

The Board of Fire Commissioners Fire District # 1 Borough of Englishtown, State of New Jersey, convened on Thursday November 1st, 2018 in the Formal Meeting Room of the Englishtown Fire Department, 3 South Main St. Englishtown, New Jersey.

The meeting was called to order by Chairman Peter Cooke at 8:00 P.M.

1. Sunshine Statement by Attorney J. Youssouf

Statement is hereby given that adequate notice of this meeting was given by:

1. The mailing of said notice to the Asbury Park Press.
2. The prominent posting of said notice at the Englishtown Fire Department.

Roll Call showed the following members in attendance:

Present: Chairman Peter Cooke, Clerk Victoria Sarti, Treasurer Ryan Reale, Brian Stonaker, Gerald Maresca

Legal: Substantial change in the voter registration process. Anyone that used an absentee voter ballot last year will automatically be registered to receive an absentee ballot this year, unless they changed that with the County Clerk's Office.

A Resolution to Accept the Audit Report was offered. Motion made by P. Cooke to accept the Resolution, Second by G. Maresca. Motion passed by unanimous vote.

A Resolution was offered to Authorize the Conveyance of the Mack Rescue Truck to the Western Monmouth Utilities Authority. A motion was made by P. Cooke to accept the Resolution, Second by Brian Stonaker. Motion passed by unanimous vote.

A Resolution by Title was offered to Surplus Equipment that is no longer needed or can be utilized by the Fire Department. Motion was made by G. Maresca to accept the Resolution by title, Second by P. Cooke. Motion passed by unanimous vote.

October 2018 Minutes: A motion was made by R. Reale and a Second was made by B. Stonaker to accept the minutes. Motion passed by unanimous vote.

Financial: A motion was made by G. Maresca and a Second was made by R. Reale to accept the Bills. Motion passed by unanimous vote.

Auditor/Accountant: Budget Meeting

Chief's Report:

- Total of 38 calls for the month of October 2018
- 35-foot ladder on 12-74 failed for "Scuff Marks". It is still mounted on the truck so the other ladders can be mounted, but it is O.O.S. A new ladder will be \$1,302.00 shipping included. The Chief suggested to try and get a second opinion. The Board stated that if a second opinion can not be obtained, the Fire Department is authorized to purchase a new ladder.
- A list of Surplus Equipment was submitted. A Resolution by title was passed.

Administrative Engineer's Report:

- See attached Report

President's Report:

- No Report

Fire Bureau:

- No Report

LOSAP:

- No report

Correspondence:

- None

Insurance:

- No Report

Membership:

- No Report

Old Business:

- None

New Business:

- None

Public Open Portion:

- The Bunk Room and the Commissioner's Office will switch places. The Board will be sharing the Office with the Fire Marshal. The Board does not want the public to walk across the bays. There is a lot of work that needs to be done to accomplish this. He needs to be out by December 31st.

Meeting Adjournment: at 9:54 PM. After a motion by B. Stonaker and Seconded by V. Sarti and approved by a unanimous roll call vote.

