

BOARD OF FIRE COMMISSIONERS
MAURICE RIVER TOWNSHIP FIRE DISTRICT #1

Checks Submitted for Approval

Meeting Date - July 27, 2015

Next Meeting Date - September 28, 2015

<u>Check #</u>	<u>Amount</u>	<u>Payee</u>	<u>Purpose</u>
1325**	\$ -	VOID	VOID
1326**			
1344*	\$ 359.78	Atlantic City Electric	O&M - Utilities
1345*	\$ 82.02	South Jersey Gas Co.	O&M - Utilities
1346*	\$ 150.00	Gordon Gross	O&M - R&M
1347*	\$ 283.31	Atlantic City Electric	O&M - Utilities
1348*	\$ 5,125.00	Nightlinger, Colavita & Volpa	Encumbrance Payable
1349	\$ 150.00	Gordon Gross	O&M - R&M
1350	\$ 895.00	Reliable Power Plus LLC	O&M - R&M
1351	\$ 39.98	Spring Garden Marina	O&M - R&M
1352*	\$ 28.18	South Jersey Gas	O&M - Utilities
1353*	\$ 110.45	South Jersey Water Cond	O&M - R&M
1354*	\$ 71.43	Verizon	O&M - Utilities
1355	\$ 29.16	South Jersey Gas	O&M - Utilities
1356	\$ 135.84	The Daily Journal	Admin - Advertising
1357	\$ 141.75	Verizon	O&M - Utilities
debit	\$ 92.86	Comcast	O&M - Utilities

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

Checks Submitted for Approval

Meeting Date - July 27, 2015

Continued:

1371**

1372**

* Checks were approved and signed at last meeting.

** Checks given to Jerry Corson.

Encumbrances:

<u>Vendor Name:</u>	<u>Item Description:</u>	<u>Amount Due:</u>
Michael J Bohrer PC	May 2015 Professional Services	\$ 335.00
Michael J Bohrer PC	June 2015 Professional Services	\$ 335.00
Michael J Bohrer PC	July 2015 Professional Services	\$ 335.00
		<u>\$ 1,005.00</u>

1-Apr	\$ 32,406.89	received 6/8/15
1-Jul	\$ 34,313.18	received 7/10/15
1-Oct	\$ 38,125.75	
31-Dec	<u>\$ 47,657.19</u>	
	\$ 152,503.01	

BOARD OF FIRE COMMISSIONERS
MAURICE RIVER TOWNSHIP FIRE DISTRICT #1
 FEMA GRANT
 Meeting Date - July 27, 2015

FEMA Grant	\$ 75,644.00		
			Budget Item
Received from FEMA	\$ 61,694.00	1/14/2015	
Continental Fire Bill	\$ (61,693.75)	1/1/2015	Turnout Gear
Nat Alexander Bill	\$ (6,722.50)	3/13/2015	Facepieces
Nat Alexander Bill	\$ (500.00)	3/13/2015	Lg Mask Bags
Continental Fire Bill	\$ (483.75)	3/19/2015	Safety Vests
Requested from FEMA	\$ 3,672.00	3/23/2015	
Boards 5% share	\$ 3,981.00	3/30/2015	
	<u>\$ (53.00)</u>		

Variances	\$ 35.00	Shipping of Vests
	<u>\$ (0.25)</u>	Turnout Gear
	<u>\$ (18.25)</u>	unknown

Maurice River Township, Fire District #1
Balance Sheet
As of July 27, 2015

	<u>Jul 27, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking, 1st Bank of Sea Isle	63,876.60
Total Checking/Savings	<u>63,876.60</u>
Total Current Assets	63,876.60
Fixed Assets	
Building Improvements (Net)	855,070.00
Vehicles & Equipment (Net)	<u>19,328.00</u>
Total Fixed Assets	<u>874,398.00</u>
TOTAL ASSETS	<u><u>938,274.60</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest on LT Debt	4,456.88
Bond & Loan Debt due w/in 1 Yr	53,949.00
Encumbrance Payable	<u>1,005.00</u>
Total Other Current Liabilities	<u>59,410.88</u>
Total Current Liabilities	59,410.88
Long Term Liabilities	
Due on Equipment Loan	46,282.42
Due to USDA	<u>441,662.15</u>
Total Long Term Liabilities	<u>487,944.57</u>
Total Liabilities	547,355.45
Equity	
Invested In Capital Assets, net	332,505.43
Restricted for	
Future Capital Outlays	<u>20,226.00</u>
Total Restricted for	20,226.00
Retained Earnings	46,541.25
Unrestricted	
Undesignated	<u>44,032.72</u>
Total Unrestricted	44,032.72
Net Income	<u>-52,386.25</u>
Total Equity	<u>390,919.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>938,274.60</u></u>

BOARD OF FIRE COMMISSIONERS
 MAURICE RIVER TOWNSHIP FIRE DISTRICT #1
 Bank Reconciliation - 1st Bank of Sea Isle City
 July 27, 2015

Balance per Bank @	6/30/2015	\$	36,173.19
Add: Deposits in Transit:		\$	34,313.00
Less: Outstanding Checks:			

1371	Jerry has on hand	
1372	Jerry has on hand	
1326	Jerry has on hand	

1348	\$	5,125.00
auto pay 7/1	\$	92.86
1349	\$	150.00
1350	\$	895.00
1351	\$	39.98
1355	\$	29.16
1356	\$	135.84
1357	\$	141.75

