

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 12/31/2015

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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

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

All amounts included in this update document for 2014 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 2015

(A) GENERAL

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash | 236,754 | A200 | 260,238 |
| Cash In Time Deposits | | A201 | |
| Petty Cash | 250 | A210 | 250 |
| TOTAL Cash | 237,004 | | 260,488 |
| Due From State And Federal Government | 69,269 | A410 | 127,284 |
| TOTAL State And Federal Aid Receivables | 69,269 | | 127,284 |
| Prepaid Expenses | 728,814 | A480 | 462,626 |
| TOTAL Prepaid Expenses | 728,814 | | 462,626 |
| Cash Special Reserves | | A230 | 724,040 |
| Cash In Time Deposits Special Reserves | 2,602,616 | A231 | 2,245,488 |
| TOTAL Restricted Assets | 2,602,616 | | 2,969,528 |
| TOTAL Assets and Deferred Outflows of Resources | 3,637,703 | | 3,819,926 |

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|------------------|---------|------------------|
| Accounts Payable | 91,850 | A600 | 139,156 |
| TOTAL Accounts Payable | 91,850 | | 139,156 |
| Accrued Liabilities | 291,224 | A601 | 14,552 |
| TOTAL Accrued Liabilities | 291,224 | | 14,552 |
| Other Liabilities | 11,744 | A688 | 11,110 |
| TOTAL Other Liabilities | 11,744 | | 11,110 |
| TOTAL Liabilities | 394,818 | | 164,818 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 7,418 | A691 | 3,968 |
| TOTAL Deferred Inflows of Resources | 7,418 | | 3,968 |
| TOTAL Deferred Inflows of Resources | 7,418 | | 3,968 |
| Fund Balance | | | |
| Not in Spendable Form | 798,083 | A806 | 462,626 |
| TOTAL Nonspendable Fund Balance | 798,083 | | 462,626 |
| Reserve for Emp Benefits & Acc Liabilities | 303,264 | A867 | 695,417 |
| Capital Reserve | 2,299,352 | A878 | 2,274,111 |
| TOTAL Restricted Fund Balance | 2,602,616 | | 2,969,528 |
| Unassigned Fund Balance | -165,232 | A917 | 218,986 |
| TOTAL Unassigned Fund Balance | -165,232 | | 218,986 |
| TOTAL Fund Balance | 3,235,467 | | 3,651,140 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 3,637,703 | | 3,819,926 |

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|---|-------------------|---------|-------------------|
| Revenues | | | |
| Real Property Taxes | 15,572,869 | A1001 | 15,849,700 |
| TOTAL Real Property Taxes | 15,572,869 | | 15,849,700 |
| Other Payments In Lieu of Taxes | 559,254 | A1081 | 563,865 |
| TOTAL Real Property Tax Items | 559,254 | | 563,865 |
| Interest And Earnings | 7,752 | A2401 | 8,114 |
| TOTAL Use of Money And Property | 7,752 | | 8,114 |
| Sales of Equipment | 19,056 | A2665 | 13,500 |
| Insurance Recoveries | 50,366 | A2680 | 129,051 |
| TOTAL Sale of Property And Compensation For Loss | 69,422 | | 142,551 |
| Refunds of Prior Year's Expenditures | 125 | A2701 | |
| Gifts And Donations | 10,255 | A2705 | 6,100 |
| Unclassified (specify) | 5,186 | A2770 | 5,547 |
| TOTAL Miscellaneous Local Sources | 15,566 | | 11,647 |
| St Aid - Other (specify) | 83,784 | A3089 | 128,919 |
| TOTAL State Aid | 83,784 | | 128,919 |
| Fed Aid, Civil Defense | 45,919 | A4305 | 1,395 |
| Fed Aid Other Public Safety | | A4389 | 168,926 |
| TOTAL Federal Aid | 45,919 | | 170,321 |
| TOTAL Revenues | 16,354,566 | | 16,875,117 |
| Interfund Transfers | 997,122 | A5031 | 430,920 |
| TOTAL Interfund Transfers | 997,122 | | 430,920 |
| TOTAL Other Sources | 997,122 | | 430,920 |
| TOTAL Detail Revenues And Other Sources | 17,351,688 | | 17,306,037 |

