

**BOARD OF FIRE COMMISSIONERS
HOPEWELL TOWNSHIP FIRE DISTRICT NO. 1**

RESOLUTION 2015-11

**A RESOLUTION AUTHORIZING A NON FAIR AND OPEN CONTRACT WITH BOWMAN
AND COMPANY, LLP FOR FINANCIAL AUDITING SERVICES, REVIEW OF LENGTH OF
SERVICE AWARD PROGRAM, AND MANAGEMENT OF A SECTION 125 CAFETERIA
PLAN**

WHEREAS, there exists a need for professional services for financial auditing services, review of Length of Service Award Program services, and management of a section 125 cafeteria plan; and

WHEREAS, Bowman and Company, LLP provides financial auditing services, review of Length of Service Award Program services, and management of a section 125 cafeteria plan; and

WHEREAS, the Local Public Contracts Law (N.J.S.A. 40A:11-1 et seq.) requires a resolution authorizing the award of contracts for "Professional Services" without competitive bids, and that the contract itself shall be made available for public inspection, and any contract in excess of \$17,500.00 is subject to the requirements of the New Jersey Pay to Play regulations; and

WHEREAS, the Board has determined that the value of the contract will exceed \$17,500.00; and

WHEREAS, Bowman and Company, LLP has completed and submitted a Business Entity Disclosure Certification which certifies that Bowman and Company, LLP has not made any reportable contributions to a political or candidate committee in the Hopewell Township Fire District No.1, Board of Fire Commissioners in the previous year, and that the contract will prohibit Bowman and Company, LLP from making any reportable contributions through the term of the contract.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Fire Commissioners of Hopewell Township Fire District No. 1 authorizes a Non Fair and Open contract and appoints Bowman and Company, LLP to provide financial auditing services and management of a section 125 cafeteria plan awarded without competitive bidding as a "Professional Service" under the provisions of the Local Public Contracts Law (N.J.S.A. 40A:11-5(1)(a) and the New Jersey Pay to Play Regulations; and

BE IT FURTHER RESOLVED, that the contract with Bowman and Company, LLP not exceed \$38,000.00 for the term January 1, 2015 until December 31, 2015, and be available for public inspection in the office of the Chief of Emergency Services.

RECORD OF BOARD VOTE ON PASSAGE

Commissioner	Moved	Second	Aye	Nay	Abstain	Absent
Cseremsak	✓		✓			
Kintzel			✓			
Lenarski		✓	✓			
Lynch			✓			
Chipowsky			✓			


Mr. Donald C. Kintzel, Secretary

A CERTIFIED COPY

January 22, 2015

September 2, 2014

Mr. Matthew Martin
Chief of Emergency Services
Hopewell Fire District No. 1
201 Washington Crossing-Pennington Road
Titusville, NJ 080560

Dear Chief:

This letter is to confirm and specify the terms of our engagement with Hopewell Fire District No. 1 for their Section 125 Cafeteria Plan for the 2015 Plan Year and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom services are performed to confirm the arrangements.

We will provide the following services:

- * Attendance at an employee informational meeting and enrollment meeting, if requested;
- * Record keeping of individual contributions to the plan, ordinary allowable claim review and preparation of advice to Payroll Department when applicable;
- * We can accommodate debit cards, direct deposit, checks and processing through payroll;
- * Employer and Employee access to Web-Portal for account review;
- * Various Employer reports to be emailed to Administrator;
- * Statements will be emailed or mailed to participants monthly;
- * Testing to assure Plan complies with Internal Revenue Service Non-Discrimination Rules;
- * Technical updates and management consulting relative to the plan.

The Internal Revenue Service and the Department of Labor may select your Plan for review. Any proposed corrective adjustments by the examining agent are subject to certain rights of appeal. In the event of such government examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be as follows:

Our professional fees for setting up plan software and all related communication materials:

- Yearly renewal fee \$250.00

Cafeteria Plan services which includes record keeping of contributions, tracking of disbursements, communication with payroll department regarding disbursements, discrimination testing and coordination of open enrollment process

Up to 26 Participants Standard hourly billing rates below
26+ participants \$4.00/participant/month

Other services, such as attendance at employee informational meetings, if requested, and preparation of employee health benefit contributions will be based upon the amount of time required at our standard hourly billing rates as listed below:

Partner	\$215.00
Manager	146.00/172.00/197.00
Supervisor	118.00/123.00/129.00
Senior Accountant	95.00/99.00/102.00
Staff Accountant	83.00/88.00/91.00
General Administration/ Report Processing	50.00

All invoices are due and payable upon presentation. This engagement letter relates only to the plan specified above. If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

BOWMAN & COMPANY LLP



Harry P. Wills, III

APPROVED: Matthew A. Cyman, CHARMAN
 BY: _____
 DATE: 1-22-15

STOCKHOLDER DISCLOSURE CERTIFICATION

Name of Business:

I certify that the list below contains the names and home addresses of all stockholders holding 10% or more of the issued and outstanding stock of the undersigned.

