

**BOARD OF FIRE COMMISSIONERS**

**Maurice River Township #1**

Package Index

Meeting Date - May 20, 2019

Next Meeting Date - July 29, 2019

**No meeting of BOFC in June and August**

Cheryl Ward will attend in the months of February, March, May, October, November, December

**CONTENT OF FINANCIAL PACKAGE**

<u>Pages</u>	<u>Description</u>	<u>Comments/Action</u>
1	Content of Financial Package	
2 to 10	Financial Reports	Review reports, approve and sign checks.
11 to 14	Memorandum from Richard Braslow dated June 5, 2018 re: Fire District Election for Capital Projects	FYI - this was in the NJ State Assn of Fire Districts March 2, 2019 Quarterly Meeting papers.

**Actions needed:**

Update contact information sheet - Deann Chance

Bonding - Resolution 2019-8

Discuss CD - matures 5/29/19 - we can redeem if needed now or rollover for 3 months.

Township funds for 1Q were disbursed in June 2018 \$37k and 2Q July 2018 \$39k.

Truck payment is due in September and CD will be available 8/29/19.

**FYI:**

The 2018 Audit is in process. We will have at the next meeting.

**Commissioners Term:**

Joe - Feb 2017- Feb 2020

Wayne - Feb 2017- Feb 2020

Jerry - Feb 2018 - Feb 2021

Deann C - Feb 2019 - Feb 2022

Walter - Feb 2019 - Feb 2022

**Bonds Payments are due:**

April - USDA - \$12,854

Sept - Truck - \$68,641

Oct - USDA - \$12,854

Nov-KS State Bank - \$18,029.80

**BOARD OF FIRE COMMISSIONERS  
MAURICE RIVER TOWNSHIP FIRE DISTRICT #1**

Checks Submitted for Approval

Meeting Date - May 20, 2019

<u>Check #</u>	<u>Amount</u>	<u>Payee</u>	<u>Purpose</u>
1726*			
1803	\$ 1,720.00	FD Testing Services LLC	Repairs & Maintenance
auto 6/1	\$ 88.02	Comcast	Utilities

\*Given to Jerry Corson in case of emergency.

**Maurice River Township, Fire District #1**  
**Balance Sheet**  
 As of May 20, 2019

	May 20, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
CD - 1st Bank of Sea Isle	50,000.00
Checking, 1st Bank of Sea Isle	11,136.34
<b>Total Checking/Savings</b>	61,136.34
<b>Total Current Assets</b>	61,136.34
<b>Fixed Assets</b>	
Air Packs	80,288.00
Building Improvements (Net)	765,396.07
Vehicles & Equipment (Net)	679,277.43
<b>Total Fixed Assets</b>	1,524,961.50
<b>TOTAL ASSETS</b>	1,586,097.84
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Accrued Interest on LT Debt	4,247.48
Bond & Loan Debt due w/in 1 Yr	-0.25
<b>Total Other Current Liabilities</b>	4,247.23
<b>Total Current Liabilities</b>	4,247.23
<b>Long Term Liabilities</b>	
Due to KS State Bank	80,288.00
Due to TD Equipment Finance Inc	556,274.00
Due to USDA	426,219.00
<b>Total Long Term Liabilities</b>	1,062,781.00
<b>Total Liabilities</b>	1,067,028.23
<b>Equity</b>	
Invested In Capital Assets, net	526,741.87
Retained Earnings	-16,130.33
Unrestricted	
Undesignated	42,777.27
<b>Total Unrestricted</b>	42,777.27
Net Income	-34,319.20
<b>Total Equity</b>	519,069.61
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,586,097.84

This report has not yet been adjusted for the 2018 Audit figures. We are still awaiting the completion of the report from the Auditor.

