

March 03, 2016

The Board of Fire Commissioners Fire District # 1 Borough of Englishtown, State of New Jersey, convened on Thursday March, 03 2016 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 8:10 P.M.

1. **Sunshine Statement by P. Cooke**

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: P. Cooke, G. Maresca, R. Reale, V. Sarti

Not Present: B. Stonaker

Legal:

- Victoria Sarti was sworn in as Fire District Commissioner for a three year term

- Reorganization of the Board

- G. Maresca made a motion and was seconded by R. Reale to have R. Reale be appointed as Treasurer and be placed as the Acting Clerk for the Board until one of the other board members accumulated to their new duties. Approved by a Roll Call Vote.

- G. Maresca made a motion and was seconded by R. Reale to have P.Cooke, G. Maresca and B. Stonaker remain in their previous year positions. Approved by a Roll Call Vote.

Results of the Reorganization --

P. Cooke – Chairman
G. Maresca – Vice Chairman
R. Reale – Treasurer/Acting Clerk
B. Stonaker – Fire Commissioner
V. Sarti – Fire Commissioner

February Minutes: Ayes: R. Reale, G. Maresca, P. Cooke.

Financial: Bill List - Ayes: G. Maresca, R. Reale, P. Cooke, V. Sarti

Auditor: Engagement Letter was signed and is attached to the meeting minutes

Chief's Report:

- See attached Report
- Losap Numbers Next Month
- Will have a proposal for Harrisburg next month
- \$1,500 was appropriated to purchase buy two commercial heater/ac units for the Officers and Executive offices
- Deputy Chief Carlos provided three quotes for 4 natural gas meters and calibration kits. The following quotes were given: Continental \$ 3,020.00, Emergency Equipment Sales (EES \$ 3,023.00 , and Witmer \$1,666.59. Witmer was approved by the Board for a total cost of \$1,666.59
- Deputy Chief Carlos provided a quote for two dividers, mountings and freight for 12-75's hose bed. The Board approved the purchase of \$1,803.00.
- The Board approved the purchase of a yearly subscription for the lamResponding software for a total cost \$800.00
- Chief Sarti made notification that the NJ Forest Fire Service will be use the building on 03/10/2016 for a meeting.
- The Board approved the purchase of a yearly subscription for the Active 911 software for a total cost \$102.00
-

Department Engineer's Report: See attached report

President's Report:

- The Carpet was installed in the Commissioners and Executive Office

Fire Bureau:

- No Report

LOSAP:

- Looking at next month for numbers

Correspondence:

- Winner Ford is looking to update the tax exempt customer files. The Board will investigate if further action is needed.

Insurance:

- No Report

Membership:

- One Junior Member joined the department

Old Business:

- No Report

New Business:

- Department is going to be taking inventory of the building keys and account for which keys are operating and non-operating
- R. Reale requested all bills be submitted the Board by the Tuesday before the meeting

Public Open Portion:

- Calvin Gau of Manalapan Twp. asked the board for the consideration of looking to use the firehouse kitchen for a new craft bacon business he is starting. The board will discuss with the department and consult legal before making a determination and will inform Mr. Gau of the board's decision.

Meeting Adjournment: at 9:13 P.M. after a motion by G. Maresca and seconded by R. Reale and approved by a roll call vote.

