

JUNE 7 , 2017

The regular scheduled meeting was called to order by Chairman Hogan at 8pm & Chief Kirkland led all present with the salute to the Flag. Mr. Youssof 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. Others in attendance were: Marini, Youssof, Petrics, Sorscher, Krause, Sarti / 12-66, Keany,& Hall. Larson was excused . Sign in sheet was on table for attendance.

Chairman Hogan asked all Fire Comm if they had enough time to review minutes from May 3, 2017. YES . Mr. Kirkland made a motion to accept minutes as read & 2nd by Mr. Flannery, approved by all.

CHIEF'S REPORT

Sta. 26-2Chief Keany reported responding - 34 fire calls w/ 29.14 manhrs.

Upcoming Events : Reported by Chief Kirkland

1. June 11th Tanker Drill in Marlboro
2. June 12th Fire Co. mtg. at 8pm
3. June 15thDrill
4. June 22nd Drill
5. June 29thWork Detail
6. July 3rdDrill
7. July 5thFire Comm mtg. at 8pm

Following items reported by Chief Keany & his Line Officers

1. Capt. Toia – Radio's ok
2. Lt. Maresma – gear ok
3. Keany , Equip. for New Truck / New Business
4. Air pack bottles to be tested \$ 1,400.00
5. Manalapan HS seminar / Burn Victims.... \$ 350.00

Sta. 12-1.....Chief Sarti reported responding to 8 fire calls w/37.46 manhrs in PRA. 7 10 fire calls w/42.31 manhrs in Sta. 26-2 area. All Equip. In good shape. Tanker Drill Sunday June 11, 2017.

TRUCK REPORT- Sorscher

1. 26-2-66.....Chassis Service ,Tire Rotation ,Replace axle seals on ...Freehold Ford PTO , Replace emission canister..... “ “
- 2.26-2-77.....Replaced L/Side high beam headlite & R/Side spot mirror... In House
3. 26-2-80.....Repair R/Side spot mirror..... “ “
4. 26-2-86.....Recharge A/C unit w/ Freon.....Englishtown Auto
- 5.26-2-96.....Annual Chassis ,pump,& generator Service.....Blaze Auto
Fire Comm /stock Alternator installed / labor only..... “ “
Replaced L/Side High Beam headlite..... In House
6. 26-2-90.....Annual Chassis ,pump, aerial & generator Service.....Blaze Auto
Both Rebuilt Cab Lift cylinders installed..... “ “
(4) New LED Headlites installed..... In House
7. 26-2-99.....Clean & tighten Battery Terminals & wiring terminals..... “ “

All Vehicles are in SERVICE at this time .

Discussed to find a Organization for Donating or Selling Truck 26-2-95.

Chairman Hogan stated on taking Plaque off Truck . Getting made up a wooden plaque ,with Bronze plaque & picture of Truck ,to be hung in the Firehouse.

Mr. Flannery working on plaques to be installed on 2009 Pierce pumper/ 26-2-78 & 2017 Pierce Fire/Rescue. /26-2-82.

PRES. of the Fire Co.- Krause

1. Freehold / Englishtown Manalapan Memorial Day parades went well.
Received 2nd Place in Freehold : BEST APPEARING Fire /Rescue Unit
2. Manalapan Day is this Saturday June 10th ,we're hoping to have a lot of Members out there.
- 3.Trustee's organized a cleaning crew to come to the firehouse weekly.
' All Jersey Janitorial Service “

INSURANCE- Marini/ Soden

All is good NO problems, haven't spoke with Mr. Soden

ADMINISTRATOR'S REPORT- Marini

Any Phone problems/ Hogan stated battery is heating up.

LEGAL- Youssof

1. Easement /Mr. Pape...Representative was supposed to be at mtg. /No show.
2. Audit , Dec. 31,2016..... Everything is good.

AUDITOR- Petrics

1. Audit / Dec. 31, 2016. All members received DRAFT packet
2. Payment of 2017 Pierce Fire /Rescue ...Paid \$ 419,000 in 2016 chassis payment
The company is asking for \$347,000 , to be paid on delivery. Mr. Kirkland Stated Truck needs to be checked out by Board of Fire Comm , first before Payment. In agreement by Mr. Youssef.

