

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 12/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

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

All amounts included in this update document for 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		A200	
Cash In Time Deposits	2,195,770	A201	1,203,468
Petty Cash	250	A210	250
TOTAL Cash	2,196,020		1,203,718
Accounts Receivable		A380	105,268
TOTAL Other Receivables (net)	0		105,268
Prepaid Expenses	510,562	A480	920,563
TOTAL Prepaid Expenses	510,562		920,563
Cash In Time Deposits Special Reserves	2,864,394	A231	3,994,424
Service Award Program Assets	2,640,876	A461	2,763,970
TOTAL Restricted Assets	5,505,270		6,758,394
TOTAL Assets and Deferred Outflows of Resources	8,211,852		8,987,943

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	137,598	A600	394,781
TOTAL Accounts Payable	137,598		394,781
Accrued Liabilities	59,009	A601	162,091
TOTAL Accrued Liabilities	59,009		162,091
TOTAL Liabilities	196,607		556,872
Deferred Inflows of Resources			
Deferred Inflow of Resources	9,352	A691	17,252
TOTAL Deferred Inflows of Resources	9,352		17,252
TOTAL Deferred Inflows of Resources	9,352		17,252
Fund Balance			
Not in Spendable Form	510,562	A806	920,563
TOTAL Nonspendable Fund Balance	510,562		920,563
Reserve for Emp Benefits & Acc Liabilities	1,369,823	A867	1,869,823
Capital Reserve	1,494,571	A878	2,124,601
Restricted for Service Award Program	2,640,876	A895	2,763,970
TOTAL Restricted Fund Balance	5,505,270		6,758,394
Unassigned Fund Balance	1,990,061	A917	734,862
TOTAL Unassigned Fund Balance	1,990,061		734,862
TOTAL Fund Balance	8,005,893		8,413,819
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,211,852		8,987,943

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	17,588,450	A1001	18,994,950
TOTAL Real Property Taxes	17,588,450		18,994,950
Other Payments In Lieu of Taxes	627,707	A1081	712,165
TOTAL Real Property Tax Items	627,707		712,165
Treasurer Fees	51	A1230	
TOTAL Departmental Income	51		0
Interest And Earnings	276,150	A2401	254,881
TOTAL Use of Money And Property	276,150		254,881
Sales of Equipment		A2665	
Insurance Recoveries	265,979	A2680	181,922
TOTAL Sale of Property And Compensation For Loss	265,979		181,922
Refunds of Prior Year's Expenditures	27,571	A2701	14,457
Gifts And Donations	1,660	A2705	700
Unclassified (specify)		A2770	4,763
TOTAL Miscellaneous Local Sources	29,231		19,920
St Aid - Other (specify)	8,424	A3089	
TOTAL State Aid	8,424		0
Fed Aid, Emergency Disaster Assistance		A4960	286,953
TOTAL Federal Aid	0		286,953
TOTAL Revenues	18,795,992		20,450,791
Interfund Transfers	188,891	A5031	1,470,070
TOTAL Interfund Transfers	188,891		1,470,070
TOTAL Other Sources	188,891		1,470,070
TOTAL Detail Revenues And Other Sources	18,984,883		21,920,861

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Judgements And Claims, Contr Expend		A19304	16,803
TOTAL Judgements And Claims	0		16,803
Payment of MTA Payroll Tax, Contr Expend	32,996	A19804	34,301
TOTAL Payment of MTA Payroll Tax	32,996		34,301
TOTAL General Government Support	32,996		51,104
Fire, Pers Serv	10,450,116	A34101	11,388,802
Fire, Equip & Cap Outlay	188,891	A34102	170,070
Fire, Contr Expend	1,051,398	A34104	1,247,478
TOTAL Fire	11,690,405		12,806,350
TOTAL Public Safety	11,690,405		12,806,350
State Retirement System	63,848	A90108	69,732
Police & Firemen Retirement, Empl Bnfts	1,972,376	A90158	2,318,519
Local Pension Fund, Empl Bnfts	183,076	A90258	184,625
Social Security, Employer Cont	677,016	A90308	729,775
Worker's Compensation, Empl Bnfts	440,781	A90408	427,983
Life Insurance, Empl Bnfts	10,840	A90458	17,415
Hospital & Medical (dental) Ins, Empl Bnft	3,466,295	A90608	3,437,362
TOTAL Employee Benefits	6,814,232		7,185,411
TOTAL Expenditures	18,537,633		20,042,865
Transfers, Other Funds	188,891	A99019	1,470,070
TOTAL Operating Transfers	188,891		1,470,070
TOTAL Other Uses	188,891		1,470,070
TOTAL Detail Expenditures And Other Uses	18,726,524		21,512,935

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,317,330	A8021	8,005,893
Prior Period Adj -Increase In Fund Balance	2,430,204	A8012	
Restated Fund Balance - Beg of Year	7,747,534	A8022	8,005,893
ADD - REVENUES AND OTHER SOURCES	18,984,883		21,920,861
DEDUCT - EXPENDITURES AND OTHER USES	18,726,524		21,512,935
Fund Balance - End of Year	8,005,893	A8029	8,413,819

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	18,994,950	A1049N	19,414,700
Est Rev - Use of Money And Property	50,000	A2499N	4,000
Est Rev - Miscellaneous Local Sources	751,600	A2799N	950,000
TOTAL Estimated Revenues	19,796,550		20,368,700
TOTAL Estimated Revenues And Other Sources	19,796,550		20,368,700

