

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 12/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

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

All amounts included in this update document for 2018 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 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	845,816	A200	41,928
Cash In Time Deposits	647,261	A201	2,195,577
Petty Cash	250	A210	250
TOTAL Cash	1,493,327		2,237,755
Prepaid Expenses	568,790	A480	504,530
TOTAL Prepaid Expenses	568,790		504,530
Cash Special Reserves		A230	
Cash In Time Deposits Special Reserves	3,683,079	A231	3,053,173
TOTAL Restricted Assets	3,683,079		3,053,173
TOTAL Assets and Deferred Outflows of Resources	5,745,196		5,795,458

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	103,417	A600	272,121
TOTAL Accounts Payable	103,417		272,121
Accrued Liabilities	96,232	A601	201,665
TOTAL Accrued Liabilities	96,232		201,665
TOTAL Liabilities	199,649		473,786
Deferred Inflows of Resources			
Deferred Inflow of Resources	5,000	A691	4,352
TOTAL Deferred Inflows of Resources	5,000		4,352
TOTAL Deferred Inflows of Resources	5,000		4,352
Fund Balance			
Not in Spendable Form	568,790	A806	504,530
TOTAL Nonspendable Fund Balance	568,790		504,530
Reserve for Emp Benefits & Acc Liabilities	1,369,823	A867	1,369,823
Capital Reserve	2,313,257	A878	1,683,351
TOTAL Restricted Fund Balance	3,683,080		3,053,174
Unassigned Fund Balance	1,288,677	A917	1,759,626
TOTAL Unassigned Fund Balance	1,288,677		1,759,626
TOTAL Fund Balance	5,540,547		5,317,330
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,745,196		5,795,468

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	16,967,500	A1001	17,306,850
TOTAL Real Property Taxes	16,967,500		17,306,850
Other Payments In Lieu of Taxes	594,460	A1081	629,769
TOTAL Real Property Tax Items	594,460		629,769
Interest And Earnings	54,951	A2401	161,686
TOTAL Use of Money And Property	54,951		161,686
Sales of Equipment	8,800	A2665	16,500
Insurance Recoveries	108,218	A2680	300,402
TOTAL Sale of Property And Compensation For Loss	117,018		316,902
Refunds of Prior Year's Expenditures	14,813	A2701	
Gifts And Donations	14,612	A2705	9,279
Unclassified (specify)	1,663	A2770	8,751
TOTAL Miscellaneous Local Sources	31,088		18,030
St Aid - Other (specify)	85,582	A3089	29,490
St Aid Emergency Disaster Assistance		A3960	
TOTAL State Aid	85,582		29,490
Fed Aid, Emergency Disaster Assistance	39,279	A4960	
TOTAL Federal Aid	39,279		0
TOTAL Revenues	17,889,878		18,462,727
Interfund Transfers	2,461,188	A5031	
TOTAL Interfund Transfers	2,461,188		0
TOTAL Other Sources	2,461,188		0
TOTAL Detail Revenues And Other Sources	20,351,066		18,462,727

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Payment of Mta Payroll Tax, contr Expend	22,592	A19804	28,985
TOTAL Payment of Mta Payroll Tax	22,592		28,985
TOTAL General Government Support	22,592		28,985
Fire, Pers Serv	9,523,224	A34101	9,890,010
Fire, Equip & Cap Outlay	1,241,172	A34102	735,229
Fire, Contr Expend	1,001,742	A34104	994,941
TOTAL Fire	11,766,138		11,620,180
TOTAL Public Safety	11,766,138		11,620,180
State Retirement System	50,591	A90108	54,886
Police & Firemen Retirement, Empl Bnfts	2,159,295	A90158	2,027,492
Local Pension Fund, Empl Bnfts	95,986	A90258	
Social Security, Employer Cont	568,867	A90308	840,642
Worker's Compensation, Empl Bnfts	454,645	A90408	442,733
Life Insurance, Empl Bnfts	6,223	A90458	10,978
Unemployment Insurance, Empl Bnfts		A90508	
Hospital & Medical (dental) Ins, Empl Bnft	2,887,293	A90608	3,660,047
TOTAL Employee Benefits	6,222,900		7,036,778
TOTAL Expenditures	18,011,630		18,685,943
Transfers, Other Funds	2,461,188	A99019	
TOTAL Operating Transfers	2,461,188		0
TOTAL Other Uses	2,461,188		0
TOTAL Detail Expenditures And Other Uses	20,472,818		18,685,943

