

March 17, 2015

**The Board of Fire Commissioners Fire District # 1 Borough of Englishtown, State of New Jersey, convened on Tuesday March 17, 2015 regular scheduled meeting of the Board, in the Formal Meeting Room of the Englishtown Fire Department, 3 South Main St. Englishtown, New Jersey.**

The meeting was called to order by P. Cooke at 8:05 P.M.

1. **Sunshine Statement** by Joseph D. 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: B. Stonaker, T. Frueh, P. Cooke, G. Maresca, R. Reale

**Legal:** Ryan Reale and Brian Stonaker were sworn into office for three-year terms. See attached list of resolutions passed

**Minutes:** Ayes: T. Frueh, M. Galasso, P. Cooke, G. Maresca, B. Stonaker

**Financial:** The Treasurer's Report was given with the recommendation to pay the attached bill list for the month of February, 2015 in the amount of \$18,267.50. Offered by G. Maresca and seconded by T. Frueh and amended motion passed by a roll call vote:

**Ayes:** B. Stonaker, T. Frueh, P. Cooke, G. Maresca, R. Reale

**Auditor:** R. Petrics provided the Board with two Local Finance Notices: LOSAP Adjustment Numbers and Financial Disclosure Filing for 2014

**Chief's Report:** See Attached Report

- Approved lamresponding software for \$800.00
- Approved Active911 software renewal for \$88.00
- Approved ten minitor 6 pagers for \$4,822.00
- Monmouth County Fire Marshall has made notification of mandatory radio communication changes- looking to get cables to update channels

**Department Engineer's Report:** No Report

**President's Report:**

- Department is looking to get one or two TV's for lamresponding
- Keypad access may need to be looked at – possible upgrade of system

**Fire Bureau:**

- Industrial Park is a work in progress: fire alarm system and sprinkler system are being updated
- Two Investigations are underway
- Re-registration Notices are being sent out. Ordinance will be introduced by Englishtown Borough Council for commercial businesses and knox boxes

**LOSAP:** Numbers are in for payment

**Correspondence:** No Report

**Insurance:** No Report

**Membership:** No Report

**Old Business:**

- New Gear will be setting up fitting dates – will be proceeding with MorningPride
- Harrisburg Rooms are reserved
- Light project and grant for sign – changes are being submitted, projects are being worked on
- Tim Kirkland has booked the rooms for Baltimore – will be staying at the Hyatt
- Parking Lot Paving Quotes are being worked on

**New Business:** Board discussed possibility of switching Electric Utility provider – decided to stay with JCP&L

**Public Open Portion:** No comments

**Meeting Adjournment:** at 9:45 P.M. after a motion by G. Maresca and seconded by B. Stonaker, and approved by a roll call vote.

**Certified** at the April 02, 2015 meeting \_\_\_\_\_

8:19 AM

03/17/15

Accrual Basis

## Englishtown Fire District No. 1

## Bill List

As of March 18, 2015

Type	Date	Num	Name	Split	Debit	Credit	Balance
<b>Brunswick Bank Checking</b>							75982.50
Check	2/16/2015	5216	Patrice McCoy	Elections		200.00	75782.50
Check	2/16/2015	5217	Janet Oberhuber	Elections		200.00	75582.50
Check	3/4/2015	5218	Asbury Park Press	Advertising		48.00	75534.50
Check	3/4/2015	5219	Emergency equipment sales	Trucks		1,284.68	74249.82
Check	3/4/2015	5220	Englishtown Fire Department	Contract - Volunte...		2,125.00	72124.82
Check	3/4/2015	5221	Freehold Cartage Inc.	Building		79.46	72045.36
Check	3/4/2015	5222	G Maresca	Building		503.55	71541.81
Check	3/4/2015	5223	Manalapan - Englishtown ...	Fuel		588.35	70953.46
Check	3/4/2015	5224	NetLink	Other Professional		398.00	70555.46
Check	3/4/2015	5225	NJ Natural Gas	Utilities		1,056.81	69498.65
Check	3/4/2015	5226	Roy Press	Elections		452.25	69046.40
Check	3/4/2015	5227	Ryan Reale	Office Supplies		27.99	69018.41
Check	3/4/2015	5228	Soden Agency	Insurance Premiu...		4,296.00	64722.41
Check	3/4/2015	5229	Staples	Office Supplies		672.85	64049.56
Check	3/4/2015	5230	Verizon	Utilities		220.19	63829.37
Check	3/5/2015	5231	Verizon	Utilities		696.60	63132.77
Check	3/5/2015	5232	Tom Frueh	Office Supplies		98.00	63034.77
Deposit	3/12/2015			-SPLIT-	135.00		63169.77
Check	3/16/2015	5233	Manalapan Hardware	Building		55.92	63113.85
Check	3/16/2015	5234	Ed Miller	UFSA Other Expe...		378.70	62735.15
Check	3/16/2015	5235	Id Security online.com	Office Supplies		137.00	62598.15
Check	3/16/2015	5236	Verizon Wireless	Utilities		354.69	62243.46
Check	3/16/2015	5237	Jersey Central Power & Li...	Utilities		91.00	62152.46
Check	3/16/2015	5238	Jersey Central Power & Li...	Utilities		1,069.33	61083.13
Check	3/16/2015	5239	Coastal Fire Systems	Building		1,144.56	59938.57
Check	3/16/2015	5240	Manalapan - Englishtown ...	Fuel		543.60	59394.97
Check	3/16/2015	5241	Withum Smith@Bbown	Audit and Account...		1,196.00	58198.97
Check	3/16/2015	5242	All Hands Fire Equipment	Fire Fighting Equi...		348.97	57850.00
Total Brunswick Bank Checking					135.00	18,267.50	57850.00
<b>TOTAL</b>					<b>135.00</b>	<b>18,267.50</b>	<b>57850.00</b>

## PROFESSIONAL SERVICES AGREEMENT

This Agreement, entered into this 17 day of March, 2015, by and between the **Board of Fire Commissioners, Fire District No.1 Englishtown**, hereinafter referred to as the "Board" and **Joseph D. Youssef, Esquire, P.O. Box 809 137 Route 9 South Manalapan, New Jersey 07726** hereinafter referred to as "Attorney":

### **WITNESSETH:**

1. The Board hereby retains the Attorney to provide legal services to it for the year commencing March 1, 2015 and terminating February 29, 2016, and the attorney agrees to provide such legal services as he is directed to provide by the Board.

2. Adequate funds have been appropriated in the current budget of the Board for the purpose of retaining the services of an attorney, and the amount to be paid hereunder shall not exceed the funds budgeted therefore.

3. The Board hereby agrees to compensate the Attorney as follows for the service performed by him:

A. Attendance at meetings, \$550.00 per meeting whether agenda, regular or special.

B. All other services including research, litigation, telephone conferences with Board members or secretary, preparation of resolutions, \$160.00 per hour.

4. In addition to the fees specified above, the Board agrees to pay all costs and expenses advanced by the attorney for filing fees, costs and other out of pocket expenses as the need may arise.

5. All payments to be made hereunder shall be made upon submission of an itemized voucher specifying the services rendered and the date upon which such services were rendered on such forms as may be provided by the Board.

