

Plumsted Township Fire Commissioners District No. 1
Monthly Treasurer's Report
January 2, 2023

REPORTS:

2022 Budget Actual – 12 months complete – There are a few more 2022 bills to come in (FF/EMT Retro pay once contract signed, legal settlement, fuel and remainder of radios) and budget transfers have not been posted yet; will provide updated 2022 report next month.

REVENUE:

EMS – Budget is very conservative; excess will help offset Salary & Wages overage

Fire Marshall Revenue – Have exceeded expected revenue for the year.

Grants – Received SFSA grant.

Property Tax Assessment – receive direct deposit monthly.

Shared Service Agreement - The agreement was for \$372,000 – we have received \$312,000.

Other Income = WC claim, proceeds from sale of ambulance in February, and employee application fees.

None of this is budgeted revenue.

Fund Bal Util-Capital – I will make a journal entry for the amount of capital fund used for radios, so that the expense is a wash.

EXPENSES:

Payroll – overall at 105.8% of the budget for the year.

- Fire Official OT is at 236% (includes any employee working fire bureau)
- EMS Supervisor OT is @ 156% budgeted amount.
- EMS salaries @ 86% due to vacant position.
- EMS Per Diem is at 108%
- EMS OT is @ 240% budgeted amount due to staffing shortage (& shift change?).
- Chief Salary is slightly over due to OT approved for weekend classes.
- Fire salaries at 85% due to vacant position
- Fire Per Diem budget is @ 293% due to full time vacancies.
- Fire OT budget @ 89%

Fringe Benefits – Employer's annual pension contribution are paid in April for the year. Health insurance is slightly under at 72% due to vacant positions. Sick Time incentive payments are done for the year, no buyback requests, vision/dental reimbursement and clothing allow are underbudget, and no tuition reimbursement requests. Will be able to use fringe benefit shortages to cover salaries & wages overages.

Administrative – Insurance is ok because paid in full for the year. Accounting & Legal fees have exceeded budget for the year, also grant writer and private investigator not in budget. Will be able to use \$5k contingent and fringe benefit shortages to cover administrative overages.

Fire Marshall – All reasonable 88%

EMS – All reasonable 93%

Fire – All reasonable 68%

Other Expenses – Note that we have paid \$90k for radios out of the approved capital purchases total of \$150k.

Balance Sheet – Capital Reserve account is not comparative to prior year because in prior year it was the EMS billing account. Operations balance is what we have available for operations (including future pension & health insurance obligations)

Bank Account Activity – provided from December 6 to January 2. **Note that medicare payments are still going into PNC 9183 account but should go to operating account. Capt. Byrne was supposed to get corrected. Status?**

Profit & Loss by Class – Revenue and expenses to date, broken down by EMS, Fire, Fire Marshall for board reference.

Concerns:

When is FF/EMT contract going to be finalized? Need to figure out retro pay and adjust pension reports.

When is Chief's contract going to be finalized? I emailed a draft to the board in November

What/when do we need to pay on settlement that insurance is not covering?

Need to consider future of Fire Marshall's Office. Ending date? Succession plan?

2023 Budget was submitted to DCA – there are review points to be cleared. I assumed we will not be adopting until 1/16/23 meeting. I also assumed I should wait for meeting with township 1/3/23 to consider changes which may affect the 2023 budget, then I will contact DCA and clear budget review notes.

