Township of Quinton

County of Salem

Report of Audit

For the Year Ended December 31, 2019

BOWMAN & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and
Members of the Township Committee
Township of Quinton
Quinton, NJ 08072

Report on the Financial Statements

We have audited the accompanying statements of assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the Township of Quinton, in the County of Salem, State of New Jersey, as of December 31, 2019 and 2018, and the related statements of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis, statement of expenditures - regulatory basis, and statement of general fixed asset group of accounts - regulatory basis for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey; 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in compliance with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. 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 auditor's judgment, 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 opinions.

6 North Broad Street | Suite 201 | Woodbury, NJ 08096-4635 | P 856.853.0440 | F 856.845.4128 | www.bowmanllp.com

Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in note 1 to the financial statements, the financial statements are prepared by the Township on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township of Quinton, in the County of Salem, State of New Jersey, as of December 31, 2019 and 2018, or the results of its operations and changes in fund balance for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to previously present fairly, in all material respects, the assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the Township of Quinton, in the County of Salem, State of New Jersey, as of December 31, 2019 and 2018, and the results of its operations and changes in fund balance - regulatory basis of such funds for the years then ended, and the revenues - regulatory basis and expenditures - regulatory basis of the various funds, and general fixed asset group of accounts - regulatory basis, for the year ended December 31, 2019, in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements. The supplemental statements and schedules presented for the various funds, as listed in the table of contents, are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and are not a required part of the basic financial statements.

The supplemental statements and schedules presented for the various funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental statements and schedules described in the previous paragraph are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2020 on our consideration of the Township of Quinton, in the County of Salem, State of New Jersey, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Township of Quinton's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township of Quinton's internal control over financial reporting and compliance.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Henry J. Ludwigsen

Henry J. Ludwigsen
Certified Public Accountant
Registered Municipal Accountant

Woodbury, New Jersey
November 30, 2020

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and
Members of the Township Committee
Township of Quinton
Quinton, NJ 08072

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, of the Township of Quinton, in the County of Salem, State of New Jersey, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements, and have issued our report thereon dated November 30, 2020. That report indicated that the Township of Quinton's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America, but were prepared on a regulatory basis of accounting 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 of the financial statements, we considered the Township of Quinton's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township of Quinton's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township of Quinton's internal control.

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 a 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 and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

6 North Broad Street | Suite 201 | Woodbury, NJ 08096-4635 | P 856.853.0440 | F 856.845.4128 | www.bowmanllp.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township of Quinton's financial statements are free from 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.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Henry J. Ludwigsen

Henry J. Ludwigsen
Certified Public Accountant
Registered Municipal Accountant

Woodbury, New Jersey
November 30, 2020

PART II

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

TOWNSHIP OF QUINTON
Schedule of Findings and Recommendations
For the Year Ended December 31, 2019

Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards* and with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

None.

TOWNSHIP OF QUINTON
Summary Schedule of Prior Year Audit Findings
and Recommendations as Prepared by Management

This section identifies the status of prior year findings related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

FINANCIAL STATEMENT FINDINGS

None.

TOWNSHIP OF QUINTON

COUNTY OF SALEM

REPORT OF AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2020

BOWMAN & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and
Members of the Township Committee
Township of Quinton
Quinton, NJ 08072

Report on the Financial Statements

We have audited the accompanying statements of assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the Township of Quinton, in the County of Salem, State of New Jersey, as of December 31, 2020 and 2019, and the related statements of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis, statement of expenditures - regulatory basis, and statement of general fixed asset group of accounts - regulatory basis for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey; 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in compliance with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. 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 auditor's judgment, 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 opinions.

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Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in note 1 to the financial statements, the financial statements are prepared by the Township on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township of Quinton, in the County of Salem, State of New Jersey, as of December 31, 2020 and 2019, or the results of its operations and changes in fund balance for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to previously present fairly, in all material respects, the assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the Township of Quinton, in the County of Salem, State of New Jersey, as of December 31, 2020 and 2019, and the results of its operations and changes in fund balance - regulatory basis of such funds for the years then ended, and the revenues - regulatory basis and expenditures - regulatory basis of the various funds, and general fixed asset group of accounts - regulatory basis, for the year ended December 31, 2020, in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements. The supplemental statements and schedules presented for the various funds, as listed in the table of contents, are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and are not a required part of the basic financial statements.

