

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

Checks Submitted for Approval  
Meeting Date - October 27, 2014

Next Meeting Date - November 24, 2014 ~~NOV. 1ST~~ → DEC. 1ST

<u>Check #</u>	<u>Amount</u>	<u>Payee</u>	<u>Purpose</u>
1230**	\$ -	Void	Void
1231**	\$ 1,000.00	Joseph Sterling	Admin - Professional Services Grant Writing Classes
1250*	\$ 37.00	Total Security Alarms LLC	O&M - Repairs & Maintenance
1251*	\$ 1,829.72	Vineland Auto Electric	O&M - Repairs & Maintenance
1252	\$ 261.87	Atlantic City Electric	O&M - Utilities
1253*	\$ 336.98	South Jersey Boatworks	O&M - Repairs & Maintenance
1254*	\$ -	Void	Void
1255	\$ 2,541.00	Fail Safe Testing Inc	O&M - Repairs & Maintenance
1256	\$ 1,980.00	Michael J Bohrer PC	Admin - Professional Services
1257	\$ 23.55	South Jersey Gas	O&M - Utilities
1258	\$ 70.08	Verizon	O&M - Utilities
1259***			
1260***			
1261***			
1262	\$ 86.86	Michael J Bohrer PC	Admin - Professional Services
debit/auto	\$ 110.71	Comcast	O&M - Utilities

\* Checks were approved and signed at last meeting.

\*\* Checks mailed to Ed Turner on June 13, 2014 to pay bills for June. If not noted, they remain unused.

\*\*\* Checks left with Ed Turner at September meeting.

10:07 AM  
 10/21/14  
 Cash Basis

**Maurice River Township, Fire District #1**  
**Balance Sheet**  
 As of October 27, 2014

	Oct 27, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Checking, 1st Bank of Sea Isle	75,555.85
<b>Total Checking/Savings</b>	75,555.85
<b>Total Current Assets</b>	75,555.85
<b>Fixed Assets</b>	
Building Improvements (Net)	894,304.33
Vehicles & Equipment (Net)	1,959.44
<b>Total Fixed Assets</b>	896,263.77
<b>TOTAL ASSETS</b>	971,819.62
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Accrued Interest on LT Debt	5,939.22
Bond & Loan Debt due w/in 1 Yr	51,560.82
<b>Total Other Current Liabilities</b>	57,500.04
<b>Total Current Liabilities</b>	57,500.04
<b>Long Term Liabilities</b>	
Due on Equipment Loan	46,282.42
Due to USDA	446,864.04
<b>Total Long Term Liabilities</b>	493,146.46
<b>Total Liabilities</b>	550,646.50
<b>Equity</b>	
Invested In Capital Assets, net	351,557.49
Restricted for	
Future Capital Outlays	20,226.00
Subsequent Year's Expenditures	18,611.00
<b>Total Restricted for</b>	38,837.00
Retained Earnings	31,083.42
Unrestricted	
Undesignated	25,421.72
<b>Total Unrestricted</b>	25,421.72
Net Income	-25,726.51
<b>Total Equity</b>	421,173.12
<b>TOTAL LIABILITIES &amp; EQUITY</b>	971,819.62

This report has been adjusted for the 2013 Audit figures. Michael J Bohrer only posts to checking accounts and long term liability accounts. All other accounts and figures are from the Auditor.

BOARD OF FIRE COMMISSIONERS  
 MAURICE RIVER TOWNSHIP FIRE DISTRICT #1  
 Bank Reconciliation - 1st Bank of Sea Isle City  
 October 27, 2014

Balance per Bank @ 9/30/2014 \$ 60,833.60

Add: Deposits in Transit: \$ 37,378.00

Less: Outstanding Checks: \$ 79,625.00 FEMA Grant not rec'd  
 as of 10/21/14

- 1231 \$ 1,000.00
- 1245 \$ 357.86
- 1246 \$ 1,124.99
- 1247 \$ 23.81
- 1248 \$ 58.00
- 1249 \$ 70.03
- 1250 \$ 37.00
- 1251 \$ 1,829.72
- 1252 \$ 261.87
- 1253 \$ 336.98
- 1255 \$ 2,541.00
- 1256 \$ 1,980.00
- 1257 \$ 23.55
- 1258 \$ 70.08
- 1262 \$ 86.86
- auto pay \$ 110.71
- debit/USDA \$ 12,854.00

\$ 22,766.46

Adjusted Bank Balance & Book Balance:

\$ 155,070.14

ok

10:09 AM  
10/21/14  
Cash Basis

**Maurice River Township, Fire District #1**  
**Profit & Loss**  
January 1 through October 27, 2014

	<u>Jan 1 - Oct 27, 14</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Income from Taxation	102,789.00
Interest/Dividend Income	30.25
<b>Total Income</b>	<u>102,819.25</u>
<b>Expense</b>	
<b>Administrative</b>	
Advertising	1,504.35
Election	744.00
Professional Services	11,772.55
<b>Total Administrative</b>	<u>14,020.90</u>
<b>Bond Payment</b>	51,560.82
<b>Interest</b>	
Interest - Bond	22,688.66
<b>Total Interest</b>	<u>22,688.66</u>
<b>Operating &amp; Maintenance</b>	
Clothing Allowance	3,000.00
Equipment	5,814.52
Repairs & Maintenance	19,697.08
Training	2,400.00
Utilities including Telephone	9,363.78
<b>Total Operating &amp; Maintenance</b>	<u>40,275.38</u>
<b>Total Expense</b>	<u>128,545.76</u>
<b>Net Ordinary Income</b>	<u>-25,726.51</u>
<b>Net Income</b>	<u><u>-25,726.51</u></u>



