

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 12/31/2017

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

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

All amounts included in this update document for 2016 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 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	647,866	A200	1,420,564
Cash In Time Deposits	498,306	A201	79,772
Petty Cash	250	A210	250
TOTAL Cash	1,146,422		1,500,586
Due From State And Federal Government		A410	
TOTAL State And Federal Aid Receivables	0		0
Prepaid Expenses	527,577	A480	499,517
TOTAL Prepaid Expenses	527,577		499,517
Cash Special Reserves		A230	
Cash In Time Deposits Special Reserves	2,974,956	A231	3,949,537
TOTAL Restricted Assets	2,974,956		3,949,537
TOTAL Assets and Deferred Outflows of Resources	4,648,955		5,949,640

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	193,213	A600	159,792
TOTAL Accounts Payable	193,213		159,792
Accrued Liabilities	101,181	A601	127,550
TOTAL Accrued Liabilities	101,181		127,550
Other Liabilities		A688	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	294,394		287,342
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Not in Spendable Form	527,577	A806	499,517
TOTAL Nonspendable Fund Balance	527,577		499,517
Reserve for Emp Benefits & Acc Liabilities	695,417	A867	995,417
Capital Reserve	2,279,539	A878	2,954,119
TOTAL Restricted Fund Balance	2,974,956		3,949,536
Unassigned Fund Balance	852,028	A917	1,213,245
TOTAL Unassigned Fund Balance	852,028		1,213,245
TOTAL Fund Balance	4,354,561		5,662,298
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,648,955		5,949,640

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	16,778,925	A1001	16,694,400
TOTAL Real Property Taxes	16,778,925		16,694,400
Other Payments In Lieu of Taxes	575,667	A1081	582,425
TOTAL Real Property Tax Items	575,667		582,425
Interest And Earnings	8,656	A2401	8,871
TOTAL Use of Money And Property	8,656		8,871
Sales of Equipment	5,400	A2665	100,150
Insurance Recoveries	305,620	A2680	163,939
TOTAL Sale of Property And Compensation For Loss	311,020		264,089
Refunds of Prior Year's Expenditures		A2701	
Gifts And Donations	5,327	A2705	63,176
Unclassified (specify)	6,947	A2770	36
TOTAL Miscellaneous Local Sources	12,274		63,212
St Aid - Other (specify)	84,205	A3089	
St Aid Emergency Disaster Assistance		A3960	24,546
TOTAL State Aid	84,205		24,546
Fed Aid, Civil Defense		A4305	
Fed Aid Other Public Safety		A4389	
TOTAL Federal Aid	0		0
TOTAL Revenues	17,770,747		17,637,543
Interfund Transfers		A5031	992,086
TOTAL Interfund Transfers	0		992,086
TOTAL Other Sources	0		992,086
TOTAL Detail Revenues And Other Sources	17,770,747		18,629,629

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Payment of Mta Payroll Tax, contr Expend	25,536	A19804	22,202
TOTAL Payment of Mta Payroll Tax	25,536		22,202
TOTAL General Government Support	25,536		22,202
Fire, Pers Serv	9,745,341	A34101	9,176,130
Fire, Equip & Cap Outlay		A34102	58,843
Fire, Contr Expend	1,016,791	A34104	934,437
TOTAL Fire	10,762,132		10,169,410
TOTAL Public Safety	10,762,132		10,169,410
State Retirement System	42,173	A90108	50,057
Police & Firemen Retirement, Empl Bnfts	2,003,182	A90158	1,976,073
Local Pension Fund, Empl Bnfts	68,766	A90258	94,214
Social Security, Employer Cont	596,652	A90308	571,845
Worker's Compensation, Empl Bnfts	507,182	A90408	668,715
Life Insurance, Empl Bnfts	9,040	A90458	5,229
Unemployment Insurance, Empl Bnfts	2,415	A90508	
Hospital & Medical (dental) Ins, Empl Bnft	3,050,248	A90608	2,772,061
TOTAL Employee Benefits	6,279,658		6,138,194
TOTAL Expenditures	17,067,326		16,329,806
Transfers, Other Funds		A99019	992,086
TOTAL Operating Transfers	0		992,086
TOTAL Other Uses	0		992,086
TOTAL Detail Expenditures And Other Uses	17,067,326		17,321,892

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,651,140	A8021	4,354,561
Restated Fund Balance - Beg of Year	3,651,140	A8022	4,354,561
ADD - REVENUES AND OTHER SOURCES	17,770,747		18,629,629
DEDUCT - EXPENDITURES AND OTHER USES	17,067,326		17,321,892
Fund Balance - End of Year	4,354,561	A8029	5,662,298

