

September 19, 2016

**The Board of Fire Commissioners Fire District # 1 Borough of Englishtown, State of New Jersey, convened on Monday September 19, 2016 re-scheduled July 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 7:08 P.M.

**1. Sunshine Statement by J. Yuesoff**

**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, B. Stonaker, V. Sarti,

**Legal:**

No Report

**August Minutes:** Ayes: R. Reale, G. Maresca, P. Cooke, B. Stonaker, V. Sarti

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

**Auditor:** No Report

**Chief's Report:**

- Formal Report will be submitted at Octobers Meeting
- The Chief and Department discussed the reorganization of 12-74 and 12-75 cabinet's and compartments. The department is seeking to improve the uniformity of the two engines of the two engines. In addition, the department believes this will improve the efficiency and effectiveness of the members being able to find and use the tools at emergency calls. The Chief and department solicited 3 bids from First Priority, NJV and Esi Equipment to perform the work on the two engines. First Priority provided one quote for 12-75 - \$13,800.00 and one quote for 12-74 \$16,624.00. NJV provided one quote for 12-75 \$6,200.00 and one quote for 12-74 \$7,875.00. ESI Equipment elected to provide no quote. The Board unanimously approved to proceed with the NJV for both 12-75 and 12-74.

- The Board approved the purchase of USB Hubs for firefighting vehicles. A total purchase of \$612.00 was approved with \$306.00 being credited from the Firefighting equipment line and \$306.00 being credited from Fire Safety Account.
- Chairman P. Cooke Reiterated to the public and the board, anything on state contract does not need three quotes.

**Department Engineer's Report:** See attached report

**President's Report:**

- Progress is being made in the amendment of the Recruitment and Retention Grant. Some of the costs may have to be picked up within the Volunteer Fire Department.
- President Timothy Kirkland of Englishtown Fire Department did not hear back on the overhead doors and will follow up.

**Fire Bureau:**

- See attached report
- Rick Saddles Shop on Main Street is now vacant. This is now in addition to the Water Street lot which is also vacant.
- 2 Park avenue house is now being renovated to a two family home.

**LOSAP:**

- Numbers will be looked at by R. Reale and P. Cooke

**Correspondence:**

- No Report

**Insurance:**

- No Report

**Membership:**

- No Report
- 

**Old Business:**

- Timothy Kirkland discussed with the Board Department physicals. He requested the board to see if physicals are NFPA Compliant and to get records of physicals from July 2013 to present date.

**New Business:**

- The department is looking into a maintenance list being discussed.

**Public Open Portion:**

- No Report

**Meeting Adjournment:** at 7:55P.M. After a motion by G. Maresca and seconded by R. Reale and approved by a roll call vote.

**Certified** at the October 06, 2016 regularly scheduled meeting \_\_\_\_\_

3:24 PM

10/06/16

Accrual Basis

# Englishtown Fire District No. 1

## Bill List

As of October 8, 2016

Type	Date	Num	Name	Split	Debit	Credit	Balance	
<b>Brunswick Bank Checking</b>							*****	
Check	10/6/2016	5678	Lincoln Financial	2015 Expenses		41,725.00	*****	
Check	10/6/2016	5679	Lincoln Financial	2014 Expenses		43,394.00	68536.29	
Check	10/6/2016	5680	new jersey fire equipment	Fire Fighting Equi...		106.96	68429.33	
Check	10/6/2016	5681	Norwood Auto Parts	Trucks		62.37	68366.96	
Check	10/6/2016	5682	Coastal Fire Systems	Building		59.00	68307.96	
Check	10/6/2016	5683	Coastal Fire Systems	Capital SCBA		2,234.00	66073.96	
Check	10/6/2016	5684	Asbury Park Press	Advertising		41.00	66032.96	
Check	10/6/2016	5685	SBP Industries Inc.	Building		675.00	65357.96	
Check	10/6/2016	5686	Freehold Cartage Inc.	Building		238.38	65119.58	
Check	10/6/2016	5687	Advanced Generator	Trucks		139.00	64980.58	
Check	10/6/2016	5688	Manalapan - Englishtown ...	Fuel		436.30	64544.28	
Check	10/6/2016	5689	Verizon Wireless	Utilities		368.93	64175.35	
Check	10/6/2016	5690	-Jersey Central Power & Li...	Utilities		1,395.36	62779.99	
Check	10/6/2016	5691	Optimum	Utilities		124.69	62655.30	
Check	10/6/2016	5692	Borough of Englishtown	-SPLIT-		18,850.00	43805.30	
Check	10/6/2016	5693	Cytracom LLC.	Utilities		288.82	43516.48	
Check	10/6/2016	5694	Englishtown Fire Department	Contract - Volunte...		2,250.00	41266.48	
Check	10/6/2016	5695	SBP Industries Inc.	Building <del>Contract</del>		443.54	40822.94	
Check	10/6/2016	5696	Emergency equipment sales	Trucks		1,323.83	39499.11	
Check	10/6/2016	5697	SHI International corp.	Fire Fighting Equi...		306.00	39193.11	
Total Brunswick Bank Checking						0.00	114,462.18	39193.11
<b>TOTAL</b>						<b>0.00</b>	<b>114,462.18</b>	<b>39193.11</b>

