

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
JA - REFUSE/GARBAGE/LANDFILL of East Fishkill Landfill  
County of Dutchess  
For the Fiscal Year Ended 12/31/2012

\*\*\*\*\*

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

JA - REFUSE/GARBAGE/LANDFILL OF East Fishkill Landfill

\*\*\* 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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

(EL) ENTERPRISE REFUSE/GARBAGE

All amounts included in this update document for 2011 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.

East Fishkill Landfill  
Annual Update Document  
For the Fiscal Year Ending 2012

(EL) ENTERPRISE REFUSE/GARBAGE

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Cash	6,076	EL200	8,867
<b>TOTAL Cash</b>	<b>6,076</b>		<b>8,867</b>
Due From Other Governments		EL440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Land	1,091,813	EL101	1,091,813
Buildings	51,187	EL102	51,187
Improvements Other Than Buildings	184,260	EL103	184,260
<b>TOTAL Fixed Assets (net)</b>	<b>1,327,260</b>		<b>1,327,260</b>
MisC. Current Assets	626	EL489	
<b>TOTAL Other</b>	<b>626</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>1,333,962</b>		<b>1,336,127</b>

East Fishkill Landfill  
Annual Update Document  
For the Fiscal Year Ending 2012

(EL) ENTERPRISE REFUSE/GARBAGE

Balance Sheet

Code/Description	2011	EqpCode	2012
<b>Liabilities</b>			
Accounts Payable		EL600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
Deferred Revenues	2,500	EL691	
<b>TOTAL Deferred Revenues</b>	<b>2,500</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>2,500</b>		<b>0</b>
Net Assets-Invested In Cap Asts, Net Rltd D	1,327,260	EL920	1,327,260
Net Assets-Unrestricted (deficit)	4,202	EL924	8,867
<b>TOTAL Retained Earnings</b>	<b>1,331,462</b>		<b>1,336,127</b>
<b>TOTAL Fund Equity</b>	<b>1,331,462</b>		<b>1,336,127</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>1,333,962</b>		<b>1,336,127</b>

East Fishkill Landfill  
Annual Update Document  
For the Fiscal Year Ending 2012

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code/Description	2011	EdpCode	2012
<b>Revenues</b>			
Grants From Local Governments	48,250	EL2706	48,083
<b>TOTAL Other</b>	<b>48,250</b>		<b>48,083</b>
<b>TOTAL Revenues</b>	<b>48,250</b>		<b>48,083</b>
<b>TOTAL Operating Revenue</b>	<b>48,250</b>		<b>48,083</b>

East Fishkill Landfill  
Annual Update Document  
For the Fiscal Year Ending 2012

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenses</b>			
Landfill Closure - Post Closure	43,447	EL81614	45,917
<b>TOTAL Landfill Closure - Post Closure</b>	<b>43,447</b>		<b>45,917</b>
<b>TOTAL Contractual Expenses</b>	<b>43,447</b>		<b>45,917</b>
<b>TOTAL Expenses</b>	<b>43,447</b>		<b>45,917</b>
<b>TOTAL Operating Expenses</b>	<b>43,447</b>		<b>45,917</b>

East Fishkill Landfill  
Annual Update Document  
For the Fiscal Year Ending 2012

(EL) ENTERPRISE REFUSE/GARBAGE

Changes in Fund Equity

Code	Description	2011	EmpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>				
	Fund Equity - Beginning of Year	1,325,759	EL8021	1,331,462
	Prior Period Adj-Increase In Fund Equity	900	EL8012	2,500
	Restated Fund Equity - Beg of Year	1,326,659	EL8022	1,333,962
	ADD - REVENUES AND OTHER SOURCES	48,250		48,083
	DEDUCT - EXPENDITURES AND OTHER USES	43,447		45,917
	Fund Equity - End of Year	1,331,462	EL8029	1,336,127

East Fishkill Landfill  
Annual Update Document  
For the Fiscal Year Ending 2012

(EL) ENTERPRISE REFUSE/GARBAGE

Cash Flow

Code Description	2011	Edp Code	2012
Cash Payments Contr Exp	46,666	EL7112	45,918
<b>TOTAL Cash Flows From Operating Activities</b>	<b>46,666</b>		<b>45,918</b>
Capital Grants Rec'd From Oth Govts	51,750	EL7137	48,083
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>51,750</b>		<b>48,083</b>
Net Inc(dec) In Cash&cash Equiv	5,084	EL7161	2,165
Cash&cash Equiv Beg of Year	922	EL7171	6,703
	<b>6,006</b>		<b>8,867</b>
Operating Income (loss)	4,803	EL7181	2,164
Inc/dec In Assets-Other Than Cash	-4,803	EL7183	
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>0</b>		<b>2,164</b>



East Fishkill Landfill  
Financial Comments  
For the Fiscal Year Ending 2012

(EL) ENTERPRISE REFUSE/GARBAGE

Adjustment Reason

Account Code EL8012 Prior Year Def. Revenues

East Fishkill Landfill  
Statement of Indebtedness  
For the Fiscal Year Ending 2012

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	O/S End of Year
------------	-----------	-------------	-----------	-----------	---------------	------------------	-----------	------	-------------	------------------	----------------	---------------------	-------------------	-----------------

East Fishkill Landfill  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2012

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$8,866.98
Time Deposits	9Z2021	
<b>Total</b>		<b>\$8,866.98</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$100,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
<b>Total</b>		<b>\$100,000.00</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	

East Fishkill Landfill  
Bank Reconciliation  
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****_-2859	\$8,867	\$0	\$0	\$8,867
				Total Adjusted Bank Balance \$8,867
				Petty Cash \$ .00
				Adjustments \$ .00
			9ZCASH *	Total Cash \$8,867
			9ZCASHB *	Total Cash Balance All Funds \$8,867
				* Must be equal

East Fishkill Landfill  
Local Government Questionnaire  
For the Fiscal Year Ending 2012

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>No</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>No</u>

East Fishkill Landfill  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2012

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 Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$0.00</b>			
Computed Total From Financial Section (comparative purposes only)					

East Fishkill Landfill  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity	\$852	3,117	kilowatts	
Coal			tons	

East Fishkill Landfill  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2012

**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)



**DEMOGRAPHICS**

**Postal or Mailing Address:**

807 Route 52 Street Address or PO Box	Fishkill City	NY State	12524 Zip
(845) 831-7800 Official Telephone Number	( ) - Official Fax Number		
Official Email Address	Website		

Physical Address: (If Different From Postal Address)

807 Route 52 Street Address	Fishkill City	NY State	12524 Zip
--------------------------------	------------------	-------------	--------------

**CHIEF FISCAL OFFICER**

Bob LaColla Name	Chairperson Title		
East Fishkill Landfill Street Address or PO Box	Fishkill City	NY State	12524 Zip
(845) 831-7800 Telephone Number	( ) - Fax Number		
blacolla@fishkill-ny.gov Email Address			

I, Bob LaColla hereby certify that I am the Chief Fiscal Officer of the East Fishkill Landfill, and that the information provided in the annual financial report of the East Fishkill Landfill, for the fiscal year ended 12/31/2012, 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 East Fishkill Landfill, and adopted by me as my signature for use in conjunction with the filing of the East Fishkill Landfill's annual financial report, I am evidencing my express intent to authenticate my certification of the East Fishkill Landfill's annual financial report report for the fiscal year ended 12/31/2012 and filed by means of electronic data transmission.

	*****	00/00/0000
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Date