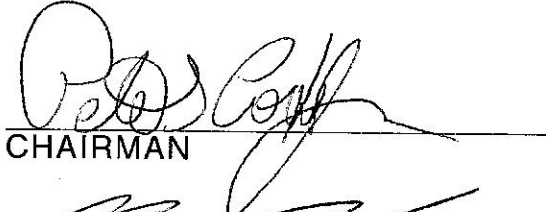
### **6. *Statutorily required affirmative action clause:***

The attorney and the Board hereby incorporate all mandatory language of subsection 3.4(A) and the mandatory language of Section 5.3 of the Regulations Promulgated by the Treasurer of the State of New Jersey pursuant to P.L. 1975, c. 127 as

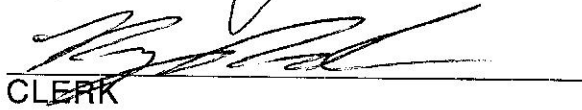
amended and supplemented, and the attorney agrees to comply fully with the terms, provisions and conditions of said subsections.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement as of the date set forth above.

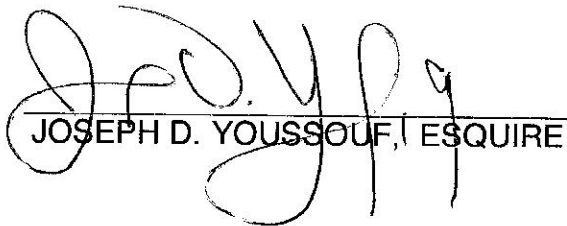
Board of Fire Commissioners  
Fire District No.1 Borough of Englishtown



CHAIRMAN



CLERK



JOSEPH D. YOUSSEUF, ESQUIRE

## FIRE PROTECTION AGREEMENT

**THIS AGREEMENT** dated this 1st day of March, 2015 by and between the Board of Fire Commissioners, Fire District No.1, Borough of Englishtown, County of Monmouth and State of New Jersey hereinafter referred to as the "Board", and the Englishtown Volunteer Fire Company, hereinafter referred to as the "Company".

### **WITNESSETH:**

**WHEREAS;** the Board of Fire Commissioners, is a duly constituted public agency organized pursuant to the provisions of N.J.S.A. 40A:14-70 et. seq.; and

**WHEREAS;** N.J.S.A. 40A:14-70.1.b. authorizes the Board of Fire Commissioners to contract with the volunteer fire company for the purpose of providing fire protection services upon such terms and conditions as shall be deemed proper; and

**WHEREAS;** the Company is a duly constituted nonprofit corporation organized pursuant to the laws of the State of New Jersey for the purpose of fire suppression/fire protection services; and

**WHEREAS;** the parties hereto desire to enter into a contract to define the rights, duties and responsibilities of each regarding the furnishing of fire protection services to the residents of the fire district.

### **NOW, THEREFORE, IT IS HEREBY AGREED AS FOLLOWS:**

1. **TERM:** This Agreement shall have a one year duration commencing on March 1, 2015 and terminating, unless otherwise renewed and extended on February 29, 2016.

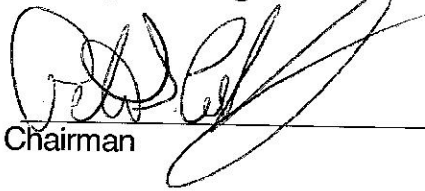
2. **DUTIES:** The Company covenants and agrees to provide fire protection/fire suppression services to all persons and property situate within the borders of Fire District No.1 Borough of Englishtown Monmouth County, New Jersey and to provide said fire services seven days per week, 24 hours per day, in accordance with any and all applicable rules, regulations, standards and laws of the State of New Jersey and any administrative agency having the necessary and proper jurisdiction to prescribe rules and regulations regarding the conduct of firefighting services. The Company shall operate and utilize any and all equipment and apparatus supplied by the Board for the purposes of fire suppression in accordance with such rules and regulations as

8. **ANNUAL ACCOUNTING:** The Company shall provide an annual accounting of all public monies received and expenditures made by it to the Board.


9. **SAVINGS CLAUSE:** The terms and provisions of this Agreement are subject to such limitations as may be imposed upon either of the parties by statute or ordinance. Should any provision of this Agreement be ruled invalid by a court of competent jurisdiction, such ruling, shall not affect the remaining provisions of this Agreement.

**IN WITNESS WHEREOF,** the parties have caused this Agreement to be executed by their duly authorized officers and representatives on this 17<sup>th</sup> day of March, 2015.

**Borough of Englishtown Fire District No.1**

  
Chairman

**Englishtown Volunteer Fire Co.**

  
President

3/5/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN  
SCHEDULING MEETING DATES FOR THE YEAR 2015**

**WHEREAS;** The Board of Fire Commissioners, as a political subdivision of the State of New Jersey, is required by N.J.S.A. 10:4-18 to publish and post a schedule of its meetings to be held during the succeeding year specifying therein the location of each meeting, its date and time; and

**WHEREAS;** The Board is also required to mail a schedule of its meeting dates to the official newspapers designated by the Board and to provide a copy of the meeting dates to the municipal clerk for posting on the official bulletin board of the municipality.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough that regularly scheduled meetings of the Board will be held on the first Thursday of each month commencing at 8:00 p.m. at the Englishtown Firehouse South Main Street Englishtown, New Jersey.

**BE IT FURTHER RESOLVED** that the regular monthly meetings of the Board are hereby scheduled for the following dates: April 2, May 7, June 4, July 2, August 6, September 3, October 1, November 5, December 3, January 7, February 4, and March 3, 2016, which meeting shall serve as the annual reorganization meeting of the Board.

**BE IT FURTHER RESOLVED** that certified true copies of this Resolution be posted on the official bulletin board of the Fire District, forwarded to the official newspapers designated by the Board and forwarded to the municipal clerk for posting as required by law.

Moved by: *Pete Cooke*

Seconded by: *Gerald Marasca*

Roll Call Vote:

Ayes: *5*      Nays: *0*      Absent: *0*      Abstain: *0*

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1, Englishtown Borough on March 5, 2015.

 Clerk



3/5/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF  
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH DESIGNATING  
OFFICIAL DEPOSITORIES OF FIRE DISTRICT FUNDS FOR 2015**

**WHEREAS;** The Board of Fire Commissioners is a "Governmental Unit" as that term is defined in N.J.S.A. 17:9-41 which receives and has custody of public funds raised through taxation for the purposes set forth in N.J.S.A. 40A:14-70 et. seq. ; and

**WHEREAS;** N.J.S.A. 40A: 5-14. (1) requires local governmental units to annually designate a public depository or depositories, which are defined in N.J.S.A. 17:9-41 as: " a State or federally chartered bank, savings bank or an association located in this State or a state or federally chartered bank, savings bank or an association located in another state with a branch office in the State, the deposits of which are insured by the Federal Deposit Insurance Corporation and which receives or holds public funds on deposit. "; and

**WHEREAS;** the Board has determined that Brunswick Bank & Trust Co. and Sovereign Bank are qualified depositories that are eligible to receive and hold public funds on deposit as permitted by the above referenced statutes; and

**WHEREAS;** it is the opinion of the Board that designating the above identified financial institutions as the official depositories of fire district funds is convenient, necessary and desirable for the business purposes of the Board.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough that Brunswick Bank and Trust Co. and Sovereign Bank be and the same are hereby designated as official depositories of District funds for the year 2015.