	\$	<u>6,609.59</u>	
Adjusted Bank Balance & Book Balance:	\$	<u><u>63,876.60</u></u>	ok

3:11 PM

Maurice River Township, Fire District #1

Profit & Loss

07/20/15

January 1 through July 27, 2015

Cash Basis

	<u>Jan 1 - Jul 27, 15</u>
Ordinary Income/Expense	
Income	
Grant Income	65,366.00
Income from Taxation	66,720.00
	<hr/>
Total Income	132,086.00
Expense	
Administrative	
Advertising	135.84
Election	472.48
Professional Services	8,111.55
	<hr/>
Total Administrative	8,719.87
Bond Payment	48,996.37
Interest	
Interest - Bond	12,399.11
	<hr/>
Total Interest	12,399.11
Operating & Maintenance	
Clothing Allowance	3,000.00
Equipment	21,332.94
Masks	7,222.50
Repairs & Maintenance	10,317.07
Training	2,900.00
Turnout Gear	61,693.75
Utilities including Telephone	7,406.89
Vests	483.75
	<hr/>
Total Operating & Maintenance	114,356.90
	<hr/>
Total Expense	184,472.25
	<hr/>
Net Ordinary Income	-52,386.25
Other Income/Expense	
Other Expense	
Void	0.00
	<hr/>
Total Other Expense	0.00
	<hr/>
Net Other Income	0.00
	<hr/>
Net Income	<u><u>-52,386.25</u></u>



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

>01340 5440890 001 092047 10Z
 BOARD OF FIRE COMMISSIONERS
 MAURICE RIVER TWP FIRE DISTRICT #1
 PO BOX 855
 MARMORA NJ 08223-0855

SUMMARY OF YOUR ACTIVITY
 STATEMENT DATE **JUN 30 15**
 STATEMENT NUMBER 2552003028
 BEGINNING BALANCE 4352.42
 DEPOSIT AMOUNT + 32407.00
 WITHDRAWAL AMOUNT - 586.23
 SERVICE CHARGE - .00
 ENDING BALANCE = 36173.19

DEBITS 4

BY FEDERAL LAW AS OF 1-1-2013 FUNDS
 IN NON-INTEREST BEARING TRANSACTION
 ACCOUNTS WILL NO LONGER RECEIVE
 UNLIMITED FDIC DEPOSIT INSURANCE

TAXEXMT/NONPROF	2552003028	WITHDRAWALS	DEPOSITS	BALANCE	SUMMARY
ACTIVITY BEGINNING	MAY 30 15			\$	4352.42
JUN 01 COMCAST COMCAST	060115 PPD	92.86		\$	4259.56
JUN 08 DEPOSIT	SEAVILLE		32407.00	\$	36666.56
JUN 25 CHECK NUMBER	1352	28.18		\$	36638.38
JUN 25 CHECK NUMBER	1354	71.43		\$	36566.95
JUN 26 CHECK NUMBER	1347	283.31		\$	36283.64
JUN 29 CHECK NUMBER	1353	110.45		\$	36173.19

CHECKS PAID ON YOUR ACCOUNT

CHECK	DATE	AMOUNT	CHECK	DATE	AMOUNT	CHECK	DATE	AMOUNT
1347	06/26	283.31	1352	06/25	28.18	1354	06/25	71.43
**			1353	06/29	110.45			

** = Gap in Sequence

1ST BANK OF SEA BLE CITY
401 Landa Ave.
Sea Bldg, NJ 08213
55-1242312

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

6/22/2015

1347

PAY TO THE ORDER OF Atlantic City Electric \$283.31

Two Hundred Eighty-Three and 31/100 DOLLARS

Atlantic City Electric
PO Box 13610
Philadelphia, PA 19101

MEMO: 5500 2423 287

001347 12312712424 2 55 2003028*

#1347

\$283.31

1ST BANK OF SEA BLE CITY
401 Landa Ave.
Sea Bldg, NJ 08213
55-1242312

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

6/22/2015

1352

PAY TO THE ORDER OF South Jersey Gas Co \$28.18

Twenty-Eight and 18/100 DOLLARS

South Jersey Gas Co
PO Box 6091
Belmar, NJ 08099-6091

MEMO: 7460630000

001352 12312712424 2 55 2003028*

#1352

\$28.18

1ST BANK OF SEA BLE CITY
401 Landa Ave.
Sea Bldg, NJ 08213
55-1242312

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

6/22/2015

1353

PAY TO THE ORDER OF South Jersey Water Cond. Service Inc \$110.45

One Hundred Ten and 45/100 DOLLARS

South Jersey Water Cond. Service Inc
760 Shikoh Pike
Bridgeton, NJ 08302

MEMO: Acct 0721020, SD01738; rust remover salt 7@514.5

001353 12312712424 2 55 2003028*

#1353

\$110.45

00733274 035 749 6/24/15 217546 020 043

1ST BANK OF SEA BLE CITY
401 Landa Ave.
Sea Bldg, NJ 08213
55-1242312

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

6/22/2015

1354

PAY TO THE ORDER OF Verizon \$71.43

Seventy-One and 43/100 DOLLARS

Verizon
PO Box 4833
Trenton, NJ 08646-4833

MEMO: 602 766 2260 453 714

001354 12312712424 2 55 2003028*

#1354

\$71.43



8



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

>01734 5342086 001 092047 10Z
 BOARD OF FIRE COMMISSIONERS
 MAURICE RIVER TWP FIRE DISTRICT #1
 PO BOX 855
 MARMORA NJ 08223-0855

