

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 12/31/2016

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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

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

All amounts included in this update document for 2015 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.

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	260,238	A200	647,866
Cash In Time Deposits		A201	498,306
Petty Cash	250	A210	250
TOTAL Cash	260,488		1,146,422
Due From State And Federal Government	127,284	A410	
TOTAL State And Federal Aid Receivables	127,284		0
Prepaid Expenses	462,626	A480	527,577
TOTAL Prepaid Expenses	462,626		527,577
Cash Special Reserves	724,040	A230	
Cash In Time Deposits Special Reserves	2,245,488	A231	2,974,956
TOTAL Restricted Assets	2,969,528		2,974,956
TOTAL Assets and Deferred Outflows of Resources	3,819,926		4,648,955

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	139,156	A600	193,213
TOTAL Accounts Payable	139,156		193,213
Accrued Liabilities	14,552	A601	101,181
TOTAL Accrued Liabilities	14,552		101,181
Other Liabilities	11,110	A688	
TOTAL Other Liabilities	11,110		0
TOTAL Liabilities	164,818		294,394
Deferred Inflows of Resources			
Deferred Inflow of Resources	3,968	A691	
TOTAL Deferred Inflows of Resources	3,968		0
TOTAL Deferred Inflows of Resources	3,968		0
Fund Balance			
Not in Spendable Form	462,626	A806	527,577
TOTAL Nonspendable Fund Balance	462,626		527,577
Reserve for Emp Benefits & Acc Liabilities	695,417	A867	695,417
Capital Reserve	2,274,111	A878	2,279,539
TOTAL Restricted Fund Balance	2,969,528		2,974,956
Unassigned Fund Balance	218,986	A917	852,028
Additional Description 100			
TOTAL Unassigned Fund Balance	218,986		852,028
TOTAL Fund Balance	3,651,140		4,354,561
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,819,926		4,648,955

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	15,849,700	A1001	16,778,925
TOTAL Real Property Taxes	15,849,700		16,778,925
Other Payments In Lieu of Taxes	563,865	A1081	575,667
TOTAL Real Property Tax Items	563,865		575,667
Interest And Earnings	8,114	A2401	8,656
TOTAL Use of Money And Property	8,114		8,656
Sales of Equipment	13,500	A2665	5,400
Insurance Recoveries	129,051	A2680	305,620
TOTAL Sale of Property And Compensation For Loss	142,551		311,020
Refunds of Prior Year's Expenditures		A2701	
Gifts And Donations	6,100	A2705	5,327
Unclassified (specify)	5,547	A2770	6,947
TOTAL Miscellaneous Local Sources	11,647		12,274
St Aid - Other (specify)	128,919	A3089	84,205
TOTAL State Aid	128,919		84,205
Fed Aid, Civil Defense	1,395	A4305	
Fed Aid Other Public Safety	168,926	A4389	
TOTAL Federal Aid	170,321		0
TOTAL Revenues	16,875,117		17,770,747
Interfund Transfers	430,920	A5031	
TOTAL Interfund Transfers	430,920		0
TOTAL Other Sources	430,920		0
TOTAL Detail Revenues And Other Sources	17,306,037		17,770,747

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Payment of Mta Payroll Tax, contr Expend	28,526	A19804	25,536
TOTAL Payment of Mta Payroll Tax	28,526		25,536
TOTAL General Government Support	28,526		25,536
Fire, Pers Serv	9,434,819	A34101	9,745,341
Fire, Equip & Cap Outlay	169,267	A34102	
Fire, Contr Expend	1,077,256	A34104	1,016,791
TOTAL Fire	10,681,342		10,762,132
TOTAL Public Safety	10,681,342		10,762,132
State Retirement System	34,079	A90108	42,173
Police & Firemen Retirement, Empl Bnfts	1,878,060	A90158	2,003,182
Local Pension Fund, Empl Bnfts	69,108	A90258	68,766
Social Security, Employer Cont	605,300	A90308	596,652
Worker's Compensation, Empl Bnfts	444,485	A90408	507,182
Life Insurance, Empl Bnfts	10,945	A90458	9,040
Unemployment Insurance, Empl Bnfts		A90508	2,415
Hospital & Medical (dental) Ins, Empl Bnft	2,707,599	A90608	3,050,248
TOTAL Employee Benefits	5,749,576		6,279,658
TOTAL Expenditures	16,459,444		17,067,326
Transfers, Other Funds	430,920	A99019	
TOTAL Operating Transfers	430,920		0
TOTAL Other Uses	430,920		0
TOTAL Detail Expenditures And Other Uses	16,890,364		17,067,326