The supplemental statements and schedules presented for the various funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental statements and schedules described in the previous paragraph are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2021 on our consideration of the Township of Quinton, in the County of Salem, State of New Jersey, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Township of Quinton's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township of Quinton's internal control over financial reporting and compliance.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Henry J. Ludwigsen

Henry J. Ludwigsen
Certified Public Accountant
Registered Municipal Accountant

Woodbury, New Jersey
September 30, 2021

BOWMAN & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and
Members of the Township Committee
Township of Quinton
Quinton, NJ 08072

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, of the Township of Quinton, in the County of Salem, State of New Jersey, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements, and have issued our report thereon dated September 30, 2021. That report indicated that the Township of Quinton's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America, but were prepared on a regulatory basis of accounting 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 of the financial statements, we considered the Township of Quinton's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township of Quinton's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township of Quinton's internal control.

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 a 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 and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

6 North Broad Street | Suite 201 | Woodbury, NJ 08096-4635 | P 856.853.0440 | F 856.845.4128 | www.bowman.cpa

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township of Quinton's financial statements are free from 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 financial statements. 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.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Henry J. Ludwigsen

Henry J. Ludwigsen
Certified Public Accountant
Registered Municipal Accountant

Woodbury, New Jersey
September 30, 2021

PART II

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

FOR THE YEAR ENDED DECEMBER 31, 2020

TOWNSHIP OF QUINTON
Schedule of Findings and Recommendations
For the Year Ended December 31, 2020

Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements related to financial statements for which *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, requires.

None.

TOWNSHIP OF QUINTON
Summary Schedule of Prior Year Audit Findings
and Recommendations as Prepared by Management

This section identifies the status of prior year findings related to the financial statements that are required to be reported in accordance with *Government Auditing Standards.*

FINANCIAL STATEMENT FINDINGS

None.

TOWNSHIP OF QUINTON

COUNTY OF SALEM

REPORT OF AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2021

BOWMAN & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

BOWMAN & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and
Members of the Township Committee
Township of Quinton
Quinton, NJ 08072

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial statement audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, and the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, of the Township of Quinton, in the County of Salem, State of New Jersey, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements, and have issued our report thereon dated August 11, 2022. That report indicated that the Township of Quinton's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America, but were prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Township of Quinton's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township of Quinton's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township of Quinton's internal control.

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 and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township of Quinton's financial statements are free from 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 financial statements. 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.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Evan J. Palmer

Evan J. Palmer
Certified Public Accountant
Registered Municipal Accountant

Woodbury, New Jersey
August 11, 2022

BOWMAN & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and
Members of the Township Committee
Township of Quinton
Quinton, NJ 08072

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying statements of assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the Township of Quinton, in the County of Salem, State of New Jersey, as of December 31, 2021 and 2020, and the related statements of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis, statement of expenditures - regulatory basis, and statement of general fixed asset group of accounts - regulatory basis for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the Township of Quinton, in the County of Salem, State of New Jersey, as of December 31, 2021 and 2020, and the results of its operations and changes in fund balance - regulatory basis of such funds for the years then ended, and the revenues - regulatory basis and expenditures - regulatory basis of the various funds, and general fixed asset group of accounts - regulatory basis, for the year ended December 31, 2021, in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in note 1.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America* section of our report, the accompanying financial statements referred to above do not present fairly the financial position of the Township of Quinton, in the County of Salem, State of New Jersey, as of December 31, 2021 and 2020, or the results of its operations and changes in fund balance for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions on Regulatory Basis of Accounting

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in compliance with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of New Jersey. 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 Township and to meet our other 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 opinions.

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Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in note 1 to the financial statements, the financial statements are prepared by the Township on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of New Jersey. The effects on the financial statements of the variances between the regulatory basis of accounting described in note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for 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.

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 Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government 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 control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment 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 Township'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements. The accompanying supplemental statements and schedules presented for the various funds, as listed in the table of contents, are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and are not a required part of the basic financial statements.

The accompanying supplemental statements and schedules presented for the various funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplemental statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2022 on our consideration of the Township of Quinton's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Township of Quinton's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township of Quinton's internal control over financial reporting and compliance.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Evan J. Palmer

Evan J. Palmer
Certified Public Accountant
Registered Municipal Accountant

Woodbury, New Jersey
August 11, 2022

PART II

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

FOR THE YEAR ENDED DECEMBER 31, 2021

TOWNSHIP OF QUINTON
Schedule of Findings and Recommendations
For the Year Ended December 31, 2021

Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements related to financial statements for which *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, requires.

None.

