

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
FIRE DISTRICT of East Clinton
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 East Clinton

*** 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.

East Clinton FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	145,457	A200	11,945
Cash In Time Deposits		A201	224,820
TOTAL Cash	145,457		236,765
Due From Other Funds		A391	
TOTAL Due From Other Funds	0		0
Cash Special Reserves	533,306	A230	671,550
Investments In Securities Special Reserves		A452	1,125,612
TOTAL Restricted Assets	533,306		1,797,162
TOTAL Assets and Deferred Outflows of Resources	678,763		2,033,927

East Clinton FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accrued Liabilities		A601	
TOTAL Accrued Liabilities	0		0
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Not in Spendable Form		A806	
TOTAL Nonspendable Fund Balance	0		0
Capital Reserve	533,306	A878	671,550
Restricted for Service Award Program		A895	1,125,612
TOTAL Restricted Fund Balance	533,306		1,797,162
Unassigned Fund Balance	145,457	A917	236,765
TOTAL Unassigned Fund Balance	145,457		236,765
TOTAL Fund Balance	678,763		2,033,927
TOTAL Liabilities, Deferred Inflows And Fund Balance	678,763		2,033,927

East Clinton 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	548,775	A1001	548,035
TOTAL Real Property Taxes	548,775		548,035
Fire Protection Services Other Govts	913	A2262	
TOTAL Intergovernmental Charges	913		0
Interest And Earnings	1,582	A2401	1,307
TOTAL Use of Money And Property	1,582		1,307
Sales of Equipment	800	A2665	3,592
Insurance Recoveries	9,504	A2680	
TOTAL Sale of Property And Compensation For Loss	10,304		3,592
Refunds of Prior Year's Expenditures	446	A2701	20
Gifts And Donations	65	A2705	300
Grants From Local Governments	1,500	A2706	
Employees Contributions		A2709	78,500
Additional Description District LOSAP contribution			
Unclassified (specify)		A2770	105,719
Additional Description losap investment earnings			
TOTAL Miscellaneous Local Sources	2,011		184,539
Fed Aid Other Public Safety		A4389	1,500
TOTAL Federal Aid	0		1,500
TOTAL Revenues	563,585		738,973
Interfund Transfers	59,500	A5031	66,500
TOTAL Interfund Transfers	59,500		66,500
TOTAL Other Sources	59,500		66,500
TOTAL Detail Revenues And Other Sources	623,085		805,473

East Clinton FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fire, Pers Serv	35,687	A34101	39,000
Fire, Equip & Cap Outlay	36,021	A34102	1,496
Fire, Contr Expend	197,624	A34104	151,669
TOTAL Fire	269,332		192,165
TOTAL Public Safety	269,332		192,165
Local Pension Fund, Empl Bnfts	165,000	A90258	83,611
Social Security, Employer Cont	2,710	A90308	2,984
Worker's Compensation, Empl Bnfts	29,513	A90408	7,930
Unemployment Insurance, Empl Bnfts	232	A90508	240
Disability Insurance, Empl Bnfts	410	A90558	152
Hospital & Medical (dental) Ins, Empl Bnft	8,826	A90608	10,021
Other Employee Benefits (spec)		A90898	78,500
Additional Description district losap contribution			
TOTAL Employee Benefits	206,691		183,438
Install Pur Debt, Principal	28,421	A97856	30,610
TOTAL Debt Principal	28,421		30,610
Install Pur Debt, Interest	4,789	A97857	2,600
TOTAL Debt Interest	4,789		2,600
TOTAL Expenditures	509,233		408,813
Transfers, Other Funds	59,500	A99019	66,500
TOTAL Operating Transfers	59,500		66,500
TOTAL Other Uses	59,500		66,500
TOTAL Detail Expenditures And Other Uses	568,733		475,313

East Clinton 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	624,411	A8021	678,763
Prior Period Adj -Increase In Fund Balance		A8012	1,025,004
Restated Fund Balance - Beg of Year	624,411	A8022	1,703,767
ADD - REVENUES AND OTHER SOURCES	623,085		805,473
DEDUCT - EXPENDITURES AND OTHER USES	568,733		475,313
Fund Balance - End of Year	678,763	A8029	2,033,927

East Clinton 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	548,035	A1049N	539,875
Est Rev - Use of Money And Property	150	A2499N	150
TOTAL Estimated Revenues	548,185		540,025
TOTAL Estimated Revenues And Other Sources	548,185		540,025

East Clinton FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Public Safety	319,400	A3999N	298,200
App - Employee Benefits	129,060	A9199N	93,600
App - Debt Service	33,225	A9899N	33,225
TOTAL Appropriations	481,685		425,025
App - Interfund Transfer	66,500	A9999N	115,000
TOTAL Other Uses	66,500		115,000
TOTAL Appropriations And Other Uses	548,185		540,025