BOOKKEEPER- Larson

Excused

IT OFFICER- Hall

Monthly Report given to Mr. Spevak

OLD BUSINESS- NONE

NEW BUSINESS

- 1.Chief Keany needs to purchase certain items:
 - a.Continental Fire & Safety /copy attached- Tools.....\$ 730.40
Motion made by Mr. Kirkland & 2nd by Mr. Primiano, approved by all.
 - b.Continental Fire & Safety/copy attached – Foam..... \$ 2,145.00
Motion made by Mr. Primiano & 2nd by Mr. Flannery,approved by all.
 - c.Emergency Equipment Sales/copy attached-Super vac fan..... \$ 2,743.20
Motion made by Mr. Kirkland & 2nd by Mr. Flannery, approved by all.
 - d.Emergency Equipment Sales/copy attached-couplings.....\$ 1,219.08
Motion made by Mr. Primiano & 2nd by Mr. Kirkland, approved by all.
 - e.Emergency Equipment Sales/copy attached- hose.....\$14,665.32
Motion made by Mr. Primiano & 2nd by Mr. Flannery, approved by all.
 - f.Manalapan HS seminar /Burn Victims.....\$ 350.00
Motion made by Mr. Primiano & 2nd by Mr. Flannery,approved by all
 - g.Service Air pack /bottles.....\$ 1,500.00
Motion made by Mr. Primiano & 2nd by Mr. Kirkland ,approved by all.
- 2.Mr. Kirkland presented IChiefs Fire Expo Charlotte, NC on July 27,28,29,2017.
Let me know who wants to go from the Board or Chiefs by this weekend 6/11/17.
3. Also, Fire Expo that’s in Nashville ,Tn. Is Oct. 17-21,2017.

Mr. Flannery made a motion to OPEN PUBLIC PORTION at 9:03pm & 2nd by Mr. Kirkland,approved by all. Chief Keany would like to Thank Mr. Marini & the

Board of Fire Comm for all there work in getting the New Fire/Rescue Fire Truck. Since there No other Business Mr. Primiano made a motion to CLOSE PUBLIC PORTION at 9:05pm & 2nd by Mr. Kirkland, approved by all.

TREASURER'S REPORT- Kirkland

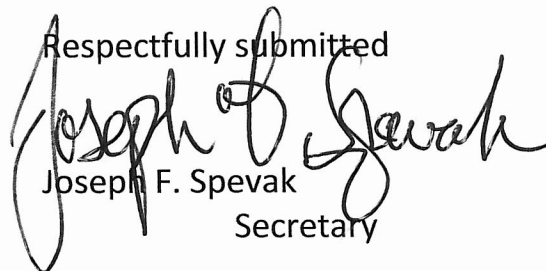
Mr. Primiano made a motion to pay bills in the amount \$ 392,429.49 & 2nd by Mr. Flannery,approved by all.

GOOD & WELFARE

1. Received a Thank You card from the Hogan family.
2. Received minutes from meeting of March 4,2017 ,quarterly mtg. of the NJSA of Fire Districts , held at Adelphia Fire Station on RT. 33 in Freehold Twp.

Since there was no further business Mr. Flannery made a motion for adjournment at 9:13pm & 2nd by Mr. Primiano, approved by all.

Respectfully submitted

A handwritten signature in black ink, appearing to read "Joseph F. Spevak". The signature is written in a cursive style with a large, looping initial "J".

Joseph F. Spevak

Secretary



Joseph D. Yousseouf

Attorney at Law

137 Route 9 South • P.O. Box 809

Manalapan, New Jersey 07726

732-972-3010 Fax 732-972-1521

jyousseouf@aol.com

May 16, 2017

Withum Smith and Brown
331 Newman Springs Road
Suite 125
Red Bank, New Jersey
07701

VIA FAX (732) 504-2433

Attn: Ronald C. Petrics, CPA, RMA

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

Dear Mr. Petrics:

This letter is written in response to your request for information concerning the legal affairs of Manalapan Township Fire District No.2 for the year ended December 31, 2016.

As of December 31, 2016 the Board of Fire Commissioners of Fire District No.2 Manalapan Township was not a named party defendant in any litigation of any nature whatsoever, nor was the Board a party plaintiff in any pending or contemplated litigation. To the best of my knowledge, information and belief there are no claims pending, either asserted or unasserted, which could adversely affect the District's financial position at this point in time.

As of 12/31/16 the Board of Fire Commissioners did not owe the undersigned any legal fees or expenses.

