

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 12/31/2018

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

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

All amounts included in this update document for 2017 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

All numbers in this report will be rounded to the nearest dollar.

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	1,420,564	A200	845,816
Cash In Time Deposits	79,772	A201	647,261
Petty Cash	250	A210	250
TOTAL Cash	1,500,586		1,493,327
Prepaid Expenses	499,517	A480	568,790
TOTAL Prepaid Expenses	499,517		568,790
Cash Special Reserves		A230	
Cash In Time Deposits Special Reserves	3,949,537	A231	3,683,079
TOTAL Restricted Assets	3,949,537		3,683,079
TOTAL Assets and Deferred Outflows of Resources	5,949,640		5,745,196

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	159,792	A600	103,417
TOTAL Accounts Payable	159,792		103,417
Accrued Liabilities	127,550	A601	96,232
TOTAL Accrued Liabilities	127,550		96,232
TOTAL Liabilities	287,342		199,649
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	5,000
TOTAL Deferred Inflows of Resources	0		5,000
TOTAL Deferred Inflows of Resources	0		5,000
Fund Balance			
Not in Spendable Form	499,517	A806	568,790
TOTAL Nonspendable Fund Balance	499,517		568,790
Reserve for Emp Benefits & Acc Liabilities	995,417	A867	1,369,823
Capital Reserve	2,954,119	A878	2,313,257
TOTAL Restricted Fund Balance	3,949,536		3,683,080
Unassigned Fund Balance	1,213,245	A917	1,288,677
TOTAL Unassigned Fund Balance	1,213,245		1,288,677
TOTAL Fund Balance	5,662,298		5,540,547
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,949,640		5,745,196

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	16,694,400	A1001	16,967,500
TOTAL Real Property Taxes	16,694,400		16,967,500
Other Payments In Lieu of Taxes	582,425	A1081	594,460
TOTAL Real Property Tax Items	582,425		594,460
Interest And Earnings	8,871	A2401	54,951
TOTAL Use of Money And Property	8,871		54,951
Sales of Equipment	100,150	A2665	8,800
Insurance Recoveries	163,939	A2680	108,218
TOTAL Sale of Property And Compensation For Loss	264,089		117,018
Refunds of Prior Year's Expenditures		A2701	14,813
Gifts And Donations	63,176	A2705	14,612
Unclassified (specify)	36	A2770	1,663
TOTAL Miscellaneous Local Sources	63,212		31,088
St Aid - Other (specify)		A3089	85,582
St Aid Emergency Disaster Assistance	24,546	A3960	
TOTAL State Aid	24,546		85,582
Fed Aid, Civil Defense		A4305	
Fed Aid, Emergency Disaster Assistance		A4960	39,279
TOTAL Federal Aid	0		39,279
TOTAL Revenues	17,637,543		17,889,878
Interfund Transfers	992,086	A5031	2,461,188
TOTAL Interfund Transfers	992,086		2,461,188
TOTAL Other Sources	992,086		2,461,188
TOTAL Detail Revenues And Other Sources	18,629,629		20,351,066

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Payment of Mta Payroll Tax, contr Expend	22,202	A19804	22,592
TOTAL Payment of Mta Payroll Tax	22,202		22,592
TOTAL General Government Support	22,202		22,592
Fire, Pers Serv	9,176,130	A34101	9,523,224
Fire, Equip & Cap Outlay	58,843	A34102	1,241,172
Fire, Contr Expend	934,437	A34104	1,001,742
TOTAL Fire	10,169,410		11,766,138
TOTAL Public Safety	10,169,410		11,766,138
State Retirement System	50,057	A90108	50,591
Police & Firemen Retirement, Empl Bnfts	1,976,073	A90158	2,159,295
Local Pension Fund, Empl Bnfts	94,214	A90258	95,986
Social Security, Employer Cont	571,845	A90308	568,867
Worker's Compensation, Empl Bnfts	668,715	A90408	454,645
Life Insurance, Empl Bnfts	5,229	A90458	6,223
Unemployment Insurance, Empl Bnfts		A90508	
Hospital & Medical (dental) Ins, Empl Bnft	2,772,061	A90608	2,887,293
TOTAL Employee Benefits	6,138,194		6,222,900
TOTAL Expenditures	16,329,806		18,011,630
Transfers, Other Funds	992,086	A99019	2,461,188
TOTAL Operating Transfers	992,086		2,461,188
TOTAL Other Uses	992,086		2,461,188
TOTAL Detail Expenditures And Other Uses	17,321,892		20,472,818

