

OLD BRIDGE TOWNSHIP FIRE DISTRICT #4

Audit Report

For the Years Ended December 31, 2012 and 2011

BART & BART  
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Fire Commissioners  
Old Bridge Township Fire District #4  
Old Bridge, NJ 08857

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of the various funds of the Old Bridge Township Fire District #4 (the District), as of and for the years ended December 31, 2012, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. As described in Note #1, Old Bridge Fire District #4 prepares its financial statements on a modified accrual basis of accounting that demonstrates compliance with accounting principles and practices as described by the Division of Local Government Services Department of Community Affairs, State of New Jersey, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the aforementioned financial statements present fairly, in all material respects, the financial position of the various funds of the Old Bridge Fire District #4 at December 31, 2012 and 2011, and the results of operations for the years then ended, on a basis of accounting described in Note #1.

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Board of Fire Commissioners  
Old Bridge Fire District #4

**Other Matters**

**Required Supplementary Information**

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 2 and 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated July 17, 2013, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

  
Bart & Bart, CPAs

July 17, 2013

**BART & BART CERTIFIED PUBLIC ACCOUNTANTS**

**Report on Compliance and on Internal Control over Financial Reporting Based  
on an Audit of Financial Statements  
Performed in Accordance with Government Auditing Standards**

Board of Fire Commissioners  
Township of Old Bridge Fire District No. 4  
Parlin, New Jersey 08857

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Township of Old Bridge Fire District No. 4, in the County of Middlesex, State of New Jersey, as of and for the year ended December 31, 2012, which collectively comprise Township of Old Bridge No. 4's basic financial statements and have issued our report thereon dated July 17, 2013. We did not express an opinion on the Deferred Compensation Trust Fund because the District's plan was subject to a review to meet the requirements for filing with the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township of Old Bridge Fire District No. 4's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion of the effectiveness of the Township of Old Bridge Fire District #4's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Township of Old Bridge Fire District No. 4's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies in internal control over financial reporting that might be significant deficiencies or material weakness. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be control deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably on accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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Board of Fire Commissioners  
Township of Old Bridge Fire District No. 4

A material weakness is a significant deficiency or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe the significant deficiency described above to be a material weakness.

Compliance and Other matters

As part of obtaining reasonable assurance about whether the Township of Old Bridge Fire District No. 4's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Township of Old Bridge Fire District No. 4's response to the findings identified in our audit are described above. We did not audit the Township of Old Bridge Fire District No. 4's response and accordingly, we express no opinion on it.

This report is intended for the information of the Board of Commissioners and the Division.

OLD BRIDGE FIRE DISTRICT NO. 4  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012

Unaudited

This discussion and analysis of Old Bridge Fire District No. 4's financial performance provides an overall review of the District's financial activities for the year ended December 31, 2012. The intent of this discussion and analysis is to look at the district's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

The Management's Discussion and Analysis (MD&A) is a new element of Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 - *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* issued in June 1999.

Financial Highlights

Key financial highlights for 2012 as compared to 2011 are as follows:

Total fund balance increased \$90,190 from 2011. The unreserved fund balance of the District is a useful indicator of the financial health of the District. The following table shows the past 6-year history of the District's unreserved fund balance:

<u>Fiscal Year Ended</u>	<u>End of Fiscal Year</u>	<u>Utilization in Subsequent Budget</u>
12/31/12	\$ 47,472.00	\$ 10,500.00
12/31/11	7,292.00	-
12/31/10	15,386.00	-
12/31/09	227,216.00	100,000.00
12/31/08	298,406.00	150,000.00
12/31/07	194,768.00	-

General fund revenues and other financial sources increased \$167,324. Earnings on investments decreased \$155 and miscellaneous income increased \$23,244. District taxes increased \$109,432. The following table shows the history of the past five years property tax levies per \$100 of assessed valuations on property within the District:

<u>Fiscal Year</u>	<u>Assessed Valuations</u>	<u>Total Tax Levy</u>	<u>Property Tax Rates</u>
2013	187,990,025	507,794	.270
2012	191,082,746	507,715	.266
2011	195,427,339	398,283	.201
2010	197,942,754	371,276	.187
2009	190,962,121	421,676	.220

Financial Highlights (Continued)

Total assets of the general fund increased by \$82,741. Total liabilities and reserves decreased by \$7,469.

The District had \$399,715 in expenses, a decrease of \$750. Administration costs increased \$6,131, while costs of operations decreased \$6,881. General revenues and fund balance were adequate to provide for these expenses.

For further information, contact Mr. Joe Peel, Treasurer for the Board of Fire Commissioners, District #4.