TOWNSHIP OF QUINTON

Summary Schedule of Prior Year Audit Findings
and Recommendations as Prepared by Management

This section identifies the status of prior year findings related to the financial statements that are required to be reported in accordance with *Government Auditing Standards.*

FINANCIAL STATEMENT FINDINGS

None.

LOCAL GOVERNMENT UNIT
GROUP AFFIDAVIT FORM

PRESCRIBED BY
THE NEW JERSEY LOCAL FINANCE BOARD

AUDIT REVIEW CERTIFICATE

We, the members of the governing body of the Township of Quinton, County of Salem, 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 Township of Quinton, County of Salem.

2. We certify, pursuant to N.J.S.A. 40A:5-4, that we have each reviewed the annual audit report for the fiscal year ended December 31, 2021 and specifically the sections of the audit report entitled "Findings and Recommendations".

Marjorie Sperry — Marjorie L. Sperry

Raymond Owens — Raymond Owens

Joseph Hannagan, Jr. — Joseph J. Hannagan

Sworn to and subscribed before me

this 6 day of September, 2022

Notary Public of New Jersey

Marty R. Uzdanovics
New Jersey, Notary Public
Commission Exp. 5.7.2026

<u>RESOLUTION</u>
2022-85

WHEREAS, N.J.S.A. 40A:5-4 requires the governing body of each local governmental unit to cause an annual audit of its accounts to be made, and

WHEREAS, the annual audit report for the fiscal year ended December 31, 2021 has been completed and filed with the Township of Quinton, County of Salem, New Jersey pursuant to N.J.S.A. 40A:5A-15, and

WHEREAS, the governing body of each local governmental unit is required within 45 days of receipt of the annual audit, to 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",

NOW, THEREFORE BE IT RESOLVED, that the governing body of the Township of Quinton, County of Salem, 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 ended December 31, 2021, 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 clerk of the municipality 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 SEPTEMBER 6, 2022.

Township Clerk

9/6/22

Date

nj ADVANCE media

NJ SJ Legal Disp 10

South Jersey Times

LEGAL AFFIDAVIT

AD#: 0010437831 Total $190.61

State of New Jersey,) ss
County of Gloucester)
Jeanette Kryzymalski being duly sworn, deposes that he/she is principal clerk of NJ Advance Media; that South Jersey Times is a public newspaper, with general circulation in Camden, Cumberland, Gloucester, and Salem Counties, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

South Jersey Times 09/03/2022

Principal Clerk of the Publisher

Sworn to and subscribed before me this 6th day of September 2022

LORETTA A. DORAN
NOTARY PUBLIC OF NEW JERSEY
Commission # 50035436
My Commission Expires 4/6/2026

Notary Public

Synopsis of 2021 Report of Audit of the Township of Quinton
Combined Comparative Statements of Assets, Liabilities, Reserves and Fund Balance --
Regulatory Basis
All Funds

ASSETS	Dec. 31, 2021	Dec. 31, 2020
Cash	$ 2,689,028.12	$ 2,222,280.97
Investments	425,803.92	341,333.49
Taxes, Assessments and Liens	752,706.69	969,290.38
Accounts Receivable	607,590.22	372,959.70
Property Acquired for Taxes--Assessed Valuation	1,052,100.00	378,000.00
Deferred Charges to Future Taxation	549,000.00	611,000.00
Fixed Capital - Utility	5,159,114.38	5,159,114.38
Fixed Capital Authorized and Uncompleted - Utility	50,885.62	50,885.62
Total Assets	$ 11,286,228.95	$10,104,864.54
LIABILITIES, RESERVES AND FUND BALANCE		
Bonds and Notes Payable	$ 1,616,285.61	$ 1,677,835.51
Improvement Authorizations	794,295.75	538,102.94
Other Liabilities and Special Funds	2,364,029.78	2,056,053.20
Amortization of Debt for Fixed Capital Acquired or Authorized	3,677,714.39	3,643,164.49
Reserve for Certain Assets Receivable	1,869,791.35	1,424,884.17
Fund Balance	964,112.07	764,824.23
Total Liabilities, Reserves and Fund Balance	$ 11,286,228.95	$10,104,864.54

Synopsis of 2021 Report of Audit of the Township of Quinton
Comparative Statements of Operations and Changes In Fund Balance --
Regulatory Basis
Current Fund

Revenue and Other Income Realized	Dec. 31, 2021	Dec. 31, 2020
Fund Balance Utilized	$ 220,000.00	$ 258,950.00
Miscellaneous Revenues Anticipated	503,708.41	641,558.70
Receipts from Delinquent Taxes	208,798.78	195,161.83
Receipts from Current Taxes	5,468,056.53	5,307,950.47
NonbudgetRevenues	10,264.06	11,310.75