Certified at the April 07, 2016 meeting _____

7:18 PM

03/03/16

Accrual Basis

Englishtown Fire District No. 1

Bill List

As of March 4, 2016

Type	Date	Num	Name	Split	Debit	Credit	Balance
Brunswick Bank Checking							*****
Deposit	2/17/2016			-SPLIT-	135.00		*****
Check	3/3/2016	5490	Asbury Park Press	Advertising		83.00	*****
Check	3/3/2016	5493	East Coast Emergency Lig...	2015 Expenses		9,982.24	*****
Check	3/3/2016	5530	emergency reporting	Other Professional		1,288.00	*****
Check	3/3/2016	5531	Englishtown Fire Department	Contract - Volunte...		2,125.00	*****
Check	3/3/2016	5532	First Responder	Dues and Subscri...		80.00	*****
Check	3/3/2016	5527	Freehold Cartage Inc.	Building		79.46	*****
Check	3/3/2016	5528	George Lang	Audit and Account...		4,200.00	96535.45
Check	3/3/2016	5529	Jersey Central Power & Li...	Utilities		1,705.95	94829.50
Check	3/3/2016	5524	Manatapan - Englishtown ...	Fuel		400.82	94428.68
Check	3/3/2016	5525	Matt O'Brien	Trucks		14.85	94413.83
Check	3/3/2016	5526	Monmouth County Treasurer	Elections		62.50	94351.33
Check	3/3/2016	5521	NJ Natural Gas	Utilities		1,028.92	93322.41
Check	3/3/2016	5522	Norwood Auto Parts	Trucks		80.18	93242.23
Check	3/3/2016	5523	Oliver L.E. Soden Agency	Insurance Premiu...		3,769.00	89473.23
Check	3/3/2016	5518	Smart Carpet	2015 Expenses		1,670.00	87803.23
Check	3/3/2016	5519	Staples	Office Supplies		365.35	87437.88
Check	3/3/2016	5520	Verizon Wireless	Utilities		360.46	87077.42
Check	3/3/2016	5515	Witmer	2015 Expenses		311.98	86765.44
Check	3/3/2016	5516	SHI International corp.	Building		340.28	86425.16
Check	3/3/2016	5517	Roy Press	Elections		465.00	85960.16
Check	3/3/2016	5512	Cytracom LLC.	Utilities		288.82	85671.34
Check	3/3/2016	5513	NetLink	Other Professional		199.00	85472.34
Total Brunswick Bank Checking					135.00	28,900.81	85472.34
TOTAL					135.00	28,900.81	85472.34

Englishtown Fire Department

Englishtown, NJ

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Incident Count with Man-Hours per Zone for Date Range

Start Date: 02/01/2016 | End Date: 02/29/2016

ZONE	INCIDENT COUNT	MAN-HOURS
13-12-1 - Englishtown fire department	4	41:37
13-26-2 - Manalapan Fire Company #1	13	47:37
13-26-2P - Manalapan Primary Response Area	6	13:53
13-32-1 - Millstone Fire Department	6	19:49
TOTAL	29	122:55

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

Englishtown Fire Department

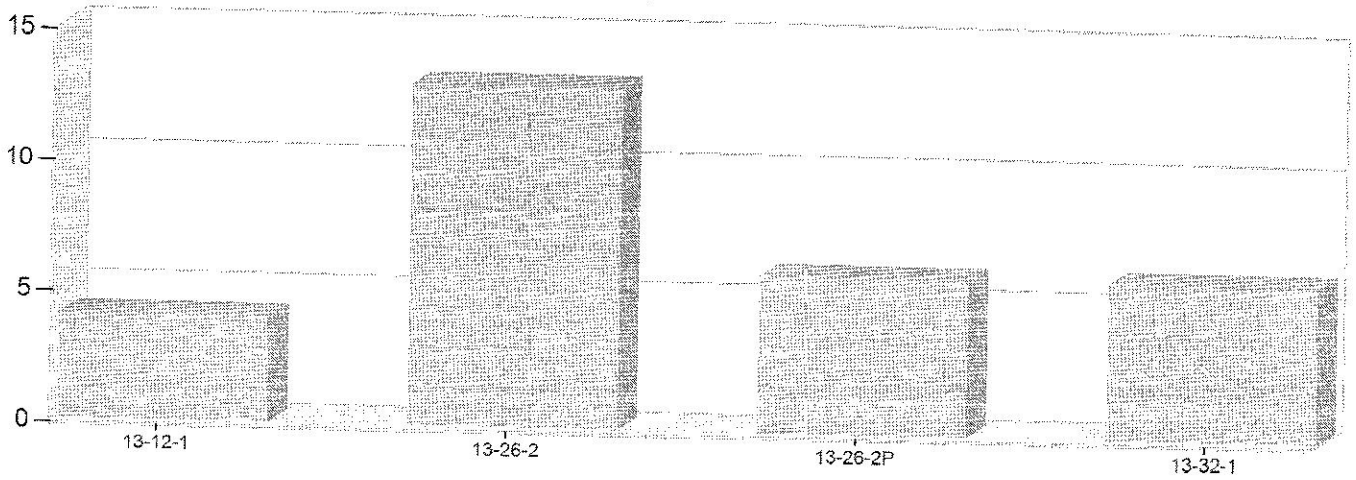
Englishtown, NJ

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Incident Type Count per Zone for Date Range

