

MARCH 7 , 2018

The Re- Organization meeting was called to order by Chairman Hogan at 8pm & Mr. Toia led all present with the salute to the Flag. Mr. Youssouf read the Sunshine Statement –Notice of the time ,date ,location & agenda of this meeting known was duly published at least 48 hrs. in advance of this meeting held by posting in official newspaper of this District.

Mr. Spevak was asked to take Roll call – Primiano, Flannery, Kirkland ,Hogan & Spevak were present. Others in attendance were: Marini, Toia, & Digirolamo. Ms. Larson was excused.

Mr. Youssouf swore in Mr. Timothy Kirkland & Mr. Joseph Spevak for being re-appointed as Fire Comm on Feb.17 ,2018 for a 3 year appointment each. Everyone congratulated Mr. Kirkland & Mr. Spevak. Mr. Youssouf asked about the designated jobs of the Fire Comm. Mr. Hogan made a motion to keep all designated positions of the Fire Comm. , from 2017 to 2018 , & 2nd by Mr. Flannery ,approved by all.

The following “ Designated Executive Officers for the Year of 2018.”

Richard Hogan.....	Chairman
Patrick Flannery	Vice Chairman
Timothy Kirkland.....	Treasurer
Joseph Spevak.....	Secretary
Richard Primiano	Vice Secretary

The following Vendors & People that help keep this Organization running smoothly for Year 2018.

- 1.Resolution – Scheduling Meeting Dates for the Year 2018 : April 4, May 2 ,June 6 July 11, August 1, September 5 ,October 3 ,November 7 , December 5, January 2 , February 6 and March 6,2019.Which meeting shall serve as the annual reorganization meeting of the Board. Motion made by Mr. Kirkland & 2nd by Mr. Flannery. Roll Call Vote- Kirkland, Flannery, Primiano, Hogan & Spevak voted YES.
2. Resolution- Designating Official Depository of Fire District Funds for the Year 2018. Mr. Kirkland made a motion to accept & 2nd by Mr. Flannery. Roll Call Vote- Kirkland, Flannery, Primiano, Hogan & Spevak voted YES.
3. Resolution- Designating Official Newspapers for the Year 2018. The Newark Star Ledger , the News transcript & Asbury Park Press. Chairman Hogan made

motion to accept & 2nd by Mr. Kirkland. Roll Call Vote- Kirkland , Flannery, Primiano & Spevak vote YES. Hogan voted NO.

4. Resolution- Appointing Ronald C. Petrics R.M.A. District Auditor for 2018. Chairman Hogan made motion to accept & 2nd by Mr. Kirkland . Roll Call Vote- Hogan ,Kirkland ,Primiano ,Flannery & Spevak voted YES.

5. Resolution- Appointing John Marini Fire District Administrator for the Year 2018 Motion made by Mr. Kirkland to accept & 2nd by Mr.Flannery. Roll Call Vote- Kirkland ,Flannery ,Primiano, Hogan & Spevak voted YES.

6. Resolution- Appointing Katherine A. Larson Board Bookkeeper for 2018. Motion made by Mr. Kirkland to accept & 2nd by Chairman Hogan. Roll call Vote- Kirkland ,Hogan , Primiano ,Flannery & Spevak voted YES.

7. Resolution- Appointing Officers for the Year 2018 & Fixing Compensation.:

Peter Hall	I.T. Officer	\$ 12,975.00
Stanley Sorscher	Engineer	\$ 6,252.00
Adam Keaney	Training Officer	\$ 5, 647.00
Richard Primiano	Veh. Maint. Mgr.	\$ 3,200.00

Motion made by Mr. Kirkland to accept & 2nd by Chairman Hogan . Roll Call Vote- Kirkland , Hogan ,Primiano , Flannery & Spevak voted YES.

8. Resolution- Appointing the Oliver L.E. Soden Agency Insurance Agent for the Year 2018. Motion made by Mr. Kirkland to accept & 2nd by Chairman Hogan. Roll Call Vote- Kirkland , Hogan , Primiano, Flannery & Spevak voted YES.

9.Resolution- Appointing Joseph D. Youssef , ESQ. Board Attorney for the Year 2018. Motion made by Mr. Kirkland to accept & 2nd by Chairman Hogan. Roll Call Vote- Kirkland ,Hogan ,Primiano ,Flannery & Spevak voted YES.