Plumsted Township Fire Commissioners District No. 1

01/02/23

Profit & Loss Budget vs. Actual

Accrual Basis

January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · EMS Revenue				
41010 · Cornerstone Billing Service	58,149.95	84,532.00	-26,382.05	68.8%
41011 · Ambulance Billing Office	54,701.84			
41012 · Direct Payment	12,619.97			
41015 · Medicare	47,790.33			
41020 · Collections	2,208.88			
41030 · EMS Standby	11,106.22	375.00	10,731.22	2,961.7%
41040 · EMS Other Revenue	175.20	50.00	125.20	350.4%
Total 41000 · EMS Revenue	186,752.39	84,957.00	101,795.39	219.8%
42000 · Fire Marshall's Office Revenue				
42010 · Permits - Plumsted	14,447.00	5,000.00	9,447.00	288.9%
42015 · Permits - North Hanover	0.00	5,000.00	-5,000.00	0.0%
42020 · Inspections - Plumsted	1,775.00	2,750.00	-975.00	64.5%
42025 · Inspections - North Hanover	1,375.00	2,750.00	-1,375.00	50.0%
42060 · Fire Watch & Standby	22,500.00	1,500.00	21,000.00	1,500.0%
42066 · Investigation report - Plumsted	150.00			
42070 · LEA Rebate - Plumsted	11,956.44	9,500.00	2,456.44	125.9%
42075 · LEA Rebate - North Hanover	6,099.94	9,500.00	-3,400.06	64.2%
42090 · Other Revenue	25.00	100.00	-75.00	25.0%
Total 42000 · Fire Marshall's Office Revenue	58,328.38	36,100.00	22,228.38	161.6%
46000 · Grants				
46010 · Supp Fire Service Act	2,140.00	2,140.00	0.00	100.0%
Total 46000 · Grants	2,140.00	2,140.00	0.00	100.0%
47000 · Property Tax Assessment				
47010 · Plumsted Township	2,069,268.00	2,069,268.00	0.00	100.0%
47015 · Shared Services Agreement	312,000.00	372,000.00	-60,000.00	83.9%
Total 47000 · Property Tax Assessment	2,381,268.00	2,441,268.00	-60,000.00	97.5%
480000 · Other Income				
48001 · WC Claim	16,289.87			
48002 · Sale of Assets	42,500.00			
48003 · Misc Income	80.00			
480100 · Fund Bal Utilized-Unrestr	0.00	75,000.00	-75,000.00	0.0%
480200 · Fund Bal Util-Capital	0.00	150,000.00	-150,000.00	0.0%
Total 480000 · Other Income	58,869.87	225,000.00	-166,130.13	26.2%
Total Income	2,687,358.64	2,789,465.00	-102,106.36	96.3%
Expense				
50000 · Salaries & Wages				
62005 · Fire Official - Salaries	90,620.34	90,671.76	-51.42	99.9%
62010 · Fire Official - OT	22,051.13	9,341.18	12,709.95	236.1%
65001 · EMS - Supervisor Salary	90,620.34	90,671.76	-51.42	99.9%
65002 · EMS - Supervisor OT	23,181.63	14,856.00	8,325.63	156.0%
65005 · EMS - Salaries	255,275.30	298,265.77	-42,990.47	85.6%
65008 · EMS - Per Diem	69,672.50	64,451.48	5,221.02	108.1%
65010 · EMS - OT	109,677.65	45,756.68	63,920.97	239.7%
68001 · Fire - Chief Salary	104,331.47	102,593.44	1,738.03	101.7%
68005 · Fire - FF Salaries	228,664.99	269,935.47	-41,270.48	84.7%
68008 · Fire - Per Diem	82,031.00	27,968.00	54,063.00	293.3%
68010 · Fire - OT	15,159.33	16,988.87	-1,829.54	89.2%
Total 50000 · Salaries & Wages	1,091,285.68	1,031,500.41	59,785.27	105.8%
55000 · Fringe Benefits				
55010 · Pension Expense PERS	24,323.00	24,323.00	0.00	100.0%
55015 · Pension Expense PFRS	213,397.00	213,397.00	0.00	100.0%

Plumsted Township Fire Commissioners District No. 1

01/02/23

Profit & Loss Budget vs. Actual

Accrual Basis

January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
55020 · SHBP - Health Insurance				
55020-1 · Employee Cont for Health Insura	-59,052.66	-70,172.23	11,119.57	84.2%
55020 · SHBP - Health Insurance - Other	288,510.40	389,283.70	-100,773.30	74.1%
Total 55020 · SHBP - Health Insurance	229,457.74	319,111.47	-89,653.73	71.9%
55025 · Payroll Tax Expense	80,307.10	83,480.00	-3,172.90	96.2%
55030 · Sick Time Incentive	5,000.00	12,000.00	-7,000.00	41.7%
55031 · Sick Time Buyback	0.00	96,979.74	-96,979.74	0.0%
55032 · Sick Time Buyback PR Tax	0.00	7,758.38	-7,758.38	0.0%
55035 · Vision & Dental Reimbursement	14,831.43	46,500.00	-31,668.57	31.9%
55036 · Clothing Allowance Reimbursemen	108.98	8,500.00	-8,391.02	1.3%
55037 · Tuition Reimbursement	0.00	11,000.00	-11,000.00	0.0%
Total 55000 · Fringe Benefits	567,425.25	823,049.59	-255,624.34	68.9%
61000 · Administrative Expenses				
61010 · Advertising	329.07	500.00	-170.93	65.8%
61015 · Public Relations	0.00	500.00	-500.00	0.0%
61030 · Insurance	30,402.00	30,000.00	402.00	101.3%
61050 · Office Supplies				
61040 · Dues & Subscriptions	3,203.08			
61060 · Computer Expenses	534.60			
61050 · Office Supplies - Other	981.22	5,000.00	-4,018.78	19.6%
Total 61050 · Office Supplies	4,718.90	5,000.00	-281.10	94.4%
61070 · Telephone Expense	566.77			
61100 · Professional Services				
61110 · Accounting Fees	24,635.49	18,000.00	6,635.49	136.9%
61120 · Legal Fees				
611125 · Legal Settlement copy	1,356.30			
61120 · Legal Fees - Other	44,360.50	31,744.00	12,616.50	139.7%
Total 61120 · Legal Fees	45,716.80	31,744.00	13,972.80	144.0%
61130 · Payroll Service	3,196.55	6,000.00	-2,803.45	53.3%
61150 · Secretarial Service	2,025.00	2,000.00	25.00	101.3%
61100 · Professional Services - Other	3,932.36			
Total 61100 · Professional Services	79,506.20	57,744.00	21,762.20	137.7%
61200 · Commissioner Compensation	6,000.00	6,000.00	0.00	100.0%
61999 · Admin - Contingent Exp	0.00	5,000.00	-5,000.00	0.0%
Total 61000 · Administrative Expenses	121,522.94	104,744.00	16,778.94	116.0%
62000 · Fire Marshall Expenses				
62030 · Training & Education	4,650.73	6,500.00	-1,849.27	71.5%
62040 · Dues & Subscriptions	3,791.00	1,380.00	2,411.00	274.7%
62050 · Uniforms	1,081.59	2,000.00	-918.41	54.1%
62060 · Office Supplies	565.25	1,000.00	-434.75	56.5%
62065 · Copier Maintenance & Supplies	2,471.99	3,200.00	-728.01	77.2%
62070 · Computer & Software	300.00	3,750.00	-3,450.00	8.0%
62080 · Fire Investigation Supplies	5,525.00	3,000.00	2,525.00	184.2%
Total 62000 · Fire Marshall Expenses	18,385.56	20,830.00	-2,444.44	88.3%
65000 · EMS Office				
65018 · Medical Director	3,000.00	3,000.00	0.00	100.0%
65020 · Billing Service Fees	15,197.59	23,000.00	-7,802.41	66.1%
65030 · EMS Operations				
65036 · Other Equipment	1,785.00			
65037 · Operating Lease - Ambulance	68,882.09	68,882.00	0.09	100.0%
Total 65030 · EMS Operations	70,667.09	68,882.00	1,785.09	102.6%

