

HOWELL TOWNSHIP FIRE DISTRICT #5

Financial Statements

For the Years Ended December 31, 2024 and 2023

BART & BART
Certified Public Accountants

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BART & BART *Certified Public Accountants*

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INDEPENDENT AUDITOR'S REPORT

Board of Fire Commissioners
Howell Township Fire District #5
Howell Township, NJ 07105

We have audited the combined financial statements of The Howell Township Fire District #5, which comprise the statement of financial position as of December 31, 2024, and the related combined statements of activities, net position of the District's various funds for the years then ended, and the related notes (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Howell Township Fire District #5 at December 31, 2024, and the changes in net position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Howell Township Fire District #5, and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Howell Township Fire District #5's ability to continue as a going concern within one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

Board of Fire Commissioners
Howell Township Fire District #5

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Howell Township Fire District #5's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Howell Township Fire District #5's ability to continue as a going concern.

We are required to communicate those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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.

Board of Fire Commissioners
Howell Township Fire District #5

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 9, 2025 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, CPA

Woodbridge NJ
October 9, 2025

HOWELL TOWNSHIP FIRE DISTRICT NO. 5
MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2024

Unaudited

This discussion and analysis of Howell Township Fire District No. 5's financial performance provides an overall review of the District's financial activities for the year ended December 31, 2024. 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.

Financial Highlights

Key financial highlights for 2024 as compared to 2023 are as follows:

Total Net Position decreased \$71,137 from 2023. The unreserved Net Position of the District is a useful indicator of the financial health of the District. The following table shows the past 5-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>
12/31/20	428,888	64,722
12/31/21	703,662	248,133
12/31/22	1,058,777	121,933
12/31/23	1,254,258	354,933
12/31/24	1,183,111	457,628

General fund revenues and other financial sources increased by \$252,417, primarily due to tax revenues increasing as well as increased use of fund balance. 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>
12/31/21	982,709,300	812,838	.082
12/31/22	919,760,300	845,677	.082
12/31/23	1,120,035,600	862,577	.077
12/31/24	1,262,842,900	882,577	.068
12/31/25	1,405,234,100	882,577	.062

Total cash in the general fund decreased by \$27,926, prepaid expenses decreased by \$38,575 and total liabilities and reserves increased by \$4,606.

The District had \$953,822 in expenses, an increase of \$286,015. General revenues and fund balance were adequate to provide for these expenses.

For further information, contact Mr. Robert Donahue, clerk for the Board of Fire Commissioners, District #5, at PO Box 527, Howell, NJ 07731.

The Board of Commissioners of Fire District #5Township of Howell

General Fund

Comparative Statement of Net Position

	<u>December 31,</u>	
<u>ASSETS</u>	<u>2024</u>	<u>2023</u>
Cash and Cash Equivalents	\$1,187,465	\$1,215,421
Prepaid Expenses	7,589	46,164
Loan Receivable	<u>2,500</u>	<u>2,500</u>
Total Assets	<u>\$1,197,554</u>	<u>\$1,264,085</u>
 <u>LIABILITIES AND NET POSITION</u>		
Liabilities:		
Accounts Payable	<u>\$ 14,433</u>	<u>\$ 9,837</u>
Total Liabilities	<u>14,433</u>	<u>9,837</u>
 Total Net Position - Unreserved	 <u>1,183,121</u>	 <u>1,254,248</u>
Total Liabilities and Net Position	<u>\$ 1,197,554</u>	<u>\$1,264,085</u>

The Board of Commissioners of Fire District #5 - Township of Howell
General Fund
Statement of Revenues, Expenditures and Changes in Net Position
For the Year Ended December 31, 2024
With Comparative Actual Amounts for Period Ended December 31, 2023