SUMMARY OF YOUR ACTIVITY
 STATEMENT DATE **MAY 29 15**
 STATEMENT NUMBER 2552003028
 BEGINNING BALANCE 14122.19
 DEPOSIT AMOUNT + .00
 WITHDRAWAL AMOUNT - 9769.77
 SERVICE CHARGE - .00
 ENDING BALANCE = 4352.42

DEBITS 16

BY FEDERAL LAW AS OF 1-1-2013 FUNDS
 IN NON-INTEREST BEARING TRANSACTION
 ACCOUNTS WILL NO LONGER RECEIVE
 UNLIMITED FDIC DEPOSIT INSURANCE

TAXEXMT/NONPROF	2552003028	WITHDRAWALS	DEPOSITS	BALANCE SUMMARY
ACTIVITY BEGINNING	MAY 01 15			\$ 14122.19
MAY 01 COMCAST COMCAST O50115 PPD		92.86		\$ 14029.33
MAY 01 CHECK NUMBER 1330		775.00		\$ 13254.33
MAY 01 CHECK NUMBER 1335		150.00		\$ 13104.33
MAY 04 CHECK NUMBER 1296		120.00		\$ 12984.33
MAY 04 CHECK NUMBER 1328		326.07		\$ 12658.26
MAY 04 CHECK NUMBER 1329		2900.00		\$ 9758.26
MAY 04 CHECK NUMBER 1337		1132.50		\$ 8625.76
MAY 04 CHECK NUMBER 1338		1415.00		\$ 7210.76
MAY 05 CHECK NUMBER 1327		1255.00		\$ 5955.76
MAY 06 CHECK NUMBER 1331		333.97		\$ 5621.79
MAY 07 CHECK NUMBER 1339		85.00		\$ 5536.79
MAY 11 CHECK NUMBER 1336		355.00		\$ 5181.79
MAY 21 CHECK NUMBER 1346		150.00		\$ 5031.79
MAY 22 CHECK NUMBER 1343		72.57		\$ 4959.22
MAY 26 CHECK NUMBER 1340		165.00		\$ 4794.22
MAY 26 CHECK NUMBER 1344		359.78		\$ 4434.44
MAY 26 CHECK NUMBER 1345		82.02		\$ 4352.42

CHECKS PAID ON YOUR ACCOUNT

CHECK	DATE	AMOUNT	CHECK	DATE	AMOUNT	CHECK	DATE	AMOUNT
1296	05/04	120.00	**			**		
**			1335	05/01	150.00	1343	05/22	72.57
1327	05/05	1255.00	1336	05/11	355.00	1344	05/26	359.78
1328	05/04	326.07	1337	05/04	1132.50	1345	05/26	82.02
1329	05/04	2900.00	1338	05/04	1415.00	1346	05/21	150.00
1330	05/01	775.00	1339	05/07	85.00			
1331	05/06	333.97	1340	05/26	165.00			

** = Gap in Sequence



FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4381 Landis Ave.
Sea Isle City, NJ 08243
55-7142312

1296

9/21/15

PAY TO THE ORDER OF Ashley Webb \$ 120.00

One hundred twenty dollars

Edward Tinner

MEMO 2015 election

⑆001329⑆ ⑆231271242⑆ 2 55 2003028⑆

#1296 \$120.00

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4381 Landis Ave.
Sea Isle City, NJ 08243
55-7142312

1327

4/27/2015

PAY TO THE ORDER OF AirPower International Inc \$ 1,255.00

One Thousand Two Hundred Fifty Five and 00/100

AirPower International Inc
7303 River Road
Pennsauken, NJ 08110

MEMO R&M - Inv 9331 storage cylinder hydrants, valves

⑆001327⑆ ⑆231271242⑆ 2 55 2003028⑆

#1327 \$1,255.00

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4381 Landis Ave.
Sea Isle City, NJ 08243
55-7142312

1328

4/27/2015

PAY TO THE ORDER OF Atlantic City Electric \$ 326.07

Three Hundred Twenty Six and 07/100

Atlantic City Electric
PO Box 13610
Philadelphia, PA 19101

MEMO 5500 2423 287

⑆001328⑆ ⑆231271242⑆ 2 55 2003028⑆

#1328 \$326.07

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4381 Landis Ave.
Sea Isle City, NJ 08243
55-7142312

1329

4/27/2015

PAY TO THE ORDER OF Firegrounds Operations Training LLC \$ 2,900.00

Two Thousand Nine Hundred and 00/100

Firegrounds Operations Training LLC
650 Becker Drive
Vineland, NJ 08361

MEMO 2015 Fire Training/Drills

⑆001329⑆ ⑆231271242⑆ 2 55 2003028⑆

#1329 \$2,900.00

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4381 Landis Ave.
Sea Isle City, NJ 08243
55-7142312

1330

4/27/2015

PAY TO THE ORDER OF South Jersey Overhead Door Co., Inc. \$ 775.00

Seven Hundred Seventy Five and 00/100

South Jersey Overhead Door Co., Inc.
PO Box 1396
1360 N. Delsea Drive
Vineland, NJ 08362-1396

