

FEBRUARY 1 , 2017

The regular scheduled meeting was called to order by Chairman Hogan at 8pm & Mr. Digirolamo led all present with the salute to the Flag . Chairman Hogan asked for a Moment of Silence for Past Members & Fire Fighters.

Mr. Youssouf read the Sunshine Statement- Notice of the time, date, location & agenda of this meeting known was duly published at least 48 hrs. in advance of this meeting held by posting in official newspaper of this District. Mr. Spevak was asked to take Roll Call-Primiano, Flannery , Kirkland, Hogan & Spevak were present. Sign in sheet was on table for attendance. Others in attendance were : Petrics, Youssouf, Larson, Marini, Keaney, Krause , & Sorscher. Excused were Sarti & Hall.

Chairman Hogan asked if all Fire Comm. Had enough time to review minutes of Jan. 4,2017. YES. Mr. Primiano made a motion to accept minutes as read & 2nd by Mr. Kirkland ,approved by all.

CHIEF'S REPORT-

Sta. 26-2Chief Keaney reported responding to 44 fire calls w/ 70.19 manhrs.

Upcoming Events : Reported by Chief Kirkland

1. Feb. 6thWork Detail
2. Feb. 13th....Fire Co. mtg. at 8pm
3. Feb. 20thFit Test
4. Feb. 27th....Fit Test
5. Mar. 6thWork Detail

Following items reported by Chief Keaney & his Line Officers

1. Keaney reported All Equip. is in
- 2 . New radio installed in 26-2-67 vehicle

Sta.12-1 Chief Sarti was excused tonite , has Class .

TRUCK REPORT- Sorscher

1. 26-2-67.....Repair & paint L/Rear quarterpanel.....Franklin Auto Body
Install & program New Motorola AFX 8500 DualWireless Communication
Head Fire radio..... & Electronics
Chassis Service & brake inspectionEnglishtown Auto
2. 26-2-88.....Chassis Service & brake inspection..... " " "
3. 26-2-90.....Replace #3 Discharge pipe & cap..... In House
Repair both main hydraulic cylinders on aerial Blaze Auto.
Replace two struts on L/R side compartment..... In House
Check cooling system & add one gal. anti freeze..... In House
4. 26-2-96.....Repair auto eject for air line & cable to rear intake cap..... In House
5. 26-2-98.....Purchase New Receiver bar & ball for tow hitch..... In House
6. 26-2-99.....Install new battery & ck. Charging system – OKAY..... In House

26-2-99.....Made up (2) spare keys for vehicles.....Home Depot
Take off snow plow..... In House

Put can of De Icer in everyone's locker.

Engineer Sorscher for outrigger certification after both hydraulic cylinders were rebuilt
Two quotes were received for Aerial Re- inspection: UL Testing Co. \$450.00 min.cost &
Aerial Testing Co. \$700.00 Estimate. After some discussion ,UL Testing was approved.

AUDITOR- Petrics

Received 2017 Budget from DCA , NJ ,GOV.

PRES.of the Fire Co.- Krause

1. Knob Hill /Installation was good
2. Cleaning being taken care of by Fire Co.
3. Renovation mtg. at Firehouse on Feb.2,2017 at 7:30pm

INSURANCE- Marini

Any Fire Members with failed physicals , cannot participate in Fire Co. activities.

ADMINISTRATOR'S REPORT- Marini

1. Price quote – replace 3 photo cell units to Led lights in rear of original building.
2. Repair Estimate- 2nd floor Training room ceiling project @ 5 Sweetman's Lane Firehouse
Copy attached
- 3.LoSap amount was \$ 1,674.00 for 2016

IT OFFICER-Hall / Marini

1. Optimum did a update & never told anyone , screwed up unit.
2. Tv screen in Engine Bay back working.

LEGAL- Youssouf

1. Budget Election to be held Saturday Feb. 18, 2017 from 2 to 9pm ,at the Firehouse at 5
Sweetman's Lane , Manalapan. Richard W. Hogan running unopposed for a 3 year term.
Petition was signed by residents of Dist #2 area, received by Secretary Spevak. Ballots were
taken care of by Mr. Youssouf , one voting machine will be available. Also, 2 ladies will take care
of polling.
2. Mr. Spevak will pickup Election stuff on Feb.17th & take back on Feb. 21,2017. To Mon. Cty
3. Received letter for a " Notice of Data Breach ". From Jan. 9 ,2017.

BOOKKEEPER- Larson

1. Financing / Bond Sale – Mr. Wolret
2. Salary & Tax stuff was sent out.

OLD BUSINESS- None

NEW BUSINESS-

1. UL Testing Co. for Re-Certification for Aerial outriggers at \$450.00 min. cost. Motion made by Mr. Kirkland & 2nd by Mr. Primiano , approved by all.
- 2.N.J. Dept.of Labor/ Division Workmen's Comp .Hearing Date Jan.11,2017 for Stephen DuBois. Copy attached
3. Safety Recall for 2009 Dodge Durango , only on certain models . copy attached.
4. Chairman Hogan stated to hire the (2) poll workers at the same rate as 2016 .Carol Flannery & MaryAnn Marini.
- 5.Chief Keaney discussed New Radio system being proposed by Mon. County.