	2024			2023
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<u>Revenues:</u>				
Miscellaneous Revenues:				
Interest on Investments & Deposits	\$ -	\$ 118	\$ 118	\$ 701
Supplemental Fire Services Grant	3,570	-	(3,570)	-
Total Miscellaneous Revenues	3,570	118	(3,452)	701
<u>Other Financing Sources:</u>				
Fund Balance Appropriated - General	354,933	354,933	-	121,933
Total Other Financing Sources	358,503	355,051	(3,452)	122,634
<u>District Taxes:</u>				
Total District Taxes	882,577	882,577	-	862,577
Total Revenues	1,241,080	1,237,628	(3,452)	985,211
<u>Expenditures:</u>				
Current Operating Expenditures:				
Administration	23,800	39,054	(15,254)	35,953
Commissioners' Expense	50,000	52,319	(2,319)	57,293
LOSAP	78,000	46,154	31,846	45,064
Contractual	126,000	114,245	11,755	117,152
Volunteer Fire Company	416,410	261,952	154,458	402,915
Supplemental Fire Services Grant	3,570	-	3,570	-
Contingent	21,500	-	21,500	-
Total Current Operating Expenses	719,280	513,724	205,556	658,377
Capital Appropriations:				
Partially Funded	521,800	440,098	81,702	9,430
Total Expenditures	1,241,080	953,822	287,258	667,807
Excess of Revenue over Expenditures	-	283,806	283,806	317,404
Net Position Unreserved - Beginning	1,254,248	1,254,248	-	1,058,777
Appropriation of Surplus	(354,933)	(354,933)	-	(121,933)
Net Position Unreserved - Ending	\$ 899,315	\$ 1,183,121	\$ 283,806	\$ 1,254,248

The Board of Commissioners of Fire District #5 - Township of HowellGeneral FundStatement of Revenues, Expenditures and Changes in Net PositionFor the Year Ended December 31, 2024With Comparative Actual Amounts for Period Ended December 31, 2023

	2024			2023
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<u>Current Operating Expenditures:</u>				
Administration:				
Office Supplies and Postage	\$ 1,500	\$ 414	\$ 1,086	\$ 1,832
Professional Fees	20,000	34,080	(14,080)	28,347
Elecfions	800	1,670	(870)	2,267
Advertising	1,000	192	808	426
Membership and Dues	500	2,698	(2,198)	3,081
Total Administration	23,800	39,054	(15,254)	35,953
Commissioner's Expense:				
Commissioner's Expense	50,000	52,319	(2,319)	57,293
LOSAP	78,000	46,154	31,846	45,064
Contractual:				
Fire Hydrant Service	126,000	114,245	11,755	117,152
Volunteer Fire Company:				
Insurance	99,260	74,158	25,102	88,301
Training	58,150	8,538	49,612	12,837
Operating Materials & Supplies	5,000	-	5,000	-
Fuel	26,000	12,107	13,893	15,882
Other Rentals	65,000	32,500	32,500	48,750
Purchase of Non-bondable Assets	-	22,169	(22,169)	63,630
Utilities and Related Expense	23,000	23,976	(976)	25,780
Maintenance and Repairs	105,000	79,427	25,573	131,923
Uniforms and Personal Equipment	30,000	1,069	28,931	2,698
Bureau Expense	5,000	-	5,000	-
Other	-	8,008	(8,008)	13,114
Total Volunteer Fire Company	416,410	261,952	154,458	402,915
Contingent	21,500	-	21,500	-
Supplemental Fire Services Grant:				
State Share	3,570	-	3,570	-
Total Current Operating Expenditures	\$ 719,280	\$ 513,724	\$ 205,556	\$ 658,377

The Board of Commissioners of Fire District #5Township of HowellGeneral Fixed Assets Account GroupComparative Statement of Net PositionDecember 31, 2024 and 2023ASSETS

	<u>2024</u>	<u>2023</u>
Building and Improvements	\$ 535,273	\$ 535,273
Fire Equipment	1,295,693	1,295,693
Fire Apparatus	3,431,159	3,062,446
Computer Systems and Equipment	<u>679,155</u>	<u>679,155</u>
Total Assets	\$ 5,941,280	\$ 5,572,567
Less Accumulated Depreciation:		
Building and Improvements	458,395	444,238
Equipment	<u>2,296,672</u>	<u>2,141,813</u>
Total Accumulated Depreciation	<u>2,755,067</u>	<u>2,586,051</u>
Total Net Assets	<u>\$ 3,186,213</u>	<u>\$ 2,986,515</u>

NET POSITION

Investment in General Fixed Assets	<u>\$ 3,186,213</u>	<u>\$ 2,986,515</u>
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See notes to financial statements