Other Credits to Income	151,639.72	261,571.58
Total Income	6,562,467.50	6,676,503.33
Expenditures		
Budget Expenditures: Municipal Purposes	1,282,250.33	1,391,999.29
County Taxes	2,159,017.77	2,176,902.11
Local School District Tax	2,821,772.00	2,751,959.00
Other Debits to Income	1,756.34	150,466.03
Total Expenditures	6,264,796.44	6,471,326.43
Statutory Excess to Fund Balance	297,671.06	205,176.90
Fund Balance		
Fund Balance January 1	286,286.49	340,059.59
	583,957.55	545,236.49
Decreased by:		
Utilization as Anticipated Revenue	220,000.00	258,950.00
Fund Balance December 31	$ 363,957.55	$ 286,286.49

Synopsis of 2021 Report of Audit of the Township of Quinton
Comparative Statements of Operations and Changes In Fund Balance --
Regulatory Basis
Sewer Utility Operating Fund

Revenue and Other Income Realized	Dec. 31, 2021	Dec. 31.2020
Operating Surplus Anticipated	$ 49,868.00	$ 45,386.00
Rents	365,662.86	345,864.49
Miscellaneous	6,500.48	14,517.70
Other Credits to Income	129,059.01	115,197.13
Total Income	551,090.35	520,965.32
Expenditures		
Operating	273,352.00	267,506.00
Capital Improvements	8,000.00	8,000.00
Debt Service	96,253.57	96,253.91
Deferred Charges and Statutory Expenditures	2,000.00	2,000.00
Total Expenditures	379,605.57	373,759.91
Statutory Excess to Fund Balance	171,484.78	147,205.41
Fund Balance		
Fund Balance January 1	478,534.19	376,714.78
	650,018.97	523,920.19
Decreased by:		
Utilization as Anticipated Revenue	49,868.00	45,386.00
Fund Balance December 31	$ 600,150.97	$ 478,534.19

RECOMMENDATIONS

None.

The above synopsis was prepared from the Report of Audit of the Township of Quinton, County of Salem, for the calendar year 2021, submitted by Evan J. Palmer, Registered Municipal Accountant, Certified Public Accountant of Bowman & Company LLP. The information included therein 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 at the Municipal Clerk's office and may be inspected by any interested person.

Clerk

Cost $190.61 09/03/2022 1T (10437831)

10437831-01

Range: First to Last	Codes: First to Last	Departments: First to Last
Descriptions: First	to Last	As of Date: 06/01/2023
Disposition Date: First to Last		
Purchase Date: First to Last	Class: First to Last	Print Note: N
Department Id: First to Last	Location Id: First to Last	Skip Disposed: N
Include Capital: Y	Group Id: First to Last	

Asset Id	Description			Purchase Account			Qty
Location	Floor	Room		Code	Original Cost	Depreciate	Start Date
Bar Code	Class	Department	Fund Type	Purch Date	Total Adds	Salvage Value	Exp Life
Model		Serial No.		Last Deprec	Total Disp	Annual Deprec	Market Value
Manufacturer		Purchase Order Id		Disp Date	Current Cost	Reason	Insured Value
Mileage		Hours		Capital Flag	Net Value	Vehicle No	Group Id
BLDG00001	MUNICIPAL BUILDING			5-01-26-310-000	PUBLIC BUILDINGS & GROUNDS		
				BUILDING	130,000.00	None	
	Equipment		Governmental	05/01/1990	0.00	0.00	0
					0.00	0.00	130,000.00
					130,000.00		130,000.00
0.00		0.00		N	130,000.00		
BLDG00002	EXTERIOR RENOVATIONS/DOOR			5-01-26-310-298	PUBLIC BLDG MISC.		
				BUILDING	8,504.00	None	
	Equipment		Governmental	09/07/2005	0.00	0.00	0
					0.00	0.00	8,504.00
					8,504.00		8,504.00
0.00		0.00		N	8,504.00		
BLDG00117	NEW WELL AT FIREHOUSE			2-01-26-310-298	PUBLIC BLDG MISC.		
				BUILDING	5,420.00	None	
	Other Improvemen		Governmental	03/07/2012	0.00	0.00	0
					0.00	0.00	0.00
					5,420.00		0.00
0.00		0.00		N	5,420.00		
GROUNDS08	SMICK LUMBER PROP.-B32 L1-ORD. #2009-10			C-04-20-120-125	ACG. OF LAND FUNDED ORD. #2009-10		
				GROUNDS	13,131.80	Straight Line	
	Land	LAND	Governmental	06/14/2013	0.00	0.00	99999
					0.00	0.13	0.00
					13,131.80		0.00
0.00		0.00		N	13,131.80		
BLDG 00002	QUINTON FIRE HOUSE			5-01-26-310-000	PUBLIC BUILDINGS & GROUNDS		
				BUILDING	155,200.00	None	
	Equipment		Governmental	01/28/2009	0.00	0.00	0
					0.00	0.00	155,200.00
					155,200.00		155,200.00
0.00		0.00		N	155,200.00		
BLDG 00004	PLANNING BOARD & HOUSING			5-01-26-310-000	PUBLIC BUILDINGS & GROUNDS		
				BLDG	52,403.00	None	
	Equipment		Governmental	01/01/1994	0.00	0.00	0
					0.00	0.00	52,403.00
					52,403.00		52,403.00
0.00		0.00		N	52,403.00		

