

**TOWNSHIP OF MIDDLE FIRE DISTRICT #4**  
**SUMMARY OR SYNOPSIS OF AUDIT REPORT FOR PUBLICATION**  
**AS REQUIRED BY N.J.S. 40A:5A-16.**

Attention is directed to the fact that a summary or synopsis of the audit report, together with the recommendations is the minimum required to be published. Certain comparative information year (2021) and the prior year (2020) is required to be presented in the synopsis of the audit report.

**TOWNSHIP OF MIDDLE FIRE DISTRICT #4**  
**STATEMENT OF NET POSITION**

<b><u>ASSETS</u></b>	<b><u>Statement of Net Position</u></b>	<b><u>Statement of Net Position</u></b>
	<b><u>Dec. 31, 2021</u></b>	<b><u>Dec. 31, 2020</u></b>
Cash and Cash Equivalents	\$ 252,056.30	\$ 287,864.75
Taxes Receivable	57,456.75	
Capital Assets, net of Accumulated Depreciation	730,474.43	767,035.91
<b>TOTAL ASSETS</b>	<b>\$ <u>1,039,987.48</u></b>	<b>\$ <u>1,054,900.66</u></b>
 <b><u>LIABILITIES</u></b>		
Accounts Payable	\$ 5,828.71	\$ 4,575.23
Accrued Interest Payable	3,857.90	
Long-Term Liabilities:		
Due within one year	45,174.17	44,098.17
Due after one year	191,991.67	237,165.84
<b>TOTAL LIABILITIES</b>	<b>\$ <u>246,852.45</u></b>	<b>\$ <u>285,839.24</u></b>
 <b><u>NET POSITION</u></b>		
Invested in Capital Assets	\$ 493,308.59	\$ 485,771.90
Restricted for:		
Restricted for Future Capital Outlays		
Other Purposes	141,341.04	141,341.04
Unrestricted	158,485.40	141,948.48
<b>TOTAL NET POSITION</b>	<b>\$ <u>793,135.03</u></b>	<b>\$ <u>769,061.42</u></b>


**TOWNSHIP OF MIDDLE FIRE DISTRICT #4**  
**STATEMENT OF ACTIVITIES**

<b><u>Functions/Programs</u></b>	<b>Year Ended</b>	
	<b>December 31, 2021</b>	<b>December 31, 2020</b>
<b>Net Expenses over Program Revenues</b>		
Governmental Activities:		
Administration	\$ 20,962.56	\$ 19,307.74
Cost of Providing Services	184,591.37	177,682.51
Interest on Long-Term Debt	6,145.51	7,212.76
<b>Total Expenses</b>	<b>211,699.44</b>	<b>204,203.01</b>
General Revenues:		
Taxes	229,827.00	225,321.00
Supplemental Fire Aid	399.35	399.35
Interest	46.70	180.81
Insurance Deposits		
Miscellaneous - Sale of Boat and Trailer	5,500.00	797.70
<b>Total General Revenues</b>	<b>235,773.05</b>	<b>226,698.86</b>
Change in Net Position	24,073.61	22,495.85
Net Position January 1	769,061.42	746,565.57
Net Position December 31	<b>\$ 793,135.03</b>	<b>\$ 769,061.42</b>

**RECOMMENDATIONS:**

None

The above summary or synopsis was prepared from the report of the audit of the Township of Middle Fire District #4, County of Cape May, for the calendar year 2021. This report of audit, submitted by Leon P. Costello, Registered Municipal Accountant, of Ford, Scott & Associates, L.L.C. is on file at the office of the Secretary of the Board of Commissioners and may be inspected by any interested person.

  
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Cindy Gorman