10.Mr. Youssef presented “ Professional Services Agreement “ , Joseph D. Youssef , ESQ. Attorney . Signed by Mr.Youssef , Chairman Hogan & Mr. Spevak Mr. Youssef presented Fire Protection Services for Sta.26-2 & Sta.12-1 . After reading the Resolution , both Agreements need to be changed. They both will be presented again at April 4th meeting.

Mr. Youssef stated copies of all Resolutions must be given to the Clerk’s office of Manalapan Township.

Mr. Youssef thanked the Board for the reappointment.

AUDITOR- Petrics

Mr. Spevak received booklet signed by Chairman Hogan & Treas. Kirkland. Consisting of Audit of Financial Statements of Governmental activities, business type activities , each major fund,& other financial statements as of Dec. 31,2017 and 2016. Mr. Petrics thanked the Board for the reappointment.

INSURANCE- Marini / Soden

Mr. Marini didn't hear from Mr. Soden

ADMINISTRATOR'S REPORT- Marini

1. Any cellphone problems
2. Phones that were ordered at last meeting are in & upstairs. Marini will install.

I.T. OFFICER- Hall/ Marini

Fire Wall renewal coming up , cost of \$ 590.00

Mr. Primiano made a motion to OPEN PUBLIC PORTION at 8:25pm & 2nd by Mr. Flannery , approved by all. NO BUSINESS Mr. Primiano made a motion to CLOSE PUBLIC PORTION at 8:26pm & 2nd by Mr. Flannery, approved by all.

TREASURER'S REPORT- Kirkland

Mr. Flannery made a motion to pay all bills & 2nd by Mr. Primiano ,approved by all. Mr. Kirkland stated he spoke with Chief Keaney earlier , he has a list of items & projects looking to purchase /complete this month.

1. Pump Testing ,Ground Ladder Testing & Hose Testing . Fire Flow \$ 4,700.00
2. Continental Fire / 5 pails of Class B Foam for 26-2-82 @ \$ 1,065.00
" " " /Harness's for Water cans & Married Couple Tools @ \$152.00
3. Base Station& 26-2-66 Upgrades for Frequencies ,Motorola Wireless \$2,433.00
4. Emergency Equip. Sales / Air pack Adapters for fill Station @ \$ 1,661.02.
5. Fit Test Machine Split 3 Ways @ \$4,500.00 x 3= \$ 13,500.00...5 yr. Warranty
Mon. County ,not doing face mask Fit Tests ,anymore.
6. I AM Responding cost for 2018 @ \$810.00.

After a brief discussion on all items. Mr. Flannery made a motion to accept all items except #1 Pump tests ,etc. & #5 Fit Test machine at this time.& 2nd by Mr. Kirkland, approved by all.

Mr. Flannery made a motion to renew Fire Wall , \$ 590.00 & 2nd by Mr.Kirkland ,approved by all.

Since there was no further business Mr. Flannery made a motion for adjournment at 8:48pm & 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
TENNETT, NEW JERSEY 07763**

Bill List March 7, 2018

ADP	12,459.34
Air & Gas Technologies	1,975.55
Allied Oil, LLC	332.10
American Cloud Services	250.00
Blaze Emergency Equipment Co.	2,073.23
Brunswick Bank & Trust	70,000.00
Brunswick Bank & Trust	4,725.00
Cablevision	100.55
Carol Flannery	150.00
Charles Sacco	67.41
Document Solutions Leasing	110.26
Edward Dillon	67.41
Fire & Safety Services, LTD	980.10
First Priority Emergency Vehicles	2,439.59
Freehold Ford, Inc.	141.40
Gordons Corner Water Co.	2,038.30
GSB	14,094.47
John Marini	55.82
Joseph Spevak	67.41
Kenneth Genieczo, Jr.	45.00
Leor Bawnik	67.33
Maryann Marini	150.00
Michael Digirolamo	67.41
Middlesex County Fire Academy	146.00
Monmouth County Treasurer	81.00
Monmouth County Treasurer	7,598.72
NetLink Web Services, LLC	199.00
Oliver L.E. Soden Agency	6,480.00
Patrick Flannery	67.41

PROFESSIONAL SERVICES AGREEMENT

This Agreement, entered into this 7th day of March, 2018, by and between the **Board of Fire Commissioners, Fire District No.2 Manalapan Township**, hereinafter referred to as the "Board" and **Joseph D. Youssef, Esquire, P.O. Box 809 137 Route 9 South Manalapan, New Jersey 07726** hereinafter referred to as "Attorney":

WITNESSETH:

1. The Board hereby retains the Attorney to provide legal services to it for the year commencing March 1, 2018 and terminating February 28, 2019 and the attorney agrees to provide such legal services as he is directed to provide by the Board.