Asset Id / Location / Bar Code / Model / Manufacturer / Mileage	Description / Floor / Class	Room / Department / Serial No. / Purchase Order Id / Hours	Fund Type	Purchase Account / Code / Purch Date / Last Deprec / Disp Date / Capital Flag	Original Cost / Total Adds / Total Disp / Current Cost / Net Value	Depreciate / Reason / Vehicle No	Salvage Value / Annual Deprec	Qty / Start Date / Exp Life / Market Value / Insured Value / Group Id
BLDG 00015	EMERGENCY MANAGEMENT BLDG			G-02-41-779-203	GRANT EMO BUILDING			
				G	109,900.00	None		
	Equipment		Governmental	01/04/2006	0.00		0.00	0
					0.00		0.00	109,900.00
					109,900.00			109,900.00
0.00		0.00		N	109,900.00			
BLDG 00016	PUBLIC WORKS BLDG			6-01-26-290-298	STREET & ROAD MISC.			
				CAPITAL	121,750.00	None		
	Equipment		Governmental	05/03/2006	0.00		0.00	0
					0.00		0.00	121,750.00
					121,750.00			121,750.00
0.00		0.00		N	121,750.00			
EQUIP00001	SOUND SYSTEM			0-01-20-125-298	INFORMATION TECHNOLOGY CENTER			
				EQUIP	5,850.00	None		
	Equipment		Governmental	11/03/2010	0.00		0.00	0
					0.00		0.00	5,850.00
					5,850.00			5,850.00
0.00		0.00		N	5,850.00			
EQUIP00016	RADIO TOWER EMO			5-01-25-252-000	EMERGENCY MANAGEMENT SERVICES			
				EQUIP	1,861.00	None		
	Equipment		Governmental	01/01/1985	0.00		0.00	0
					0.00		0.00	1,861.00
					1,861.00			1,861.00
0.00		0.00		N	1,861.00			
EQUIP00017	MTOROLA C&E BASE STATION			5-01-25-252-000	EMERGENCY MANAGEMENT SERVICES			
				EQUIP	1,004.63	None		
	Equipment		Governmental	01/01/1987	0.00		0.00	0
					0.00		0.00	1,004.63
					1,004.63			1,004.63
0.00		0.00		N	1,004.63			
EQUIP00019	TRAIN TOWER ANTENNA			5-01-25-252-000	EMERGENCY MANAGEMENT SERVICES			
				EQUIP	1,400.00	None		
	Equipment		Governmental	01/01/1986	0.00		0.00	0
					0.00		0.00	1,400.00
					1,400.00			1,400.00
0.00		0.00		N	1,400.00			
EQUIP00020	COMMUNICATION BASE STATION			5-01-25-252-000	EMERGENCY MANAGEMENT SERVICES			
				EQUIP	1,341.00	None		
	Equipment		Governmental	01/01/1989	0.00		0.00	0
					0.00		0.00	1,341.00
					1,341.00			1,341.00
0.00		0.00		N	1,341.00			