Mr. Kirkland made a motion to OPEN PUBLIC PORTION at 8:40pm & 2nd by Mr. Flannery, approved by all. NO BUSINESS Mr. Kirkland made a motion to CLOSE PUBLIC PORTION at 8:42pm & 2nd by Mr. Flannery , approved by all.

TREASURER'S REPORT- Kirkland

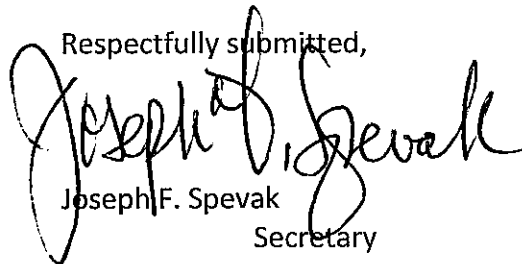
Mr. Flannery made a motion to pay bills in the amount of \$72,260.76 & 2nd by Mr. Primiano, approved by all.

GOOD & WELFARE-

1. No Workshop mtg. on Feb. 16,2017
2. N. J. State Assoc. of Fire Districts . Nominations form was received if anyone is interested in any position fill out & send in . Nominations for Officers & Trustee's , it will be held on March 4,2017. Quarterly meeting at Adelphia Fire House ,993 Rt. 33 , Freehold N.J. 07710.

Since there was no further business Mr. Flannery made a motion for adjournment at 8:56pm & 2nd by Mr. Primiano, approved by all.

Respectfully submitted,



Joseph F. Spevak
Secretary

**BOARD of FIRE COMMISSIONERS
MANALAPAN TOWNSHIP FIRE DISTRICT # 2
P.O. Box 54
Tennent, New Jersey 07763**

February 18, 2017

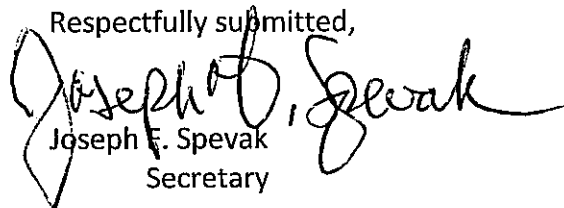
Richard Hogan / Chairman,

Regarding the Budget Election held on Feb. 18, 2017. The results were:
38 people signed in & voted at the Firehouse for the Budget
34 YES & 1 NO / 3 Absentee votes ...3 yes plus 34 = 37 yes votes
2017 Budget approved37 YES & 1 NO .by VOTERS of DIST. #2.

	<u>Voters</u>	<u>&</u>	<u>Absentees</u>	
Results of Election : Richard Hogan	29		3	= 32 votes
Write In vote- Vinny Adamkiewicz	2		0	= 2

Richard Hogan was re- appointed for a 3 yr. term.

Respectfully submitted,


Joseph F. Spevak
Secretary

CC : Tricia Addario / Finance
Regina Preteroti / Clerk

2017 FIRE DISTRICT BUDGET ELECTION RESULTS CERTIFICATION

Please attach a copy of the Fire District Election Ballot to this form when it is submitted.

Municipality:	MANALAPAN TWP.	Fire District #:	2
County:	MONMOUTH		

2017 ADOPTED BUDGET	
Amount to be Raised by Taxation	\$ 1,381,289.00
Tax Rate Per Hundred	\$ 0.054
Total Yes Votes	# 37
Total No Votes	# 1

OTHER REFERENDUM QUESTIONS

	Levy Cap Referendum (N.J.S.A. 40A:45-45.1 et seq.)	Initial LOSAP (N.J.S.A. 40A:14-183 et seq.)	CAPITAL PROJECTS (N.J.S.A. 40A:14-84 AND 85)		
			Capital #1 Description of Project:	Capital #2 Description of Project:	Capital #3 Description of Project:
Amount	\$	\$	\$	\$	\$
Total Votes	#	#	#	#	#
Total "Yes" Votes	#	#	#	#	#
Total "No" Votes	#	#	#	#	#
% of Yes Votes	%	%	%	%	%

It is hereby certified that the above information complies with the requirements of law and regulation pursuant to N.J.A.C. 5:31-2.4(b),(c) and (d):

Signed Certification:	Joseph F. Spevak	Date:	2/18/17
Printed Name:	JOSEPH F. SPEVAK		
Title:	SECRETARY/CLERK		
Telephone:	# 732-620-0573	Fax:	732-462-2523
E-mail:	JOES61946@VERIZON.NET		

Please return the **results and copy of the ballot** to the Division by February 23, 2017 to authoritiesunit@dca.nj.gov or:

Bureau of Authority Regulation
101 South Broad Street
P.O. Box 803
Trenton, NJ 08625-0803
Fax: (609) 984-7388

Affidavit of Publication

State of New Jersey) SS.
Monmouth/Middlesex/Ocean Counties

Personally appeared Denise Carney

Of the Asbury Park Press, a newspaper printed in freehold, New Jersey and published in Neptune in said County and State, and of general circulation in said county, who being duly sworn, depose and saith that the advertisement of which the annexed is a true copy, has been published in the said newspaper
_____ 1 _____ times, once in each issue, as follows