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

>01216 4575238 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 **SEP 30 14**  
STATEMENT NUMBER 2552003028  
BEGINNING BALANCE 60181.66  
DEPOSIT AMOUNT + 1624.99  
WITHDRAWAL AMOUNT - 973.05  
SERVICE CHARGE - .00  
ENDING BALANCE = 60833.60

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	AUG 30 14			\$ 60181.66
SEP 02 COMCAST COMCAST 083014 PPD		73.81		\$ 60107.85
SEP 02 CHECK NUMBER 1242		384.00		\$ 59723.85
SEP 02 CHECK NUMBER 1244		70.37		\$ 59653.48
SEP 03 CHECK NUMBER 1243		24.17		\$ 59629.31
SEP 04 CHECK NUMBER 1241		346.89		\$ 59282.42
SEP 23 DEPOSIT SEAVILLE			1624.99	\$ 60907.41
SEP 30 COMCAST COMCAST 093014 PPD		73.81		\$ 60833.60

CHECKS PAID ON YOUR ACCOUNT

CHECK	DATE	AMOUNT	CHECK	DATE	AMOUNT	CHECK	DATE	AMOUNT
1241	09/04	346.89	1243	09/03	24.17			
1242	09/02	384.00	1244	09/02	70.37			

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

1ST BANK OF SEA ISLE CITY  
4301 LANDIS AVE.  
SEA ISLE CITY, NJ 08543  
50-71240212

1241

8/27/2014

PAY TO THE ORDER OF Atlantic City Electric \$346.89

Three Hundred Forty-Six and 89/100 DOLLARS

Atlantic City Electric  
PO Box 13610  
Philadelphia, PA 19101

MEMO 0373 9899 0993

\*001241\* 12312712420 2 55 2003028\*

#1241

\$346.89

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

1ST BANK OF SEA ISLE CITY  
4301 LANDIS AVE.  
SEA ISLE CITY, NJ 08543  
50-71240212

1242

8/27/2014

PAY TO THE ORDER OF Franklin Alarm Company Inc \$384.00

Three Hundred Eighty-Four and 00/100 DOLLARS

Franklin Alarm Company Inc  
PO Box 84  
Franklinville, NJ 08522

MEMO 08M/RAM - Alarm Monitoring (1 Year)

\*001242\* 12312712420 2 55 2003028\*

#1242

\$384.00

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

1ST BANK OF SEA ISLE CITY  
4301 LANDIS AVE.  
SEA ISLE CITY, NJ 08543  
50-71240212

1243

8/27/2014

PAY TO THE ORDER OF South Jersey Gas Co \$24.17

Twenty-Four and 17/100 DOLLARS

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

MEMO 317 19 8346 0 1

\*001243\* 12312712420 2 55 2003028\*

#1243

\$24.17

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

1ST BANK OF SEA ISLE CITY  
4301 LANDIS AVE.  
SEA ISLE CITY, NJ 08543  
50-71240212

1244

8/27/2014

PAY TO THE ORDER OF Verizon \$70.37

Seventy and 37/100 DOLLARS

Verizon  
PO Box 4833  
Trenton, NJ 08650-4833

MEMO 856 785-2266 455 71Y

\*001244\* 12312712420 2 55 2003028\*

#1244

\$70.37

**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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10:19 AM  
 10/21/14  
 Cash Basis

**Maurice River Township, Fire District #1**  
**Profit & Loss Budget vs. Actual**  
 January through December 2014

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Income from Taxation	102,789.00	149,511.00	-46,722.00	68.8%
Interest/Dividend Income	30.25	100.00	-69.75	30.3%
Supplemental Fire Services Prog	0.00	575.00	-575.00	0.0%
<b>Total Income</b>	<b>102,819.25</b>	<b>150,186.00</b>	<b>-47,366.75</b>	<b>68.5%</b>
<b>Expense</b>				
<b>Administrative</b>				
Advertising	1,504.35	200.00	1,304.35	752.2%
Election	744.00	500.00	244.00	148.8%
Professional Services	7,791.55	11,000.00	-3,208.45	70.8%
<b>Total Administrative</b>	<b>10,039.90</b>	<b>11,700.00</b>	<b>-1,660.10</b>	<b>85.8%</b>
Bond Payment	51,560.82	51,561.00	-0.18	100.0%
<b>Interest</b>				
Interest - Bond	22,688.66	22,689.00	-0.34	100.0%
<b>Total Interest</b>	<b>22,688.66</b>	<b>22,689.00</b>	<b>-0.34</b>	<b>100.0%</b>
<b>Operating &amp; Maintenance</b>				
Clothing Allowance	3,000.00	3,000.00	0.00	100.0%
Equipment	5,814.52	12,200.00	-6,385.48	47.7%
Repairs & Maintenance	19,697.08	19,000.00	697.08	103.7%
Supplies	0.00	304.00	-304.00	0.0%
Training	2,400.00	2,800.00	-400.00	85.7%
Turnout Gear	0.00	33,543.00	-33,543.00	0.0%
Utilities including Telephone	9,474.49	12,000.00	-2,525.51	79.0%
<b>Total Operating &amp; Maintenance</b>	<b>40,386.09</b>	<b>82,847.00</b>	<b>-42,460.91</b>	<b>48.7%</b>
<b>Total Expense</b>	<b>124,675.47</b>	<b>168,797.00</b>	<b>-44,121.53</b>	<b>73.9%</b>
<b>Net Ordinary Income</b>	<b>-21,856.22</b>	<b>-18,611.00</b>	<b>-3,245.22</b>	<b>117.4%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Grant Income	75,644.00			
Utilitization of Prior Yr Funds	0.00	18,611.00	-18,611.00	0.0%
<b>Total Other Income</b>	<b>75,644.00</b>	<b>18,611.00</b>	<b>57,033.00</b>	<b>406.4%</b>
<b>Net Other Income</b>	<b>75,644.00</b>	<b>18,611.00</b>	<b>57,033.00</b>	<b>406.4%</b>
<b>Net Income</b>	<b>53,787.78</b>	<b>0.00</b>	<b>53,787.78</b>	<b>100.0%</b>