OLD BRIDGE TOWNSHIP FIRE DISTRICT #4General FundComparative Balance Sheet

<u>ASSETS</u>	<u>December 31,</u>	
	<u>2012</u>	<u>2011</u>
Cash	\$ <u>100,147</u>	\$ <u>17,406</u>
Total Assets	\$ <u>100,147</u>	\$ <u>17,406</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
Liabilities and Reserves:		
Accounts Payable	\$ <u>2,664</u>	\$ <u>10,113</u>
Total Liabilities and Reserves	<u>2,664</u>	<u>10,113</u>
Fund Balance:		
Designated	\$ 50,011	\$ -
Undesignated	<u>47,472</u>	<u>7,293</u>
Total Fund Balance	<u>97,483</u>	<u>7,293</u>
Total Liabilities, Reserves and Fund Balance	<u>\$ 100,147</u>	<u>\$ 17,406</u>

See accompanying accountant's reports and notes to financial statements.

OLD BRIDGE TOWNSHIP FIRE DISTRICT #4

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended December 31, 2012

With Comparative Actual Amounts for Period Ended December 31, 2011

	2012		Variance	2011
	Budget	Actual	Favorable	Actual
			(Unfavorable)	
<u>Revenues and Other</u>				
<u>Financing Sources:</u>				
Miscellaneous Revenues:				
Uniform Fire Safety Act				
- Fees, Penalties,				
Fines, etc.	46,000	65,578	19,578	31,809
Supplemental Fire Services Act	1,724	1,323	(401)	2,646
Grant Income	-	-	-	-
Earnings on Investments and				
Deposits	2,000	64	(1,936)	243
Miscellaneous Income	-	-	-	-
Total Miscellaneous Revenues	<u>49,724</u>	<u>66,965</u>	<u>17,241</u>	<u>43,721</u>
Fund Balance Appropriated	<u>9,712</u>	<u>-</u>	<u>(9,712)</u>	<u>-</u>
Total Fund Balance & Reserve				
Appropriated	<u>9,712</u>	<u>-</u>	<u>(9,712)</u>	<u>-</u>
District Taxes	<u>507,715</u>	<u>507,715</u>	<u>-</u>	<u>398,283</u>
Total Revenues and Other				
Financing Sources	<u>\$ 567,151</u>	<u>\$ 574,680</u>	<u>\$ 7,529</u>	<u>\$ 442,004</u>
<u>Expenditures:</u>				
Current Operating Appropriations	\$ 386,934	\$ 399,715	\$ (12,781)	\$ 400,465
Appropriations Offset with Revenue:				
Uniform Fire Safety Act	46,000	33,464	12,536	14,464
Capital Appropriations	<u>134,217</u>	<u>35,168</u>	<u>99,049</u>	<u>35,168</u>
Total Expenditures	<u>567,151</u>	<u>468,347</u>	<u>98,804</u>	<u>450,097</u>
Excess of Revenue over				
Expenditures	-	106,333	106,333	(8,093)
Less: Fund Balance Utilized	(9,712)	-	9,712	-
Fund Balance, Beginning of Year	7,293	7,293	-	15,386
Transfer to General Fixed				
Asset Group	<u>-</u>	<u>(16,143)</u>	<u>(16,143)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (2,419)</u>	<u>\$ 97,483</u>	<u>\$ 99,902</u>	<u>\$ 7,293</u>

See accompanying accountant's reports and notes to financial statements.

## OLD BRIDGE TOWNSHIP FIRE DISTRICT #4

## General Fund

## Statement of Expenditures Compared to Budget

For the Year Ended December 31, 2012

With Comparative Actual Amounts for Period Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011
	Budget	Actual		Actual
ADMINISTRATION:				
Salaries and Wages	\$ 97,576	\$ 117,731	\$ (20,155)	\$ 111,813
Fringe Benefits	80,058	69,265	10,793	59,323
Office Administration	3,000	6,935	(3,935)	17,403
Professional Services	15,000	20,962	(5,962)	19,723
Commissioners	17,000	21,000	(4,000)	21,500
Total Administration	<u>\$ 212,634</u>	<u>\$ 235,893</u>	<u>\$ (23,259)</u>	<u>\$ 229,762</u>
COST OF OPERATIONS:				
Insurance	50,000	43,204	6,796	28,170
Maintenance and Repairs	20,000	15,936	4,064	9,014
Fire Protection Services	10,000	13,410	(3,410)	29,617
Training and Education	8,000	5,965	2,035	2,003
Supplies	3,800	1,587	2,213	4,631
Utilities	15,000	16,939	(1,939)	24,730
Equipment	4,500	13,400	(8,900)	35,403
Length of Service Awards Program	20,000	9,000	11,000	9,000
Rent	43,000	44,381	(1,381)	28,135
Total Cost of Operations	<u>174,300</u>	<u>163,822</u>	<u>10,478</u>	<u>170,703</u>
Total Current Operating Exps.	<u>386,934</u>	<u>399,715</u>	<u>(12,781)</u>	<u>400,465</u>
CAPITAL APPROPRIATIONS:				
Capital Lease	\$ 34,217	\$ 35,168	\$ (951)	\$ 35,168
Truck Reserve	100,000	-	100,000	-
Total Capital Appropriations	<u>134,217</u>	<u>35,168</u>	<u>99,049</u>	<u>35,168</u>
Total Appropriations	<u>\$ 521,151</u>	<u>\$ 434,883</u>	<u>\$ 86,268</u>	<u>\$ 435,633</u>

