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The Nearest Dollar

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

\*\*\*\*\*

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 Seneca River

\*\*\* 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
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (R) RESERVE
- (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.

Seneca River FIRE DISTRICT  
 Annual Update Document  
 For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	47,068	A200	32,446
<b>TOTAL Cash</b>	<b>47,068</b>		<b>32,446</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>47,068</b>		<b>32,446</b>

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Unassigned Fund Balance	47,068	A917	32,446
<b>TOTAL Unassigned Fund Balance</b>	<b>47,068</b>		<b>32,446</b>
<b>TOTAL Fund Balance</b>	<b>47,068</b>		<b>32,446</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>47,068</b>		<b>32,446</b>

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	76,000	A1001	76,002
<b>TOTAL Real Property Taxes</b>	<b>76,000</b>		<b>76,002</b>
Interest And Earnings		A2401	13
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>13</b>
Sales of Real Property		A2660	
Sales of Equipment		A2665	2,315
Additional Description sale of vehicle			
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>2,315</b>
Refunds of Prior Year's Expenditures		A2701	2,266
Additional Description insurance refund			
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>2,266</b>
<b>TOTAL Revenues</b>	<b>76,000</b>		<b>80,596</b>
Interfund Transfers		A5031	11,210
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>11,210</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>11,210</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>76,000</b>		<b>91,806</b>

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Fire, Pers Serv	397	A34101	605
Fire, Equip & Cap Outlay	2,164	A34102	7,806
Fire, Contr Expend	49,287	A34104	48,965
<b>TOTAL Fire</b>	<b>51,848</b>		<b>57,376</b>
<b>TOTAL Public Safety</b>	<b>51,848</b>		<b>57,376</b>
Worker's Compensation, Empl Bnfts	6,603	A90408	6,210
<b>TOTAL Employee Benefits</b>	<b>6,603</b>		<b>6,210</b>
Debt Principal, Installment Bonds	7,300	A97206	7,300
<b>TOTAL Debt Principal</b>	<b>7,300</b>		<b>7,300</b>
Debt Interest, Installment Bonds	1,025	A97207	667
<b>TOTAL Debt Interest</b>	<b>1,025</b>		<b>667</b>
<b>TOTAL Expenditures</b>	<b>66,776</b>		<b>71,553</b>
Transfers, Other Funds		A99019	34,875
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>34,875</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>34,875</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>66,776</b>		<b>106,428</b>

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	37,843	A8021	47,068
Restated Fund Balance - Beg of Year	37,843	A8022	47,068
ADD - REVENUES AND OTHER SOURCES	76,000		91,806
DEDUCT - EXPENDITURES AND OTHER USES	66,776		106,428
Fund Balance - End of Year	47,068	A8029	32,446

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	76,000	A1049N	76,760
<b>TOTAL Estimated Revenues</b>	<b>76,000</b>		<b>76,760</b>
Estimated - Interfund Transfer	13,408	A5031N	23,120
<b>TOTAL Estimated Other Sources</b>	<b>13,408</b>		<b>23,120</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>89,408</b>		<b>99,880</b>



Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - Public Safety	74,735	A3999N	71,155
App - Employee Benefits	6,273	A9199N	6,400
App - Debt Service	8,400	A9899N	6,933
<b>TOTAL Appropriations</b>	<b>89,408</b>		<b>84,488</b>
App - Interfund Transfer		A9999N	15,392
<b>TOTAL Other Uses</b>	<b>0</b>		<b>15,392</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>89,408</b>		<b>99,880</b>

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
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Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
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Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2018	EdoCode	2019
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Land	30,000	K101	30,000
Buildings	300,000	K102	300,000
Machinery And Equipment	700,000	K104	700,000
<b>TOTAL Fixed Assets (net)</b>	<b>1,030,000</b>		<b>1,030,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,030,000</b>		<b>1,030,000</b>

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	1,030,000	K159	1,030,000
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>1,030,000</b>		<b>1,030,000</b>
<b>TOTAL Fund Balance</b>	<b>1,030,000</b>		<b>1,030,000</b>
<b>TOTAL</b>	<b>1,030,000</b>		<b>1,030,000</b>



Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(R) RESERVE

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash In Time Deposit Special Reserves	34,600	R231	58,513
<b>TOTAL Restricted Assets</b>	<b>34,600</b>		<b>58,513</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>34,600</b>		<b>58,513</b>

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(R) RESERVE

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Capital Reserve	34,600	R878	58,513
<b>TOTAL Restricted Fund Balance</b>	<b>34,600</b>		<b>58,513</b>
<b>TOTAL Fund Balance</b>	<b>34,600</b>		<b>58,513</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>34,600</b>		<b>58,513</b>