Certified at the November 6th, 2018, regularly scheduled meeting_____

7:41 PM

11/01/18

Accrual Basis

Englishtown Fire District No. 1

Bill List

As of November 1, 2018

Type	Date	Num	Name	Split	Debit	Credit	Balance
Brunswick Bank Checking							134,194.42
Deposit	10/12/2018			Fire District Taxes	121,000.00		255,194.42
Check	10/16/2018	6257	Englishtown Relief Association	2017 Expense		7,893.00	247,501.42
Check	10/16/2018	6258	Englishtown Relief Association	2017 Expense		20,000.00	227,501.42
Check	10/16/2018	6259	Englishtown Relief Association	-SPLIT-	0.00		227,501.42
Check	10/17/2018	6260	Englishtown Relief Association	-SPLIT-		21,036.71	206,464.71
Deposit	10/22/2018			-SPLIT-	260.00		206,724.71
Deposit	10/22/2018			-SPLIT-	220.00		206,944.71
Deposit	10/26/2018			Smoke Detector Fees	45.00		208,989.71
Check	10/29/2018	6277	united States Treasury	Employee Benefits		78.50	208,913.21
Check	10/29/2018	6278	International Code Council	UFSA Other Expenses		119.42	206,793.79
Check	11/1/2018	6281	Family Practice of CentraState	Professional Services...		30.00	206,763.79
Check	11/1/2018	6262	Richard Thompson	Training		2,246.72	204,517.07
Check	11/1/2018	6263	Englishtown Fire Department	Contract - Volunteer Fi...		2,250.00	202,267.07
Check	11/1/2018	6284	Cytracom LLC.	Utilities		288.82	201,978.25
Check	11/1/2018	6265	Borough of Englishtown	-SPLIT-		194.00	201,784.25
Check	11/1/2018	6266	Aziza Arafa	2017 Expense		45.00	201,739.25
Check	11/1/2018	6267	Blaze Emergency Equipment Co...	Trucks		630.00	201,109.25
Check	11/1/2018	6288	Verizon	Utilities		55.83	201,053.42
Check	11/1/2018	6269	Manafapan - Englishtown Board ...	Fuel		689.53	200,363.89
Check	11/1/2018	6270	Straight Edge Striping	Building		1,650.00	198,713.89
Check	11/1/2018	6271	NJ Natural Gas	Utilities		383.76	198,330.13
Check	11/1/2018	6272	Verizon Wireless	Utilities		371.06	197,959.07
Check	11/1/2018	6273	Optimum	Utilities		254.06	197,705.01
Check	11/1/2018	6274	Stonaker & Son	Building		164.74	197,540.27
Check	11/1/2018	6275	Jersey Coast Fire & First aid Sup...	Fire Fighting Equipment		120.00	197,420.27
Check	11/1/2018	6276	Matt O'Brien	Training		589.40	196,850.87
Check	11/1/2018	6279	Jersey Central Power & Light	Utilities		1,996.75	194,854.12
Check	11/1/2018	6280	NetLink	Professional Services		199.00	194,655.12
Check	11/1/2018	6281	Peter Cooke	Training		819.78	193,835.34
Total Brunswick Bank Checking					121,525.00	61,884.08	193,835.34
TOTAL					121,525.00	61,884.08	193,835.34

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 11/01/18
 Accrual Basis

Englishtown Fire District No. 1
2018 Budget
 January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget
Income			
Capital Fund Balance	0.00	70,556.00	-70,556.00
Fire District Taxes	483,902.86	484,000.00	-97.14
Miscellaneous	0.00	444.00	-444.00
Uniform Fire Safety Act			
Fines and Penalties	15,585.00		
Smoke Detector Fees	3,139.00	19,000.00	-15,861.00
State Registration Fees	7,111.75	5,000.00	2,111.75
Total Uniform Fire Safety Act	25,835.75	24,000.00	1,835.75
Total Income	509,738.61	579,000.00	-69,261.39
Gross Profit	509,738.61	579,000.00	-69,261.39
Expense			
2017 Expense	72,545.43		
Monmouth County Dispatch Fees	0.00	10,000.00	-10,000.00
Professional Services-Physicals	3,578.50	8,000.00	-4,421.50
Fringe Benefits	14.55	2,300.00	-2,285.45
Administration			
Salaries and Wages	12,971.40	32,650.00	-19,678.60
Total Administration	12,971.40	32,650.00	-19,678.60
Employee Benefits	1,095.86		
Advertising	285.40	700.00	-414.60
Contract - Volunteer Fire Co	24,750.00	26,000.00	-1,250.00
Dues and Subscriptions	3,413.00	5,000.00	-1,587.00
Elections	942.50	1,500.00	-557.50
Fire Fighting Equipment	8,842.99	20,000.00	-11,157.01
Fuel	6,606.15	15,000.00	-8,393.85
Insurance Premiums	76,486.00	84,916.00	-8,430.00
Maintenance and Repairs			
Building	7,520.49		
Trucks	34,107.46		
Maintenance and Repairs - Other	0.00	62,500.00	-62,500.00
Total Maintenance and Repairs	41,627.95	62,500.00	-20,872.05
Office Supplies	2,830.99	4,000.00	-1,169.01
Personal Protective Equipment	3,365.00	15,000.00	-11,635.00
Professional Services			
Legal	4,792.00		
Professional Services - Other	5,307.80	40,000.00	-34,692.20
Total Professional Services	10,099.80	40,000.00	-29,900.20