Plumsted Township Fire Commissioners District No. 1

Profit & Loss Budget vs. Actual

01/02/23

January through December 2022

Accrual Basis

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
65032 · Repairs & Maintenance - Equip	2,022.00	3,000.00	-978.00	67.4%
65033 · Repairs & Maintenance - Vehicle	2,592.43	8,000.00	-5,407.57	32.4%
65034 · Repairs & Maintenance - Bldg	2,872.84			
65035 · Vehicle Fuel	10,484.57	8,000.00	2,484.57	131.1%
65040 · Medical Supplies				
65080 · Uniforms	3,925.73	5,200.00	-1,274.27	75.5%
65040 · Medical Supplies - Other	5,962.04	8,500.00	-2,537.96	70.1%
Total 65040 · Medical Supplies	9,887.77	13,700.00	-3,812.23	72.2%
65050 · Telephone	0.00	1,370.00	-1,370.00	0.0%
65060 · Training & Education	3,315.00	1,000.00	2,315.00	331.5%
65070 · Utilities	13,348.24	12,800.00	548.24	104.3%
65090 · Office & Computer Supplies	658.61	1,000.00	-341.39	65.9%
65095 · Other	25.00			
Total 65000 · EMS Office	134,071.14	143,752.00	-9,680.86	93.3%
68000 · Fire Service Expenses				
68018 · Medical Services	1,817.00	6,000.00	-4,183.00	30.3%
68020 · Fire Suppression Service	81,000.00	108,000.00	-27,000.00	75.0%
68030 · Supplies	1,288.52	5,000.00	-3,711.48	25.8%
68040 · Hydrant Rentals	34,944.73	33,869.00	1,075.73	103.2%
68050 · Repairs & Maintenance				
68051 · Repairs & Maintenance - Equip	13,971.12			
68052 · Repairs & Maintenance - Vehicle	35,609.43			
68053 · Repairs & Maintenance - Bldg	664.97			
68050 · Repairs & Maintenance - Other	0.00	53,500.00	-53,500.00	0.0%
Total 68050 · Repairs & Maintenance	50,245.52	53,500.00	-3,254.48	93.9%
68060 · Fuel	12,632.67	10,200.00	2,432.67	123.8%
68070 · Gear & Personal Equip				
68090 · Uniforms	2,034.08	3,500.00	-1,465.92	58.1%
68070 · Gear & Personal Equip - Other	11,369.62	32,000.00	-20,630.38	35.5%
Total 68070 · Gear & Personal Equip	13,403.70	35,500.00	-22,096.30	37.8%
68080 · Training & Education	4,542.50	17,000.00	-12,457.50	26.7%
68095 · Utilities				
68085 · Telephone	545.52			
68095 · Utilities - Other	7,171.37	10,000.00	-2,828.63	71.7%
Total 68095 · Utilities	7,716.89	10,000.00	-2,283.11	77.2%
68100 · Equipment	3,495.59	31,520.00	-28,024.41	11.1%
68000 · Fire Service Expenses - Other	0.00			
Total 68000 · Fire Service Expenses	211,087.12	310,589.00	-99,501.88	68.0%
68999 · Operations - Contingent Expense	0.00	5,000.00	-5,000.00	0.0%
71000 · Other Expenses				
71010 · Depreciation Expense	26,257.99			
71510 · Reserve for future capital	0.00	200,000.00	-200,000.00	0.0%
71515 · Capital Purchase	89,919.77	150,000.00	-60,080.23	59.9%
Total 71000 · Other Expenses	116,177.76	350,000.00	-233,822.24	33.2%
Total Expense	2,259,955.45	2,789,465.00	-529,509.55	81.0%
Net Ordinary Income	427,403.19	0.00	427,403.19	100.0%
Net Income	427,403.19	0.00	427,403.19	100.0%

Plumsted Township Fire Commissioners District No. 1
Balance Sheet Prev Year Comparison
As of January 2, 2023

