

RESOLUTION

2019-18

**WHEREAS**, N.J.S.A. 40A:5A-15 requires the governing body of each local authority to cause an annual audit of its accounts to be made, and

**WHEREAS**, the annual report of audit for the year ended December 31, 2018 has been completed and filed with the Board of Commissioners of Fire District No. 1 of the Township of Haddon, County of Camden pursuant to N.J.S.A. 40A:5A-15, and

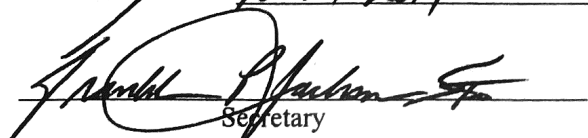
**WHEREAS**, N.J.S.A. 40A:5A-17 requires the governing body each authority to, within 45 days of receipt of the annual audit, certify by resolution to the Local Finance Board that each member thereof has personally reviewed the annual report of audit, and specifically the section entitled "Schedule of Findings and Recommendations", and has evidenced same by group affidavit in the form prescribed by the Local Finance Board, and

**WHEREAS**, the Board of Commissioners have received the annual report of audit, and have specifically reviewed the section entitled "Schedule of Findings and Recommendations", in accordance with N.J.S.A. 40A:5A-17,

**NOW THEREFORE BE IT RESOLVED**, the Board of Commissioners of Fire District No. 1 of the Township of Haddon, County of Camden, hereby certifies to the Local Finance Board of the State of New Jersey that each Board member has personally reviewed the annual report of audit for the year ended December 31, 2018 and specifically has reviewed the sections of the report of audit entitled "Schedule of Findings and Recommendations", and has evidenced same by group affidavit in the form prescribed by the Local Finance Board.

**BE IT FURTHER RESOLVED**, that the Secretary of the Fire District is hereby directed to promptly submit to the Local Finance Board the aforesaid group affidavit, accompanied by a certified true copy of this resolution.

I hereby certify this is a true and correct copy of a Resolution adopted at a meeting of the Board of Commissioners on 10-24-2019.

  
Secretary

10-24-2019  
Date

**LOCAL AUTHORITIES GROUP AFFIDAVIT FORM**  
**PRESCRIBED BY THE NEW JERSEY LOCAL FINANCE BOARD**  
**AUDIT REVIEW CERTIFICATE**

We, the members of the Board of Commissioners of Fire District No. 1 of the Township of Haddon, County of Camden, being of full age and being duly sworn according to law, upon our oath, depose and say:

1. We are duly elected members of the Board of Commissioners of Fire District No. 1 of the Township of Haddon, County of Camden.
2. We certify, pursuant to N.J.S.A. 40A:5A-17, that we have each reviewed the annual report of audit for the year ended December 31, 2018, and specifically the section of the report of audit entitled "Schedule of Findings and Recommendations."

<i>Name</i>	<i>Signature</i>
<u>Henry E. Voigtsberger</u>	<u>[Signature]</u>
<u>WILLIAM TESSING III</u>	<u>William Tessing III</u>
<u>JOSEPH P PISCOPIO</u>	<u>[Signature]</u>
<u>[Signature]</u>	<u>WILLIAM G. TESSING III</u>
<u>FRANKLIN P. JACKSON, 5TH</u>	<u>[Signature]</u>

Sworn to and subscribed before me  
this 21<sup>ST</sup> day of NOVEMBER, 2019

[Signature]  
Notary Public of New Jersey

**JAMES D. HECKERS**  
**NOTARY PUBLIC OF NEW JERSEY**  
My Commission Expires 1/27/2022

SYNOPSIS OF 2018 REPORT OF AUDIT

TOWNSHIP OF HADDON FIRE DISTRICT NO. 1

Combined Comparative Balance Sheets  
Governmental Funds

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<b><u>ASSETS</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>
Cash and Cash Equivalents	\$ 601,067.67	\$ 975,066.01
Total Assets	<u>\$ 601,067.67</u>	<u>\$ 975,066.01</u>
Liabilities:		
Accounts Payable	\$ 34,377.34	\$ 358,891.24
Payroll Deductions Payable	11,703.04	
Interfund Accounts Payable - Fiduciary Fund	<u>49,875.00</u>	<u>44,175.00</u>
Total Liabilities	<u>95,955.38</u>	<u>403,066.24</u>
Fund Balances:		
Restricted	365,000.00	
Assigned	37,395.00	77,650.00
Unassigned	<u>102,717.29</u>	<u>494,349.77</u>
Total Fund Balances	<u>505,112.29</u>	<u>571,999.77</u>
Total Liabilities and Fund Balances	<u>\$ 601,067.67</u>	<u>\$ 975,066.01</u>

**TOWNSHIP OF HADDON FIRE DISTRICT NO. 1**  
 Combined Comparative Statements of Revenues, Expenditures and Changes in Fund Balance  
 Governmental Funds

<u>REVENUES</u>	<u>2018</u>	<u>2017</u>
Fire District Tax	\$ 1,471,282.00	\$ 1,357,930.00
Miscellaneous Revenue Not Anticipated	3,585.16	5,066.84
Operating Grant Revenue	<u>5,676.00</u>	<u>                    </u>
Total Revenues	<u>1,480,543.16</u>	<u>1,362,996.84</u>
 <u>EXPENDITURES</u>		
Administration	186,198.34	296,907.77
Operating and Maintenance	1,231,838.85	1,159,974.79
Length of Service Awards Program	49,875.00	44,175.00
Capital Appropriations		749,965.00
Debt Service	<u>79,518.45</u>	<u>                    </u>
Total Expenditures	<u>1,547,430.64</u>	<u>2,251,022.56</u>
Excess (Deficiency) of Revenue Over Expenditures	(66,887.48)	(888,025.72)
Other Financing Sources (Uses)	<u>                    </u>	<u>499,965.00</u>
Excess (Deficiency) of Revenue Over Expenditures and Other Financing Sources (Uses)	(66,887.48)	(388,060.72)
Fund Balance, Beginning	<u>571,999.77</u>	<u>960,060.49</u>
Fund Balance, Ending	<u>\$ 505,112.29</u>	<u>\$ 571,999.77</u>

## **RECOMMENDATIONS**

The Fire District should review on a regular basis all Local Finance Board Notices and implement those applicable to the Fire District on a timely basis. This includes but is not limited to the Fire District applying the provisions of Chapter 78, P.L. 2011 for payroll deductions.

That the Fire District exercise greater care when determining LOSAP eligibility for volunteers.

That the Fire District engage an actuary in order to provide the necessary information to comply with Governmental Accounting Standards Board Statement No. 75.

## **GENERAL INFORMATION**

The above synopsis was prepared from the Report of Audit of Fire District No. 1, Township of Haddon, County of Camden, for the calendar year 2018, submitted by Michael D. Cesaro of Bowman & Company LLP, Certified Public Accountants & Consultants. The information included herein is not intended to represent complete financial information as presented in the Report of Audit. A copy of the Report of Audit is on file and available for public inspection in the office of the Fire District Secretary.

A Corrective Action Plan, which outlines the remedial actions the management of the Fire District will take in response to the recommendations contained in the *Schedule of Audit Findings and Recommendations* included in the Report of Audit, will be prepared in accordance with federal and state guidelines. A copy of the Corrective Action Plan will be placed on file and be made available for public inspection in the office of the Fire District Secretary in compliance with the Bureau of Authority Regulation directives.

  
Secretary