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|---|-------------------|---------|-------------------|
| Expenditures | | | |
| Payment of Mta Payroll Tax, contr Expend | 28,806 | A19804 | 28,526 |
| TOTAL Payment of Mta Payroll Tax | 28,806 | | 28,526 |
| TOTAL General Government Support | 28,806 | | 28,526 |
| Fire, Pers Serv | 9,150,414 | A34101 | 9,434,819 |
| Fire, Equip & Cap Outlay | 693,858 | A34102 | 169,267 |
| Fire, Contr Expend | 1,071,228 | A34104 | 1,077,256 |
| TOTAL Fire | 10,915,500 | | 10,681,342 |
| TOTAL Public Safety | 10,915,500 | | 10,681,342 |
| State Retirement System | 82,506 | A90108 | 34,079 |
| Police & Firemen Retirement, Empl Bnfts | 2,159,369 | A90158 | 1,878,060 |
| Local Pension Fund, Empl Bnfts | 55,910 | A90258 | 69,108 |
| Social Security, Employer Cont | 633,768 | A90308 | 605,300 |
| Worker's Compensation, Empl Bnfts | 436,068 | A90408 | 444,485 |
| Life Insurance, Empl Bnfts | 11,157 | A90458 | 10,945 |
| Unemployment Insurance, Empl Bnfts | 398 | A90508 | |
| Hospital & Medical (dental) Ins, Empl Bnft | 2,534,847 | A90608 | 2,707,599 |
| TOTAL Employee Benefits | 5,914,023 | | 5,749,576 |
| TOTAL Expenditures | 16,858,329 | | 16,459,444 |
| Transfers, Other Funds | 997,122 | A99019 | 430,920 |
| Transfers, Capital Projects Fund | | A99509 | |
| TOTAL Operating Transfers | 997,122 | | 430,920 |
| TOTAL Other Uses | 997,122 | | 430,920 |
| TOTAL Detail Expenditures And Other Uses | 17,855,451 | | 16,890,364 |

Arlington FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2015

(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2014 | EdpCode | 2015 |
|--|------------|---------|------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 3,739,230 | A8021 | 3,235,467 |
| Restated Fund Balance - Beg of Year | 3,739,230 | A8022 | 3,235,467 |
| ADD - REVENUES AND OTHER SOURCES | 17,351,688 | | 17,306,037 |
| DEDUCT - EXPENDITURES AND OTHER USES | 17,855,451 | | 16,890,364 |
| Fund Balance - End of Year | 3,235,467 | A8029 | 3,651,140 |

Arlington FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

| Code Description | 2015 | EdpCode | 2016 |
|---|-------------------|---------|-------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 15,849,700 | A1049N | 16,778,925 |
| Est Rev - Use of Money And Property | 10,000 | A2499N | 8,000 |
| Est Rev - Miscellaneous Local Sources | 550,600 | A2799N | 550,600 |
| TOTAL Estimated Revenues | 16,410,300 | | 17,337,525 |
| TOTAL Estimated Revenues And Other Sources | 16,410,300 | | 17,337,525 |

Arlington FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

| Code Description | 2015 | EdpCode | 2016 |
|--|-------------------|---------|-------------------|
| Appropriations | | | |
| App - Public Safety | 10,107,800 | A3999N | 10,638,525 |
| App - Employee Benefits | 6,302,500 | A9199N | 6,699,000 |
| TOTAL Appropriations | 16,410,300 | | 17,337,525 |
| TOTAL Appropriations And Other Uses | 16,410,300 | | 17,337,525 |

Arlington FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|------------------|---------|------------------|
| 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 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|------------------|---------|------------------|
| 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 2015

(TA) AGENCY

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|------------------|---------|------------------|
| Assets | | | |
| Service Award Program Assets | 2,357,867 | TA461 | 2,202,116 |
| TOTAL Investments | 2,357,867 | | 2,202,116 |
| TOTAL Assets and Deferred Outflows of Resources | 2,357,867 | | 2,202,116 |

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|------------------|---------|------------------|
| Service Awards | 2,357,867 | TA13 | 2,202,116 |
| TOTAL Agency Liabilities | 2,357,867 | | 2,202,116 |
| TOTAL Liabilities | 2,357,867 | | 2,202,116 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 2,357,867 | | 2,202,116 |

Arlington FIRE DISTRICT
 Annual Update Document
 For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|------------------|---------|------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 5,476,399 | W129 | 5,539,070 |
| TOTAL Provision To Be Made In Future Budgets | 5,476,399 | | 5,539,070 |
| TOTAL Assets and Deferred Outflows of Resources | 5,476,399 | | 5,539,070 |

