

November 2nd, 2017

The Board of Fire Commissioners Fire District # 1 Borough of Englishtown, State of New Jersey, convened on Thursday November 2nd, 2017 in the Formal Meeting Room of the Englishtown Fire Department, 3 South Main St. Englishtown, New Jersey.

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

1. Sunshine Statement by Chairman 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: Chairman Peter Cooke, Clerk Victoria Sarti, Treasurer Ryan Reale, Gerald Maresca, Brian Stonaker

Legal: Attorney Johnathan Cohen present.

Bond Counsel has reached out to their Office via email in reference to financing the radios. Attorney Joe Youssouf will address any questions that Bond Counsel may have.

A Resolution by Title and Rollcall to accept the Audit was proposed. Resolution passed unanimously.

A Resolution by Title and roll call to move \$7,000.00 from Equipment to Truck Maintenance was proposed. Resolution passed unanimously.

A Resolution by Title and roll call to Purchase a new Fire Marshal Vehicle under State Contract was proposed. Resolution passed unanimously. \$43,062.35 Total cost, radio not included.

A Resolution by Title and roll call to increase Fire Marshal Fees by 25% was proposed. Resolution passed unanimously.

August 2017 Minutes: A motion was made by G. Maresca and a Second was made by B. Stonaker to accept the minutes. Motion unanimously passed with the exception of P. Cooke who abstained.

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

Auditor/Accountant: The Audit is complete and late. Four copies of the Audit must be executed:

1 – To DCA

1 – The Fire District keeps on file

1 – To the District's Attorney

1 – To the Auditor

Copies of the Representation Letter must be executed and given to the Auditor and the Fire District.

Audit was reviewed by the Board.

Chief's Report:

- Total of 42 calls for the month of October 2017 with 172.08 Staff Hours.
- See Attached Report for additional details.
- Request for tool mounts, Air Pack Mounts, Tool Board, Struts and Saw Mounts for The Engines. The Firestore - \$1,155.56 - Approved
- Upgrade Emergency Lighting and add a Back-up Camera on 12-75. East Coast - \$10,982.27 - Approved
- Accessory Storage System, replace reverse light and replace license plate light for 12-87. JC Emergency - \$530.00 - Approved
- Replace the Halogen Scene Lights with LED Scene Lights and new Reverse Lights on 12-74. JC Emergency - \$2,500.00 - Approved
- LED Lighting for the Hose bed of 12-74. JC Emergency - \$1,450.00 - Approved

Department Engineer's Report:

- See attached Report

President's Report:

- No Report

Fire Bureau:

- See Attached Report.
- Fire Marshal Vehicle still O.O.S. for recalled part for a week.

LOSAP:

- No Report

Correspondence:

- None

Insurance:

- No Report

Membership:

- No Report

Old Business:

- Chairman Cooke will be researching professional striping companies to stripe the parking lot.
- The driveway and older phase of the parking lot is in need of repairs.
- Contract not located for the Bay Doors.
- 12-76 Cross lays were replaced the night of the October District Meeting.

New Business:

- The Board worked on the 2018 Budget. Will continue and be completed at the December 07th, Meeting.

Public Open Portion:

- None

Meeting Adjournment: at 10:09 PM. After a motion by R. Reale and seconded by B. Stonaker and approved by a roll call vote.