**BE IT FURTHER RESOLVED** that the Chairman, Clerk and Treasurer of the Board be and the same are hereby authorized to execute any and all documents necessary to effectuate the purposes of this Resolution and to make deposits into, transfer, open and close such accounts as may be necessary for the orderly conduct of the Board's financial affairs.

**BE IT FURTHER RESOLVED** that any and all checks or drafts issued on an account held by or in the name of the Board of Fire Commissioners of this Fire District shall require execution by at least three (3) of the duly elected and serving Fire Commissioners.

Moved by: *Pete Cook*

Seconded by: *T. Faeh*

Roll Call Vote:

Ayes: *5*

Nays: *0*

Absent: *0*

Abstain: *0*

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 March 5, 2015.

 Clerk

3/5/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH DESIGNATING  
OFFICIAL NEWSPAPERS FOR THE YEAR 2015**

**WHEREAS;** N.J.S.A. 10:4-8 requires political subdivisions of the State of New Jersey to annually designate at least two legally recognized newspapers to receive notice of its schedule of meetings; and

**WHEREAS;** N.J.S.A. 40A:14-70 requires Boards of Fire Commissioners to publish notices of the annual election and bond referendum as well as public hearings and other periodic events; and

**WHEREAS;** To be eligible for such designation, the newspaper must have general circulation within the municipality and must have the greatest likelihood of informing the public within the area of the public agencies jurisdiction of its meetings; and

**WHEREAS;** The Asbury Park Press and the News Transcript are legally recognized newspapers having general circulation within the Borough of Englishtown and are the two publications most likely to inform the citizens of pending Board meetings and actions.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that the Asbury Park Press and the News Transcript be and the same are hereby designated to be the official newspapers of the Board of Fire Commissioners for the year 2015.

**BE IT FURTHER RESOLVED** that the Clerk of the Board be and the same is hereby directed to publish all required notices in the newspapers specified herein for the year 2015.

Moved by: *Geald Maresca*      Seconded by: *Pete Cooke*

Roll Call Vote:

Ayes: *5*      Nays: *0*      Absent: *0*      Abstain: *0*

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough on March 5, 2015.

*[Signature]*, Clerk

3/5/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN APPOINTING  
GEORGE LANG BOARD ACCOUNTANT FOR 2015**

**WHEREAS;** The Board of Fire Commissioners is authorized and empowered by law to employ the services of an accountant and such other professional staff as may be required for the orderly and effective administration of its financial affairs; and

**WHEREAS;** It is the considered opinion of the Board that the services of a qualified public accountant to aid in the maintenance of the Board's financial records and accountants and to assist in the preparation and administration of the District's budget is necessary and desirable; and

**WHEREAS;** The Local Public Contracts Law provides, in relevant part, that a contract for professional services may be made, negotiated and awarded without advertisement and receipt of bids; and

**WHEREAS;** George Lang is a Certified Public Accountant licensed to practice in the State of New Jersey and is qualified to render the type of professional services required by the Board.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough that a contract for professional services be, and the same is hereby awarded to George Lang for the year 2015.

**BE IT FURTHER RESOLVED** that a notice of professional contract award be published in the official newspaper of the Board of Fire Commissioners by the Clerk of the Board and that a copy of this Resolution be forwarded to George Lang by the Clerk.

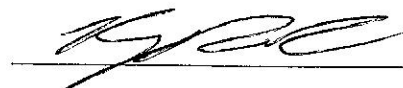
Moved by: *Pete Cooke*

Seconded by: *Thomas Fark*

Roll Call Vote:

Ayes: *5*      Nays: *0*      Absent: *0*      Abstain: *0*

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough on March 5, 2015.

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

3/5/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH APPOINTING  
PASQUALE P. DIBENEDETTO DISTRICT ENGINEER**

**WHEREAS;** The Board of Fire Commissioners is authorized by statute to appoint and employ such staff and personnel as it deems necessary for the orderly conduct of fire district business; and

**WHEREAS;** The Board owns and operates various apparatus and equipment which are complicated and require maintenance and care which must be provided by trained and duly qualified personnel; and

**WHEREAS;** It is the considered opinion of the Board that appointment of a qualified engineer is necessary, desirable and in the public interest;

**WHEREAS;** Funds adequate to pay the compensation established hereby for the position of Fire District Engineer have been appropriated in the current budget.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Englishtown that Pasquale P. Dibenedetto is appointed to serve as District Engineer for the year 2015 at an annual compensation of \$

**BE IT FURTHER RESOLVED** that a certified true copy of this resolution be forwarded to the above identified individual by the Clerk of the Board.

Moved by:

~~Thomas~~ Gerald

Seconded by:

Pete Cooke

Roll Call Vote:

memsa

Ayes:

5

Nays:

0

Absent:

0

Abstain:

0

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners Fire District No.1 Englishtown Borough on March 5, 2015.

 Clerk

3/5/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF  
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH APPOINTING  
EDWARD MILLER FIRE OFFICIAL OF THE ENGLISHTOWN  
BUREAU OF FIRE PREVENTION**

**WHEREAS;** The Borough of Englishtown heretofore adopted an ordinance establishing a Bureau of Fire Prevention in accordance with the terms and provisions of the Uniform Fire Safety Act, (P.L. 1983, c.383); and

**WHEREAS;** Said Ordinance provides that the Board of Fire Commissioners shall act as the Local Enforcing Agency and shall be responsible for the appointment of a fire official who shall administer the fire prevention code within the Borough of Englishtown; and

**WHEREAS;** Edward Miller is a licensed and qualified Fire Official of the State of New Jersey who is qualified to serve as the District's Fire Official.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that Edward Miller is hereby appointed Fire Official of the Englishtown Bureau of Fire Prevention at an annual stipend in the amount of \$ \_\_\_\_\_ for the year 2015.

**BE IT FURTHER RESOLVED** that a certified true copy of the Resolution be forwarded to Edward Miller by the Clerk of the Board.

Moved by: *Ryan Rade*

Seconded by: *Gerald Mason*

Roll Call Vote:

Ayes: *5*      Nays: *0*      Absent: *0*      Abstain: *0*

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 March 5, 2015.

 Clerk

3/5/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH  
APPOINTING PART-TIME FIRE INSPECTORS TO THE  
BUREAU OF FIRE PREVENTION**

**WHEREAS;** The Board of Fire Commissioners is charged with the responsibility of operating the Bureau of Fire Prevention pursuant to the provisions of New Jersey Statutes and the Administrative Code; and

**WHEREAS;** The Chief of the Bureau has requested the Board to appoint two (2) licensed and duly qualified individuals to the office of Part Time Fire Inspectors to perform required inspections and code enforcement; and

**WHEREAS;** John Marini and Thomas Kirkland have submitted applications to the Board to serve as part-time Fire Inspectors and are licensed and qualified to serve as Fire Inspectors; and

**WHEREAS;** The Board has appropriated adequate funds in the current and previously adopted budgets to fund these appointments.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that John Marini and Thomas Kirkland are appointed to the position of part-time fire inspectors for the Englishtown Borough Fire District No.1 Bureau of Fire Prevention for the year 2015.