MEMO Inv 50924, Equip - receiver and remote installed

⑆001330⑆ ⑆231271242⑆ 2 55 2003028⑆

#1330 \$775.00

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4381 Landis Ave.
Sea Isle City, NJ 08243
55-7142312

1331

4/27/2015

PAY TO THE ORDER OF Spring Garden Marina \$ 333.97

Three Hundred Thirty Three and 97/100

Spring Garden Marina
71 Spring Garden Road
Marine, NJ 08332

MEMO O&M-R&M Batteries/Flars

⑆001331⑆ ⑆231271242⑆ 2 55 2003028⑆

#1331 \$333.97

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4381 Landis Ave.
Sea Isle City, NJ 08243
55-7142312

1335

April 22, 2015

PAY TO THE ORDER OF Gordon Gross \$ 150.00

One hundred fifty dollars

Gordon Gross
Box 303
Leesburg NJ 08527

MEMO April cleaning

⑆001335⑆ ⑆231271242⑆ 2 55 2003028⑆

#1335 \$150.00

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4381 Landis Ave.
Sea Isle City, NJ 08243
55-7142312

1336

April 20, 2015

PAY TO THE ORDER OF Christopher Reynolds \$ 355.00

Three hundred fifty five and 00/100

Christopher Reynolds
1 Church Hill Road
EBT NJ 08834

MEMO

⑆001336⑆ ⑆231271242⑆ 2 55 2003028⑆

#1336 \$355.00

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4381 Landis Ave.
Sea Isle City, NJ 08243
55-7142312

1337

April 20, 2015

PAY TO THE ORDER OF Nat Alcomer Co \$ 1,132.50

One thousand one hundred thirty two and 50/100

Nat Alcomer Co
PO Box 14774
Reading PA 19612

MEMO Inv 1012460

⑆001337⑆ ⑆231271242⑆ 2 55 2003028⑆

#1337 \$1,132.50

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4381 Landis Ave.
Sea Isle City, NJ 08243
55-7142312

1338

April 20, 2015

PAY TO THE ORDER OF F&S Testing Services LLC \$ 1,415.00

One thousand four hundred fifteen and 00/100

F&S Testing Services LLC
PO Box 494
Franklinville NJ 07034

MEMO Inv 33

⑆001338⑆ ⑆231271242⑆ 2 55 2003028⑆

#1338 \$1,415.00

CASH ONLY PAY TO THE ORDER OF SECURITY FEATURES LISTED ON BACK ARE GUARANTEED TO REMAIN ON PAR

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4201 Landon Ave.
SEA ISLE CITY, NJ 08243
50-71942312

1339

PAY TO THE ORDER OF South Jersey Contractors LLC \$ 85.00

Eighty Five and 00/100 DOLLARS

South Jersey Contractors LLC
401 Orange St
Millerville, NJ 08330

MEMO: North Jersey

5/18/2015

⑆001339⑆ ⑆231271242⑆ 2 55 2003028⑆

#1339

\$85.00

CASH ONLY PAY TO THE ORDER OF SECURITY FEATURES LISTED ON BACK ARE GUARANTEED TO REMAIN ON PAR

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4201 Landon Ave.
SEA ISLE CITY, NJ 08243
50-71942312

1340

PAY TO THE ORDER OF James H Pickering Jr Esq \$ 165.00

One Hundred Sixty Five and 00/100 DOLLARS

James H Pickering Jr Esq
458 Kings Highway
PO Box 100
South Sayreville, NJ 08246

MEMO: Inv 21280 223 2 32015 services - reorg/audit

5/18/2015

⑆001340⑆ ⑆231271242⑆ 2 55 2003028⑆

#1340

\$165.00

CASH ONLY PAY TO THE ORDER OF SECURITY FEATURES LISTED ON BACK ARE GUARANTEED TO REMAIN ON PAR

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4201 Landon Ave.
SEA ISLE CITY, NJ 08243
50-71942312

1343

PAY TO THE ORDER OF Verizon \$ 72.57

Seventy Two and 57/100 DOLLARS

Verizon
PO Box 4833
Trenton, NJ 08650-4833

MEMO: 856 785-2266 455 717

5/18/2015

⑆001343⑆ ⑆231271242⑆ 2 55 2003028⑆

#1343

\$72.57

CASH ONLY PAY TO THE ORDER OF SECURITY FEATURES LISTED ON BACK ARE GUARANTEED TO REMAIN ON PAR

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4201 Landon Ave.
SEA ISLE CITY, NJ 08243
50-71942312

1344

PAY TO THE ORDER OF Atlantic City Electric \$ 359.78

Three Hundred Fifty Nine and 78/100 DOLLARS

Atlantic City Electric
PO Box 13610
Philadelphia, PA 19101

MEMO: 5500 2423 257

5/19/2015

⑆001344⑆ ⑆231271242⑆ 2 55 2003028⑆

#1344

\$359.78

CASH ONLY PAY TO THE ORDER OF SECURITY FEATURES LISTED ON BACK ARE GUARANTEED TO REMAIN ON PAR

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4201 Landon Ave.
SEA ISLE CITY, NJ 08243
50-71942312