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 11/01/18
 Accrual Basis

Englishtown Fire District No. 1
 2018 Budget
 January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget
Promotion	0.00	1,000.00	-1,000.00
Training	10,395.66	18,000.00	-7,604.34
Utilities	36,054.52	40,000.00	-3,945.48
UFSA Salaries and Wages	23,680.00	16,000.00	7,680.00
UFSA Fringe Benefits	0.00	3,000.00	-3,000.00
UFSA Other Expenses	2,484.66	5,000.00	-2,515.34
Length of Service Awards	27,344.00	48,000.00	-20,656.00
Reserve for future outlay	0.00	5,000.00	-5,000.00
Bond Principal	55,000.00	55,000.00	0.00
Bond Interest	6,211.23	6,188.00	23.23
Bond Note Principal	20,000.00	20,000.00	0.00
Bond Note Interest	1,036.71	1,000.00	36.71
Radio Lease Purchase Principal	0.00	25,365.00	-25,365.00
Radio Lease Interest	0.00	7,881.00	-7,881.00
Total Expense	451,662.30	579,000.00	-127,337.70
Net Income	58,076.31	0.00	58,076.31

Englishtown Fire Department

Englishtown, NJ

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Incident Count with Man-Hours per Zone for Date Range

Start Date: 10/01/2018 | End Date: 10/31/2018

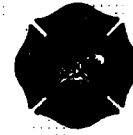
ZONE	INCIDENT COUNT	MAN HOURS
11-42 - East Windsor	1	12:40
13-12-1 - Englishtown fire department	10	25:45
13-26-1 - Gordon's Corner Fire Company	2	0:50
13-26-2 - Manalapan Fire Company #1	12	14:26
13-26-2P - Manalapan Primary Response Area	11	23:03
Monroe - Monroe Twp	2	7:09
TOTAL	38	83:52

NOTE that this report takes into consideration ONLY those Personnel that are associated with an Apparatus, and that only Reviewed incidents are included in the counts.

Englishtown Fire Department

Englishtown, NJ

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Response Percentage for Custom Question for Personnel for Incident Type for Date Range

Personnel: Administrator, Englishtown Fire Dept | MultiCustomQuestion: Staffing Level | Incident Type(s): All Incident Types | Start Date: 10/01/2018 | End Date: 10/31/2018

ANSWERS	# INCIDENTS	% of Total
USER-DEFINED FIELD: Staffing Level (Required)		
No Response - No Driver	2	5%
No Response - Short Staffed (< 3 FF1)	12	32%
Responded - Short Staffed (< 3 FF1)	6	16%
Responded as normal	18	47%

Report is grouped by Questions, Users then Answers. Answers data is broken into Percentages of Users who answered Questions. Questions will only show on the report if they are in the Date Range and are Not Archived and Not Empty. Only Reviewed Incidents included.

Englishtown Fire Department

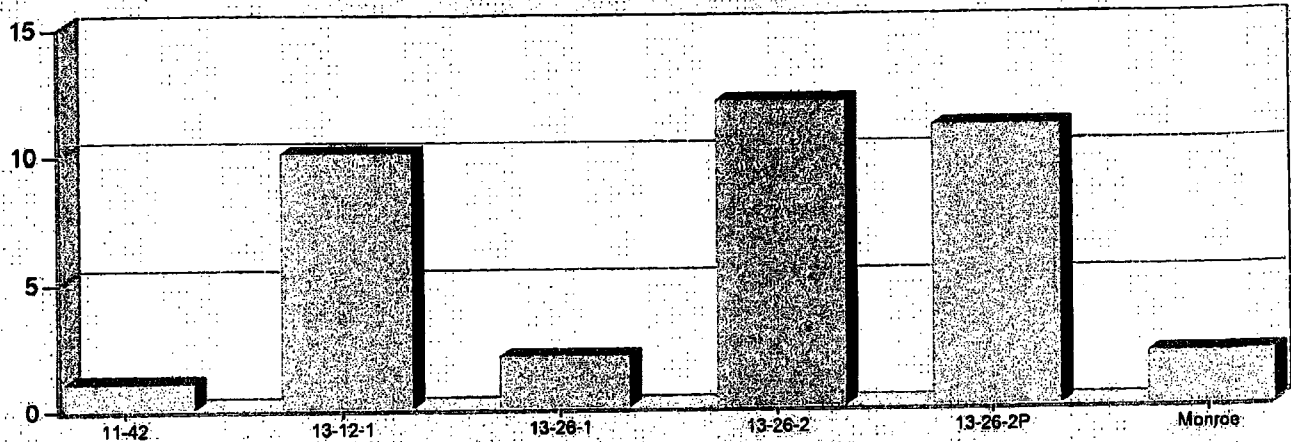
Englishtown, NJ

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Incident Type Count per Zone for Date Range

