

PUBLIC NOTICE

SYNOPSIS OF AUDIT FOR PUBLICATION  
Synopsis of audit report of the Commercial Township Fire District No.1  
for the year ended December 31, 2015 as required by N.J.S.40A:5A-16.

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2015

	General Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 109,802	\$ 50,000	\$ 159,802
Total Assets	\$ 109,802	\$ 50,000	\$ 159,802
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts Payable	2,965		2,965
Due to LOSAP	17,775		17,775
Reserve for LOSAP	12,200		12,200
Total liabilities	32,940		32,940
Fund Balances:			
Restricted for:			
Building Improvement		24,000	24,000
Assigned Fund Balance:			
Designated for Subsequent Year Expenditures	13,900		13,900
Unassigned, Reported In:		26,000	26,000
General Fund	62,962		62,962
Capital Projects Fund			
Total Fund Balances	76,862	50,000	126,862
Total liabilities and fund balances	\$ 109,802	\$ 50,000	
Amounts reported for governmental activities in the statement of net position (A-1) are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$1,737,142 and the accumulated depreciation is \$1,572,512. (Note 3)			164,630
Accrued interest on the Capital lease is not paid within the current period and therefore, not reported in the Governmental Funds.			
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note 5).			
Net position of governmental activities			\$ 291,492

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES</b>			
Amount to be Raised by Taxation	\$ 211,681	\$	\$ 211,681
Miscellaneous	13		13
Operating Grants	748		748
Total Revenues	212,442		212,442
<b>EXPENDITURES</b>			
Operating Appropriations:			
Administration	13,056		13,056
Cost of Operations and Maintenance	157,051		157,051
Length of Service Award Program (LOSAP) - Contribution			
(P.L. 1997, c. 388)	20,000		20,000
Total Expenditures	190,107		190,107
Excess (Deficiency) of Revenues Over Expenditures	22,335		22,335
<b>OTHER FINANCING SOURCES (USES)</b>			

AFFIDAVIT

State of New Jersey  
County of Gloucester

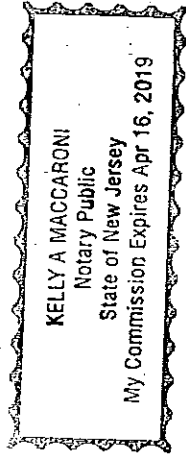
**John E. Kaul**, being duly sworn, says that (s)he is connected with The South Jersey Times, a newspaper circulating in Camden, Cumberland, Gloucester, and Salem Counties, New Jersey, and that a notice of which the annexed is a true copy was published on the following dates in said newspaper:

Oct 9, 2016

*John E. Kaul*  
**John E. Kaul**

Sworn to before me this 10th  
day of October, 2016.

*Kelly A. Vaccaroni*  
**NOTARY PUBLIC**



LOCAL AUTHORITIES GROUP AFFIDAVIT FORM

PRESCRIBED BY THE NEW JERSEY LOCAL FINANCE BOARD

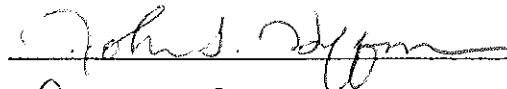
AUDIT REVIEW CERTIFICATE

We, the members of the governing body of the Commercial Township Fire District No. 1, 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 Commercial Township Fire District No. 1.
2. We certify, pursuant to N.J.S.A. 40A:5A-17, that we have each reviewed the Annual Audit Report for the fiscal year ending December 31, 2015 and specifically the sections of the audit report entitled "General Comments and Recommendations".

(Signature)

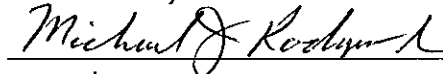
JOHN HOFFMAN

  
\_\_\_\_\_

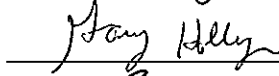
CHRISTY RHUBART

  
\_\_\_\_\_

MICHAEL RODGERS

  
\_\_\_\_\_

GARY HOLLINGER

  
\_\_\_\_\_

ROBERT HYSON

  
\_\_\_\_\_

Sworn to and subscribed before me

this day of May 17, 2016.

\_\_\_\_\_  
Notary Public of New Jersey

IMPORTANT: Signatures must be original. Photocopies are not accepted.

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 1

CORRECTIVE ACTION PLAN

2015 AUDIT

Recommendation

When an emergency purchase is deemed necessary and in excess of the quote threshold of \$2,625, an emergency resolution, detailing the allowable exception, should be approved at the subsequent Fire Commissioners meeting.

Corrective Action

When an emergency purchases is deemed necessary, the District will approve an emergency resolution.

Response of Official

The Commissioners are in agreement with the suggested corrective action.

Date of Implementation – Immediately

Mary Hollins  
Secretary

5/17/16  
Date

## RECOMMENDATIONS

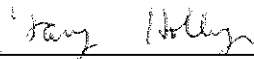
It is recommended that:

1. When an emergency purchase is deemed necessary and in excess of the quote threshold of \$2,625, an emergency resolution, detailing the allowable exception, should be approved at the subsequent Fire Commissioners meeting.

The above synopsis was prepared from the report of audit of the Commercial Township Fire District No. 1, County of Cumberland, for the year ended December 31, 2015.

This report of audit, submitted by RAYMOND COLAVITA, C.P.A., R.M.A. of Nightlinger, Colavita & Volpa, P.A., is on file with Gary Hollinger, Secretary of the Fire District, and may be inspected by any interested person.

A Corrective Action Plan was required to be filed.

  
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Gary Hollinger, Secretary

RESOLUTION # 2016-11

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 audit report for the fiscal year ended December 31, 2015, has been completed and filed with the Commercial Township Fire District No. 1, pursuant to N.J.S.A. 40A:5A-15, and

WHEREAS, N.J.S.A. 40A:5A-17 requires the governing body of 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 audit report, and specifically the sections of the audit report entitled "General Comments and Recommendations", and has evidenced same by group affidavit in the form prescribed by the Local Finance Board, and

WHEREAS, the members of the governing body have received the annual audit and have personally reviewed the annual audit, and have specifically reviewed the sections of the annual audit report entitled "General Comments and Recommendations" in accordance with N.J.S.A. 40A:5A-17,

NOW, THEREFORE BE IT RESOLVED that the governing body of the Commercial Township Fire District No. 1 hereby certifies to the Local Finance Board of the State of New Jersey that each governing body member has personally reviewed the annual audit report for the fiscal year ending December 31, 2015, and specifically has reviewed the sections of the audit report entitled "General Comments 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.

IT IS HEREBY CERTIFIED THAT THIS IS A TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING HELD ON MAY 17, 2016.

  
\_\_\_\_\_  
Gary Hollinger, Secretary

May 17, 2016  
Date