EXHIBIT 4

The Board of Commissioners of Fire District #5Township of HowellGeneral Fixed Assets Account GroupStatement of Revenues, Expenditures and Net PositionDecember 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<u>Revenues and Other Financing Sources:</u>		
Total Revenue and Other Financing Sources	\$ <u>368,713</u>	\$ <u>-</u>
<u>Charges:</u>		
Depreciation	<u>169,016</u>	<u>141,758</u>
Total charges	<u>169,016</u>	<u>141,758</u>
Excess of Revenue Over Expenditures	199,697	(141,758)
Net Position, Beginning of Year	<u>2,986,515</u>	<u>3,128,274</u>
Net Position, End of Year	<u>\$3,186,212</u>	<u>\$ 2,986,515</u>

See notes to financial statements

Howell Township Fire District #2Capital FundStatement of Net PositionDecember 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Amount to be Provided for Retirement of Debt	<u>\$522,000</u>	<u>\$575,000</u>
Total	<u>\$522,000</u>	<u>\$575,000</u>
 <u>LIABILITIES, RESERVES, AND NET POSITION</u>		
Capital Lease Payment	<u>\$522,000</u>	<u>\$575,000</u>
Total Liabilities, Reserves, and Net Position	<u>\$522,000</u>	<u>\$575,000</u>

EXHIBIT 5

Howell Township Fire District #5

Capital Fund

Combining Statement of Amount to be Provided for Retirement of Debt

<u>Purpose</u>	<u>Balance 12/31/2023</u>	<u>Purchase Paid by Budget Appropriation</u>	<u>Lease/Purchase of Equipment</u>	<u>Balance 12/31/2024</u>
Purchase of:				
Communication Infrastructure	<u>575,000</u>	<u>\$53,000</u>	<u>\$ -</u>	<u>\$522,000</u>
Total	<u>\$ 575,000</u>	<u>\$ 53,000</u>	<u>\$ -</u>	<u>\$522,000</u>

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

The Board of Commissioners - Howell Township Fire District #5

Notes to Financial Statements

For the Year Ended December 31, 2024 and 2023

NOTE 1. GENERAL INFORMATION

Description of Reporting Entity

Howell Township Fire District #5 (The District) is a political subdivision of the Township of Howell of Monmouth County, State of New Jersey. A board of fire commissioners oversees all of the operations of the District.

Fire District No. 5 of the Township of Howell is not a component unit of any other financial reporting entity nor does the Fire District have any component units to be presented in accordance with Governmental Accounting Standards Board Statement No. 14.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Howell Township Fire District #5 (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.

The financial statements include:

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 unearned 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.

The Board of Commissioners - Howell Township Fire District #5
Notes to Financial Statements

For the Year Ended December 31, 2024 and 2023

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents include petty cash, change funds and cash in banks. All certificates of deposit are recorded as cash regardless of the date of maturity. Fire districts are required by N.J.S.A. 40A:5-14 to deposit public funds in a bank or trust company having its place of business in the State of New Jersey organized under the laws of the United States or of the State of New Jersey or with the New Jersey Cash Management Fund. N.J.S.A. 40A: 5-15.1 provides a list of investments that may be purchased by fire districts.

N.J.S.A. 17:9-42 requires New Jersey governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the provision of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in the State of New Jersey.

Public funds are defined as the funds of any governmental unit. Public depositories include savings and loan institutions, banks (both State and National banks) and savings banks the deposits of which are federally insured. All public depositories must pledge collateral, having a market value of five percent of its average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the governmental units.

Prepaid Expenses

Prepaid expenses that benefit future periods are recorded as an expenditure during the year of purchase.

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 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.

The Board of Commissioners

Howell Township Fire District #5

Notes to Financial Statements

For the Year Ended December 31, 2024 and 2023

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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>
Buildings	40
Building Improvements	20
Fire Trucks	25
Other Vehicles	5
Equipment	10

CAPITAL ASSETS

All reported capital assets except for land are depreciated. At December 31, 2024 and 2023, capital assets and the useful lives used for determination of annual depreciation were as follows:

	<u>Balance</u> <u>December 31, 2022</u>	<u>Current Year's</u> <u>Activity</u> <u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>December 31, 2023</u>
Depreciable:				
Buildings & Improvs.	\$ 535,273	\$ -	-	\$ 535,273
Machinery & Equip.	<u>5,037,294</u>	<u>-</u>	<u>-</u>	<u>5,037,294</u>
	5,572,567	-	-	5,572,567
Less: Accumulated Depreciation	<u>2,444,293</u>	<u>141,758</u>	<u>-</u>	<u>2,586,051</u>
	<u>\$ 3,128,274</u>	<u>\$ 141,758</u>	<u>\$ -</u>	<u>\$ 2,986,516</u>
		<u>Current Year's</u> <u>Activity</u> <u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>December 31, 2024</u>
Depreciable:				
Buildings & Improvs.	\$ 535,273	\$ -	\$ -	\$ 535,273
Machinery & Equip.	<u>5,037,294</u>	<u>368,713</u>	<u>-</u>	<u>5,406,007</u>
	5,572,567	368,713	-	5,941,280
Less: Accumulated Depreciation	<u>2,586,051</u>	<u>169,016</u>	<u>-</u>	<u>2,755,067</u>
	<u>\$ 2,986,516</u>	<u>\$ 199,697</u>	<u>\$ -</u>	<u>\$ 3,186,213</u>

Depreciation expense for the years ended December 31, 2024 and 2023 was \$169,016 and \$141,758, respectively.

The Board of Commissioners
Howell Township Fire District #5
Notes to Financial Statements
For the Year Ended December 31, 2024 and 2023

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Note 3. LENGTH OF SERVICE AWARDS PROGRAM (LOSAP)

The Fire District offers its volunteers 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.

Note 4. LOAN RECEIVABLE

The District lent funds to Freewood Acres Fire Company No. 1, a related party, for a capital improvement. There was no repayment in 2024 or 2023. The Fire District paid rent to the Company for use of its fire station. The amount paid for this rent was \$32,500 and \$48,750 in 2024 and 2023, respectively.

The Board of Commissioners

Howell Township Fire District #5

Notes to Financial Statements

For the Year Ended December 31, 2024 and 2023

Note 5. BONDS PAYABLE

On November 21, 2022, the District entered into a shared services agreement with the Township of Howell to fund its proportionate share of communication equipment upgrades throughout the township and surrounding areas. The agreement calls for the District to repay its share of the cost of bonds sold by the Township to pay for the overall cost of the upgrade. The bonds were sold at an interest rate of 4.00%. The minimum annual payments called for under the agreement are as follows:

<u>Due Date</u>	<u>Total</u>	<u>Interest</u>	<u>Principal</u>
December 1, 2024	\$71,385	\$18,385	\$53,000
December 1, 2025	69,795	16,795	53,000
December 1, 2026	68,205	15,205	53,000
December 1, 2027	64,645	13,645	51,000
December 1, 2028	69,025	12,025	57,000
December 1, 2029	67,315	10,315	57,000
December 1, 2030	66,590	8,590	58,000
December 1, 2031	67,500	6,500	61,000
December 1, 2032	68,000	4,000	64,000
December 1, 2033	69,360	1,360	68,000

Note 6. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liability and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 7. Subsequent Events

There were no transactions after the balance sheet date through the issuance of these financial statements on October 9, 2025, which would require additional recognition or disclosure as a subsequent event in the financial statements.

The Board of Commissioners of Fire District #5

Township of Howell

Roster of Officials

December 31, 2024 and 2023

ROSTER OF OFFICIALS

NAME

AMOUNT OF
BLANKET BOND

Board of Commissioners:

K. Harper	Chairman	\$ 500,000
J. Harper	Vice Chairman	500,000
K. Mannik	Treasurer	500,000
R. Donahue	Clerk	500,000
S. Koubek	Commissioner	500,000

BART & BART *Certified Public Accountants*

34 Green Street, Woodbridge, NJ 07095

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

To The Board of Fire Commissioners
Howell Township Fire District #5
Howell Township, NJ 07105

We have audited the financial statements of Howell Township Fire District #5 Howell Township, New Jersey, for the year ended December 31, 2024, and have issued our report thereon dated October 9, 2025. 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 State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Districts internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Districts internal control over financial reporting.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected or corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies in internal over financial reporting that we consider to be a material weaknesses as defined above. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Board of Fire Commissioners
Howell Township Fire District #5
Howell Township, NJ 07105

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 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.

This report is intended solely for the information and use of the members of the District and its management and for filing with the Division of Local Government Services, Department of Community Affairs, State of New Jersey and is not intended to be and should not be used by anyone other than these specified parties.


Bart & Bart, CPA's

Woodbridge, NJ

October 9, 2025

Howell Township Fire District #5

General Comments and Recommendations

For the Year Ended December 31, 2024

None