Certified at the December 7th, 2017 regularly scheduled meeting _____

Victoria Sarti, Board Clerk

5:07 PM

11/01/17

Accrual Basis

Englishtown Fire District No. 1

Bill List

As of November 2, 2017

Type	Date	Num	Name	Split	Debit	Credit	Balance	
Brunswick Bank Checking								
Deposit	10/6/2017						27,400.92	
Deposit	10/6/2017			Fire District Taxes	118,231.25		145,632.17	
Deposit	10/16/2017			-SPLIT-	180.00		145,812.17	
Deposit	10/16/2017			-SPLIT-	539.00		146,351.17	
Deposit	10/17/2017			-SPLIT-	135.00		146,486.17	
Deposit	10/25/2017			-SPLIT-	215.00		146,701.17	
Check	11/2/2017	5982	BlueTarp Financial Inc	-SPLIT-	87.00		146,788.17	
Check	11/2/2017	5983	NJ Natural Gas	Fire Fighting Equi...		234.98	146,553.19	
Check	11/2/2017	5984	Verizon Wireless	Utilities		1,996.68	144,556.51	
Check	11/2/2017	5985	Family Practice of CentraS...	Utilities		367.59	144,188.92	
Check	11/2/2017	5986	Manalapan - Englishtown ...	Professional Servi...		198.00	143,990.92	
Check	11/2/2017	5987	Borough of Englishtown	Fuel		496.09	143,494.83	
Check	11/2/2017	5988	Witmer	-SPLIT-		20,000.00	123,494.83	
Check	11/2/2017	5989	Englishtown Automotive	Personal Protectiv...		116.00	123,378.83	
Check	11/2/2017	5990	Borough of Englishtown	Trucks		71.94	123,306.89	
Check	11/2/2017	5991	Verizon	-SPLIT-		194.00	123,112.89	
Check	11/2/2017	5992	Coastal Fire Systems	Utilities		51.39	123,061.50	
Check	11/2/2017	5993	Ryan Reale	Building		1,209.55	121,851.95	
Check	11/2/2017	5994	Blaze Emergency Equipm...	Training		2,740.34	119,111.61	
Check	11/2/2017	5995	Joao F. Soares	Trucks		556.15	118,555.46	
Check	11/2/2017	5996	Optimum	Reconciliation Dis...		45.00	118,510.46	
Check	11/2/2017	5997	Louis E Sarti	Utilities		126.00	118,384.46	
Check	11/2/2017	5998	Jason Kole	Fire Fighting Equi...		129.54	118,254.92	
Check	11/2/2017	5999	Matt O'Brien	Training		96.47	118,158.45	
				Training		283.96	117,874.49	
Total Brunswick Bank Checking						119,387.25	28,913.68	117,874.49
TOTAL						119,387.25	28,913.68	117,874.49

Englishtown Fire Department

Englishtown, NJ

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Incident Count with Man-Hours per Zone for Date Range

Start Date: 10/01/2017 | End Date: 10/31/2017

ZONE	INCIDENT COUNT	MAN-HOURS
13-12-1 - Englishtown fire department	11	30:56
13-26-1 - Gordon's Corner Fire Company	5	4:17
13-26-2 - Manalapan Fire Company #1	12	45:36
13-26-2P - Manalapan Primary Response Area	12	86:49
13-32-1 - Millstone Fire Department	2	4:30
TOTAL	42	172:08

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.

Chief Engineers Report Oct. 2017

work done on trucks

- 12-66 Replace (2) 12 Volt Batteries (New and Auto Parts)
Replace Drivers door Panel (Freehold Buick & GMC)
- 12-67 English Town Automotive Service Vehicle
- 12-74 Blaze Emergency Co. Repair oil leak
- 12-76 Blaze Emergency Co. Repair water ureter pump
(1) Bad Hornlight & (2) small Flashlights
- 12-86 Blaze Emergency Co. Replace (1) 12 Volt Battery that Blew up &
Check out charging system cause two Bad Hornlights

Equipment

- Coastal Fire System Inc. Service Scott Breathing air system
& Repair air leak in filter cylinder
- SPB Industries Service in house Generator

Miss

Filled 9 containers of Speedy-dry Plus & Big Dags & Speedy-dry

Scott Packs Filled 22 Scott Bottles in house

Miles Run the Month

12-77 - 213

12-75 - 67

12-76 - 0

12-86 - 17

12-89 - 501

12-93 - 24

Total miles 822

End of Report.