1345

PAY TO THE ORDER OF South Jersey Gas Co \$ 82.02

Eighty Two and 02/100 DOLLARS

South Jersey Gas Co
PO Box 6091
Bellmore, NJ 08009-0091

MEMO: 7460630000

5/19/2015

⑆001345⑆ ⑆231271242⑆ 2 55 2003028⑆

#1345

\$82.02

CASH ONLY PAY TO THE ORDER OF SECURITY FEATURES LISTED ON BACK ARE GUARANTEED TO REMAIN ON PAR

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08527

1ST BANK OF SEA ISLE CITY
4201 Landon Ave.
SEA ISLE CITY, NJ 08243
50-71942312

1346

PAY TO THE ORDER OF Garden Gross \$ 150.00

One Hundred Fifty and 00/100 DOLLARS

MEMO: May 29 2015

5/19/2015

⑆001346⑆ ⑆231271242⑆ 2 55 2003028⑆

#1346

\$150.00

BOARD OF FIRE COMMISSIONERS
MAURICE RIVER TOWNSHIP FIRE DISTRICT #1

CERTIFICATES OF DEPOSIT

<u>Name of Bank & Account #</u>	<u>Term & Rate</u>	<u>Face Value</u>	<u>Issue/ Reissue Date</u>	<u>Maturity Date</u>
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Maurice River Township, Fire District #1
Profit & Loss Budget vs. Actual
 January through December 2015

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Grant Income	65,366.00	75,644.00	-10,278.00	86.4%
Income from Taxation	66,720.00	152,503.00	-85,783.00	43.7%
Interest/Dividend Income	0.00	50.00	-50.00	0.0%
Supplemental Fire Services Prog	0.00	575.00	-575.00	0.0%
Total Income	132,086.00	228,772.00	-96,686.00	57.7%
Expense				
Administrative				
Advertising	135.84	200.00	-64.16	67.9%
Election	472.48	500.00	-27.52	94.5%
Professional Services	8,111.55	11,000.00	-2,888.45	73.7%
Total Administrative	8,719.87	11,700.00	-2,980.13	74.5%
Bond Payment	48,996.37	53,950.00	-4,953.63	90.8%
Interest				
Interest - Bond	12,399.11	20,300.00	-7,900.89	61.1%
Total Interest	12,399.11	20,300.00	-7,900.89	61.1%
Operating & Maintenance				
Clothing Allowance	3,000.00	3,000.00	0.00	100.0%
Equipment	21,332.94	15,073.00	* 6,259.94	141.5%
Masks	7,222.50	5,950.00	1,272.50	121.4%
Protective Gear	0.00	5,694.00	-5,694.00	0.0%
Repairs & Maintenance	10,317.07	25,000.00	-14,682.93	41.3%
Supplies	0.00	305.00	-305.00	0.0%
Training	2,900.00	2,800.00	100.00	103.6%
Turnout Gear	61,693.75	61,500.00	193.75	100.3%
Utilities including Telephone	7,499.75	12,000.00	-4,500.25	62.5%
Vests	483.75	2,500.00	-2,016.25	19.4%
Total Operating & Maintenance	114,449.76	133,822.00	-19,372.24	85.5%
Reserve for Future Capital	0.00	9,000.00	-9,000.00	0.0%
Total Expense	184,565.11	228,772.00	-44,206.89	80.7%
Net Ordinary Income	-52,479.11	0.00	-52,479.11	100.0%
Other Income/Expense				
Other Expense				
Void	0.00			
Total Other Expense	0.00			
Net Other Income	0.00			
Net Income	-52,479.11	0.00	-52,479.11	100.0%

*Equipment account is over budget due to the \$21,275 spent on a new heater for office/meeting room.

Maurice River Township, Fire District #1
Transaction Detail by Account
May 18 through July 27, 2015

