

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 12/31/2014

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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

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

All amounts included in this update document for 2013 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 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	437,520	A200	236,754
Cash In Time Deposits	15,039	A201	
Petty Cash	250	A210	250
TOTAL Cash	452,809		237,004
Due From State And Federal Government		A410	69,269
TOTAL State And Federal Aid Receivables	0		69,269
Prepaid Expenses	669,457	A480	728,814
TOTAL Prepaid Expenses	669,457		728,814
Cash Special Reserves		A230	
Cash In Time Deposits Special Reserves	2,974,565	A231	2,602,616
TOTAL Restricted Assets	2,974,565		2,602,616
TOTAL Assets and Deferred Outflows of Resources	4,096,831		3,637,703

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	109,154	A600	91,850
TOTAL Accounts Payable	109,154		91,850
Accrued Liabilities	237,947	A601	291,224
TOTAL Accrued Liabilities	237,947		291,224
Other Liabilities	10,500	A688	11,744
TOTAL Other Liabilities	10,500		11,744
TOTAL Liabilities	357,601		394,818
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	7,418
TOTAL Deferred Inflows of Resources	0		7,418
TOTAL Deferred Inflows of Resources	0		7,418
Fund Balance			
Not in Spendable Form	669,457	A806	798,083
TOTAL Nonspendable Fund Balance	669,457		798,083
Reserve for Emp Benefits & Acc Liabilities		A867	303,264
Capital Reserve	2,974,565	A878	2,299,352
TOTAL Restricted Fund Balance	2,974,565		2,602,616
Unassigned Fund Balance	95,208	A917	-165,232
TOTAL Unassigned Fund Balance	95,208		-165,232
TOTAL Fund Balance	3,739,230		3,235,467
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,096,831		3,637,703

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	15,333,040	A1001	15,572,869
TOTAL Real Property Taxes	15,333,040		15,572,869
Other Payments In Lieu of Taxes	556,161	A1081	559,254
TOTAL Real Property Tax Items	556,161		559,254
Interest And Earnings	10,324	A2401	7,752
TOTAL Use of Money And Property	10,324		7,752
Sales of Equipment	6,900	A2665	19,056
Insurance Recoveries	29,484	A2680	50,366
TOTAL Sale of Property And Compensation For Loss	36,384		69,422
Refunds of Prior Year's Expenditures	3,813	A2701	125
Gifts And Donations	7,446	A2705	10,255
Unclassified (specify)	6,274	A2770	5,186
TOTAL Miscellaneous Local Sources	17,533		15,566
St Aid - Other (specify)		A3089	83,784
TOTAL State Aid	0		83,784
Fed Aid, Civil Defense	8,085	A4305	45,919
Fed Aid Other Public Safety		A4389	
TOTAL Federal Aid	8,085		45,919
TOTAL Revenues	15,961,527		16,354,566
Interfund Transfers	437,480	A5031	997,122
TOTAL Interfund Transfers	437,480		997,122
TOTAL Other Sources	437,480		997,122
TOTAL Detail Revenues And Other Sources	16,399,007		17,351,688

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Payment of Mta Payroll Tax, contr Expend	30,120	A19804	28,806
TOTAL Payment of Mta Payroll Tax	30,120		28,806
TOTAL General Government Support	30,120		28,806
Fire, Pers Serv	8,634,479	A34101	9,150,414
Fire, Equip & Cap Outlay	438,137	A34102	693,858
Fire, Contr Expend	1,075,259	A34104	1,071,228
TOTAL Fire	10,147,875		10,915,500
TOTAL Public Safety	10,147,875		10,915,500
State Retirement System	75,633	A90108	82,506
Police & Firemen Retirement, Empl Bnfts	2,476,509	A90158	2,159,369
Local Pension Fund, Empl Bnfts	90,000	A90258	55,910
Social Security, Employer Cont	620,959	A90308	633,768
Worker's Compensation, Empl Bnfts	304,186	A90408	436,068
Life Insurance, Empl Bnfts	7,961	A90458	11,157
Unemployment Insurance, Empl Bnfts	5,885	A90508	398
Hospital & Medical (dental) Ins, Empl Bnft	2,381,432	A90608	2,534,847
TOTAL Employee Benefits	5,962,565		5,914,023
TOTAL Expenditures	16,140,560		16,858,329
Transfers, Other Funds		A99019	997,122
Transfers, Capital Projects Fund	437,480	A99509	
Additional Description 0			
TOTAL Operating Transfers	437,480		997,122
TOTAL Other Uses	437,480		997,122
TOTAL Detail Expenditures And Other Uses	16,578,040		17,855,451

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,918,263	A8021	3,739,230
Restated Fund Balance - Beg of Year	3,918,263	A8022	3,739,230
ADD - REVENUES AND OTHER SOURCES	16,399,007		17,351,688
DEDUCT - EXPENDITURES AND OTHER USES	16,578,040		17,855,451
Fund Balance - End of Year	3,739,230	A8029	3,235,467