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	16,694,400	A1049N	16,967,500
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	17,253,000		17,526,100
TOTAL Estimated Revenues And Other Sources	17,253,000		17,526,100

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Public Safety	10,475,000	A3999N	10,663,200
App - Employee Benefits	6,778,000	A9199N	6,862,900
TOTAL Appropriations	17,253,000		17,526,100
TOTAL Appropriations And Other Uses	17,253,000		17,526,100

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Buildings	2,044,632	K102	2,044,632
Machinery And Equipment	5,467,772	K104	5,134,834
TOTAL Fixed Assets (net)	7,512,404		7,179,466
TOTAL Assets and Deferred Outflows of Resources	7,512,404		7,179,466

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	7,512,404	K159	7,179,466
TOTAL Investments in Non-Current Government Assets	7,512,404		7,179,466
TOTAL Fund Balance	7,512,404		7,179,466
TOTAL	7,512,404		7,179,466

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Service Award Program Assets	2,255,978	TA461	2,466,526
TOTAL Investments	2,255,978		2,466,526
TOTAL Assets and Deferred Outflows of Resources	2,255,978		2,466,526

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Service Awards	2,255,978	TA13	2,466,526
TOTAL Agency Liabilities	2,255,978		2,466,526
TOTAL Liabilities	2,255,978		2,466,526
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,255,978		2,466,526

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	5,515,077	W129	5,404,834
TOTAL Provision To Be Made In Future Budgets	5,515,077		5,404,834
TOTAL Assets and Deferred Outflows of Resources	5,515,077		5,404,834

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Compensated Absences	5,515,077	W687	5,404,834
TOTAL Other Liabilities	5,515,077		5,404,834
TOTAL Liabilities	5,515,077		5,404,834
TOTAL Liabilities	5,515,077		5,404,834

Arlington FIRE DISTRICT
Statement of Indebtedness
For the Fiscal Year Ending 2017

4/24/2018

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 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$250.00
Demand Deposits	9Z2011	\$1,420,564.00
Time Deposits	9Z2021	\$4,029,309.00
Total		\$5,450,123.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$512,459.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,937,414.00
Total		\$5,449,873.00
 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 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****- M&T	\$1,367,452	\$0	\$0	\$1,367,452
****- OCT	\$12,459	\$0	\$0	\$12,459
****- Key	\$4,069,962	\$0	\$0	\$4,069,962
Total Adjusted Bank Balance				\$5,449,873
Petty Cash				\$250.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$5,450,123
Total Cash Balance All Funds			9ZCASHB *	\$5,450,123
* Must be equal				

Arlington FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2017

	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	\$1,730,803
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	N
Life Insurance	N
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 2017

Total Full Time Employees:		70			
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	\$50,057.00	2	2	
90158	Police and Fire Retirement	\$1,976,073.00	68		
90258	Local Pension Fund	\$94,214.00			
90308	Social Security	\$571,845.00	70	2	
90408	Worker's Compensation Insurance	\$668,715.00	70	2	
90458	Life Insurance	\$5,229.00	68		
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$2,772,061.00	70		
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$0.00			
Total		\$6,138,194.00			
Computed Total From Financial Section (comparative purposes only)		\$6,138,194.00			

Arlington FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$13,367	7,034	gallons	
Diesel Fuel	\$29,494	15,168	gallons	
Fuel Oil	\$10,227	5,048	gallons	
Natural Gas	\$7,867	8,236	cubic feet	
Electricity	\$30,507	246,357	kilowatt-hours	
Coal			tons	
Propane			gallons	

Arlington FIRE DISTRICT
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

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	Poughkeepsie	NY	12603
Street Address or PO Box	City	State	Zip
(845) 463-6800	(845) 463-6322		
Fire District Telephone Number	Fire District Fax Number		
	AFD.ORG		
Official Email Address	Website		
Physical Address: (If Different From Postal Address)			
Street Address	City	State	Zip

BOARD DEMOGRAPHICS

CHIEF FISCAL OFFICER

James F. Passikoff	Treasurer		
Name	Title		
11 Burnett Blvd	Poughkeepsie	NY	12603
Street Address or PO Box	City	State	Zip
(845) 454-5550	(845) 454-5569		
Telephone Number	Fax Number		
jpassikoff@afd.org	12/31/2018		
Email Address	Term End Date		

CHAIRMAN OF THE BOARD

Ralph Chimento	Board Chair		
Name	Title		
11 burnett Blvd	Poughkeepsie	NY	12603
Street Address or PO Box	City	State	Zip
(845)486-6300	(845)486-6322		
Telephone Number	Fax Number		
rchimento@afd.org	12/31/2018		
Email Address	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 12/31/2017, 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 12/31/2017 and filed by means of electronic data transmission.

	*****	04/24/2018
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 2017