Start Date: 02/01/2016 | End Date: 02/29/2016



ZONES	INCIDENT TYPE	COUNT
13-12-1 - Englishtown fire department		
	114 - Chimney or flue fire, confined to chimney or flue	1
	400 - Hazardous condition, other	1
	412 - Gas leak (natural gas or LPG)	1
	561 - Unauthorized burning	1
	<i>Total Incidents for 13-12-1 - Englishtown fire department:</i>	4
13-26-2 - Manalapan Fire Company #1		
	113 - Cooking fire, confined to container	1
	131 - Passenger vehicle fire	1
	322 - Motor vehicle accident with injuries	1
	412 - Gas leak (natural gas or LPG)	1
	445 - Arcing, shorted electrical equipment	1
	611 - Dispatched & cancelled en route	1
	700 - False alarm or false call, other	2
	735 - Alarm system sounded due to malfunction	1
	736 - CO detector activation due to malfunction	1
	742 - Extinguishing system activation	1
	745 - Alarm system activation, no fire - unintentional	1
	746 - Carbon monoxide detector activation, no CO	1
	<i>Total Incidents for 13-26-2 - Manalapan Fire Company #1:</i>	13
13-26-2P - Manalapan Primary Response Area		

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

Chief Engineers Report Feb. 2016

WORK DONE ON TRUCKS

12-66 Englishtown Automotive Service Vehicle, Replace 2 wiper Blades
 12-74 2 qts of Motor oil. Straighten exhaust tail pipe, Speedy-dry happen in service when driving 12-74 sometimes will go to Regen. The information message center will state exhaust temperature Hot this happens to clean exhaust emissions which will smoke out of the exhaust

Also There is important Safety Recall 15V-689 from SPARTAN Motor USA Inc. The power steering fluid temperature may be overheated. This could cause a brief lockup of the steering system during steering without warning and increase the risk of a crash. So at this time a remedy is not yet available. The department will receive a notification when Remedy becomes available.

12-95 East Coast Emergency lighting Replace old Emergency lights with LED Emergency lights
 Replace 3 burn out 550 watt sence light bulbs Two behind Cab Right + Left side + one Right side on pump panel

12-86 Repair tower light Left top Replace wiring ^{with} kit + 240 Volt Bulb 1500 watts
 Replace Radio with 12-66 old Radio

Miss 3 Bags of Speedy-dry Repair door Remote Bay 4
 1 can fuel mix for chain saw on 12-74

Scott Packs New Jersey Fire Equipment pick-up Bottle # 5 looking.
 Value
 Replace 3 C-Batteries Pack 22

Mile for the Month

12-74 -	204
12-75 -	89
12-76 -	0
12-86 -	38
12-87 -	29
12-93 -	9

Total miles 369

3/3/16

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN SCHEDULING
MEETING DATES FOR THE YEAR 2016**

WHEREAS; N.J.S.A. 10:4-18 requires the adoption of a resolution scheduling regular monthly meetings of local governmental units; and

WHEREAS; The Board of Fire Commissioners of Fire District No.1 Borough of Englishtown has determined that the regularly scheduled meetings of the Board of Fire Commissioners shall be held on the first Thursday of each month commencing at 8:00 p.m. at the Englishtown Fire Department Firehouse, South Main Street Englishtown, New Jersey.