East Clinton FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Buildings	207,222	K102	207,222
Machinery And Equipment	941,664	K104	980,379
TOTAL Fixed Assets (net)	1,148,886		1,187,601
TOTAL Assets and Deferred Outflows of Resources	1,148,886		1,187,601

East Clinton 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	1,148,886	K159	1,187,601
TOTAL Investments in Non-Current Government Assets	1,148,886		1,187,601
TOTAL Fund Balance	1,148,886		1,187,601
TOTAL	1,148,886		1,187,601

East Clinton 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	1,025,004	TA461	
TOTAL Investments	1,025,004		0
TOTAL Assets and Deferred Outflows of Resources	1,025,004		0

East Clinton FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Service Awards	1,025,004	TA13	
TOTAL Agency Liabilities	1,025,004		0
TOTAL Liabilities	1,025,004		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,025,004		0

East Clinton 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	93,274	W129	62,664
TOTAL Provision To Be Made In Future Budgets	93,274		62,664
TOTAL Assets and Deferred Outflows of Resources	93,274		62,664

East Clinton FIRE DISTRICT
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Installment Purchase Debt	93,274	W685	62,664
TOTAL Other Liabilities	93,274		62,664
TOTAL Liabilities	93,274		62,664
TOTAL Liabilities	93,274		62,664

East Clinton FIRE DISTRICT
Statement of Indebtedness
For the Fiscal Year Ending 2020

4/12/2021

County of: Dutchess

Municipal Code: 131117603000

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
2015	IPC E	2013 International Truck			03/01/2012	03/01/2022	3.97%			\$93,274	\$30,610	\$0	\$0		\$62,664
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$93,274	\$30,610	\$0	\$0	\$0	\$62,664
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$93,274	\$30,610	\$0	\$0	\$0	\$62,664

East Clinton 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	\$11,945.00
Time Deposits	9Z2021	\$896,370.00
Total		\$908,315.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$261,945.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$646,370.00
Total		\$908,315.00
 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

East Clinton 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
****-HECK	\$21,300	\$0	\$9,454	\$11,845
****-VING	\$896,469	\$0	\$0	\$896,469
Total Adjusted Bank Balance				\$908,315
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$908,315
Total Cash Balance All Funds			9ZCASHB *	\$908,315
* Must be equal				

East Clinton 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?	Y
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	\$545,587
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

East Clinton FIRE DISTRICT
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:					
Total Part Time Employees:		3			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$0.00		3	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$83,611.00			
90308	Social Security	\$2,984.00			
90408	Worker's Compensation Insurance	\$7,930.00			
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$240.00			
90558	Disability Insurance	\$152.00			
90608	Hospital and Medical (Dental) Insurance	\$10,021.00			
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$78,500.00			
Total		\$183,438.00			
Computed Total From Financial Section (comparative purposes only)		\$183,438.00			

East Clinton 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	\$1,446	657	gallons	
Diesel Fuel	\$1,621	1,050	gallons	
Fuel Oil	\$2,694	1,041	gallons	
Natural Gas			cubic feet	
Electricity	\$5,465	41,481	kilowatt-hours	
Coal			tons	
Propane	\$1,455	535	gallons	

FIRE DISTRICT DEMOGRAPHICS

Postal or Mailing Address:

P.O. Box 181	Clinton Corners	NY	12514
Street Address or PO Box	City	State	Zip
(845) 554-4671	() -		
Fire District Telephone Number	Fire District Fax Number		
RDSIMONJR@GMAIL.COM	http://www.eastclintonfd.com/		
Official Email Address	Website		
Physical Address: (If Different From Postal Address)			
Street Address	City	State	Zip

BOARD DEMOGRAPHICS

CHIEF FISCAL OFFICER

Robert Simon	Treasurer		
Name	Title		
9 Firehouse Lane, PO 181	Clinton Corners	NY	12514
Street Address or PO Box	City	State	Zip
(845) 554-4671	() -		
Telephone Number	Fax Number		
RDSIMONJR@GMAIL.COM	12/31/2022		
Email Address	Term End Date		

CHAIRMAN OF THE BOARD

Steve Forschler	Chair		
Name	Title		
9 Firehouse Lane, PO 181	clinton corners	NY	12514
Street Address or PO Box	City	State	Zip
(845)247-6388	() -		
Telephone Number	Fax Number		
	00/00/0000		
Email Address	Term End Date		

I, Robert Simon, Jr hereby certify that I am the Chief Fiscal Officer of the East Clinton Fire Districtg, and that the information provided in the annual financial report of the East Clinton Fire Districtg, 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 East Clinton Fire Districtg, and adopted by me as my signature for use in conjunction with the filing of the East Clinton Fire Districtg's annual financial report, I am evidencing my express intent to authenticate my certification of the East Clinton Fire Districtg's annual financial report report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

Robert Simon, Jr	*****	04/14/2021
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Date

East Clinton FIRE DISTRICT
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8012 Beginning LOSAP