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,662,298	A8021	5,540,546
Restated Fund Balance - Beg of Year	5,662,298	A8022	5,540,546
ADD - REVENUES AND OTHER SOURCES	20,351,066		18,462,727
DEDUCT - EXPENDITURES AND OTHER USES	20,472,818		18,685,943
Fund Balance - End of Year	5,540,546	A8029	5,317,330

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	17,306,850	A1049N	17,588,450
Est Rev - Use of Money And Property	20,000	A2499N	50,000
Est Rev - Miscellaneous Local Sources	662,250	A2799N	750,600
TOTAL Estimated Revenues	17,989,100		18,389,050
TOTAL Estimated Revenues And Other Sources	17,989,100		18,389,050

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Public Safety	10,816,100	A3999N	10,885,250
App - Employee Benefits	7,173,000	A9199N	7,503,800
TOTAL Appropriations	17,989,100		18,389,050
TOTAL Appropriations And Other Uses	17,989,100		18,389,050

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Buildings	2,044,632	K102	2,044,632
Machinery And Equipment	6,376,006	K104	6,247,166
TOTAL Fixed Assets (net)	8,420,638		8,291,798
TOTAL Assets and Deferred Outflows of Resources	8,420,638		8,291,798

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	8,420,638	K159	8,291,798
TOTAL Investments in Non-Current Government Assets	8,420,638		8,291,798
TOTAL Fund Balance	8,420,638		8,291,798
TOTAL	8,420,638		8,291,798

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Service Award Program Assets	2,296,406	TA461	2,430,204
TOTAL Investments	2,296,406		2,430,204
TOTAL Assets and Deferred Outflows of Resources	2,296,406		2,430,204

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Service Awards	2,296,406	TA13	2,430,204
TOTAL Agency Liabilities	2,296,406		2,430,204
TOTAL Liabilities	2,296,406		2,430,204
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,296,406		2,430,204

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	7,487,053	W129	9,216,720
TOTAL Provision To Be Made In Future Budgets	7,487,053		9,216,720
TOTAL Assets and Deferred Outflows of Resources	7,487,053		9,216,720

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	2,541,155	W638	3,847,357
Compensated Absences	4,945,898	W687	5,369,363
TOTAL Other Liabilities	7,487,053		9,216,720
TOTAL Liabilities	7,487,053		9,216,720
TOTAL Liabilities	7,487,053		9,216,720

Arlington FIRE DISTRICT
Statement of Indebtedness
For the Fiscal Year Ending 2019

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 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$41,928.00
Time Deposits	9Z2021	\$5,248,749.00
Total		\$5,290,677.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$773,855.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,516,823.00
Total		\$5,290,678.00
 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-Key	\$261,296	\$0	\$0	\$261,296
****-M&T	\$5,016,823	\$0	\$0	\$5,016,823
****-Sals	\$12,559	\$0	\$0	\$12,559
Total Adjusted Bank Balance				\$5,290,678
Petty Cash				\$250.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$5,290,928
Total Cash Balance All Funds			9ZCASHB *	\$5,290,928
* Must be equal				

Arlington FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2019

	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	\$2,026,718
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 2019

Total Full Time Employees:		77			
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	\$54,886.00	3	2	
90158	Police and Fire Retirement	\$2,027,492.00	74		
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$840,642.00	77	2	
90408	Worker's Compensation Insurance	\$442,733.00	77	2	
90458	Life Insurance	\$10,978.00	20		10
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$3,660,046.00	77		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$7,036,777.00			
Computed Total From Financial Section (comparative purposes only)		\$7,036,778.00			

Arlington FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$15,874	5,306	gallons	
Diesel Fuel	\$41,131	19,622	gallons	
Fuel Oil	\$11,120	4,486	gallons	
Natural Gas	\$9,046	8,118	cubic feet	
Electricity	\$21,287	236,689	kilowatt-hours	
Coal	\$		tons	
Propane	\$1,185	554	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		
	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	12/31/2020 Term End Date		

CHAIRMAN OF THE BOARD

Ralph Chimento, Jr Name	Chair 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		
rchimento@afd.org Email Address	12/31/2020 Term End Date		

I, James F. Passsikoff 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 12/31/2019, 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 12/31/2019 and filed by means of electronic data transmission.

	*****	06/22/2020
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 2019