	Jan 2, 23	Jan 2, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10001 · PNC Ckg 9183 Capital Reserve	491,000.23	553,206.97	-62,206.74	-11.2%
10004 · PNC Operating 0992	651,162.64	157,904.47	493,258.17	312.4%
10010 · Petty Cash	200.00	200.00	0.00	0.0%
Total Checking/Savings	1,142,362.87	711,311.44	431,051.43	60.6%
Total Current Assets	1,142,362.87	711,311.44	431,051.43	60.6%
Fixed Assets				
15000 · Fixed Assets				
15010 · Building	47,685.00	47,685.00	0.00	0.0%
15020 · Fire Apparatus	1,802,821.72	1,802,821.72	0.00	0.0%
15030 · Fire Equipment	348,556.46	348,556.46	0.00	0.0%
15090 · Accumulated Depreciation	-2,138,192.28	-2,111,934.29	-26,257.99	-1.2%
15200 · 61 & 63 Main Street	210,225.92	210,225.92	0.00	0.0%
Total 15000 · Fixed Assets	271,096.82	297,354.81	-26,257.99	-8.8%
Total Fixed Assets	271,096.82	297,354.81	-26,257.99	-8.8%
Other Assets				
18610 · Deferred Outflows - Pensions	551,393.00	551,393.00	0.00	0.0%
Total Other Assets	551,393.00	551,393.00	0.00	0.0%
TOTAL ASSETS	1,964,852.69	1,560,059.25	404,793.44	26.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
20020 · Accrued Expenses	0.00	9,400.00	-9,400.00	-100.0%
24000 · Payroll Liabilities				
24002 · Aflac	-0.18	-0.18	0.00	0.0%
24003 · PERS	-13.86	1,443.27	-1,457.13	-101.0%
24005 · PFRS	-1,903.70	6,508.07	-8,411.77	-129.3%
24000 · Payroll Liabilities - Other	5,450.78	3,520.66	1,930.12	54.8%
Total 24000 · Payroll Liabilities	3,533.04	11,471.82	-7,938.78	-69.2%
25010 · Refundable Advance	5,303.68	0.00	5,303.68	100.0%
Total Other Current Liabilities	8,836.72	20,871.82	-12,035.10	-57.7%
Total Current Liabilities	8,836.72	20,871.82	-12,035.10	-57.7%
Long Term Liabilities				
28000 · Long Term Liabilities				
28010 · Pension Payable	237,720.00	237,720.00	0.00	0.0%
28020 · Net Pension Liability	1,584,350.00	1,584,350.00	0.00	0.0%
Total 28000 · Long Term Liabilities	1,822,070.00	1,822,070.00	0.00	0.0%

Plumsted Township Fire Commissioners District No. 1
Balance Sheet Prev Year Comparison

As of January 2, 2023

	Jan 2, 23	Jan 2, 22	\$ Change	% Change
29000 · Deferred Inflow of Resources				
29010 · Deferred inflow - pensions	1,584,290.00	1,584,290.00	0.00	0.0%
Total 29000 · Deferred Inflow of Reso...	1,584,290.00	1,584,290.00	0.00	0.0%
Total Long Term Liabilities	3,406,360.00	3,406,360.00	0.00	0.0%
Total Liabilities	3,415,196.72	3,427,231.82	-12,035.10	-0.4%
Equity				
31000 · Net Position - GASB 68	-2,854,967.00	-2,854,967.00	0.00	0.0%
31300 · Invested in capital assets	348,175.46	348,175.46	0.00	0.0%
31500 · Temp. Restricted Net Assets				
31501 · Restricted for Capital Projects	370,920.49	370,920.49	0.00	0.0%
31502 · Post Retirement Sick pay	39,946.05	39,946.05	0.00	0.0%
31505 · Reserve from Developers	10,000.00	10,000.00	0.00	0.0%
Total 31500 · Temp. Restricted Net Ass...	420,866.54	420,866.54	0.00	0.0%
32000 · Unrestricted Net Assets	676,427.26	449,024.07	227,403.19	50.6%
Net Income	-40,846.29	-230,271.64	189,425.35	82.3%
Total Equity	-1,450,344.03	-1,867,172.57	416,828.54	22.3%
TOTAL LIABILITIES & EQUITY	1,964,852.69	1,560,059.25	404,793.44	26.0%