Start Date: 10/01/2018 | End Date: 10/31/2018



ZONES	INCIDENT TYPE	COUNT
11-42 - East Windsor		
	571 - Cover assignment, standby, moveup	1
	<i>Total Incidents for 11-42 - East Windsor:</i>	<i>1</i>
13-12-1 - Englishtown fire department		
	322 - Motor vehicle accident with injuries	1
	424 - Carbon monoxide incident	1
	442 - Overheated motor	1
	651 - Smoke scare, odor of smoke	1
	714 - Central station, malicious false alarm	1
	733 - Smoke detector activation due to malfunction	2
	734 - Heat detector activation due to malfunction	1
	735 - Alarm system sounded due to malfunction	2
	<i>Total Incidents for 13-12-1 - Englishtown fire department:</i>	<i>10</i>
13-26-1 - Gordon's Corner Fire Company		
	611 - Dispatched & cancelled en route	2
	<i>Total Incidents for 13-26-1 - Gordon's Corner Fire Company:</i>	<i>2</i>
13-26-2 - Manalapan Fire Company #1		
	114 - Chimney or flue fire, confined to chimney or flue	1
	324 - Motor vehicle accident with no injuries.	1
	352 - Extrication of victim(s) from vehicle	2
	733 - Smoke detector activation due to malfunction	2

Zone information is defined on the Basic Info 3 screen of an incident.
Only REVIEWED incidents included.

ZONES	INCIDENT TYPE	COUNT
	735 - Alarm system sounded due to malfunction	2
	743 - Smoke detector activation, no fire - unintentional	1
	745 - Alarm system activation, no fire - unintentional	2
	746 - Carbon monoxide detector activation, no CO	1
	<i>Total Incidents for 13-26-2 - Manalapan Fire Company #1:</i>	12
13-26-2P - Manalapan Primary Response Area		
	113 - Cooking fire, confined to container	1
	115 - Incinerator overload or malfunction, fire confined	1
	324 - Motor vehicle accident with no injuries.	1
	412 - Gas leak (natural gas or LPG)	1
	442 - Overheated motor	1
	444 - Power line down	3
	733 - Smoke detector activation due to malfunction	1
	735 - Alarm system sounded due to malfunction	1
	743 - Smoke detector activation, no fire - unintentional	1
	<i>Total Incidents for 13-26-2P - Manalapan Primary Response Area:</i>	11
Monroe - Monroe Twp		
	111 - Building fire	2
	<i>Total Incidents for Monroe - Monroe Twp:</i>	2
Total Count for all Zone:		38

Zone information is defined on the Basic Info 3 screen of an incident.
Only REVIEWED incidents included.

Englishtown Fire Department

Englishtown, NJ

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Incident Custom Question Answer Summary by Incident Type for Zone for Date Range with Custom Questions

MultiCustomQuestion: Staffing Level | Incident Status(s): All Incident Statuses | Zone(s): 13-12-1 - Englishtown fire department | Incident Type(s): All Incident Types | Start Date: 10/01/2018 | End Date: 10/31/2018

