

MARCH 4 , 2015

The Re-organization meeting was called to order by Chairman Hogan at 8pm & Chief Genieczko led all present with the salute to the Flag. Mr. Youssef 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 the District . Mr. Spevak was asked to take Roll Call – Flannery , Kirkland , Warshany , Hogan & Spevak . Sign in sheet on table for attendance . Others in attendance were: Youssef , Petrics , Marini , Keaney , Belote , & Sorscher . Larson was excused.

Mr. Youssef Sworn-in Mr. Kirkland & Mr. Spevak for their 3 year terms as Fire Comm. Kirkland & Spevak thanked the people in the audience that possibility came out to vote for them in the inclement weather of Feb. 21, 2015 .

Mr. Youssef asked Chairman Hogan if all Fire Comm would want to keep their same jobs for the Year 2015 . Yes. WE will have En Banc , same positions from 2014 to 2015. Motion made by Mr. Kirkland & 2nd by Mr. Spevak, approved by all.

The Executive Officers of the Fire Comm for the Year 2015 are:

Richard W. Hogan.....Chairman
Charles WarshanyVice Chairman
Timothy Kirkland.....Treasurer
Joseph F. Spevak.....Secretary
Patrick Flannery.....Asst Secretary

Mr. Youssef read off the following Resolutions to be approved by the Fire Coom for Year 2015:

1. Resolution –Scheduling Meeting dates for the Year 2015. April 1 , May 6 , June 3 , July 1 , August 5, September 2 , October 7 , November 4 , December 2 , January 6 , February 3 & March 2 ,2016. Motion made by Mr. Kirkland & 2nd by Mr. Flannery. Roll Call Vote- Kirkland , Flannery , Warshany ,Hogan & Spevak voted YES.
2. Resolution – Designating Official Depository of Fire Dist #2 Funds for the Year 2015 . The Brunswick Bank & Trust . Motion made by Mr. Kirkland & 2nd by Warshany. Roll Call Vote- Kirkland , Warshany , Flannery , Hogan & Spevak voted YES.
3. Resolution- Designating Official Newspapers for the Year 2015. Newark Star Ledger & the News Transcript. Mr. Kirkland stated that he would like to add the Asbury Park Press ,also. Reasons- The cost is getting pricey for the Newark Star Ledger . Was discussed by the Five Comm. The Resolution will be amended to include the Asbury Park Press. Motion made by Mr. Kirkland & 2nd by Mr. Flannery. Roll Call Vote- Kirkland , Flannery, Warshany , & Spevak voted YES. Hogan voted NO.....Approved.
4. Resolution- Appointing John Marini Fire District Administrator for the Year 2015. The compensation to be paid for services rendered , on a part time basis fixed at \$ 17,067.00 per annum. Motion made by Mr. Kirkland & 2nd by Mr. Spevak. Roll Call Vote-Kirkland , Spevak , Warshany, Flannery, & Hogan voted YES.

5. Resolution- Appointing Officers for the Year 2015 & Fixing Compensation.

<u>NAME</u>	<u>POSITION</u>	<u>ANNUAL SALARY</u>
Richard Primiano	Engineer	\$ 5,400.00
Stanley Sorscher	Asst. Engineer	\$ 5,400.00
Adam Keaney	Training Officer	\$ 3,150.00
Peter Hall	I.T. Officer	\$ 11,208.00

Motion made by Mr. Spevak & 2nd by Mr. Kirkland. Roll Call Vote- Spevak , Kirkland , Warshany, Flannery & Hogan voted YES.

6. Resolution- Appointing Katherine A. Larson Board Bookkeeper. The rate of compensation is

\$ 20,110.00 per annum. Motion made by Mr. Hogan & 2nd by Mr. Kirkland . Roll Call Vote- Hogan , Kirkland, Warshany , Flannery, & Spevak voted YES.

7. Resolution- Appointing the OLIVER L. E. Soden Agency Insurance Agent for Year 2015 . Motion made by Mr. Hogan & 2nd by Mr. Kirkland. Roll Call Vote- Hogan , Kirkland , Warshany, Flannery, & Spevak voted YES.

8. Resolution- Appointing Ronald C. Petrics CPA District Auditor for 2015.Motion made by Mr. Hogan & 2nd by Mr. Kirkland . Roll Call Vote – Hogan , Kirkland, Flannery, Warshany & Spevak voted YES.

9. Resolution- Appointing Joseph D. Youssouf ,ESQ. Board Attorney for the Year 2015 . Motion made by Mr. Spevak & 2nd by Mr. Kirkland. Roll Call Vote—Spevak, Kirkland, Warshany, Flannery & Hogan voted YES.

Fire Protection Agreements for Sta. 26-2 & 12-1 . Must be signed by designated Board members & Fire Co. members , then returned to the Board of Fire Comm. Dist #2 SecretaryMr. Spevak.

Chairman Hogan thanked Both Chiefs Keaney & Sarti for working greatly together , which makes it easier on us.

CHIEF'S REPORT-

Sta. 26-2.....Chief Keaney reported responding to 48 fire calls with 113.16 manhrs.

Upcoming Events: Reported by Chief Keaney

1. March 2nd.....Work Detail
2. March 9th.....Fire Co. mtg. at 8pm
3. March 16th....Live Burn / TIC.....7;15 pm SHARP
4. March 23rd....Hydrants
5. March 30th....Walk Through
6. April 1st.....Fire Comm mtg at 8pm
7. April 6th.....Work Detail
8. April 13th.....Fire Co. mtg at 8pm

Following items reported by Chief Keaney & his Line Officers :

1. New Radio system / Mon. County.....Hogan & Keaney
2. TV needed for Engine Bay / prices gotten by Pres. Belote.....Chairman Hogan stated To confer with Mr. Hall
3. New 2015 Ford Explorer/ from Winter Ford should be delivered sometime next Week./ replacement – trade in on 26-2-66 vehicle.
4. Chairman Hogan stated since the Budget was approved , we will purchase another Ford Explorer / State Contract for the Asst Chief.

Sta. 12-1Chief Sarti reported responding to 15 fire calls with 9.01 manhrs in 26-2 area & 9 fire calls with 6.00 manhrs in primary response area.....in Jan. 2015

Chief Sarti reported responding to 14 fire calls with 16.11 manhrs. In 26-2-area.& 4 fire Calls with 4.35 manhrs. In primary response area
All Equipment doing well /up & running.

TRUCK REPORT- Sorscher

- 1.26-2-66 Lube, oil , filter & top off all fluidsEnglishtown Auto
- 2.26-2-77.....Mt. married couple to doghouse w/new brackets.....In House

- 26-2-77.....Annual chassis , pump , & generator service.....First Priority
- 3. 26-2-78.....Repair seal on R/side compartment door, raised cab & ck'd all fluids... In House
Add one gal. antifreeze , Do a full Regen, install new pipe pole w/brkts.... " "
- 4. 26-2-86.....Install new w/wiper blades..... " "
- 5. 26-2-99.....New battery installed..... " "

Pres. of the Fire Co.- Belote

- 1. Everything is doing well.
- 2. LoSapMembers on Committee wanting to know about status of program of LoSap, regarding Change of Fire Co. By-Laws . Chairman Hogan stated years ago when discussed, Fire Co made recommendations & Fire Comm added comments . Point system was decided on . WE have a Resolution regarding this. Mr. Kirkland & Mr. Spevak with Keaney & Belote.....Sub Committee to discuss. Need meeting to discuss.

INSURANCE- Soden /Marini

New Group Life & Accident /Sickness

ADMINISTRATOR'S REPORT- Marini

- 1. Generator power unit to be Serviced on March 13th.
- 2. Cellphone upgrades- Keaney , Primiano , & Spevak.
- 3. Snowplows are ready.
- 4. Chairman Hogan stated that mats underneath Trucks ,need to be rolled up first chance when Trucks go out. There is a trip hazard, when Trucks are gone.

LEGAL- Youssouf

- 1. Bid Opening for rear Utility building, on Wednesday , March 25 th at 2pm. In attendance will be Youssouf , Schneider, Hogan & Spevak. Will act on Bid immediately since Spring is here already.
- 2. Resolutions taken care of
- 3. Mr. Youssouf thanked the Board for his re-appointment as Attorney.
- 4. Mr. Youssouf rec'd a Fax from " Reed Construction Data", Requests for Post Bid Results.

Auditor- Petrics

- 1. Rec'd Adopted Budget 2015
- 2. Mr. Petrics thanked the Board for his re-appointment as Auditor.
- 3. Handed out Local Finance notice LFN-2015-5 to all members.
- 4. Financial Disclosure StatementsFiling dates are March 30 th to April 30,2015.
- 5. Will need soon Documents for Audit 2014 from Treasurer Kirkland & Secretary Spevak.

BOOKKEEPER- Larson

- 1. Ms. Larson was excused/ was given.
- 2. The Adopted 2015 Budget & Election results were delivered to Man. Twp. by Comm. Spevak. Copies were given to the Finance office & Municipal Clerk.
- 3. Purchase Orders are being prepared for 1st quarter tax payment, to be paid this month.
- 4. Copies of the latest GUDPA certification for Brunswick Bank & Trust (copy for Auditor)
- 5. Local Finance notice LFN 2015-5 was issued giving the filing dates for Year the 2015, Financial Disclosure Statements. Filing Dates are March 30,2015 to April 30,2015.
- 6. An additional notice (LFN -6) will be issued regarding instructions for filing.
- 7. Help guides & frequently asked questions are available at www.fds.nj.gov

IT OFFICER- Hall

Report was given (copy attached)

OLD BUSINESS

1. Chairman Hogan stated that the Rescue Truck was approved at Budget/Election on Feb.21st
2. Chief Keaney stated there will be a Truck meeting on Thurs. March 12th at 6:30pm
3. Workman's Comp. insurance at the time for Stephen DuBois Sr. was Liberty Mutual.
4. Baltimore Expo / July 16 to 19' 2015Marriot Waterfront

NEW BUSINESS

1. Mr. Flannery made a motion to Mid State Radio for \$1,800.00 & 2nd by Mr. Kirkland ,approved by all.
2. Mr. Kirkland made a motion to purchase a New TV Monitor for Engine Bay / Replacement for \$800.00 & 2nd by Mr. Flannery , approved by all.
3. Mr. Kirkland made a motion to purchase a New 2015 Ford Explorer from Winter Ford . Approx. cost of \$ 35,000.00 State Contract & 2nd by Mr. Flannery. Roll Call Vote- Kirkland, Flannery , Warshany, Hogan & Spevak voted YES.
4. Mr. Kirkland made a motion to purchase Firewall security protection from " Cyberoam " for \$598.00/ for one year subscription 2nd by Mr. Flannery, approved by all.
5. Mr. Kirkland made a motion to Upgrade cellphones for Keaney, Primiano & Spevak, 2nd by Mr. Flannery, approved by all.
6. Mr. Spevak will call Stephen Callas/ MC Shared Services. Mr. Spevak asked to have a notarized copy sent to us of the Shared Services Agreement. After receiving – one page was missing & not notarized.
7. Mr. Kirkland made a motion to purchase equipment needed by Chief Keaney in the amount of \$ 2,400.00 & 2nd by Mr. Warshany, approved by all.

