

AUGUST 7, 2013

The regular scheduled meeting was called to order by Chairman Hogan at 8:05pm & Lt. Frueh Led all present with the salute to the Flag. Mr. Youssouf read the Sunshine Statement- Notice of the time, date, location & agenda of this meeting known was duly published at least 48 hrs in advance of this meeting held by posting in official newspaper of this District. Mr. Spevak was asked to take Roll call- Flannery, Kirkland, Hogan, Warshany & Spevak were present. Sign in sheet was on table for attendance. Others in attendance were; Petrics, Youssouf, Larson, Sorscher, Marini, Hall, T. Kirkland, & Perrone.

Chairman Hogan asked all Fire Comm if they had enough time to review minutes from July 3, 2013 YES. Mr. Kirkland made a motion to accept minutes as read & 2nd by Mr. Flannery, approved by all.

CHIEF'S REPORT-

Sta. 26-2 Chief Keaney reported responding to 36 fire calls with 179.73 manhrs.

Upcoming Events: Reported by Chief Keaney

1. Aug. 12th Fire Co. mtg. at 8pm
2. Aug. 19th Relief Caucus mtg in Long Branch & ATV Training
3. Aug. 26th Tanker & folding tank Drill w/ 12-1
4. Sept. 2nd Work Detail
5. Sept. 4th Fire Comm mtg. 8pm
6. Sept. 9th Fire Co. mtg at 8pm

Following items reported by Chief Perrone & his Line Officers

1. Lt. Frueh stated there are problems with Radio & headphones in 26-2-78, AllComm Will be contacted since they did installation for repairs.
2. Capt Auletta stated some equipment that was ordered from Balt. Expo came in. To Be brought up in New Business.

Sta. 12-1 Chief T. Kirkland reported responding 7 fire calls in 26-2 area & 11 fire calls in primary Response area for month of June. For month of July there were 8 fire calls in 26-2 Area & 6 fire calls in primary response area. All equip. is in Service.

TRUCK REPORT- Sorscher

1. 26-2-78 Install new air controlled solenoid switch for foam compressor Fire & Safety & pump indicator lites.
2. 26-2-80 Install new 3" Akron valve for Discharge #1 First Priority
Install new 3" " " " " #3 " "
Install new 3" " " " Auxiliary Suction " "
Install new 5" Suction screen on Officers Side " "
New all previous pump defects are corrected
3. 26-2-87 Annual chassis Service Englishtown Auto
4. 26-2-90 New seal kits installed at 2 connections on waterway Blaze Auto
New water tank gauge installed (labor only) " "
Rebuild 2 1/2 " Intake valve at drivers side " "
Rebuild small drain valve for aerial " "
Rebuild rear drain valve for aerial " "
5. 26-2-96 Install new air line In House

All Trucks have been Hose & Pump tested by Fail Safe . Mr. Spevak has results for his minutes. Moved tool crib & tools back into Engine bay after floor repair.

PRES.of the Fire Co. - Sacks / Keaney

Combined picnic of 12-1 ,32-1, & 26-2 to be held on Aug.11th , 12 noon to 6pm

INSURANCE- Marini

1. Bob Soden at Middlesex County Relief mtg , sorry not to make our meeting.
2. No losses on Flood.
3. Sandy flood problems regarding repairs on 26-2-86 bills to be discussed with Mr. Soden

LEGAL- Youssouf

1. Financial Audit done by Mr. Petrics
2. Bond Council- McMillan & Scotland.....Received no statements
3. Letter from Mr. Youssouf sent to Withum ,Smith & Brown . Attn. Mr. Petrics / copy attached.

AUDITOR – Petrics

1. Conference on Audit . Chairman Hogan asked if anyone had any questions regarding Audit. No . Mr. Kirkland made a motion to accept Audit Report ending in 12/31/12 & 2nd by Mr. Flannery. Roll Call vote- Kirkland , Flannery , Warshany , Hogan & Spevak voted YES, approved.
 2. Financial Statements Dec. 31, 2012 & 2011. Mr. Petrics reviewed Financial figures with the Board
 3. Copy of Statement of Net Assets , handed out to Board / copy attached
- Chairman Hogan asked the Board if anyone had any questions for Mr. Petrics. No one had any questions
Chairman Hogan thanked Mr. Petrics for a fine job.

BOOKKEEPER- Larson

Received Local Finance Notice. Thru National Cooperative , Fire Equip. can be purchased/ Pierce is a listed Vendor.