**BOROUGH OF ENGLISHTOWN**  
**Fire District No. 2**

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

October 6, 2016

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, 2015 and 2014 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 8, 2016, 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.



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Signed

Chairman

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Title



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Signed

Treasurer

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Title

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

**2017 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. <b>The introduced budget must be "cap compliant."</b>	12/20/2016	11/01/2016
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. <b>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.</b>	12/20/2016	11/01/2016
Advertisement of public hearing at least ten days prior to such hearing	01/07/2017	11/22/2016
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.	01/10/2017 to 01/17/2017	11/25/2016 to 12/02/2016
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).	01/17/2017	12/04/2016
Adoption of budget not later than twenty-five days prior to the annual election. <b>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.</b>	01/24/2017	12/09/2016
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 <a href="mailto:authoritiesunit@dca.nj.gov">authoritiesunit@dca.nj.gov</a> with the name of the fire district in the subject line.	01/31/2017	12/16/2016
Division returns one certified copy of adopted budget to District within seven days.	02/07/2017	12/25/2016
Advertisement of certified, adopted budget at least seven days prior to the annual election.	02/11/2017	01/23/2017
Annual Election and LOSAP ratification. <b>A public question for a cap levy referendum is handled as part of the annual fire district election.</b>	02/18/2017	02/18/2017
Submit annual election results to Director within five days after annual voter referendum and copy of official ballot. <b>Please note: Failure to submit election results will delay certification of taxes to the municipal assessor.</b>	02/23/2017	02/23/2017

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, 2015 and 2014 as required by N.J.S. 40A:5A-16.

Statements of Net Position

	<u>2015</u>	<u>2014</u>
<u>Assets</u>		
Cash	\$ 606,775	\$ 509,910
Prepaid expenses	834	22,364
Capital assets, net	<u>773,231</u>	<u>835,909</u>
Total assets	<u>\$ 1,380,840</u>	<u>\$ 1,368,183</u>
<u>Liabilities and Net Position</u>		
Current liabilities:		
Accounts payable	\$ 39,329	\$ 28,422
Payroll tax liabilities	2,448	2,576
Accrued audit expense	9,110	8,900
Accrued interest on bonds and notes	6,872	6,956
Bond anticipation note	60,000	15,000
Bonds payable - current	55,000	55,000
Reserve for SFSG	645	645
Reserve for fire official trust	108,128	100,318
Reserve for LOSAP	<u>149,419</u>	<u>101,419</u>
Total current liabilities	430,951	319,236
Other liabilities:		
Bonds payable - long-term	220,000	275,000
Net Position:		
Net investment in capital assets	410,451	483,953
Restricted for capital acquisitions	200,680	163,523
Unrestricted	<u>118,758</u>	<u>126,471</u>
Total net position	<u>729,889</u>	<u>773,947</u>
Total Liabilities and Net Position	<u>\$ 1,380,840</u>	<u>\$ 1,368,183</u>

Statement of Revenues, Expenses and Changes in Net Position

<u>Revenue and Other Financing Sources</u>		
District taxes	\$ 460,000	\$ 448,000
Supplemental fire services grant	444	444
Interest on deposits and investments	297	226
Uniform fire safety act revenues	11,706	16,566
Miscellaneous income	<u>220</u>	<u>3,561</u>
Total revenue and other financing sources	472,667	468,797
<u>Expenditures</u>		
Operating	<u>516,725</u>	<u>489,267</u>
Changes in net position	(44,058)	(20,470)
Net position - beginning of year	<u>773,947</u>	<u>794,417</u>
Net position - end of year	<u>\$ 729,889</u>	<u>\$ 773,947</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, 2015 and 2014.

