		1,159,534

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,153,488	A8021	1,208,310
Restated Fund Balance - Beg of Year	1,153,488	A8022	1,208,310
ADD - REVENUES AND OTHER SOURCES	1,290,513		1,412,552
DEDUCT - EXPENDITURES AND OTHER USES	1,235,691		1,159,534
Fund Balance - End of Year	1,208,310	A8029	1,461,329

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,364,428	A1049N	1,397,554
Est Rev - Use of Money And Property	500	A2499N	500
TOTAL Estimated Revenues	1,364,928		1,398,054
TOTAL Estimated Revenues And Other Sources	1,364,928		1,398,054

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Public Safety	743,500	A3999N	768,950
App - Employee Benefits	207,168	A9199N	179,000
App - Debt Service	155,213	A9899N	49,347
TOTAL Appropriations	1,105,881		997,297
App - Interfund Transfer	259,047	A9999N	400,757
TOTAL Other Uses	259,047		400,757
TOTAL Appropriations And Other Uses	1,364,928		1,398,054

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	145,000	K101	145,000
Buildings	2,977,180	K102	2,966,073
Improvements Other Than Buildings	422,881	K103	568,488
Machinery And Equipment	3,048,091	K104	2,986,380
Net Pension Asset - Proportionate Share		K108	
TOTAL Fixed Assets (net)	6,593,152		6,665,941
TOTAL Assets and Deferred Outflows of Resources	6,593,152		6,665,941

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	6,593,152	K159	6,665,941
TOTAL Investments In Non-Current Government Assets	6,593,152		6,665,941
TOTAL Fund Balance	6,593,152		6,665,941
TOTAL	6,593,152		6,665,941

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Service Award Program Assets	833,258	TA461	1,080,000
TOTAL Investments	833,258		1,080,000
TOTAL Assets and Deferred Outflows of Resources	833,258		1,080,000

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Service Awards	833,258	TA13	1,080,000
TOTAL Agency Liabilities	833,258		1,080,000
TOTAL Liabilities	833,258		1,080,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	833,258		1,080,000

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash Special Reserves	80,165	TE230	76,436
TOTAL Restricted Assets	80,165		76,436
TOTAL Assets and Deferred Outflows of Resources	80,165		76,436

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Net Assets-Restricted For Other Purposes	80,165	TE923	76,436
TOTAL Assigned Fund Balance	80,165		76,436
TOTAL Fund Balance	80,165		76,436
TOTAL Liabilities, Deferred Inflows And Fund Balance	80,165		76,436

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	33	TE2401	44
TOTAL Use of Money And Property	33		44
Gifts And Donations	6,500	TE2705	7,020
Other Revenue	108,457	TE2770	29,459
TOTAL Miscellaneous Local Sources	114,957		36,479
TOTAL Revenues	114,990		36,523
TOTAL Detail Revenues And Other Sources	114,990		36,523

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Gen Govt, Pers Serv	32,893	TE19891	24,228
Other Gen Gov Support, Contr Expend	14,473	TE19894	16,024
TOTAL Other Gen Gov Support	47,366		40,252
TOTAL General Government Support	47,366		40,252
TOTAL Expenditures	47,366		40,252
TOTAL Detail Expenditures And Other Uses	47,366		40,252

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	12,541	TE8021	80,165
Restated Fund Balance - Beg of Year	12,541	TE8022	80,165
ADD - REVENUES AND OTHER SOURCES	114,990		36,523
DEDUCT - EXPENDITURES AND OTHER USES	47,366		40,252
Fund Balance - End of Year	80,165	TE8029	76,436

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	493,594	W129	372,907
TOTAL Provision To Be Made In Future Budgets	493,594		372,907
TOTAL Assets and Deferred Outflows of Resources	493,594		372,907