10:20 AM  
10/21/14  
Cash Basis

**Maurice River Township, Fire District #1**  
**Transaction Detail by Account**  
September 30 through October 27, 2014

6

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Checking, 1st Bank of Sea Isle</b>							
Check	09/30/2014	1230	Comcast Cable	auto pay - 9/14/14-10/13/14	0.00	73.81	-73.81
Check	09/30/2014	1253	South Jersey Boatworks LLC	VOID: power pack & coil replacement	0.00	336.98	-410.79
Check	09/30/2014	1254	South Jersey Boatworks LLC	VOID: balance - see ck 1246	0.00		-410.79
Bill Pmt -Check	09/30/2014	1250	Total Security Alarms, LLC	Inv 44305 - recover lost password		37.00	-447.79
Bill Pmt -Check	09/30/2014	1251	Vineland Auto Electric Inc.	Inv 296425 R&M-Battery. Remote auto		1,829.72	-2,277.51
Check	10/03/2014	1231	Joseph Sterling	grant writing class 10/25/14		1,000.00	-3,277.51
Deposit	10/08/2014	dep	Maurice River Township	Deposit	37,378.00		34,100.49
Check	10/25/2014	debit	USA	building loan		12,854.00	21,246.49
Bill Pmt -Check	10/27/2014	1252	Atlantic City Electric	0373 9869 9993		261.87	20,984.62
Bill Pmt -Check	10/27/2014	1255	Fall Safe	R&M, annual fire hose, pump ladder testing		2,541.00	18,443.62
Bill Pmt -Check	10/27/2014	1256	Michael J. Bohrer, PC	contract 5/1/14-10/31/14; plus postage/copies		1,980.00	16,463.62
Bill Pmt -Check	10/27/2014	1257	South Jersey Gas Co	3 17 19 9346 0 1		23.55	16,440.07
Bill Pmt -Check	10/27/2014	1258	Verizon	856 785-2266 455 71Y		70.08	16,369.99
Check	10/27/2014	1262	Michael J. Bohrer, PC	contract 5/1-10/31/14 postage/copies charge		86.86	16,283.13
<b>Total Checking, 1st Bank of Sea Isle</b>							
					37,378.00	21,094.87	16,283.13
<b>Accounts Payable</b>							
Bill Pmt -Check	09/30/2014	1250	Total Security Alarms, LLC	Inv 44305 - recover lost password	37.00		37.00
Bill Pmt -Check	09/30/2014	1250	Total Security Alarms, LLC	Inv 44305 - recover lost password		37.00	0.00
Bill Pmt -Check	09/30/2014	1251	Vineland Auto Electric Inc.	Inv 296425 R&M-Battery. Remote auto	1,829.72		1,829.72
Bill Pmt -Check	09/30/2014	1251	Vineland Auto Electric Inc.	Inv 296425 R&M-Battery. Remote auto		1,829.72	0.00
Bill	10/27/2014		Michael J. Bohrer, PC	May-Oct 2014 services @ \$330/mo	1,980.00		-1,980.00
Bill	10/27/2014		Michael J. Bohrer, PC	May-Oct 2014 services @ \$330/mo		1,980.00	0.00
Bill Pmt -Check	10/27/2014	1252	Atlantic City Electric	0373 9869 9993	261.87		-261.87
Bill Pmt -Check	10/27/2014	1252	Atlantic City Electric	0373 9869 9993	261.87		0.00
Bill Pmt -Check	10/27/2014	1255	Fall Safe	R&M, annual fire hose, pump ladder testing	2,541.00		2,541.00
Bill Pmt -Check	10/27/2014	1255	Fall Safe	R&M, annual fire hose, pump ladder testing		2,541.00	0.00
Bill Pmt -Check	10/27/2014	1256	Michael J. Bohrer, PC	contract 5/1/14-10/31/14; plus postage/copies	1,980.00		1,980.00
Bill Pmt -Check	10/27/2014	1256	Michael J. Bohrer, PC	contract 5/1/14-10/31/14; plus postage/copies		1,980.00	0.00
Bill Pmt -Check	10/27/2014	1257	South Jersey Gas Co	3 17 19 9346 0 1	23.55		-23.55
Bill Pmt -Check	10/27/2014	1257	South Jersey Gas Co	3 17 19 9346 0 1		23.55	0.00
Bill Pmt -Check	10/27/2014	1258	Verizon	856 785-2266 455 71Y		70.08	-70.08
Bill Pmt -Check	10/27/2014	1258	Verizon	856 785-2266 455 71Y		70.08	0.00
<b>Total Accounts Payable</b>							
					8,723.22	8,723.22	0.00
<b>Encumbrance Payable</b>							
General Journal	10/27/2014	14-oct	Michael J. Bohrer, PC	oct services - due 10/31/14	1,980.00	330.00	-330.00
Bill	10/27/2014		Michael J. Bohrer, PC	May-Oct 2014 services @ \$330/mo	1,980.00		1,650.00
<b>Total Encumbrance Payable</b>							
					1,980.00	330.00	1,650.00
<b>Due to USDA</b>							
General Journal	10/27/2014	14-oct-1		to record payment of principal Oct '14 on Build...	4,784.13	0.00	4,784.13
<b>Total Due to USDA</b>							
					4,784.13	0.00	4,784.13
<b>Invested in Capital Assets, net</b>							
General Journal	10/27/2014	14-oct-1		to record payment of principal Oct '14 on Build...		4,784.13	-4,784.13