ADMINISTRATOR'S REPORT- Marini

1. Received paperwork regarding , two underground fuel tanks. Diesel fuel & gas tanks on south side of building / heating oil tank at rear.
2. Floor renovation is completed.....Extra's to be paid
3. A/Cond pan vents on door.....A/C line leaking into computer closet upstairs.
4. Cellphones / possible updates in Sept. hopefully rep. could be at meeting

IT OFFICER- Hall

1. Mr. Hall thanked the Board for Baltimore Conv.
2. Report was given
3. We have 19 cellphones being used
4. Discussed Laptop replacement in 26-2-90

OLD BUSINESS- No Business

NEW BUSINESS

1. Capt Auletta thanked the Board for purchasing of ladder holder which is on 26-2-90 & hand lights have not arrived yet.
2. Chief Keaney asked to purchase (1) flat axe & 6qt gas/mix.....cost of \$117.00

3. Lt. Freuh stated he needs (5) mic's for #1250 radio & (1) mic's for # 6550 have no price quote from AllComm yet.

Mr. Flannery made a motion to OPEN PUBLIC PORTION at 8:57pm & 2nd by Mr. Warshany , approved by all. No Business Mr. Flannery made a motion to CLOSE PUBLIC PORTION at 8:59 pm & 2nd by Mr. Warshany, approved by all.

TREASURER'S REPORT – Kirkland

Mr. Flannery made a motion to pay bills total of \$ 99,821.31 & 2nd by Mr. Warshany , approved by all.

GOOD & WELFARE-

1. No Workshop mtg on Aug. 15,2013

Since there was no further business Mr. Warshany made a motion for adjournment at 9:10pm & 2nd by Mr. Flannery , approved by all.

Respectfully submitted,



Joseph F. Spevak
Secretary

8/7/13

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FIRE DISTRICT NO.2 TOWNSHIP OF MANALAPAN ACCEPTING THE REPORT ON AUDIT FOR THE YEAR ENDED 12/31/12

Whereas; N.J.S.A. 40A:14-89 requires boards of fire commissioners to have prepared annually a report on audit of the District's financial books and records; and

Whereas; The Board of Fire Commissioners heretofore appointed the firm of Withum, Smith and Brown to serve as auditors, Ronald Petrics, C.P.A., R.M.A. being auditor in charge, to perform the audit required by statute and administrative regulations; and

Whereas; The Board received the audit for the year ended December 31, 2012 at its regularly scheduled meeting of August 7, 2013 and reviewed same, paying careful attention to the sections of the audit report entitled "General Comments" and "Recommendations" ; and

Whereas; The Board finds the Report on Audit to be accurate and acceptable as prepared and notes that there were no recommendations which would require the adoption of a corrective action plan.

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Board of Fire Commissioners of Fire District No.2 Manalapan Township that the audit for the year ended December 31, 2012 be, and the same is hereby accepted.

BE IT FURTHER RESOLVED, that a synopsis of said audit be published in the official newspaper of the Fire District and a copy of the proof of publication be filed with the Division of Local Government Services, State of New Jersey as soon as practicable.

Moved by: **KIRKLAND**

Seconded by: **FLANNERY**

Roll Call Vote:

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

KIRKLAND, FLANNERY, WARSHANY, HOGAN, SPEAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No. 2 Township of Manalapan on the **7th** day of **AUGUST**, 2013.

Joseph F. Spevak, Clerk

BOARD OF FIRE COMMISSIONERS
MANALAPAN TOWNSHIP FIRE DISTRICT #2
P.O. BOX 54
TENNENT, NEW JERSEY 07763

Bill List
Monthly Meeting August 7, 2013

| | |
|--|-----------|
| ADP | 8,244.08 |
| Air & Gas Technologies, Inc. | 1,330.50 |
| American Cloud Services | 250.00 |
| Auto King | 319.74 |
| Bailey's Janitorial Services | 300.00 |
| Bargs Lawn & Garden Shop, Inc. | 57.38 |
| Belasco Petroleum | 1,366.76 |
| Blaze Emergency Equipment, LLC | 1,816.46 |
| Brian Toia | 67.41 |
| Cablevision | 159.80 |
| Charles Sacco | 67.41 |
| Christopher Thoresen | 120.00 |
| Document Solutions Leasing | 132.82 |
| Douglas Frueh | 67.41 |
| Edward Dillon | 67.41 |
| Englishtown Automotive, Inc. | 77.90 |
| Eric Sacks | 645.56 |
| Fire & Safety Services, LTD | 712.00 |
| First Priority Emergency Vehicles | 1,062.19 |
| First Responder Joint Insurance Fund | 27,183.00 |
| Generation Consultants, LLC | 150.00 |
| George Kline Sales | 870.00 |
| Gordons Corner Water Co. | 1,964.46 |
| Helios Construction, Inc. | 29,800.00 |
| Helios Construction, Inc. | 5,105.10 |
| International Association of Fire Chiefs | 209.00 |
| James Thompson | 67.41 |
| John Marini | 990.93 |
| Joseph Spevak | 1,887.75 |