Arlington FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--------------------------------|------------------|---------|------------------|
| Compensated Absences | 5,476,399 | W687 | 5,539,070 |
| TOTAL Other Liabilities | 5,476,399 | | 5,539,070 |
| TOTAL Liabilities | 5,476,399 | | 5,539,070 |
| TOTAL Liabilities | 5,476,399 | | 5,539,070 |

Arlington FIRE DISTRICT
Statement of Indebtedness
For the Fiscal Year Ending 2015

03/11/2016

| First Year | Debt Code | Description | Cops Flag | Comp Flag | Date of Issue | Date of Maturity | Int. Rate | Int. Var? | Amt. Issued | O/S Beg. of Year | Paid Dur. Year | Redeemed Bond Proc. | Prior Yr. Adjust. | Accreted Interest | O/S End of Year |
|------------|-----------|-------------|-----------|-----------|---------------|------------------|-----------|-----------|-------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
|------------|-----------|-------------|-----------|-----------|---------------|------------------|-----------|-----------|-------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|

Arlington FIRE DISTRICT
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

| | EDP Code | Amount |
|---|----------|-----------------------|
| CASH: | | |
| On Hand | 9Z2001 | \$0.00 |
| Demand Deposits | 9Z2011 | \$984,278.00 |
| Time Deposits | 9Z2021 | \$2,245,488.00 |
| Total | | \$3,229,766.00 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$512,451.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$2,717,315.00 |
| Total | | \$3,229,766.00 |
| 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 2015

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-FNB | \$3,217,315 | \$0 | \$0 | \$3,217,315 |
| ****-OCT | \$12,451 | \$0 | \$0 | \$12,451 |
| Total Adjusted Bank Balance | | | | \$3,229,766 |
| Petty Cash | | | | \$250.00 |
| Adjustments | | | | \$.00 |
| Total Cash | | | | \$3,230,016 |
| Total Cash Balance All Funds | | | | \$3,230,016 |

9ZCASH *
 9ZCASHB *

* Must be equal

Arlington FIRE DISTRICT
 Fire District Questionnaire
 For the Fiscal Year Ending 2015

| | 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 | \$1,721,281 |
| 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 2015

| 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 | \$34,079.00 | 3 | 2 | |
| 90158 | Police and Fire Retirement | \$1,878,060.00 | 73 | | |
| 90258 | Local Pension Fund | \$69,106.00 | | | |
| 90308 | Social Security | \$605,300.00 | 76 | 2 | |
| 90408 | Worker's Compensation Insurance | \$444,485.00 | 76 | 2 | |
| 90458 | Life Insurance | \$10,945.00 | 73 | | |
| 90508 | Unemployment Insurance | \$0.00 | | | |
| 90558 | Disability Insurance | \$0.00 | | | |
| 90608 | Hospital and Medical (Dental) Insurance | \$2,707,599.00 | 76 | | 13 |
| 90708 | Union Welfare Benefits | \$0.00 | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | \$0.00 | | | |
| 91890 | Other Employee Benefits | \$0.00 | | | |
| Total | | \$5,749,574.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$5,749,576.00 | | | |

Arlington FIRE DISTRICT
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$31,565 | 16,485 | gallons | |
| Diesel Fuel | \$27,893 | 10,810 | gallons | |
| Fuel Oil | \$10,660 | 4,279 | gallons | |
| Natural Gas | \$10,305 | 6,038 | cubic feet | |
| Electricity | \$34,220 | 264,630 | kilowatt-hours | |
| Coal | \$ | | tons | |
| Propane | \$987 | 414 | gallons | |

Arlington FIRE DISTRICT
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2015

Annual OPEB Cost and Net OPEB Obligation

| | |
|---|--------|
| 1. Type of Other Post Employment Benefits Plan | |
| 2. Annual Required Contribution(ARC) | \$0.00 |
| 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 | 12013 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 | NY State | 12603 Zip |
| 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 | 12/31/2016 Term End Date | | |

CHAIRMAN OF THE BOARD

| | | | |
|---|-----------------------------|-------------|--------------|
| James L. Beretta Name | Chair Title | NY State | 12603 Zip |
| 11 Burnett Blvd Street Address or PO Box | Poughkeepsie City | | |
| (845)486-6300 Telephone Number | (845)486-6322 Fax Number | | |
| jberetta@afd.org Email Address | 12/31/2016 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 12/31/2015, 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 12/31/2015 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 | 03/10/2015 Date |
|---|--|--------------------|

Arlington FIRE DISTRICT
Financial Comments
For the Fiscal Year Ending 2015