

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 12/31/2020

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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

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

All amounts included in this update document for 2019 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 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	41,928	A200	
Cash In Time Deposits	2,195,577	A201	2,195,770
Petty Cash	250	A210	250
TOTAL Cash	2,237,755		2,196,020
Prepaid Expenses	504,530	A480	510,562
TOTAL Prepaid Expenses	504,530		510,562
Cash In Time Deposits Special Reserves	3,053,173	A231	2,864,394
Investments In Securities Special Reserves		A452	2,640,876
Additional Description LOSAP Assets			
TOTAL Restricted Assets	3,053,173		5,505,270
TOTAL Assets and Deferred Outflows of Resources	5,795,458		8,211,852

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	272,121	A600	137,598
TOTAL Accounts Payable	272,121		137,598
Accrued Liabilities	201,665	A601	59,009
TOTAL Accrued Liabilities	201,665		59,009
TOTAL Liabilities	473,786		196,607
Deferred Inflows of Resources			
Deferred Inflow of Resources	4,352	A691	9,352
TOTAL Deferred Inflows of Resources	4,352		9,352
TOTAL Deferred Inflows of Resources	4,352		9,352
Fund Balance			
Not in Spendable Form	504,530	A806	510,562
TOTAL Nonspendable Fund Balance	504,530		510,562
Reserve for Emp Benefits & Acc Liabilities	1,369,823	A867	1,369,823
Capital Reserve	1,683,351	A878	1,494,571
Restricted for Service Award Program		A895	2,640,876
TOTAL Restricted Fund Balance	3,053,174		5,505,270
Unassigned Fund Balance	1,759,626	A917	1,990,061
TOTAL Unassigned Fund Balance	1,759,626		1,990,061
TOTAL Fund Balance	5,317,330		8,005,893
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,795,468		8,211,852

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	17,306,850	A1001	17,588,450
TOTAL Real Property Taxes	17,306,850		17,588,450
Other Payments In Lieu of Taxes	629,769	A1081	627,707
TOTAL Real Property Tax Items	629,769		627,707
Treasurer Fees		A1230	51
TOTAL Departmental Income	0		51
Interest And Earnings	161,686	A2401	48,297
TOTAL Use of Money And Property	161,686		48,297
Sales of Equipment	16,500	A2665	
Insurance Recoveries	300,402	A2680	265,979
TOTAL Sale of Property And Compensation For Loss	316,902		265,979
Refunds of Prior Year's Expenditures		A2701	27,571
Gifts And Donations	9,279	A2705	1,660
Unclassified (specify)	8,751	A2770	227,853
Additional Description LOSAP Earnings			
TOTAL Miscellaneous Local Sources	18,030		257,084
St Aid - Other (specify)	29,490	A3089	8,424
Additional Description FEMA			
St Aid Emergency Disaster Assistance		A3960	
TOTAL State Aid	29,490		8,424
TOTAL Revenues	18,462,727		18,795,992
Interfund Transfers		A5031	188,891
TOTAL Interfund Transfers	0		188,891
TOTAL Other Sources	0		188,891
TOTAL Detail Revenues And Other Sources	18,462,727		18,984,883

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Payment of MTA Payroll Tax, Contr Expend	28,985	A19804	32,996
TOTAL Payment of MTA Payroll Tax	28,985		32,996
TOTAL General Government Support	28,985		32,996
Fire, Pers Serv	9,890,010	A34101	10,450,116
Fire, Equip & Cap Outlay	735,229	A34102	188,891
Fire, Contr Expend	994,941	A34104	1,051,398
TOTAL Fire	11,620,180		11,690,405
TOTAL Public Safety	11,620,180		11,690,405
State Retirement System	54,886	A90108	63,848
Police & Firemen Retirement, Empl Bnfts	2,027,492	A90158	1,972,376
Local Pension Fund, Empl Bnfts		A90258	183,076
Additional Description LOSAP Expenses			
Social Security, Employer Cont	840,642	A90308	677,016
Worker's Compensation, Empl Bnfts	442,733	A90408	440,781
Life Insurance, Empl Bnfts	10,978	A90458	10,840
Unemployment Insurance, Empl Bnfts		A90508	
Hospital & Medical (dental) Ins, Empl Bnft	3,660,047	A90608	3,466,295
TOTAL Employee Benefits	7,036,778		6,814,232
TOTAL Expenditures	18,685,943		18,537,633
Transfers, Other Funds		A99019	188,891
TOTAL Operating Transfers	0		188,891
TOTAL Other Uses	0		188,891
TOTAL Detail Expenditures And Other Uses	18,685,943		18,726,524