2. Adequate funds have been appropriated in the current budget of the Board for the purpose of retaining the services of an attorney, and the amount to be paid hereunder shall not exceed the funds budgeted therefore.

3. The Board hereby agrees to compensate the Attorney as follows for the service performed by him:

A. Attendance at meetings, \$500.00 per meeting whether agenda, regular or special.

B. All other services including research, litigation, telephone conferences with Board members or secretary, preparation of resolutions, \$200.00 per hour.

4. In addition to the fees specified above, the Board agrees to pay all costs and expenses advanced by the attorney for filing fees, costs and other out of pocket expenses as the need may arise.

5. All payments to be made hereunder shall be made upon submission of an itemized voucher specifying the services rendered and the date upon which such services were rendered on such forms as may be provided by the Board.

6. *Statutorily required affirmative action clause:*

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

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3/7/18

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP SCHEDULING
MEETING DATES FOR THE YEAR 2018**

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

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

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

BE IT FURTHER RESOLVED that the regular monthly meetings of the Board are hereby scheduled for the following dates: April 4, May 2, June 6, July 11, August 1, September 5, October 3, November 7, December 5, January 2, February 6 and March 6, 2019, which meeting shall serve as the annual reorganization meeting of the Board.

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

Moved by: **KIRKLAND** Seconded by: **FLANNERY**

Roll Call Vote:

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

KIRKLAND, FLANNERY, HOGAN, PRIMIANO, SPEVAK

Certified to be a true copy of a Resolution adopted on March 7, 2018 by the Board of Fire Commissioners Fire District No.2 Manalapan Township.

Joseph D. Spevak Clerk

3/7/18

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP DESIGNATING OFFICIAL DEPOSITORY OF FIRE DISTRICT FUNDS FOR THE YEAR 2018

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

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

WHEREAS; the Board has determined that Brunswick Bank and Trust is a public depository legally eligible to receive and hold public funds on deposit.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No.2 Manalapan Township that Brunswick Bank and Trust be and the same is hereby designated as the official depository of District funds for the year 2018.

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

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

Moved by: **KIRKLAND**

Seconded by: **FLANNERY**

Roll Call Vote:

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

KIRKLAND, FLANNERY, HOGAN, PRIMIALO, SPEVAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.2 Manalapan Township on March 7, 2018.

Joseph D. Szewak Clerk

3/7/18

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP DESIGNATING
OFFICIAL NEWSPAPERS FOR THE YEAR 2018**

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

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

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

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

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No.2 Manalapan Township that the Newark Star Ledger, the News Transcript and the Asbury Park Press be and the same are hereby designated the official newspapers of the Board of Fire Commissioners for the year 2018.

Moved by: HOGAN Seconded by: KIRKLAND

Roll Call Vote:
Ayes: 4 Nays: 1 Absent: 0 Abstain: 0

KIRKLAND, FLANNERY, PRIMIANO, SPEVAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners Fire District No.2 Manalapan Township on March 7, 2018.

Joseph V. Spevak Clerk

3/7/18

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP APPOINTING
RONALD C. PETRICS R.M.A. DISTRICT AUDITOR FOR 2018**

WHEREAS; the Board of Fire Commissioners is required by law to have an annual report on audit of its financial books and records prepared by a certified public accountant or registered municipal auditor; and

WHEREAS; Ronald C. Petrics is a certified public accountant and registered municipal auditor licensed to practice in the State of New Jersey and is legally qualified to perform the audit report required by the laws of the State of New Jersey; and

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

WHEREAS; adequate monies have heretofore been appropriated in the current or previously approved budget of the fire district to fund the contract for professional services to be awarded hereby.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No.2 Manalapan Township that Ronald C. Petrics C.P.A. be, and the same, is hereby appointed auditor for the year 2018.