**BE IT FURTHER RESOLVED** that the annual compensation for Part Time Fire Inspector Thomas Kirkland is \$ \_\_\_\_\_ and for John Marini \$ \_\_\_\_\_

Moved by: Thomas Kirkland      Seconded by: Gerald Marson

Roll Call Vote:

Ayes: 5      Nays: 0      Absent: 0      Abstain: 0

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners Fire District No.1 Englishtown Borough on March 5, 2015.

, Clerk

3/5/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH APPOINTING  
JOSEPH D. YOUSSEUF, ESQ. BOARD ATTORNEY FOR THE  
YEAR 2015**

**WHEREAS;** The Board of Fire Commissioners is authorized by law to engage the services of an attorney to provide such legal services as may be required by the Board during the course of a year; and

**WHEREAS;** N.J.S.A. 40A:11-5 (1) (a) (i) provides that a contract for professional services may be negotiated and awarded without public advertising for bids and bidding therefor if the contract is for "Professional services" ; and

**WHEREAS;** N.J.S.A. 40A:11-2 (6) defines "Professional services" as those that are rendered or performed by a person authorized by law to practice a recognized profession, whose practice is regulated by law, and the performance of which services requires knowledge of an advanced type in a field of learning acquired by a prolonged formal course of specialized instruction and study; and

**WHEREAS;** Joseph D. Youssouf is a licensed attorney at law admitted to practice in the State of New Jersey.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that a contract for professional services be and the same is hereby awarded to Joseph D. Youssouf Esq. for the year 2015.

**BE IT FURTHER RESOLVED** that a notice of professional contract award be published in the official newspaper of the District as required by N.J.S.A. 40A:11-5 (1)(a)(i).

Moved by: *Ryan Reale*

Seconded by: *Thomas Favek*

Roll Call Vote:

Ayes: 5

Nays: 0

Absent: 0

Abstain: 0

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough on March 5, 2015.

 Clerk

3/5/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN APPOINTING  
RONALD C. PETRICS, C.P.A. DISTRICT AUDITOR FOR 2015**

**WHEREAS;** the Board of Fire Commissioners is required by law to have an annual report on audit of its financial books and records prepared by a certified public accountant or registered municipal auditor; and

**WHEREAS;** Ronald C. Petrics, RMA is a certified public accountant and registered municipal auditor licensed to practice in the State of New Jersey and is legally qualified to perform the audit report required by the laws of the State of New Jersey; and

**WHEREAS;** N.J.S.A. 40A:11-5 (1) (a) provides that a contract or agreement for "Professional Services" may be made, negotiated and awarded without public bidding and receipt of bids if the services will be provided by a member of a duly recognized and licensed profession of the State of New Jersey; and

**WHEREAS;** adequate monies have heretofore been appropriated in the current or previously approved budget of the fire district to fund the contract for professional services to be awarded hereby.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough that Ronald C. Petrics be, and the same, is hereby appointed auditor for the year 2015.

**BE IT FURTHER RESOLVED** that a notice of professional contract award be published in the official newspaper of the district and that a certified true copy of this Resolution be forwarded to the auditor by the Clerk of the Board.

Moved by: Gerald A. Mason

Seconded by: Thomas Fresh

Roll Call Vote:


Ayes: 5

Nays: 0

Absent: 0

Abstain: 0

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough on March 5, 2015.

 Clerk



EXTRACT from the minutes of a regular meeting of The Board of Commissioners of Fire District No. 1 in the Borough of Englishtown, in the County of Monmouth, New Jersey held on March 5, 2015 at 8:00 o'clock p.m. at Three South Main Street, Englishtown, New Jersey.

PRESENT: Gerald Maresca, Thomas Foreh, Peter Cook  
Ryan Reale, Brian Stumler

ABSENT: 0

\*\*\*\*\*

Gerald Maresca introduced and moved the adoption of the following resolution, and Ryan Reale seconded the motion:

**RESOLUTION AUTHORIZING THE ISSUANCE OF \$60,000 BOND ANTICIPATION NOTES OF THE BOARD OF COMMISSIONERS OF FIRE DISTRICT NO. 1 IN THE BOROUGH OF ENGLISHTOWN, IN THE COUNTY OF MONMOUTH, NEW JERSEY**

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF FIRE DISTRICT NO. 1 IN THE BOROUGH OF ENGLISHTOWN, IN THE COUNTY OF MONMOUTH, NEW JERSEY AS FOLLOWS:

Section 1. Pursuant to the laws governing fire districts of the State of New Jersey, bond anticipation notes of The Board of Commissioners of Fire District No. 1 in the Borough of Englishtown, in the County of Monmouth, New Jersey (the "Board of Commissioners" or the "Fire District") in a principal amount not exceeding \$60,000 are hereby authorized to be issued in anticipation of the issuance of bonds of the Fire District authorized by virtue of a proposal adopted by the Board of Commissioners on December 5, 2013 and approved by the legally qualified voters of the Fire District at the annual referendum held on February 15, 2014.

Section 2. The following matters in connection with the notes are hereby determined:

(a) All notes issued hereunder shall mature at such times as may be determined by the Treasurer, provided that no note shall mature later than one year from its date;

(b) All notes issued hereunder shall bear interest at such rate or rates as may be determined by the Treasurer;

(c) The Treasurer shall determine the form of the notes and other matters related to the sale thereof, and the Treasurer's signature upon the notes shall be conclusive as to such determinations;

(d) Notes issued hereunder may be renewed from time to time for periods of not exceeding one year for the time periods specified in, and in accordance with the provisions of N.J.S.A. 40A:14-86.1.

Section 3. The Treasurer is hereby authorized and directed to determine all matters in connection with the notes not determined by this or a subsequent resolution, and the Treasurer's signature upon the notes shall be conclusive as to such determination.

Section 4. The Treasurer is hereby authorized to sell the notes from time to time at public or private sale in such amounts as the Treasurer may determine at not less than par and to deliver them from time to time to the purchasers thereof upon receipt of payment of the purchase price plus accrued interest from their dates to the date of delivery thereof and payment therefor.

Section 5. The Treasurer, in connection with other professionals of the Fire District acting under the Treasurer's direction, is hereby authorized to prepare and to update from time to time as necessary a financial disclosure document for the Fire District, as it may be so updated from time to time, to be distributed in connection with the sale of obligations of the Fire District. The Treasurer is hereby authorized to execute such disclosure document on behalf of the Fire District.

Section 6. Any instrument issued pursuant to this resolution shall be a general obligation of the Fire District. The full faith and credit of the Fire District are hereby pledged to the punctual payment of the principal of and the interest on the obligations. Unless another provision for payment is made, an amount sufficient for such payment shall be inserted in the budget and a tax sufficient to provide for such payment shall be levied and collected.

Section 7. The Fire District hereby covenants that it will comply with any conditions subsequent imposed by the Internal Revenue Code of 1986, as amended (the "Code"), in order to preserve the exemption from taxation of interest on the notes, including, if necessary, the requirement to rebate all net investment earnings on the gross proceeds above the yield on the notes. The Treasurer is hereby authorized to act on behalf of the Fire District to deem the obligations authorized herein as bank qualified for the purposes of Section 265 of the Code, when appropriate.