| | |
|-----------------------------------|-----------|
| Manalapan Twp. Fire Co. #1 | 1,201.47 |
| Matthew O'Brien | 100.00 |
| Michael Auletta | 901.50 |
| Middlesex County Fire Academy | 341.00 |
| Millhurst Mills. Inc. | 1,250.00 |
| Muyong Oh | 67.41 |
| NetLink | 1,060.00 |
| NetLink Web Services, LLC | 199.00 |
| Patrick Flannery | 847.63 |
| Peter Hall | 289.90 |
| Richard Hogan | 1,039.27 |
| Stockels Lawn & Landscaping, Inc. | 348.83 |
| Timothy Kirkland | 4,997.72 |
| Ventilation Footing Device, LLC | 870.00 |
| Verizon | 167.14 |
| Verizon Wireless | 1,047.96 |
| <hr/> | |
| TOTAL \$ | 99,821.31 |

Respectfully submitted,


 Timothy Kirkland
 Treasurer

Township of Manalapan Fire District No. 2

Synopsis of audit report of the Township of Manalapan Fire District No. 2, Monmouth County, New Jersey for the years ended December 31, 2012 and 2011 as required by N.J.S. 40A:5A-16.

Statements of Net Assets

| | <u>2012</u> | <u>2011</u> |
|--|---------------------|---------------------|
| <u>Assets</u> | | |
| Cash and Investments | \$ 1,280,304 | \$ 1,200,659 |
| Prepaid Insurance | 4,864 | 6,931 |
| Capital Assets, net | <u>2,436,836</u> | <u>2,550,302</u> |
| Total Assets | <u>\$ 3,722,004</u> | <u>\$ 3,757,892</u> |
| <u>Liabilities and Net Assets</u> | | |
| Current Liabilities: | | |
| Accounts Payable | \$ 30,493 | \$ 19,977 |
| Encumbrances Payable | 7,273 | 19,475 |
| PERSPP | 9,132 | 9,535 |
| Reserve for LOSAP Trust | 124,115 | 110,639 |
| Accrued Interest | 6,300 | 7,088 |
| Capital Lease Payable - Current | 41,810 | 39,914 |
| Serial Bonds Payable - Current | <u>160,000</u> | <u>150,000</u> |
| | 379,123 | 356,628 |
| Other Liabilities: | | |
| Capital Lease Payable - Long Term | 43,796 | 85,606 |
| Serial Bonds Payable - Long Term | <u>580,000</u> | <u>740,000</u> |
| Total Liabilities | <u>1,002,919</u> | <u>1,182,234</u> |
| Net Assets: | | |
| Invested in Capital Assets, Net of Accumulated | | |
| Depreciation and Related Debts | 1,604,930 | 1,527,694 |
| Restricted for Capital Acquisitions | 300,276 | 207,926 |
| Unrestricted | <u>813,879</u> | <u>840,038</u> |
| | 2,719,085 | 2,575,658 |
| Total Liabilities and Net Assets | <u>\$ 3,722,004</u> | <u>\$ 3,757,892</u> |

Statements of Revenues, Expenses and Changes in Net Assets

| | | |
|--|---------------------|---------------------|
| <u>Revenue and Other Financing Sources</u> | | |
| District Taxes | \$ 1,057,156 | \$ 1,032,482 |
| Supplemental Fire Service Grant | 2,631 | 2,631 |
| Interest on Deposits and Investments | 6,214 | 7,542 |
| Miscellaneous Income | 11,569 | 206 |
| Loss on Disposition of Fixed Assets | <u>(2,280)</u> | <u>(491)</u> |
| Total Revenue and Other Financing Sources | 1,075,290 | 1,042,370 |
| <u>Expenditures</u> | | |
| Operating | <u>931,863</u> | <u>895,459</u> |
| Excess of Revenues Over Expenditures | 143,427 | 146,911 |
| Net Asset Beginning of the Year | <u>2,575,658</u> | <u>2,428,747</u> |
| End of the Year | <u>\$ 2,719,085</u> | <u>\$ 2,575,658</u> |

Recommendations

None

The above synopsis was prepared from the report of the audit of the Manalapan Township Fire District No. 2, County of Monmouth, for the years ended December 31, 2012 and 2011.