BE IT FURTHER RESOLVED that a notice of professional contract award be published in the official newspaper of the district and that a certified true copy of this Resolution be forwarded to the auditor by the Clerk of the Board.

Moved by: *HOGAN*

Seconded by: *KIRKLAND*

Roll Call Vote:

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

HOGAN, KIRKLAND, PRIMIANO, FLANNERY, SPEVAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.2 Manalapan Twp. on March 7, 2018

Joseph D. Spevak, Clerk

3/7/18

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF FIRE DISTRICT NO. 2 MANALAPAN TOWNSHIP APPOINTING JOHN MARINI FIRE DISTRICT ADMINISTRATOR FOR THE YEAR 2018

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

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

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

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

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Board of Fire Commissioners of Fire District No. 2 Township of Manalapan that John Marini is hereby appointed to the position of Fire District Administrator for a period of one year, commencing on March 1, 2018 and terminating, unless otherwise renewed and extended February 28, 2019.

BE IT FURTHER RESOLVED, That the compensation to be paid to John Marini for services rendered to the Board of Fire Commissioners on a part time basis is hereby fixed at \$19,758.00 per annum.

Moved By: **KIRKLAND** Seconded By: **FLANNERY**

Roll Call Vote:

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

KIRKLAND, FLANNERY, HOGAN, PRIMIANO, SPEVAK

Certified to be a true copy of a Resolution duly adopted by the Board of Fire Commissioners of Fire District No. 2, Township of Manalapan on March 7, 2018.

Joseph B. Spevak Clerk

3/7/18

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP APPOINTING
KATHERINE A. LARSON BOARD BOOKKEEPER FOR 2018**

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

WHEREAS; Ms. Katherine A. Larson has the necessary training and experience to render the professional bookkeeping services required by the Board of Fire Commissioners; and

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No. 2 Manalapan Township that Katherine Larson is hereby appointed Bookkeeper for the year 2018 at an annual salary of \$23,281.00.

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

Moved by: **KIRKLAND**

Seconded by: **HOGAN**

Roll Call Vote:

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

KIRKLAND, HOGAN, PRIMIANO, FLANNERY, SPEVAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners
Fire District No. Manalapan Township on March 7, 2018.

Joseph J. Spevak, Clerk

3/7/18

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT No. 2 MANALAPAN TOWNSHIP APPOINTING
OFFICERS FOR THE YEAR 2018 AND FIXING COMPENSATION.**

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

WHEREAS; Funds adequate to pay the compensation established hereby for the positions established hereby have been appropriated in the current or previously approved Fire District budget.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners Fire District No. 2 Manalapan Township that the following identified individuals are appointed to the following offices at the specified compensation for 2018:

NAME	POSITION	ANNUAL SALARY
Peter Hall	I.T. Officer	\$12,975.00
Stanley Sorcher	Engineer	\$6,252.00
Adam Keany	Training Officer	\$5,647.00
Richard Primiano	Veh. Maint. Mgr.	\$3,200.00

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

Moved by: **KIRKLAUD**

Seconded by: **HOGAN**

Roll Call Vote:

Ayes: **5** Nays: **0** Absent: **0** Abstain: **0**
KIRKLAUD, HOGAN, PRIMIANO, FLANNERY, SPEAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners Fire District No. 2 Manalapan Township on March 7, 2018.

Joseph J. Speak Clerk

3/7/18

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.1 ENGLISHTOWN APPOINTING
THE OLIVER L.E. SODEN AGENCY INSURANCE AGENT
FOR THE YEAR 2018.**

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

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

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

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

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners Fire District No.1 Englishtown that the Oliver L.S. Soden Agency is hereby appointed insurance agent for the Board for the year 2018.

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

Roll Call Vote:

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

KIRKLAND, HOGAN, PRIMIANO, FLANNERY, SPEVAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners Fire District No.1 Englishtown on March 7, 2018.

Joseph S. Spevak Clerk

3/7/18

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP APPOINTING
JOSEPH D. YOUSOUF, ESQ. BOARD ATTORNEY FOR THE
YEAR 2018**

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

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

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

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

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No.2 Manalapan Township that a contract for professional services be and the same is hereby awarded to Joseph D. Youssouf Esq. for the year 2018.