Mr. Flannery made a motion to OPEN PUBLIC PORTION at 9:15pm & 2nd by Mr. Warshany, approved by all. NO BUSINESS Mr. Flannery made a motion to CLOSE PUBLIC PORTION at 9:17pm & 2nd by Mr. Warshany , approved by all.

TREASURER'S REPORT- Kirkland

Mr. Warshany made a motion to pay bills in the amount of \$ 63,996. 14 & 2nd by Mr. Flannery ,approved by all.

Chairman Hogan asked if all Fire Comm . had enough time to review minutes of Feb.4,2015 . YES. Mr. Flannery made a motion to accept minutes as read & 2nd by Mr. Warshany, approved by all.

GOOD & WELFARE

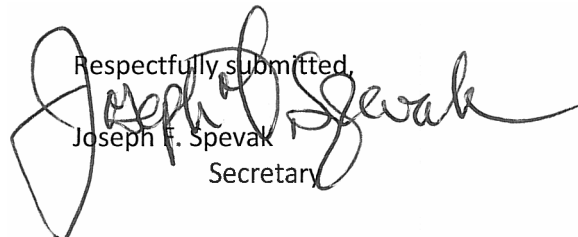
1. Received paperwork from NJ State Assoc. of Fire Dist. Meeting / Dec. 6 ,2014
2. No Workshop meeting on Feb.19th

Since there was no further business Mr. Warshany made a motion for adjournment at 9:27pm & 2nd by Mr. Flannery, approved by all.

Respectfully submitted,

Joseph F. Spevak

Secretary



3/4/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP SCHEDULING
MEETING DATES FOR THE YEAR 2015**

WHEREAS; The Board of Fire Commissioners, as a political subdivision of the State of New Jersey, is required by N.J.S.A.10:4-18 to annually publish and post a schedule of its meetings to be held during the succeeding year specifying therein the location of each meeting, its date and time; and

WHEREAS; The Board is also required to mail a schedule of its meeting dates to the official newspapers designated by the Board and to provide a copy of the meeting dates to the municipal clerk for posting on the official bulletin board of the municipality.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No.2 Manalapan Township that regularly scheduled meetings of the Board will be held on the first Wednesday of each month commencing at 8:00 p.m. at the Manalapan Volunteer Fire Company No.1 Firehouse, Sweetmans Lane Manalapan Township, New Jersey.

BE IT FURTHER RESOLVED that the regular monthly meetings of the Board are hereby scheduled for the following dates: April 1, May 6, June 3, July 1, August 5, September 2, October 7, November 4, December 2, January 6, February 3, and March 2, 2016, which meeting shall serve as the annual reorganization meeting of the Board.

BE IT FURTHER RESOLVED that certified true copies of this Resolution be posted on the official bulletin board of the Fire District, forwarded to the official newspapers designated by the Board and forwarded to the municipal clerk for posting as required by law.

Moved by: **KIRKLAND**

Seconded by: **FLANNERY**

Roll Call Vote:

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

KIRKLAND, FLANNERY, WARSHAWY, HOGAN, SPEVAK

Certified to be a true copy of a Resolution adopted on March 4, 2015 by the Board of Fire Commissioners Fire District No.2 Manalapan Township.

Joseph J. Spevak, Clerk

3/4/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP DESIGNATING
OFFICIAL NEWSPAPERS FOR THE YEAR 2015**

WHEREAS; N.J.S.A. 10:4-8 requires political subdivisions of the State of New Jersey to annually designate at least two legally recognized newspapers to receive notice of its schedule of meetings; and

WHEREAS; N.J.S.A. 40A:14-70 requires Boards of Fire Commissioners to publish notices of the annual election, budget referendum and bond referendums as well as public hearings and other periodic events; and

WHEREAS; To be eligible for such designation, the newspaper must have general circulation within the municipality and must have the greatest likelihood of informing the public within the area of the public agencies jurisdiction of its meetings; and

WHEREAS; The Newark Star Ledger and the News Transcript are legally recognized newspapers having general circulation within Manalapan Township and are the two publications most likely to inform the citizens of pending Board meetings and actions.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No.2 Manalapan Township that the Newark Star Ledger and the News Transcript be and the same are hereby designated the official newspapers of the Board of Fire Commissioners for the year 2015.

ADD - ABBURY PARK PRESS

BE IT FURTHER RESOLVED that the Clerk of the Board be and the same is hereby directed to publish all required notices in the newspapers specified herein for the year 2015.

Moved by: KIRKLAND Seconded by: FLANNERY

Roll Call Vote: HOGAN

Ayes: 4 Nays: 1 Absent: 0 Abstain: 0
KIRKLAND, FLANNERY, WARSHANY, SPEVAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners Fire District No.2 Manalapan Township on March 4, 2015.

Joseph J. Savak Clerk

AMEND

3/4/15

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP DESIGNATING OFFICIAL DEPOSITORY OF FIRE DISTRICT FUNDS FOR THE YEAR 2015

WHEREAS; the Fire District is a "Governmental Unit" as that term is defined in N.J.S.A. 17:9-41 which receives and has custody of public funds raised through taxation for the purposes set forth in N.J.S.A. 40A:14-70 et. seq. ; and

WHEREAS; N.J.S.A. 40A: 5-14. (1) requires local governmental units to annually designate a public depository or depositories, which are defined in N.J.S.A. 17:9-41 as: " a State or federally chartered bank, savings bank or an association located in this State or a state or federally chartered bank, savings bank or an association located in another state with a branch office in the State, the deposits of which are insured by the Federal Deposit Insurance Corporation and which receives or holds public funds on deposit; " and

WHEREAS; the Board has determined that Brunswick Bank and Trust is a qualified depository that is eligible to receive and hold public funds on deposit as permitted by the above referenced statutes; and

WHEREAS; it is the opinion of the Board that designating the above identified financial institution as the official depository of fire district funds is convenient, necessary and desirable for the business purposes of the Board.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No.2 Manalapan Township that Brunswick Bank and Trust be and the same is hereby designated as the official depository of District funds for the year 2015.

BE IT FURTHER RESOLVED that the Chairman, Clerk and Treasurer of the Board be and the same are hereby authorized to execute any and all documents necessary to effectuate the purposes of this Resolution and to make deposits into, transfer, open and close such accounts as may be necessary for the orderly conduct of the Board's financial affairs.

BE IT FURTHER RESOLVED that any and all checks or drafts issued on an account held by or in the name of the Board of Fire Commissioners of this Fire District shall require execution by at least three (3) of the duly elected and serving Fire Commissioners.

Moved by: **KIRKLAND**

Seconded by: **WARSHANY**

Roll Call Vote:

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

KIRKLAND, WARSHANY, FLANNERY, HOGAN, SPEAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.2 Manalapan Township on March 4, 2015.

Joseph D. Spevak, Clerk

3/4/15

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF FIRE DISTRICT NO. 2 MANALAPAN TOWNSHIP APPOINTING JOHN MARINI FIRE DISTRICT ADMINISTRATOR FOR THE YEAR 2015

WHEREAS, The Board of Fire Commissioners of Fire District No.2 Manalapan Township is statutorily authorized to appoint professional staff to insure the orderly and proper functioning of the fire district; and

WHEREAS, The Board of Fire Commissioners believe that it is necessary and desirable to appoint an administrator to be primarily responsible for the day to day business operations and administration of the fire district; and

WHEREAS, John Marini has the requisite knowledge and experience to deal with the complex problems associated with the delivery of fire prevention/fire suppression services including the purchasing of supplies, and equipment, personnel administration and the maintenance and repairs of apparatus and equipment; and

WHEREAS, adequate funds have heretofore been appropriated in the fire district budget to fund said position

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Board of Fire Commissioners of Fire District No. 2 Township of Manalapan that John Marini is hereby appointed to the position of Fire District Administrator for a period of one year, commencing on March 1, 2015 and terminating, unless otherwise renewed and extended February 29, 2016.

BE IT FURTHER RESOLVED, That the compensation to be paid to John Marini for services rendered to the Board of Fire Commissioners on a part time basis is hereby fixed at \$17,067.00 per annum.

Moved By: **KIRKLAND**

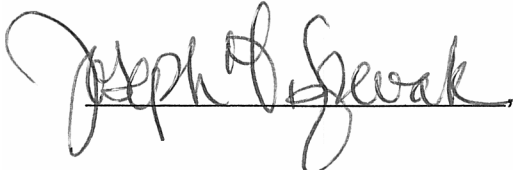
Seconded By: **SPEVAK**

Roll Call Vote:

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

KIRKLAND, SPEVAK, WARSHANY, FLANNERY, HOGAN

Certified to be a true copy of a Resolution duly adopted by the Board of Fire Commissioners of Fire District No. 2, Township of Manalapan on March 4, 2015.

 Clerk

3/4/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP APPOINTING
OFFICERS FOR THE YEAR 2015 AND FIXING COMPENSATION.**

WHEREAS; The Board of Fire Commissioners is authorized by statute to appoint and employ such staff and personnel as it deems necessary for the orderly conduct of fire district business; and

WHEREAS; Funds adequate to pay the compensation established hereby for the various positions established hereby have been appropriated in the current or previously approved budgets of the fire district.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the following identified individuals be, and the same are hereby appointed to the following positions within the fire district for the year 2015:

NAME	POSITION	ANNUAL SALARY
Richard Primiano	Engineer	\$5,400.00
Stanley Sorcher	Asst. Engineer	\$5,400.00
Adam Keany	Training Officer	\$8,150.00 * 3150.00
Peter Hall	I.T. Officer	\$11,208.00

BE IT FURTHER RESOLVED that certified true copies of this resolution be forwarded to each of the above identified individuals by the Clerk of the Board.

Moved by:

SPEVAK

Seconded by:

KIRKLAND

Roll Call Vote:

Ayes:

5

Nays:

0

Absent:

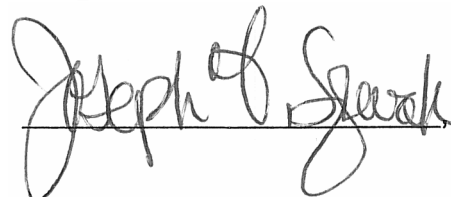
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Abstain:

0

SPEVAK, KIRKLAND, WARSHANY, FLANNERY, HOGAN

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners
Fire District No.2 Manalapan Township on March 4, 2015.

