

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

FIRE DISTRICT of Westmoreland

County of Oneida

For the Fiscal Year Ended 12/31/2015

\*\*\*\*\*

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 Westmoreland

## \*\*\* 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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (A) GENERAL
- (R) RESERVE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 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.

**Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015**

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	38,883	A200	25,272
<b>TOTAL Cash</b>	<b>98,883</b>		<b>25,272</b>
Cash Special Reserves	105,389	A230	115,805
<b>TOTAL Restricted Assets</b>	<b>115,389</b>		<b>115,805</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>204,272</b>		<b>141,077</b>

Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Capital Reserve			
<b>TOTAL Restricted Fund Balance</b>	105,389	A878	115,805
Unassigned Fund Balance	105,389		115,805
<b>TOTAL Unassigned Fund Balance</b>	98,883	A917	25,272
<b>TOTAL Fund Balance</b>	98,883		25,272
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	204,272		141,077
	204,272		141,077

Westmoreland FIRE DISTRICT  
 Annual Update Document  
 For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	560,428	A1001	550,428
<b>TOTAL Real Property Taxes</b>	<b>560,428</b>		<b>550,428</b>
Fire Protection Services Other Govts	2,385	A2262	4,095
<b>TOTAL Intergovernmental Charges</b>	<b>2,385</b>		<b>4,095</b>
Interest And Earnings	545	A2401	771
<b>TOTAL Use of Money And Property</b>	<b>545</b>		<b>771</b>
Refunds of Prior Year's Expenditures	4,768	A2701	9,197
Unclassified (specify)	5,812	A2770	14,884
<b>TOTAL Miscellaneous Local Sources</b>	<b>10,580</b>		<b>24,081</b>
<b>TOTAL Revenues</b>	<b>573,938</b>		<b>579,375</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>573,938</b>		<b>579,375</b>

Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Fire, Equip & Cap Outlay	159,396	A34102	236,048
Fire, Contr Expend	107,734	A34104	169,400
<b>TOTAL Fire</b>	<b>267,130</b>		<b>405,448</b>
<b>TOTAL Public Safety</b>	<b>267,130</b>		<b>405,448</b>
Worker's Compensation, Empl Bfrts	176,091	A90408	68,756
<b>TOTAL Employee Benefits</b>	<b>176,091</b>		<b>68,756</b>
Debt Principal, Serial Bonds	76,234	A97106	152,468
<b>TOTAL Debt Principal</b>	<b>76,234</b>		<b>152,468</b>
Debt Interest, Serial Bonds	14,721	A97107	15,897
<b>TOTAL Debt Interest</b>	<b>14,721</b>		<b>15,897</b>
<b>TOTAL Expenditures</b>	<b>534,176</b>		<b>642,569</b>
<b>TOTAL Detail Expenditures And Other Us</b>	<b>534,176</b>		<b>642,569</b>

**Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015**

**(A) GENERAL**

**Analysis of Changes in Fund Balance**

<b>Code Description</b>	<b>2014</b>	<b>EdpCode</b>	<b>2015</b>
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	154,509	13021	204,273
Restated Fund Balance - End of Year	154,509	13022	204,273
<b>ADD - REVENUES AND OTHER SOURCES</b>	573,938		579,375
<b>DEDUCT - EXPENDITURES AND OTHER USES</b>	534,176		642,569
Fund Balance - End of Year	204,273	13029	141,079

Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	550,428	A1049N	540,250
Est Rev - Miscellaneous Local Sources	1,750	A2799N	2,250
<b>TOTAL Estimated Revenues</b>	<b>552,178</b>		<b>542,500</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>552,178</b>		<b>542,500</b>



Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Public Safety	310,750	A3999N	281,764
App - Employee Benefits	141,000	A9199N	172,000
App - Debt Service	100,428	A9899N	88,736
<b>TOTAL Appropriations</b>	<b>552,178</b>		<b>542,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>552,178</b>		<b>542,500</b>

Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015

Balance Sheet

Code Description		2014	EdpCode	2015
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Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015

(R) RESERVE

Analysis of Changes in Fund Balance

Code Description		2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>				
Fund Balance - Beginning of Year			R0001	
Fund Balance - End of Year			R0002	

Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Total Non-Current Govt Liabilities	227,042	W129	74,574
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>227,042</b>		<b>74,574</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>227,042</b>		<b>74,574</b>