BOARD OF FIRE COMMISSIONERS  
MAURICE RIVER TOWNSHIP FIRE DISTRICT #1  
Bank Reconciliation - 1st Bank of Sea Isle City  
May 20, 2019

Balance per Bank @ 4/30/2019 \$ 23,150.33

Add: Deposits in Transit:

Less: Outstanding Checks:

auto 5/1	\$	88.02
1790	\$	257.26
1791	\$	2,067.73
1792	\$	735.00
1793	\$	1,227.68
1794	\$	9.97
1795	\$	313.00
1796	\$	4,541.40
1797	\$	395.00
1798	\$	75.00
1799	\$	325.69
1800	\$	41.64
1801	\$	40.23
1802	\$	88.35
auto 6/1	\$	88.02
1803	\$	1,720.00

\$ 12,013.99

Adjusted Bank Balance & Book Balance:

\$ 11,136.34

ok



4301 Landis Ave.  
Sea Isle City, NJ 08243  
(609) 263-4102

>01964 2923423 001 092047 10Z  
BOARD OF FIRE COMMISSIONERS  
MAURICE RIVER TWP FIRE DISTRICT #1  
PO BOX 1193  
MARMORA NJ 08223-0855

DEBITS 8

SUMMARY OF YOUR ACTIVITY  
ACTIVITY THROUGH APR 30 19  
STATEMENT NUMBER 2552003028  
BEGINNING BALANCE 39482.17  
DEPOSIT AMOUNT + .00  
WITHDRAWAL AMOUNT - 16331.84  
SERVICE CHARGE - .00  
ENDING BALANCE = 23150.33

TAXEXMT/NONPROF		2552003028				BALANCE SUMMARY	
ACTIVITY BEGINNING		MAR 30 19		WITHDRAWALS	DEPOSITS		
APR 01	CHECK NUMBER 1784			9.96		\$	39482.17
APR 01	CHECK NUMBER 1785			266.00		\$	39472.21
APR 01	CHECK NUMBER 1786			569.56		\$	39206.21
APR 01	CHECK NUMBER 1787			88.35		\$	38636.65
APR 01	CHECK NUMBER 1788			290.00		\$	38548.30
APR 01	CHECK NUMBER 1789			40.23		\$	38258.30
APR 02	CHECK NUMBER 1782			1846.00		\$	38218.07
APR 02	CHECK NUMBER 1783			279.72		\$	36372.07
APR 04	COMCAST 8499050 630023584 190403 PPD			88.02		\$	36092.35
APR 25	USDA RD DCFO PAYMENT 190424 CCD 0000			12854.00		\$	36004.33
						\$	23150.33

CHECKS PAID ON YOUR ACCOUNT

CHECK	DATE	AMOUNT	CHECK	DATE	AMOUNT	CHECK	DATE	AMOUNT
1782	04/02	1846.00	1785	04/01	266.00	1788	04/01	290.00
1783	04/02	279.72	1786	04/01	569.56	1789	04/01	40.23
1784	04/01	9.96	1787	04/01	88.35			



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FIRE COMMISSIONERS DISTRICT NO. 1  
MAURICE RIVER TOWNSHIP  
P.O. BOX 60, MAIN STREET  
LEESBURG, NJ 08227

1st Bank of Sea Isle City  
4301 Landis Ave.  
Sea Isle City, NJ 08243  
857-625216

3/25/2010 1782

PAY TO THE ORDER OF: AirPower International Inc. \$1,846.00

One Thousand Eight Hundred Forty-Six and 00/100 DOLLARS

AirPower International Inc.  
7383 River Road  
Parsippany, NJ 08910

MEMO: RAM 1/6/7419 service contract # 1 service 1

001782 42312712424 2 55 2003028

#1782 \$1,846.00

FIRE COMMISSIONERS DISTRICT NO. 1  
MAURICE RIVER TOWNSHIP  
P.O. BOX 60, MAIN STREET  
LEESBURG, NJ 08227

1st Bank of Sea Isle City  
4301 Landis Ave.  
Sea Isle City, NJ 08243  
857-625216

3/25/2010 1783

PAY TO THE ORDER OF: Atlantic City Electric \$279.72

Two Hundred Seventy-Nine and 72/100 DOLLARS

Atlantic City Electric  
PO Box 13810  
Philadelphia, PA 19101

MEMO: 8500 2423 297

001783 42312712424 2 55 2003028

#1783 \$279.72

FIRE COMMISSIONERS DISTRICT NO. 1  
MAURICE RIVER TOWNSHIP  
P.O. BOX 60, MAIN STREET  
LEESBURG, NJ 08227

1st Bank of Sea Isle City  
4301 Landis Ave.  
Sea Isle City, NJ 08243  
857-625216