 Clerk

3/4/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP APPOINTING
KATHERINE A. LARSON BOARD BOOKKEEPER**

WHEREAS; The Board of Fire Commissioners requires the services of a fully qualified and experienced bookkeeper to assist in the preparation and maintenance of the Board's books and financial records; and

WHEREAS; Ms. Katherine A. Larson of 2366 Woodbine Lane Toms River, New Jersey has the necessary training and experience to render the professional bookkeeping services required by the Board of Fire Commissioners; and

WHEREAS; Adequate funds exist in the current fire district budget to fund the position hereby created.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No. Manalapan Township that Katherine Larson is hereby appointed Bookkeeper for the year 2015.

BE IT FURTHER RESOLVED That the rate of compensation is hereby established at \$ 20,110.00 per annum.

BE IT FURTHER RESOLVED that a certified true copy of this Resolution be forwarded to Ms. Larson by the Clerk of the Board.

Moved by: *HOGAN* Seconded by: *KIRKLAND*

Roll Call Vote:

Ayes: *5* Nays: *0* Absent: *0* Abstain: *0*
HOGAN, KIRKLAND, WARSHANY, FLANNERY, SPEAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners
Fire District No. Manalapan Township on March 4, 2015.

Joseph A. Speak, Clerk

3/4/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP APPOINTING
THE OLIVER L.E. SODEN AGENCY INSURANCE AGENT
FOR THE YEAR 2015.**

WHEREAS; The Board of Fire Commissioners has determined that it requires the services of an insurance agent for the purpose of providing advise regarding the purchase and placement of insurance including, but not limited to, life insurance, hazard insurance, motor vehicle insurance, general liability insurance and workers compensation insurance; and

WHEREAS; Oliver L.E. Soden Agency is a licensed insurance agency which is legally qualified to provide the services required by the Board in compliance with New Jersey law; and

WHEREAS; N.J.S.A. 40A:11-5(1) (a) provides, in relevant part, that a contract or agreement for professional services may be made, negotiated and awarded without public bidding if the services to be provided are to be provided by a member of a recognized and licensed profession ; and

WHEREAS; adequate monies exist in the current or a previously approved budget of the board to fund the contract awarded hereby.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners Fire District No.2 Manalapan Township that the Oliver L.S. Soden Agency is hereby appointed insurance agent for the Board for the year 2015.

Moved by: HOGAN Seconded by: KIRKLAND

Roll Call Vote:

Ayes Nays Absent Abstain
HOGAN KIRKLAND WARSHAWY FLANNERY SPEVAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners
Fire District No.2 Manalapan Township on March 4, 2015.

Joseph O. Spevak Clerk

3/4/15

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP APPOINTING
JOSEPH D. YOUSOUF, ESQ. BOARD ATTORNEY FOR THE
YEAR 2015**

WHEREAS; The Board of Fire Commissioners is authorized by law to engage the services of an attorney to provide such legal services as may be required by the Board during the course of a year; and

WHEREAS; N.J.S.A. 40A:11-5 (1) (a) (i) provides that a contract for professional services may be negotiated and awarded without public advertising for bids and bidding therefor if the contract is for "Professional services" ; and

WHEREAS; N.J.S.A. 40A:11-2 (6) defines "Professional services" as those that are rendered or performed by a person authorized by law to practice a recognized profession, whose practice is regulated by law, and the performance of which services requires knowledge of an advanced type in a field of learning acquired by a prolonged formal course of specialized instruction and study; and

WHEREAS; Joseph D. Youssouf is a duly licensed attorney admitted to the practice of law in the State of New Jersey.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No.2 Manalapan Township that a contract for professional services be and the same is hereby awarded to Joseph D. Youssouf Esq. for the year 2015.

BE IT FURTHER RESOLVED that a notice of professional contract award be published in the official newspaper of the District as required by N.J.S.A. 40A:11-5 (1)(a)(i).

Moved by: **SPEVAK**

Seconded by: **KIRKLAND**

Roll Call Vote:

Ayes: **5** SPEVAK, KIRKLAND, WARSZAWY, FLANNERY, MOON
Nays: **0**
Absent:
Abstain: **0**

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.2 Manalapan Township on March 4, 2015.

Joseph D. Youssouf Clerk



WithumSmith+Brown, PC
AUDIT • TAX • ADVISORY

Certified Public Accountants and Consultants
New Jersey, New York, Pennsylvania, Maryland, Florida, Colorado and Grand Cayman

February 6, 2015

Manalapan Fire Commissioners,
District No. 2
P.O. Box 54
Manalapan, NJ 07763

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Manalapan Fire Commissioners, District No. 2 as of December 31, 2014 and 2013 and for the years then ended and the related notes to the financial statements, which collectively comprise Manalapan Fire Commissioners, District No. 2's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objective of our expressing an opinion on each opinion unit.

Accounting standards generally accepted in the United States of America require that management's discussion and analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

Supplementary information other than RSI will accompany the Manalapan Fire Commissioners, District No. 2's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audits of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- 1) Schedules of Improvement Authorizations – Capital Fund



Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audits of the financial statements:

- 1) Roster of Officials
- 2) Statistical Information

The Objective of an Audit

The objective of our audits is the expression of an opinion as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles (GAAP) and to report on the fairness of the supplementary information referred to above when considered in relation to the financial statements taken as a whole. Our audits will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

General Audit Procedures

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violation of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Internal Control Audit Procedures

Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and in accordance with *Government Accounting Standards*.

In making our risk assessments, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Compliance with Laws and Regulations

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws,



regulations, contracts, and agreements. However, the objective of our audits will not be to provide an opinion on overall compliance and we will not express such an opinion.

Standards of Performance

We will perform our services in conformity with the terms expressly set forth in this letter, including all applicable professional standards. Accordingly, our services shall be evaluated solely on our substantial conformance with such terms and standards. Any claim of nonconformance must be clearly and convincingly shown.

With respect to the services and this letter, in no event shall the liability of WithumSmith+Brown PC ("WSB") and its former, present and future partners, shareholders and employees for any claim, including but not limited to WSB's own negligence, exceed the fees it receives for the portion of the work giving rise to such liability. This limitation shall not apply to the extent that it is finally determined that any claims, losses, or damages are the result of WSB's gross negligence or willful misconduct. In addition, WSB shall not be liable for any special, consequential, incidental, or exemplary damages or loss (nor any lost profits, interest, taxes, penalties, loss of savings or lost business opportunity) even if WSB was advised in advance of such potential damages. This paragraph and the next paragraph shall apply to any type of claim asserted, including contract, statute, tort, or strict liability, whether by the District, WSB, or others.

Further, the District shall, upon receipt of written notice, indemnify, defend, and hold harmless WSB and its former, present and future partners, shareholders and employees from and against any liability and damages (including punitive damages), fees, expenses, losses, demands, and costs (including defense costs) associated with any claim arising from or relating to the District's knowing misrepresentations or false or incomplete information provided to WSB. In the event of any controversy or claim against WSB arising from or related to the services described herein, WSB will be entitled, at its option, to defend itself from such controversy or claim and to participate in any settlement, administrative, or judicial proceedings.

If, because of a change in the District's status or due to any other reason, any provision in this letter would be prohibited by, or would impair our independence under laws, regulations, or published interpretations by governmental bodies, commissions, or other regulatory agencies, such provisions shall, to that extent, be of no further force and effect and this letter shall consist of the remaining portions.

Management's Responsibilities

The financial statements and supplemental information identified in the opening paragraph of this letter are the responsibility of the District's management. Encompassed in that responsibility is the establishment and maintenance of effective internal control over financial reporting and over compliance including monitoring ongoing activities, the establishment and maintenance of proper accounting records, the selection of appropriate accounting principles, the safeguarding of assets, and identifying and ensuring compliance with laws and regulations applicable to its activities. We may advise you about appropriate accounting principles and their application and may assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you.

In connection with this audit you are also responsible for the following:

- Preparing and fairly presenting the financial statements (included the attendant note disclosures) in accordance with accounting principles generally accepted in the United States. We will assist you with providing required footnote disclosures as needed.
- Preparing other supplementary information in accordance with accounting principles generally accepted in the United States. Furthermore, you agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the



supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

- Informing us of all known significant deficiencies and material weaknesses in, and significant changes in, internal control over financial reporting.
- Identifying all vendor relationships where the vendor has responsibility for program compliance and the completeness of that information.
- Making all management decisions and performing all management functions and for designating an individual with suitable skill, knowledge or experience to oversee the non-attest services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them. You have designated the following individuals to oversee the indicated non-attest services we will perform:

Assistance with financial statements presentation and footnote disclosures – Timothy Kirkland, Treasurer, and Richard W. Hogan, Chairman

It is your belief that the above individuals, by virtue of their education and experience in general accounting and specific fire district matters possess the knowledge and skills necessary to oversee and evaluate the non-attest work we will perform.

- Making all financial and non-financial records and related information, including minutes of the meetings of the Board of Commissioners available to us and for the accuracy and completeness of that information.
- Adjusting the financial statements to correct material misstatements and affirming to us in the management representation letter that the effects of any uncorrected misstatements, resulting from errors or fraud, aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
- Designing and implementing programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving a) management, b) employees who have significant roles in internal control, and c) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators or others.
- Informing us of your understanding regarding the risks of fraud in the District and whether or not you have identified any specific fraud risks or any account balances or classes of transactions for which a risk of fraud is likely to exist. You will also be asked to explain any programs or controls you have established to mitigate fraud risks you have identified.
- Identifying all government awards expended during the audit period and ensuring that the District complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts or violations of laws, regulations or contracts that we may report.
- Identifying and disclosing to us all laws, regulations and provisions of contracts that have a material effect on the determination of financial statement amounts.
- Performing follow-up and taking corrective action on reported audit findings, if any, and to have ready for our review at the start of fieldwork a corrective action plan for any prior audit findings. You are also responsible for preparing a summary schedule of prior audit findings and a corrective action plan.
- Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us,



previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

- Providing us with unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
- Informing us of any events occurring subsequent to December 31, 2014 through the date of our audit report that may affect the financial statements or the related disclosures thereto.
- Informing us of any subsequent discovery of facts that may have existed as the date of our auditors' report that may have affected the financial statements or the related disclosures thereto.
- Confirming your understanding of these responsibilities as defined in this letter to us in your management representation letter.