Asset Id Location Bar Code Model Manufacturer Mileage	Description Floor Class	Room Department Serial No. Purchase Order Id Hours	Fund Type	Purchase Account Code Purch Date Last Deprec Disp Date Capital Flag	Original Cost Total Adds Total Disp Current Cost Net Value	Depreciate Salvage Value Annual Deprec Reason Vehicle No	Qty Start Date Exp Life Market Value Insured Value Group Id
EQUIP00021	LANIER COPIER			5-01-26-310-298	PUBLIC BLDG MISC.		
					16,303.50	None	
	Equipment		Governmental	02/01/2006	0.00	0.00	0
					0.00	0.00	16,303.50
					16,303.50		16,303.50
0.00		0.00		N	16,303.50		
EQUIP00023	CANON FAX			0-01-26-310-298	MISC.		
				FAX	1,534.00	None	
	Equipment		Governmental	01/31/2001	0.00	0.00	0
					0.00	0.00	1,534.00
					1,534.00		1,534.00
0.00		0.00		N	1,534.00		
EQUIP00024	LANIER COPIER			0-01-26-310-298	MISC.		
				COPIER	6,232.00	None	
	Equipment		Governmental	01/31/2001	0.00	0.00	0
					0.00	0.00	6,232.00
					6,232.00		6,232.00
0.00		0.00		N	6,232.00		
EQUIP00025	WACKER GENERATOR			2-01-25-252-200	EMERGENCY MANAGEMENT O & E		
					25,000.00	None	
	Equipment		Governmental	03/06/2002	0.00	0.00	0
					0.00	0.00	25,000.00
					25,000.00		25,000.00
0.00		0.00		N	25,000.00		
EQUIP00028	TRAC LEAF VACUMN			4-01-26-290-298	STREET & ROAD MISC.		
				B	9,454.66	None	
	Equipment		Governmental	12/22/2004	0.00	0.00	0
					0.00	0.00	9,454.66
					9,454.66		9,454.66
0.00		0.00		N	9,454.66		
EQUIP00029	TORO SNOW BLOWER			4-01-26-290-298	STREET & ROAD MISC.		
					1,175.00	None	
	Equipment		Governmental	12/16/2004	0.00	0.00	0
					0.00	0.00	1,175.00
					1,175.00		1,175.00
0.00		0.00		N	1,175.00		
EQUIP00113	EMO TOWER			G-02-41-780-203	EMO FURNITURE,GENERATOR,TOWER		
				EQUIP	22,984.78	None	
	Equipment		Governmental	01/01/2008	0.00	0.00	0
					0.00	0.00	22,984.78
					22,984.78		22,984.78
0.00		0.00		N	22,984.78		

Asset Id Location Bar Code Model Manufacturer Mileage	Description Floor Class	Room Department Serial No. Purchase Order Id Hours	Fund Type	Purchase Account Code Purch Date Last Deprec Disp Date Capital Flag	Original Cost Total Adds Total Disp Current Cost Net Value	Depreciate Salvage Value Annual Deprec Reason Vehicle No	Qty Start Date Exp Life Market Value Insured Value Group Id
GROUNDS 01	MAINTENACE BUILDING LOT			5-01-26-310-000	PUBLIC BUILDINGS & GROUNDS		
				GROUNDS	28,800.00	None	
	Equipment		Governmental	05/01/1995	0.00	0.00	0
					0.00	0.00	28,800.00
					28,800.00		28,800.00
0.00		0.00		N	28,800.00		
GROUNDS 02	MAINTANCE BUILDING LOT			5-01-26-310-000	PUBLIC BUILDINGS & GROUNDS		
				GROUNDS	23,100.00	None	
	Equipment		Governmental	01/01/1995	0.00	0.00	0
					0.00	0.00	23,100.00
					23,100.00		23,100.00
0.00		0.00		N	23,100.00		
GROUNDS 03	DUMP PROPERTY			5-01-32-465-297	SANITARY LANDFILL MISC.		
				GROUNDS	4,000.00	None	
	Equipment		Governmental	05/01/1995	0.00	0.00	0
					0.00	0.00	4,000.00
					4,000.00		4,000.00
0.00		0.00		N	4,000.00		
GROUNDS 04	DUMP PROPERTY			5-01-32-465-297	SANITARY LANDFILL MISC.		
				GROUNDS	7,300.00	None	
	Equipment		Governmental	01/01/1995	0.00	0.00	0
					0.00	0.00	7,300.00
					7,300.00		7,300.00
0.00		0.00		N	7,300.00		
GROUNDS 05	DUMP PROPERTY			5-01-32-465-297	SANITARY LANDFILL MISC.		
				GROUNDS	1,100.00	None	
	Equipment		Governmental	01/01/1995	0.00	0.00	0
					0.00	0.00	1,100.00
					1,100.00		1,100.00
0.00		0.00		N	1,100.00		
GROUNDS 06	CAN HOUSE PROPERTY HISTORICAL			2-01-26-310-298	PUBLIC BLDG MISC.		
				GROUNDS	27,960.00	None	
	Equipment		Governmental	12/23/2002	0.00	0.00	0
					0.00	0.00	27,960.00
					27,960.00		27,960.00
0.00		0.00		N	27,960.00		
GROUNDS 07	QTN ALLOWAY STEWART TRUST			1-01-26-310-298	PUBLIC BLDG MISC.		
				GROUNDS	39,800.00	None	
	Equipment		Governmental	12/01/2001	0.00	0.00	0
					0.00	0.00	39,800.00
					39,800.00		39,800.00
0.00		0.00		N	39,800.00		