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,354,561	A8021	5,662,298
Restated Fund Balance - Beg of Year	4,354,561	A8022	5,662,298
ADD - REVENUES AND OTHER SOURCES	18,629,629		20,351,066
DEDUCT - EXPENDITURES AND OTHER USES	17,321,892		20,472,818
Fund Balance - End of Year	5,662,298	A8029	5,540,546

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	16,967,500	A1049N	17,306,850
Est Rev - Use of Money And Property	8,000	A2499N	20,000
Est Rev - Miscellaneous Local Sources	550,600	A2799N	662,250
TOTAL Estimated Revenues	17,526,100		17,989,100
TOTAL Estimated Revenues And Other Sources	17,526,100		17,989,100

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Public Safety	10,663,200	A3999N	10,816,100
App - Employee Benefits	6,862,900	A9199N	7,173,000
TOTAL Appropriations	17,526,100		17,989,100
TOTAL Appropriations And Other Uses	17,526,100		17,989,100

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Buildings	2,044,632	K102	2,044,632
Machinery And Equipment	5,134,834	K104	6,376,006
TOTAL Fixed Assets (net)	7,179,466		8,420,638
TOTAL Assets and Deferred Outflows of Resources	7,179,466		8,420,638

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	7,179,466	K159	8,420,638
TOTAL Investments in Non-Current Government Assets	7,179,466		8,420,638
TOTAL Fund Balance	7,179,466		8,420,638
TOTAL	7,179,466		8,420,638

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Service Award Program Assets	2,466,526	TA461	2,296,406
TOTAL Investments	2,466,526		2,296,406
TOTAL Assets and Deferred Outflows of Resources	2,466,526		2,296,406

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Service Awards	2,466,526	TA13	2,296,406
TOTAL Agency Liabilities	2,466,526		2,296,406
TOTAL Liabilities	2,466,526		2,296,406
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,466,526		2,296,406

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	10,565,075	W129	10,837,531
TOTAL Provision To Be Made In Future Budgets	10,565,075		10,837,531
TOTAL Assets and Deferred Outflows of Resources	10,565,075		10,837,531

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	5,160,241	W638	5,891,633
Compensated Absences	5,404,834	W687	4,945,898
TOTAL Other Liabilities	10,565,075		10,837,531
TOTAL Liabilities	10,565,075		10,837,531
TOTAL Liabilities	10,565,075		10,837,531

Arlington FIRE DISTRICT
Statement of Indebtedness
For the Fiscal Year Ending 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 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$845,816.00
Time Deposits	9Z2021	\$4,330,340.00
Total		\$5,176,156.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$512,505.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,663,651.00
Total		\$5,176,156.00
 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 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-KEY	\$397,427	\$0	\$0	\$397,427
****-M&T	\$4,766,224	\$0	\$0	\$4,766,224
****-OCT	\$12,505	\$0	\$0	\$12,505
Total Adjusted Bank Balance				\$5,176,156
Petty Cash				\$250.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$5,176,406
Total Cash Balance All Funds			9ZCASHB *	\$5,176,406
* Must be equal				

Arlington FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2018

	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	\$1,866,933
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 2018

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	\$50,591.00	2	2	
90158	Police and Fire Retirement	\$2,159,295.00	73		
90258	Local Pension Fund	\$95,986.00			
90308	Social Security	\$568,867.00	76		2
90408	Worker's Compensation Insurance	\$454,645.00	76		2
90458	Life Insurance	\$6,223.00	76		
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$2,887,293.00	76		
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$0.00			
Total		\$6,222,900.00			
Computed Total From Financial Section (comparative purposes only)		\$6,222,900.00			

Arlington FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$14,656	6,301	gallons	
Diesel Fuel	\$40,297	17,306	gallons	
Fuel Oil	\$13,377	5,448	gallons	
Natural Gas	\$8,534	8,076	cubic feet	
Electricity	\$28,271	239,105	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

FIRE DISTRICT DEMOGRAPHICS

Postal or Mailing Address:

11 Burnett Blvd	Poughkeepsie	NY	12603
Street Address or PO Box	City	State	Zip
(814) 486-6300	(845) 486-6322		
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) 454-5551	(845) 454-5569		
Telephone Number	Fax Number		
jpassikoff@afd.org	12/31/2019		
Email Address	Term End Date		

CHAIRMAN OF THE BOARD

Jose Seco	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		
jseco@afd.org	12/31/2019		
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 12/31/2018, 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 12/31/2018 and filed by means of electronic data transmission.

	*****	05/22/2019
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 2018