10:20 AM  
10/21/14  
Cash Basis

**Maurice River Township, Fire District #1**  
**Transaction Detail by Account**  
September 30 through October 27, 2014

10

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total Invested In Capital Assets, net							
Income from Taxation	10/08/2014	dep	Maurice River Township	Deposit	0.00	4,784.13	-4,784.13
Total Income from Taxation					0.00	37,378.00	-37,378.00
<b>Administrative</b>							
<b>Professional Services</b>							
Check	09/30/2014	1230	Joseph Sterling	VOID:	0.00	0.00	0.00
Check	10/03/2014	1231	Michael J Bohrer, PC	grant writing class 10/25/14	1,000.00		1,000.00
General Journal	10/27/2014	15-sept	Michael J. Bohrer, PC	mar services - due 4/30/14	330.00		1,330.00
Check	10/27/2014	1262	Michael J. Bohrer, PC	contract 5/1-10/31/14 postage/copies charge	86.86		1,416.86
Total Professional Services					1,416.86	0.00	1,416.86
Total Administrative					1,416.86	0.00	1,416.86
<b>Bond Payment</b>							
Check	10/25/2014	debit	USDA	usda	4,784.13		4,784.13
Total Bond Payment					4,784.13	0.00	4,784.13
<b>Interest</b>							
Interest - Bond	10/25/2014	debit	USDA	usda	8,069.87		8,069.87
Check					8,069.87	0.00	8,069.87
Total Interest - Bond					8,069.87	0.00	8,069.87
Total Interest					8,069.87	0.00	8,069.87
<b>Operating &amp; Maintenance</b>							
<b>Repairs &amp; Maintenance</b>							
Check	09/30/2014	1233	South Jersey Boatworks LLC	13773, power pack & coil replacement	336.98		336.98
Check	09/30/2014	1254	South Jersey Boatworks LLC	VOID: balance - see ck 1246	0.00		336.98
Bill	09/30/2014	296425	Vineyard Auto Electric Inc.	inv 296425 R&M-Battery, Remote auto	1,829.72		2,166.70
Bill	09/30/2014	44305	Total Security Alarms, LLC	Inv 44305 - recover lost password	37.00		2,203.70
Bill	10/27/2014	6785	Fall Safe	R&M, annual fire hose, pump ladder testing	2,541.00		4,744.70
Total Repairs & Maintenance					4,744.70	0.00	4,744.70
<b>Utilities including Telephone</b>							
Check	09/30/2014	auto	Comcast Cable	auto pay - 9/14/14-10/13/14	73.81		73.81
Bill	10/27/2014		Atlantic City Electric	037398699993, Utilities, 9/8-10/7/14	261.87		335.68
Bill	10/27/2014		South Jersey Gas Co	31719934601; Utilities 9/4-10/3/14	23.55		359.23
Bill	10/27/2014		Verizon	856-785-2266 455 71Y	70.08		429.31
Total Utilities including Telephone					429.31	0.00	429.31
Total Operating & Maintenance					5,174.01	0.00	5,174.01
<b>TOTAL</b>					<b>72,310.22</b>	<b>72,310.22</b>	<b>0.00</b>