Plumsted Township Fire Commissioners District No. 1

Bank Account Activity

01/02/23

As of January 2, 2023

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
NEED							0.00
Total NEED							0.00
Need Account							0.00
Total Need Account							0.00
10001 · PNC Ckg 9183 Capital Reserve							492,271.66
Deposit	12/06/2022			Deposit	41015 · Medicare	514.43	492,786.09
Deposit	12/08/2022			Deposit	41015 · Medicare	437.10	493,223.19
Deposit	12/13/2022			Deposit	41015 · Medicare	605.87	493,829.06
Deposit	12/16/2022			Deposit	41015 · Medicare	1,148.24	494,977.30
Deposit	12/20/2022			Deposit	41015 · Medicare	474.42	495,451.72
Deposit	12/27/2022			Deposit	41015 · Medicare	840.47	496,292.19
Deposit	12/29/2022			Deposit	41015 · Medicare	517.60	496,809.79
Transfer	12/31/2022			Funds Transfer	10004 · PNC O...	-5,809.56	491,000.23
Total 10001 · PNC Ckg 9183 Capital Reserve						-1,271.43	491,000.23
10002 · Investors Ckg 2775 (Operating)							0.00
Total 10002 · Investors Ckg 2775 (Operating)							0.00
10003 · BB&T Ckg 2408							0.00
Total 10003 · BB&T Ckg 2408							0.00
10004 · PNC Operating 0992							420,611.59
Deposit	12/07/2022			Deposit	41012 · Direct ...	1,188.37	421,799.96
General Journal	12/09/2022	100			-SPLIT-	-23,771.36	398,028.60
General Journal	12/09/2022	100			10004 · PNC O...	-12,180.15	385,848.45
General Journal	12/09/2022	100			10004 · PNC O...	-84.50	385,763.95
Deposit	12/09/2022			Deposit	41012 · Direct ...	600.14	386,364.09
Deposit	12/09/2022			Deposit	41012 · Direct ...	131.24	386,495.33
Deposit	12/10/2022			Deposit	47010 · Plumst...	175,798.00	562,293.33
Deposit	12/14/2022			Deposit	41012 · Direct ...	647.36	562,940.69
Deposit	12/20/2022			Deposit	47015 · Shared...	187,000.00	749,940.69
Deposit	12/20/2022			Deposit	41011 · Ambula...	1,926.91	751,867.60
Deposit	12/20/2022			Deposit	41012 · Direct ...	600.14	752,467.74
General Journal	12/23/2022	101			-SPLIT-	-25,698.05	726,769.69
General Journal	12/23/2022	101			10004 · PNC O...	-13,029.88	713,739.81
General Journal	12/23/2022	101			10004 · PNC O...	-86.05	713,653.76
Check	12/28/2022	3697	FMBA Local #89		24006 · FMBA	-600.00	713,053.76
Deposit	12/28/2022			Deposit	41011 · Ambula...	1,317.38	714,371.14
Deposit	12/28/2022			Deposit	41012 · Direct ...	354.45	714,725.59
Deposit	12/29/2022			Deposit	41012 · Direct ...	1,123.48	715,849.07
Deposit	12/29/2022			Deposit	41012 · Direct ...	515.23	716,364.30
Check	12/30/2022	3698	Aflac		24002 · Aflac	-821.02	715,543.28
Deposit	12/30/2022			Deposit	41012 · Direct ...	766.87	716,310.15
Deposit	12/30/2022			Deposit	41012 · Direct ...	647.36	716,957.51
Check	12/30/2022	eft	AXA Equitable		24001 · 457 EE...	-1,720.00	715,237.51
Check	12/31/2022	3696	Barbara Brady	November/De...	61150 · Secreta...	-300.00	714,937.51
Check	12/31/2022	3699	Accurate Accounting...	241	61110 · Accoun...	-2,673.75	712,263.76
Check	12/31/2022	3700	Precision Hydraulic &...	4772	65033 · Repairs...	-42.00	712,221.76
Check	12/31/2022	3701	New Egypt Marketpla...	06017892	65034 · Repairs...	-78.19	712,143.57
Check	12/31/2022	3702	Jodi Byrne	Dental reimbur...	55035 · Vision ...	-436.00	711,707.57
Check	12/31/2022	3703	PSE&G	November 8 - ...	65070 · Utilities	-369.84	711,337.73
Check	12/31/2022	3704	Ace Outdoor Power 2	289092	68051 · Repairs...	-162.00	711,175.73
Check	12/31/2022	3705	North Hanover Town...	November	-SPLIT-	-2,294.67	708,881.06
Check	12/31/2022	3706	Action Uniform Comp...	47460-47999	65080 · Uniforms	-2,384.98	706,496.08
Check	12/31/2022	3707	Plumsted Packers		68051 · Repairs...	-17.24	706,478.84
Check	12/31/2022	3708	Eso Solutions Inc.	ESO-97627	-SPLIT-	-2,501.25	703,977.59
Check	12/31/2022	3709	Telrepco	0027142	65032 · Repairs...	-335.00	703,642.59
Check	12/31/2022	3710	Mac Medical Gasses,...	294157	65040 · Medical...	-31.00	703,611.59
Check	12/31/2022	3711	Paychex	12940261	61130 · Payroll ...	-47.50	703,564.09
Check	12/31/2022	3712	Monmouth County Fir...	16061014	68080 · Trainin...	-300.00	703,264.09
Check	12/31/2022	3713	Burlington County BCIT	10006	68080 · Trainin...	-45.00	703,219.09
Check	12/31/2022	3714	Verizon	9922652518	65070 · Utilities	-684.62	702,534.47
Check	12/31/2022	3715	Sprint	330165427-224	68085 · Teleph...	-120.33	702,414.14
Check	12/31/2022	3717	Witmer Public Safety ...	166594	68070 · Gear & ...	-141.80	702,272.34
Check	12/31/2022	3718	Coronis Health RMC,...	CHRCM7423	65020 · Billing ...	-1,522.54	700,749.80
Check	12/31/2022	3719	Continental Fire & Sa...	4018	68052 · Repairs...	-378.08	700,371.72
Check	12/31/2022	3720	Chris Herbert	Eye Reimbur...	55035 · Vision ...	-1,275.30	699,096.42
Check	12/31/2022	3721	De Lage Landen Fina...	78571060	62065 · Copier ...	-201.52	698,894.90
Check	12/31/2022	3722	Trec	49237	61050 · Office ...	-225.00	698,669.90
Check	12/31/2022	3723	Joseph Paolo	Training	62030 · Trainin...	-618.53	698,051.37
Check	12/31/2022	3724	JCP&L	10005184491...	65070 · Utilities	-287.63	697,763.74
Check	12/31/2022	3725	Comcast	84990518300...	68095 · Utilities	-56.92	697,706.82
Check	12/31/2022	3726	Comcast	84990518300...	-SPLIT-	-828.40	696,878.42
Check	12/31/2022	3727	Fire & Safety Service...	1022-09442	68052 · Repairs...	-176.71	696,701.71
Check	12/31/2022	3728	Gannett NJ	0005157928	61010 · Adverti...	-128.28	696,573.43
Check	12/31/2022	3729	Ken Niwore	Dental Reimbu...	55035 · Vision ...	-218.00	696,355.43