3/25/2010 1784

PAY TO THE ORDER OF: Comcast \$9.96

Nine and 96/100 DOLLARS

Comcast  
PO Box 70219  
Philadelphia, PA 19176-0219

MEMO: 8489650630924830; 34-413118

001784 42312712424 2 55 2003028

#1784 \$9.96

FIRE COMMISSIONERS DISTRICT NO. 1  
MAURICE RIVER TOWNSHIP  
P.O. BOX 60, MAIN STREET  
LEESBURG, NJ 08227

1st Bank of Sea Isle City  
4301 Landis Ave.  
Sea Isle City, NJ 08243  
857-625216

3/25/2010 1785

PAY TO THE ORDER OF: Continental Fire & Safety Inc \$266.00

Two Hundred Sixty-Six and 00/100 DOLLARS

Continental Fire & Safety Inc  
710 Kutztown Road  
Hamilton, NJ 08621

MEMO: 1838 wasaway 06001

001785 42312712424 2 55 2003028

#1785 \$266.00

FIRE COMMISSIONERS DISTRICT NO. 1  
MAURICE RIVER TOWNSHIP  
P.O. BOX 60, MAIN STREET  
LEESBURG, NJ 08227

1st Bank of Sea Isle City  
4301 Landis Ave.  
Sea Isle City, NJ 08243  
857-625216

3/25/2010 1786

PAY TO THE ORDER OF: South Jersey Gas Co \$569.56

Five Hundred Sixty-Nine and 56/100 DOLLARS

South Jersey Gas Co  
PO Box 6001  
Belmar, NJ 08009-0001

MEMO: 460830000

001786 42312712424 2 55 2003028

#1786 \$569.56

FIRE COMMISSIONERS DISTRICT NO. 1  
MAURICE RIVER TOWNSHIP  
P.O. BOX 60, MAIN STREET  
LEESBURG, NJ 08227

1st Bank of Sea Isle City  
4301 Landis Ave.  
Sea Isle City, NJ 08243  
857-625216

3/25/2010 1787

PAY TO THE ORDER OF: Verizon \$88.35

Eighty-Eight and 35/100 DOLLARS

Verizon  
PO Box 4833  
Trinton, NJ 08850-4833

MEMO: 450-781-808-0001-22

001787 42312712424 2 55 2003028

#1787 \$88.35

FIRE COMMISSIONERS DISTRICT NO. 1  
MAURICE RIVER TOWNSHIP  
P.O. BOX 60, MAIN STREET  
LEESBURG, NJ 08227

1st Bank of Sea Isle City  
4301 Landis Ave.  
Sea Isle City, NJ 08243  
857-625216

3/25/2010 1788

PAY TO THE ORDER OF: Wireless Communications & Electronics \$290.00

Two Hundred Ninety and 00/100 DOLLARS

Wireless Communications & Electronics  
183 Corner Road  
West Berlin, NJ 08091

MEMO: C19200176; RAM 1 initial check mailing, base plan

001788 42312712424 2 55 2003028

#1788 \$290.00

FIRE COMMISSIONERS DISTRICT NO. 1  
MAURICE RIVER TOWNSHIP  
P.O. BOX 60, MAIN STREET  
LEESBURG, NJ 08227

1st Bank of Sea Isle City  
4301 Landis Ave.  
Sea Isle City, NJ 08243  
857-625216

3/27/2010 1789

PAY TO THE ORDER OF: Verizon \$40.23

Forty and 23/100 DOLLARS

Verizon  
PO Box 4833  
Trinton, NJ 08850-4833

MEMO: Acct #251-354-216-0001-79

001789 42312712424 2 55 2003028

#1789 \$40.23

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**BOARD OF FIRE COMMISSIONERS**  
**MAURICE RIVER TOWNSHIP FIRE DISTRICT #1**

**CERTIFICATES OF DEPOSIT**

<b><u>Name of Bank &amp; Account #</u></b>	<b><u>Term &amp; Rate</u></b>	<b><u>Face Value</u></b>	<b><u>Issue/ Reissue Date</u></b>	<b><u>Maturity Date</u></b>
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**Reserve for Future Capital Funds:**

None

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**Regular Funds:**

1 <sup>st</sup> Bank of SIC #2419316868	3 months .55%	\$50,000.00	2/27/19	5/29/19
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12:01 PM  
05/20/19  
Cash Basis

