

**FIRE DISTRICT NO. 1 OF THE TOWNSHIP OF EAST BRUNSWICK  
COUNTY OF MIDDLESEX**

As required by N.J.S.A. 40A:5A-15. the following is a synopsis of the audit of the financial statements and supplementary data for the year ended December 31, 2017

**Balance Sheet  
December 31, 2017**

	<b>Total December 31, <u>2017</u></b>
<b>Assets:</b>	
<b>Current assets:</b>	
Cash and cash equivalents	\$ 2,187,794
Accounts receivable	9,382
Other receivables	994,207
Total current assets	3,191,383
<b>Noncurrent assets:</b>	
Investment in length of service award program	1,206,522
Total noncurrent assets	1,206,522
Total assets	\$ 4,397,905
<b>Liabilities, equity and other credits:</b>	
Accounts payable	\$ 56,387
Accrued expenses	3,318
Other payables	973,287
Total liabilities	1,032,992
<b>Fund balances:</b>	
<b>Restricted for:</b>	
Capital	50,821
Investment in length of service award program	1,280,009
<b>Assigned for:</b>	
For subsequent year's expenditures	243,000
Other purposes	9,121
<b>Unassigned, reported in:</b>	
General fund	1,781,962
Total fund balance	3,364,913
Total liabilities and fund balance	\$ 4,397,905

**FIRE DISTRICT NO. 1 OF THE TOWNSHIP OF EAST BRUNSWICK**  
**Governmental Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the year ended December 31, 2017**

	<b>Totals</b>
	<b>December 31,</b>
	<b><u>2017</u></b>
Revenues:	
Miscellaneous anticipated revenue:	\$ 222,419
Total miscellaneous revenues	222,419
Operating grant revenues	5,352
Total operating grant revenue	5,352
Miscellaneous revenues offset with appropriations:	
Uniform fire safety act revenues	116,187
Other revenues offset with appropriations	116,187
Amount raised by taxation to support district budget	2,036,292
Total anticipated revenues	2,380,250
Expenditures:	
Operating appropriations:	
Administration	698,481
Cost of operations and maintenance	813,453
Operating appropriations offset with revenues	90,348
Length of service award program	23,077
Total operating appropriations	1,625,359
Capital appropriations	1,001,610
Debt Service for capital expenditures	472,625
Total governmental expenditures	3,099,594
Excess of revenues over expenditures	(719,344)
Fund balance, January 1, unadjusted	3,009,967
Prior period adjustment	1,074,290
Fund balance, January 1, restated	4,084,257
Fund balance, December 31	\$ 3,364,913

For the year ended December 31, 2017, there were no recommendations submitted.

The above synopsis was prepared from the report of the audit of the Fire District No. 1 of the Township of East Brunswick as of December 31, 2017.

This report of audit, submitted by Holman Frenia Allison, P.C., Certified Public Accountants, is on file at the office of the Fire District No. 1 of the Township of East Brunswick, 680 Old Bridge Turnpike, East Brunswick, New Jersey and may be inspected by any interested person.



RESOLUTION ACCEPTING ANNUAL AUDIT AND AUTHORIZING PUBLICATION OF SYNOPSIS PURSUANT TO N.J.S.A. 40A:5A-16 AND N.J.S.A. 40A:14-89

WHEREAS, N.J.S.A. 40A:5A-15 sets forth that the Board of Fire Commissioners of Fire District No. 1, Township of East Brunswick, County of Middlesex, State of New Jersey, shall cause an annual audit of its accounts to be made; and

WHEREAS, N.J.S.A. 52:27BB-35 authorizes the Local Finance Board of the State of New Jersey to promulgate rules and regulations pertaining to local fiscal affairs, specifically, the method, scope and procedure of regular audits; and

WHEREAS, the Board engaged Rodney R. Haines, C.P.A., P.S.A., R.M.A., of the firm of Holman Frenia Allison, P.C., to perform the annual audit; and

WHEREAS, the annual audit report for the years ended December 31, 2017 and 2016, prepared and presented by Rodney R. Haines, C.P.A., P.S.A., R.M.A., was filed with the Board of Fire Commissioners of Fire District No. 1 even date herewith; and

WHEREAS, N.J.S.A. 40A:5A-15 requires a certified duplicate copy of said annual audit be filed with the Clerk of the Township of East Brunswick and the Director of the Division of Local Government Services in the Department of Community Affairs within five (5) days after the original report is filed with the Board; and

WHEREAS, N.J.S.A. 40A:5A-16 and N.J.S.A. 40A:14-89 set forth that the Board shall cause a synopsis of the annual audit to be prepared and published at least twice in a newspaper circulated in the District and a copy of the synopsis to be filed with the Director of the Division of Local Government Services, both within ten (10) days after acceptance; and

WHEREAS, Rodney R. Haines, C.P.A., P.S.A., R.M.A., prepared a synopsis for and on behalf of the Board pursuant to N.J.S.A. 40A:5A-16 and N.J.S.A. 40A:14-89; and

WHEREAS, failure to comply with the regulations of the Local Finance Board of the State of New Jersey may subject the members of the Board of Fire Commissioners of Fire District No. 1 to the penalty provisions of N.J.S.A. 52:27BB-52, to wit:

“A local officer or member of a local governing body who, after a date fixed for compliance, fails or refuses to obey an order of the director (Director of Local Government Services), under the provisions of this Article, shall be guilty of a misdemeanor and, upon conviction, may be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than one year, or both, in addition shall forfeit his office.”

