

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
FIRE DISTRICT of Arlington  
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

FIRE DISTRICT OF Arlington

\*\*\* 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:

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

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.

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Cash	116,900	A200	443,113
Cash In Time Deposits	111,613	A201	
Petty Cash	250	A210	250
<b>TOTAL Cash</b>	<b>228,763</b>		<b>443,363</b>
Accounts Receivable		A380	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
Due From Other Funds		A391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	275,816	A480	543,770
<b>TOTAL Prepaid Expenses</b>	<b>275,816</b>		<b>543,770</b>
Cash, Special Reserves	545,550	A230	90,385
Cash In Time Deposits, Spec Res	3,182,758	A231	3,313,874
<b>TOTAL Restricted Assets</b>	<b>3,728,308</b>		<b>3,404,259</b>
<b>TOTAL Assets</b>	<b>4,232,887</b>		<b>4,391,392</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Liabilities</b>			
Accounts Payable	196,023	A600	139,038
<b>TOTAL Accounts Payable</b>	<b>196,023</b>		<b>139,038</b>
Accrued Liabilities	72,687	A601	323,591
<b>TOTAL Accrued Liabilities</b>	<b>72,687</b>		<b>323,591</b>
Other Liabilities	10,500	A688	10,500
<b>TOTAL Other Liabilities</b>	<b>10,500</b>		<b>10,500</b>
<b>TOTAL Liabilities</b>	<b>279,210</b>		<b>473,129</b>
Not in Spendable Form	275,816	A806	543,770
<b>TOTAL Nonspendable Fund Balance</b>	<b>275,816</b>		<b>543,770</b>
Capital Reserve	3,717,808	A878	3,404,259
<b>TOTAL Restricted Fund Balance</b>	<b>3,717,808</b>		<b>3,404,259</b>
Assigned Appropriated Fund Balance		A914	
Assigned Unappropriated Fund Balance		A915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-39,947	A917	-29,766
<b>TOTAL Unassigned Fund Balance</b>	<b>-39,947</b>		<b>-29,766</b>
<b>TOTAL Fund Equity</b>	<b>3,953,677</b>		<b>3,918,263</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>4,232,887</b>		<b>4,391,392</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
<b>Revenues</b>			
Real Property Taxes	14,881,300	A1001	15,363,574
<b>TOTAL Real Property Taxes</b>	<b>14,881,300</b>		<b>15,363,574</b>
Other Payments In Lieu of Taxes	61,732	A1081	65,597
<b>TOTAL Real Property Tax Items</b>	<b>61,732</b>		<b>65,597</b>
Interest And Earnings	30,966	A2401	22,203
<b>TOTAL Use of Money And Property</b>	<b>30,966</b>		<b>22,203</b>
Sales of Equipment	80,450	A2665	36,500
Insurance Recoveries	32,289	A2680	14,946
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>112,739</b>		<b>51,446</b>
Gifts And Donations	10,711	A2705	6,309
Unclassified (specify)	888	A2770	202
<b>TOTAL Miscellaneous Local Sources</b>	<b>11,599</b>		<b>6,511</b>
Fed Aid Other Public Safety		A4389	62,171
Fed Aid, Emergency Disaster Assistance	4,612	A4960	66,718
<b>TOTAL Federal Aid</b>	<b>4,612</b>		<b>128,889</b>
<b>TOTAL Revenues</b>	<b>15,102,948</b>		<b>15,638,220</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>15,102,948</b>		<b>15,638,220</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Payment of Mta Payroll Tax, contr Expend	27,228	A19804	28,738
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>27,228</b>		<b>28,738</b>
<b>TOTAL General Government Support</b>	<b>27,228</b>		<b>28,738</b>
Fire, Pers Serv	8,162,158	A34101	8,933,750
Fire, Equip & Cap Outlay	1,186,282	A34102	338,705
Fire, Contr Expend	1,356,267	A34104	1,100,685
<b>TOTAL Fire</b>	<b>10,704,707</b>		<b>10,373,140</b>
<b>TOTAL Public Safety</b>	<b>10,704,707</b>		<b>10,373,140</b>
State Retirement System		A90108	55,210
Police & Firemen Retirement, Empl Bnfts	1,379,079	A90158	1,851,916
Local Pension Fund, Empl Bnfts	94,201	A90258	98,880
Social Security, Employer Cont	588,000	A90308	609,639
Worker's Compensation, Empl Bnfts	335,212	A90408	360,398
Life Insurance, Empl Bnfts	22,894	A90458	26,479
Unemployment Insurance, Empl Bnfts		A90508	
Hospital & Medical (dental) Ins, Empl Bnft	2,061,589	A90608	2,269,234
<b>TOTAL Employee Benefits</b>	<b>4,480,975</b>		<b>5,271,756</b>
Debt Interest, Bond Anticipation Notes		A97307	
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>15,212,910</b>		<b>15,673,634</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>15,212,910</b>		<b>15,673,634</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity-Beginning of Year	4,063,639	A8021	3,953,677
Restated Fund Equity - Beg of Year	4,063,639	A8022	3,953,677
ADD - REVENUES AND OTHER SOURCES	15,102,948		15,638,220
DEDUCT - EXPENDITURES AND OTHER USES	15,212,910		15,673,634
Fund Equity-End of Year	3,953,677	A8029	3,918,263

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	15,363,574	A1049N	15,333,040
Est Rev - Use of Money And Property	35,000	A2499N	30,000
Est Rev - Miscellaneous Local Sources	75,926	A2799N	566,560
<b>TOTAL Estimated Revenues</b>	<b>15,474,500</b>		<b>15,929,600</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>15,474,500</b>		<b>15,929,600</b>



Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
<b>Appropriations</b>			
App - Public Safety	9,993,500	A3999N	9,947,500
App - Employee Benefits	5,481,000	A9199N	5,982,100
App - Debt Service	0	A9899N	
<b>TOTAL Appropriations</b>	<b>15,474,500</b>		<b>15,929,600</b>
App - Interfund Transfer	0	A9999N	
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>15,474,500</b>		<b>15,929,600</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Buildings	2,008,975	K102	2,008,975
Machinery & Equipment	5,979,786	K104	5,979,786
<b>TOTAL Fixed Assets (net)</b>	<b>7,988,761</b>		<b>7,988,761</b>
<b>TOTAL Assets</b>	<b>7,988,761</b>		<b>7,988,761</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Fund Equity</b>			
Total Non-Current Govt Assets	7,988,761	K159	7,988,761
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>7,988,761</b>		<b>7,988,761</b>
<b>TOTAL Fund Equity</b>	<b>7,988,761</b>		<b>7,988,761</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>7,988,761</b>		<b>7,988,761</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Service Award Program Assets	2,171,630	TA461	2,404,160
<b>TOTAL Investments</b>	<b>2,171,630</b>		<b>2,404,160</b>
<b>TOTAL Assets</b>	<b>2,171,630</b>		<b>2,404,160</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Liabilities</b>			
Service Awards	2,171,630	TA13	2,404,160
<b>TOTAL Agency Liabilities</b>	<b>2,171,630</b>		<b>2,404,160</b>
<b>TOTAL Liabilities</b>	<b>2,171,630</b>		<b>2,404,160</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>2,171,630</b>		<b>2,404,160</b>

Arlington FIRE DISTRICT  
 Annual Update Document  
 For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Total Non-Current Govt Liabilities	5,128,548	W129	4,798,386
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>5,128,548</b>		<b>4,798,386</b>
<b>TOTAL Assets</b>	<b>5,128,548</b>		<b>4,798,386</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
<b>General Long Term Debt</b>			
Compensated Absences	5,128,548	W687	4,798,386
<b>TOTAL Other Liabilities</b>	<b>5,128,548</b>		<b>4,798,386</b>
<b>TOTAL Liabilities</b>	<b>5,128,548</b>		<b>4,798,386</b>
<b>TOTAL General Long Term Debt</b>	<b>5,128,548</b>		<b>4,798,386</b>

Arlington FIRE DISTRICT  
Financial Comments  
For the Fiscal Year Ending 2012



Arlington FIRE DISTRICT  
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
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Arlington FIRE DISTRICT  
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	\$533,498.00
Time Deposits	9Z2021	\$3,313,874.00
Total		\$3,847,372.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$975,552.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,871,820.00
Total		\$3,847,372.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

Arlington FIRE DISTRICT  
 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
****-gara	\$3,329,397	\$0	\$0	\$3,329,397
****-rust	\$111,920	\$0	\$0	\$111,920
	Total Adjusted Bank Balance			\$3,441,317
	Petty Cash			\$250.00
	Adjustments			\$.00
	Total Cash			\$3,441,567
	Total Cash Balance All Funds			\$3,847,622
	* Must be equal			

Arlington FIRE DISTRICT  
 Fire District Questionnaire  
 For the Fiscal Year Ending 2012

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

Arlington FIRE DISTRICT  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2012

<b>Total Full Time Employees:</b>		80			
<b>Total Part Time Employees:</b>		3			
<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	\$55,210.00	3		
90158	Police and Fire Retirement	\$1,851,916.00	77		
90258	Local Pension Fund	\$98,880.00			
90308	Social Security	\$609,639.00	83		
90408	Worker's Compensation Insurance	\$360,398.00	83		
90458	Life Insurance	\$26,479.00	77		80
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$2,269,234.00	80		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$5,271,756.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$5,271,756.00</b>			

Arlington FIRE DISTRICT  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$42,374	12,706	gallons	
Diesel Fuel	\$59,827	14,240	gallons	
Fuel Oil	\$7,024	4,500	gallons	
Natural Gas	\$21,326	5,935	cubic feet	
Electricity	\$34,412	277,008	kilowatts	
Coal	\$		tons	

Arlington FIRE DISTRICT  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2012

# FIRE DISTRICT DEMOGRAPHICS

## Postal or Mailing Address:

11 Burnett Blvd Street Address or PO Box	Poughkeepsie City	NY State	12603 Zip
(845) 486-6300 Fire District Telephone Number	(845) 486-6322 Fire District Fax Number		
Official Email Address	afd.org Website		
Physical Address: (If Different From Postal Address)			
Street Address	City	State	Zip

## BOARD DEMOGRAPHICS CHIEF FISCAL OFFICER

James F. Passikoff Name	Treasurer Title		
11 Burnett Blvd Street Address or PO Box	Poughkeepsie City	NY State	12603 Zip
(845) 454-5550 Telephone Number	(845) 454-5569 Fax Number		
jpassikoff@afd.org Email Address	12/31/2013 Term End Date		

## CHAIRMAN OF THE BOARD

Richard Dore Name	Chairman Title		
11 Burnett Blvd Street Address or PO Box	Poughkeepsie City	NY State	12603 Zip
(845)486-6300 Telephone Number	(845)486-6322 Fax Number		
rdore@afd.org Email Address	12/31/2013 Term End Date		

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

Name of Report Preparer if different than Chief Fiscal Officer	***** Personal Identification Number of Chief Fiscal Officer	04/19/2013 Date
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