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

Very truly yours


Joseph D. Yousseouf

BOARD OF FIRE COMMISSIONERS
MANALAPAN TOWNSHIP FIRE DISTRICT #2

P.O. BOX 54
TENNENT, NEW JERSEY 07763

Bill List
Monthly Meeting June 7, 2017

Adam Keaney	81.46
ADP	9,746.56
Allied Oil, LLC	663.96
American Cloud Services	250.00
Auto King Parts & Supplies	133.78
Blaze Emergency Equipment, LLC	4,250.50
Cablevision	100.58
Charles Sacco	67.41
Continental Fire & Safety, Inc.	190.00
Document Solutions	110.26
East Coast Emergency Lighting, Inc.	1,831.50
Edward Dillon	67.41
Emergency Equipment Sales, LLC	356.25
Emergency Reporting	1,636.00
Englishtown Automotive, Inc.	148.13
Fire Flow Services, LLC	4,597.45
First Priority Emergency Vehicles, Inc.	1,175.00
Freehold Ford	83.00
Gordons Corner Water Company	4,076.60
Jersey Coast Fire Equipment	144.85
John Marini	117.41
Joseph D. Youssouf, Esq.	12,240.00
Joseph Spevak	67.41
Michael Digirolamo	67.41
NetLink Web Services, LLC	199.00
Patrick Flannery	67.41
Pierce Manufacturing, Inc.	347,478.74
Richard Hogan	67.41
St of NJ Dept. of Labor Boiler & Pressure Compliance	110.00

Good

CONTINENTAL

FIRE & SAFETY

2740 KUSER ROAD

HAMILTON, NJ 08691

609-588-0096 - fax 609-584-0405

QUOTE

DATE	QUOTE NO.
10/3/2016	16-3255

NAME / ADDRESS
MANALAPAN FIRE DISTRICT #2 BOARD OF FIRE COMM. P.O. BOX 54 TENNET, NJ. 07763 ATTN: CHIEF ADAM KEANEY

TERMS	REP	FOB
NET 30	KBH	

DESCRIPTION	QTY	COST	TOTAL
FIRE HOOKS 8 ft. ALL-STEEL GEORGIA HOOK w/ NEW YORK & DRYWALL ENDS	2	130.50	261.00
FIRE HOOKS MODEL# APH-8' 8 ft. ALL PURPOSE HOOK w/ FIBERGLASS SHAFT & PRY END	1	99.00	99.00
FIRE HOOKS MODEL# APH-10' 10 ft. ALL PURPOSE HOOK w/ FIBERGLASS SHAFT & PRY END	1	144.00	144.00
FIRE HOOKS MODEL# GH-36 36" ALL-STEEL GRIFF HOOK w/ PRY END	2	88.20	176.40
SHIPPING AND HANDLING from MANUFACTURER	1	50.00	50.00
REVISED QUOTE 5/9/17			
THANK YOU, KENNETH HOLLANDER SALES REP.			

THANK YOU FOR YOUR CONSIDERATION!	TOTAL	\$730.40
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Web Site	WWW.CONTFIRE.COM
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Good

CONTINENTAL

FIRE & SAFETY

2740 KUSER ROAD

HAMILTON, NJ 08691

609-588-0096 - fax 609-584-0405

QUOTE

DATE	QUOTE NO.
5/9/2017	17-2048

NAME / ADDRESS
MANALAPAN FIRE DISTRICT #2 BOARD OF FIRE COMM. P.O. BOX 54 TENNET, NJ. 07763 ATTN: TREASURER

TERMS	REP	FOB
NET 30	KBH	MANUFACTUR...

DESCRIPTION	QTY	COST	TOTAL
NATIONAL FOAM UNIVERSAL PLUS 3% -6% AR-AFFF FOAM CONC. in 5 GAL. PAIL PN# 2130-5340-6	15	123.00	1,845.00
MOTOR FREIGHT CHARGE from MANUFACTURER (ANGIER, NC.) to YOUR LOCATION	1	300.00	300.00
THANK YOU, KENNETH HOLLANDER SALES REP.			
THANK YOU FOR YOUR CONSIDERATION!		TOTAL	\$2,145.00

Web Site	WWW.CONTFIRE.COM
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good



Emergency Equipment Sales

119 Winterwood Avenue

Ewing, NJ 08638-1838

Phone: 1-877-337-8885 Fax (609) 587-8894

Invoice

Date	Invoice #
5/23/2017	17-0622
Due Date	
6/22/2017	

Bill To
Twsp of Manalapan BOFC Dist # 2 PO Box 54 Tennent, NJ 07763

**Emergency Equipment Sales is the
OFFICIAL SEAGRAVE DEALER
serving New Jersey, Delaware and Eastern PA.**

**PLEASE NOTE NEW
ADDRESS**

P.O. Number	Terms	Rep
	Net 30	DG

Description	Quantity	Price Each	Amount
SuperVac V20" EV Fan - 20" Variable speed electric fan	1	2,743.20	2,743.20

EES WILL ATTEMPT TO MATCH ANY PRICE FROM ANY OTHER VENDOR.
JUST CALL OUR SALES TEAM AND ASK!