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.

J. Spevak
Secretary of the Board
Manalapan Township Fire District No. 2

Joseph D. Youssouf

Attorney at Law

137 Route 9 South • P.O. Box 809

Manalapan, New Jersey 07726

732/972-3010

Fax 732/972-1521



August 7, 2013

Withum Smith and Brown
1144 Hooper Avenue
Suite 202
Toms River, New Jersey
08753

Attn: Ronald C. Petrics, CPA, RMA

Re: Manalapan Twp. F.D. No.2

Dear Mr. Petrics:

This letter is written in response to your request for information concerning the legal affairs of Manalapan Township Fire District No.2 for the year ended December 31, 2012.

As of December 31, 2012 the Board of Fire Commissioners of Fire District No.2 Manalapan Township was not a named party defendant in any litigation of any nature whatsoever, nor was the Board a party plaintiff in any pending or contemplated litigation. I know of no pending claims, either asserted or unasserted, which could adversely affect the District's financial position at this point in time.

The representations set forth herein continue to be true as of the date of this letter. Should you require any additional information or have any questions concerning this correspondence, please feel free to contact the undersigned at your convenience.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Joseph D. Youssouf', written over a printed name.

Joseph D. Youssouf

cc: Brd. F. Comm.



96

Detail Testing Results Information

10 Minute 250 PSI 50% Test

GPM Pump Rated At: 875

Hose Layout: 5" Nozzle: 1 3/4" Pos of Xfer Valve: PRESSURE

| RPM Tach Cab | RPM Tach Pump Pnl | Engine Temp | Oil Prsr | Voltage /Amps | Auto Trans Temp | App Gauge Vac | Test Gauge Vac | App Gauge Prsr | Test Gauge Prsr | Pitot / Flow | Act GPM Flowed |
|--------------|-------------------|-------------|----------|---------------|-----------------|---------------|----------------|----------------|-----------------|--------------|----------------|
| 1520 | 1540 | 195 | 50 | 13 | 180 | 1 | 1 | 240 | 250 | 86 | 853 |
| 2:00 PM | | Time | | | | | | | | | |
| 1520 | 1540 | 195 | 50 | 13 | 190 | 1 | 1 | 240 | 250 | 86 | 853 |
| 2:05 PM | | Time | | | | | | | | | |
| 1520 | 1540 | 195 | 50 | 13 | 190 | 1 | 1 | 240 | 250 | 86 | 853 |
| 2:10 PM | | Time | | | | | | | | | |

Comments: 1. MASTER PRESSURE GAUGE ON PUMP PANEL OFF BY APPROX. 10 TO 20 PSI (LOW) NEEDS CALIBRATION.



80

Detail Testing Results Information

10 Minute 250 PSI 50% Test

GPM Pump Rated At: 325

Hose Layout: 5"

Nozzle: 1 1/4"

Pos of Xfer Valve: S/S

| RPM Tach Cab | RPM Tach Pump Pnl | Engine Temp | Oil Prsr | Voltage /Amps | Auto Trans Temp | App Gauge Vac | Test Gauge Vac | App Gauge Prsr | Test Gauge Prsr | Pitot / Flow | Act GPM Flowed |
|--------------|-------------------|-------------|----------|---------------|-----------------|---------------|----------------|----------------|-----------------|--------------|----------------|
| 2280 | | 210 | 52 | 13 | 210 | 1 | 1 | 250 | 250 | 66 | 325 |
| 11:52 AM | | Time | | | | | | | | | |
| 2280 | | 212 | 52 | 13 | 215 | 1 | 1 | 250 | 250 | 66 | 325 |
| 11:57 AM | | Time | | | | | | | | | |
| 2280 | | 212 | 52 | 13 | 215 | 1 | 1 | 250 | 250 | 66 | 325 |
| 12:02 PM | | Time | | | | | | | | | |

- Comments:
1. RPM GAUGE AT PUMP PANEL OOS.
 2. TEMP GAUGE AT PUMP PANEL OOS.
 3. RELIEF VALVE INDICATOR LIGHT OUT, BUT VALVE WORKS, REPLACE BULB.