Belgium Cold Spring FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	18,594	W638	37,907
TOTAL Other Liabilities	18,594		37,907
Bonds Payable	475,000	W628	335,000
TOTAL Bond And Long Term Liabilities	475,000		335,000
TOTAL Liabilities	493,594		372,907
TOTAL Liabilities	493,594		372,907

Belgium Cold Spring FIRE DISTRICT
Statement of Indebtedness
For the Fiscal Year Ending 2019

County of: Onondaga
Municipal Code: 31149307500

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
2009	BOND N	To pay BAN and Capital Project			09/01/2009	09/01/2019	4.75%		\$975,000	\$100,000	\$100,000	\$0	\$0		\$0
2016	BOND N	To replace BAN			12/15/2016	12/15/2027	2.79%		\$445,000	\$375,000	\$40,000	\$0			\$335,000
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	\$475,000	\$140,000	\$0	\$0	\$0	\$335,000

Belgium Cold Spring FIRE DISTRICT
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-9370	\$138,250	\$0	\$59,082	\$79,168
*****-9242	\$64,261	\$0	\$0	\$64,261
*****-5282	\$67,626	\$0	\$0	\$67,626
*****-9250	\$338,408	\$0	\$0	\$338,408
*****-9268	\$650,481	\$0	\$0	\$650,481
*****-6725	\$42,716	\$0	\$0	\$42,716
*****-9366	\$218,670	\$0	\$0	\$218,670
*****-2969	\$4,612	\$0	\$165	\$4,448
*****-0342	\$71,989	\$0	\$0	\$71,989
Total Adjusted Bank Balance				\$1,537,765
Petty Cash				\$0
Adjustments				\$0
Total Cash				\$1,537,765
Total Cash Balance All Funds				\$1,537,765
* Must be equal				

Belgium Cold Spring FIRE DISTRICT
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		3			
Total Part Time Employees:		1			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$24,984.00	3	1	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$20,761.87	3	1	
90308	Social Security	\$14,356.00	3	1	
90408	Worker's Compensation Insurance	\$61,578.00	3	1	
90458	Life Insurance	\$16,043.00	3	1	
90508	Unemployment Insurance	\$480.00	3	1	
90558	Disability Insurance	\$0.00	3	1	
90608	Hospital and Medical (Dental) Insurance	\$28,888.93	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$167,091.80			
Computed Total From Financial Section (comparative purposes only)		\$167,091.80			

FIRE DISTRICT DEMOGRAPHICS

Postal or Mailing Address:

8435 Loop Road	Baldwinsville	NY	13027
Street Address or PO Box	City	State	Zip
(315) 635-5136	(315) 635-1024		
Fire District Telephone Number	Fire District Fax Number		
District@BCSFD.org	www.BCSFD.org		
Official Email Address	Website		

Physical Address: (If Different From Postal Address)

Street Address	City	State	Zip

BOARD DEMOGRAPHICS CHIEF FISCAL OFFICER

William Dwyer	Treasurer		
Name	Title		
8435 Loop Road	Baldwinsville	NY	13027
Street Address or PO Box	City	State	Zip
(315) 635-5136	(315) 635-1024		
Telephone Number	Fax Number		
BDwyer@bcsfd.org	12/31/2020		
Email Address	Term End Date		

CHAIRMAN OF THE BOARD

Catherine Thompson	Chairperson		
Name	Title		
8435 Loop Road	Baldwinsville	NY	13027
Street Address or PO Box	City	State	Zip
(315)635-5136	(315)635-1024		
Telephone Number	Fax Number		
kthompson@bcsfd.org	12/31/2020		
Email Address	Term End Date		

I, William Dwyer hereby certify that I am the Chief Fiscal Officer of the BCS Fire District, and that the information provided in the annual financial report of the BCS Fire District, for the fiscal year ended 12/31/2019, 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 BCS Fire District, and adopted by me as my signature for use in conjunction with the filing of the BCS Fire District's annual financial report, I am evidencing my express intent to authenticate my certification of the BCS Fire District's annual financial report report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

	*****	02/06/2020
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Date