NOW, THEREFORE, BE IT RESOLVED, that the Board of Fire Commissioners of Fire District No. 1, Township of East Brunswick, County of Middlesex, State of New Jersey, accepts the annual audit prepared by Rodney R. Haines, C.P.A., P.S.A., R.M.A., of the firm of Holman Frenia Allison, P.C., for the years ended December 31, 2017 and 2016; and

BE IT FURTHER RESOLVED, that a certified duplicate copy of said annual audit be filed with the Clerk of the Township of East Brunswick and the Director of the Division of Local Government Services in the Department of Community Affairs within five (5) days from the date hereof; and

BE IT FURTHER RESOLVED, that the synopsis prepared by Rodney R. Haines, C.P.A., P.S.A., R.M.A., of the firm of Holman Frenia Allison, P.C., be published in the Home News Tribune pursuant to statute with a copy of the synopsis being filed with the Director of the Division of Local Government Services in the Department of Community Affairs, both within ten (10) days after publication; and

BE IT FURTHER RESOLVED, that the within Resolution shall be effective immediately upon passage; and

BE IT FURTHER RESOLVED, that any resolution or part of a resolution inconsistent herewith is hereby repealed or otherwise revoked; and

BE IT FURTHER RESOLVED, that if any section, paragraph, sentence, clause or phrase in this Resolution is for any reason held or determined to be unconstitutional or invalid, same shall not affect the remainder of this Resolution; and

BE IT FURTHER RESOLVED, that notwithstanding anything set forth herein to the contrary, the Board shall be permitted to amend, modify, repeal or otherwise act as to those topics which are the subject of this Resolution provided said acts are consistent with public policy, Board bylaws, township ordinances, local, state and federal laws and rules and regulations promulgated thereunder; and

BE IT FURTHER RESOLVED, that an original signed, conformed and compared copy of this Resolution be accessible and maintained as an official Board record pursuant to and in accordance with the "Open Public Records Act"; N.J.S.A. 47:1A-1, *et seq.* and the "Destruction of Public Records Law (1953)"; N.J.S.A. 47:3-8.1, *et seq.* as set forth by the State of New Jersey Municipal Agency Record Retention Schedule promulgated by the Division of Archives and Record Management.

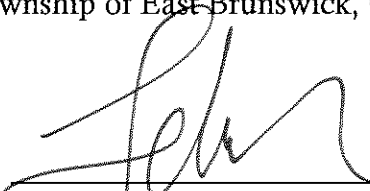
CERTIFICATION

I, FREDERICK J. HOOVER, JR., Clerk of the Board of Fire Commissioners of Fire District No. 1, Township of East Brunswick, County of Middlesex, State of New Jersey, do hereby certify that the foregoing is a true conformed and compared copy of an original Resolution now on file and of record in the Board office which was duly adopted at a public meeting held on the 3<sup>rd</sup> day of July, 2018.

I do further certify that the said Board of Fire Commissioners of Fire District No. 1, Township of East Brunswick, County of Middlesex, State of New Jersey, is composed of - 5 - members, and that - 4/ - members were present and - 4 - members voted affirmatively for the adoption of the Resolution and - 0 - members voted against the adoption of the Resolution.

The undersigned further certifies that the above Resolution has not been repealed or amended and remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Board of Fire Commissioners of Fire District No. 1, Township of East Brunswick, County of Middlesex, State of New Jersey, on this 3<sup>rd</sup> day of July, 2018.



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FREDERICK J. HOOVER, JR., CLERK  
Board of Fire Commissioners  
Fire District No. 1  
Township of East Brunswick

RESOLUTION CERTIFYING COMPLIANCE WITH N.J.S.A. 40A:5A-17, BOARD OF FIRE COMMISSIONERS OF FIRE DISTRICT NO. 1, TOWNSHIP OF EAST BRUNSWICK

WHEREAS, N.J.S.A. 40A:5A-15 requires the Board of Fire Commissioners of Fire District No. 1, Township of East Brunswick, County of Middlesex, State of New Jersey, to cause an annual audit of its accounts to be made; and

WHEREAS, the Board engaged Rodney R. Haines, C.P.A., P.S.A., R.M.A., of the firm of Holman Frenia Allison, P.C., to perform the annual audit; and