Asset Id Location Bar Code Model Manufacturer Mileage	Description Floor Class	Room Department Serial No. Purchase Order Id Hours	Fund Type	Purchase Account Code Purch Date Last Deprec Disp Date Capital Flag	Original Cost Total Adds Total Disp Current Cost Net Value	Depreciate Salvage Value Annual Deprec Reason Vehicle No	Qty Start Date Exp Life Market Value Insured Value Group Id
VEHICLE008	1986 GRUMMAN FIRE TRUCK			5-01-25-255-000	AID TO FIRE COMPANY		
				EQUIP	186,000.00	None	
	Equipment		Governmental	01/01/1986	0.00	0.00	0
					0.00	0.00	186,000.00
					186,000.00		186,000.00
0.00		0.00		N	186,000.00		
VEHICLE010	1988 DUMP TRUCK/SPREADER/PLOW			5-01-26-290-000	STREETS & ROADS		
				EQUIP	31,875.00	None	
	Equipment		Governmental	01/01/1988	0.00	0.00	0
					0.00	0.00	31,875.00
					31,875.00		31,875.00
0.00		0.00		N	31,875.00		
VEHICLE011	PUMP FOR BRUSH TRUCK			4-01-25-255-000	AID TO FIRE COMPANY		
				EQUIP	7,000.00	None	
	Equipment		Governmental	07/06/2004	0.00	0.00	0
					0.00	0.00	7,000.00
					7,000.00		7,000.00
0.00		0.00		N	7,000.00		
VEHICLE012	2000 LUVERNE PUMPER FIRE TRUCK			0-01-25-255-000	AID TO FIRE COMPANY		
				EQUIP	328,621.00	None	
	Equipment		Governmental	03/01/2000	0.00	0.00	0
					0.00	0.00	328,621.00
					328,621.00		328,621.00
0.00		0.00		N	328,621.00		
VEHICLE013	1999 GMC DUMP TRUCK			0-01-26-290-298	STREET & ROAD MISC.		
				EQUIP	72,173.00	None	
	Equipment		Governmental	06/07/2000	0.00	0.00	0
					0.00	0.00	72,173.00
					72,173.00		72,173.00
0.00		0.00		N	72,173.00		
VEHICLE014	1230A BRUSH CHIPPER			1-01-26-290-298	STREET & ROAD MISC.		
				EQUIP	17,000.00	None	
	Equipment		Governmental	01/17/2001	0.00	0.00	0
					0.00	0.00	17,000.00
					17,000.00		17,000.00
0.00		0.00		N	17,000.00		
VEHICLE015	2003 FORD TRACTOR			3-01-26-290-200	STREETS & ROADS O & E		
				EQUIP	36,800.00	None	
	Equipment		Governmental	08/01/2003	0.00	0.00	0
					0.00	0.00	36,800.00
					36,800.00		36,800.00
0.00		0.00		N	36,800.00		