Plumsted Township Fire Commissioners District No. 1

01/02/23

Bank Account Activity

Accrual Basis

As of January 2, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	12/31/2022	3730	Matthew Jakob	Eye Reimburs...	55035 · Vision ...	-114.00	696,241.43
Transfer	12/31/2022			Funds Transfer	10001 · PNC C...	5,809.56	702,050.99
Check	01/02/2023	3716	Ocean County Muni...	OCE295 FDF...	61030 · Insuran...	-18,672.00	683,378.99
Check	01/02/2023	eft	NJSHBP		-SPLIT-	-22,174.29	661,204.70
Check	01/02/2023	eft	PERS		24003 · PERS	-1,429.37	659,775.33
Check	01/02/2023	eft	PFRS		24005 · PFRS	-8,612.69	651,162.64
Total 10004 · PNC Operating 0992						230,551.05	651,162.64
10010 · Petty Cash							200.00
Total 10010 · Petty Cash							200.00
11000 · Temporary Investments							0.00
11001 · Investors CD7584							0.00
Total 11001 · Investors CD7584							0.00
11000 · Temporary Investments - Other							0.00
Total 11000 · Temporary Investments - Other							0.00
Total 11000 · Temporary Investments							0.00
12000 · Accounts & Notes Receivable							0.00
12010 · EMS Billing Receivable							0.00
Total 12010 · EMS Billing Receivable							0.00
12000 · Accounts & Notes Receivable - Other							0.00
Total 12000 · Accounts & Notes Receivable - Other							0.00
Total 12000 · Accounts & Notes Receivable							0.00
15000 · Fixed Assets							0.00
15010 · Building							0.00
Total 15010 · Building							0.00
15020 · Fire Apparatus							0.00
Total 15020 · Fire Apparatus							0.00
15030 · Fire Equipment							0.00
Total 15030 · Fire Equipment							0.00
15090 · Accumulated Depreciation							0.00
Total 15090 · Accumulated Depreciation							0.00
15200 · 61 & 63 Main Street							0.00
Total 15200 · 61 & 63 Main Street							0.00
15000 · Fixed Assets - Other							0.00
Total 15000 · Fixed Assets - Other							0.00
Total 15000 · Fixed Assets							0.00
18000 · Marketable Securities							0.00
Total 18000 · Marketable Securities							0.00
18600 · Other Assets							0.00
Total 18600 · Other Assets							0.00
18610 · Deferred Outflows - Pensions							0.00
Total 18610 · Deferred Outflows - Pensions							0.00
18700 · Security Deposits Asset							0.00
Total 18700 · Security Deposits Asset							0.00
20000 · *Accounts Payable							0.00
Total 20000 · *Accounts Payable							0.00
20010 · Accounts Payable							0.00
Total 20010 · Accounts Payable							0.00
20020 · Accrued Expenses							0.00
Total 20020 · Accrued Expenses							0.00
20021 · Accrued Personal							0.00
Total 20021 · Accrued Personal							0.00
20022 · Accrued Vacation							0.00
Total 20022 · Accrued Vacation							0.00
20050 · Capital Lease Payable - CURRENT							0.00
Total 20050 · Capital Lease Payable - CURRENT							0.00

Plumsted Township Fire Commissioners District No. 1
BOARD Profit & Loss by Class
January through December 2022