OR

I certify that no one stockholder owns 10% or more of the issued and outstanding *stock of the* undersigned.

Check the box that represents the type of business organization:

- Partnership Corporation Sole Proprietorship
 Limited Partnership Limited Liability Corporation Limited Liability Partnership
 Subchapter S Corporation

Sign and notarize the form below, and, if necessary, complete the stockholder list below.

Stockholders:

Name:	Name:
Home Address:	Home Address:
Name:	Name:
Home Address:	Home Address:
Name:	Name:
Home Address:	Home Address:

Subscribed and sworn before me this 23rd day of December 2014

(Notary Public) [Signature] (Affiant)

My Commission expires: Regina M. Pirulli
Notary Public Of New Jersey (Print name & title of affiant)
My Commission Expires Feb. 28, 2018 (Corporate Seal)

BUSINESS ENTITY DISCLOSURE CERTIFICATION
FOR NON-FAIR AND OPEN CONTRACTS
 Required Pursuant To N.J.S.A. 19:44A-20.8
TOWNSHIP OF HOPEWELL FIRE DISTRICT NO. 1

Part I - Vendor Affirmation of State Law

The undersigned, being authorized and knowledgeable of the circumstances, does hereby certify that *Bowman & Company LLP, 601 White Horse Road, Voorhees, New Jersey*, has not made and will not make any reportable contributions pursuant to N.J.S.A. 19:44A-1 et seq. that, pursuant to P.L. 2004, c. 19, would bar the award of this contract in the one year period preceding January 8, 2015 to any of the following named candidate committee, joint candidates committee; or political party committee representing the elected officials of the *Township of Hopewell Fire District No. 1* as defined pursuant to N.J.S.A. 19:44A-3(p), (q) and (r).

<i>Michael Chipowsky, Chairman</i>	
<i>Joseph Lenarski, Vice Chairman</i>	
<i>Michael Cseremsak, Treasurer</i>	
<i>Donald Kintzel, Secretary</i>	
<i>Timothy Lynch, Commissioner</i>	

Part II - Ownership Disclosure Certification

I certify that the list below contains the names and home addresses of all owners holding 10% or more of the issued and outstanding stock of the undersigned.

Check the box that represents the type of business entity:

- Partnership
 Corporation
 Sole Proprietorship
 Subchapter S Corporation
 Limited Partnership
 Limited Liability Corporation
 Limited Liability Partnership

Name of Stock or Shareholder	Home Address
<i>none.</i>	<i>none.</i>

Part III - Signature and Attestation:

The undersigned is fully aware that if I have misrepresented in whole or part this affirmation and certification, I and/or the business entity, will be liable for any penalty permitted under law.

Name of Business Entity: *Bowman & Company LLP*

Signed: *L. Jarred Corn* Title: *Partner*

Print Name: *L. Jarred Corn* Date: *December 23, 2015*

Subscribed and sworn before me this <u><i>20th</i></u> day of <u><i>December</i></u> , 20 <u><i>14</i></u> My Commission expires: _____	Regina M. Pirolli Notary Public Of New Jersey My Commission Expires Feb. 28, 2018	_____ (Affiant)
(Print name & title of affiant). (Corporate Seal)		

BUSINESS ENTITY DISCLOSURE CERTIFICATION
FOR NON-FAIR AND OPEN CONTRACTS
Required Pursuant To N.J.S.A. 19:44A-20.8
TOWNSHIP OF HOPEWELL FIRE DISTRICT NO. 1

The following is statutory text related to the terms and citations used in the Business Entity Disclosure Certification form.

“Local Unit Pay-To-Play Law” (P.L. 2004, c.19, as amended by P.L. 2005, c.51)

19:44A-20.6 Certain contributions deemed as contributions by business entity.

5. When a business entity is a natural person, a contribution by that person's spouse or child, residing therewith, shall be deemed to be a contribution by the business entity. When a business entity is other than a natural person, a contribution by any person or other business entity having an interest therein shall be deemed to be a contribution by the business entity.