Responsibilities of Those Charged with Governance

As part of our audits we will make inquiries of the Board of Commissioners as necessary (collectively referred to as "those charged with governance") regarding their knowledge of any fraud or suspected fraud, or allegations of fraud or suspected fraud, affecting the entity.

Effective two-way communication with those charged with governance assists us in obtaining information relevant to the audit and also assists those charged with governance in fulfilling their responsibility to oversee the financial reporting process. The members of the Board of Commissioners play an important role in the District's internal control over financial reporting by setting a positive tone at the top and challenging the District's activities in the financial arena. Accordingly, those charged with governance agree to communicate to us matters they believe are relevant to our engagement.

Audit Completion

At the conclusion of our audit engagement we will communicate to the Board of Commissioners the following significant items from the audit:

- Our view about the qualitative aspects of the entity's significant accounting policies;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultation with other accountants, if any;
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence with management.



Manalapan Fire Commissioners, District No. 2
February 6, 2015

Audit Administration

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm. We do not currently intend to use third parties for this engagement and will inform you immediately should that intent change.

It is our understanding that your accounting and information technology departments and staff will prepare all schedules, files and documents requested by us and will locate any invoices, cancelled checks and other supporting documentation for transactions selected by us for testing.

We will provide copies of our reports to The Division of Local Government Services; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Ronald C. Petrics, CPA, RMA, is the engagement partner for the audit services specified in this letter. His responsibilities include supervising WSB's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

The audit documentation for this engagement is the property of WSB and constitutes confidential information. It is our policy to keep records related to this engagement for eight years. However, WSB does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the eight-year period WithumSmith+Brown shall be free to destroy our records related to this engagement.

Our responsibility for other information in annual reports or similar documents containing audited financial statements and our auditors' report thereon does not extend beyond the financial information identified in our report. We do not perform any procedures to corroborate other information contained in these documents. Professional standards require us to read the other information and consider whether the other information, or the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We will bring to management's attention any information that we believe is a material misstatement of fact.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with proofs or masters for our review and approval before printing and distribution. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed. In order to avoid unnecessary delay in obtaining such approval, and to avoid misunderstandings, it is important that you give us timely notice of your intent to issue any such documents.

We expect to begin our audits when directed by the District and issue our reports within a reasonable time thereafter. The specific timing of confirmation mailing and other preliminary audit procedures will be determined at a later date.



Manalapan Fire Commissioners, District No. 2
February 6, 2015

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will not exceed \$18,650. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Billings become delinquent if not paid within 60 days of the invoice date. If billings are not paid within 60 days of the invoice date, at our election, we will stop all work until your account is brought current, or we will withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of the District's failure to pay on a timely basis for services rendered as required by this engagement letter.

Our fee is based on our knowledge of your business, your industry and anticipated cooperation from your personnel, including access to necessary paper and electronic files, performance of certain reconciliations and pulling requested documentation. Attached to this letter is a preliminary list of specific documents required for the audit. Please note that certain information must be available to us prior to the commencement of fieldwork as indicated. WSB works hard to ensure that the correct mix of professionals is available to perform your engagement. The commencement of fieldwork on your notice to proceed date is predicated on the availability of your key personnel and the receipt of information in accordance with the attached schedule. Failure to comply with this requirement will likely result in a delay in the completion of the engagement due to the need to re-assign staff.

Factors that exist which can cause an increase in the cost of your engagement include, but are not limited to, the following:

- Change in the agreed upon audit dates requiring re-scheduling and re-allocation of staff
- Significant changes to your business which were not discussed prior to this engagement letter
- Significant or voluminous adjustment journal entries
- Identification of legal matters, fraud, or illegal acts which require separate investigation in accordance with professional standards
- Work performed outside the scope of this engagement letter

Should any of these factors arise, we will discuss them with you and the anticipated effect on the engagement fee.

Other Matters

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2013 peer review report accompanies this letter.

WSB is a member of HLB International ("HLB") worldwide organizations of accounting firms and business advisors. Each member of HLB, including WSB, is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no member firm assumes liability for such acts or omissions. Neither WSB nor any of its affiliates are responsible or liable for any acts or omission of HLB or any other member firms and hereby specifically disclaim any and all responsibility, even if WSB or any of its affiliates are aware of such acts or omissions of another firm of HLB.



Manalapan Fire Commissioners, District No. 2
February 6, 2015

If any dispute arises between us, we agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association, or other association, under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties. The District and WSB both agree that any dispute over fees charged by WSB not resolved by the above mediation process will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association, or other association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

During the term of this audit engagement and for a period of one year after the services are completed, the District agrees not to solicit or hire any of our engagement personnel without our written consent. A loss of one of our employees in such a manner not only adds significantly to our costs, it could pose a threat to our independence. If the District violates this provision it agrees to pay WSB a fee equal to our employee's annual salary.

Pursuant to authority under law or regulation we may be requested to make certain audit documentation available to regulators, government agencies or their representatives or to peer reviewers. We will notify you of any such request received from regulators or agencies other than peer reviewers. Access to such information will be provided under the supervision of WSB personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned regulators or government agencies. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies. You hereby acknowledge we will allow and authorize us to allow the regulators or government agencies access to and copies of audit documentation.

Electronic communications and electronic data files carry with them the risk that certain confidential information may be compromised. The District agrees to WSB's use of electronic methods to transmit and receive confidential District information.

Authorization

This letter sets forth the entire understanding between the District and WSB regarding the provision of the services described herein and supersedes any previous proposals, correspondence and understandings, whether written or oral. If any portion of this Agreement is held invalid, it is agreed that such invalidity will not affect any of the remaining provisions.

WSB appreciates the opportunity to be of service to Manalapan Fire Commissioners, District No. 2. Should you have any questions regarding this letter, or need further information, please do not hesitate to contact us.

If the above agrees with your understanding of the terms of our engagement, please sign the copy of this letter in the space indicated and return it to us.

Sincerely,

Withum Smith + Brown, PC

WithumSmith+Brown, PC

Ronald C. Petrics

Ronald C. Petrics, CPA, RMA
Partner



Manalapan Fire Commissioners, District No. 2
February 6, 2015

Enc: Peer review report for the year ended June 30, 2013
New Jersey Business Registration Certificate
New Jersey Firm Registration
W-9 Taxpayer Identification Number and Certification

Response:

This letter correctly sets forth our understanding:

Signature: *Richard W. Hogan*

Title: Chairman

Date: 3/4/2015

Signature: *Timothy J. DeLuca*

Title: Treasurer

Date: 3/4/2015

Manalapan Township Fire District No. 2
Document Request Listing
Year Ending December 31, 2014

The following is a list of items that we will need for our fieldwork. All requests are as of December 31, 2014 unless otherwise noted. If any of the items are unclear please give us a call and we can discuss. As often as possible, please provide information in electronic format (excel and/or PDF of executed documents). This listing has been provided with target dates in order to facilitate a smooth audit process. Please note that as the engagement takes place, additional requests will arise due to selections and the natural course of the engagement.

Item #	Audit Area	Request	Date			Responsible
			Request Made	Requested Delivery	Received	

Planning

1	General	Signed engagement letter	02/04/15	ASAP		
2	General	List of board commissioners for 2014 and 2015 (names, titles and email)	02/04/15	ASAP		
3	General	Copies of all new loan agreements, extensions, leases, and any other document related to commitments.	02/04/15	ASAP		
4	General	All Board of Commissioners meeting minutes and approved resolutions/ordinances for 2014 through date of fieldwork for those not available on the District's website.	02/04/15	ASAP		
5	General	Copy of adopted cash management plan	02/04/15	ASAP		
6	Cash	Cash confirmations information including: a. The e-mail address and name of an authorized signer for the confirmations (usually the person who also has authorization to sign checks). b. The bank(s) name(s) and account number(s) the District has deposit accounts with. c. The banks name the line of credit(s) is (are) held with and the account number(s). d. The bank(s) name(s) and CD number(s) the District has at 12/31.	02/04/15	ASAP		

Pre-fieldwork

7	General	QuickBooks File (portable format)	02/04/15	ASAP		
8	PPE	Schedule of fixed assets by category including a roll-forward detailing beginning balance, additions, disposals, and ending balance.	02/04/15	ASAP		
9	AP	Detailed accounts payable aging by invoice as of year-end	02/04/15	ASAP		
10	LTD	Schedule of long-term debt by loan including a roll-forward detailing beginning balances as of 01.01, borrowings, payments, and ending balances at year-end. (if applicable)	02/04/15	ASAP		
11	Expenses	Detail of all professional fees (legal, accounting, etc.), by vendor, for the year ended December 31, 2014 and 2015 YTD.	02/04/15	ASAP		
12	LTD	Debt confirmations information for all outstanding debt (if applicable)	02/04/15	ASAP		

Fieldwork

13	Cash	All bank statements and checks for all accounts for 2014 and 2015 YTD.	02/04/15	ASAP		
14	Cash	All bank reconciliations for all accounts for 2014 and 2015 YTD	02/04/15	ASAP		
15	Cash	All cash receipts and deposit slips for 2014 and 2015 YTD	02/04/15	ASAP		
16	Cash	All cash disbursement invoices and vouchers for 2014 and 2015 YTD (including treasurer report and bill lists)	02/04/15	ASAP		
17	Investment	Copy of certificate deposits that are not matured at year end and those renewal after year end (if applicable)	02/04/15	ASAP		
18	Prepaid	Schedule of prepaid expense as of 12/31.	02/04/15	ASAP		
19	Accruals	Schedule of other accrued expenses as of 12/31.	02/04/15	ASAP		
20	Accruals	Schedule of accrued vacation as of 12/31 and vacation policy (if applicable)	02/04/15	ASAP		
21	Accruals	Schedule of accrued payroll and related payroll register(s) relating to 2014 paid in 2015 (if applicable)	02/04/15	ASAP		
22	Other Liab	Schedule of improvement authorizations as of 12.31.14	02/04/15	ASAP		
23	Other Liab	Schedule of LOSAP participants and detail calculation of contributions for 2014 (if applicable)	02/04/15	ASAP		
24	Report	PERS quarterly report for 2014 if any	02/04/15	ASAP		
25	Report	2014 payroll quarterly report and year-end report	02/04/15	ASAP		
26	Insurance	Insurance records and policies of coverage for 2014 and 2015	02/04/15	ASAP		
27	Budget	A copy of 2015 adopted budget (if not available on the District website).	02/04/15	ASAP		

PEER REVIEW LETTER



SYSTEM REVIEW REPORT

December 5, 2013

To the Shareholders of
WithumSmith+Brown, PC
and the National Peer Review Committee of the AICPA

We have reviewed the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC (the Firm) applicable to non-SEC issuers in effect for the year ended June 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*, audits of employee benefit plans, and examinations of service organizations [Service Organization Control (SOC) 1 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC applicable to non-SEC issuers in effect for the year ended June 30, 2013, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. WithumSmith+Brown, PC has received a peer review rating of *pass*.

