

4:31 PM

12/01/11

Accrual Basis

**Englishtown Fire District No. 1**

**Bill List**

**As of December 31, 2011**

| Type                                 | Date      | Num  | Name                          | Split                    | Debit       | Credit           | Balance      |
|--------------------------------------|-----------|------|-------------------------------|--------------------------|-------------|------------------|--------------|
| <b>Brunswick Bank Checking</b>       |           |      |                               |                          |             |                  |              |
| Check                                | 12/1/2011 | 4294 | Gannett NJ Newspapers         | Advertising              |             | 129.50           | *****        |
| Check                                | 12/1/2011 | 4295 | Englishtown Fire Department   | Contract - Volunteer ... |             | 1,666.66         | *****        |
| Check                                | 12/1/2011 | 4296 | Englishtown Fire Department   | -SPLIT-                  |             | 10,304.82        | *****        |
| Check                                | 12/1/2011 | 4297 | Freehold Cartage Inc.         | Utilities                |             | 158.92           | *****        |
| Check                                | 12/1/2011 | 4298 | -Jersey Central Power & Light | Utilities                |             | 22.52            | *****        |
| Check                                | 12/1/2011 | 4299 | Jersey Central Power & Light  | Utilities                |             | 911.15           | *****        |
| Check                                | 12/1/2011 | 4300 | Manalapan Hardware            | -SPLIT-                  |             | 109.98           | *****        |
| Check                                | 12/1/2011 | 4301 | Wireless                      | Trucks                   |             | 1,000.00         | *****        |
| Check                                | 12/1/2011 | 4302 | Verizon                       | Utilities                |             | 183.13           | *****        |
| Check                                | 12/1/2011 | 4303 | Peter Cooks                   | Paid Positions           |             | 1,533.69         | *****        |
| Check                                | 12/1/2011 | 4304 | Pasquale DiBenedetto          | Paid Positions           |             | 461.90           | *****        |
| Check                                | 12/1/2011 | 4305 | Thomas Frueh                  | Paid Positions           |             | 1,533.69         | *****        |
| Check                                | 12/1/2011 | 4306 | Matt Galasso                  | Paid Positions           |             | 1,533.69         | *****        |
| Check                                | 12/1/2011 | 4307 | Thomas Kirkland               | Paid Positions           |             | 1,838.91         | *****        |
| Check                                | 12/1/2011 | 4308 | Gerald Maresca                | Paid Positions           |             | 1,863.91         | *****        |
| <b>Total Brunswick Bank Checking</b> |           |      |                               |                          | <b>0.00</b> | <b>23,252.47</b> | <b>*****</b> |
| <b>TOTAL</b>                         |           |      |                               |                          | <b>0.00</b> | <b>23,252.47</b> | <b>*****</b> |

# Chief's Report

## December 2011 Commissioners Meeting

### Summary of Calls

The Department ran a total of 28 calls for the month of November, 2011. *NFIRS reports are attached.*

### Gear & Equipment

A new LED landing zone kit made by FlightSite was ordered. It will be used to supplement the current kit in inventory. New batteries were ordered (AAA, AA, C, D, & Minitor III/IV). The pagers that were sent out for repair were returned and back in stock. Currently receiving quotes on hose to replace current inventory.

### Trucks

On December 1<sup>st</sup>, Campbell Supply replaced & calibrated the foam controller on 12-74, again. There apparently was no reason for repair as the broken "2" was actually a "?" indicating no present flow of foam.

Knox Boxes were installed in 74, 75, 76, 67, & 66.

### Training

The next combined drill between 12-1, 26-1, & 26-2 will be held in January due to the holiday season. The annual LDH Pipeline Drill was held November 13<sup>th</sup> and was successful, except for several faulty lengths of 5" due to old gaskets.

The Department attended a drill at the New Jersey Natural Gas facility in Wall on November 28<sup>th</sup> which was overall informative and a demonstration of effectiveness on fighting natural gas fires.