**Maurice River Township, Fire District #1**  
**Profit & Loss**  
January 1 through May 20, 2019

	<u>Jan 1 - May 20, 19</u>
Ordinary Income/Expense	
Expense	
Administrative	
Advertising	102.99
Election	460.00
Professional Services	1,580.18
Total Administrative	<u>2,143.17</u>
Debt Service	
Bond Payment	5,592.58
Interest	7,261.42
Total Debt Service	<u>12,854.00</u>
Operating & Maintenance	
Equipment	4,844.40
Repairs & Maintenance	9,470.65
Utilities including Telephone	5,006.98
Total Operating & Maintenance	<u>19,322.03</u>
Total Expense	<u>34,319.20</u>
Net Ordinary Income	<u>-34,319.20</u>
Net Income	<u><u>-34,319.20</u></u>



**Maurice River Township, Fire District #1**  
**Profit & Loss Budget vs. Actual**  
 January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Income from Taxation	0.00	177,821.00	-177,821.00	0.0%
Interest/Dividend Income	0.00	53.00	-53.00	0.0%
Supplemental Fire Services Prog	0.00	575.00	-575.00	0.0%
<b>Total Income</b>	<b>0.00</b>	<b>178,449.00</b>	<b>-178,449.00</b>	<b>0.0%</b>
<b>Expense</b>				
<b>Administrative</b>				
Advertising	102.99	150.00	-47.01	68.7%
Election	460.00	550.00	-90.00	83.6%
Professional Services	1,580.18	18,000.00	-16,419.82	8.8%
<b>Total Administrative</b>	<b>2,143.17</b>	<b>18,700.00</b>	<b>-16,556.83</b>	<b>11.5%</b>
<b>Debt Service</b>				
Bond Payment	5,592.58	83,732.00	-78,139.42	6.7%
Interest	7,261.42	29,717.00	-22,455.58	24.4%
<b>Total Debt Service</b>	<b>12,854.00</b>	<b>113,449.00</b>	<b>-100,595.00</b>	<b>11.3%</b>
<b>Operating &amp; Maintenance</b>				
Equipment	4,844.40	16,950.00	-12,105.60	28.6%
Repairs & Maintenance	9,470.65	15,850.00	-6,379.35	59.8%
Training	0.00	3,500.00	-3,500.00	0.0%
Utilities including Telephone	5,006.98	10,000.00	-4,993.02	50.1%
<b>Total Operating &amp; Maintenance</b>	<b>19,322.03</b>	<b>46,300.00</b>	<b>-26,977.97</b>	<b>41.7%</b>
<b>Total Expense</b>	<b>34,319.20</b>	<b>178,449.00</b>	<b>-144,129.80</b>	<b>19.2%</b>
<b>Net Ordinary Income</b>	<b>-34,319.20</b>	<b>0.00</b>	<b>-34,319.20</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-34,319.20</b>	<b>0.00</b>	<b>-34,319.20</b>	<b>100.0%</b>

12:06 PM

05/20/19

Cash Basis

**Maurice River Township, Fire District #1**  
**Transaction Detail by Account**  
 April 30 through May 20, 2019

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Checking, 1st Bank of Sea Isle</b>							
Bill Pmt -Check	05/20/2019	1803	FD Testing Services LLC	Inv 294; fire hose testing, ground ladder testing		1,720.00	-1,720.00
Check	05/20/2019	auto 6/1	Comcast Cable	auto pay -5/14-6/13/19		88.02	-1,808.02
					0.00	1,808.02	-1,808.02
<b>Total Checking, 1st Bank of Sea Isle</b>							
							0.00
<b>Accounts Payable</b>							
Bill Pmt -Check	05/20/2019	1803	FD Testing Services LLC	Inv 294; fire hose testing, ground ladder testing		1,720.00	-1,720.00
Bill Pmt -Check	05/20/2019	1803	FD Testing Services LLC	Inv 294; fire hose testing, ground ladder testing		1,720.00	0.00
					1,720.00	1,720.00	0.00
<b>Total Accounts Payable</b>							
							0.00
<b>Operating &amp; Maintenance</b>							
<b>Repairs &amp; Maintenance</b>							
Bill	05/20/2019	294	FD Testing Services LLC	Inv 294; fire hose testing, ground ladder testing	1,720.00		1,720.00
<b>Total Repairs &amp; Maintenance</b>							
					1,720.00	0.00	1,720.00
<b>Utilities Including Telephone</b>							
Check	05/20/2019	auto 6/1	Comcast Cable	auto pay -5/14-6/13/19	88.02		88.02
<b>Total Utilities Including Telephone</b>							
					88.02	0.00	88.02
<b>Total Operating &amp; Maintenance</b>							
					1,808.02	0.00	1,808.02
<b>TOTAL</b>							
					3,528.02	3,528.02	0.00