NOW, THEREFORE BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that the regular monthly meetings of the Board are hereby scheduled for the following dates in 2016 and 2017: April 7, May 5, June 3, July 7, August 4, September 1, October 6, November 3, December 1, January 5, 2017 February 2 and March 2, 2017 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: *R. Reale*

Seconded by: *G. Maresca*

Roll Call Vote:

Ayes: *||||*

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1, Borough of Englishtown on March 3, 2016.

 Clerk

3/3/16

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH DESIGNATING
OFFICIAL NEWSPAPERS FOR THE YEAR 2016**

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 2016.

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 2016.

Moved by: *G. Maresca*

Seconded by: *R. Reale*

Roll Call Vote:

Ayes:

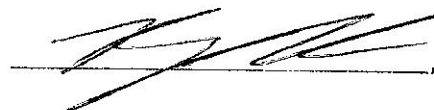
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Nays:

Absent:

Abstain:

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 3, 2016.

 Clerk

3/3/16

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH DESIGNATING
OFFICIAL DEPOSITORIES OF FIRE DISTRICT FUNDS FOR 2016**

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 2016.

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: *G. Maresca*

Seconded by: *R. Reale*

Roll Call Vote:

Ayes: *||||*

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown on March 3, 2016.

 Clerk

3/3/16

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN APPOINTING
RONALD C. PETRICS, C.P.A. DISTRICT AUDITOR FOR 2016**

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 2016.

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: *R. Reale*

Seconded by: *G. Maresca*

Roll Call Vote:

Ayes: *||||*

Nays:

Absent:

Abstain:

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 3, 2016.

 Clerk

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN APPOINTING
GEORGE LANG BOARD ACCOUNTANT FOR 2016**

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 2016.

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: *G. Maresca*

Seconded by: *R. Reale*

Roll Call Vote:

Ayes: *1111*

Nays:

Absent:

Abstain:

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 3, 2016.

 Clerk

3/3/16

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH APPOINTING
JOSEPH D. YOUSSEUF, ESQ. BOARD ATTORNEY FOR THE
YEAR 2016**

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 2016.

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: *R. Reale*

Seconded by: *G. Maresca*

Roll Call Vote:


Ayes: *||||*

Nays:

Absent:

Abstain:

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 3, 2016.


_____, Clerk

3/3/16

**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 2016 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: *R Reale*

Seconded by: *P. Cooke*

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 March 3, 2015.

 Clerk

3/3/16

**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 2016.

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

Moved by: *G. Mascia*

Seconded by: *P. Cooke*

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 March 3, 2016.

 Clerk

PROFESSIONAL SERVICES AGREEMENT

This Agreement, entered into this 03 day of March, 2016, by and between the **Board of Fire Commissioners, Fire District No.1 Englishtown**, hereinafter referred to as the "Board" and **Joseph D. Youssouf, 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, 2016 and terminating February 28, 2017, 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.

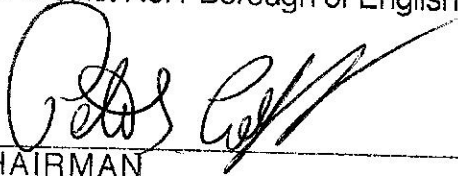
6. *Statutorily required affirmative action clause:*

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

Calvin Gau
Umami Craft Bacon
10 Madison Court
Manalapan, NJ 07726
(917) 519-9880
calvin.gau@gmail.com

February 29, 2016

Englishtown Board of Fire Commissioners
Englishtown Fire Department
3 South Main Street
Englishtown, NJ 07726

Dear Englishtown Board of Fire Commissioners,

I would like to request the use of your building's kitchen for the purpose of food preparation for my startup business, Umami Craft Bacon. I will be making craft bacon from scratch with the intention of distributing it to restaurants and grocery stores. Since my business is just beginning, I can't yet afford to rent space in a commercial kitchen, which is the reason why I am approaching you.

I am very flexible, and I would be more than willing to work around the schedule of the fire department. You'll also find that I'm very organized, and I will always clean up after myself. I will bring all of my own equipment. Here's what I will primarily be using the kitchen for: (1) curing bacon, (2) slicing bacon, (3) storing bacon in the refrigerator (vacuum packaged), and (4) washing equipment in the sink. I will smoke the bacon outside on my own smoker. I will not be cooking in the kitchen—I won't need to use the stove or the oven. As a "thank you," I will be delighted to cook food for the firefighters that are around when I am onsite (that's the only time I will use the stove).