Cash Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking, 1st Bank of Sea Isle							
Bill Pmt -Check	05/18/2015	1340	James H Pickering Jr Esq	Inv 21280 2/23 & 3/20/15 services - reorg/audit		165.00	-165.00
Bill Pmt -Check	05/18/2015	1343	Verizon	856 785-2266 455 71Y		72.57	-237.57
Check	05/18/2015	1341		VOID: printed incorrectly	0.00		-237.57
Check	05/18/2015	1342		VOID: printed incorrectly	0.00		-237.57
Bill Pmt -Check	05/19/2015	1344	Atlantic City Electric	5500 2423 287 4/14-5/12/15		359.78	-597.35
Bill Pmt -Check	05/19/2015	1345	South Jersey Gas Co	7460630000- 4/13-5/12/15		82.02	-679.37
Check	05/19/2015	1346	South Jersey Gas Co	cleaning May	150.00		-829.37
Check	06/01/2015	1347	Comcast Cable	auto pay - 5/14-6/13/15	92.86		-922.23
Deposit	06/02/2015	dep		1015		31.484 77	-890.75
Bill Pmt -Check	06/22/2015	1348	Atlantic City Electric	5500 2423 287	32,407.00	283.31	-912.06
Bill Pmt -Check	06/22/2015	1347	Nighthinger, Colavita & Volpa, PA	Prep 2014 Audit, Assist 2015 Budget, FIS, ALE's		5,125.00	-1,037.06
Bill Pmt -Check	06/22/2015	1352	South Jersey Gas Co	7460630000	28.18		-1,065.24
Bill Pmt -Check	06/22/2015	1353	South Jersey Water Cond. Service Inc	Acct 0721320, SDO1738; rust remover salt 7@314.50/lea	110.45		-1,175.69
Bill Pmt -Check	06/22/2015	1354	Verizon	856 785-2266 455 71Y		71.43	-1,247.12
Check	07/01/2015	auto	Comcast Cable	auto pay - 6/14-7/13/15	34,313.00	92.86	-1,339.98
Deposit	07/10/2015	dep		2015		60.086 54	-1,300.00
Bill Pmt -Check	07/27/2015	1349	Gordon Gross	Inv #308261, Cleaning July 2015		150.00	-1,450.00
Bill Pmt -Check	07/27/2015	1350	Reliable Power Plus LLC	generator maintenance agreement		895.00	-2,345.00
Bill Pmt -Check	07/27/2015	1351	Spring Garden Marina	O&M-R&M Wheel Bearing Set		39.98	-2,384.98
Bill Pmt -Check	07/27/2015	1355	South Jersey Gas Co	7460630000		29.16	-2,414.14
Bill Pmt -Check	07/27/2015	1356	South Jersey Gas Co	Acct VIN-108582, Inv 560635 synopsis 2014		135.84	-2,550.00
Bill Pmt -Check	07/27/2015	1357	The Daily Journal	Acct VIN-108582, Inv 560635 synopsis 2014		141.75	-2,691.75
Bill Pmt -Check	07/27/2015	1357	Verizon	856 785-2266 455 71Y			-2,691.75
Total Accounts Payable					7,689.47	7,689.47	0.00
Encumbrance Payable							
General Journal	05/18/2015	15-May-1	Michael J. Bohrer, PC	May 2015 services - due 10/31/15		335.00	-335.00
General Journal	06/29/2015	15-Jun-1	Michael J. Bohrer, PC	June 2015 services - due 10/31/15		335.00	-670.00
General Journal	07/27/2015	15-Jul-1	Michael J. Bohrer, PC	July 2015 services - due 10/31/15		335.00	-1,005.00
Total Accounts Payable					1,005.00	1,005.00	0.00
Total Checking, 1st Bank of Sea Isle					66,720.00	8,025.19	58,694.81
Accounts Payable							
Bill Pmt -Check	05/18/2015	1340	James H Pickering Jr Esq	Inv 21280 2/23 & 3/20/15 services - reorg/audit	165.00	165.00	-165.00
Bill Pmt -Check	05/18/2015	1340	James H Pickering Jr Esq	Inv 21280 2/23 & 3/20/15 services - reorg/audit	72.57	72.57	-72.57
Bill Pmt -Check	05/18/2015	1343	Verizon	856 785-2266 455 71Y	0.00	72.57	-72.57
Bill Pmt -Check	05/18/2015	1343	Verizon	856 785-2266 455 71Y	359.78	359.78	-359.78
Bill Pmt -Check	05/19/2015	1344	Atlantic City Electric	5500 2423 287 4/14-5/12/15	82.02	82.02	-82.02
Bill Pmt -Check	05/19/2015	1345	South Jersey Gas Co	5500 2423 287 4/14-5/12/15	283.31	283.31	-283.31
Bill Pmt -Check	05/19/2015	1345	South Jersey Gas Co	7460630000- 4/13-5/12/15	293.31	293.31	-576.62
Bill Pmt -Check	06/22/2015	1347	Atlantic City Electric	5500 2423 287	5,125.00	5,125.00	-1,101.62
Bill Pmt -Check	06/22/2015	1348	Nighthinger, Colavita & Volpa, PA	Prep 2014 Audit, Assist 2015 Budget, FIS, ALE's	28.18	28.18	-1,129.80
Bill Pmt -Check	06/22/2015	1348	Nighthinger, Colavita & Volpa, PA	Prep 2014 Audit, Assist 2015 Budget, FIS, ALE's	110.45	110.45	-1,240.25
Bill Pmt -Check	06/22/2015	1352	South Jersey Gas Co	Acct 0721320, SDO1738; rust remover salt 7@314.50/lea	71.43	71.43	-1,311.68
Bill Pmt -Check	06/22/2015	1352	South Jersey Gas Co	Acct 0721320, SDO1738; rust remover salt 7@314.50/lea	110.45	110.45	-1,422.13
Bill Pmt -Check	06/22/2015	1353	South Jersey Water Cond. Service Inc	Acct 0721320, SDO1738; rust remover salt 7@314.50/lea	71.43	71.43	-1,493.56
Bill Pmt -Check	06/22/2015	1353	South Jersey Water Cond. Service Inc	Acct 0721320, SDO1738; rust remover salt 7@314.50/lea	150.00	150.00	-1,643.56
Bill Pmt -Check	06/22/2015	1354	Verizon	856 785-2266 455 71Y	895.00	895.00	-2,538.56
Bill Pmt -Check	06/22/2015	1354	Verizon	856 785-2266 455 71Y	39.98	39.98	-2,578.54
Bill Pmt -Check	06/22/2015	1354	Verizon	856 785-2266 455 71Y	29.16	29.16	-2,607.70
Bill Pmt -Check	06/22/2015	1354	Verizon	856 785-2266 455 71Y	135.84	135.84	-2,743.54
Bill Pmt -Check	06/22/2015	1357	The Daily Journal	Acct VIN-108582, Inv 560635 synopsis 2014	141.75	141.75	-2,885.29
Bill Pmt -Check	06/22/2015	1357	Verizon	856 785-2266 455 71Y			-2,885.29

14

3:19 PM
07/20/15

Maurice River Township, Fire District #1
Transaction Detail by Account
May 18 through July 27, 2015