77

Detail Testing Results Information

10 Minute 250 PSI 50% Test

GPM Pump Rated At:

Hose Layout: 3"

Nozzle: 2"

Pos of Xfer Valve:

| RPM Tach Cab | RPM Tach Pump Pnl | Engine Temp | Oil Prsr | Voltage /Amps | Auto Trans Temp | App Gauge Vac | Test Gauge Vac | App Gauge Prsr | Test Gauge Prsr | Pitot / Flow | Act GPM Flowed |
|--------------------|----------------------------|----------------|----------|------------------|-----------------------|---------------------|----------------------|----------------------|-----------------------|-----------------|-------------------|
|--------------------|----------------------------|----------------|----------|------------------|-----------------------|---------------------|----------------------|----------------------|-----------------------|-----------------|-------------------|

Time

Time

Time

Comments: 1. ENGINE OVERHEAT ALARM SOUNDED AT COMPLETION OF THE OVERLOAD TEST. TEST STOPPED. HAVE ENGINE SERVICED AND CHECK COOLING SYSTEM. ALSO ASSURE THAT THE ENGINE COOLER AT PUMP PANEL IS OPERABLE.
2. OK TO PUMP LIGHT ON PUMP PANEL IS OUT.

95



Detail Testing Results Information

10 Minute 250 PSI 50% Test

GPM Pump Rated At:

Hose Layout: 3' Nozzle: 2" Pos of Xfer Valve:

| | | | | | | | | | | | |
|--------------------|----------------------------|----------------|----------|------------------|-----------------------|---------------------|----------------------|----------------------|-----------------------|-----------------|-------------------|
| RPM Tach Cab | RPM Tach Pump Pnl | Engine Temp | Oil Prsr | Voltage /Amps | Auto Trans Temp | App Gauge Vac | Test Gauge Vac | App Gauge Prsr | Test Gauge Prsr | Pitot / Flow | Act GPM Flowed |
|--------------------|----------------------------|----------------|----------|------------------|-----------------------|---------------------|----------------------|----------------------|-----------------------|-----------------|-------------------|

Time

Time

Time

Comments: 1. ENGINE OVERHEATED AT FOUR MINUTES INTO OVERPRESSURE TEST. FAILED TEST. SERVICE AND CHECK TO ASSURE PROPER COOLANT AND THAT ENGINE COOLING VALVE IS WORKING.

90



Detail Testing Results Information

10 Minute 250 PSI 50% Test

GPM Pump Rated At:

Hose Layout: 3

Nozzle: 2"

Pos of Xfer Valve:

| RPM Tach Cab | RPM Tach Pump Pnl | Engine Temp | Oil Prsr | Voltage /Amps | Auto Trans Temp | App Gauge Vac | Test Gauge Vac | App Gauge Prsr | Test Gauge Prsr | Pitot / Flow | Act GPM Flowed |
|--------------|-------------------|-------------|----------|---------------|-----------------|---------------|----------------|----------------|-----------------|--------------|----------------|
|--------------|-------------------|-------------|----------|---------------|-----------------|---------------|----------------|----------------|-----------------|--------------|----------------|

Time

Time

Time

- Comments:
1. PUMP COOLER LINE BROKE AT START OF 50 PERCENT TEST. COULD NOT CONTINUE TEST.
 2. PUMP DID NOT HOLD DRY VACUUM TEST, SUSPECT LEAK IN DRAIN VALVE AT NEXT SERVICE CHECK FOR AIR LEAK.
 3. RPM GAUGE AT PUMP PANEL OFF FROM DASH GAUGE BY 300 RPM, CAB GAUGE IS ACCURATE, REPLACE PUMP PANEL GAUGE.
 4. VOLT METER AT PUMP PANEL OOS.

78



Detail Testing Results Information

10 Minute 250 PSI 50% Test

GPM Pump Rated At: 1002

Hose Layout: 5" Nozzle: 1 1/2" Pos of Xfer Valve: PRESSURE

| RPM Tach Cab | RPM Tach Pump Pnl | Engine Temp | Oil Prsr | Voltage /Amps | Auto Trans Temp | App Gauge Vac | Test Gauge Vac | App Gauge Prsr | Test Gauge Prsr | Pitot / Flow | Act GPM Flowed |
|--------------|-------------------|-------------|----------|---------------|-----------------|---------------|----------------|----------------|-----------------|--------------|----------------|
| 1800 | 1800 | 200 | 70 | 13.8 | 200 | 1 | 1 | 250 | 250 | 58 | 1016 |
| | | Time | | | | | | | | | |
| 1800 | 1800 | 200 | 70 | 13.8 | 200 | 1 | 1 | 250 | 250 | 58 | 1016 |
| 3:37 PM | Time | | | | | | | | | | |
| 180 | 1800 | 210 | 70 | 13.8 | 200 | 1 | 1 | 250 | 250 | 58 | 1016 |
| 3:42 PM | Time | | | | | | | | | | |