Board of Fire Commissioners - Maurice River Township #1  
Budget Comparison

10/27/2014

	2015 Proposed	chg in '15	2014	2013	2012	2011	2010	2009	2008
INCOME									
SUPPLEMENTAL FIRE SERV PROG	\$ 575	\$ -	\$ 575	\$ 575	\$ -	\$ -	\$ 878	\$ 878	\$ 878
FUNDS RAISED FROM TAXATION	\$ 152,501.64	\$ 2,991	\$ 149,511	\$ 131,940	\$ 129,353	\$ 127,702	\$ 127,483	\$ 127,228	\$ 117,460
		2% MAX							
EXPENSES									
ADMIN									
ADVERTISING	\$ 200	\$ -	\$ 200	\$ 200	\$ 400	\$ 830	\$ 830	\$ 830	\$ 830
CONTINGENT EXPENSES-ADMIN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240	\$ 500	\$ 500	\$ 500
ELECTION	\$ 500	\$ -	\$ 500	\$ 400	\$ 400	\$ 400	\$ 135	\$ 135	\$ 135
INSURANCE/OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900	\$ 900
LEGAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105	\$ 105	\$ 105
PROFESSIONAL FEES	\$ 11,000	\$ -	\$ 11,000	\$ 11,000	\$ 68,000	\$ 11,000	\$ 5,739	\$ 5,572	\$ 5,572
BOND PAYMENTS	\$ 53,949	\$ 2,389	\$ 51,561	\$ 48,523	\$ 46,657	\$ 44,531	\$ -	\$ -	\$ 16,000
CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IMPROVEMENTS TO FIRE HALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -
INTEREST	\$ 20,300	\$ (2,389)	\$ 22,689	\$ 28,182	\$ 34,799	\$ 43,572	\$ 23,670	\$ 15,388	\$ 18,548
INTERGOVT LOAN PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,773	\$ 33,155	\$ 31,612
CLOTHING ALLOWANCE	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -
CONTINGENT EXPENSES-O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,707	\$ 7,000	\$ 10,045	\$ 5,346
EQUIPMENT	\$ 12,200	\$ -	\$ 12,200	\$ 10,000	\$ 15,000	\$ 11,000	\$ 23,279	\$ 8,822	\$ 8,822
EQUIPMENT USE-INTER GOVT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,255	\$ 6,255
LEASE RENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 4,500	\$ 8,888	\$ 8,888
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,800	\$ 2,800	\$ 2,800
REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 90	\$ 90	\$ 90
REPAIRS & MAINTENANCE	\$ 19,000	\$ -	\$ 19,000	\$ 18,860	\$ 20,000	\$ 15,000	\$ 9,300	\$ 9,300	\$ 9,300
SUPPLIES	\$ 305	\$ -	\$ 305	\$ 500	\$ 500	\$ 3,000	\$ 15,300	\$ 300	\$ 300
TURNOUT GEAR	\$ 33,543	\$ -	\$ 33,543	\$ -	\$ -	\$ -	\$ 240	\$ 240	\$ 240
TRAINING	\$ 2,800	\$ -	\$ 2,800	\$ 12,000	\$ -	\$ -	\$ 9,100	\$ 9,100	\$ 9,100
UTILITIES	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ 11,250	\$ 10,000	\$ 9,100	\$ 9,100	\$ 9,100
not in %	RESERVE FOR FUTURE CAPITAL	\$ 9,000	\$ -	\$ -	\$ 6,647	\$ -	\$ 13,579	\$ 28,483	\$ 5,325
TOTAL EXPENSE	\$ 168,797	\$ (0)	\$ 168,797	\$ 132,665	\$ 206,653	\$ 149,780	\$ 276,840	\$ 140,908	\$ 130,668
OTHER INCOME/EXPENSE									
INTEREST INCOME	\$ 50	\$ (50)	\$ 100	\$ 150	\$ 300	\$ 800	\$ -	\$ -	\$ -
GRANT - USDA	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 50,000	\$ -	\$ -
UTILIZATION OF PRIOR YR FUNDS	\$ 15,671	\$ (2,940)	\$ 18,611	\$ -	\$ 52,000	\$ 21,278	\$ 98,479	\$ 12,802	\$ 12,330
NET INCOME	\$ 0	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

17,872 CORRECTED

Board of Fire Commissioners - Maurice River Township #1  
Actual Comparison

10/27/2014

12

	2014 thru Oct	2013	2012	2011	2010	2009	2008	AVERAGE
INCOME								
SUPPLEMENTAL FIRE SERV PROG		\$ 576	\$ 577	\$ 577	\$ 577	\$ -	\$ 880	\$ 455.29
FUNDS RAISED FROM TAXATION	\$ 102,789	\$ 129,516	\$ 129,353	\$ 127,702	\$ 127,483	\$ 134,407	\$ 118,546	\$ 124,256.57
EXPENSES								
ADMIN								
ADVERTISING	\$ 1,504	\$ 168	\$ 148	\$ 254	\$ 21	\$ 280	\$ 82	\$ 351.00
CONTINGENT EXPENSES-ADMIN				\$ 46	\$ 285	\$ 544	\$ 84	\$ 137.00
ELECTION	\$ 744	\$ 489	\$ 405	\$ 410	\$ 300	\$ 595	\$ 387	\$ 475.71
INSURANCE/OFFICE								
LEGAL								
PROFESSIONAL FEES	\$ 7,792	\$ 11,687	\$ 20,103	\$ 4,482	\$ 12,804	\$ 7,930	\$ 5,091	\$ 9,984.14
P&I								
BOND PAYMENTS (see loan)								
CAPITAL LEASE								
IMPROVEMENTS TO FIRE HALL					\$ 15,000			\$ 2,142.86
INTEREST	\$ 22,689	\$ 24,970	\$ 15,042	\$ 13,768	\$ 13,768	\$ 15,386	\$ 16,930	\$ 17,507.61
LOAN PRINCIPAL	\$ 51,561	\$ 49,280	\$ 38,250	\$ 34,773	\$ 34,773	\$ 33,155	\$ 31,611	\$ 39,057.57
O&M								
CLOTHING ALLOWANCE	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000			\$ 2,142.86
CONTINGENT EXPENSES-O&M								
EQUIPMENT	\$ 5,815	\$ 10,519	\$ 6,673	\$ 27,082	\$ 8,862	\$ 7,064	\$ 4,075	\$ 1,017.86
EQUIPMENT USE-INTER GOV'T								
LEASE RENTAL								
MISCELLANEOUS						\$ 6,665	\$ 8,888	\$ 2,221.86
REIMBURSEMENT							\$ 30	\$ 4.29
REPAIRS & MAINTENANCE	\$ 19,697	\$ 18,443	\$ 13,482	\$ 23,343	\$ 15,354	\$ 2,559	\$ 9,734	\$ 14,658.86
SUPPLIES		\$ 504		\$ 28			\$ 205	\$ 105.29
TRAINING	\$ 2,400							\$ 342.86
UTILITIES	\$ 9,474	\$ 11,572	\$ 10,221	\$ 9,270	\$ 9,182	\$ 8,118	\$ 13,619	\$ 10,208.00
not in %	RESERVE FOR FUTURE CAPITAL							\$ -
TOTAL EXPENSE	\$ 124,676	\$ 130,632	\$ 107,324	\$ 116,456	\$ 113,349	\$ 110,779	\$ 103,186	\$ 115,200.32
OTHER INCOME/EXPENSE								
INTEREST INCOME	\$ 30	\$ 37	\$ 137	\$ 583	\$ 1,097	\$ 497	\$ 776	\$ 451.00
SALE OF ASSETS							\$ 1,879	\$ 268.39
GRANTS	\$ 75,644		\$ 25,000					\$ 14,377.71
UTILIZATION OF PRIOR YR FUNDS								\$ -
NET INCOME	\$ 53,787	\$ (503)	\$ 47,743	\$ 12,406	\$ 15,808	\$ 24,125	\$ 18,894	\$ 24,609