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,235,467	A8021	3,651,140
Restated Fund Balance - Beg of Year	3,235,467	A8022	3,651,140
ADD - REVENUES AND OTHER SOURCES	17,306,037		17,770,747
DEDUCT - EXPENDITURES AND OTHER USES	16,890,364		17,067,326
Fund Balance - End of Year	3,651,140	A8029	4,354,561

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	16,778,925	A1049N	16,694,400
Est Rev - Use of Money And Property	8,000	A2499N	8,000
Est Rev - Miscellaneous Local Sources	550,600	A2799N	550,600
TOTAL Estimated Revenues	17,337,525		17,253,000
TOTAL Estimated Revenues And Other Sources	17,337,525		17,253,000

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Public Safety	10,638,525	A3999N	10,475,000
App - Employee Benefits	6,699,000	A9199N	6,778,000
TOTAL Appropriations	17,337,525		17,253,000
TOTAL Appropriations And Other Uses	17,337,525		17,253,000

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Buildings	2,044,632	K102	2,044,632
Machinery And Equipment	5,979,786	K104	5,467,772
TOTAL Fixed Assets (net)	8,024,418		7,512,404
TOTAL Assets and Deferred Outflows of Resources	8,024,418		7,512,404

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	8,024,418	K159	7,512,404
TOTAL Investments in Non-Current Government Assets	8,024,418		7,512,404
TOTAL Fund Balance	8,024,418		7,512,404
TOTAL	8,024,418		7,512,404

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Service Award Program Assets	2,202,116	TA461	2,255,978
TOTAL Investments	2,202,116		2,255,978
TOTAL Assets and Deferred Outflows of Resources	2,202,116		2,255,978

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Service Awards	2,202,116	TA13	2,255,978
TOTAL Agency Liabilities	2,202,116		2,255,978
TOTAL Liabilities	2,202,116		2,255,978
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,202,116		2,255,978

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Total Non-Current Govt Liabilities	5,539,070	W129	5,515,077
TOTAL Provision To Be Made In Future Budgets	5,539,070		5,515,077
TOTAL Assets and Deferred Outflows of Resources	5,539,070		5,515,077

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Compensated Absences	5,539,070	W687	5,515,077
TOTAL Other Liabilities	5,539,070		5,515,077
TOTAL Liabilities	5,539,070		5,515,077
TOTAL Liabilities	5,539,070		5,515,077

Arlington FIRE DISTRICT
Statement of Indebtedness
For the Fiscal Year Ending 2016

2/28/2017

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
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Arlington FIRE DISTRICT
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$647,866.00
Time Deposits	9Z2021	\$3,473,262.00
Total		\$4,121,128.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$512,455.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,608,673.00
Total		\$4,121,128.00
 INVESTMENTS:		
- 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 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-Bank	\$4,108,673	\$0	\$0	\$4,108,673
****-rust	\$12,455	\$0	\$0	\$12,455
Total Adjusted Bank Balance				\$4,121,128
Petty Cash				\$250.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$4,121,378
Total Cash Balance All Funds			9ZCASHB *	\$4,121,378
* Must be equal				

Arlington FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2016

	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	\$1,700,876
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 2016

Total Full Time Employees:		76			
Total Part Time Employees:		2			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$42,173.00	3	2	
90158	Police and Fire Retirement	\$2,003,182.00	73		
90258	Local Pension Fund	\$68,766.00			
90308	Social Security	\$596,652.00	76	2	
90408	Worker's Compensation Insurance	\$507,182.00	76	2	
90458	Life Insurance	\$9,040.00	73		
90508	Unemployment Insurance	\$2,415.00	1		
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$3,050,248.00	73		15
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits				
Total		\$6,279,658.00			
Computed Total From Financial Section (comparative purposes only)		\$6,279,658.00			

Arlington FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$29,655	17,262	gallons	
Diesel Fuel	\$21,653	9,382	gallons	
Fuel Oil	\$7,323	5,479	gallons	
Natural Gas	\$7,179	8,746	cubic feet	
Electricity	\$35,220	264,627	kilowatt-hours	
Coal	\$		tons	
Propane	\$1,056	384	gallons	

Arlington FIRE DISTRICT
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2016

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:

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		
	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	12/31/2017 Term End Date		

CHAIRMAN OF THE BOARD

James L. Beretta Name	Chair Title		
11 Burnett Blvd Street Address or PO Box	Poughjkeepsie City	NY State	12603 Zip
(845)486-6300 Telephone Number	(845)486-6322 Fax Number		
jberetta@afd.org Email Address	12/31/2017 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 12/31/2016, 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 12/31/2016 and filed by means of electronic data transmission.

	*****	02/28/2017
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Date

Arlington FIRE DISTRICT
Financial Comments
For the Fiscal Year Ending 2016