19:44A-20.7 Definitions relative to certain campaign contributions.

6. As used in sections 2 through 12 of this act: “business entity” means any natural or legal person, business corporation, professional services corporation, limited liability company, partnership, limited partnership, business trust, association or any other legal commercial entity organized under the laws of this State or of any other state or foreign jurisdiction; “interest” means the ownership or control of more than 10% of the profits or assets of a business entity or 10% of the stock in the case of a business entity that is a corporation for profit, as appropriate;

Temporary and Executing

12. Nothing contained in this act shall be construed as affecting the eligibility of any business entity to perform a public contract because that entity made a contribution to any committee during the one-year period immediately preceding the effective date of this act.

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**The New Jersey Campaign Contributions and Expenditures Reporting Act (N.J.S.A. 19:44A-1 et seq.)**

**19:44A-3 Definitions.** In pertinent part...

p. The term "political party committee" means the State committee of a political party, as organized pursuant to R.S.19:5-4, any county committee of a political party, as organized pursuant to R.S.19:5-3, or any municipal committee of a political party, as organized pursuant to R.S.19:5-2.

q. The term "candidate committee" means a committee established pursuant to subsection a. of section 9 of P.L.1973, c.83 (C.19:44A-9) for the purpose of receiving contributions and making expenditures.

r. the term "joint candidates committee" means a committee established pursuant to subsection a. of section 9 of P.L.1973, c.83 (C.19:44A-9) by at least two candidates for the same elective public offices in the same election in a legislative district, county, municipality or school district, but not more candidates than the total number of the same elective public offices to be filled in that election, for the purpose of receiving contributions and making expenditures. For the purpose of this subsection: ...; the offices of member of the board of chosen freeholders and county executive shall be deemed to be the same elective public offices in a county; and the offices of mayor and member of the municipal governing body shall be deemed to be the same elective public offices in a municipality.

**19:44A-8 and 16 Contributions, expenditures, reports, requirements.**

*While the provisions of this section are too extensive to reprint here, the following is deemed to be the pertinent part affecting amounts of contributions:*

“The \$300 limit established in this subsection shall remain as stated in this subsection without further adjustment by the commission in the manner prescribed by section 22 of P.L.1993, c.65 (C.19:44A-7.2).”



## HOPEWELL TOWNSHIP FIRE DISTRICT NO. 1

### Board of Fire Commissioners

Mercer County

201 Washington Crossing-Pennington Road

Titusville, New Jersey 08560-1410

### Certification of Estimated Contract Award Amount

Pursuant to P.L. 2004, c.19, the Commissioners of Fire District No. 1 in the Township of Hopewell, County of Mercer anticipates that the following non-fair and open contract award will be in excess of \$17,500:

Business Entity Name: Bowman and Company LLP

Contracted Item or Service: Auditing Services, Cafeteria Plan Services, LOSAP Review Services

Estimated Contract Award: \$38,000.00

Term of Contract: 1-1-15 through 12-31-15

I, Matthew G. Martin, certify that the above non-fair and open contract to be considered by the Commissioners of Fire District No. 1, in the Township of Hopewell, County of Mercer is anticipated to exceed \$17,500. The estimated contract award amount is based on the value of the full contract life, and not the amount spent annually.

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Matthew G. Martin, Chief Administrative Officer

**NOTICE IS HEREBY GIVEN** that the Board of Fire Commissioners of Hopewell Twp. Fire District No. 1, at a meeting held on January 22, 2015, passed the following resolutions awarding contracts as provided for under N.J.S.A. 40A:11-5 of the Local Public Contracts Law and the NJ Pay to Play laws:

**PAY TO PLAY RESOLUTION 2015-10**

**AWARDED TO:** Borden Perlman  
**SERVICES:** Insurance Broker of Record  
**TIME PERIOD:** January 1, 2015 to December 31, 2015  
**CONTRACT AMOUNT:** Not to exceed \$127,922.00

**PAY TO PLAY RESOLUTION 2015-11**

**AWARDED TO:** Bowman & Company LLP  
**SERVICES:** Financial Auditing Services, Review of Length of Service Award Program, and Management of Section 125 Cafeteria Plan  
**TIME PERIOD:** January 1, 2015 to December 31, 2015  
**CONTRACT AMOUNT:** Not to exceed \$38,000.00

The resolutions and contracts are available for public inspection in the office of the Chief of Emergency Services.

Donald C. Kintzel  
Secretary  
Hopewell Township Board of Fire Commissioners