Olsen Thielen & Co., Ltd.

Olsen Thielen & Co., Ltd.

2675 Long Lake Road, St. Paul, Minnesota 55113-1117 651 483 4521 FAX 651 483 2467
300 Prairie Center Drive, Ste. 300, Minneapolis, Minnesota 55344-7908 952 941 9242 FAX 952 941 0577

BE IN A POSITION OF STRENGTH

NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

02/03/03

Taxpayer Identification# 222-027-092/000

Dear Business Representative:

Congratulations! You are now registered with the New Jersey Division of Revenue.

Use the Taxpayer Identification Number listed above on all correspondence with the Divisions of Revenue and Taxation, as well as with the Department of Labor (if the business is subject to unemployment withholdings). Your tax returns and payments will be filed under this number, and you will be able to access information about your account by referencing it.

Additionally, please note that State law (Public Law 2001, c.134) requires all contractors and subcontractors with State agencies to provide proof of their registration with the Division of Revenue. The law also amended Section 92 of the Casino Control Act, which deals with the casino service industry.

We have attached a Proof of Registration Certificate for your use. To comply with the law, if you are currently under contract or entering into a contract with a State agency, you must provide a copy of the certificate to the contracting agency.

If you have any questions or require more information, feel free to call our Registration Hotline at (609) 292-1730.

I wish you continued success in your business endeavors.

Sincerely,


John E. Tully, CPA
Acting Director

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE
FOR STATE AGENCY AND CASINO SERVICE CONTRACTORS

DEPARTMENT OF TREASURY
DIVISION OF REVENUE
PO BOX 252
TRENTON, N J 08646-0252

TAXPAYER NAME:

WITHUMSMITH + BROWN, A PROFESSIONAL CORP

TRADE NAME:

TAXPAYER IDENTIFICATION#:

222-027-092/000

SEQUENCE NUMBER:

0086144

ADDRESS:

100 OVERLOOK CENTER
PRINCETON NJ 08540

ISSUANCE DATE:

02/03/03

EFFECTIVE DATE:

03/21/74

FORM-BRC(08-01)


Acting Director

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.

BE IN A POSITION OF STRENGTH

NEW JERSEY FIRM LICENSE

**State Of New Jersey
New Jersey Office of the Attorney General
Division of Consumer Affairs**

THIS IS TO CERTIFY THAT THE
Board of Accountancy

HAS REGISTERED

WithumSmith+Brown PC
LEONARD H SMITH
5 Vaughn Drive
Princeton, NJ 08540

FOR PRACTICE IN NEW JERSEY AS A(N): Firm Registration

05/18/2012 TO 06/30/2015
VALID

20CB00149600
LICENSE/REGISTRATION/CERTIFICATION #

Signature of Licensee/Registrant/Certificate Holder

ACTING DIRECTOR

New Jersey Office of the Attorney General
Division of Consumer Affairs
THIS IS TO CERTIFY THAT THE
BOARD OF ACCOUNTANCY
HAS REGISTERED
WithumSmith+Brown PC
Firm Registration

05/18/2012 TO 06/30/2015
VALID

20CB00149600
License/Registration/Certificate #

SIGNATURE

ACTING DIRECTOR

PLEASE DETACH HERE
IF YOUR LICENSE/REGISTRATION/
CERTIFICATE ID CARD IS LOST
PLEASE NOTIFY:
Board of Accountancy
P.O. Box 45000
Newark, NJ 07101

TAXPAYER IDENTIFICATION NUMBER & CERTIFICATION

Form **W-9** (Rev. August 2013) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)
WITHUMSMITH+BROWN, PC

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
 Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
 Other (see instructions) ▶ _____

Exemptions (see instructions):
 Exempt payee code (if any) _____
 Exemption from FATCA reporting code (if any) _____

Address (number, street, and apt. or suite no.)
1144 HOOPER AVENUE, SUITE 202
 City, state, and ZIP code
TOMS RIVER, NJ 08753

Requester's name and address (optional)

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

				-					
--	--	--	--	---	--	--	--	--	--

Employer identification number

2	2	-	2	0	2	7	0	9	2
---	---	---	---	---	---	---	---	---	---

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below), and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ *Ronald C. Petrucci* Date ▶ 1/17/14

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9. at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

CERTIFICATE OF INSURANCE



Insurance Brokers
and Consultants

VERIFICATION OF INSURANCE

ISSUED TO: Parties of Interest

We, the undersigned Insurance Brokers, hereby verify that Liberty Insurance Underwriters, Inc. (administered by CAMICO) has issued the following described Professional Liability Insurance, which is in force as of the date thereof-

PROFESSIONAL LIABILITY INSURANCE

NAME OF INSURED: WithumSmith+Brown, PC and others as more fully described in the Policy.
POLICY NUMBER: PL5SAA3B3C001
PERIOD OF INSURANCE: January 1, 2015 to January 1, 2016 12:01 am both days
SUM INSURED: \$3,000,000 Each claim and in the aggregate including costs, charges and expenses

SUBJECT TO ALL TERMS, CONDITIONS AND LIMITATIONS OF THE POLICY

This document is furnished to you as a matter of information only and is not insurance coverage. Only the formal policy and applicable endorsements offer a comprehensive review of the coverage in place. The issuance of this document does not make the person or organization to whom it is issued an additional insured, nor does it modify in any manner the contract of insurance between the Insured and the Insurer. Any amendment, change or extension of such contract can only be effected by specific endorsement attached thereto.

Issued at Chicago, Illinois

Date: January 13, 2015

Lemme Insurance Group, Inc.

Per:

Executive Vice President

NET LINK

Month End Review

Printed ID cards for 26-2-66 as requested.

Computer / TV in the bay area – tv needs to be replaced. Depending on the model purchased, a computer attached to it may not be required.

Firewall security subscription is set to expire on April 7th, 2015. Renewal cost is \$598.00 for one year and includes live protection for antivirus, antimalware, intrusion detection, and prevention of DDOS attacks.

Ordered charging cord for 26-2-78's tablet.

Respectfully submitted,



Peter Hall
Information Technology Officer

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

**Bill List
Monthly Meeting March 4, 2015**

ADP	9,973.49
Allied Oil, LLC	735.80
American Cloud Services	500.00
Asbury Park Press	227.50
Bailey's Janitorial Services	240.00
Cablevision	169.80
Carol Flannery	150.00
Charles Sacco	67.41
Document Solutions Leasing	132.82
Douglas Frueh	67.41
Edward Dillon	67.41
Englishtown Automotive, Inc.	38.95
Fire & Safety Services, LTD	491.47
Gordons Corner Water Co.	2,003.76
James Thompson	67.41
John Marini	67.41
Joseph Spevak	67.41
Maryann Marini	150.00
Middlesex County Fire Academy	288.00
Millhurst Mills, Inc.	625.00
Monmouth County Treasurer	73.00
Muyong Oh	60.99
NetLink Webb Services	398.00
New Jersey Fire Equipment Co.	203.75
Oliver E. Soden Agency	7,158.00
Patrick Flannery	67.41
Peter Maresma	67.41
Ronald M. Schneider & Associates, P.C.	2,280.00
Roy Press Printers	527.25



REED CONSTRUCTION DATA

Data Acquisition Group
ERP@ReedBusiness.com
2/26/2015

Fax

TO: Joseph D. Youssouf

FROM: East Region Public (RBI-US)

Manalapan Volunteer Fire Company No.1

EMAIL: ERP@REEDBUSINESS.COM

FAX: **7324622376**

FAX: (800) 467 - 2860

RE: Request for Post Bid Results

COMMENTS:

MEETING NOTES: MARCH 4, 2015

K.Larson

The Adopted Budget & Election results were delivered to the township by Commissioner Spevak. Copies were given to the Finance office and Municipal Clerk.

Purchase Orders are being prepared for 1st quarter tax payment for payment this month.

Copies of the latest GUDPA certification for Brunswick Bank & Trust.
(copy for Auditor)

Local Finance notice LFN 2015-5 was issued giving the filing dates for the 2015 Financial Disclosure Statements. Filing Dates are March 30,2015 to April 30, 2015.

An additional notice (LFN-6) will be issued regarding instructions for filing.

Help guides and frequently asked questions are available at www.fds.nj.gov



State of New Jersey
Department of Banking and Insurance
Division of Banking - Depositories
PO Box 040
Trenton, NJ 08625-0040

Chris Christie
Governor

Kim Guadagno
Lt. Governor

Kenneth E. Kobylowski
Commissioner

Patrick J. Mullen
Director

GOVERNMENTAL UNIT DEPOSIT PROTECTION ACT
NOTIFICATION OF ELIGIBILITY

BRUNSWICK BANK & TRUST CO.

The above noted public depository is eligible to act as a depository for public funds. This notification is based on information submitted in the certification statement filed in this Department for the period ending December 31, 2014.

As required in the Act and regulations, subsequent certification statements must be electronically filed in the Department as of March 31, June 30, September 30, and December 31 of each year and at such other times as the Commissioner may require.

This notification will be in effect until a new notification of eligibility is issued by the Commissioner or the Commissioner rescinds the notification of eligibility.

Kenneth E. Kobylowski
Commissioner

Dated: Tuesday, February 03, 2015

Manalapan Township Fire District No. 2

Document Request Listing

Year Ending December 31, 2014

The following is a list of items that we will need for our fieldwork. All requests are as of December 31, 2014 unless otherwise noted. If any of the items are unclear please give us a call and we can discuss. As often as possible, please provide information in electronic format (excel and/or PDF of executed documents). This listing has been provided with target dates in order to facilitate a smooth audit process. Please note that as the engagement takes place, additional requests will arise due to selections and the natural course of the engagement.

