

September 03, 2015

The Board of Fire Commissioners Fire District # 1 Borough of Englishtown, State of New Jersey, convened on Thursday September, 03 2015 regular scheduled meeting of the Board, in the Formal Meeting Room of the Englishtown Fire Department, 3 South Main St. Englishtown, New Jersey.

The meeting was called to order by G. Maresca at 8:02 P.M.

1. **Sunshine Statement by** Joseph D. Youssouf

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

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

Roll Call showed the following members in attendance:

Present: T. Frueh, G. Maresca, R. Reale

Not Present: B. Stonaker, P. Cooke

Legal: Resolution passed by the Board of Fire Commissioners accepting draft audit report

August Minutes: Ayes: T. Frueh, G. Maresca, R. Reale

Financial: Ayes: R. Reale G. Maresca, T. Frueh

Auditor: The Englishtown Board of Fire Commissioners went through the draft audit report.

Chief's Report:

- See attached Report
- 86 lengths of hose failed due to not meeting age test requirement. The total estimated cost will be \$23,000.00 to replace all the hose that failed as of today.
- The Chief also made notification to the board the Fire Marshall will be changing February 2016.
- Chief will be seeking three quotes for various equipment for the next meeting
- The Board approved one (1) 35 Foot Ladder to be purchased for a total cost of \$1,042.00. Included are the ladder and a cover.
-

A motion was made by T. Frueh and seconded by R. Reale to surplus the above items and approved by a roll call vote.

Department Engineer's Report: See attached report

A motion was made by T. Frueh and seconded by R. Reale to surplus the above items and approved by a roll call vote.

President's Report:

- Ongoing projects are currently underway- waiting on various permits to start work. The work is estimated to begin middle of Oct. 2015.

Fire Bureau:

- 1 inspection
- 3 resinspection
- 7 smoke detector inspection
- 3 approved
- \$392.00 of total drill

A motion was made by T. Frueh and seconded by R. Reale to surplus the above items and approved by a roll call vote.

LOSAP: Waiting on the final numbers to be calculated

Correspondence: No Report

Insurance: No Report

Membership: No Report

Old Business:

- Burn Bags and EMS Kits are on engines
- Chief is currently looking at setting up EZ Pass for department vehicles
- Safety vests will be looked into by the Chief
- Driver Accident Policy (will be completed soon)
- The Insurance Info Cards have been placed in the responding apparatus
- Parking Lot- Currently in talks with Alan Spector from Manalapan DPW to get a quote

New Business:

The Department should be looking into the future budget

Public Open Portion:

- No Report

Meeting Adjournment: at 9:15 P.M. after a motion by T. Frueh and seconded by R. Reale and approved by a roll call vote.

Certified at the October 01, 2015 meeting _____

Englishtown Fire District No. 1

Bill List

As of September 4, 2015

1
09/03/15
Accrual Basis

Type	Date	Num	Name	Split	Debit	Credit	Balance
Brunswick Bank Checking							*****
Deposit	8/10/2015			-SPLIT-	211.00		*****
Deposit	8/20/2015			-SPLIT-	87.00		*****
Check	9/3/2015	5364	campbell supply	Trucks		103.32	*****
Check	9/3/2015	5365	Coastal Fire Systems	Building		1,282.29	*****
Check	9/3/2015	5366	Englishtown Fire Department	Contract - Volunte...		2,125.00	*****
Check	9/3/2015	5367	Family Practice of CentraS...	Other Professional		396.00	*****
Check	9/3/2015	5368	Manalapan - Englishtown ...	Fuel		848.33	*****
Check	9/3/2015	5369	Jersey Coast Fire & First a...	Building		197.75	*****
Check	9/3/2015	5370	McManimon and Scotland ...	Professional Servi...		1,095.52	*****
Check	9/3/2015	5371	NetLink	Other Professional		199.00	*****
Check	9/3/2015	5372	NJ Natural Gas	Utilities		37.78	*****
Check	9/3/2015	5373	SHI International corp.	Building		527.75	*****
Check	9/3/2015	5374	Staples	Office Supplies		498.60	*****
Check	9/3/2015	5375	State of nj dept. of labor an...	Miscellaneous		6.25	*****
Check	9/3/2015	5376	Verizon Wireless	Utilities		359.07	*****
Check	9/3/2015	5377	Verizon	Utilities		227.10	*****
Total Brunswick Bank Checking					298.00	7,903.76	*****
TOTAL					298.00	7,903.76	*****

BOROUGH OF ENGLISHTOWN
Fire District No. 2

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

September 3, 2015

WithumSmith&Brown
1144 Hooper Avenue, Suite 202
Toms River, NJ 08753

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, 2014 and 2013 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 4, 2015, 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, Thomas Frueh, treasurer, (his backup if need Peter Cooke, chairman) 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


Signed


Title


Title

9/3/15

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN ACCEPTING THE AUDIT REPORT FOR THE YEAR ENDED DECEMBER 31, 2014

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

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

WHEREAS; the Board received the report on audit for the year ended December 31, 2014 at its meeting of 9/3/15, reviewed same and finds it to be acceptable as written; and

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

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

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that the report on audit for the year ended December 31, 2014 is hereby accepted and approved.

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

Moved by: T. Faweh

Seconded by: R. Reale

Roll Call Vote: T. Faweh, R. Reale, G. Maresca

Ayes: 3 Nays: 0 Absent: 2 Abstain: 0

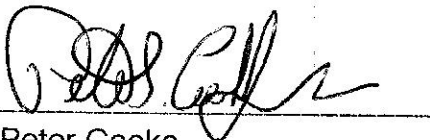
Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners, Fire District No.1 Englishtown Borough on 03 day of 09, 2015.

 Clerk

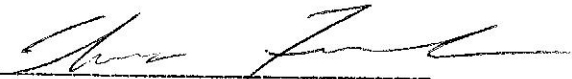
**ANNUAL AUDIT REVIEW
GROUP AFFIDAVIT**

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

1. We are the duly elected members of the above referenced Board of Fire Commissioners.
2. In the performance of our duties, and pursuant to the provisions of N.J.S.A. 40A:5A-17 we have reviewed the Annual Audit filed with Clerk pursuant to N.J.S.A. 40A: 5A-15 for the year ended 12/31/14.
3. We do hereby certify that we are familiar with, as a minimum, the sections of the Audit Report entitled "**GENERAL COMMENTS**" and "**RECOMMENDATIONS**".



Peter Cooke



Thomsa Frueh


~~Matthew Galasso~~ Gerald Maresca

~~Matthew Galasso~~ Gerald Maresca

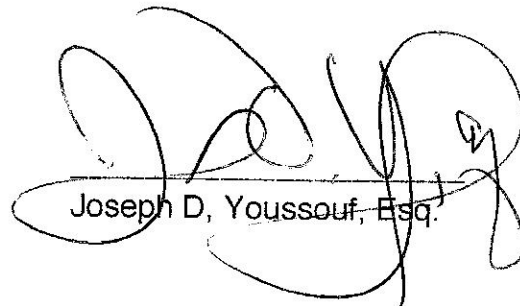


Ryan Reale



Brian Stonaker

Witness:


Joseph D, Youssof, Esq.