January 17, 2017

Asbury Park Press

A.D., 2016

Denise Carney
Sworn and subscribed before me this

31 day of

January

A.D., 2017

Melanie Caltz
Notary Public of New Jersey



MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

NOTICE OF BUDGET ADOPTION AND ANNUAL REFERENDUM

TAKE NOTICE: After a Public Hearing held on January 4, 2017 the following budget was adopted by the Board of Fire Commissioners for the year 2017:

OPERATING APPROPRIATIONS:	
Current Operating Expenses	\$ 853,098.00
CAPITAL APPROPRIATIONS:	
a. Debt Service	\$ 176,589.00
b. Total Capital Improvements	\$ 200,000.00
c. Reserve for future Capital Outlays	\$ 200,000.00
d. Length of Service Award Program	\$ 50,880.00
TOTAL APPROPRIATIONS:	\$1,480,567.00
Total revenues and fund balance utilized to defray taxation:	\$ 99,278.00
AMOUNT TO BE RAISED BY TAXES:	\$1,381,289.00

TAKE FURTHER NOTICE: The annual election for the office of Fire Commissioner and Budget Referendum will be held on February 18, 2017. The polls will be open between the hours of 2:00 p.m. and 9:00 p.m. and the polling place will be the Manalapan Township Volunteer Fire Company No.1 Firehouse Sweetmans Lane, Manalapan, New Jersey.

Richard W. Hogan, Chairman
(\$35.20)

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

**Bill List
Monthly Meeting February 1, 2017**

ADP	9,089.19
Air & Gas Technologies, Inc.	1,559.34
Allied Oil, LLC	126.59
American Cloud Services	250.00
Asbury Park Press	35.20
Blaze Emergency Equipment, LLC	4,926.19
Cablevision	100.59
Charles Sacco	67.41
Document Solutions Leasing	132.82
Douglas Frueh	67.41
Edward Dillon	67.41
Englishtown Automotive, Inc.	39.95
Englishtown Fire Department	10,467.25
Franklin Auto Body, Inc.	838.00
Freehold Ford, Inc.	56.71
Generation Consultants, LLC	150.00
George Kline Sales	320.00
Gordons Corner Water Co.	2,003.76
John Marini	67.41
Joseph Spevak	67.41
Manalapan Twp. Fire Co. #1	32,042.50
Michael Digirolamo	67.41
NetLink Web Services, LLC	199.00
New Jersey State Association of Fire Districts	300.00
Patrick Flannery	67.41
Richard Hogan	67.41
State of NJ Dept. of Labor & Workforce Development	20.37
Taylor Mills Family Medical, P.C.	345.00
Timothy Kirkland	71.43
Verizon	157.21

Verizon Wireless	578.38
WithumSmith & Brown	7,912.00

TOTAL \$	72,260.76
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Respectfully submitted,

Timothy Kirkland
Treasurer

Board of Fire Commissioners
District #2 Township of Manalapan
P.O.Box 54
Tennent, New Jersey 07763

2nd Floor Training room ceiling project @
5 Sweetmans Lane firehouse, Manalapan, NJ 07726

1. remove all existing ceiling tiles & dispose of
2. remove all existing insulation above ceiling grid & dispose of
3. clean existing ceiling grid frame work
4. clean all HVAC supply/return diffusers
5. replace ceiling insulation (like for like), secured to framing, DO NOT lay on top of ceiling tiles
6. replace ceiling tiles 24" x 24" white (like for like)
7. clean up entire area of all work related debris

This work is limited to the "Training Room" only, NO offices or closets are included

*As an option, please provide a cost estimate for:

Remove all 24" x 24" ceiling grid light fixtures and replace with 24" x 24" led light fixtures w/daylight lighting, wired to the existing switches

All work shall be performed by skilled labor familiar with typical & standard construction practices. Electrical work by New Jersey licensed electrical contractor

Board works on a Purchase Order program as per government standards, all invoices paid upon completion of job at the next scheduled business meeting. Prices to be valid for 90 days, Board reserves the right to accept or reject any bid upon its own discretion.

Please mail estimate to:

Board of Fire Commissioners
Manalapan Township Fire Dist. #2
Attn: John Marini
P.O. Box 54
Tennent, New Jersey 07763



New Jersey State Association Fire Districts

NOMINATIONS

Nominations form for 2017 are due. Please send to NJSAFD PO Box 8060, Piscataway, NJ. 08855

Anyone wishing to be nominated for a position or officer should fill out the attached form and send it back via E. Mail to Hayducka@msn.com or fax it to 732-752-4122

Person to be Nominated _____

Position of Nomination _____

Current Fire District _____

Contact Number _____

Note Nominations are open for all Officers and Trustee's. If you wish to be nominated for any position, please contact anyone of the trustee's. Or send an E. Mail to Hayducka@msn.com

Nomination will be held at the March 4th 2017, quarterly meeting located in Adelphia Fire Station, 993 Route 33 in Freehold, NJ 07710

Trustees

South: Jon Newbon

South: Jay Lenarski

North: Robert Donahue

South: Randolph Jager

North: Nick Lombardi

North: (Open)

At Large: Richard Horton

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.