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

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

Roll Call Vote:

Ayes: **5** Nays: **0** Absent: **0** Abstain: **0**
KIRKLAND, HOGAN, PRIMIANO, FLANNERY, SPEVAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.2 Manalapan Township on March 7, 2018.

Joseph D. Szarak, Clerk

March 7, 2018

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

Dear Commissioners:

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Manalapan Fire Commissioners, District No. 2 (the "District"), which comprises the following financial statements and the related notes to the financial statements as of December 31, 2017 and 2016 and for the years then ended:

- Statements of net position and governmental funds balance sheet
- Statement of revenues, expenses and changes in governmental fund balances and net position

WithumSmith+Brown, PC ("Withum") is pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis 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 *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content. As part of our engagement, we will apply certain limited procedures to the required supplemental 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. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited.

- Management's discussion and analysis

- Schedule of revenues, expenditures and changes in fund balances – budget and actual all governmental fund type
- Schedule of the District's proportionate share of the net pension liability (PERS)
- Schedule of the District's contributions (PERS)

Supplementary information other than RSI will accompany the basic financial statements. The supplementary schedules of improvement authorizations – capital will be presented for purposes of additional analysis and is not a required part of the financial statements. Such information will be subjected to the auditing procedures applied in the audit of the 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 accounting principles generally accepted in the United States of America. Our auditors' report will provide an opinion on the supplementary information in relation to the financial statements as a whole.

The roster of officials and the statistical information will be presented for purposes of additional analysis and are not a required part of the financial statements. Such information will not be subjected to the auditing procedures applied in the audit of the financial statements. Our auditors' report will not opine on this supplementary information.

AUDITORS' RESPONSIBILITIES

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) [and, if applicable, in accordance with any state or regulatory audit requirements] and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for

responding. At the conclusion of our audit, we will also request written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or non-compliance may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and if applicable, in accordance with the any state or regulatory audit requirements.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, limited to the period covered by our audit and does not extend to any other periods.

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 certain provisions of laws, regulations, contracts, and grants that could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit, and accordingly, we will not express such an opinion.

⚡ MANAGEMENT RESPONSIBILITIES

Our audit will be conducted on the basis that the District acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- 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 error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
- For safeguarding assets;
- To provide us with:
 - Access to all information of which the District is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - Additional information that we may request from the District for the purpose of the audit;

- Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
- For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by the entity's auditor;
- For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities
- For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to each opinion unit and to the financial statements as a whole;
- For following up and taking corrective action on reported audit findings from prior periods (as applicable);
- For including appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity that involves management, employees who have significant roles in internal control, and others where fraud could have a material impact on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators or others.

As part of our audit process, we will request from the District, written confirmation concerning representations made to us in connection with the audit, along with your responsibilities as articulated in this letter

With respect to any non-attest services we perform, the District's management is responsible for:

- making all management decisions and performing all management functions;
- assigning a competent individual to oversee the services;
- evaluating the adequacy of the services performed;
- evaluating and accepting responsibility for the results of the services performed; and
- establishing and maintaining internal controls, including monitoring ongoing activities.

You have designated Timothy Kirkland, Treasurer, to be responsible for these services and you have determined that this designated person has suitable skills, knowledge and experience to oversee such services.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility:

- for the preparation of the supplementary information in accordance with the applicable criteria;

- to provide us with the appropriate written representations regarding supplementary information;
- to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and
- to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

REPORTING AND COMMUNICATIONS

We expect to issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Commissioners or to those in charge of governance of the District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

At the conclusion of our audit engagement, we will communicate to those charged with governance over financial reporting the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- 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 consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of the latest external peer review report of our firm and peer review acceptance letter for your consideration and files.

 **OTHER**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing. Furthermore, 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.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail or other electronic means, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications. You agree and acknowledge to the use of such communications during the conduct of our audit.

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We will notify you in the event that we utilize such third parties.

We expect to begin our audit when directed by the District and to have the audit substantially completed within a reasonable time thereafter.

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

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

The audit documentation for this engagement is the property of Withum and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators or other parties pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Withum's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to such parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. Also, we have a responsibility to

retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. 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 governmental or regulatory agencies.