Cash Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total Encumbrance Payable					0.00	1,005.00	-1,005.00
Income from Taxation	06/02/2015	dep		1015		32,407.00	-32,407.00
Deposit	07/10/2015	dep		2015		34,313.00	-66,720.00
Total Income from Taxation					0.00	66,720.00	-66,720.00
Administrative							
Advertising	07/27/2015	560635	The Daily Journal	Accl VIN-108582, Inv 560635 synopsis 2014	135.84		135.84
Total Advertising					135.84	0.00	135.84
Professional Services							
Bill	05/18/2015	21280	James H Pickering, Jr Esq	Inv 21280 2/23 & 3/20/15 services - reorg/audit	165.00		165.00
General Journal	05/18/2015	15-may-1	Michael J. Bohrer, PC	May 2015 services - due 10/31/15	335.00		500.00
Bill	06/22/2015	14 aud/15 budg	Nighlingler, Colavia & Volpa, PA	Prep 2014 Audit, Assist 2015 Budget, FIS, ALE's	5,125.00		5,625.00
General Journal	06/29/2015	No. 7 RC	Michael J. Bohrer, PC	June 2015 services - due 10/31/15	335.00		5,960.00
General Journal	07/27/2015	JE audit 15	Michael J. Bohrer, PC	June 2015 services - due 10/31/15	335.00		6,295.00
Total Professional Services					6,295.00	0.00	6,295.00
Total Administrative					6,430.84	0.00	6,430.84
Operating & Maintenance							
Repairs & Maintenance							
Check	05/19/2015	1346	Gordon Gross	cleaning May	150.00		150.00
Bill	06/22/2015	SD01738	South Jersey Water Cond. Service Inc	Accl 0721320, SD01738, rust remover salt 7@14.50/lea	110.45		260.45
Bill	07/27/2015	308261	Gordon Gross	Inv #308261, Cleaning July 2015	150.00		410.45
Bill	07/27/2015	A6590	Spring Garden Marina	O&M-R&M Wheel Bearing Set	39.98		450.43
Bill	07/27/2015		Reliable Power Plus LLC	generator maintenance agreement	895.00		1,345.43
Total Repairs & Maintenance					1,345.43	0.00	1,345.43
Utilities Including Telephone							
Bill	05/18/2015		Verizon	845 786-2266 455 71Y	72.57		72.57
Bill	05/19/2015		Atlantic City Electric	55002423287, Utilities, 4/13-5/13/15	359.78		432.35
Bill	05/19/2015		South Jersey Gas Co	need sint for dates	82.02		514.37
Check	06/01/2015	auto	Comcast Cable	auto pay - 5/14-6/13/15	92.86		607.23
Bill	06/22/2015		Atlantic City Electric	55002423287, Utilities, 5/13-6/10/15	283.31		890.54
Bill	06/22/2015		South Jersey Gas Co	5/12-6/10/15	28.18		918.72
Bill	06/22/2015		Verizon	may bill	71.43		990.15
Check	07/01/2015	auto	Comcast Cable	auto pay - 6/14-7/13/15	92.86		1,083.01
Bill	07/27/2015		South Jersey Gas Co	6/10/15-7/10/15	29.16		1,112.17
Bill	07/27/2015		Verizon	June bill	71.48		1,183.65
Bill	07/27/2015		Verizon	march bill	70.27		1,253.92
Total Utilities Including Telephone					1,253.92	0.00	1,253.92
Total Operating & Maintenance					2,599.35	0.00	2,599.35
Void							
Check	05/18/2015	1341		VOID, printed incorrectly	0.00		0.00
Check	05/18/2015	1342		VOID, printed incorrectly	0.00		0.00
Total Void					0.00	0.00	0.00
TOTAL					83,439.66	83,439.66	0.00

BOARD OF FIRE COMMISSIONERS

District #1

Maurice River Township

June 26, 2015

Mail Address:
P.O. Box 60, Leesburg, NJ 08327

To Nightlinger, Colavita & Volpa, PA
Address P.O. Box 799, Williamstown, NJ 08094

Date of Delivery or Service	Description of Goods or Service Rendered, Itemized Fully	Total
	Preparation of December 31, 2014 Audit	\$3,090
	Assistance with the 2015 Budget	960
	Preparation of Financial Statements Including	
	GASB-34 Reporting Format	1,150
	<i>* There are 2 Engagement Letters</i>	
	<i>Ed Turner 1-28-15 \$525</i> (Amount Received per check #1348)	(5,125)
	<i>Matt Corson 2-4-15 \$500</i>	
	Total Bill Remaining	\$75.00

Delivery slips received and checked on		Claimant's Certification and Declaration I do solemnly declare and certify under the penalties of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons within the knowledge of this claimant in connection with this claim; that the amount therein stated is justly due and owing; and that the amount charged is a fair and reasonable one.		
(Date)	(Signature)			
Personal knowledge of service rendered or receipt of materials, supplies and equipment.				
(Date)	(Signature)			
Professional Services -		6/26/15	Auditor	
Contingent -		(Date)	(Signature)	(Official Position)

Approved:	Audited and Approved:	Ordered Paid by Board
		Clerk
		Account No.
Committee	Finance Committee	Check No.