2016 CPI Adjustments for Use in CY 2017

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 in CY 2016 (for use in CY 2017) is **1.3 % for municipal** (November) and **0.3% for fire district** (February) LOSAPs. The history and details for the two calculations follow. The table also shows the maximum LOSAP award allowable for LOSAP Programs that have been in effect since 1999.

Fire District LOSAPs February to February CPI Change

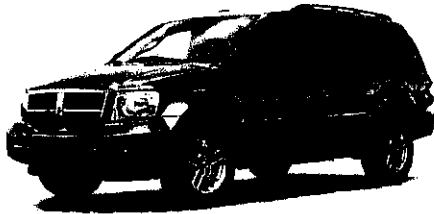
Year	Current Year CPI	Prior Year CPI	Consumer Price Index Factor	Maximum LOSAP Award for Programs in effect since 1999
2000	174.7	168.6	3.6%	\$1,191
2001	179.0	174.8	2.4%	\$1,220
2002	182.0	179.0	1.6%	\$1,240
2003	186.6	182.0	2.5%	\$1,278
2004	191.4	186.6	2.6%	\$1,311
2005	200.1	191.4	4.5%	\$1,370
2006	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
2015	242.424	242.584	0%	\$1,669
2016	243.132	242.424	0.3%	\$1,674

This notice applies to your vehicle,

2009 Dodge Durango
VIN: 1D8HB38P49F712474

S92/NHTSA 16V-947

DODGE



YOUR SCHEDULING OPTIONS

1. RECOMMENDED OPTION Call your authorized Chrysler / Dodge / RAM Dealership

Call the FCA Recall Assistance
Center at 1-800-853-1403. An
agent can confirm part
availability and help schedule an
appointment

3. Visit our Recall Website, recalls.mopar.com or scan below.



You can find your nearest dealer and review all your scheduling options from this website. You will be asked to provide your Vehicle Identification Number (VIN) to protect and verify your identity. The last eight characters of your VIN are provided above.

DEALERSHIP INSTRUCTIONS Use reference Safety Recall S92.

IMPORTANT SAFETY RECALL

Driver Airbag Inflator

Dear MANALAPAN FIRE DISTRI:

This notification is being sent to you in accordance with the National Traffic and Motor Vehicle Safety Act.

FCA has decided that a defect, which relates to motor vehicle safety, exists in certain 2009 model year **Dodge Durango** vehicles.

It is extremely important to take steps now to repair your vehicle to ensure the safety of you and your passengers.

WHY DOES MY VEHICLE NEED REPAIRS?

The driver airbag inflator housing on your vehicle ^[1] may rupture, due to excessive internal pressure, during normal airbag deployment events. This condition is more likely to occur if your vehicle has been exposed to high levels of absolute humidity for extended periods of time. An inflator rupture, during airbag deployment events, could result in metal fragment(s) striking the vehicle occupant(s) resulting in serious injury or death.

HOW DO I RESOLVE THIS IMPORTANT SAFETY ISSUE

FCA will repair your vehicle ^[2] free of charge (parts and labor). To do this, your dealer will replace your driver airbag inflator. In addition, your dealer will require your vehicle for proper check-in, preparation, and check-out during your visit. Your time is important to us; please be aware that these steps may require more time. The estimated repair time is **one** hour. We recommend that you schedule a service appointment to minimize your inconvenience. Please bring this letter with you to your dealership.

TO SCHEDULE YOUR FREE REPAIR CALL 1-800-853-1403 OR YOUR CHRYSLER, DODGE, JEEP OR RAM DEALER TODAY

WHAT IF I ALREADY PAID TO HAVE THIS REPAIR COMPLETED?

If you have already experienced this specific condition and have paid to have it repaired, you may visit www.fcarecallreimbursement.com to submit your reimbursement request online. ^[3] Once we receive and verify the required documents, reimbursement will be sent to you within 60 days. If you have had previous repairs performed and/or already received reimbursement, you may still need to have the recall repair performed.

We apologize for any inconvenience, but are sincerely concerned about your safety. Thank you for your attention to this important matter.

Customer Assistance/Field Operations
Fiat Chrysler Automobiles US LLC

NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
DIVISION OF WORKERS' COMPENSATION
ATTORNEY CALENDAR NOTICE

MANALAPAN TOWNSHIP BOFC DISTRICT #2
MILLHURST ROAD
MANALAPAN NJ 07726

HEARING DATE: 01-11-2017

JUDGE: LIONEL SIMON III

HEARING LOCATION:

WORKERS' COMPENSATION COURT - FREEHOLD
2 PARAGON WAY
FREEHOLD NJ 07728-0000

TEL: 732-462-9321

FAX: 732-303-0810

Check website for directions:

<http://lwd.dol.state.nj.us/labor/wc/content/offices.html>

9:00 AM PROCEEDINGS

1 MTN MED/TEMP	GOMEZ VS NEW HOPE FOUNDATION		
CP	2016 - 2645	D/A	12/16/2015
P-	STARLET GOMEZ	PA -SCHIBELL MENNIE & KENTOS LLC	
R-	NEW HOPE FOUNDATION	RA -JOSEPH RACIOPPI ESQ	
2 MTN MED/TEMP	RICHARDSON VS BROOKSIDE ASSISTED LIVING		
CP	2016 - 5313	D/A	02/02/2016
P-	KIANA RICHARDSON	PA -HOBBIE CORRIGAN ET AL	
R-	BROOKSIDE ASSISTED LIVING	RA -JOSEPH RACIOPPI ESQ	
3 TRIAL	RODRIGUEZ VS UNITED PARCEL SERVICE		
CP	2015 - 12215	D/A	04/13/2015
P-	JEX RODRIGUEZ	PA -MICHAEL J HANUS	
R-	UNITED PARCEL SERVICE	RA -BROWN & CONNERY	
4 PRETRIAL NO AD	FOGARTY VS CAT LIMOUSINE		
CP	2012 - 8673	D/A	11/27/2010
P-	JOHN FOGARTY	PA -MICHAEL B BERMAN ESQ	
R-	CAT LIMOUSINE	RA -BROWN & CONNERY TPA-TRAVELERS INSURANCE CO	
5 PRE-TRIAL	NELSON VS MIDDLETOWN BOARD OF EDUCATION		
CP	2015 - 25193	D/A	02/05/2015
P-	DEBORAH NELSON	PA -DAVID J ADES ESQ	
R-	MIDDLETOWN BOARD OF EDUCATION	RA -BROWN & CONNERY	
R-	MIDDLETOWN BOARD OF EDUCATION	RA -QUAL-LYNX	
6 PRE-TRIAL	MCRARY V NESTLES		
CP	2006 - 13667	D/A	06/2004
P-	MARY MCCRAY	PA -BRIAN C BARTLETT ESQ	
R-	NESTLES	RA -BROWN & CONNERY	
7 PRE-TRIAL	DOCKERY VS HAZLET TWP. BD. OF ED.		
CP	2016 - 5340	D/A	05/25/1999
P-	STEPHEN DOCKERY	PA -MANNING CALIENDO THOMSON	
R-	HAZLET TWP. BD. OF ED.	RA -BROWN & CONNERY	
R-	HAZLET TWP. BD. OF ED.	RA -HIGHLAND CLAIM SERVICES INC	
8 PRE-TRIAL	PAYNE VS COUNTY OF MONMOUTH		
CP	2007 - 164	D/A	12/09/2006
P-	ROSE PAYNE	PA -SHEBELL & SHEBELL	
R-	COUNTY OF MONMOUTH	RA -CAPEHART & SCATCHARD	
9 PRE-TRIAL	ROBINSON V CARY CORP		
CP	2003 - 13201	D/A	02/21/2003
P-	JOHNNIE ROBINSON	PA -GORDON & GORDON PC	
R-	CARY CORP	RA -BROWN & CONNERY	
10 PRE-TRIAL	SMITH V MARLBORO TWP BD OF ED		
CP	2004 - 20898	D/A	06/08/2004
P-	BOBBIE LYNN SMITH	PA -MANNING CALIENDO THOMSON	
R-	MARLBORO TWP BD OF ED	RA -BROWN & CONNERY	
11 PRE-TRIAL	SMITH V MARLBORO TWP BD OF ED		
CP	2004 - 20901	D/A	05/28/2004
P-	BOBBIE LYNN SMITH	PA -MANNING CALIENDO THOMSON	
R-	MARLBORO TWP BD OF ED	RA -BROWN & CONNERY	
12 PRE-TRIAL	DUBOIS V ELITE TREE SERVICE, INC.		
CP	2006 - 30113	D/A	09/2005
P-	STEPHEN DUBOIS	PA -JOHNSON LAW FIRM	
R-	ELITE TREE SERVICE, INC.	RA -ANN DEBELLIS/NJM INS GROUP	
R-	SECOND INJURY FUND	RA -DEPUTY ATTY GENERAL-2ND INJURY FI	
13 PRE-TRIAL	DUBOIS V HENDERSON'S SERVICE CENTER		
CP	2006 - 30117	D/A	04/15/2005
P-	STEPHEN DUBOIS	PA -JOHNSON LAW FIRM	
R-	HENDERSON'S SERVICE CENTER	RA -CAPEHART & SCATCHARD	
R-	HENDERSON'S SERVICE CENTER	RA -STAR INSURANCE CO	
R-	SECOND INJURY FUND	RA -DEPUTY ATTY GENERAL-2ND INJURY FI	
14 PRE-TRIAL	DUBOIS V HENDERSON'S SERVICE CENTER		
CP	2006 - 30244	D/A	12/31/2004
P-	STEPHEN DUBOIS	PA -JOHNSON LAW FIRM	
R-	HENDERSON'S SERVICE CENTER	RA -CAPEHART & SCATCHARD	
R-	HENDERSON'S SERVICE CENTER	RA -STAR INSURANCE CO	
R-	SECOND INJURY FUND	RA -DEPUTY ATTY GENERAL-2ND INJURY FI	
15 PRE-TRIAL	DUBOIS V MANALAPAN TWP. FIRE CO.		
CP	2006 - 30644	D/A	01/01/2005
P-	STEPHEN DUBOIS	PA -JOHNSON LAW FIRM	
R-	MANALAPAN TWP. FIRE CO.	RA -MANALAPAN TWP. FIRE CO.	
R-	MANALAPAN TWP. FIRE CO.	RA -STYLIADES & JACKSON	
R-	SECOND INJURY FUND	RA -DEPUTY ATTY GENERAL-2ND INJURY FI	
16 PRE-TRIAL	DUBOIS V MANALAPAN TWP FIRE CO.		
CP	2006 - 30646	D/A	01/02/2005
P-	STEPHEN DUBOIS	PA -JOHNSON LAW FIRM	
R-	MANALAPAN TWP FIRE CO.	RA -STYLIADES & JACKSON	
R-	SECOND INJURY FUND	RA -DEPUTY ATTY GENERAL-2ND INJURY FI	
17 PRE-TRIAL	DUBOIS VS MANALAPAN TOWNSHIP BOFC DISTRICT #2		
CP	2008 - 20804	D/A	01/01/2005
P-	STEPHEN DUBOIS	PA -JOHNSON LAW FIRM	
R-	MANALAPAN TOWNSHIP BOFC DISTRICT #2	RA -MANALAPAN TOWNSHIP BOFC DISTRICT #2	
R-	MANALAPAN TOWNSHIP BOFC DISTRICT #2	RA -MANALAPAN TOWNSHIP BOFC DISTRICT #2	
18 PRE-TRIAL	DUBOIS VS MANALAPAN TOWNSHIP BOFC DISTRICT #2		
CP	2008 - 20814	D/A	01/02/2005
P-	STEPHEN DUBOIS	PA -JOHNSON LAW FIRM	
R-	MANALAPAN TOWNSHIP BOFC DISTRICT #2	RA -MANALAPAN TOWNSHIP BOFC DISTRICT #2	
R-	MANALAPAN TOWNSHIP BOFC DISTRICT #2	RA -MANALAPAN TOWNSHIP BOFC DISTRICT #2	
19 PRE-TRIAL	BUONO VS HOWELL TWP. BOARD OF EDUCATION		
CP	2013 - 34924	D/A	01/06/2012
P-	JANICE BUONO	PA -CHAMLIN ROSEN ULIANO ET AL	
R-	HOWELL TWP. BOARD OF EDUCATION	RA -BROWN & CONNERY	
20 PRE-TRIAL	LINDEN VS PERTH AMBOY BOARD OF EDUCATION		
CP	2015 - 31907	D/A	11/12/2015
P-	TIMOTHY LINDEN	PA -MCKENNA DUPONT HIGGINS & STONE	
R-	PERTH AMBOY BOARD OF EDUCATION	RA -BROWN & CONNERY	