From: Zach <zach@colavita.net>

To: Joseph Sterling <josephsterling@comcast.net>

Cc: Michael Bohrer <mblawcpa@aol.com>

Subject: 2015 Budget

Date: Fri, Oct 3, 2014 10:14 am

Attachments: Fire\_District\_Questionnaire.pdf (588K)

Hello Joe,

I just finished speaking with Ray regarding the upcoming Fire District Budgets and we wanted to check in to see if you would like any assistance with the budget at this time?

In the meantime, however, Ray wanted to know if you guys would be okay with a \$ 175 increase to his fee in the 2015 Budget?

We have attached two budget sections we know the State will be focusing on this year, and therefore, we recommend that you take a look at these promptly. The first is the website compliance worksheet and the second is a questionnaire (this part is actually new).

Thanks and we look forward to hearing from you.

Zach Smith

Nightlinger, Colavita, and Volpa

991 S. Black Horse Pike

Williamstown, NJ 08094

P: 856-629-1040

F: 856-728-2245

Ray's Fees

2008	\$4421
2009	4036
2010	4672
2011	4707
2012	4992
2013	4925
2014	+175 = <u>\$5100</u>

**From:** Michael Bohrer <mblawcpa@aol.com>

**To:** josephsterling <josephsterling@comcast.net>

**Subject:** Budget increase and grant call

**Date:** Fri, Oct 3, 2014 3:51 pm

---

Hi Joe:

I spoke with Mike he said to only go \$100 on the increase from Ray (not \$175).

Also, he thinks it's a great idea for the grant writing class - especially since the last one paid off with getting the grant.

Tonya

**Michael J. Bohrer, PC**

PO Box 855

Marmora, NJ 08223

tel: (609) 390-0600

fax: (609) 390-7931

**CONFIDENTIAL AND PROPRIETARY:**

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# Budget 2015 – Maurice River Township, FD #1

## Discuss:

### Internet Website Certification – Page C-5

Please update your webmaster with:

- Open Public Meeting Act – must list agenda and location (along with time, date). Agenda would be regular fire commission business for all dates. Plus Budget 2015 approval in November and Adoption in December.
- Name, mailing & electronic mailing address and phone number of every person who exercises day to day supervision or management over some or all operations of the FD.

### Fire District Informational Questionnaire – Page N-3 (1 & 2)

Read all questions to be sure we have answered correctly.

### Fire District Schedule of Commissioners and Officers – Page N-4 (1 & 2)

Please fill in:

- Average Hours per week dedicated to commissioner position
- Other Public Entity – any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the FD either by function or by physical location.

We will forward the answers to Ray Colivita's office for completion of the 2015 budget.

## 2015 Fire District Information Internet Web Site Information and Certification

Fire District's Web Address http://www.mariaventure.org/mtd-1.html

All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the fire district's operations and activities. NJSA 40A:14-70.2 requires the following items as the minimum requirement for public disclosure.

- A description of the fire district's mission and responsibilities
- Commencing with 2014, the budgets of at least three consecutive fiscal years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with Calendar Year Ending 2014, the annual audits of at least three consecutive fiscal years
- The fire district's rules, regulations, and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the board of fire commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2014, the approved minutes of each meeting of the board of fire commissioners including all resolutions of the commission and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the fire district
- Y* A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the fire district but shall not include volunteers receiving benefits under a length of service award program (LOSAP)

It is hereby certified by the Chairman, that the Fire District's web site or web page as identified above complies with the minimum statutory requirements of NJSA 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

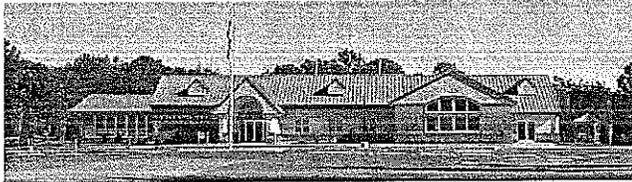
Name of Chairperson Certifying compliance \_\_\_\_\_

Signature \_\_\_\_\_

*Please verify you are  
in compliance with me above*  
Page 1E



Phone:  
856-785-1120  
Fax: 856-785-1974



Hours:  
Monday - Friday  
9:00 am - 3:00 pm

590 Main Street  
P.O. box 218  
Leesburg, NJ 08327

## Maurice River Township Fire District #1 - Leesburg Station 26

### Mission Statement

The Maurice River Township Board of Fire Commissioners Fire District #1 was established to provide financial stability for the Leesburg Volunteer Fire Company. The Commission oversees the annual operating budget and provides the fire company with funds collected through fire taxes. Our goal is to provide the community with a professional fire service and to protect our communities from harms way.

### Responsibilities

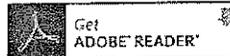
The responsibilities of the Maurice River Township Board of Fire Commissioners Fire District #1 are to maintain all buildings and equipment, oversee all operating budgets, purchase equipment and to provide professional Fire services.