BOARD OF FIRE COMMISSIONERS

District #1

Maurice River Township

Mail Address:
P.O. Box 60, Leesburg, NJ 08327

April 22, 2015

6-22-18
in date

To Nightlinger, Colavita & Volpa, PA

Address P.O. Box 799, Williamstown, NJ 08094

Date of Delivery or Service	Description of Goods or Service Rendered, Itemized Fully	Total
	Preparation of December 31, 2014 Audit	\$3,090
	Assistance with the 2015 Budget	960
	Preparation of Financial Statements Including	
	GASB-34 Reporting Format	1,150
	Total Bill	\$5,200.00 \$5125

Delivery slips received and checked on	<p align="center">Claimant's Certification and Declaration</p> <p>I do solemnly declare and certify under the penalties of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons within the knowledge of this claimant in connection with this claim; that the amount therein stated is justly due and owing; and that the amount charged is a fair and reasonable one.</p> <p align="center"><i>[Signature]</i></p>		
(Date) (Signature)			
Personal knowledge of service rendered or receipt of materials, supplies and equipment.			
(Date) (Signature)			
Professional Services -			
Contingent -	(Date)	(Signature)	(Official Position)

set proposal letter

Approved:	Audited and Approved:	Ordered Paid by Board
		<i>[Signature]</i> Clerk
Committee	Finance Committee	Encumbrance Account No.
		Payable Check No.
		1378

NIGHTLINGER, COLAVITA & VOLPA

A Professional Association

Certified Public Accountants

991 S. Black Horse Pike
P.O. Box 799
Williamstown, NJ 08094

(856) 629-3111
Fax (856) 728-2245

January 5, 2015

Maurice River Township
Fire District No. 1
PO Box 60
Leesburg, New Jersey 08327

Dear Commissioners:

We are pleased to confirm our understanding of the services we are to provide Maurice River Township Fire District No. 1 for the year ended December 31, 2014. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Maurice River Township Fire District No. 1 as of and for the year ended December 31, 2014. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany Maurice River Township Fire District No. 1's basic financial statements. As part of our engagement, we will apply certain limited procedures to Maurice River Township Fire District No. 1's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. The Management's Discussion and Analysis is an RSI that is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

Supplementary information other than RSI also accompanies Maurice River Township Fire District No. 1's basic financial statements. We will subject the Schedules of Expenditures of Federal Awards and State Awards, as supplementary information, to the auditing procedures applied in our audit of the basic financial statements and will provide an opinion on it in relation to the basic financial statements.

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally

accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes and any other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of 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 Maurice River Township Fire District No. 1 and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of

transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Audit Procedures—Internal Control

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Maurice River Township Fire District No. 1's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We expect to begin our audit on approximately January 20, 2015 and to issue our reports no later than March 20, 2015. Raymond Colavita, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be as follows:

Audit - 2014	\$3,090
Non-Attest Services:	
Preparation of Financial Statements	1,150
Assistance with 2015 Budget	960
	<u>\$5,200</u> \$ 5125

Our fee for these services are based on our standard hourly rates that vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work is completed. In accordance with our firm policies, work may be suspended if your account becomes 180 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Maurice River Township Fire District No. 1 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Respectfully Submitted,

NIGHTLINGER, COLAVITA & VOLPA, PA

Raymond Colavita, CPA

RESPONSE:

This letter correctly sets forth the understanding of Maurice River Township Fire District No. 1.

By: Edward Turner

Title: Treas.

Date: 1-28-15

NIGHTLINGER, COLAVITA & VOLPA

A Professional Association

Certified Public Accountants

991 S. Black Horse Pike
P.O. Box 799
Williamstown, NJ 08094

(856) 629-3111
Fax (856) 728-2245

January 5, 2015

Maurice River Township
Fire District No. 1
PO Box 60
Leesburg, New Jersey 08327

Dear Commissioners:

We are pleased to confirm our understanding of the services we are to provide Maurice River Township Fire District No. 1 for the year ended December 31, 2014. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Maurice River Township Fire District No. 1 as of and for the year ended December 31, 2014. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany Maurice River Township Fire District No. 1's basic financial statements. As part of our engagement, we will apply certain limited procedures to Maurice River Township Fire District No. 1's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. The Management's Discussion and Analysis is an RSI that is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

Supplementary information other than RSI also accompanies Maurice River Township Fire District No. 1's basic financial statements. We will subject the Schedules of Expenditures of Federal Awards and State Awards, as supplementary information, to the auditing procedures applied in our audit of the basic financial statements and will provide an opinion on it in relation to the basic financial statements.

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally

accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes and any other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of 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 Maurice River Township Fire District No. 1 and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of

transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Audit Procedures—Internal Control

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Maurice River Township Fire District No. 1's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We expect to begin our audit on approximately January 20, 2015 and to issue our reports no later than March 20, 2015. Raymond Colavita, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be as follows:

Audit - 2014	\$3,090
Non-Attest Services:	
Preparation of Financial Statements	1,150
Assistance with 2015 Budget	<u>960</u>
	<u>\$5,200</u>

Our fee for these services are based on our standard hourly rates that vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work is completed. In accordance with our firm policies, work may be suspended if your account becomes 180 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

JL

We appreciate the opportunity to be of service to Maurice River Township Fire District No. 1 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Respectfully Submitted,

NIGHTLINGER, COLAVITA & VOLPA, PA


Raymond Colavita, CPA

RESPONSE:

This letter correctly sets forth the understanding of Maurice River Township Fire District No. 1.

By: M. Corson

Title: Secretary

Date: 2-4-15