Section 8. Rule 15c2-12 of the Securities and Exchange Commission, as amended and interpreted from time to time, is not applicable to this issue.

Section 9. The Treasurer is authorized and directed to report in writing to the Board at the meeting next succeeding the date when any sale or delivery of the notes pursuant to this resolution is made, such report to include the amount, the description, the interest rate and the maturity of the notes sold, the price obtained and the name of the purchaser.

Section 10. This resolution shall take effect immediately.

The foregoing resolution was adopted by the following vote:

AYES: Ryan Reale, Gerald Marsica, Pete Cooke, Thomas Farch,  
Brian Straker

NAYS: 0

SECRETARY'S CERTIFICATE

I, Ryan Reale, Secretary of The Board of Commissioners of Fire District No. 1 in the Borough of Englishtown, in the County of Monmouth, State of New Jersey, HEREBY CERTIFY that the foregoing annexed extract from the minutes of a meeting of the Board of Commissioners duly called and held on March 5, 2015 has been compared by me with the original minutes as officially recorded in my office in the Minute Book of the Board of Commissioners and is a true, complete and correct copy thereof and of the whole of the original minutes so far as they relate to the subject matters referred to in the extract.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Board of Commissioners this 17 day of March, 2015.

  
\_\_\_\_\_  
Secretary

**RESOLUTION OF THE BOARD OF COMMISSIONERS OF FIRE DISTRICT NO. 1 IN THE BOROUGH OF ENGLISHTOWN IN THE COUNTY OF MONMOUTH, NEW JERSEY CONCERNING REVIEW OF FINDINGS AND RECOMMENDATIONS OF THE LOCAL FINANCE BOARD MADE AT A MEETING OF SAID BOARD ON FEBRUARY 11, 2015 IN ACCORDANCE WITH N.J.S.A. 40A:5A-6.**

**WHEREAS**, the findings and recommendations issued by the Local Finance Board on the proposed resolution authorizing the financing of repairs and improvements to the firehouse mechanical room and the purchase of an equipment washer and dryer by the Board of Fire Commissioners of Fire District No. 1 in the Borough of Englishtown have been filed with the Secretary of the Board of Commissioners, and a copy has been received by each member of the governing body, and

**WHEREAS**, N.J.S.A. 40A:5A-6 requires that the governing body of the Board of Commissioners, within 45 days of receipt of the Local Finance Board's findings and recommendations, shall certify by resolution to the Local Finance Board that the members thereof have personally reviewed the findings and recommendations, and

**WHEREAS**, the members of the governing body of the Board of Commissioners have personally reviewed the Local Finance Board's findings and recommendations on the proposed project financing as evidenced by group affidavit of the governing body, and

**WHEREAS**, failure to comply with this requirement may subject the members of the Board of Commissioners to the penalty provisions of R.S. 52:27BB-52.

**NOW THEREFORE, BE IT RESOLVED** that the governing body of the Board of Commissioners of Fire District No. 1 in the Borough of Englishtown hereby states that it has complied with the requirements of N.J.S.A. 40A:5A-6 and does hereby submit a certified copy of this resolution and the required affidavit to the Board to show evidence of said compliance.

ROLL CALL VOTE

AYES: Gerald Maresca, Thomas Frueh, Peter Cooke, Ryan Reale

NAYES: Brian Stankler  
0

ABSENT: 0

Secretary's Certification

I hereby certify that this is a true copy of a resolution passed at the meeting held on March 5, 2015.

  
Secretary

Group Affidavit Form

Certification of Governing Body

State of New Jersey  
County of Monmouth

We, the members of the governing body of THE BOARD OF COMMISSIONERS OF FIRE DISTRICT NO. 1 IN THE BOROUGH OF ENGLISHTOWN, COUNTY OF MONMOUTH, being of full age and being duly sworn according to law, upon our oath depose and say:

1. We are duly appointed members of The Board of Commissioners of Fire District No. 1 in the Borough of Englishtown.
2. We certify that, pursuant to N.J.S.A. 40A:5A-6, we have personally reviewed the findings and recommendations of the Local Finance Board issued at a meeting of the Board on February 11, 2015, with respect to the proposed resolution authorizing the sale of \$60,000 Fire District Bonds or Notes to finance repairs and improvements to the firehouse mechanical room and the purchase of an equipment washer and dryer.

[Print]

[Signature]

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



Brian Stonaker \_\_\_\_\_



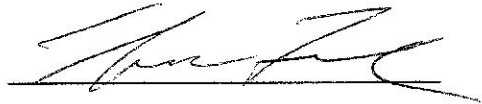
Ryan Reale \_\_\_\_\_



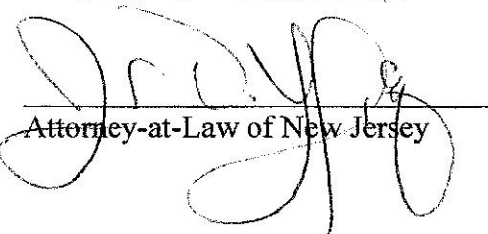
Gerald Maresca \_\_\_\_\_



Thomas Frueh \_\_\_\_\_



Sworn to and subscribed before me  
this 17<sup>th</sup> day of March, 2015.

  
\_\_\_\_\_  
Attorney-at-Law of New Jersey



WithumSmith+Brown, PC  
AUDIT • TAX • ADVISORY

Certified Public Accountants and Consultants  
New Jersey, New York, Pennsylvania, Maryland, Florida, Colorado and Grand Cayman

February 4, 2015

Englishtown Fire Commissioners,  
District No. 1  
P.O. Box 1  
Englishtown, NJ 07726

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Englishtown Fire Commissioners, District No. 1 as of December 31, 2014 and 2013 and for the years then ended and the related notes to the financial statements, which collectively comprise Englishtown Fire Commissioners, District No. 1's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objective of our expressing an opinion on each opinion unit.

Accounting standards generally accepted in the United States of America require that management's discussion and analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

Supplementary information other than RSI will accompany the Englishtown Fire Commissioners, District No. 1's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audits of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- 1) Schedules of Improvement Authorizations – Capital Fund
- 2) Schedules of Deferred Charges to Future Taxation



Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audits of the financial statements:

- 1) Roster of Officials
- 2) Statistical Information

### **The Objective of an Audit**

The objective of our audits is the expression of an opinion as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles (GAAP) and to report on the fairness of the supplementary information referred to above when considered in relation to the financial statements taken as a whole. Our audits will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

### **General Audit Procedures**

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violation of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

### **Internal Control Audit Procedures**

Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and in accordance with *Government Accounting Standards*.

In making our risk assessments, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

### **Compliance with Laws and Regulations**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws,





regulations, contracts, and agreements. However, the objective of our audits will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Standards of Performance**

We will perform our services in conformity with the terms expressly set forth in this letter, including all applicable professional standards. Accordingly, our services shall be evaluated solely on our substantial conformance with such terms and standards. Any claim of nonconformance must be clearly and convincingly shown.