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	15,572,869	A1049N	15,849,700
Est Rev - Use of Money And Property	20,000	A2499N	10,000
Est Rev - Miscellaneous Local Sources	579,881	A2799N	550,600
TOTAL Estimated Revenues	16,172,750		16,410,300
TOTAL Estimated Revenues And Other Sources	16,172,750		16,410,300

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Public Safety	9,993,150	A3999N	10,107,800
App - Employee Benefits	6,179,600	A9199N	6,302,500
TOTAL Appropriations	16,172,750		16,410,300
TOTAL Appropriations And Other Uses	16,172,750		16,410,300

Arlington FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Buildings	2,044,632	K102	2,044,632
Machinery And Equipment	5,979,786	K104	5,979,786
TOTAL Fixed Assets (net)	8,024,418		8,024,418
TOTAL Assets and Deferred Outflows of Resources	8,024,418		8,024,418

Arlington FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	8,024,418	K159	8,024,418
TOTAL Investments in Non-Current Government Assets	8,024,418		8,024,418
TOTAL Fund Balance	8,024,418		8,024,418
TOTAL	8,024,418		8,024,418

Arlington FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Service Award Program Assets	2,402,751	TA461	2,357,867
TOTAL Investments	2,402,751		2,357,867
TOTAL Assets and Deferred Outflows of Resources	2,402,751		2,357,867

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EqpCode	2014
Service Awards	2,402,751	TA13	2,357,867
TOTAL Agency Liabilities	2,402,751		2,357,867
TOTAL Liabilities	2,402,751		2,357,867
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,402,751		2,357,867

Arlington FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	5,386,435	W129	5,476,399
TOTAL Provision To Be Made In Future Budgets	5,386,435		5,476,399
TOTAL Assets and Deferred Outflows of Resources	5,386,435		5,476,399

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Compensated Absences	5,386,435	W687	5,476,399
TOTAL Other Liabilities	5,386,435		5,476,399
TOTAL Liabilities	5,386,435		5,476,399
TOTAL Liabilities	5,386,435		5,476,399

Arlington FIRE DISTRICT
 Statement of Indebtedness
 For the Fiscal Year Ending 2014

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 2014

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$250.00</u>
Demand Deposits	9Z2011	<u>\$773,624.00</u>
Time Deposits	9Z2021	<u>\$2,065,746.00</u>
Total		<u>\$2,839,620.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$909,943.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$1,929,427.00</u>
Total		<u>\$2,839,370.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u>\$0.00</u>
Market Value at Balance Sheet Date	9Z4502	<u>\$0.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u>\$0.00</u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u>\$0.00</u>
Market Value at Balance Sheet Date	9Z4512	<u>\$0.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u>\$0.00</u>

Arlington FIRE DISTRICT
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-gara	\$2,726,950	\$0	\$0	\$2,726,950
****-rust	\$112,420	\$0	\$0	\$112,420
	Total Adjusted Bank Balance			\$2,839,370
	Petty Cash			\$250.00
	Adjustments			\$.00
	Total Cash			\$2,839,620
	Total Cash Balance All Funds			\$2,839,620
	* Must be equal			

Arlington FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2014

	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	\$1,727,751
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 2014

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$82,506.00	5	2	
90158	Police and Fire Retirement	\$2,159,369.00	70		
90258	Local Pension Fund	\$55,910.00			
90308	Social Security	\$633,768.00	77	2	
90408	Worker's Compensation Insurance	\$436,068.00	77	2	
90458	Life Insurance	\$11,157.00	73		
90508	Unemployment Insurance	\$398.00			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$2,534,847.00	75		9
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$0.00			
Total		\$5,914,023.00			
Computed Total From Financial Section (comparative purposes only)		\$5,914,023.00			

Arlington FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$48,912	16,641	gallons	
Diesel Fuel	\$40,211	12,078	gallons	
Fuel Oil	\$18,751	5,395	gallons	
Natural Gas	\$5,364	15,201	cubic feet	
Electricity	\$18,050	426,122	kilowatt-hours	
Coal	\$		tons	

Arlington FIRE DISTRICT
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

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 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
(845) 454-5550 Telephone Number	(845) 454-5569 Fax Number
jpassikoff@afd.org Email Address	12/31/2015 Term End Date

CHAIRMAN OF THE BOARD

James L Beretta Name	Chair Title
11 Burnett Blvd Street Address or PO Box	Poughkeepsie City
(845)486-6300 Telephone Number	(845)486-6322 Fax Number
Email Address	12/31/2015 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 12/31/2014, 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 12/31/2014 and filed by means of electronic data transmission.

	*****	03/05/2015
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 2014