

Plumsted Township Fire Commissioners District No. 1
Monthly Treasurer's Report
March 20, 2023

REPORTS:

2023 Profit & Loss Budget vs Actual – February 2023

With two months complete, % of budget should be 16.67%

REVENUE:

EMS – At 14.3%, slightly below expectations.

Fire Marshall Revenue – At 7.5%, revenue is underbudget, but is reasonable due to time of year – fire watch/standbys usually occur May-Oct and LEA rebate is quarterly.

Grants – usually receive SFSA grant in the fall and SCBA grant has not been received yet.

Property Tax Assessment – the township directly deposits monthly. The current monthly amount is based on 2022 fire tax and will be adjusted after the referendum vote; emailed twp and they will deduct what was already sent and then split the balance between the remaining months of the year.

EXPENSES:

Payroll – overall at 16.4% of the budget for the year, however should be below due to vacant positions.

- Fire Official OT is at 35.5% (includes any employee working fire bureau)
- EMS Supervisor OT is @ 22.0% budgeted amount.
- EMS salaries @ 11.5% due to 2 vacant positions.
- EMS Per Diem is at 27.0%, due to 2 vacant positions.
- EMS OT at 162.2% has already exceeded \$10k budget, and hope to be alleviated by filling vacant positions.
- Fire salaries at 10.4% due to 2 vacant positions
- Fire Per Diem budget is @ 48.1% due to full time vacancies and one employee on medical leave.
- Fire OT budget @ 27.6% due to full time vacancies and one employee on medical leave.

Fringe Benefits – Employer's annual pension contribution will be paid this week (due April 1). Health insurance is slightly under at 9.9% due to vacant positions. Sick Time incentive payments are done February for the year (Contracts have not been settled, sick incentive was not included in budget based on expected negotiations). Minimal vision/dental reimbursement, and no clothing allowance or tuition reimbursements as of 2/28.

Administrative – Insurance is ok because it is paid in two installments, not monthly. Legal settlement is complete for the year; slightly above budget estimate. Professional Services Other is the grant writer, which was not budgeted – that amount and excess legal settlement can be taken from admin contingent exp

Fire Marshall – Minimal expenses year to date.

EMS – Minimal expenses year to date.

Fire – Minimal expenses year to date.

Other Expenses – Recorded journal entry for \$200k reserve for future capital outlay from the 2023 budget.

Balance Sheet Previous Year Comparison as of 2/28/23

Capital Reserve - \$654k reserve for future capital outlay

Operations balance is what we have available for operations (including \$251k pension obligation due 4/1/23 & health insurance obligations which currently average \$22k/month)

Auditor will adjust fixed assets for 2022 capitalizable items and related depreciation, as well as pension obligations.

Accounts payable of \$37k recorded for remainder of radios

Accrued expenses of \$11k for deferred compensation plan review and district audit.

Refundable advance is a double payment of 2022 workers compensation benefits the district received and will return in 2023.

Bank Account Activity – provided from February 7 to March 6. Note that medicare payments are still going into PNC 9183 account but should go to operating account. Billing service said change was submitted in mid-February and usually takes 4-6 weeks. I manually transfer the medicare payments to the operating account monthly.

Profit & Loss by Class – for reference purposes only, shows revenue/expenses by EMS, Fire, Fire Marshall.

Concerns/Work In Progress:

When is FF/EMT contract going to be finalized (Expired 12/31/21)? Need to figure out retro pay and adjust pension reports.

When is Chief's contract going to be finalized (Expired 12/31/22)? I emailed a draft to the board in November

Will get PERC contact from attorney and resolve outstanding issues.