With respect to the services and this letter, in no event shall the liability of WithumSmith+Brown PC ("WSB") and its former, present and future partners, shareholders and employees for any claim, including but not limited to WSB's own negligence, exceed the fees it receives for the portion of the work giving rise to such liability. This limitation shall not apply to the extent that it is finally determined that any claims, losses, or damages are the result of WSB's gross negligence or willful misconduct. In addition, WSB shall not be liable for any special, consequential, incidental, or exemplary damages or loss (nor any lost profits, interest, taxes, penalties, loss of savings or lost business opportunity) even if WSB was advised in advance of such potential damages. This paragraph and the next paragraph shall apply to any type of claim asserted, including contract, statute, tort, or strict liability, whether by the District, WSB, or others.

Further, the District shall, upon receipt of written notice, indemnify, defend, and hold harmless WSB and its former, present and future partners, shareholders and employees from and against any liability and damages (including punitive damages), fees, expenses, losses, demands, and costs (including defense costs) associated with any claim arising from or relating to the District's knowing misrepresentations or false or incomplete information provided to WSB. In the event of any controversy or claim against WSB arising from or related to the services described herein, WSB will be entitled, at its option, to defend itself from such controversy or claim and to participate in any settlement, administrative, or judicial proceedings.

If, because of a change in the District's status or due to any other reason, any provision in this letter would be prohibited by, or would impair our independence under laws, regulations, or published interpretations by governmental bodies, commissions, or other regulatory agencies, such provisions shall, to that extent, be of no further force and effect and this letter shall consist of the remaining portions.

### **Management's Responsibilities**

The financial statements and supplemental information identified in the opening paragraph of this letter are the responsibility of the District's management. Encompassed in that responsibility is the establishment and maintenance of effective internal control over financial reporting and over compliance including monitoring ongoing activities, the establishment and maintenance of proper accounting records, the selection of appropriate accounting principles, the safeguarding of assets, and identifying and ensuring compliance with laws and regulations applicable to its activities. We may advise you about appropriate accounting principles and their application and may assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you.

In connection with this audit you are also responsible for the following:

- Preparing and fairly presenting the financial statements (included the attendant note disclosures) in accordance with accounting principles generally accepted in the United States. We will assist you with providing required footnote disclosures as needed.
- Preparing other supplementary information in accordance with accounting principles generally accepted in the United States. Furthermore, you agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the



supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

- Informing us of all known significant deficiencies and material weaknesses in, and significant changes in, internal control over financial reporting.
- Identifying all vendor relationships where the vendor has responsibility for program compliance and the completeness of that information.
- Making all management decisions and performing all management functions and for designating an individual with suitable skill, knowledge or experience to oversee the non-attest services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them. You have designated the following individuals to oversee the indicated non-attest services we will perform:

Assistance with financial statements presentation and footnote disclosures – Thomas Frueh, Treasurer, and Peter Cooke, Chairman

It is your belief that the above individuals, by virtue of their education and experience in general accounting and specific fire district matters possess the knowledge and skills necessary to oversee and evaluate the non-attest work we will perform.

- Making all financial and non-financial records and related information, including minutes of the meetings of the Board of Commissioners available to us and for the accuracy and completeness of that information.
- Adjusting the financial statements to correct material misstatements and affirming to us in the management representation letter that the effects of any uncorrected misstatements, resulting from errors or fraud, aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
- Designing and implementing programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving a) management, b) employees who have significant roles in internal control, and c) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators or others.
- Informing us of your understanding regarding the risks of fraud in the District and whether or not you have identified any specific fraud risks or any account balances or classes of transactions for which a risk of fraud is likely to exist. You will also be asked to explain any programs or controls you have established to mitigate fraud risks you have identified.
- Identifying all government awards expended during the audit period and ensuring that the District complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts or violations of laws, regulations or contracts that we may report.
- Identifying and disclosing to us all laws, regulations and provisions of contracts that have a material effect on the determination of financial statement amounts.
- Performing follow-up and taking corrective action on reported audit findings, if any, and to have ready for our review at the start of fieldwork a corrective action plan for any prior audit findings. You are also responsible for preparing a summary schedule of prior audit findings and a corrective action plan.
- Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us,



previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

- Providing us with unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
- Informing us of any events occurring subsequent to December 31, 2014 through the date of our audit report that may affect the financial statements or the related disclosures thereto.
- Informing us of any subsequent discovery of facts that may have existed as the date of our auditors' report that may have affected the financial statements or the related disclosures thereto.
- Confirming your understanding of these responsibilities as defined in this letter to us in your management representation letter.

#### **Responsibilities of Those Charged with Governance**

As part of our audits we will make inquiries of the Board of Commissioners as necessary (collectively referred to as "those charged with governance") regarding their knowledge of any fraud or suspected fraud, or allegations of fraud or suspected fraud, affecting the entity.

Effective two-way communication with those charged with governance assists us in obtaining information relevant to the audit and also assists those charged with governance in fulfilling their responsibility to oversee the financial reporting process. The members of the Board of Commissioners play an important role in the District's internal control over financial reporting by setting a positive tone at the top and challenging the District's activities in the financial arena. Accordingly, those charged with governance agree to communicate to us matters they believe are relevant to our engagement.

#### **Audit Completion**

At the conclusion of our audit engagement we will communicate to the Board of Commissioners the following significant items from the audit:

- Our view about the qualitative aspects of the entity's significant accounting policies;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultation with other accountants, if any;
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence with management.



### **Audit Administration**

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm. We do not currently intend to use third parties for this engagement and will inform you immediately should that intent change.

It is our understanding that your accounting and information technology departments and staff will prepare all schedules, files and documents requested by us and will locate any invoices, cancelled checks and other supporting documentation for transactions selected by us for testing.

We will provide copies of our reports to The Division of Local Government Services; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Ronald C. Petrics, CPA, RMA, is the engagement partner for the audit services specified in this letter. His responsibilities include supervising WSB's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

The audit documentation for this engagement is the property of WSB and constitutes confidential information. It is our policy to keep records related to this engagement for eight years. However, WSB does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the eight-year period WithumSmith+Brown shall be free to destroy our records related to this engagement.

Our responsibility for other information in annual reports or similar documents containing audited financial statements and our auditors' report thereon does not extend beyond the financial information identified in our report. We do not perform any procedures to corroborate other information contained in these documents. Professional standards require us to read the other information and consider whether the other information, or the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We will bring to management's attention any information that we believe is a material misstatement of fact.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with proofs or masters for our review and approval before printing and distribution. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed. In order to avoid unnecessary delay in obtaining such approval, and to avoid misunderstandings, it is important that you give us timely notice of your intent to issue any such documents.

We expect to begin our audits when directed by the District and issue our reports within a reasonable time thereafter. The specific timing of confirmation mailing and other preliminary audit procedures will be determined at a later date.



Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will not exceed \$8,900. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Billings become delinquent if not paid within 60 days of the invoice date. If billings are not paid within 60 days of the invoice date, at our election, we will stop all work until your account is brought current, or we will withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of the District's failure to pay on a timely basis for services rendered as required by this engagement letter.

Our fee is based on our knowledge of your business, your industry and anticipated cooperation from your personnel, including access to necessary paper and electronic files, performance of certain reconciliations and pulling requested documentation. Attached to this letter is a preliminary list of specific documents required for the audit. Please note that certain information must be available to us prior to the commencement of fieldwork as indicated. WSB works hard to ensure that the correct mix of professionals is available to perform your engagement. The commencement of fieldwork on your notice to proceed date is predicated on the availability of your key personnel and the receipt of information in accordance with the attached schedule. Failure to comply with this requirement will likely result in a delay in the completion of the engagement due to the need to re-assign staff.