Total	\$2,743.20
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TERMS NET 30 DAYS OR AS INDICATED ABOVE - "LATE CHARGE In the event that any payment is not made as required under this invoice, there shall be a late charge imposed in the amount of 15% of the amount not paid when due and the amount balance due and owing under this invoice will bear interest rate of fifteen (15%) per annum or the maximum interest rate allowed under the laws of the state of New Jersey, whichever is less.
The customer shall also be responsible for all costs of collection in the event of a default, including court costs and resonable attorney's fees."

Good



Emergency Equipment Sales

119 Winterwood Avenue

Ewing, NJ 08638-1838

Phone 1-877-337-8885 - Fax (609) 587-8894

EQUIPMENT QUOTE

Date	Quote #
6/7/2017	17-0419

Name / Address
Twsp of Manalapan BOFC Dist # 2 PO Box 54 Tennent, NJ 07763

Emergency Equipment Sales is the OFFICIAL SEAGRAVE DEALER serving New Jersey and Eastern PA.

WWW.EESSLLC.COM

Description	Qty	Rate	Total
5" Sotrz to 6' NH Female S54L56	1	197.18	197.18
6" NH Female to 6" NH Female Part ID: 57L66	1	207.32	207.32
5" Storz to 6" NST Male S54L56	1	197.18	197.18
1.5" Double Male 36r1515	2	11.13	22.26
1.5" Double Female 35r1515	2	20.415	40.83
2.5" NH Double Male 36R2525	2	15.60	31.20
2.5" NH Double Female 35R2525	2	27.795	55.59
5" Storz to 4.5" Female S54L545	1	159.37	159.37
Gate Wye 2.5" Female to 2 - 1.5" Males 26K1525	1	273.15	273.15
Shipping and handling		35.00	35.00
FOR ALL YOUR EQUIPMENT NEEDS, CALL EES TODAY! FREE NO HASSLE QUOTE.		Total	\$1,219.08

Signature _____



Emergency Equipment Sales

119 Winterwood Avenue
Ewing, NJ 08638-1838

Phone 1-877-337-8885 - Fax (609) 587-8894

good

EQUIPMENT QUOTE

Date	Quote #
6/7/2017	17-0418

Name / Address
Twsp of Manalapan BOFC Dist # 2 PO Box 54 Tennent, NJ 07763

Emergency Equipment Sales is the
OFFICIAL SEAGRAVE DEALER
serving New Jersey and Eastern PA.

WWW.EESLLC.COM

Description	Qty	Rate	Total
Snaplite HF50X100Y50S 5" x100' coupled with 5" storz	10	542.79	5,427.90
Snaplite HF50X50Y50S 5" x 50' coupled with 5" storz	1	366.30	366.30
National Hose N-Dura NP30X50_25N Double Jacketed hose 3" x 50' with 2.5" couplings hose coated for color	12	219.78	2,637.36
National Hose N-Dura NP25X50_25N Double Jacketed hose 2.5" x 50' with 2.5" couplings hose coated for color	16	169.83	2,717.28
National Hose N-Dura NP17X50_15N Double Jacketed hose 1.75" x 50' with 1.5" couplings hose coated for color	16	<i>129.00</i> 219.78	3,516.48
FREE for all orders over \$5000. 10 year manufacturers defect warranty on all hose. ALL HOSE IS AMERICAN MADE WITH AMERICAN MADE COUPLINGS		0.00	0.00
EES WILL ATTEMPT TO MATCH ANY PRICE FROM ANY OTHER VENDOR. JUST CALL OUR SALES TEAM AND ASK!		Total	\$14,665.32

Signature _____



CONTINENTAL
FIRE & SAFETY

2740 KUSER ROAD

HAMILTON, NJ 08691

609-588-0096 - fax 609-584-0405

NO

QUOTE

DATE	QUOTE NO.
6/7/2017	17-2318

NAME / ADDRESS
MANALAPAN FIRE DISTRICT #2 BOARD OF FIRE COMM. P.O. BOX 54 TENNETT, NJ. 07763 ATTN: CHIEF ADAM KEANEY

TERMS	REP	FOB
NET 30	KBH	MANUUFACTU...