Item #	Audit Area	Request	Date			Responsible
			Request Made	Requested Delivery	Received	

Planning

1	General	Signed engagement letter	02/04/15	ASAP		
2	General	List of board commissioners for 2014 and 2015 (names, titles and email)	02/04/15	ASAP		
3	General	Copies of all new loan agreements, extensions, leases, and any other document related to commitments.	02/04/15	ASAP		
4	General	All Board of Commissioners meeting minutes and approved resolutions/ordinances for 2014 through date of fieldwork for those not available on the District's website.	02/04/15	ASAP		
5	General	Copy of adopted cash management plan	02/04/15	ASAP		
6	Cash	Cash confirmations information including: a. The e-mail address and name of an authorized signer for the confirmations (usually the person who also has authorization to sign checks). b. The bank(s) name(s) and account number(s) the District has deposit accounts with. c. The banks name the line of credit(s) is (are) held with and the account number(s). d. The bank(s) name(s) and CD number(s) the District has at 12/31.	02/04/15	ASAP		

Pre-fieldwork

7	General	QuickBooks File (portable format)	02/04/15	ASAP		
8	PPE	Schedule of fixed assets by category including a roll-forward detailing beginning balance, additions, disposals, and ending balance.	02/04/15	ASAP		
9	AP	Detailed accounts payable aging by invoice as of year-end	02/04/15	ASAP		
10	LTD	Schedule of long-term debt by loan including a roll-forward detailing beginning balances as of 01.01, borrowings, payments, and ending balances at year-end. (if applicable)	02/04/15	ASAP		
11	Expenses	Detail of all professional fees (legal, accounting, etc.), by vendor, for the year ended December 31, 2014 and 2015 YTD.	02/04/15	ASAP		
12	LTD	Debt confirmations information for all outstanding debt (if applicable)	02/04/15	ASAP		

Fieldwork

13	Cash	All bank statements and checks for all accounts for 2014 and 2015 YTD.	02/04/15	ASAP		
14	Cash	All bank reconciliations for all accounts for 2014 and 2015 YTD	02/04/15	ASAP		
15	Cash	All cash receipts and deposit slips for 2014 and 2015 YTD	02/04/15	ASAP		
16	Cash	All cash disbursement invoices and vouchers for 2014 and 2015 YTD (including treasurer report and bill lists)	02/04/15	ASAP		
17	Investment	Copy of certificate deposits that are not matured at year end and those renewal after year end (if applicable)	02/04/15	ASAP		
18	Prepaid	Schedule of prepaid expense as of 12/31.	02/04/15	ASAP		
19	Accruals	Schedule of other accrued expenses as of 12/31.	02/04/15	ASAP		
20	Accruals	Schedule of accrued vacation as of 12/31 and vacation policy (if applicable)	02/04/15	ASAP		
21	Accruals	Schedule of accrued payroll and related payroll register(s) relating to 2014 paid in 2015 (if applicable)	02/04/15	ASAP		
22	Other Liab	Schedule of improvement authorizations as of 12.31.14	02/04/15	ASAP		
23	Other Liab	Schedule of LOSAP participants and detail calculation of contributions for 2014 (if applicable)	02/04/15	ASAP		
24	Report	PERS quarterly report for 2014 if any	02/04/15	ASAP		
25	Report	2014 payroll quarterly report and year-end report	02/04/15	ASAP		
26	Insurance	Insurance records and policies of coverage for 2014 and 2015	02/04/15	ASAP		
27	Budget	A copy of 2015 adopted budget (if not available on the District website).	02/04/15	ASAP		

LFN 2015-02

January 20, 2015

Contact Information

Director's Office

V. 609.292.6613
F. 609.292.9073

Local Government Research

V. 609.292.6110
F. 609.292.9073

Financial Regulation
and Assistance

V. 609.292.4806
F. 609.984.7388

Local Finance Board

V. 609.292.0479
F. 609.633.6243

Local Management Services

V. 609.292.7842
F. 609.633.6243

Authority Regulation

V. 609.984.0132
F. 609.984.7388

Mail and Delivery

101 South Broad St.
PO Box 803
Trenton, New Jersey
08625-0803

Web:

www.nj.gov/dca/divisions/dlgs

E-mail: dlgs@dca.nj.gov

Distribution

Municipal Clerks
Chief Financial Officers
Fire Districts

Local Finance Notice

Chris Christie
Governor

Kim Guadagno
Lt. Governor

Richard E. Constable, III
Commissioner

Timothy J. Cunningham
Director

LOSAP Annual CPI Adjustment For CY 2015

This Local Finance Notice provides local units administering a Length of Service Awards Program (LOSAP) with general information regarding LOSAP award increases together with the annual cost of living adjustment to the maximum award amounts.

- 1. Newly established LOSAPs:** New programs must provide a benefit between the minimum contribution of \$100 and maximum contribution of \$1,150 per year.
- 2. Increasing base contribution amounts:** The law did not contemplate increases to the initially approved base contribution amounts. Following the intent of the law - that the voters approve the base amount of contributions - the Division has determined that base amounts cannot be increased solely by action of the governing body. The public referendum process must be used to increase award contribution amounts where the total appropriation would exceed the originally approved amount (plus allowed CPI adjustments and subject to minor adjustments based on number of participants). This use of the referendum is in addition to the provisions in N.J.A.C. 5:30-14.8 authorizing a referendum to create or abolish a LOSAP. Division staff can provide additional guidance for unique cases.
- 3. Periodic or annual cost of living increases to contribution amounts**
 - a. Automatic CPI adjustments:** Automatic annual cost of living adjustments are permissible if authorizing language was included in the enabling resolution or ordinance. Application of the automatic annual Consumer Price Index (CPI) adjustment is strictly optional.
 - b. Time-to-time CPI adjustments:** If the enabling ordinance or resolution did not provide for an automatic annual CPI adjustment, the sponsoring agency may choose to provide a CPI adjustment from time to time. In this case, the LOSAP contribution may be increased up to a maximum

equal to the cumulative percentage increase since the time the award was last set. The change is made by resolution without a public hearing.

c. Authorizing automatic increases: If the sponsoring agency wants to provide for an automatic annual CPI adjustment to the LOSAP award, the agency must amend the enabling ordinance or resolution to authorize an automatic adjustment. This type of program amendment is subject to a public hearing whether adopted by ordinance or resolution. This action does not require a referendum.

CPI Adjustments for CY 2015

The LOSAP rules require that the Director of the Division of Local Government Services annually calculate an adjustment to the maximum LOSAP contribution due to changes in the CPI. Please note that the amount of the increase cannot exceed the amount calculated by multiplying the current contribution by the inflation percentage.

There may be differences in the maximums between fire districts and municipalities due to the fact that the calculations represent different CPI quarters.

The increase for CY 2014 is 1.6% for municipal (November) and 1.0% for fire district (February) LOSAPs. The history and details for the two calculations follow. The table also shows the maximum LOSAP award allowable for LOSAPs that have been in effect since 1999.

Fire District LOSAPs February to February CPI Change

Year	Current Year CPI	Prior Year CPI	Consumer Price Index Factor	Maximum LOSAP Award for Programs in effect since 1999
2000	174.7	168.6	3.6%	\$1,191
2001	179.0	174.8	2.4%	\$1,220
2002	182.0	179.0	1.6%	\$1,240
2003	186.6	182.0	2.5%	\$1,278
2004	191.4	186.6	2.6%	\$1,311
2005	200.1	191.4	4.5%	\$1,370
2006	209.0	200.1	4.5%	\$1,432
2007	213.152	209.0	2.0%	\$1,461
2008	220.935	213.152	3.7%	\$1,516
2009	220.262	220.935	0%	\$1,516
2010	226.529	220.262	2.8%	\$1,558
2011	230.878	226.529	1.9%	\$1,588
2012	235.857	230.878	2.2%	\$1,623
2013	240.137	235.857	1.8%	\$1,652
2014	242.584	240.137	1.0%	\$1,669

**Municipal LOSAPs
November to November CPI Change**

Year	Current Year CPI	Prior Year CPI	Consumer Price Index Factor	Maximum LOSAP Award for Programs in effect since 1999
2000	177.9	174.4	2.0%	\$1,173
2001	182.9	177.9	2.8%	\$1,206
2002	185.8	182.9	1.5%	\$1,224
2003	190.3	185.8	2.4%	\$1,253
2004	200.2	190.3	5.2%	\$1,318
2005	207.5	200.2	3.6%	\$1,365
2006	211.6	207.5	2.0%	\$1,392
2007	218.929	211.6	3.5%	\$1,441
2008	225.113	218.929	2.8%	\$1,481
2009	224.787	225.113	0%	\$1,481
2010	228.543	224.787	1.7%	\$1,506
2011	235.440	228.543	3%	\$1,551
2012	240.537	235.440	2.2%	\$1,585
2013	241.141	240.537	0.25%	\$1589
2014	244.948	241.141	1.6%	\$1614

Programs that have policies that are not in accordance with the foregoing must promptly contact the Division. Plans not in compliance with the law and rules run the risk of losing their preferred tax status and could impact the receipt of benefits on members.

Sponsoring agencies are encouraged to review LOSAP resources at the Division's [website](#), particularly previously issued Local Finance Notices and our Frequently Asked Questions document.

Please contact the Division at (609) 292-6110 or by [e-mail](#) with any questions.

Approved: Timothy J. Cunningham, Director

Table of Web Links

Page	Shortcut text	Internet Address
3	Division's LOSAP webpage	http://www.nj.gov/dca/divisions/dlgs/programs/losap.html
3	E-mail	dlgs@dca.state.nj.us

LFN 2015-5

February 20, 2015

Contact Information

Director's Office
V. 609.292.6613
F. 609.292.9073

Local Government Research
V. 609.292.6110
F. 609.292.9073

**Financial Regulation
and Assistance**
V. 609.292.4806
F. 609.984.7388

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Distribution

Municipal and County Clerks
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Regional Health Commissions

Local Finance Notice

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Director

Local Government Ethics Law 2015 Financial Disclosure Statements For the 2014 Filing Year

Local Government Entity (LGE) Roster Updates Due: March 27, 2015
Local Government Officer (LGO) Filing: March 30, 2015 to April 30, 2015

Introduction

The Local Government Ethics Law (LGEL) requires local government officers to annually file a financial disclosure statement on or before April 30th of each year. This Local Finance Notice outlines the filing procedure that is designed to facilitate efficiency and enhance transparency by using available technology to accept and report financial disclosure statements online. This notice is intended for municipal clerks, county clerks, and other local government entity representatives who have administrative responsibilities concerning financial disclosure statements. Local Finance Notice 2015-6 contains information for local government officers and will be released in the coming weeks.

Contents of this Local Finance Notice

- I. Background
- II. Statutory Requirements/Concepts
- III. Role of Municipal Clerks, County Clerks, and other Local Government Entity Representatives
- IV. Determining Local Government Officers Required to File
- V. Distribution of Local Finance Notice 2015-6
- VI. Help System

The following abbreviations are used throughout this notice:

LGO = local government officer
FDS = financial disclosure statement(s)
LGE = local government entity
LFB = Local Finance Board
LFN = Local Finance Notice
DLGS = Division of Local Government Services

"Local government entity representative" is intended herein to mean the municipal clerk, county clerk, or other person who has administrative responsibilities on behalf of a local government entity regarding financial disclosure statements.