Incident Date	Incident #	Address	Zone	Custom Questions
10/03/2018	2018-326	WILSON AVE ENGLISHTOWN, NJ 07726	Englishtown fire department	Staffing Level: Responded as normal
10/30/2018	2018-356	44 MAIN ST ENGLISHTOWN, NJ 07726	424 - Carbon monoxide incident Englishtown fire department	Staffing Level: Responded as normal
10/09/2018	2018-333	28 HARRISON AVE ENGLISHTOWN, NJ 07726	442 - Overheated motor Englishtown fire department	Staffing Level: Responded as normal
10/04/2018	2018-327	27 TENNENT AVE ENGLISHTOWN, NJ 07726	651 - Smoke scare, odor of smoke Englishtown fire department	Staffing Level: No Response - Short Staffed (< 3 FF1)
10/28/2018	2018-353	49 LASATTA AVE ENGLISHTOWN, NJ 07726	714 - Central station, malicious false alarm Englishtown fire department	Staffing Level: No Response - No Driver
10/27/2018	2018-351	300 STAMFORD SQ ENGLISHTOWN, NJ 07726	733 - Smoke detector activation due to malfunction Englishtown fire department	Staffing Level: No Response - Short Staffed (< 3 FF1)
10/27/2018	2018-352	21 LASATTA AVE ENGLISHTOWN, NJ 07726	Englishtown fire department	Staffing Level: No Response - Short Staffed (< 3 FF1)
10/02/2018	2018-323	31 MAIN ST ENGLISHTOWN, NJ 07726	734 - Heat detector activation due to malfunction Englishtown fire department	Staffing Level: No Response - Short Staffed (< 3 FF1)
10/03/2018	2018-325	31 MAIN ST ENGLISHTOWN, NJ 07726	735 - Alarm system sounded due to malfunction Englishtown fire department	Staffing Level: Responded - Short Staffed (< 3 FF1)
10/31/2018	2018-358	11 PINE ST ENGLISHTOWN, NJ 07726	Englishtown fire department	Staffing Level: No Response - Short Staffed (< 3 FF1)

Report is grouped by Incident Type and sorted by Incident Date, Incident Number. Summary of answered questions at the end of the report. Incidents will only show on report if custom questions have been answered.

	Staffing Level
Responded - Short Staffed (< 3 FF1)	1
No Response - Short Staffed (< 3 FF1)	5
Responded as normal	3
No Response - No Driver	1

Report is grouped by Incident Type and sorted by Incident Date, Incident Number. Summary of answered questions at the end of the report. Incidents will only show on report if custom questions have been answered.

REPAIRS TO 1274

JUMP SEAT REAR REPAIRED

FOAM VALVE REPAIRED/ REPLACED

1286 REPAIRS

REPAIRED ROOF HATCH IN HOUSE

SCBA AIR COMPRESSOR SERVICED

SCBA AIR COMPRESSOR LEAKING VALVE REPAIRED / REGULATOR VALVE WAS MISS USED

TRUCK AIR COMPRESSOR SERVICED

EMERGENCY GENERATOR WAS SERVICED

10 AIR BOTTLES HYDRO TESTED

QUALITY AIR TEST WAS DONE ON SCBA SYSTEM

1287 ARROW STICK NOT WORKING PROPERLY . LT, O'BRIAN HAS CONTACTED REPAIR CO.

1 AIR PACK HARNESS SENT OUT FOR REPAIR

1286 HAS BEEN STRIPED OF ALL EQUIPMENT NOT GOING WITH IT.

MILAGE ON VEHICLES

1274/ 110

1275/ 64

1276/ 37

1287/ 467

1293/ 46

THOMAS FROST
[Signature]
ENGINEER

November 1, 2018

For Surplus:

Hose due to failure:

- (2) 100 FT Sections of 5"
- (1) 50 FT Section of 5"
- (6) 50 FT Sections of 1.75"
- (31) 50 FT Sections of 3"

Equipment:

- Rabbit Tool
- (2) 500 Watt Portable Halogen Scene Lights
- (5) 500 Watt Pole Mounted Halogen Scene Lights from 12-75
- Remington 16" Electric Chainsaw
- Echo Cutoff Saw
- Hurst Electric Hydraulic Pump
- Hurst Electric Simo Hydraulic Pump
- Hurst Spreaders
- Hurst Cutters
- Hurst Combi Tool
- (2) Halligan Bars
- Bullard TIC
- (4) Gas Alert Quatro's


Turnout Gear:

- (10) Pants due to age
- (4) Coats due to age

**ANNUAL AUDIT REVIEW
GROUP AFFIDAVIT**

We, the undersigned members of the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown, Monmouth County, being of full age, duly sworn according to law, upon our oath depose and say:

1. We are the duly elected members of the above referenced Board of Fire Commissioners.
2. In the performance of our duties, and pursuant to the provisions of N.J.S.A. 40A:5A-17 we have reviewed the Annual Audit filed with Clerk pursuant to N.J.S.A. 40A: 5A-15 for the year ended 12/31/17.
3. We do hereby certify that we are familiar with, as a minimum, the the sections of the Audit Report entitled "**GENERAL COMMENTS**" and "**RECOMMENDATIONS**".