DESCRIPTION	QTY	COST	TOTAL
RED HEAD STYLE# S-54RL 5" STORZ x 6" (F) NH RL SWIVEL ADAPTER	1	197.00	197.00
RED HEAD STYLE# S-36 5" STORZ x 6" (M) NH RIGID ADAPTER	1	145.00	145.00
RED HEAD STYLE# 35 6" (F) NH x 6" (F) NH RL SWIVEL ADAPTER	1	192.00	192.00
RED HEAD STYLE# 35 1.5" (F) NH x 1.5" (F) NH RL SWIVEL ADAPTER	2	30.00	60.00
RED HEAD STYLE# 35 2.5" (F) NH x 2.5" (F) NH RL SWIVEL ADAPTER	2	34.00	68.00
RED HEAD STYLE# 36 1.5" (M) NH x 1.5" (M) NH RL RIGID ADAPTER	2	23.00	46.00
RED HEAD STYLE# 36 2.5" (M) NH x 2.5" (M) NH RL RIGID ADAPTER	2	25.00	50.00
RED HEAD STYLE# S-54RL 5" STORZ x 4.5" (F) NH RL SWIVEL ADAPTER	1	170.00	170.00
RED HEAD STYLE# 272NL 2.5" (F) INLET x (2) 1.5" (M) OUTLETS GATED WYE	1	276.00	276.00
UPS SHIPPING AND HANDLING on ABOVE ITEMS from MANUFACTURER (SHREVE, OH.) to YOUR LOCATION	1	35.00	35.00
THANK YOU, KENNETH HOLLANDER SALES REP.			
THANK YOU FOR YOUR CONSIDERATION!		TOTAL	\$1,239.00

high bid

CONTINENTAL

FIRE & SAFETY

2740 KUSER ROAD

HAMILTON, NJ 08691

609-588-0096 - fax 609-584-0405

NO

QUOTE

DATE	QUOTE NO.
11/8/2016	16-3619

NAME / ADDRESS
MANALAPAN FIRE DISTRICT #2 BOARD OF FIRE COMM. P.O. BOX 54 TENNET, NJ. 07763 ATTN: CHIEF ADAM KEANEY

TERMS	REP	FOB
NET 30	KBH	MANUFACTUR...

DESCRIPTION	QTY	COST	TOTAL
KEY MODEL# RC50-450 PRO-FLOW 5" x 100 ft. RUBBER HOSE w/ 5" LOCKING STORZ CLPS. 2---YELLOW 9---RED	11	536.00	5,896.00
KEY MODEL# DP17-800 1.75" x 50 ft. COLORED DJ WOVEN HOSE w/ 1.5" NST CLPS.	8	128.00	1,024.00
KEY MODEL# DP25-800 2.5" x 50 ft. COLORED DJ WOVEN HOSE w/ 2.5" NST CLPS.	12	174.00	2,088.00
KEY MODEL# DP30-800 3" x 50 ft. COLORED DJ WOVEN HOSE w/ 2.5" NST CLPS.	10	234.50	2,345.00
FLAT MOTOR FREIGHT CHARGE from MANUFACTURER (DOTHAN, AL.) to YOUR LOCATION	1	100.00	100.00
REVISED QUOTE 5/9/17			
THANK YOU, KENNETH HOLLANDER SALES REP.			
THANK YOU FOR YOUR CONSIDERATION!		TOTAL	\$11,453.00

Didn't quote on everything

out

Web Site	WWW.CONTFIRE.COM
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34 Wilson Drive Sparta New Jersey 07871
 Phone (973) 940-3061 Fax: (973) 860-1388

NO

QUOTE

SQ-00212230

Quote Date 06/06/2017
 Expiry Date 07/06/2017

Sales Rep: Rick Pumphrey: Rick@ff1.com

Customer: Manalapan Township Fire Company
 Bill to:
 Street: 5 Sweetmans Lane
 City: Manalapan Township
 State: NJ
 Zip Code: 07726
 Acct. # MTFC07726

Delivery Address: 5 Sweetmans Lane
 Delivery City: Manalapan Township
 Delivery State: NJ
 Delivery Zip Code: 07726
Delivery Method: Drop Shipment