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

**GROUP AFFIDAVIT REGARDING  
ANNUAL AUDIT REPORT REVIEW**

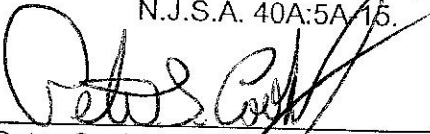
STATE OF NEW JERSEY

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 6<sup>th</sup> day of October 2016 we received and reviewed the annual report on audit for the year ended December 31, 2015 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.)

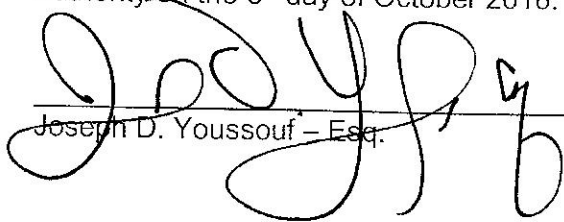


\_\_\_\_\_  
Brian Stonaker – Commissioner (L.S.)



\_\_\_\_\_  
Victoria Sarti – Commissioner (L.S.)

Sworn and subscribed to before the undersigned authority on the 6<sup>th</sup> day of October 2016.



\_\_\_\_\_  
Joseph D. Youssouf – Esq.



# Estimated Debt Service

12-74 Bond Principal	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00
12-74 Bond Interest	\$11,138.00	\$8,663.00	\$6,188.00	\$3,713.00	\$1,238.00
Washer and Dryer Bond Principal	\$20,000.00	\$20,000.00	\$20,000.00		
Washer and Dryer Bond Interest	\$2,400.00	\$1,600.00	\$800.00		
New Engine Bond					
New Engine Interest					
New SCBA Bond					
New SCBA Interest					
<b>Total Annual Outlay</b>	<b>\$88,538.00</b>	<b>\$85,263.00</b>	<b>\$81,988.00</b>	<b>\$58,713.00</b>	<b>\$0.00</b>
<b>Annual Difference</b>	<b>\$3,275.00</b>	<b>\$3,275.00</b>	<b>\$3,275.00</b>	<b>\$23,275.00</b>	<b>\$56,238.00</b>

Motorola Radio Lease Payment

\$0.00

# TAX-EXEMPT LEASE INTEREST RATES



## Indicative interest rate matrix

Transaction size	3 years	5 years	7 years	10 years
Over \$1,000,000	2.70%	2.77%	2.87%	3.13%
\$500,001-\$1,000,000	3.04%	3.09%	3.17%	3.37%
\$250,001-\$500,000	3.27%	3.32%	3.40%	3.60%
\$20,000-\$250,000	3.50%	3.55%	3.63%	3.83%

Rates close to 50 year lows!

Illustration only, in arrears pricing as of 2.8.2016. Subject to final Motorola Solutions, Inc. approval

# Area Radio Systems

## VHF

VHF SYSTEMS	
Monmouth County Fire/EMS	Conventional
Jamesburg FD/EMS	Conventional
Marlboro FD/EMS	Conventional
Middletown FD/EMS	Conventional
Howell FD/EMS	Conventional

## UHF

Monroe Township	Digital Trunking
Spotswood	Digital Trunking
East Brunswick	Digital Trunking
Helmetta	Conventional
Middlesex County Fire Mutual A	Conventional
Manalapan PD(For Now)	Conventional
Sayreville Township	Digital Trunking

## 700/800

Monmouth County PD and New EMS	Digital Trunking
Middlesex County New	Digital Trunking
Old Bridge FD/EMS New	Digital Trunking
Jackson FD/EMS New	Digital Trunking
Ocean County FD/EMS New	Digital Trunking



# Chief Engineers Report Sept. 2016

## Work done on Truck

- 12-95 out of Service air compressor Leaking for steps back in Service  
10/14/16  
12-86 Filled AIR TANKS  
12-89 Rebuilt STARTER by Advanced Generator  
Service truck L.O.F.  
Truck needs BRAKE Job

## Equipment

SBP Industries Replace 12 volt BATTERY because BATTERY BLEW up charger was over charging so BATTERY CHARGER WAS REPLACED

Coastal Fire System Inc. Hydro tested 58 45 min Bottles + 1 60 min Bottle Found 1 scott Bottle took back to shop 1 Bottle missing

12-86 TANKS do not need to be Hydro tested

Miss Filled 3 speedy-dry containers

## Scott Packs

Replace 9-c BATTERIES Packs 10, 13 + 18

New Jersey Fire Equipment Packs 13 + 28 FOR REPAIRS  
out of service 9/15 & Back in service 10/13

Filled 6 Scott Bottles in house

## Miles for the Month

12-74 -	116
12-95 -	9
12-76 -	0
12-86 -	32
12-89 -	374
12-93 -	3

Total miles 534

End of Report