### December Department Schedule

December 5<sup>th</sup> – 19:30 – Advanced Extrication Drill conducted by the Fire Academy  
December 12<sup>th</sup> – 08:00 – Monthly Meeting  
December 15<sup>th</sup> – 18:00 – Commissioners' Special Meeting for Equipment Authorization  
December 17<sup>th</sup> – Department Santa Run  
December 18<sup>th</sup> – Ladies Auxiliary Santa Delivery  
December 19<sup>th</sup> – 19:30 - Holiday Work Detail  
December 26<sup>th</sup> – No Drill – Merry Christmas

Respectfully submitted by,

**Peter Hall**  
*Chief*

**Thomas Kirkland**  
*Deputy Chief*

**Jason Carlos**  
*Captain*

**Matthew Ulatowski**  
*1<sup>st</sup> Lieutenant*

## CHIEF ENGINEER REPORT DEC. 2011

### WORK DONE ON TRUCKS

- 12-67 Lost gas key new key to Tom Kirkland # 20826
- 12-75 1<sup>st</sup> First Priority finish gold leaf
  - Repair 5" hose
  - Repair pull string to scott pack release
  - Repair left side door gasket
- 12-76 Repair left out side door mirror
- 1286 Replace light bulb 1<sup>st</sup> front drivers compartment on door
  - Fill air tanks
- Drain all pumper's 12-74-75-76-93

### SCOTT PACKS

- Replace 6-C Batteries Pack 11 and 21
- Fill 13 scott bottles in house

### MISS:

- Replace 2-D and 2-AA batteries one gas meter

### EQUIPMENT

- SBP Industries open stuck thermostat
- Added 1 Gal. anti-freeze
- Replace 12-Volt Battery
- Thermostat & Gasket will be replace when parts come in
- Tasc replace hydraulic hose for hurst tools

### MILES FOR THE MONTH

- 12-74 157

12-75 177

12-76 21

12-86 35

12-87 294

12-93 3

TOTAL MILES 687

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, 2010 and 2009 as required by N.J.S. 40A:5A-16.

Balance Sheet

|   | <u>2010</u>         | <u>2009</u>       |
|---|---------------------|-------------------|
| <u>Assets</u>   |                     |                   |
| Cash  | \$ 365,550          | \$ 319,624        |
| Receivables   | 121,583             | -                 |
| Prepaid expenses  | 2,627               | 11,179            |
| Capital assets, net   | <u>1,076,484</u>    | <u>609,555</u>    |
| Total assets  | <u>\$ 1,566,244</u> | <u>\$ 940,358</u> |
| <u>Liabilities and Net Assets</u>   |                     |                   |
| Current liabilities:  |                     |                   |
| Accounts payable  | \$ 11,232           | \$ 37,619         |
| Payroll tax liabilities   | 1,657               | 195               |
| Accrued audit expense   | 8,160               | 8,000             |
| Accrued interest on bonds and notes   | 15,228              | 1,418             |
| Bond anticipation note  | 75,000              | -                 |
| Bonds payable - current   | 75,000              | 20,000            |
| Reserve for SFSG  | 645                 | 645               |
| Reserve for LOSAP   | <u>105,346</u>      | <u>121,928</u>    |
| Total current liabilities   | 292,268             | 189,805           |
| Other liabilities:  |                     |                   |
| Bonds payable - long term   | 535,000             | 60,000            |
| Net assets:   |                     |                   |
| Invested in capital assets, net of accumulated depreciation and related debts | 391,484             | 528,137           |
| Restricted for capital acquisitions   | 114,511             | 104,251           |
| Unrestricted  | <u>232,981</u>      | <u>58,165</u>     |
| Total net assets  | <u>738,976</u>      | <u>690,553</u>    |
| Total Liabilities and Net Assets  | <u>\$ 1,566,244</u> | <u>\$ 940,358</u> |

Statement of Operations and Change in Net Assets

|  |                   |                   |
|--|-------------------|-------------------|
| <u>Revenue and Other Financing Sources</u> |                   |                   |
| District taxes                             | \$ 389,067        | \$ 373,091        |
| Supplemental fire services grant           | 444               | 645               |
| Interest on deposits and investments       | 324               | 827               |
| Miscellaneous income                       | <u>25,318</u>     | <u>10,144</u>     |
| Total revenue and other financing sources  | 415,153           | 384,707           |
| <u>Expenditures</u>                        |                   |                   |
| Operating                                  | <u>366,730</u>    | <u>348,557</u>    |
| Change in net assets                       | 48,423            | 36,150            |
| Net assets - beginning of year             | <u>690,553</u>    | <u>654,403</u>    |
| Net assets - end of year                   | <u>\$ 738,976</u> | <u>\$ 690,553</u> |

Recommendations

We recommend that the District review its books and records on monthly basis and keep them current in order to have them ready for audit in timely manner.

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, 2010 and 2009.

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.