I. Background

Prior to 2012, the FDS distribution and filing process relied upon a traditional paper based system. Three years ago, however, the LFB implemented a new FDS distribution and filing process that was designed to eliminate the practice of annually printing 70,000 paper copies of the FDS form and mailing them to each LGE.

Last year, DLGS implemented an online filing system that resolved many of the technical problems we experienced in the past. For example, LGOs are now able to save their FDS forms from year to year, the system is compatible with Apple products including iPads, and FDS forms will be available for public search and download immediately after filing. DLGS will utilize this system again this year, and therefore, paper copies of the financial disclosure statement **will not** be accepted by the Local Finance Board. All completed financial disclosure statements must be submitted using the online filing system.

II. Statutory Requirements/Concepts

N.J.S.A. 40A:9-22.6.a provides that “[l]ocal government officers shall annually file a financial disclosure statement.”

The concept that LGOs have personal responsibility for annually filing their FDS forms is an important one. Municipal clerks, county clerks, and other local government entity representatives who have administrative responsibilities concerning the FDS filing process are not required to complete FDS forms on behalf of LGOs, nor are they required to ensure that LGOs satisfy their statutory obligation to annually file a FDS. The failure of any LGO to comply with the annual filing requirement subjects the LGO to the penalties and disciplinary action provisions set forth in N.J.S.A. 40A:9-22.10 and 40A:9-22.11.

This means that each LGO has the personal duty, by virtue of the LGO’s public office, appointment, or employment, to carefully read LFN 2015-6, understand the online filing procedure, and take appropriate steps to timely file the LGO’s FDS.

N.J.S.A. 40A:9-22.6.b provides that the “Local Finance Board shall prescribe a financial disclosure statement form for filing purposes.”

The online FDS form is substantively similar to the paper FDS form utilized for many years. The LFB has not adopted the more expansive ethics disclosure form utilized by the State Ethics Commission.

N.J.S.A. 40A:9-22.6.b further provides that “the original statement shall be filed with” the municipal clerk, county clerk, or other local government entity representative as appropriate to the circumstances. This requirement is satisfied when the LGO submits the FDS using the online filing system.

N.J.S.A. 40A:9-22.6.b also provides that “a copy of the statement shall be filed with the [Local Finance] board.” This requirement is satisfied when the LGO submits the FDS using the online filing system. The electronically submitted FDS forms will be accepted as the Board’s copy.

III. Role of Municipal Clerks, County Clerks, and Other Local Government Entity Representatives Regarding Financial Disclosure Statements

The following steps pertain only to municipal clerks, county clerks, and other local government entity representatives who have responsibilities concerning financial disclosure statements. Local government officers should follow the steps that will be outlined for them in LFN 2015-6.

- STEP 1: Carefully review this Local Finance Notice.
- STEP 2: Visit the FDS website (www.fds.nj.gov) and log in using the ID and password you used last year. If you are a new LGE representative and do not have an ID and password, please call the Local Finance Board at 609-292-4537.
- STEP 3: Using the "Manage LGO Roster" button, update roster to add new 2015 LGOs; to update existing LGO's positions and information; or to "In-Activate" those LGOs that are no longer serving the LGE. All LGO rosters must be completed no later than March 27, 2015, so that LGOs have sufficient time to complete and submit their FDS forms by Thursday, April 30, 2015.***

Update Existing LGO'S:

All changes to an existing LGO can be done by clicking on the 'EDIT' button under the 'Actions' column to the far right in the roster listing.

-If an LGO is no longer serving in any of the positions listed in the FDS, then you must deactivate that LGO from the system by checking the box labeled "In-Active."

-To delete one or more positions (but not all positions) for an LGO no longer serving in a certain position(s), click on the 'Delete' button for each position to be deleted.

-To *add a new position for an existing LGO*, complete the information in the "Add LGO position" box.

-After making any changes, be sure to click the 'SAVE' button on the page.

Add New LGO's:

-To add a new LGO, click on the "Add LGO" button at the bottom of the Roster listing screen and complete the Local Government Official information boxes.

-After making any changes, be sure to click the 'SAVE' button on the page.

- STEP 4: As you update the LGO roster, a PIN # will be generated for each new LGO. Distribute the PIN # along with a copy of Local Finance Notice 2015-6 to each new LGO, keeping in mind that the Login information is confidential and should be given only to the associated LGO. Inform any new LGO that this PIN # must be used to login, and that their FDS must be filed between March 30th and April 30th.
- STEP 5: Inform LGOs who filed in 2014 that they must use the same Login ID and password used to complete their 2014 FDS. Distribute to each LGO a copy of Local Finance Notice 2015-6. Inform the LGOs that they must file their FDS between March 30th and April 30th. The method by which you choose to distribute this information is a local decision.
- STEP 6: If you receive technical questions from LGOs concerning how to validate their PIN #s or how to complete their FDS forms you can refer them to the help resources available at www.fds.nj.gov.

*** It is the LGE representative's responsibility to ensure that the LGO roster is fully and accurately updated on or before March 27, 2015. Those LGE representatives who do not update the rosters may be subjecting some LGOs to possible violations of the filing requirement in the Local Government Ethics Law. For example, all LGOs who remain active on rosters will be required to submit a 2015 FDS. Those LGOs who are improperly retained on the roster, and as a result, fail to file an FDS, could be found in violation. Notices of violation for non-filing will be generated after the filing deadline from the roster created by the LGE representative. Similarly, new LGOs who are required to be listed on the roster, but whose names have not been added, will not receive a PIN # and, therefore, will not be able to file an FDS.

IV. Determining Local Government Officers Required to File

While the Local Government Ethics Law applies to all employees and officers of local governments, only "local government officers" are required to file an FDS. The LFB requests that each municipal clerk, county clerk, and other local government entity representative carefully review their LGO roster in consideration of the guidance provided in this section and in consultation with local counsel.

If, after review, it is determined that some positions within the local government are not deemed to be local government officers and, therefore, not required to file an FDS, please update the LGO roster and notify those individuals of your determination. If the LFB receives a signed written complaint alleging that a person is an LGO who did not file an FDS and that person is not included on the roster, the LFB will require the local government to explain how it determined that person not to be a LGO.

N.J.S.A. 40A:9-22.3.e defines a local government agency as "any agency, board, governing body, including the chief executive officer, bureau, division, office, commission or other instrumentality within a county or municipality, and any independent local authority, including any entity created by more than one county or municipality, which performs functions other than of a purely advisory nature, but shall not include a school board."

N.J.S.A. 40A:9-22.3.g defines a local government officer as "any person, whether compensated or not, whether part-time or full-time: (1) elected to any office of a local government agency; (2) serving on a local government agency, which has the authority to enact ordinances, approve development applications or grant zoning variances; (3) who is a member of an independent municipal, county or regional authority; or (4) who is a managerial executive or confidential employee of a local government agency, as defined in Section 3 of the "New Jersey Employer-Employee Relations Act," P.L. 1941, c.100 (C.34: 13A-3), but shall not mean any employee of a school district or member of a school board.

The Office of the Attorney General has issued a series of opinions giving advice as to the type of positions that are considered "local government officers." These opinions may be viewed at the Division of Local Government Services' website: <http://www.nj.gov/dca/divisions/dlgs/programs/ethics.html>. Click on Ethics Law and Complaints/Ethics Related Opinions to view these opinions.

Neither the LFB nor the Attorney General's Office can examine every local position or public body in the State that is created by ordinance and determine whether or not it is subject to the filing requirement. These determinations, to a large extent, are fact sensitive and must be determined on a case-by-case basis by each local government. It is recommended that municipal clerks, county clerks, and other local government entity representatives consult with your local counsel to make individual determinations.

To assist with such reviews, the following information, extracted from the Attorney General Opinions, provides specific guidance on various positions.

Positions Specifically Required to File an FDS

The following positions are specifically **required** to file the FDS (listed in opinion number order):

- AO 91-0090: County Prosecutor
- AO 91-0092: Municipal Attorney
- AO 91-0093:
 - Elected Officials (and any person selected to fill a vacancy in an elected position.)
 - Board of Health Members
 - Planning Board Members
 - Board of Adjustment Members
 - Zoning Board of Adjustment Members

- Independent Authority Members
- Fire District Commissioners
- Special Tax District Commissioners
- AO 91-0132: Board of Recreation Commissioners
- AO 91-0133: Planning/Zoning Board Attorney

- AO 91-0134: Independent Local Government Agency Attorney
- AO 92-0061: Local Ethics Board Members
- AO 92-0069: Rent Leveling Board Members
- AO 92-0072: Joint Insurance Fund Commissioners
- AO 92-0109: County and Municipal Emergency Management Coordinators
- AO 00-0041: County Agricultural Development Board Members

Positions Specifically NOT Required to File an FDS

Attorney General Opinions have been issued determining that the following are specifically **not required** to file the FDS (listed in opinion number order):

- AO 91-0096: Court Personnel – Including Judges and Court Administrators

- AO 91-0141: County Board of Taxation Commissioners
- AO 92-0070: Local Assistance Board Members
- AO 92-0071: Municipal Environmental Commission Members
- AO 92-0109: Emergency Management Council Members
- AO 95-0168:
 - County/Local Advisory Committee on Alcoholism and Drug Abuse Members
 - County Alliance Steering Subcommittee Members
 - Municipal Alliance Committee Members
- AO 97-0135: Registered Municipal Accountants Serving as Local Government Auditors

In addition, while Board of Elections Members and County Superintendents of Elections are not covered under the Local Government Ethics Law, they are covered by procedures adopted by the State Ethics Commission.

Managerial Executive and/or Confidential Employees

The determination regarding **managerial executive and/or confidential employees** is fact sensitive. Attorney General Opinion #91-0093 provides a six page analysis of how such determinations have been made by the Public Employment Relations Commission (PERC) in interpreting the NJ Employer-Employee Relations Act, which is tied to the Local Government Ethics Law at N.J.S.A. 40A:9-22.3g(4). Please review this opinion to make determinations locally for these categories. If a local government employee's title is covered by a bargaining unit, most likely, that person would **not** be required to file an FDS.

As general guidance, please also note that the opinion points out the **following have been deemed by PERC as managerial executive and/or confidential employees** in at least one local government:

Municipal Clerk	Deputy Municipal Clerk
Police Chief	*Deputy Police Chief
*Police Captain	Public Works Superintendent
Assistant County Treasurer	Health Officer
Treasurer	Fire Chief
*Deputy Fire Chief	Library Board Trustees
Board of Trustees of County College	Administrative Assistants (Confidential)
Secretary (Confidential)	Assistant County Attorney

Additionally, the following have been deemed by PERC as **not managerial executive and/or confidential employees** in at least one local government:

Construction Official	Fire Marshal
Fire Inspector	*Deputy Police Chief
*Deputy Fire Chief	*Police Captain
Police Sergeant	Assistant Engineer
Lifeguard Captain	Zoning Officer
Tax Assessor	Library Director
Deputy Warden	Tax Collector
Assistant Tax Collector	

* listed in both categories

As can be seen from these Attorney General Opinions, PERC has taken a different position on the same title in different local governments. Local governments are asked to make a thorough analysis of the titles or positions they have deemed to be local government officers. Please review your LGO Rosters against the various Attorney General Opinions to ensure that only those positions required to file are included in your roster.