Comments: 1. UNABLE TO DO 50 PERCENT TEST IN PRESSURE. DID TEST IN VOLUME. HAVE PUMP TRANSFER VALVE CHECKED TO SEE IF IT IS FULLY OPERATIONAL.

Township of Manalapan Fire District No. 2
of the Township of Manalapan Fire District No. 2, Monmouth County, New Jersey
er 31, 2012 and 2011 as required by N.J.S. 40A:5A-16.

Statements of Net Assets

| | 2012 | 2011 |
|--|-------------|-------------|
| | \$1,280,304 | \$1,200,659 |
| | 4,864 | 6,931 |
| | 2,436,836 | 2,550,302 |
| | \$3,722,004 | \$3,757,892 |
| | \$30,493 | \$19,977 |
| | 7,273 | 19,475 |
| | 9,132 | 9,535 |
| | 124,115 | 110,639 |
| | 6,300 | 7,088 |
| | 41,810 | 39,914 |
| - Current | 160,000 | 150,000 |
| - Current | 379,123 | 356,628 |
| - Long Term | 43,796 | 85,606 |
| - Long Term | 580,000 | 740,000 |
| | 1,002,919 | 1,182,234 |
| Assets, Net of Accumulated | | |
| ated Debts | 1,604,930 | 1,527,694 |
| Acquisitions | 300,276 | 207,926 |
| | 813,879 | 840,038 |
| | 2,719,085 | 2,575,658 |
| Assets | \$3,722,004 | \$3,757,892 |
| ements of Revenues, Expenses and Changes in Net Assets | | |
| ng Sources | \$1,057,156 | \$1,032,482 |
| ce Grant | 2,631 | 2,631 |
| d Investments | 6,214 | 7,542 |
| | 11,569 | 206 |
| Fixed Assets | (2,280) | (491) |
| inancing Sources | 1,075,290 | 1,042,370 |
| | 931,863 | 895,459 |
| xpenditures | 143,427 | 146,911 |
| e Year | 2,575,658 | 2,428,747 |
| | \$2,719,085 | \$2,575,658 |

prepared from the report of the audit of the Manalapan Township Fire District
for the years ended December 31, 2012 and 2011.
mitted by Ronald C. Petrics, CPA, RMA, is on file at the Board of Fire
ay be inspected by any interested person.

J. Spevak
Secretary of the Board
Manalapan Township Fire District No. 2 \$267.96

STATE OF NEW JERSEY } SS
COUNTY OF ESSEX

Jamane Molares

Being duly sworn, according to law, on his/her oath sayeth that
he/she is CLERK of the

Star-Ledger, in said County of Essex, and that the notice, of
which the attached is a copy, was published in said paper
on the 22nd day of August

and continued therein for _____
successively, at least once in each _____

for one day

Sworn to and subscribed
before me this 29th
day of August, 2013

Lauren Kincaid
NOTARY PUBLIC of NEW JERSEY

LAUREN M. KINCAID
NOTARY PUBLIC OF NEW JERSEY
MY COMMISSION EXPIRES APRIL 14, 2014

3623'00

Synopsis of audit report
for the years ended

Assets

Cash and Investments
Prepaid Insurance
Capital Assets, net
Total Assets

Liabilities and Net

Current Liabilities

Accounts Payable
Encumbrances Payable
PERSP

Reserve for LOS

Accrued Interest

Capital Lease Payable

Serial Bonds Payable

Other Liabilities

Capital Lease Payable

Serial Bonds Payable

Total Liabilities

Net Assets:

Invested in Capital Assets

Depreciation

Restricted for

Unrestricted

Total Liabilities and Net Assets

Revenue and Other Income

District Taxes

Supplemental Financing

Interest on Deposits

Miscellaneous Income

Loss on Disposition of Assets

Total Revenue and Other Income

Expenditures

Operating

Excess of Revenues over Expenditures

Net Asset Beginning of Year

End of the Year

Recommendations

None

The above synopsis is based on the

No. 2, County of Madison

The report of auditors

Commissioners office