Westmoreland FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Liabilities, Deferred Inflows And Fund Balance			
Bonds Payable			
TOTAL Bond And Long Term Liabilities	227,042	W628	74,574
TOTAL Liabilities	227,042		74,574
TOTAL Liabilities	227,042		74,574
TOTAL Liabilities	227,042		74,574



Westmoreland FIRE DISTRICT  
 Statement of Indebtedness  
 For the Fiscal Year Ending 2015

2/14/2016

County of: Oneida  
 Municipal Code: 301188509000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Am't. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjvt.	Accreted Interest	O/S End of Year
2007	BOND N	Building Addition			12/03/2007	11/30/2017	4.75%		\$762,338	\$227,042	\$152,468	\$0	\$0	\$0	\$74,574
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$0	\$227,042	\$152,468	\$0	\$0	\$74,574
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$0	\$227,042	\$152,468	\$0	\$0	\$74,574

Westmoreland FIRE DISTRICT  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2015

	EDP Code	Amount
<b>CASH:</b>		
On Hand		
Demand Deposits	9Z2001	\$25,271.73
Time Deposits	9Z2011	
Total	9Z2021	\$25,271.73
<b>COLLATERAL:</b>		
- FDIC Insurance		
Collateralized with securities held in possession of municipality or its agent	9Z2014	\$200,000.00
Total	9Z2014A	\$200,000.00
<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	

Westmoreland FIRE DISTRICT  
Bank Reconciliation  
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8181	\$7,327	\$0	\$0	\$7,327
****-2560	\$17,945	\$0	\$0	\$17,945
****-4340	\$40,485	\$0	\$0	\$40,485
****-3420	\$10,023	\$0	\$0	\$10,023
****-4620	\$35,297	\$0	\$0	\$65,297
Total Adjusted Bank Balance				\$141,077
Petty Cash				\$0.00
Adjustments				\$0.00
Total Cash				\$141,077
Total Cash Balance All Funds				\$141,077
* Must be equal				

9ZCASH \*  
9ZCASHB \*

Westmoreland FIRE DISTRICT  
Fire District Questionnaire  
For the Fiscal Year Ending 2015

	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?	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	
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

Westmoreland FIRE DISTRICT  
 Employee and Retiree Benefits  
 For the Fiscal Year Ending 2015

		Total Full Time Employees:			
		Total Part Time Employees:			
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				
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance				
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payments to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$0.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$68,756.06</b>			

Westmoreland FIRE DISTRICT  
Energy Costs and Consumption  
For the Fiscal Year Ending 2015

Energy Type	Total Expenditure	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

Westmoreland FIRE DISTRICT  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2015

**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)

### FIRE DISTRICT DEMOGRAPHICS

#### Postal or Mailing Address:

Po Box 84  
 Street Address or PO Box  
 (315) 853-6884  
 Fire District Telephone Number

Westmoreland NY 13490  
 City State Zip  
 ( ) -  
 Fire District Fax Number

Official Email Address  
 Physical Address: (If Different From Postal Address)

Website  
 Westmoreland NY 13490  
 City State Zip

Station Rd  
 Street Address

### BOARD DEMOGRAPHICS CHIEF FISCAL OFFICER

Karen Paine  
 Name

District Treasurer  
 Title

Po Box 31  
 Street Address or PO Box

Westmoreland NY 13490  
 City State Zip

(315) 796-8934  
 Telephone Number

( ) -  
 Fax Number

casey10362@yahoo.com  
 Email Address

12/31/2017  
 Term End Date

### CHAIRMAN OF THE BOARD

Name

Title

Street Address or PO Box

City State Zip

( ) -  
 Telephone Number

( ) -  
 Fax Number

Email Address

00/00/0000  
 Term End Date

I, Karen Paine hereby certify that I am the Chief Fiscal Officer of the Westmoreland Fire District, and that the information provided in the annual financial report of the Westmoreland Fire District, for the fiscal year ended 12/31/2015, 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 Westmoreland Fire District, and adopted by me as my signature for use in conjunction with the filing of the Westmoreland Fire District's annual financial report, I am evidencing my express intent to authenticate my certification of the Westmoreland Fire District's annual financial report report for the fiscal year ended 12/31/2015 and filed by means of electronic data transmission.

Karen Paine  
 Name of Report Preparer  
 if different than Chief Fiscal Officer

\*\*\*\*\*  
 Personal Identification Number  
 of Chief Fiscal Officer  
 12/14/2016  
 Date



Westmoreland FIRE DISTRICT  
Financial Comments  
For the Fiscal Year Ending 2015