Asset Id Location Bar Code Model Manufacturer Mileage	Description Floor Class	Room Department Serial No. Purchase Order Id Hours	Fund Type	Purchase Account Code Purch Date Last Deprec Disp Date Capital Flag	Original Cost Total Adds Total Disp Current Cost Net Value	Depreciate Salvage Value Annual Deprec Reason Vehicle No	Qty Start Date Exp Life Market Value Insured Value Group Id
VEHICLE016	1997 FORD AMBULANCE			3-01-25-260-298	AID TO AMBULANCE CORPS		
				C	15,000.00	None	
	Equipment		Governmental	10/08/2003	0.00	0.00	0
					0.00	0.00	15,000.00
					15,000.00		15,000.00
0.00		0.00		N	15,000.00		
VEHICLE017	2006 FORD PICKUP TRUCK			6-01-26-290-000	STREETS & ROADS		
				B	29,356.00	None	
	Equipment		Governmental	03/01/2006	0.00	0.00	0
					0.00	0.00	29,356.00
					29,356.00		29,356.00
0.00		0.00		N	29,356.00		
VEHICLE018	PLOW & DEFLECTOR FOR 2006 TRUC			6-01-26-290-298	STREET & ROAD MISC.		
				C	3,690.00	None	
	Equipment		Governmental	03/01/2006	0.00	0.00	0
					0.00	0.00	3,690.00
					3,690.00		3,690.00
0.00		0.00		N	3,690.00		
VEHICLE019	BRUSH TRUCK/LIGHTS ETC.			5-01-25-255-298	AID TO FIRE COMPANY		
				G	32,383.00	None	
	Equipment		Governmental	02/01/2006	0.00	0.00	0
					0.00	0.00	32,383.00
					32,383.00		32,383.00
0.00		0.00		N	32,383.00		
VEHICLE020	JOHN DEERE TRACTOR LOADER			C-04-20-120-127	ACQUISITION FRONT END LOADER ORD#2009-10		
				EQUIP	11,595.00	None	
	Equipment		Governmental	12/02/2009	0.00	0.00	0
					0.00	0.00	11,595.00
					11,595.00		11,595.00
0.00		0.00		N	11,595.00		
VEHICLE021	BUSH HOG TRACTOR			0-01-26-290-298	STREET & ROAD MISC.		
				EQUIP	11,595.00	None	
	Equipment		Governmental	06/02/2010	4,400.00-	0.00	0
					0.00	0.00	7,195.00
					7,195.00		7,195.00
0.00		0.00		N	7,195.00		
VEHICLE022	2012 INTERNATIONAL DUMP TRUCK			C-04-20-120-132	2012 DUMP TRUCK - ORD #2011-06		
				EQUIP	140,690.00	None	
	Equipment		Governmental	11/09/2011	0.00	0.00	0
					0.00	0.00	0.00
					140,690.00		0.00
0.00		0.00		N	140,690.00		

Asset Id / Location / Bar Code / Model / Manufacturer / Mileage	Description / Floor / Class	Room / Department / Serial No. / Purchase Order Id / Hours	Fund Type	Purchase Account / Code / Purch Date / Last Deprec / Disp Date / Capital Flag	Original Cost / Total Adds / Total Disp / Current Cost / Net Value	Depreciate / Salvage Value / Annual Deprec / Reason / Vehicle No	Qty / Start Date / Exp Life / Market Value / Insured Value / Group Id
VEHICLE023	2017 FORD E-450 TYPE III AMBULANCE			7-01-25-260-298	AID TO AMBULANCE CORPS		
					228,938.64	Straight Line	
	Vehicles	VEHICLE	Governmental	10/04/2017	0.00	0.00	20
					0.00	11,446.93	0.00
					228,938.64		0.00
0.00		0.00		N	228,938.64		
VEHICLE024	USED MEDIUM DUTY TRUCK			C-04-20-120-146	USED MEDIUM DUTY TRUCK - ORD. #2020-04		
					20,000.00	None	
	Vehicles	VEHICLE	Governmental	12/30/2020	0.00	0.00	0
					0.00	0.00	0.00
					20,000.00		0.00
0.00		0.00		N	20,000.00		

Code	Count	Current Cost Deprec Value	Original Cost Total Deprec	Market Value Annual Deprec	Insured Value
	5	291,417.14 291,417.14	291,417.14 0.00	42,478.50 11,446.93	42,478.50
B	2	38,810.66 38,810.66	38,810.66 0.00	38,810.66 0.00	38,810.66
BLDG	1	52,403.00 52,403.00	52,403.00 0.00	52,403.00 0.00	52,403.00
BUILDING	4	299,124.00 299,124.00	299,124.00 0.00	293,704.00 0.00	293,704.00
C	2	18,690.00 18,690.00	18,690.00 0.00	18,690.00 0.00	18,690.00
CAPITAL	1	121,750.00 121,750.00	121,750.00 0.00	121,750.00 0.00	121,750.00
COPIER	1	6,232.00 6,232.00	6,232.00 0.00	6,232.00 0.00	6,232.00
EQUIP	16	873,390.41 873,390.41	877,790.41 0.00	732,700.41 0.00	732,700.41
FAX	1	1,534.00 1,534.00	1,534.00 0.00	1,534.00 0.00	1,534.00
G	2	142,283.00 142,283.00	142,283.00 0.00	142,283.00 0.00	142,283.00
GROUNDS	8	145,191.80 145,191.80	145,191.80 0.00	132,060.00 0.13	132,060.00
Total	43	1,990,826.01 1,990,826.01	1,995,226.01 0.00	1,582,645.57 11,447.06	1,582,645.57