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,540,546	A8021	5,317,330
Prior Period Adj -Increase In Fund Balance		A8012	2,430,204
Restated Fund Balance - Beg of Year	5,540,546	A8022	7,747,534
ADD - REVENUES AND OTHER SOURCES	18,462,727		18,984,883
DEDUCT - EXPENDITURES AND OTHER USES	18,685,943		18,726,524
Fund Balance - End of Year	5,317,330	A8029	8,005,893

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	17,588,450	A1049N	18,994,950
Est Rev - Use of Money And Property	50,000	A2499N	50,000
Est Rev - Miscellaneous Local Sources	750,600	A2799N	751,600
TOTAL Estimated Revenues	18,389,050		19,796,550
TOTAL Estimated Revenues And Other Sources	18,389,050		19,796,550

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Public Safety	10,885,250	A3999N	11,869,850
App - Employee Benefits	7,503,800	A9199N	7,926,700
TOTAL Appropriations	18,389,050		19,796,550
TOTAL Appropriations And Other Uses	18,389,050		19,796,550

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Buildings	2,044,632	K102	2,044,632
Machinery And Equipment	6,247,166	K104	6,289,156
TOTAL Fixed Assets (net)	8,291,798		8,333,788
TOTAL Assets and Deferred Outflows of Resources	8,291,798		8,333,788

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	8,291,798	K159	8,333,788
TOTAL Investments in Non-Current Government Assets	8,291,798		8,333,788
TOTAL Fund Balance	8,291,798		8,333,788
TOTAL	8,291,798		8,333,788

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Service Award Program Assets	2,430,204	TA461	
Additional Description Transferred into the General Fund			
TOTAL Investments	2,430,204		0
TOTAL Assets and Deferred Outflows of Resources	2,430,204		0

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Service Awards	2,430,204	TA13	
Additional Description Transferred into the General Fund			
TOTAL Agency Liabilities	2,430,204		0
TOTAL Liabilities	2,430,204		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,430,204		0

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	9,216,720	W129	19,467,549
TOTAL Provision To Be Made In Future Budgets	9,216,720		19,467,549
TOTAL Assets and Deferred Outflows of Resources	9,216,720		19,467,549

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	3,847,357	W638	13,237,066
Compensated Absences	5,369,363	W687	5,902,894
TOTAL Other Liabilities	9,216,720		19,139,960
Due To Employees' Retirement System		W637	327,589
Additional Description LOSA unfunded liability			
TOTAL Due To Other Governments	0		327,589
TOTAL Liabilities	9,216,720		19,467,549
TOTAL Liabilities	9,216,720		19,467,549

Arlington FIRE DISTRICT
Statement of Indebtedness
For the Fiscal Year Ending 2020

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 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$0.00
Time Deposits	9Z2021	\$5,060,164.00
Total		\$5,060,164.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$539,200.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,520,964.00
Total		\$5,060,164.00
 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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-king	\$1,280,418	\$0	\$69,578	\$1,210,840
*****-T MM	\$3,810,124	\$0	\$0	\$3,810,124
*****-T MM	\$39,200	\$0	\$0	\$39,200
Total Adjusted Bank Balance				\$5,060,164
Petty Cash				\$250.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$5,060,414
Total Cash Balance All Funds			9ZCASHB *	\$5,060,414
* Must be equal				

Arlington FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2020

	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	\$1,940,205
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 2020

Total Full Time Employees:		95			
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	\$63,848.00	3	2	
90158	Police and Fire Retirement	\$1,972,376.00	92		
90258	Local Pension Fund	\$183,076.00			
90308	Social Security	\$677,016.00	97		
90408	Worker's Compensation Insurance	\$440,781.00	97		
90458	Life Insurance	\$10,840.00			
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$3,466,295.00	97		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$6,814,232.00			
Computed Total From Financial Section (comparative purposes only)		\$6,814,232.00			

Arlington FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$6,325	2,530	gallons	
Diesel Fuel	\$26,401	21,575	gallons	
Fuel Oil	\$11,122	4,581	gallons	
Natural Gas	\$8,467	8,205	cubic feet	
Electricity	\$28,498	241,725	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

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	12/31/2021 Term End Date		

CHAIRMAN OF THE BOARD

Ralph Chiumento, Jr Name	Chair Title		
11 Burnett Blvd Street Address or PO Box	Poughkeepsie City	NY State	12601 Zip
(845)486-6300 Telephone Number	(845)486-6322 Fax Number		
 Email Address	12/31/2021 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 12/31/2020, 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 12/31/2020 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	09/07/2021 Date
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Arlington FIRE DISTRICT
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8012 LOSAP Net Assets at beginning of year