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(R) RESERVE

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Interest & Earnings	129	R2401	249
<b>TOTAL Use of Money And Property</b>	<b>129</b>		<b>249</b>
<b>TOTAL Revenues</b>	<b>129</b>		<b>249</b>
Interfund Transfers		R5031	34,875
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>34,875</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>34,875</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>129</b>		<b>35,124</b>

Seneca River FIRE DISTRICT  
 Annual Update Document  
 For the Fiscal Year Ending 2019

(R) RESERVE

Results of Operation

Code Description	2018	EdpCode	2019
<b>Other Uses</b>			
Transfers, Other Funds		R99019	11,210
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>11,210</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>11,210</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>11,210</b>

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(R) RESERVE

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	34,471	R8021	34,600
Restated Fund Balance - Beg of Year	34,471	R8022	34,600
ADD - REVENUES AND OTHER SOURCES	129		35,124
DEDUCT - EXPENDITURES AND OTHER USES			11,210
Fund Balance - End of Year	34,600	R8029	58,512

Seneca River FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Total Non-Current Govt Liabilities	13,583	W129	6,283
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>13,583</b>		<b>6,283</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>13,583</b>		<b>6,283</b>

Seneca River FIRE DISTRICT  
 Annual Update Document  
 For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Bonds Payable	13,583	W628	6,283
<b>TOTAL Bond And Long Term Liabilities</b>	<b>13,583</b>		<b>6,283</b>
<b>TOTAL Liabilities</b>	<b>13,583</b>		<b>6,283</b>
<b>TOTAL Liabilities</b>	<b>13,583</b>		<b>6,283</b>

Office of the State Comptroller

Seneca River FIRE DISTRICT  
Statement of Indebtedness  
For the Fiscal Year Ending 2019

1/31/2020

County of: Onondaga

Municipal Code: 311149308000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Aml. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2011	BOND N	Truck Purchase			06/10/2011	03/15/2021	4.85%		\$73,000	\$13,583	\$7,300	\$0	\$0		\$6,283
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$13,583	\$7,300	\$0	\$0	\$0	\$6,283
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$13,583	\$7,300	\$0	\$0	\$0	\$6,283



Seneca River FIRE DISTRICT  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2019

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$32,445.81
Demand Deposits	9Z2011	\$58,513.13
Time Deposits	9Z2021	
<b>Total</b>		<b>\$90,958.94</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
<b>Total</b>		<b>\$0.00</b>
 <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	

Seneca River 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
****-3332	\$33,090	\$0	\$645	\$32,446
****-2889	\$59,623	\$0	\$1,110	\$58,513
	Total Adjusted Bank Balance			\$90,959
	Petty Cash			\$ .00
	Adjustments			\$ .00
	Total Cash			\$90,959
	Total Cash Balance All Funds			\$90,959
	* Must be equal			

Seneca River FIRE DISTRICT  
 Fire District Questionnaire  
 For the Fiscal Year Ending 2019

	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?	Y
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	\$9
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	
Annuities	
Life Insurance	
Other (describe)	
7) Has your Fire District adopted an investment policy as required by General Municipal Law, Section 39?	Y

Seneca River FIRE DISTRICT  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2019

<b>Total Full Time Employees:</b>					
<b>Total Part Time Employees:</b>					
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System				
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security				
90408	Worker's Compensation Insurance	\$6,210.00			
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>\$6,210.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$6,210.00</b>			

Seneca River FIRE DISTRICT  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$370	134	gallons	
Diesel Fuel	\$182	80	gallons	
Fuel Oil			gallons	
Natural Gas	\$1,757	2,375	cubic feet	therms
Electricity	\$1,418	11,174	kilowatt-hours	
Coal			tons	
Propane			gallons	

## FIRE DISTRICT DEMOGRAPHICS

### Postal or Mailing Address:

3457 Hayes Rd Street Address or PO Box	Baldwinsville City	NY State	13027 Zip	
(315) 622-3369 Fire District Telephone Number	( ) - Fire District Fax Number			
senecariverfiredist1@verizon.net Official Email Address	Website			
Physical Address: (If Different From Postal Address)				
Street Address	City	State	Zip	

### BOARD DEMOGRAPHICS CHIEF FISCAL OFFICER

Betsy Dunlap Name	Treasurer Title			
3457 Hayes Rd Street Address or PO Box	Baldwinsville City	NY State	13027 Zip	
(315) 622-3369 Telephone Number	( ) - Fax Number			
Presson314@outlook.com Email Address	12/31/2020 Term End Date			

### CHAIRMAN OF THE BOARD

Douglas Dunlap Name	Chair of Commissioners Title			
3457 Hayes Rd Street Address or PO Box	Baldwinsville City	NY State	13027 Zip	
(315)622-3369 Telephone Number	( ) - Fax Number			
ddunlap3@verizon.net Email Address	12/31/2020 Term End Date			

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

	*****	01/31/2020
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Date

Seneca River FIRE DISTRICT  
Financial Comments  
For the Fiscal Year Ending 2019