There's very little logistics that you will have to do. I will take care of the health inspection that is required by the health department for using your facility. I will also carry any requisite liability insurance.

If you have any questions, please don't hesitate to contact me. Thank you for your consideration.

Best regards,



Calvin Gau

February 8, 2016

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

This engagement letter ("letter") will confirm our understanding of the services we are to provide for Englishtown Fire Commissioners, District No. 1 (the "District") for the years ended December 31, 2015 and 2014. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of December 31, 2015 and 2014 and for the years then ended and the related notes to the financial statements.

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, the designated accounting standard setter, 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 primarily 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.

Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly 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, and our auditors' report will provide an opinion on it in relation to the financial statements as a whole:

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

We will also perform the following non-attest services for the District:

- Assistance with preparation of the financial statements and related notes to financial statements.

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:

- Roster of Officials
- Statistical Information

THE OBJECTIVE OF AN AUDIT

The objective of our audit is the expression of an opinion about whether your 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 additional supplemental information referred to above when considered in relation to the financial statements taken as a whole.

The objective also includes reporting on internal control (which does not include an opinion) related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

The report on internal control and compliance will include a statement that it is intended only to describe the scope of our testing over internal control over financial reporting and the results of that testing. This communication is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting. Accordingly, it is not suitable for any other purpose.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) established by the American Institute of Certified Public Accountants ("AICPA") and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and/or any state or regulatory audit requirements, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions and render the required reports. We will not perform an audit of internal control over financial reporting.

Our responsibility is to express an opinion on the financial statements based on our audits, and is limited to the period covered by our audits. If, for any reason, our opinion on the financial statements is other than unqualified, we will fully 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 an opinion, we may decline to express an opinion or to issue a report as a result of this engagement. If circumstances occur related to the condition of your records, the availability of sufficient,

appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

AUDIT PROCEDURES

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmations of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audits will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Our audits are designed to provide reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations or contractual agreements. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. Also, an audit is not designed to detect error, fraud, or violations of laws or governmental regulations that is immaterial to the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform the appropriate level of management of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors' is limited to the period covered by our audits and does not extend to any later periods for which we are not engaged as auditors.

A financial statement audit includes obtaining an understanding of the entity and its environment including its internal control sufficient to assess the risk of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify significant deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

✦ AUDIT PROCEDURES - COMPLIANCE

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 in our report on compliance issued pursuant to Government Auditing Standards.

✦ 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 ("Withum") and its former, present and future partners, shareholders and employees for any claim, including but not limited to Withum'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 Withum's gross negligence or willful misconduct. In addition, Withum 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 Withum 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, Withum, or others.

Further, the District shall, upon receipt of written notice, indemnify, defend, and hold harmless Withum 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 Withum. In the event of any controversy or claim against Withum arising from or related to the services described herein, Withum 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 required 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 supplemental information in accordance with accounting principles generally accepted in the United States.
- 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 Thomas Frueh, Treasurer, to oversee the indicated non-attest services included on page 2 of the letter.
- It is your belief that the above individuals, by virtue of her 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, 2015 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 District'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, CGMA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Withum'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 Withum and constitutes confidential information. It is our policy to keep records related to this engagement for eight years. However, Withum 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 Withum 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 \$9,110. 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 30 days of the invoice date. If billings are not paid within 30 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. Additionally, we are not permitted by professional standards to start work on the current year engagement without being paid in full on the prior year engagement.

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. Withum 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.