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Public Safety	11,869,850	A3999N	12,164,300
App - Employee Benefits	7,926,700	A9199N	8,184,400
TOTAL Appropriations	19,796,550		20,348,700
App - Interfund Transfer		A9999N	20,000
TOTAL Other Uses	0		20,000
TOTAL Appropriations And Other Uses	19,796,550		20,368,700

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Buildings	2,044,632	K102	2,044,632
Machinery And Equipment	6,289,156	K104	6,377,447
TOTAL Fixed Assets (net)	8,333,788		8,422,079
TOTAL Assets and Deferred Outflows of Resources	8,333,788		8,422,079

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	8,333,788	K159	8,422,079
TOTAL Investments in Non-Current Government Assets	8,333,788		8,422,079
TOTAL Fund Balance	8,333,788		8,422,079
TOTAL	8,333,788		8,422,079

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Service Award Program Assets		TA461	
TOTAL Investments	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Service Awards		TA13	
TOTAL Agency Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	19,467,549	W129	16,530,558
TOTAL Provision To Be Made In Future Budgets	19,467,549		16,530,558
TOTAL Assets and Deferred Outflows of Resources	19,467,549		16,530,558

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	13,237,066	W638	10,533,843
Compensated Absences	5,902,894	W687	5,690,444
Other Long Term Debt	327,589	W689	
Service Award Programs Payable		W713	306,271
TOTAL Other Liabilities	19,467,549		16,530,558
Due To Employees' Retirement System		W637	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	19,467,549		16,530,558
TOTAL Liabilities	19,467,549		16,530,558

Arlington FIRE DISTRICT
Statement of Indebtedness
For the Fiscal Year Ending 2021

11/23/2022

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 2021

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$1,524,709.00
Time Deposits	9Z2021	\$3,673,183.00
Total		<u>\$5,197,892.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$539,226.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,658,666.00
Total		<u>\$5,197,892.00</u>
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 2021

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	\$5,158,666	\$0	\$0	\$5,158,666
*****-bury	\$39,226	\$0	\$0	\$39,226
Total Adjusted Bank Balance				\$5,197,892
Petty Cash				\$250.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$5,198,142
Total Cash Balance All Funds			9ZCASHB *	\$5,198,142
* Must be equal				

Arlington FIRE DISTRICT
Fire District Questionnaire
For the Fiscal Year Ending 2021

	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	\$2,090,420
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 2021

Total Full Time Employees:		82			
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	\$69,732.00	3	2	
90158	Police and Fire Retirement	\$2,318,519.00	79		
90258	Local Pension Fund	\$184,625.00			
90308	Social Security	\$729,775.00	84		
90408	Worker's Compensation Insurance	\$427,983.00	84		
90458	Life Insurance	\$17,415.00	82		
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$3,437,362.00	82		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$7,185,411.00			
Computed Total From Financial Section (comparative purposes only)		\$7,185,411.00			

Arlington FIRE DISTRICT
Energy Costs and Consumption
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$11,931	2,631	gallons	
Diesel Fuel	\$51,266	21,425	gallons	
Fuel Oil	\$11,440	4,498	gallons	
Natural Gas	\$7,804	8,125	cubic feet	
Electricity	\$29,916	240,677	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

FIRE DISTRICT DEMOGRAPHICS

Postal or Mailing Address:

<input type="text" value="11 Burnett Blvd"/>	<input type="text" value="Poughkeepsie"/>	<input type="text" value="NY"/>	<input type="text" value="12063"/>
Street Address or PO Box	City	State	Zip
<input type="text" value="(845) 486-6300"/>	<input type="text" value="(845) 486-6322"/>		
Fire District Telephone Number	Fire District Fax Number		
<input type="text"/>	<input type="text" value="AFD.ORG"/>		
Official Email Address	Website		
Physical Address: (If Different From Postal Address)			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Street Address	City	State	Zip

BOARD DEMOGRAPHICS

CHIEF FISCAL OFFICER

<input type="text" value="James F Passikoff"/>	<input type="text" value="Treasurer"/>		
Name	Title		
<input type="text" value="11 Burnett Blvd"/>	<input type="text" value="Poughkeepsie"/>	<input type="text" value="NY"/>	<input type="text" value="12603"/>
Street Address or PO Box	City	State	Zip
<input type="text" value="(845) 454-5550"/>	<input type="text" value="(845) 454-5569"/>		
Telephone Number	Fax Number		
<input type="text" value="jpassikoff@afd.org"/>	<input type="text" value="12/31/2021"/>		
Email Address	Term End Date		

CHAIRMAN OF THE BOARD

<input type="text" value="Ralph Chimento, Jr"/>	<input type="text" value="Chair"/>		
Name	Title		
<input type="text" value="11 Burnett Blvd"/>	<input type="text" value="Poughkeepsie"/>	<input type="text" value="NY"/>	<input type="text" value="12603"/>
Street Address or PO Box	City	State	Zip
<input type="text" value="(845)486-6300"/>	<input type="text" value="(845)486-6322"/>		
Telephone Number	Fax Number		
<input type="text" value="RChimento@afd.org"/>	<input type="text" value="12/31/2021"/>		
Email Address	Term End Date		

I, hereby certify that I am the Chief Fiscal Officer of the , and that the information provided in the annual financial report of the , for the fiscal year ended , 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 , and adopted by me as my signature for use in conjunction with the filing of the 's annual financial report, I am evidencing my express intent to authenticate my certification of the 's annual financial report report for the fiscal year ended and filed by means of electronic data transmission.

<input type="text"/>	<input type="text" value="*****"/>	<input type="text" value="11/22/2022"/>
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 2021