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.

⚡ 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.

With respect to the services and this letter, in no event shall the liability of 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.

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.

In the unlikely event that differences concerning the services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by engaging in mediation administered by the American Arbitration Association under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation and the fees and expenses of the mediator shall be shared equally by the parties.

If within sixty (60) days after submission to the mediator the dispute is not resolved, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in New York and shall be governed by the laws of the State of New York. The arbitration shall be administered in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the (“AAA”). The arbitration will be conducted before a single arbitrator, experienced in accounting and review matters. The arbitrator shall have no authority to award non-monetary or equitable relief and will not have the right to award punitive or exemplary damages. The award of the arbitration shall be in writing and shall be accompanied by a well-reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Each party shall bear its own proportionate share of arbitrator fees and expenses. The prevailing party may 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.

The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration or as required by law. In no event shall a demand for arbitration be made after the date when institution of legal or equitable proceedings based on such claim would be barred under the applicable statute of limitations. This provision is a material inducement for Withum to accept this engagement in accordance with the provisions of this engagement letter.

The District agrees that Withum shall not be liable for any claim arising out of or relating to this engagement that is first asserted more than one (1) year after a Termination Event, as defined below, because any claim first asserted or action commenced more than one (1) year after a Termination Event, regardless of legal theory, shall be ultimately and otherwise time-barred for all purposes notwithstanding any law, statute, rule or regulation to the contrary.

TERMINATION

This engagement ends upon the earlier of (i) delivery of the final work product, or (ii) where applicable, filing of the final work product for which Withum was engaged; or (iii) in the event no final work product is delivered or filed, the engagement shall end on the date which the last invoice for the services was issued, not including any subsequent account payable reminder, revised bill, or other communications concerning completed services or future services. Each termination event referenced herein shall each be referred to as a “Termination Event.”

We acknowledge your right to terminate our services at any time and you acknowledge our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of the District or District’s agents), subject in either case to our right to payment for all direct and indirect charges incurred through the date of termination or resignation or thereafter as circumstances and this Agreement may require, plus applicable interest, costs, fees and attorney’s fees. In the event the District or Withum exercise the right to terminate Withum’s services, such termination shall be in writing and shall be effective upon delivery by mail, overnight mail, or email transmission with a Read Receipt requested.

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.

HLB INTERNATIONAL

Withum is a member of HLB International ("HLB"), a worldwide organization 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.

FEES, INVOICING AND PAYMENT TERMS

Our fees are based on the amount of time required at various levels of responsibility based on our standard hourly rates, plus actual out-of-pocket expenses. We estimate that our fee for the audit will not exceed \$19,840. We will notify you immediately of any circumstances we encounter that could significantly affect this fee estimate.

Invoices will be rendered monthly and will reflect the progress billings received. If any payment is past due in excess of 30 days, we may at our election, stop work until such payments are brought current or we may withdraw from the engagement. The District agrees that we are not required to continue work in the event of the district's failure to make the above payments on a timely basis for services rendered, as required by this engagement letter. The District acknowledges that Withum shall not be liable to the District for any damages that may occur as a result of Withum's ceasing to render services.

We will provide you with separate engagement letters for any additional services that may be requested and we agree to perform.

In addition, you further agree that in the event Withum or any of its employees or agents is called as a witness or requested to provide any information whether oral, written or electronic in any judicial, legal, or administrative hearing, subpoena or trial regarding information or communications that you have provided to Withum, or any documents and working papers prepared by Withum in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses, including fees and costs for our time at our current standard hourly rates, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

 **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 the District. 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 at your earliest convenience.

Respectfully submitted,

Withum Smith + Brown, PC

WithumSmith+Brown, PC

RESPONSE:

This letter correctly sets forth our understanding.

Signature: *[Signature]*

Name and Title: *Chairman*

Date: *3/7/2018*

Signature: *[Signature]*

Name and Title: *Treasurer*

Date: *03-07-18*



System Review Report

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

We have reviewed the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2016. 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 a 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 *Government Auditing Standards*, audits of employee benefit plans, and examinations of service organizations [Service Organizations Control (SOC) 1 and SOC 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2016, 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*.

Cherry Bekaert LLP
December 29, 2016