52 MTN TO DISMISS IENGO VS LONG BRANCH BOARD OF EDUCATION
CP 2014 - 1265 D/A 03/11/2013
P- ASSUNTA IENGO PA -THOMAS J MALLON ESQ
R- LONG BRANCH BOARD OF EDUCATIONRA -BROWN & CONNERY
R- LONG BRANCH BOARD OF EDUCATIONRA -LONG BRANCH BOARD OF EDUCATION

53 MTN TO DISMISS LORIA VS UPS
CP 2011 - 222 D/A 07/15/2010
P- LENNY LORIA PA -LEVINSON AXELROD
R- UPS RA -BROWN & CONNERY

54 MTN TO DISMISS JACKSON V S L CONSTRUCTION
CP 2004 - 1070 D/A 12/23/2003
P- JAMES JACKSON PA -RONNER WEINER & TRAN
R- S L CONSTRUCTION RA -BROWN & CONNERY

55 MTN TO DISMISS SIMONELLI VS UNION BEACH BOARD OF EDUCATION
CP 2014 - 16184 D/A 01/28/2014
P- DENISE SIMONELLI PA -CHAMLIN ROSEN ULIANO ET AL
R- UNION BEACH BOARD OF EDUCATION RA -BROWN & CONNERY

56 MTN TO DISMISS YENINAS VS BARBARA SPECTOR YENINAS ASSOC., INC.
CP 2015 - 15773 D/A 02/28/2014
P- BARBARA YENINAS PA -PIRO ZINNA CIFELLI PARIS & GENITEMF
R- BARBARA SPECTOR YENINAS ASSOC., RA -BROWN & CONNERY

57 MTN TO ENFORCE HORNBERGER V BAYSHORE COMMUNITY HEALTH
CP 2012 - 8529 D/A 09/12/2011
P- MARY HORNBERGER PA -LEVINSON AXELROD
R- BAYSHORE COMMUNITY HEALTH RA -BROWN & CONNERY

58 MTN HEARING BROWN VS KEYPORT BOARD OF EDUCATION
CP 2009 - 14136 D/A 10/20/2008
P- FRANCINE BROWN PA -SWEET PASQUARELLI
R- KEYPORT BOARD OF EDUCATION RA -BROWN & CONNERY

59 MEDICAL PAYME SURGICARE OF FREEHOLD VS ALERT SCIENTIFIC, INC.(KHALED)
MCP 2015 - 7822 D/A 07/08/2014
P- SURGICARE OF FREEHOLD PA -MASSOOD & BRONSNICK LLP
I- AHMED KHALED
R- ALERT SCIENTIFIC, INC. RA -LINDA S BAUMANN