Factors that exist which can cause an increase in the cost of your engagement include, but are not limited to, the following:

- Change in the agreed upon audit dates requiring re-scheduling and re-allocation of staff
- Significant changes to your business which were not discussed prior to this engagement letter
- Significant or voluminous adjustment journal entries
- Identification of legal matters, fraud, or illegal acts which require separate investigation in accordance with professional standards
- Work performed outside the scope of this engagement letter

Should any of these factors arise, we will discuss them with you and the anticipated effect on the engagement fee.

### **Other Matters**

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2013 peer review report accompanies this letter.

WSB is a member of HLB International ("HLB") worldwide organizations of accounting firms and business advisors. Each member of HLB, including WSB, is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no member firm assumes liability for such acts or omissions. Neither WSB nor any of its affiliates are responsible or liable for any acts or omission of HLB or any other member firms and hereby specifically disclaim any and all responsibility, even if WSB or any of its affiliates are aware of such acts or omissions of another firm of HLB.



If any dispute arises between us, we agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association, or other association, under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties. The District and WSB both agree that any dispute over fees charged by WSB not resolved by the above mediation process will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association, or other association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

During the term of this audit engagement and for a period of one year after the services are completed, the District agrees not to solicit or hire any of our engagement personnel without our written consent. A loss of one of our employees in such a manner not only adds significantly to our costs, it could pose a threat to our independence. If the District violates this provision it agrees to pay WSB a fee equal to our employee's annual salary.

Pursuant to authority under law or regulation we may be requested to make certain audit documentation available to regulators, government agencies or their representatives or to peer reviewers. We will notify you of any such request received from regulators or agencies other than peer reviewers. Access to such information will be provided under the supervision of WSB personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned regulators or government agencies. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies. You hereby acknowledge we will allow and authorize us to allow the regulators or government agencies access to and copies of audit documentation.

Electronic communications and electronic data files carry with them the risk that certain confidential information may be compromised. The District agrees to WSB's use of electronic methods to transmit and receive confidential District information.

**Authorization**

This letter sets forth the entire understanding between the District and WSB regarding the provision of the services described herein and supersedes any previous proposals, correspondence and understandings, whether written or oral. If any portion of this Agreement is held invalid, it is agreed that such invalidity will not affect any of the remaining provisions.

WSB appreciates the opportunity to be of service to Englishtown Fire Commissioners, District No. 1. Should you have any questions regarding this letter, or need further information, please do not hesitate to contact us.

If the above agrees with your understanding of the terms of our engagement, please sign the copy of this letter in the space indicated and return it to us.

Sincerely,

*William Smith + Brown, PC*  
 \_\_\_\_\_  
 WithumSmith+Brown, PC

*Ronald C. Petrics*  
 \_\_\_\_\_  
 Ronald C. Petrics, CPA, RMA  
 Partner

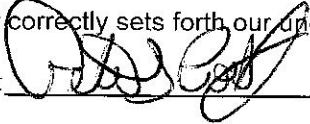
Enc: Peer review report for the year ended June 30, 2013  
 New Jersey Business Registration Certificate



New Jersey Firm Registration  
W-9 Taxpayer Identification Number and Certification

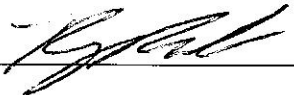
**Response:**

This letter correctly sets forth our understanding:

Signature: 

Title: Chairman

Date: 3/17/15

Signature: 

Title: Clerk

Date: 3/17/15

**Borough of Englishtown Fire District No. 1**

**Document Request Listing**

**Year Ending December 31, 2014**

The following is a list of items that we will need for our fieldwork. All requests are as of December 31, 2014 unless otherwise noted. If any of the items are unclear please give us a call and we can discuss. As often as possible, please provide information in electronic format (excel and/or PDF of executed documents). This listing has been provided with target dates in order to facilitate a smooth audit process. Please note that as the engagement takes place, additional requests will arise due to selections and the natural course of the engagement.

Item #	Audit Area	Request	Date			Responsible
			Request Made	Requested Delivery	Received	

**Planning**

1	General	Signed engagement letter	02/04/15	ASAP		
2	General	List of board commissioners for 2014 and 2015 (names, titles and email)	02/04/15	ASAP		
3	General	Copies of all new loan agreements, extensions, leases, and any other document related to commitments.	02/04/15	ASAP		
4	General	All Board of Commissioners meeting minutes and approved resolutions/ordinances for 2014 through date of fieldwork for those not available on the District's website.	02/04/15	ASAP		
5	General	Copy of adopted cash management plan	02/04/15	ASAP		
6	Cash	Cash confirmations information including: a. The e-mail address and name of an authorized signer for the confirmations (usually the person who also has authorization to sign checks). b. The bank(s) name(s) and account number(s) the District has deposit accounts with. c. The banks name the line of credit(s) is (are) held with and the account number(s). d. The bank(s) name(s) and CD number(s) the District has at 12/31.	02/04/15	ASAP		

**Pre-fieldwork**

7	General	QuickBooks File (portable format)	02/04/15	ASAP		
8	PPE	Schedule of fixed assets by category including a roll-forward detailing beginning balance, additions, disposals, and ending balance.	02/04/15	ASAP		
9	AP	Detailed accounts payable aging by invoice as of year-end	02/04/15	ASAP		
10	LTD	Schedule of long-term debt by loan including a roll-forward detailing beginning balances as of 01.01, borrowings, payments, and ending balances at year-end. (if applicable)	02/04/15	ASAP		
11	Expenses	Detail of all professional fees (legal, accounting, etc.), by vendor, for the year ended December 31, 2014 and 2015 YTD.	02/04/15	ASAP		
12	LTD	Debt confirmations information for all outstanding debt (if applicable)	02/04/15	ASAP		

**Fieldwork**

13	Cash	All bank statements and checks for all accounts for 2014 and 2015 YTD.	02/04/15	ASAP		
14	Cash	All bank reconciliations for all accounts for 2014 and 2015 YTD	02/04/15	ASAP		
15	Cash	All cash receipts and deposit slips for 2014 and 2015 YTD	02/04/15	ASAP		
16	Cash	All cash disbursement invoices and vouchers for 2014 and 2015 YTD (including treasurer report and bill lists)	02/04/15	ASAP		
17	Investment	Copy of certificate deposits that are not matured at year end and those renewal after year end (if applicable)	02/04/15	ASAP		
18	Prepaid	Schedule of prepaid expense as of 12/31.	02/04/15	ASAP		
19	Accruals	Schedule of other accrued expenses as of 12/31.	02/04/15	ASAP		
20	Accruals	Schedule of accrued vacation as of 12/31 and vacation policy (if applicable)	02/04/15	ASAP		
21	Accruals	Schedule of accrued payroll and related payroll register(s) relating to 2014 paid in 2015 (if applicable)	02/04/15	ASAP		
22	Other Liab	Schedule of improvement authorizations as of 12.31.14	02/04/15	ASAP		
23	Other Liab	Schedule of LOSAP participants and detail calculation of contributions for 2014 (if applicable)	02/04/15	ASAP		
24	Report	PERS quarterly report for 2014 if any	02/04/15	ASAP		
25	Report	2014 payroll quarterly report and year-end report	02/04/15	ASAP		
26	Insurance	Insurance records and policies of coverage for 2014 and 2015	02/04/15	ASAP		
27	Budget	A copy of 2015 adopted budget (if not available on the District website).	02/04/15	ASAP		



## PEER REVIEW LETTER

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### SYSTEM REVIEW REPORT

December 5, 2013

To the Shareholders of  
WithumSmith+Brown, PC  
and the National Peer Review Committee of the AICPA

We have reviewed the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC (the Firm) applicable to non-SEC issuers in effect for the year ended June 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*, audits of employee benefit plans, and examinations of service organizations [Service Organization Control (SOC) 1 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC applicable to non-SEC issuers in effect for the year ended June 30, 2013, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. WithumSmith+Brown, PC has received a peer review rating of *pass*.