Englishtown Fire Department

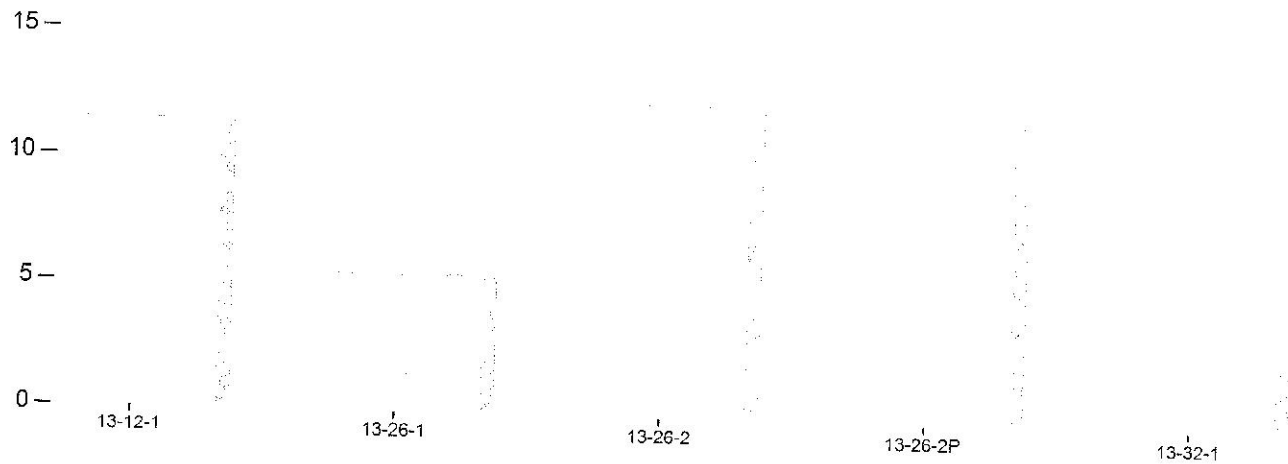
Englishtown, NJ

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Incident Type Count per Zone for Date Range

Start Date: 10/01/2017 | End Date: 10/31/2017



ZONES	INCIDENT TYPE	COUNT
13-12-1 - Englishtown fire department		
	311 - Medical assist, assist EMS crew	3
	700 - False alarm or false call, other	2
	710 - Malicious, mischievous false call, other	1
	714 - Central station, malicious false alarm	1
	730 - System malfunction, other	2
	745 - Alarm system activation, no fire - unintentional	2
	<i>Total Incidents for 13-12-1 - Englishtown fire department:</i>	11
13-26-1 - Gordon's Corner Fire Company		
	571 - Cover assignment, standby, moveup	1
	700 - False alarm or false call, other	1
	735 - Alarm system sounded due to malfunction	2
	745 - Alarm system activation, no fire - unintentional	1
	<i>Total Incidents for 13-26-1 - Gordon's Corner Fire Company:</i>	5
13-26-2 - Manalapan Fire Company #1		
	100 - Fire, other	1
	113 - Cooking fire, confined to container	1
	324 - Motor vehicle accident with no injuries.	1
	412 - Gas leak (natural gas or LPG)	1
	445 - Arcing, shorted electrical equipment	1
	463 - Vehicle accident, general cleanup	2

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

ZONES	INCIDENT TYPE	COUNT
	611 - Dispatched & cancelled en route	1
	733 - Smoke detector activation due to malfunction	1
	745 - Alarm system activation, no fire - unintentional	3
	<i>Total Incidents for 13-26-2 - Manalapan Fire Company #1:</i>	12
13-26-2P - Manalapan Primary Response Area		
	311 - Medical assist, assist EMS crew	1
	322 - Motor vehicle accident with injuries	2
	324 - Motor vehicle accident with no injuries.	1
	412 - Gas leak (natural gas or LPG)	2
	444 - Power line down	3
	651 - Smoke scare, odor of smoke	1
	700 - False alarm or false call, other	1
	735 - Alarm system sounded due to malfunction	1
	<i>Total Incidents for 13-26-2P - Manalapan Primary Response Area.</i>	12
13-32-1 - Millstone Fire Department		
	400 - Hazardous condition, other	1
	900 - Special type of incident, other	1
	<i>Total Incidents for 13-32-1 - Millstone Fire Department:</i>	2
	Total Count for all Zone:	42