	EMS	Fire	Fire Marshall	TOTAL
Ordinary Income/Expense				
Income				
41000 · EMS Revenue				
41010 · Cornerstone Billing Service	58,149.95	0.00	0.00	58,149.95
41011 · Ambulance Billing Office	54,701.84	0.00	0.00	54,701.84
41012 · Direct Payment	12,619.97	0.00	0.00	12,619.97
41015 · Medicare	47,790.33	0.00	0.00	47,790.33
41020 · Collections	2,208.88	0.00	0.00	2,208.88
41030 · EMS Standby	11,106.22	0.00	0.00	11,106.22
41040 · EMS Other Revenue	175.20	0.00	0.00	175.20
Total 41000 · EMS Revenue	186,752.39	0.00	0.00	186,752.39
42000 · Fire Marshall's Office Revenue				
42010 · Permits - Plumsted	0.00	0.00	14,447.00	14,447.00
42020 · Inspections - Plumsted	0.00	0.00	1,775.00	1,775.00
42025 · Inspections - North Hanover	0.00	0.00	1,375.00	1,375.00
42060 · Fire Watch & Standby	0.00	0.00	22,500.00	22,500.00
42066 · Investigation report - Plumsted	0.00	0.00	150.00	150.00
42070 · LEA Rebate - Plumsted	0.00	0.00	11,956.44	11,956.44
42075 · LEA Rebate - North Hanover	0.00	0.00	6,099.94	6,099.94
42090 · Other Revenue	0.00	0.00	25.00	25.00
Total 42000 · Fire Marshall's Office Revenue	0.00	0.00	58,328.38	58,328.38
46000 · Grants				
46010 · Supp Fire Service Act	0.00	2,140.00	0.00	2,140.00
Total 46000 · Grants	0.00	2,140.00	0.00	2,140.00
47000 · Property Tax Assessment				
47010 · Plumsted Township	0.00	2,069,268.00	0.00	2,069,268.00
47015 · Shared Services Agreement	312,000.00	0.00	0.00	312,000.00
Total 47000 · Property Tax Assessment	312,000.00	2,069,268.00	0.00	2,381,268.00
480000 · Other Income				
48001 · WC Claim	0.00	16,289.87	0.00	16,289.87
48002 · Sale of Assets	42,500.00	0.00	0.00	42,500.00
48003 · Misc Income	0.00	80.00	0.00	80.00
480200 · Fund Bal Util-Capital	0.00	0.00	0.00	0.00
Total 480000 · Other Income	42,500.00	16,369.87	0.00	58,869.87
Total Income	541,252.39	2,087,777.87	58,328.38	2,687,358.64
Expense				
50000 · Salaries & Wages				
62005 · Fire Official - Salaries	0.00	0.00	90,620.34	90,620.34
62010 · Fire Official - OT	0.00	0.00	22,051.13	22,051.13
65001 · EMS - Supervisor Salary	90,620.34	0.00	0.00	90,620.34
65002 · EMS - Supervisor OT	23,181.63	0.00	0.00	23,181.63
65005 · EMS - Salaries	255,275.30	0.00	0.00	255,275.30
65008 · EMS - Per Diem	69,672.50	0.00	0.00	69,672.50
65010 · EMS - OT	109,677.65	0.00	0.00	109,677.65
68001 · Fire - Chief Salary	0.00	104,331.47	0.00	104,331.47
68005 · Fire - FF Salaries	0.00	228,664.99	0.00	228,664.99
68008 · Fire - Per Diem	0.00	82,031.00	0.00	82,031.00
68010 · Fire - OT	0.00	15,159.33	0.00	15,159.33
Total 50000 · Salaries & Wages	548,427.42	430,186.79	112,671.47	1,091,285.68
55000 · Fringe Benefits				
55010 · Pension Expense PERS	9,485.97	14,837.03	0.00	24,323.00
55015 · Pension Expense PFRS	110,966.44	72,554.98	29,875.58	213,397.00
55020 · SHBP - Health Insurance				
55020-1 · Employee Cont for Health Insura	-29,118.09	-19,866.16	-10,068.41	-59,052.66
55020 · SHBP - Health Insurance - Other	161,601.88	93,619.00	33,289.52	288,510.40

Plumsted Township Fire Commissioners District No. 1
BOARD Profit & Loss by Class
January through December 2022