60 MEDICAL PAYME STEVE J. PARAGIUDAKIS, M.D. VS D2L ASSOCIATES INC.
MCP 2016 - 23736 D/A 12/28/2006
P- STEVE J. PARAGIUDAKIS, M.D. PA -MAGGS & MCDERMOTT LLC
I- MICHAEL LYONS
R- D2L ASSOCIATES INC. RA -TRAVELERS INDEMNITY CO



Return Mail Processing
P.O. Box 442
Claysburg, PA 16625-0442



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62232 MANALAPAN TOWNSHIP FIRE DISTRICT 2
PO BOX 54
TENNET NJ 07763-0054



January 9, 2017



RE: Notice of Data Breach

Dear Manalapan Township Fire District 2:

We are writing to notify you of a recent incident involving certain personal information related to you. While we are unaware of any actual or attempted misuse of your personal information, out of an abundance of caution, we are providing you with information about the incident, steps we are taking in response, and steps you can take to better protect against the possibility of identity theft and fraud, should you feel it is appropriate to do so.

What Happened? As part of our services, LightYear Dealer Technologies, LLC (“DealerBuilt”) hosts backups of car dealership data in a secondary repository for recovery purposes in case of an on-site catastrophe. On Monday, November 7, 2016, DealerBuilt learned of a vulnerability with the process being utilized to back up dealership data. This vulnerability made dealership backup data accessible if certain steps were taken. DealerBuilt immediately began taking steps to investigate and mitigate the impact of this vulnerability, including changing the backup process to eliminate this vulnerability and shutting off the affected server while these changes are made. We also retained third party computer forensic investigators to assist with determining what, if any, information may have been exposed through this vulnerability. Our investigation has determined that a limited amount of back up data was acquired without authorization between October 29, 2016 and November 7, 2016. While it appears that the data may have been acquired during a security researcher’s review of the backup process, our investigation is unable to specifically identify who may have acquired the data.

What Information Was Involved? DealerBuilt determined that the impacted backup data contained the following information related to you: name and Social Security number.

What We Are Doing. DealerBuilt takes the security of the personal information in our care very seriously. In addition to launching an investigation into this incident with third party computer forensic investigators, we also retained a separate IT security firm to assist with a security audit of our systems. As part of our ongoing commitment to the security of the information in our care, we have implemented additional measures to further protect our systems and the information provided to us. We are also providing you with information you can use to better protect against identity theft and fraud, as well as access to one year of credit monitoring and identity restoration services at no cost to you.

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

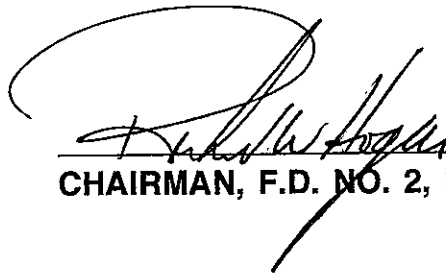
the Township of Manalapan on County Route 522 and proceeding in a southeasterly direction along said road to the intersection of County Route 522 and Taylors Mill Road; thence in a southwesterly direction across Country to the location of the Yorktown Club on County Route 527, and Dye Grove Road; thence proceeding in a westerly direction to the intersection of Iron Ore Road, alternate Route 527, and Dye Grove Road; thence following Dye Grove Road in a westerly direction to the border between Middlesex County and Monmouth County; thence proceeding in a northeasterly direction along said border to Pension Road; thence in a southerly direction along Pension Road to its intersection of Corner Road; thence in a westerly direction along said road to the border of the Borough of Englishtown and the Township of Manalapan; thence in a southerly direction along said border to the starting point of this description at County Route 522.

3. Term: This agreement shall remain in full force and effect for a period of **one (1)** years commencing March 1, 2017 to February 28, 2018.

4. Consideration: The Board of Fire Commissioners of Fire District No. 2, Township of Manalapan shall pay as consideration for the services to be rendered by the Englishtown Fire Department the sum of **\$43,962.00** for the term of this contract. Payments shall be rendered to the Englishtown Fire Department in two equal installments per year with the first installment being due and payable upon receipt by Manalapan Township Fire District No. 2 of the first payment of tax proceeds from Manalapan Township; the second installment shall be due and payable upon the payment of the third installment of tax receipts by Manalapan Township.

Dated:

3-1-17



CHAIRMAN, F.D. NO. 2, MANALAPAN TWP.

Dated:

3-3-17



VICE PRESIDENT

PRESIDENT, ENGLISHTOWN FIRE DEPT.

BOARD OF FIRE COMMISSIONERS

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

P.O. BOX 54, TENNENT, NEW JERSEY 07763

Telephone 732-866-8923

Fax 732-462-2523

FAX COVER LETTER

DATE: Feb. 19, 2017

TO: DCA, NJ, GOV.

ATTN: CAVEL GALLIMORE

FAX: 609-984-7388

FROM: JOE SPEVAK

NUMBER OF PAGES (INCLUDING COVER PAGE): 2

RE: I do not have Fire Dist #2
Election Ballot. I texted
Joe Youssouf / attorney yesterday
to fax to you.

PLEASE ADVISE IF ALL PAGES ARE NOT RECEIVED. THANK YOU.