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

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION

2018 FIRE DISTRICT BUDGET CALENDAR

<i>Actions</i>	<i>Statutory Date</i>	<i>Suggested Date</i>
Introduction and approval of budget by Fire Commissioners at least 60 days prior to the annual election. LOSAP resolution must be adopted. The introduced budget must be "cap compliant."	12/19/2017	11/01/2017
District submits two copies of budget as introduced and approved by the Fire Commissioners to the Director of the DLGS, at least 60 days prior to the annual election. Submit two copies of adopted LOSAP resolution to DLGS. To place a property tax levy cap referendum on the budget, the submitted budget must include and identify the specific amounts and budget line items for which funds approved at referendum will be used.	12/19/2017	11/01/2017
Advertisement of public hearing at least ten days prior to such hearing	01/06/2018	11/21/2017
A complete copy of the approved budget is posted and made available to each person requesting a copy during the week preceding the hearing and during the hearing.	01/09/2018 to 01/16/2018	11/24/2017 to 12/01/2017
Public hearing to be held not less than twenty-eight days after approval of the budget by Fire Commissioners. (After closing hearing, Fire Commissioners may adopt the budget without amendments, or may approve amendments).	01/16/2018	12/03/2017
Adoption of budget not later than twenty-five days prior to the annual election. If a property tax levy referendum is included in the adopted budget, all amounts to be put out for public vote must be indicated. The Board of Commissioners must pass a resolution authorizing the referendum question at adoption. The amount to be raised by taxation must agree with the amount in the adopted budget.	01/23/2018	12/08/2017
District submits two copies of complete adopted budget package to Director within seven days after adoption. In addition, submit a pdf copy of the adopted budget package to authoritiesunit@dca.nj.gov with the name of the fire district in the subject line.	01/30/2018	12/15/2017
Division returns one certified copy of adopted budget to District within seven days.	02/06/2018	12/24/2017
Advertisement of certified, adopted budget at least seven days prior to the annual election.	02/10/2018	01/22/2018
Annual Election and LOSAP ratification. A public question for a cap levy referendum is handled as part of the annual fire district election.	02/17/2018	02/17/2018
Submit annual election results to Director within five days after annual voter referendum and copy of official ballot. Please note: Failure to submit election results will delay certification of taxes to the municipal assessor.	02/22/2018	02/22/2018

Borough of Englishtown Fire District No. 1

Synopsis of audit report of the Borough of Englishtown Fire Commissioners, District No. 1, Monmouth County, New Jersey for the years ended December 31, 2016 and 2015 as required by N.J.S. 40A:5A-16.

Statements of Net Position

	<u>2016</u>	<u>2015</u>
<u>Assets</u>		
Cash		
Prepaid expenses	\$ 558,487	\$ 606,775
Capital assets, net	732	834
	<u>739,734</u>	<u>773,231</u>
Total assets	<u>\$ 1,298,953</u>	<u>\$ 1,380,840</u>
<u>Liabilities and Net Position</u>		
Current liabilities:		
Accounts payable	\$ 46,226	\$ 48,439
Payroll tax liabilities	359	2,448
Accrued interest on bonds and notes	5,775	6,872
Bond anticipation note	60,000	60,000
Bonds payable - current	55,000	55,000
Reserve for SFSG	645	645
Reserve for fire official trust	121,802	108,128
Reserve for LOSAP	<u>112,300</u>	<u>149,419</u>
Total current liabilities	402,107	430,951
Other liabilities:		
Bonds payable - long-term	165,000	220,000
Net Position:		
Net investment in capital assets	453,959	410,451
Restricted for capital acquisitions	145,639	200,680
Unrestricted	<u>132,248</u>	<u>118,758</u>
Total net position	<u>731,846</u>	<u>729,889</u>
Total Liabilities and Net Position	<u>\$ 1,298,953</u>	<u>\$ 1,380,840</u>

Statement of Revenues, Expenses and Changes in Net Position

<u>Revenue and Other Financing Sources</u>		
District taxes	\$ 469,000	\$ 460,000
Supplemental fire services grant	444	444
Interest on deposits and investments	243	297
Uniform fire safety act revenues	8,857	11,706
Miscellaneous income	<u>21</u>	<u>220</u>
Total revenue and other financing sources	478,565	472,667
<u>Expenditures</u>		
Operating	<u>476,608</u>	<u>516,725</u>
Changes in net position	1,957	(44,058)
Net position - beginning of year	<u>729,889</u>	<u>773,947</u>
Net position - end of year	<u>\$ 731,846</u>	<u>\$ 729,889</u>

Recommendations

None

The above synopsis was prepared from the report of the audit of the Borough of Englishtown Fire Commissioners, District No. 1, County of Monmouth, for the years ended December 31, 2016 and 2015.

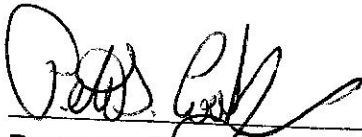
The report of audit, submitted by Ronald C. Petrics, CPA, RMA, is on file at the Board of Fire Commissioners office and may be inspected by any interested person.