WHEREAS, the annual audit report for the years ended December 31, 2017 and 2016 was filed with the Board of Fire Commissioners of Fire District No. 1, the Clerk of the Township of East Brunswick and the Director of the Division of Local Government Services in the Department of Community Affairs; and

WHEREAS, N.J.S.A. 40A:5A-17 requires the Board of Fire Commissioners of Fire District No. 1, Township of East Brunswick, County of Middlesex, State of New Jersey, to, within forty-five (45) days of receipt of the annual audit, certify by resolution to the Local Finance Board that each member thereof has personally reviewed the annual audit report, specifically the sections of the audit report entitled in said report as "Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards" and "General Comments and Recommendations" and has evidenced same by group affidavit in the form prescribed by the Local Finance Board; and

WHEREAS, the members of the Board have received the annual audit and have personally reviewed the annual audit and have specifically reviewed the sections of the annual audit report entitled in said report as "Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards" and "General Comments and Recommendations" in accordance with N.J.S.A. 40A:5A-17; and

WHEREAS, failure to comply with the regulations of the Local Finance Board of the State of New Jersey may subject the members of the Board of Fire Commissioners of Fire District No. 1, Township of East Brunswick, County of Middlesex, State of New Jersey, to the penalty provisions of N.J.S.A. 52:27BB-52, to wit:

"A local officer or member of a local governing body who, after a date fixed for compliance, fails or refuses to obey an order of the director (Director of Local Government Services), under the provisions of this Article, shall be guilty of a

misdemeanor and, upon conviction, may be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than one year, or both, in addition shall forfeit his office."

NOW, THEREFORE, BE IT RESOLVED, by the Board of Fire Commissioners of Fire District No. 1, Township of East Brunswick, County of Middlesex, State of New Jersey, that the members of said body have complied with N.J.S.A. 40A:5A-17 in that each member has personally reviewed the annual audit report for the years ended December 31, 2017 and 2016 prepared by Rodney R. Haines, C.P.A., P.S.A., R.M.A., of the firm of Holman Frenia Allison, P.C., and specifically has reviewed the sections of the audit report entitled in said report as "Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards" and "General Comments and Recommendations" and has evidenced same by group affidavit in the form prescribed by the Local Finance Board; and

BE IT FURTHER RESOLVED, that the Clerk of the Board, pursuant to N.J.S.A. 40A:5A-17, is hereby directed to promptly submit to the Director of Local Government Services, Department of Community Affairs, the aforesaid group affidavit accompanied by a certified true copy of this Resolution; and

BE IT FURTHER RESOLVED, that the within Resolution shall be effective immediately upon passage; and

BE IT FURTHER RESOLVED, that any resolution or part of a resolution inconsistent herewith is hereby repealed or otherwise revoked; and

BE IT FURTHER RESOLVED, that if any section, paragraph, sentence, clause or phrase in this Resolution is for any reason held or determined to be unconstitutional or invalid, same shall not affect the remainder of this Resolution; and

BE IT FURTHER RESOLVED, that, notwithstanding anything set forth herein to the contrary, the Board shall be permitted to amend, modify, repeal or otherwise act as to those topics which are the subject of this Resolution provided said acts are consistent with public policy, Board bylaws, township ordinances, local, state and federal laws and rules and regulations promulgated thereunder; and

BE IT FURTHER RESOLVED, that an original signed, conformed and compared copy of this Resolution be accessible and maintained as an official Board record pursuant to and in accordance with the "Open Public Records Act"; N.J.S.A. 47:1A-1, *et seq.* and the "Destruction of Public Records Law



(1953)"; N.J.S.A. 47:3-8.1, *et seq.* as set forth by the State of New Jersey Municipal Agency Record Retention Schedule promulgated by the Division of Archives and Record Management.

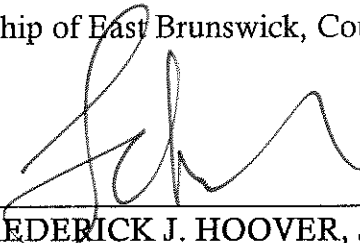
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I do further certify that the said Board of Fire Commissioners of Fire District No. 1, Township of East Brunswick, County of Middlesex, State of New Jersey, is composed of - 5 - members, and that - 4 - members were present and - 4 - members voted affirmatively for the adoption of the Resolution and - ~~1~~ - members voted against the adoption of the Resolution.

The undersigned further certifies that the above Resolution has not been repealed or amended and remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Board of Fire Commissioners of Fire District No. 1, Township of East Brunswick, County of Middlesex, State of New Jersey, on this 3<sup>rd</sup> day of July, 2018.

  
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FREDERICK J. HOOVER, JR., CLERK  
Board of Fire Commissioners  
Fire District No. 1  
Township of East Brunswick