Thomas Kirkland  
Clerk of the Board  
Borough of Englishtown Fire District No. 1

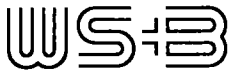
Borough of Englishtown Fire District No. 1

Corrective Action Plan

For The Year Ended December 31, 2010

Finding # 2010-01 Current Books and Records

- |                         |   |
|-------------------------|---|
| 1. Description:         | The District does not have sufficient control in maintaining and keeping its books and records current.                                       |
| 2. Analysis:            | The District's books and records were not adequately maintained and kept on a timely basis.   |
| 3. Corrective Action:   | The District will review its books and records on monthly basis and keep them current in order to have them ready for audit in timely manner. |
| 4. Implementation Date: | As soon as possible.  |



WithumSmith+Brown, PC  
Certified Public Accountants and Consultants

1144 Hooper Avenue  
Suite 202  
Toms River, New Jersey 08753 USA  
732 341 8728 . fax 732 341 8787  
www.withum.com

Additional Offices in New Jersey,  
New York, Pennsylvania, Maryland,  
Florida, and Colorado

December 5, 2011

Department of Community Affairs  
Division of Local Government Services  
Bureau of Authority Regulation  
P.O. Box 803  
Trenton, NJ 08625-0803

Re: Borough of Englishtown Fire District No. 1  
2010 year Audit  
2010 year Synopsis  
2010 year Audit Questionnaire  
2010 year Corrective Action Plan

Gentlemen:

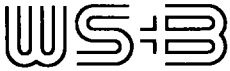
Enclosed please find two (2) copies of the 2010 year audit along with a copy of the synopsis, corrective action plan and the audit questionnaire. If you should have any questions, please contact me.

Very truly yours,

Ronald C. Petrics, CPA, RMA

Withum Smith + Brown

Pc: Board of Commissioners



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Certified Public Accountants and Consultants

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Suite 202  
Toms River, New Jersey 08753 USA  
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Florida, and Colorado

December 5, 2011

Borough of Englishtown  
15 Main Street  
Englishtown, NJ 07726

Attn: Peter Gorbatuk, RMC

Re: Audit Report 2010 Year  
Borough of Englishtown Fire District No. 1

Dear Mr. Gorbatuk:

Enclosed please find two (2) copies of the 2010 audit report for the Borough of Englishtown Fire District No. 1. One copy is for the Township Clerk and the other copy is for the Finance Officer. If you should have any questions, please contact me.

Very truly yours,

Ronald C. Petrics, CPA, RMA

WithumSmith+Brown

Cc: Board of Fire Commissioners





**Joseph D. Youssouf**

Attorney at Law

137 Route 9 South • P.O. Box 809

Manslapan, New Jersey 07726

732/972-3010

Fax 732/972-1521

November 22, 2011

Withum Smith and Brown  
1144 Hooper Avenue  
Suite 202  
Toms River, New Jersey  
08753

Attn: Ronald C. Petrics, CPA, RMA

**Re: Englishtown F. D. No.1**

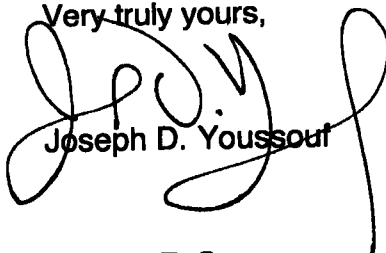
Dear Mr. Petrics:

This letter is written in response to your request for information concerning the legal affairs of the above specified fire district for the year ended 12/31/10.

As of 12/31/10 the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown was not involved in any litigation of any nature whatsoever, neither as a party defendant nor party plaintiff. To the best of my knowledge, information and belief, there are no claims, either asserted or unasserted, pending against the Board which could adversely affect its financial condition as of the date of the writing of this letter.

The representations set forth herein continue to be true as of the date of this letter. Should you require any additional information or have any questions concerning this correspondence, please feel free to contact the undersigned at your convenience.

Very truly yours,

  
Joseph D. Youssouf

cc: Brd. F. Comm.

11/22/11

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN ACCEPTING THE AUDIT REPORT FOR THE YEAR ENDED DECEMBER 31, 2010**

**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, 2010 at its meeting of November 22, 2011, reviewed same and found it to be 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, 2010 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:

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 \_\_\_\_\_ day of \_\_\_\_\_, 2011.

\_\_\_\_\_, Clerk

**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 12/31/10.
  
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**".

\_\_\_\_\_  
Thomas Freuh

\_\_\_\_\_  
Thomas Kirkland

\_\_\_\_\_  
Gerald Maresca

\_\_\_\_\_  
Peter Cooke

\_\_\_\_\_  
Matthew Galasso

Witness:

\_\_\_\_\_  
Joseph D, Youssouf, Esq.