Joe Spevak

HP Officejet Pro 8600 N911a Series

Fax Log for
J SPEVAK
7327800234
00-00-00 00:00AM

Last Transaction

Date	Time	Type	Station ID	Duration	Pages	Result
				Digital Fax		
00 00	00:00AM	Fax Sent	6099847388	0:57 N/A	2	OK

February 1, 2017

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

This engagement letter ("letter") will confirm our understanding of the services we are to provide for Manalapan Fire Commissioners, District No. 2 (the "District") for the years ended December 31, 2016 and 2015. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of December 31, 2016 and 2015 and for the years then ended and the related notes to the financial statements.

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, the designated accounting standard setter, 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 primarily 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. In addition, the following RSI will be subjected to certain limited procedures but will not be audited:

- Schedule of the District's Proportionate Share of the Net Pension Liability – PERS
- Schedule of the District's Contribution – PERS

Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly 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, and our auditors' report will provide an opinion on it in relation to the financial statements as a whole:

- Schedules of Improvement Authorizations – Capital Fund
- Schedules of Deferred Charges to Future Taxation – Capital Fund

We will also perform the following non-attest services for the District:

- Assistance with preparation of the financial statements and related notes to financial statements.

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:

- Roster of Officials
- Statistical Information

‡ THE OBJECTIVE OF AN AUDIT

The objective of our audit is the expression of an opinion about whether your 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 additional supplemental information referred to above when considered in relation to the financial statements taken as a whole.

The objective also includes reporting on internal control (which does not include an opinion) related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

The report on internal control and compliance will include a statement that it is intended only to describe the scope of our testing over internal control over financial reporting and the results of that testing. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting. Accordingly, it is not suitable for any other purpose.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) established by the American Institute of Certified Public Accountants ("AICPA") and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and/or any state or regulatory audit requirements, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions and render the required reports. We will not perform an audit of internal control over financial reporting.

Our responsibility is to express an opinion on the financial statements based on our audits, and is limited to the period covered by our audits. If, for any reason, our opinion on the financial statements is other than unqualified,

we will fully 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 an opinion, we may decline to express an opinion or to issue a report as a result of this engagement. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

⌘ AUDIT PROCEDURES

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmations of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audits will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Our audits are designed to provide reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations or contractual agreements. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. Also, an audit is not designed to detect error, fraud, or violations of laws or governmental regulations that is immaterial to the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform the appropriate level of management of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors' is limited to the period covered by our audits and does not extend to any later periods for which we are not engaged as auditors.

A financial statement audit includes obtaining an understanding of the entity and its environment including its internal control sufficient to assess the risk of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify significant deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

⌘ AUDIT PROCEDURES - COMPLIANCE

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 in our report on compliance issued pursuant to *Government Auditing Standards*.

⌘ 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 ("Withum") and its former, present and future partners, shareholders and employees for any claim, including but not limited to Withum'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 Withum's gross negligence or willful misconduct. In addition, Withum 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 Withum 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, Withum, or others.

Further, the District shall, upon receipt of written notice, indemnify, defend, and hold harmless Withum 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 Withum. In the event of any controversy or claim against Withum arising from or related to the services described herein, Withum 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 required 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 supplemental information in accordance with accounting principles generally accepted in the United States.
- 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 Timothy Kirkland, Treasurer, to oversee the indicated non-attest services included on page 2 of the letter. It is your belief that the above individuals, by virtue of her 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, 2016 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 District.

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 District'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.

⌘ 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, CGMA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Withum'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 Withum and constitutes confidential information. It is our policy to keep records related to this engagement for eight years. However, Withum 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 Withum 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.

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 monthly as work progresses and are payable upon presentation. We estimate that our fee for the audit will not exceed \$19,450. 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. Additionally, we are not permitted by professional standards to start work on the current year engagement without being paid in full on the prior year engagement.

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. Withum 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.

Withum is a member of HLB International ("HLB") worldwide organizations of accounting firms and business advisors. Each member of HLB, including Withum, 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 Withum 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 Withum or any of its affiliates are aware of such acts or omissions of another firm of HLB.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties. Furthermore, the Company and Withum both agree that any action to enforce this agreement, or based on the services provided hereunder (with the exception of a dispute over fees under this contract discussed below) shall be brought in the Courts of the State of New York. The Company and Withum both agree that any dispute over fees charged by Withum not resolved by the mediation process outlined above will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances, the arbitrator must follow the laws of New York. 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. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

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 Withum 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 Withum 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 including telephone calls (including cell phones), faxes, e-mails, text communications and electronic data files have become routine in today's business world. These methods of communication enable

us to receive information from you quickly and to respond to that information in a timely manner. Electronic communications may also be used in communicating with your bankers, suppliers, customers, legal and other professionals. All forms of electronic communication carry with them the risk that certain confidential information may be compromised. The District agrees to Withum's use of electronic methods to transmit and receive confidential District information.

✚ AUTHORIZATION

This letter sets forth the entire understanding between the District and Withum 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.

Withum 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.

Respectfully submitted,

Withum Smith + Brown, PC

Enc: Peer review report for the year ended June 30, 2013

RESPONSE:

This letter correctly sets forth our understanding:

Signature: *Timothy Sullivan*

Title: *Treasurer*

Date: *03-01-17*

Signature: *[Signature]*

Title: *Chairman*

Date: *03/01/2017*

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.