Withum is a member of HLB International (“HLB”) worldwide organizations of accounting firms and business advisors. Each member of HLB, including Withum, 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 Withum 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 Withum or any of its affiliates are aware of such acts or omissions of another firm of HLB.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties. Furthermore, the Company and Withum both agree that any action to enforce this agreement, or based on the services provided hereunder (with the exception of a dispute over fees under this contract discussed below) shall be brought in the Courts of the State of New York. The Company and Withum both agree that any dispute over fees charged by Withum not resolved by the mediation process outlined above will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances, the arbitrator must follow the laws of New York. 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. The prevailing party shall be entitled to an award of reasonable attorneys’ fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

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 Withum 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 Withum 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 Withum's use of electronic methods to transmit and receive confidential District information.

✦ AUTHORIZATION

This letter sets forth the entire understanding between the District and Withum 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.

Withum 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.

Respectfully submitted,

Withum Smith + Brown, PC

WithumSmith+Brown, PC

Enc: Peer review report for the year ended June 30, 2013

RESPONSE:

This letter correctly sets forth our understanding:

Signature: *[Handwritten Signature]*

Title: Chairman

Date: 3/3/16

Signature: *[Handwritten Signature]*

Title: Treasurer

Date: 03/03/16

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.

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.

Olsen Thielen + Co., Ltd.

Borough of Englishtown Fire District No. 1
Document Request Listing
Year Ending December 31, 2015

The following is a list of items that we will need for our fieldwork. All requests are as of December 31, 2015 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	02/08/16	ASAP		
2	General	List of board commissioners for 2015 and 2016 (names, titles and email)	02/08/16	ASAP		
3	General	Copies of all new loan agreements, extensions, leases, and any other document related to commitments.	02/08/16	ASAP		
4	General	All Board of Commissioners meeting minutes and approved resolutions/ordinances for 2015 through date of fieldwork for those not available on the District's website.	02/08/16	ASAP		
5	General	Copy of adopted cash management plan	02/08/16	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.	02/08/16	ASAP		

Pre-fieldwork

7	General	QuickBooks File (portable format)	02/08/16	ASAP		
8	PPE	Schedule of fixed assets by category including a roll-forward detailing beginning balance, additions, disposals, and ending balance.	02/08/16	ASAP		
9	AP	Detailed accounts payable aging by invoice as of year-end	02/08/16	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)	02/08/16	ASAP		
11	Expenses	Detail of all professional fees (legal, accounting, etc.), by vendor, for the year ended December 31, 2015 and 2016 YTD.	02/08/16	ASAP		
12	LTD	Debt confirmations information for all outstanding debt (if applicable)	02/08/16	ASAP		

Fieldwork

13	Cash	All bank statements and checks for all accounts for 2015 and 2016 YTD.	02/08/16	ASAP		
14	Cash	All bank reconciliations for all accounts for 2015 and 2016 YTD of any available.	02/08/16	ASAP		
15	Cash	All cash receipts and deposit slips for 2015 and 2016 YTD	02/08/16	ASAP		
16	Cash	All cash disbursement invoices and vouchers for 2015 and 2016 YTD (including treasurer report and bill lists)	02/08/16	ASAP		
17	Investment	Copy of certificate deposits that are not matured at year end and those renewal after year end (if applicable)	02/08/16	ASAP		
18	Prepaid	Schedule of prepaid expense as of 12/31.	02/08/16	ASAP		
19	Accruals	Schedule of other accrued expenses as of 12/31.	02/08/16	ASAP		
20	Accruals	Schedule of accrued vacation as of 12/31 and vacation policy (if applicable)	02/08/16	ASAP		
21	Accruals	Schedule of accrued payroll and related payroll register(s) relating to 2015 paid in 2016 (if applicable)	02/08/16	ASAP		
22	Other Liab	Schedule of improvement authorizations as of 12.31.15	02/08/16	ASAP		
23	Other Liab	Schedule of LOSAP participants and detail calculation of contributions for 2015 (if applicable)	02/08/16	ASAP		
24	Report	PERS quarterly report for 2015 if any	02/08/16	ASAP		
25	Report	2015 payroll quarterly report and year-end report	02/08/16	ASAP		
26	Insurance	Insurance records and policies of coverage for 2015 and 2016	02/08/16	ASAP		
27	Budget	A copy of 2016 adopted budget with DCA stamp (if not available on the District website).	02/08/16	ASAP		