Olsen Thielen & Co., Ltd.

2675 Long Lake Road, St. Paul, Minnesota 55113-1117 651 483 4424 FAX 651 483 2467  
300 Prairie Center Drive, Ste. 300, Minneapolis, Minnesota 55344-7908 952 941 9212 FAX 952 941 0577

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**BE IN A POSITION OF STRENGTH**

# NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

02/03/03

Taxpayer Identification# 222-027-092/000

Dear Business Representative:

Congratulations! You are now registered with the New Jersey Division of Revenue.

Use the Taxpayer Identification Number listed above on all correspondence with the Divisions of Revenue and Taxation, as well as with the Department of Labor (if the business is subject to unemployment withholdings). Your tax returns and payments will be filed under this number, and you will be able to access information about your account by referencing it.

Additionally, please note that State law (Public Law 2001, c.134) requires all contractors and subcontractors with State agencies to provide proof of their registration with the Division of Revenue. The law also amended Section 92 of the Casino Control Act, which deals with the casino service industry.

We have attached a Proof of Registration Certificate for your use. To comply with the law, if you are currently under contract or entering into a contract with a State agency, you must provide a copy of the certificate to the contracting agency.

If you have any questions or require more information, feel free to call our Registration Hotline at (609) 292-1730.

I wish you continued success in your business endeavors.

Sincerely,

  
John E. Tully, CPA  
Acting Director

STATE OF NEW JERSEY  
BUSINESS REGISTRATION CERTIFICATE  
FOR STATE AGENCY AND CASINO SERVICE CONTRACTORS

DEPARTMENT OF TREASURY  
DIVISION OF REVENUE  
PO BOX 252  
TRENTON, N.J. 08646-0252

TAXPAYER NAME:

WITHUMSMITH + BROWN, A PROFESSIONAL CORP

TAXPAYER IDENTIFICATION#:

222-027-092/000

ADDRESS:

100 OVERLOOK CENTER  
PRINCETON NJ 08540

EFFECTIVE DATE:

03/21/74

FORM-BRC(08-01)

TRADE NAME:

SEQUENCE NUMBER:

0066144

ISSUANCE DATE:

02/03/03

  
Acting Director

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.

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# NEW JERSEY FIRM LICENSE

**State Of New Jersey  
New Jersey Office of the Attorney General  
Division of Consumer Affairs**

THIS IS TO CERTIFY THAT THE  
Board of Accountancy

HAS REGISTERED

WithumSmith+Brown PC  
LEONARD H SMITH  
5 Vaughn Drive  
Princeton, NJ 08540

FOR PRACTICE IN NEW JERSEY AS A(N): Firm Registration

05/18/2012 TO 06/30/2015  
VALID

20CB00149600  
LICENSE/REGISTRATION/CERTIFICATION #

Signature of Licensee/Registrant/Certificate Holder

  
ACTING DIRECTOR

New Jersey Office of the Attorney General  
Division of Consumer Affairs  
THIS IS TO CERTIFY THAT THE  
Board of Accountancy  
HAS REGISTERED  
WithumSmith+Brown PC  
Firm Registration

05/18/2012 TO 06/30/2015  
VALID

20CB00149600  
Licensee/Registrant/Certificate #

SIGNATURE

ACTING DIRECTOR

PLEASE DETACH HERE  
IF YOUR LICENSE/REGISTRATION/  
CERTIFICATE ID CARD IS LOST  
PLEASE NOTIFY:  
Board of Accountancy  
P.O. Box 45000  
Newark, NJ 07101

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# TAXPAYER IDENTIFICATION NUMBER & CERTIFICATION

Form <b>W-9</b> (Rev. August 2013) Department of the Treasury Internal Revenue Service	<b>Request for Taxpayer                  Identification Number and Certification</b>	<b>Give Form to the                  requester. Do not                  send to the IRS.</b>
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Name (as shown on your income tax return)  
**WILHUSMITH-BROWN, PC**

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:  
 Individual/sole proprietor     C Corporation     S Corporation     Partnership     Trust/estate  
 Limited liability company. Enter the tax classification (C-C corporation, S-S corporation, P partnership) ▶ \_\_\_\_\_  
 Other (see instructions) ▶ \_\_\_\_\_

Exemptions (see instructions):  
 Exempt payee code (if any) \_\_\_\_\_  
 Exemption from FATCA reporting code (if any) \_\_\_\_\_

Address (number, street, and apt. or suite no.)  
**1144 HOOPE R AVENUE, SUITE 202**

City, state, and ZIP code  
**TOMS RIVER, NJ 08753**

Requester's name and address (optional)

List account number(s) here (optional)

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>										
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> </tr> </table>										
<b>Employer identification number</b>										
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> <td style="width:10%; height: 20px;"> </td> </tr> </table>										

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below), and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

**Sign Here**

Signature of U.S. person ▶ *Ronald H. Petrucci*      Date ▶ *1/17/14*

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.



# CERTIFICATE OF INSURANCE



Insurance Brokers  
and Consultants

## VERIFICATION OF INSURANCE

ISSUED TO: Parties of Interest

We, the undersigned Insurance Brokers, hereby verify that Liberty Insurance Underwriters, Inc. (administered by CAMICO) has issued the following described Professional Liability Insurance, which is in force as of the date thereof-

### PROFESSIONAL LIABILITY INSURANCE

NAME OF INSURED: WithumSmith+Brown, PC and others as more fully described in the Policy.

POLICY NUMBER: PL5SAA3B3C001

PERIOD OF INSURANCE: January 1, 2015 to January 1, 2016 12:01 am both days

SUM INSURED: \$3,000,000 Each claim and in the aggregate including costs, charges and expenses

### SUBJECT TO ALL TERMS, CONDITIONS AND LIMITATIONS OF THE POLICY

This document is furnished to you as a matter of information only and is not insurance coverage. Only the formal policy and applicable endorsements offer a comprehensive review of the coverage in place. The issuance of this document does not make the person or organization to whom it is issued an additional insured, nor does it modify in any manner the contract of insurance between the Insured and the Insurer. Any amendment, change or extension of such contract can only be effected by specific endorsement attached thereto.

Issued at Chicago, Illinois

Date: January 13, 2015

Lemme Insurance Group, Inc.

Per:

Executive Vice President

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