See accompanying accountant's reports and notes to financial statements.

OLD BRIDGE TOWNSHIP FIRE DISTRICT #4  
Statement of Grants Received and Expended  
Supplemental Fire Services Program  
For the Year Ended December 31, 2012

Appropriations:

2012 Supplemental Fire Services Program	<u>\$ 1,323</u>
Total Program Funds Appropriated	<u>\$ 1,323</u>

Expenditures:

2012 Supplemental Fire Services Act	<u>\$ -</u>
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See accompanying accountant's reports and notes to financial statements.

OLD BRIDGE TOWNSHIP FIRE DISTRICT #4Capital FundComparative Balance SheetDecember 31, 2012 and 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Amount to be Provided for Retirement of Debt	\$ -	\$ 29,258
Total Assets	<u>\$ -</u>	<u>\$ 29,258</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
Capital Lease Payable	-	29,258
Total Liabilities, Reserves and Fund Balance	<u>\$ -</u>	<u>\$ 29,258</u>

See accompanying accountant's reports and notes to financial statements.

OLD BRIDGE TOWNSHIP FIRE DISTRICT #4

Capital Fund

Combining Statement of Amount to be Provided

For Retirement of Debt

<u>Purpose</u>	<u>Balance 12/31/11</u>	<u>Bond Paid By Budget Appropriation</u>	<u>Capital Lease/ Bonds Issued</u>	<u>Balance 12/31/12</u>
Lease/purchase of Ferrara Stat Truck	29,258	29,258	-	-
	<u>\$ 29,258</u>	<u>\$ 29,258</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying accountant's reports and notes to financial statements.

OLD BRIDGE TOWNSHIP FIRE DISTRICT #4General Fixed Assets Account GroupComparative Balance SheetDecember 31, 2012 and 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Building:		
Leasehold Improvements	\$ 95,510	\$ 95,510
Equipment:		
1990 Dodge Truck	20,000	20,000
2000 Ford Brush Truck	75,000	75,000
2000 Seagrave Pumper	276,048	276,048
2003 Rescue Truck	96,762	96,762
2004 Ford Expedition	58,719	58,719
2006 Dodge Durango	29,056	29,056
2007 Ferrera Stat Truck	475,000	475,000
2013 Chevrolet Suburban	16,143	-
Total Assets	1,142,238	1,126,095
Less Accumulated Depreciation:		
Building	59,035	54,260
Equipment	494,963	445,594
Total Accumulated Depreciation	553,998	499,854
Total Net Assets	<u>\$ 588,240</u>	<u>\$ 626,241</u>
 <u>FUND BALANCE</u>		
Investment in General Fixed Assets	<u>\$ 588,240</u>	<u>\$ 626,241</u>

See accompanying accountant's reports and notes to financial statements.

OLD BRIDGE TOWNSHIP FIRE DISTRICT #4  
General Fixed Assets Account Group  
Statement of Revenues, Expenditures and Changes in Fund Balance  
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
<u>Revenues and Other Financing Sources:</u>		
Purchase of Equipment	\$ 16,143	\$ -
Total Revenues and Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures:</u>		
Depreciation	\$ 54,144	\$ 50,916
Total Expenditures	<u>54,144</u>	<u>50,916</u>
Excess of Revenue Over Expenditures	(38,001)	(50,916)
Fund Balance, Beginning of Year	<u>626,241</u>	<u>677,157</u>
Fund Balance, End of Year	<u>\$ 588,240</u>	<u>\$ 626,241</u>

See accompanying accountant's reports and notes to financial statements.



OLD BRIDGE TOWNSHIP FIRE DISTRICT #4

Notes to Financial Statements

For the Years Ended December 31, 2012 and 2011

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Old Bridge Township Fire District #4 (the "District") conform to the accounting principles applicable to special districts which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect public funds.