### Meetings

The Maurice River Township Board of Fire Commissioners Fire District #1 holds their meetings on the Last Monday of every month at 6:30 p.m. These meeting are open for public attendance. If a meeting night shall fall on a holiday or a need for a special meeting, a notification will be published in the local newspaper.

### Electoral Appointment

The Maurice River Township Board of Fire Commissioners Fire District #1 holds an annual election for Board members. This Election is held on the third Saturday of February for vacant positions. If anyone is interested in a position, you may contact the Boards Secretary for a petition or the petition can be downloaded. This petition must be turned into the Secretary no later than 28 days prior to the election.



All documents on the Maurice River Township web site are made available in the Adobe PDF format

#### Main Menu:

- HOME
- HISTORY
- MAYOR & COMMITTEE
- ADMINISTRATIVE OFFICES
- MUNICIPAL COURT
- PRIORITIES & GOALS
- EVENT SCHEDULE
- THINGS TO SEE & DO
- CONTACT MRT
- LINKS

#### MRT Information:

- MEETING NOTIFICATIONS
- MINUTES & AGENDAS
- MUNICIPAL ORDINANCES
- MUNICIPAL BUDGETS
- OPRA
- REQUEST FOR PROPOSALS
- STORMWATER INFO
- DRAFTS FOR PUBLIC COMMENT
- JOB OPPORTUNITIES

#### Departments:

- SCHOOL DISTRICT INFO
- MRT CHILDREN'S INFO
- SENIOR CENTER
- ENVIRONMENTAL COMMITTEE
- TAX INFORMATION
- MRT FIRE DISTRICTS

#### Public Works:

- TRASH & RECYCLE INFO
- LEAF COLLECTION
- HAZARDOUS WASTE

#### MRT Codes Online:

- MRT MUNICIPAL CODES

#### Licenses & Fees:

- LICENSE & REG FEES
- VITAL STATISTICS FEES

#### MRT Maps:

- MRT TOWNSHIP MAPS
- MRT ZONING MAPS
- MRT TAX MAPS
- MRT WEB SITE MAP

#### MAPQUEST

[Download](#) New Jersey Statute: N.J.S.A. 40A:14-70.2 Effective February 01, 2013 - Fire district website or webpage to be maintained; required contents.

**Fire District #1 - Leesburg Station 26 - Audit**

<a href="#">Download</a> Audit - Dec. 31, 2013	<a href="#">Download</a> Audit - Dec. 31, 2011	<a href="#">Download</a> Audit - Dec. 31, 2009
<a href="#">Download</a> Audit - Dec. 31, 2012	<a href="#">Download</a> Audit - Dec. 31, 2010	

**Fire District #1 - Leesburg Station 26 - Treasurer Reports 2014**

<a href="#">Download</a> January 2014	<a href="#">Download</a> May 2014
<a href="#">Download</a> February 2014	
<a href="#">Download</a> March 2014	
<a href="#">Download</a> April 2014	

**Fire District #1 - Leesburg Station 26 - Treasurer Reports 2013**

<a href="#">Download</a> January 2013	<a href="#">Download</a> May 2013	<a href="#">Download</a> November 2013
<a href="#">Download</a> February 2013	<a href="#">Download</a> July 2013	<a href="#">Download</a> December 2013
<a href="#">Download</a> March 2013	<a href="#">Download</a> September 2013	
<a href="#">Download</a> April 2013	<a href="#">Download</a> October 2013	

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**Fire District #1 - Leesburg Station 26 - Treasurer Reports 2012**

[Download](#) December 2012

**Fire District #1 - Leesburg Station 26 - Treasurer Reports**

<a href="#">Download</a> 2012 - Quarter 4	<a href="#">Download</a> 2011 - Quarter 4	<a href="#">Download</a> 2010 - Quarter 4
<a href="#">Download</a> 2012 - Quarter 3	<a href="#">Download</a> 2011 - Quarter 3	<a href="#">Download</a> 2010 - Quarter 3
<a href="#">Download</a> 2012 - Quarter 2	<a href="#">Download</a> 2011 - Quarter 2	<a href="#">Download</a> 2010 - Quarter 2
<a href="#">Download</a> 2012 - Quarter 1	<a href="#">Download</a> 2011 - Quarter 1	<a href="#">Download</a> 2010 - Quarter 1

**Fire District #1 - Leesburg Station 26 - Budget**

[Download](#) 2013 Budget      [Download](#) 2011 Budget      [Download](#) 2010 Budget

[Download](#) 2012 Budget

**Fire District #1 - Leesburg Station 26 - 2013 Minutes**

<a href="#">Download</a> January, 2013	<a href="#">Download</a> May 20, 2013	<a href="#">Download</a> September 2013
<a href="#">Download</a> February 25, 2013	<a href="#">Download</a> June 2013	<a href="#">Download</a> October, 2013
<a href="#">Download</a> March 25, 2013	<a href="#">Download</a> July 29, 2013	<a href="#">Download</a> November, 2013
<a href="#">Download</a> April 29, 2013	<a href="#">Download</a> August 2013	<a href="#">Download</a> December 2013

**Fire District #1 - Leesburg Station 26 - 2012 Minutes**

<a href="#">Download</a> January 16, 2012	<a href="#">Download</a> May 2012	<a href="#">Download</a> September 2012
<a href="#">Download</a> January 30, 2012	<a href="#">Download</a> June 2012	<a href="#">Download</a> October 2, 2012
<a href="#">Download</a> February 2012	<a href="#">Download</a> July 2012	<a href="#">Download</a> October 3, 2012
<a href="#">Download</a> March 2012	<a href="#">Download</a> August 2012	<a href="#">Download</a> October 29 2012
<a href="#">Download</a> April 2012		