Part	Description	Qty	Price	Total
910-1440	VSR - Variable Speed Electric Fan- GFCI Compatible (120V, 60Hz) 21 in.	1.00	2,800.00	2,800.00
A80974-Tempest	T-0790 FIREFIGHTER PROTECTIVE CLOTHING & EQUIP. NEW JERSEY STATE CONTRACT # A80974 / TEMPEST LINE # 0065 / COMM CODE:340-07-029143 2016 Consumer Price List / 20% Discount	1.00	0.00	0.00

Charge	Price
Order Qualifies for Free Shipping / Delivery	0.00

RETURN POLICY:

- Special Order or Custom items are not returnable.
- All Returns are subject to a 20% restocking fee.
- No returns will be accepted without an RMA # issued by FF1.
- No Returns will be accepted after 60 days from date of purchase.
- Returning party responsible for shipping related charges.
- Returned merchandise must be in NEW and RESALABLE condition for credit to be applied.

Sub Total	2,800.00
Charges	0.00
Tax Total	0.00
Total	2,800.00

Authorized Signature: _____

Printed Name: _____

Purchase Order #: _____ *Physical P.O. must be received in order to process (if applicable)

high quote

Month End Review

- Issued a keyfob for the cleaning service.
- Near the end of May, the internet provider updated their IP address to the firehouse and it had to be refreshed in the system.
- Updated links on the computer for the Treasurer to connect with the State.

Respectfully submitted,



Peter Hall
Information Technology Officer

Minutes

**BOARD OF FIRE COMMISSIONERS
MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2**

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

June 7, 2017

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

We are providing this letter in connection with your audits of the financial statements of the Township of Manalapan Fire District No. 2, County of Monmouth, State of New Jersey (Fire District) as of December 31, 2016 and 2015 and for the years then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Township of Manalapan Fire District No. 2 and the respective changes in financial position, and results of operation and changes in its fund balances, in conformity with the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which has adopted GAAP (Generally Accepted Accounting Principles) for fire districts.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter:

Financial Statements

- We have fulfilled our responsibilities, as set-out in the terms of the audit engagement dated February 1, 2017, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous year audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.

- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- As part of your audit, you assisted with preparation of the draft financial statements and related notes. We have designated a competent board member, Timothy Kirkland, treasurer, (his backup if need Richard Hogan, chairman) to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practice.
- Township of Manalapan Fire District No. 2 has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Township of Manalapan Fire District No. 2 is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.

- Township of Manalapan Fire District No. 2 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI. We also acknowledge our responsibility for the other supplementary information such as Schedule of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual, Schedules of Improvement Authorizations - Capital Fund, Schedules of Deferred Charges to Future Taxation, Statistical Information, and Roster of Officials.



Signed

Treasurer

Title



Signed

Chairman

Title

**GROUP AFFIDAVIT REGARDING
ANNUAL AUDIT REPORT REVIEW**

STATE OF NEW JERSEY

SS.

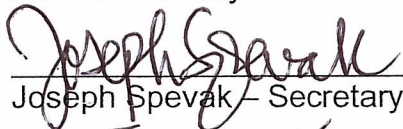
COUNTY OF MONMOUTH

We, the undersigned members of the Board of Fire Commissioners of Fire District No.2 Manalapan Township, being duly sworn, according to law, upon our oath depose and say:

1. We are the duly elected members of the Board of Fire Commissioners of Fire District No. 2 Manalapan Township.
2. On the 7th day of June 2017 we received and reviewed the annual report on audit for the year ended December 31, 2016 prepared by the District's Auditor, paying careful attention to the sections of the audit entitled "General Comments and Recommendations".
3. We have familiarized ourselves with the contents of the entire report and directed that a copy of the audit report be filed with the municipal clerk pursuant to the provisions of N.J.S.A. 40A: 5A-15.


Richard Hogan – Chairman (L.S.)

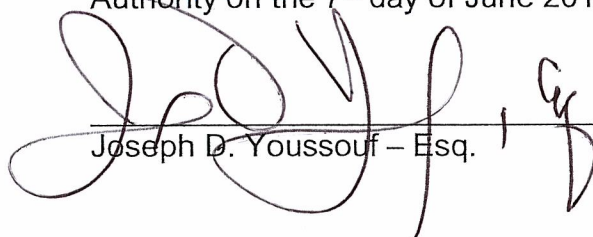

Patrick Flannery – Vice Chairman (L.S.)


Joseph Spevak – Secretary (L.S.)


Timothy Kirkland – Treasurer (L.S.)


Richard Primiano – Assistant Secretary (L.S.)

Sworn and subscribed to before the undersigned
Authority on the 7th day of June 2017.


Joseph D. Youssouf – Esq.