Common Misunderstandings

For a variety of reasons found in the Local Government Ethics Law and in the Attorney General Opinions, there are positions that are not required to file the FDS. Please note that the LFB will not pursue "failure to file" complaints charging persons holding titles/positions that are not required to be filed even if the local government includes such a title/position on the roster. They include:

- Advisory Board Members
- Court Personnel
- Registered Municipal Accountants
- Bond Counsel
- Labor Counsel

V. Distribution of Local Finance Notice 2015-6

Municipal clerks, county clerks, and other local government entity representatives are responsible for transmitting LFN 2015-6 (when it is released) to LGOs. For purposes of N.J.S.A. 40:9-22.1 et seq., officers and employees serving independent local authorities are deemed to be serving the local government. In Attorney General Opinion #91-0093, the Office of the Attorney General determined that the term "independent authorities" encompasses most autonomous local authorities and special tax districts. This includes fire districts. Thus, municipal clerks and county clerks also make distribution to independent local authorities (including fire districts). Additionally, these LGOs should be included on the municipal or county LGO roster.

However, for a municipality or county that has established an ethics board, the local ethics boards are required to make LFN 2015-6 (when it is released) available to LGOs within their jurisdiction. Please forward this communication to representatives of your local ethics board for necessary action. The LFB does not have direct contact information for local ethics boards.

Other local government entity representatives: county colleges (e.g., Office of the President), regional authorities, joint insurance funds, health insurance funds, and joint meetings should designate somebody internally to transmit LFN 2015-6 (when it is released) to their respective LGOs in accordance with N.J.S.A. 40A: 9-22.6 and to be responsible for submitting the entity's LGO roster through the online filing system.

VI. Help System

The following help resources have been developed for both LGEs and LGOs:

1. The webinar trainings recorded in 2014 have been uploaded to a YouTube website. The full URL for the YouTube website is:
<http://www.youtube.com/playlist?list=PL1ZrHg25YW4sKS9IjkWMyED-vRwvZdZp5>.
2. Reference guides, including login instructions, have been created for LGE representatives and LGOs. These three documents are available at www.fds.nj.gov.
3. A video training was specially created for LGOs and is available at www.fds.nj.gov.
4. A Frequently Asked Questions document that answers commonly asked questions is available at www.fds.nj.gov.

Questions should be directed to the Local Finance Board staff at 609-292-4537.

Approved: Timothy J. Cunningham, Director

PROFESSIONAL SERVICES AGREEMENT

This Agreement, entered into this 4th day of March, 2015, by and between the **Board of Fire Commissioners, Fire District No.2 Manalapan Township**, hereinafter referred to as the "Board" and **Joseph D. Youssef, Esquire, P.O. Box 809 137 Route 9 South Manalapan, New Jersey 07726** hereinafter referred to as "Attorney":

WITNESSETH:

1. The Board hereby retains the Attorney to provide legal services to it for the year commencing March 1, 2015 and terminating February 29, 2016 and the attorney agrees to provide such legal services as he is directed to provide by the Board.
2. Adequate funds have been appropriated in the current budget of the Board for the purpose of retaining the services of an attorney, and the amount to be paid hereunder shall not exceed the funds budgeted therefore.
3. The Board hereby agrees to compensate the Attorney as follows for the service performed by him:
 - A. Attendance at meetings, \$500.00 per meeting whether agenda, regular or special.
 - B. All other services including research, litigation, telephone conferences with Board members or secretary, preparation of resolutions, \$200.00 per hour.
4. In addition to the fees specified above, the Board agrees to pay all costs and expenses advanced by the attorney for filing fees, costs and other out of pocket expenses as the need may arise.
5. All payments to be made hereunder shall be made upon submission of an itemized voucher specifying the services rendered and the date upon which such services were rendered on such forms as may be provided by the Board.
6. ***Statutorily required affirmative action clause:***

The attorney and the Board hereby incorporate all mandatory language of subsection 3.4(A) and the mandatory language of Section 5.3 of the Regulations Promulgated by the Treasurer of the State of New Jersey pursuant to P.L. 1975, c. 127 as

FIRE PROTECTION AGREEMENT

THIS AGREEMENT dated this 4th day of March, 2015 by and between the Board of Fire Commissioners, Fire District No. 2, Township of Manalapan, County of Monmouth and State of New Jersey hereinafter designated as the "Board", and the Manalapan Township Volunteer Fire Company No. 1 hereinafter designated as the "Company".

WITNESSETH:

WHEREAS; the Board of Fire Commissioners, is a duly constituted public agency organized pursuant to the provisions of N.J.S.A. 40A:14-70 et. seq.; and

WHEREAS; N.J.S.A. 40A:14-70.1.b. authorizes a Board of Fire Commissioners to contract with a volunteer fire company for the purpose of providing fire protection services upon such terms and conditions as shall be deemed proper; and

WHEREAS; the Company is a duly constituted nonprofit corporation organized pursuant to the laws of the State of New Jersey for the purpose of fire suppression/fire protection services; and

WHEREAS; the parties hereto desire to enter into a contract to define the rights, duties and responsibilities of each regarding the furnishing of fire protection services to the residents of the fire district.

NOW, THEREFORE, IT IS HEREBY AGREED AS FOLLOWS:

1. **TERM:** This Agreement shall have a one year duration commencing on March 1, 2015 and terminating, unless otherwise renewed and extended, on February 29, 2016.

2. **DUTIES:** The Company covenants and agrees to provide fire protection/fire suppression services to all persons and property situate within the borders of Fire District No. 2, Manalapan Township, Monmouth County, New Jersey and to provide said fire services seven days per week, 24 hours per day, in accordance with any and all applicable rules, regulations, standards and laws of the State of


responsible for the maintenance of the fire house and shall make all utility payments for telephone, electricity and natural gas.

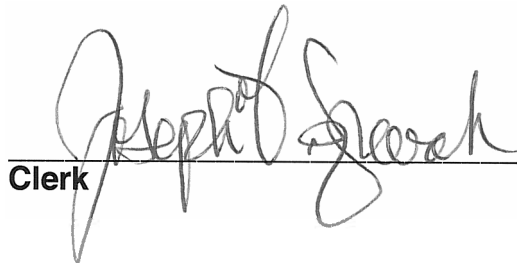
8. **ANNUAL ACCOUNTING**: The Company shall provide an annual accounting of all public monies received and expenditures made by it to the Board.

9. **SAVINGS CLAUSE**: The terms and provisions of this Agreement are subject to such limitations as may be imposed upon either of the parties by statute or ordinance. Should any provision of this Agreement be ruled invalid by a court of competent jurisdiction, such ruling, shall not affect the remaining provisions of this Agreement.


IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized officers and representatives on this 4 day of MARCH, 2015.

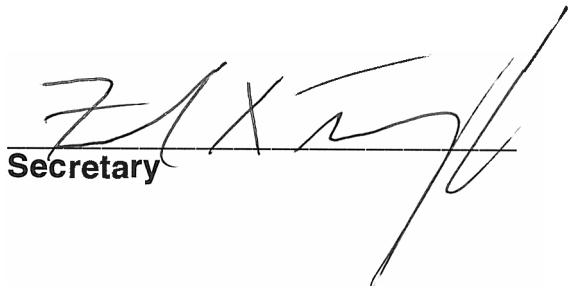
Manalapan Township Fire District No.2


Chairman


Clerk

Manalapan Township Volunteer Fire Co. No.1


President


Secretary

FIRE PROTECTION AGREEMENT
ENGLISHTOWN FIRE DEPARTMENT

WHEREAS; the Board of Fire Commissioners of Fire District No. 2, Township of Manalapan desires to contract with the Englishtown Fire Department for the provision of first response fire protection services to a portion of Manalapan Township; and

WHEREAS; N.J.S.A. 40A:14-26 authorizes the establishment of a contractual relationship between a Fire District and a Volunteer Fire Co. located in a contiguous municipality to insure the provision of first response fire protection services and permits payment therefore.

NOW, THEREFORE, in consideration of the mutual covenants and promises set forth herein it is hereby agreed as follows:

1. Fire Suppression Services:

The Englishtown Fire Department will provide first response fire suppression services on a 24 hour per day, seven day per week 24 hours per day basis to the hereinafter described area of Manalapan Township. All services rendered by the Englishtown Fire Department will be rendered with the greatest efficiency and care possible and in compliance with all applicable rules, regulations and standards governing fire suppression activities.

In addition to first response services specified above, the Englishtown Fire Department does hereby covenant and agree to provide fire protection in the form of "mutual aid and assistance" to the remaining portion of Fire District No. 2, Township of Manalapan. Said mutual aid and assistance will be provided at no additional cost to the Board of Fire Commissioners of Fire District No. 2, Township of Manalapan. All structural fires in District No. 2 will be dual toned to insure adequate manpower.

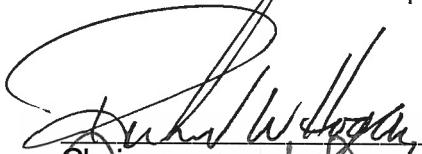
2. That portion of Manalapan Fire District No. 2 to be serviced on a first response basis by the Englishtown Fire Department is described as follows:

a. Beginning at the boundary line between the Borough of Englishtown and

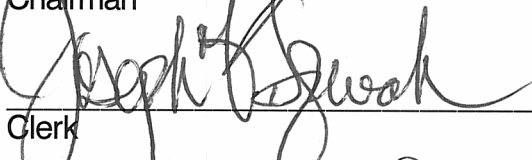
amended and supplemented, and the attorney agrees to comply fully with the terms, provisions and conditions of said subsections.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date set forth above.

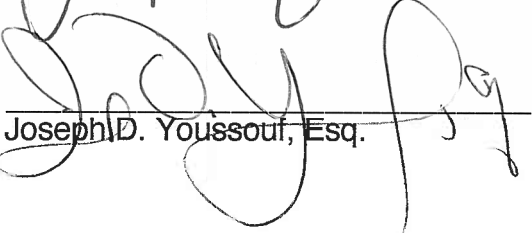
Board of Fire Commissioners
Fire District No. 2 Manalapan Township



Chairman



Clerk



Joseph D. Youssouf, Esq.