**Fire District #1 - Leesburg Station 26 - 2011 Minutes**

<a href="#">Download</a> January, 2011	<a href="#">Download</a> June 2011	<a href="#">Download</a> September 2011 - NA
<a href="#">Download</a> February, 2011	<a href="#">Download</a> July 2011	<a href="#">Download</a> October 2011 - NA
<a href="#">Download</a> March 2011	<a href="#">Download</a> August 11, 2011	<a href="#">Download</a> November 2011 - NA
<a href="#">Download</a> April 2011	<a href="#">Download</a> August 29, 2011	<a href="#">Download</a> December 2011

**Fire District #1 - Leesburg Station 26 - 2010 Minutes**

<a href="#">Download</a> January, 2010	<a href="#">Download</a> May 2010	<a href="#">Download</a> September 2010
<a href="#">Download</a> February, 2010	<a href="#">Download</a> June 2010	<a href="#">Download</a> October 2010
<a href="#">Download</a> March 2010	<a href="#">Download</a> July 2010	<a href="#">Download</a> November 2010
<a href="#">Download</a> April 2010	<a href="#">Download</a> August 2010	<a href="#">Download</a> December 2010

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# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Maurice Ruin #1  
(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: N/A
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.
- 6) Was the Fire District a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, or employee? No
  - b. A family member of a current or former commissioner, officer, or employee? No
  - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
  - a. First class or charter travel No
  - b. Travel for companions No
  - c. Tax indemnification and gross-up payments No
  - d. Discretionary spending account No
  - e. Housing allowance or residence for personal use No
  - f. Payments for business use of personal residence No
  - g. Vehicle/auto allowance or vehicle for personal use No
  - h. Health or social club dues or initiation fees No
  - i. Personal services (i.e.: maid, chauffeur, chef) NoIf the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

Please Fill In

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

(CONTINUED)

Mamie River #1  
(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." n/a
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? No If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? No
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? \_\_\_\_\_ If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? No If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.

Please Fill In





Department of Treasury  
Internal Revenue Service  
Ogden UT 84201-0038

Notice	CP299
Notice date	October 13, 2014
Employer ID number	22-2623555
To contact us	Phone 1-877-829-5500 FAX 801-620-5670

Page 1 of 2

008060.493197.232135.12535 1 AT 0.406 370  


COMMISSIONERS OF FIRE DISTRICT NO 1  
IN THE TOWNSHIP OF MAURICE RIVER  
PO BOX 60  
LEESBURG NJ 08327-0060



008060

Message about Form 990-N (e-Postcard)

## Your organization may be required to file a Form 990-N

Our records show that your organization may be required to file an annual electronic notice (e-Postcard), Form 990-N.

### What you must do immediately

If your organization already filed its annual information return (Form 990, 990-PF, or 990-EZ) or e-Postcard, you don't need to do anything right now. You should continue to file a return or e-Postcard every year.

If your organization hasn't filed its annual information return or e-Postcard, it must file as soon as possible.

The annual information return or e-Postcard is due by the 15th day of the fifth month after the close of your tax period. For example, if your tax period ends December 31 and you are filing Form 990-N, your due date is May 15.

### Who can file the e-Postcard Form 990-N?

- A tax-exempt organization other than a private foundation or political or foreign organization whose gross receipts are normally \$50,000 or less
- A Section 509(a)(3) supporting organization of a religious organization whose gross receipts are normally \$5,000 or less

All other supporting organizations generally must file Forms 990 or 990-EZ, even if gross receipts are normally \$50,000 or less.

### To e-file your organization's e-Postcard:

- Go to [irs.gov/charities](http://irs.gov/charities).
- Type 990-N in the search box.
- Click on the link for the Form 990-N.

Continued on back...

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## E. INSTRUMENTALITIES

### 1. Introduction

*A* Government entities have a unique federal tax situation. The federal government does not tax the "government" per se - no provision of the Code imposes such a tax. Moreover, under the doctrine of intergovernmental tax immunity, some activities of state and local governments may not constitutionally be taxed by the federal government; and common sense (if nothing else) dictates that the federal government not tax itself.

By and large, taxation of state and local governments themselves presents few difficulties. While there is usually no question as to their taxation, all levels of government must confront federal tax questions in numerous peripheral contexts. Is income of government employees subject to employment taxes? May donors to the government deduct their contributions? How will the government grantee be treated if it wishes to seek foundation funding? Must government entities file returns?

Where a government entity is not patently a "governmental unit," these questions are complicated by the need to determine if the entity is entitled to claim that status for a particular purpose. Where the entity is not a governmental unit, the basic taxation issue is answered differently: the entity is subject to tax unless it can claim exemption under the Code. A government entity may also voluntarily seek an exemption determination, so it can receive the tax and non-tax benefits available to exempt organizations. Tax exemption, however, may carry obligations as well as benefits, which the government entity assumes by voluntarily seeking exempt status.

For many years, issues relating to the exempt status of "instrumentalities" have been within the jurisdiction of the National Office. Many government entities are unaware of or do not understand the tax consequences of their activities. Similarly, their unique tax situation is often not familiar to interested third parties, such as foundations. Divisions of jurisdiction within the Service make it difficult for these entities to clarify their status. Moreover, cases involving these entities tend to engender a high degree of interest from public officials.

Thus, while technical issues arising in "instrumentality" cases are usually not difficult, they arise in a unique context, and must be treated accordingly. One must be familiar with the tax and other contexts in which these entities exist, and be able to offer them, where appropriate, alternatives to the status they seek. In addition, these