Separate financial statements are provided for the following separate funds:

General Fund - Resources and expenditures for governmental operations of a general nature, including federal and state grant funds, except as otherwise noted.

Capital Fund - Resources and expenditures for the acquisition of general capital facilities, other than those acquired through the general fund, including the status of bonds and notes authorized for said purposes.

General Fixed Assets Account Group - Shows the District's investment in buildings and equipment, net of accumulated depreciation.

The following is a summary of the significant policies:

Basis of Accounting - The modified accrual basis of accounting is followed. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the fiscal period. Expenditures are recognized in the period in which the fund liability is incurred, if measurable, except that unmatured interest and principal on general obligation debt are accounted for as expenditures in the year becoming due and payable.

Inventories of Supplies - Purchases of materials and supplies are recognized and recorded as expenditures when they are acquired, regardless of when used.

OLD BRIDGE TOWNSHIP FIRE DISTRICT #4

Notes to Financial Statements

For the Year Ended December 31, 2012 and 2011

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets - Property, plant and equipment purchased by the current fund and the general capital fund are recorded as expenditures at the time of purchase. The historical cost, or if such cost is not practically determinable, the estimated historical cost of such fixed assets is reflected in the General Fixed Assets group of accounts.

The District adopted Governmental Accounting Standards Board Statement No. 34. This standard recommends, among other things, the District to recognize depreciation on all assets contained in the general fund asset account group. The historical cost of the fund assets are shown net of all accumulated depreciation as investments in general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extended assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction is not capitalized.

Buildings and improvements and furniture and equipment of the District are depreciated using the straight-line method over the following estimated lives:

<u>Assets</u>	<u>Years</u>
Lease Improvements	20
Fire Trucks	25
Other Vehicles	5
Equipment	10

Depreciation expense for the years ending December 31, 2012 and 2011 was \$54,144 and \$50,916 respectively.

Capital Fund - The accounting for expenditures for property, plant and equipment financed by debt authorized or from restricted grant funds is contained in the general capital fund, as is the related debt issued and outstanding. The acquisition and construction cost of such assets, when completed, is reflected in the General Fixed Assets group of accounts.

OLD BRIDGE TOWNSHIP FIRE DISTRICT #4

Notes to Financial Statements

For the Year Ended December 31, 2012 and 2011

Note 2. CAPITAL LEASE PAYABLE

On June 20, 2007, the District, in order to acquire a new Ferrara Stat truck, entered into a lease agreement with Sovereign Bank as Lessor pursuant to a competitive bid awarded on May 9, 2007 at an interest rate of 4.540%. The minimum annual payments called for under the lease are as follows:

<u>Year</u>	<u>Interest</u>	<u>Principal</u>	<u>Total Annual Payments</u>
2009	5,567	28,640	34,207
2010	5,200	30,000	35,200
2011	2,907	31,300	34,207
2012	1,486	32,721	34,217
	<u>\$ 15,160</u>	<u>\$ 122,661</u>	<u>\$ 137,831</u>

OLD BRIDGE TOWNSHIP FIRE DISTRICT #4

Notes to Financial Statements

For the Year Ended December 31, 2012 and 2011

Note 3. PENSION

Employees participate in both the Public Employees' Retirement System of New Jersey (PERS), as well as the Police and Firemen's Pension System; (PERS) both are contributory defined benefit public employee retirement systems that were established by State statute. The System is sponsored and administered by the Division of Pensions and Benefits. The System is considered a cost-sharing, multiple-employer plan. Covered employees are required by statute to contribute a certain percentage of their salary to the Plan. The Division of Pensions bills the District annually for its required contribution.

Note 4. LENGTH OF SERVICE AWARDS PROGRAM (LOSAP)

The Fire District offers its employees a Length of Service Awards Program in accordance with Internal Revenue Code Section 457, which has been approved by the Director of the Division of Local Government Services. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the Program and all income attributed to those amounts are the exclusive property of the Fire District, subject to the claims of its general creditors. Participants' rights under the Program are equal to those of a general creditor of the Fire District in an amount equal to the fair market value of the deferred account for each participant. It is unlikely that the Fire District would use Program assets to satisfy claims of the general creditors in the future.

OLDBRIDGE TOWNSHIP FIRE DISTRICT #4

ROSTER OF OFFICIALS

Board of Commissioners

Drew Vagts	President
John Watkins, Sr.	Vice President
Joseph Peel	Treasurer
Michael Donahue	Commissioner
Ann Peel	Secretary

Other Officials

Richard Braslow	Attorney
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OLD BRIDGE TOWNSHIP FIRE DISTRICT #4

Comments and Recommendations

For the Year Ended December 31, 2012 and 2011

OTHER COMMENTS AND RECOMMENDATIONS

None.