	EMS	Fire	Fire Marshall	TOTAL
Total 55020 · SHBP - Health Insurance	132,483.79	73,752.84	23,221.11	229,457.74
55025 · Payroll Tax Expense	40,303.81	32,019.03	7,984.26	80,307.10
55030 · Sick Time Incentive	2,000.00	2,000.00	1,000.00	5,000.00
55035 · Vision & Dental Reimbursement	8,797.44	4,537.99	1,496.00	14,831.43
55036 · Clothing Allowance Reimbursemen	108.98	0.00	0.00	108.98
Total 55000 · Fringe Benefits	304,146.43	199,701.87	63,576.95	567,425.25
61000 · Administrative Expenses				
61010 · Advertising	0.00	329.07	0.00	329.07
61030 · Insurance	0.00	30,402.00	0.00	30,402.00
61050 · Office Supplies				
61040 · Dues & Subscriptions	0.00	3,203.08	0.00	3,203.08
61060 · Computer Expenses	0.00	534.60	0.00	534.60
61050 · Office Supplies - Other	0.00	981.22	0.00	981.22
Total 61050 · Office Supplies	0.00	4,718.90	0.00	4,718.90
61070 · Telephone Expense	0.00	566.77	0.00	566.77
61100 · Professional Services				
61110 · Accounting Fees	0.00	24,635.49	0.00	24,635.49
61120 · Legal Fees				
611125 · Legal Settlement copay	0.00	1,356.30	0.00	1,356.30
61120 · Legal Fees - Other	0.00	44,360.50	0.00	44,360.50
Total 61120 · Legal Fees	0.00	45,716.80	0.00	45,716.80
61130 · Payroll Service	0.00	3,196.55	0.00	3,196.55
61150 · Secretarial Service	0.00	2,025.00	0.00	2,025.00
61100 · Professional Services - Other	0.00	3,932.36	0.00	3,932.36
Total 61100 · Professional Services	0.00	79,506.20	0.00	79,506.20
61200 · Commissioner Compensation	0.00	6,000.00	0.00	6,000.00
Total 61000 · Administrative Expenses	0.00	121,522.94	0.00	121,522.94
62000 · Fire Marshall Expenses				
62030 · Training & Education	0.00	0.00	4,650.73	4,650.73
62040 · Dues & Subscriptions	0.00	0.00	3,791.00	3,791.00
62050 · Uniforms	0.00	0.00	1,081.59	1,081.59
62060 · Office Supplies	0.00	0.00	565.25	565.25
62065 · Copier Maintenance & Supplies	0.00	0.00	2,471.99	2,471.99
62070 · Computer & Software	0.00	0.00	300.00	300.00
62080 · Fire Investigation Supplies	0.00	0.00	5,525.00	5,525.00
Total 62000 · Fire Marshall Expenses	0.00	0.00	18,385.56	18,385.56
65000 · EMS Office				
65018 · Medical Director	3,000.00	0.00	0.00	3,000.00
65020 · Billing Service Fees	15,197.59	0.00	0.00	15,197.59
65030 · EMS Operations				
65036 · Other Equipment	1,785.00	0.00	0.00	1,785.00
65037 · Operating Lease - Ambulance	68,882.09	0.00	0.00	68,882.09
Total 65030 · EMS Operations	70,667.09	0.00	0.00	70,667.09
65032 · Repairs & Maintenance - Equip	2,022.00	0.00	0.00	2,022.00
65033 · Repairs & Maintenance - Vehicle	2,592.43	0.00	0.00	2,592.43
65034 · Repairs & Maintenance - Bldg	2,872.84	0.00	0.00	2,872.84
65035 · Vehicle Fuel	10,484.57	0.00	0.00	10,484.57
65040 · Medical Supplies				
65080 · Uniforms	3,925.73	0.00	0.00	3,925.73
65040 · Medical Supplies - Other	5,962.04	0.00	0.00	5,962.04
Total 65040 · Medical Supplies	9,887.77	0.00	0.00	9,887.77
65060 · Training & Education	3,315.00	0.00	0.00	3,315.00

Plumsted Township Fire Commissioners District No. 1

BOARD Profit & Loss by Class

01/02/23

January through December 2022

Accrual Basis

	EMS	Fire	Fire Marshall	TOTAL
65070 · Utilities	13,348.24	0.00	0.00	13,348.24
65090 · Office & Computer Supplies	658.61	0.00	0.00	658.61
65095 · Other	25.00	0.00	0.00	25.00
Total 65000 · EMS Office	134,071.14	0.00	0.00	134,071.14
68000 · Fire Service Expenses				
68018 · Medical Services	0.00	1,817.00	0.00	1,817.00
68020 · Fire Suppression Service	0.00	81,000.00	0.00	81,000.00
68030 · Supplies	0.00	1,288.52	0.00	1,288.52
68040 · Hydrant Rentals	0.00	34,944.73	0.00	34,944.73
68050 · Repairs & Maintenance				
68051 · Repairs & Maintenance - Equip	0.00	13,971.12	0.00	13,971.12
68052 · Repairs & Maintenance - Vehicle	0.00	35,609.43	0.00	35,609.43
68053 · Repairs & Maintenance - Bldg	0.00	664.97	0.00	664.97
Total 68050 · Repairs & Maintenance	0.00	50,245.52	0.00	50,245.52
68060 · Fuel	0.00	12,632.67	0.00	12,632.67
68070 · Gear & Personal Equip				
68090 · Uniforms	0.00	2,034.08	0.00	2,034.08
68070 · Gear & Personal Equip - Other	0.00	11,369.62	0.00	11,369.62
Total 68070 · Gear & Personal Equip	0.00	13,403.70	0.00	13,403.70
68080 · Training & Education	0.00	4,542.50	0.00	4,542.50
68095 · Utilities				
68085 · Telephone	0.00	545.52	0.00	545.52
68095 · Utilities - Other	0.00	7,171.37	0.00	7,171.37
Total 68095 · Utilities	0.00	7,716.89	0.00	7,716.89
68100 · Equipment	0.00	3,495.59	0.00	3,495.59
68000 · Fire Service Expenses - Other	0.00	0.00	0.00	0.00
Total 68000 · Fire Service Expenses	0.00	211,087.12	0.00	211,087.12
71000 · Other Expenses				
71010 · Depreciation Expense	7,326.85	18,931.14	0.00	26,257.99
71510 · Reserve for future capital	0.00	0.00	0.00	0.00
71515 · Capital Purchase	0.00	89,919.77	0.00	89,919.77
Total 71000 · Other Expenses	7,326.85	108,850.91	0.00	116,177.76
Total Expense	993,971.84	1,071,349.63	194,633.98	2,259,955.45
Net Ordinary Income	-452,719.45	1,016,428.24	-136,305.60	427,403.19
Net Income	-452,719.45	1,016,428.24	-136,305.60	427,403.19