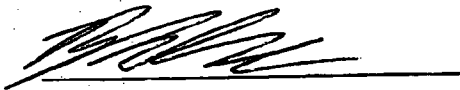
Peter Cooke




Victoria Sarti



Gerald Maresca

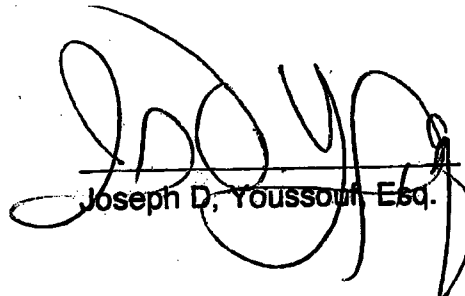


Ryan Reale



Brian Stonaker

Witness:



Joseph D. Youssouf Esq.

9/6/18

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.1 ENGLISHTOWN DECLARING UNIT 1286
EXCESS PROPERTY**

WHEREAS; The Board of Fire Commissioners owns a rescue fire apparatus which has reached the end of its useful life as a front line emergency response vehicle; and

WHEREAS; The Board has been advised by the Chief of the Englishtown Volunteer Fire Company that the above described vehicle is no longer needed for use by the volunteer fire company; and

WHEREAS; N.J.S.A. 40A:11-36 (1) provides that the governing body of any municipal contracting unit may adopt a resolution authorizing the sale of personal property no longer needed for public use at public sale to the highest bidder; and

WHEREAS; The Board of Fire Commissioners has been advised that the fair market value of the rescue unit exceeds the quotation threshold.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that the above described fire apparatus is hereby declared excess property no longer needed for public use and that said unit may be disposed of in accordance with the provisions of New Jersey law.

Moved by:

Seconded By:

Roll Call Vote:

Ayes:

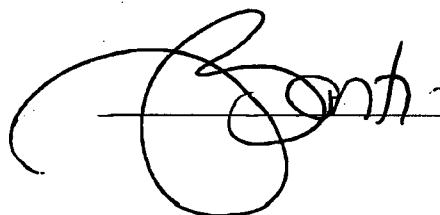
5

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown on the 1 day of November, 2018.

 Clerk

7/5/18

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN ACCEPTING THE AUDIT REPORT FOR THE YEAR ENDED DECEMBER 31, 2017

WHEREAS; N.J.S.A. 40A:14-89 requires Boards of Fire Commissioners to authorize the preparation of an annual report on audit of its financial books and records of account; and

WHEREAS; the Board of Fire Commissioners has heretofore employed the services of a registered municipal auditor for the purpose of preparing the audit required by New Jersey Statutes and Administrative Regulations; and

WHEREAS; the Board received the report on audit for the year ended December 31, 2017 at its meeting of June 7, 2018 and finds it acceptable as written; and

WHEREAS; N.J.S.A. 40A:5A-16 requires that a synopsis of the annual audit be prepared and published by the District, at least once, in a newspaper circulating within the District and that a copy of the synopsis be filed with the Director of the Local Finance Board within ten days after the date of publication; and

WHEREAS; N.J.S.A. 40A:5A-17 requires the Board of Fire Commissioners to certify to the Local Finance Board by resolution that each Commissioner has personally reviewed the annual audit report, specifically the sections of the audit report entitled "General Comments and Recommendations", and to evidence same by group affidavit in the form prescribed by the Local Finance Board.

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that the report on audit for the year ended December 31, 2017 is hereby accepted and approved.

BE IT FURTHER RESOLVED, that a synopsis of said report on audit be published in the official newspaper of the District and that the members of the Board shall execute the required Annual Group Affidavit and forward same, together with a copy of this Resolution, to the District's Auditor for filing with the Local Finance Board.

Moved by:

Seconded by:

Roll Call Vote:

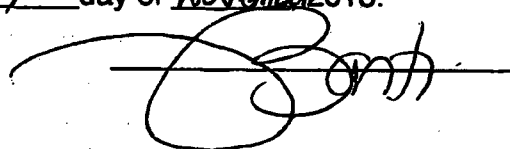
Ayes: 5

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners, Fire District No.1 Englishtown Borough on 7 day of November 2018.