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# MEMORANDUM

**From:** Richard M. Braslow  
**Date:** June 5, 2018  
**Subject:** Fire District Election for Capital Projects

The fire districts need to secure the approval of the legal voters of the fire district in order to proceed with a capital project such as purchase of a firetruck or other firematic related vehicle or construction of a firehouse or other firematic related facility. The law was recently clarified and amended relative to the procedure to be adhered to by a fire district in securing the voter approval for the capital project.

*N.J.S.A. 40A:14-84* will be utilized by a fire district if a capital project is undertaken which does not include any financing. If a fire district maintains a February election date for its annual election a vote of the legal voters between 6 and 9 p.m. with various publications and posting of the fire district meeting is necessary to secure voter approval and proceed with the project. If a fire district changes its annual election to November these various enhanced publications and posting requirements of the fire district meeting are undertaken but this is a hearing and no legal vote is necessary to proceed with the capital project.

**Richard M. Braslow, Esq.**

516 Fielders Lane  
Toms River, NJ 08755  
(732) 341-7537 fax (732) 341-4425  
braslowesq6@aol.com

*N.J.S.A. 40A:14-85&86* will be utilized by a fire district if a capital project is undertaken which involves any form of financing. In this case a referendum is necessary to secure voter approval with all necessary election notices and the conducting of the election from 2 to 9 p.m. This process must be engaged in regardless of a fire district having a February annual election or a November annual election.

Fire districts have special capital elections because of the requirement under fire district law that no monies can be expended on capital projects the year in which voter approval is obtained. As a result of emergencies or unforeseen or unprojected need for a capital purchase as well as the timeline and price increase involved with a capital purchase which is delayed it is not always possible to place a capital item question on the annual election ballot whether that be February or November.

There are numerous examples of fire districts that have taken steps beyond the statutory mandates in advertising the capital elections and insuring the public was aware of the details and date of the election. In almost all instances despite these steps low voter turnout resulted. Specific examples and the steps undertaken can be provided if necessary.

Fire service has submitted for years that the fire districts should not be required to secure voter approval for capital projects. Municipalities do not need voter

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approval to proceed with a capital project. A hearing is conducted in such instances where financing is involved, i.e. bonds. The same applies to other municipal entities. In addition, Boards of Education have a legal vote however if the project is not approved the Board of Education secures the approval of the Commissioner of the Department of Education if the project is needed. Fire districts have no such remedy if the legal voters do not approve the capital project. A fire district has a statutory obligation to provide fire protection services which it may not be able to satisfy if the legal voters do not approve the capital purchase. What is the remedy of the fire district if this occurs?

In every fire district application to the Local Finance Board relative to a capital project and required financing the application must set forth the number of registered voters in the fire district as well as the legal vote at the election seeking voter approval. In each instance it is obvious that the number of registered voters far exceeds the number of legal voters at the election.

The fire district when conducting a special election must expend monies relative to various legal notices, printing ballots, poll workers, voting machines if utilized, election costs related to the County Clerk and County Board of Elections relative to election services as well as various professional fees relative to the election

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procedures and forms. These costs would not be incurred if the elections were not required.

It is respectfully submitted that whether a cash purchase or financing required purchase is undertaken relative to a capital project an election should not be required. This is whether it be a February or November annual election. The agenda which we all agree upon is less elections and less election costs. It is also agreed that the fire districts are not to blame for the low voter turnout. When the Local Finance Board reviews and acts on applications the Board thoroughly reviews the fire district's adherence to the New Jersey statutes in regard to every aspect of the securing of voter approval. This process as well as a hearing with enhanced notice requirements (already set forth in the newly enacted law and the provisions of N.J.S.A. 40A:14-84) should be the method of proceeding.

The fire districts request the support of DCA in regard to the issue outlined above and the hopeful enactment of legislation addressing the issues. Again, the stated agenda would be further enhanced by this proposed modification of the law. If you have any questions please contact me.

**Richard M. Braslow, Esq.**  
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braslowesq6@aol.com