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

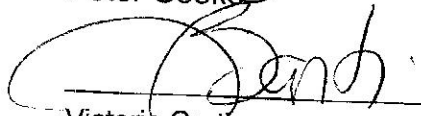
**ANNUAL AUDIT REVIEW
GROUP AFFIDAVIT**

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

1. We are the duly elected members of the above referenced Board of Fire Commissioners.
2. In the performance of our duties, and pursuant to the provisions of N.J.S.A. 40A:5A-17 we have reviewed the Annual Audit filed with Clerk pursuant to N.J.S.A. 40A: 5A-15 for the year ended 12/31/16.
3. We do hereby certify that we are familiar with, as a minimum, the the sections of the Audit Report entitled "**GENERAL COMMENTS**" and "**RECOMMENDATIONS**".



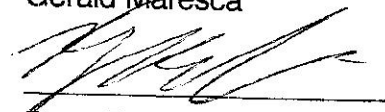
Peter Cooke



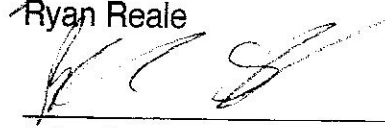
Victoria Sant



Gerald Maresca

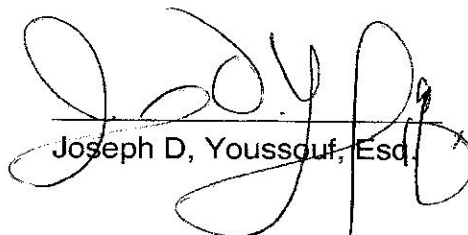


Ryan Reale



Brian Stonaker

Witness:




Joseph D, Youssouf, Esq.


**ANNUAL AUDIT REVIEW
GROUP AFFIDAVIT**

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

1. We are the duly elected members of the above referenced Board of Fire Commissioners.
2. In the performance of our duties, and pursuant to the provisions of N.J.S.A. 40A:5A-17 we have reviewed the Annual Audit filed with Clerk pursuant to N.J.S.A. 40A: 5A-15 for the year ended 12/31/16.
3. We do hereby certify that we are familiar with, as a minimum, the the sections of the Audit Report entitled "**GENERAL COMMENTS**" and "**RECOMMENDATIONS**".



Peter Cooke



Victoria Sarti



Gerald Maresca



Ryan Reale



Brian Stonaker

Witness:



Joseph D. Youssouf, Esq

**GROUP AFFIDAVIT REGARDING
ANNUAL AUDIT REPORT REVIEW**

STATE OF NEW JERSEY

SS.

COUNTY OF MONMOUTH

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

1. We are the duly elected members of the Board of Fire Commissioners of Fire District No. 1 Borough of Englishtown.
2. On the 2nd day of November 2017 we received and reviewed the annual report on audit for the year ended December 31, 2016 prepared by the District's Auditor, paying careful attention to the sections of the audit entitled "General Comments" and "Recommendations".
3. We have familiarized ourselves with the contents of the entire report and directed that a copy of the audit report be filed with the municipal clerk pursuant to the provisions of N.J.S.A. 40A:5A-15.



Peter Cooke – Chairman

(L.S.)



Gerald Maresca – Vice Chairman

(L.S.)



Ryan Reale – Treasurer/Acting Clerk

(L.S.)



Brian Stonaker – Commissioner

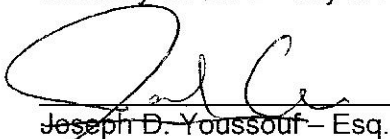
(L.S.)



Victoria Sarti – Commissioner

(L.S.)

Sworn and subscribed to before the undersigned authority on the 2nd day of November 2017.



Joseph D. Youssouf – Esq.

JONATHAN F. COHEN

BOROUGH OF ENGLISHTOWN
Fire District No. 2

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

November 2, 2017

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

We are providing this letter in connection with your audits of the financial statements of the Borough of Englishtown Fire District No. 1, County of Monmouth, State of New Jersey (Fire District) as of December 31, 2016 and 2015 and for the years then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Borough of Englishtown Fire District No. 1 and the respective changes in financial position, and results of operation and changes in its fund balances, in conformity with the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which has adopted GAAP (Generally Accepted Accounting Principles) for fire districts.

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

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

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated February 2, 2017, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

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

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

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practice.
- Borough of Englishtown Fire District No. 1 has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Borough of Englishtown Fire District No. 1 is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.

- Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.

- Borough of Englishtown Fire District No. 1 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI. We also acknowledge our responsibility for the other supplementary information such as Schedule of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual, Schedules of Improvement Authorizations - Capital Fund, Schedule of Deferred Charges to Future Taxation, Statistical Information, and Roster of Officials.



Signed

Chairman

Title



Signed

Treasurer

Title