 Clerk

BOROUGH OF ENGLISHTOWN

Fire District No. 2

P.O. BOX 1
ENGLISHTOWN, NEW JERSEY 07726
732-446-4818
Fax: 732-446-8285

October 29, 2018

WithumSmith&Brown
331 Newman Springs Rd, Suite 125
Red Bank, NJ 07701

We are providing this letter in connection with your audits of the financial statements of the Borough of Englishtown Fire District No. 1, County of Monmouth, State of New Jersey (Fire District) as of December 31, 2017 and 2016 and for the years then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Borough of Englishtown Fire District No. 1 and the respective changes in financial position, and results of operation and changes in its fund balances, in conformity with the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which has adopted GAAP (Generally Accepted Accounting Principles) for fire districts.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated March 1, 2018, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous year audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.

- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- As part of your audit, you assisted with preparation of the draft financial statements and related notes. We have designated a competent board member, Peter Cooke, Chairman, (his backup if need George Lang, Fee Accountant) to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;

- Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practice.
- Borough of Englishtown Fire District No. 1 has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Borough of Englishtown Fire District No. 1 is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
- Borough of Englishtown Fire District No. 1 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI. We also acknowledge our responsibility for the other supplementary information such as Schedules of Improvement Authorizations - Capital Fund, Schedule of Deferred Charges to Future Taxation, Statistical Information, and Roster of Officials.



Signed

Fire Commissioner - Chairman

Title



Signed

Fire Commissioner-Treasurer

Title

Borough of Englishtown Fire District No. 1

Synopsis of audit report of the Borough of Englishtown Fire Commissioners, District No. 1, Monmouth County, New Jersey for the years ended December 31, 2017 and 2016 as required by N.J.S. 40A:5A-16.

Statements of Net Position

	<u>2017</u>	<u>2016</u>
<u>Assets</u>		
Cash	\$ 597,505	\$ 558,487
Prepaid expenses	730	732
Capital assets, net	<u>876,227</u>	<u>739,734</u>
Total assets	<u>\$ 1,474,462</u>	<u>\$ 1,298,953</u>
<u>Liabilities and Net Position</u>		
Current liabilities:		
Accounts payable	\$ 40,583	\$ 46,226
Payroll tax liabilities	361	359
Accrued interest on bonds and notes	6,524	5,775
Bond anticipation note	45,000	60,000
Bonds payable - current	55,000	55,000
Capital lease payable - current	25,504	-
Reserve for SFSG	645	645
Reserve for fire official trust	154,181	121,802
Reserve for LOSAP	<u>126,825</u>	<u>112,300</u>
Total current liabilities	454,623	402,107
Other liabilities:		
Bonds payable - long-term	110,000	165,000
Capital lease payable - long-term	<u>175,077</u>	<u>-</u>
Total other liabilities	285,077	165,000
Net Position:		
Net investment in capital assets	459,122	453,959
Restricted for capital acquisitions	125,777	145,639
Unrestricted	<u>149,863</u>	<u>132,248</u>
Total net position	<u>734,762</u>	<u>731,846</u>
Total Liabilities and Net Position	<u>\$ 1,474,462</u>	<u>\$ 1,298,953</u>

Statement of Revenues, Expenses and Changes in Net Position

<u>Revenue and Other Financing Sources</u>		
District taxes	\$ 472,925	\$ 469,000
Supplemental fire services grant	444	444
Interest on deposits and investments	223	243
Uniform fire safety act revenues	12,634	8,857
Miscellaneous income	<u>593</u>	<u>21</u>
Total revenue and other financing sources	486,819	478,565
<u>Expenditures</u>		
Operating	<u>483,903</u>	<u>476,608</u>
Changes in net position	2,916	1,957
Net position - beginning of year	<u>731,846</u>	<u>729,889</u>
Net position - end of year	<u>\$ 734,762</u>	<u>\$ 731,846</u>

Recommendations

None

The above synopsis was prepared from the report of the audit of the Borough of Englishtown Fire Commissioners, District No. 1, County of Monmouth, for the years ended December 31, 2017 and 2016.

The report of audit, submitted by Ronald C. Petrics, CPA, RMA, is on file at the Board of Fire Commissioners office and may be inspected by any interested person.

Ryan Raale
Clerk of the Board
Borough of Englishtown Fire District No. 1