

UPPER TOWNSHIP FIRE DISTRICT #4 SYNOPSIS OF AUDIT STATEMENT OF NET POSITION DECEMBER 31,		
	2025	2024
ASSETS		
Cash and cash equivalents	\$ 5,962	34,545
Capital Assets, net of depreciation	41,558	45,564
Total assets	<u>47,520</u>	<u>80,109</u>
LIABILITIES		
Accounts payable		
Due to LOSAP trust fund	-	28,505
Total liabilities	<u>-</u>	<u>28,505</u>
NET POSITION		
Invested in capital assets, net of related debt	41,558	45,564
Unrestricted	5,962	6,040
Total net position	<u>\$ 47,520</u>	<u>51,604</u>
Functions/Programs		
Governmental activities:		
Administration	\$ 4,018	\$ 3,392
Cost of Providing Services	637,037	611,433
Total governmental activities	<u>641,055</u>	<u>614,825</u>
Total primary government	<u>641,055</u>	<u>614,825</u>
General revenues:		
Taxes:		
Property taxes, levied for general purposes, net	636,971	624,481
Other	-	-
Total general revenues	<u>636,971</u>	<u>624,481</u>
Change in Net Position	(4,084)	9,656
Net Position—beginning	51,604	41,948
Net Position—ending	<u>\$ 47,520</u>	<u>51,604</u>
RECOMMENDATIONS		
None		
The above summary or synopsis was prepared from the report of audit of the Board of Commissioners of Fire District #4, Township of Upper, County of Cape May for the calendar year 2025. This report, submitted by Harvey C. Cocozza, Jr., CPA, Registered Municipal Accountant, Ford Scott & Associates, LLC, Certified Public Accountants, 1535 Haven Avenue, Ocean City, NJ 08226, is on file at the Township Clerk's office and may be inspected by any interested person.		
Secretary, Board of Commissioners of Upper Township Fire District #4		
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