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

Status of insurance quotes – attorney advised we get out of JIF

**Plumsted Township Fire Commissioners District No. 1
Profit & Loss Budget vs. Actual
January through February 2023**

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · EMS Revenue				
41010 · Billing Service	13,603.92			
41011 · Ambulance Billing Office	1,569.13			
41012 · Direct Payment	15,372.66	240,000.00	-224,627.34	6.4%
41015 · Medicare	5,421.12			
41020 · Collections	37.44	2,000.00	-1,962.56	1.9%
41030 · EMS Standby	0.00	10,000.00	-10,000.00	0.0%
41040 · EMS Other Revenue	25.00	150.00	-125.00	16.7%
Total 41000 · EMS Revenue	36,029.27	252,150.00	-216,120.73	14.3%
42000 · Fire Marshall's Office Revenue				
42010 · Permits - Plumsted	216.00	11,000.00	-10,784.00	2.0%
42020 · Inspections - Plumsted	1,375.00	5,500.00	-4,125.00	25.0%
42060 · Fire Watch & Standby	0.00	14,000.00	-14,000.00	0.0%
42066 · Investigation report - Plumsted	75.00			
42070 · LEA Rebate - Plumsted	2,046.20	19,000.00	-16,953.80	10.8%
42090 · Other Revenue	0.00	100.00	-100.00	0.0%
Total 42000 · Fire Marshall's Office Revenue	3,712.20	49,600.00	-45,887.80	7.5%
46000 · Grants				
46010 · Supp Fire Service Act	0.00	2,140.00	-2,140.00	0.0%
46020 · American Rescue Plan FF Grant	0.00	27,000.00	-27,000.00	0.0%
Total 46000 · Grants	0.00	29,140.00	-29,140.00	0.0%
47000 · Property Tax Assessment	351,596.00	2,410,491.00	-2,058,895.00	14.6%
Total Income	391,337.47	2,741,381.00	-2,350,043.53	14.3%
Expense				
50000 · Salaries & Wages				
62005 · Fire Official - Salaries	14,106.45	92,031.84	-77,925.39	15.3%
62010 · Fire Official - OT	3,554.73	10,000.00	-6,445.27	35.5%
65001 · EMS - Supervisor Salary	14,106.45	92,031.84	-77,925.39	15.3%
65002 · EMS - Supervisor OT	2,201.19	10,000.00	-7,798.81	22.0%
65005 · EMS - Salaries	41,966.88	363,697.83	-321,730.95	11.5%
65008 · EMS - Per Diem	11,372.00	42,126.00	-30,754.00	27.0%
65010 · EMS - OT	16,220.11	10,000.00	6,220.11	162.2%
68001 · Fire - Chief Salary	15,783.52	104,644.86	-88,861.34	15.1%
68006 · Fire - FF Salaries	27,476.20	263,048.63	-235,572.43	10.4%
68008 · Fire - Per Diem	18,106.00	37,655.00	-19,549.00	48.1%
68010 · Fire - OT	2,761.19	10,000.00	-7,238.81	27.6%
Total 50000 · Salaries & Wages	167,654.72	1,035,236.00	-867,581.28	16.2%
55000 · Fringe Benefits				
55010 · Pension Expense PERS	0.00	27,092.00	-27,092.00	0.0%
55015 · Pension Expense PFRS	0.00	224,322.00	-224,322.00	0.0%
55020 · SHBP - Health Insurance				
55020-1 · Employee Cont for Health Insura	-9,236.68	-76,487.00	67,250.32	12.1%
55020 · SHBP - Health Insurance - Other	44,348.58	431,328.00	-386,979.42	10.3%
Total 55020 · SHBP - Health Insurance	35,111.90	354,841.00	-319,729.10	9.9%
55025 · Payroll Tax Expense	12,441.70	83,604.72	-71,163.02	14.9%
55030 · Sick Time Incentive	2,000.00			
55031 · Sick Time Buyback	0.00	35,708.28	-35,708.28	0.0%
55035 · Vision & Dental Reimbursement	229.20	50,750.00	-50,520.80	0.5%
55036 · Clothing Allowance Reimbursemen	0.00	9,000.00	-9,000.00	0.0%
55037 · Tuition Reimbursement	0.00	15,000.00	-15,000.00	0.0%
Total 55000 · Fringe Benefits	49,782.80	800,318.00	-750,535.20	6.2%
61000 · Administrative Expenses				
61010 · Advertising	290.00	5,500.00	-5,210.00	5.3%
61016 · Public Relations	0.00	500.00	-500.00	0.0%
61020 · Election	650.00			
61030 · Insurance	18,672.00	33,000.00	-14,328.00	56.6%
61050 · Office Supplies				
61040 · Dues & Subscriptions	159.83			
61060 · Computer Expenses	120.90			
61060 · Office Supplies - Other	189.00	5,000.00	-4,811.00	3.8%
Total 61050 · Office Supplies	469.73	5,000.00	-4,530.27	9.4%
61100 · Professional Services				
61110 · Accounting Fees	3,249.87	25,000.00	-21,750.13	13.0%

**Plumsted Township Fire Commissioners District No. 1
Profit & Loss Budget vs. Actual
January through February 2023**

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
61120 · Legal Fees				
61125 · Legal Settlement copay	43,569.49	40,000.00	3,569.49	108.9%
61120 · Legal Fees - Other	9,000.00	35,000.00	-26,000.00	25.7%
Total 61120 · Legal Fees	52,569.49	75,000.00	-22,430.51	70.1%
61130 · Payroll Service	570.85	4,500.00	-3,929.15	12.7%
61150 · Secretarial Service	225.00	2,000.00	-1,775.00	11.3%
61100 · Professional Services - Other	1,550.00			
Total 61100 · Professional Services	58,165.21	106,500.00	-48,334.79	54.6%
61200 · Commissioner Compensation	0.00	6,000.00	-6,000.00	0.0%
61999 · Admin - Contingent Exp	0.00	5,000.00	-5,000.00	0.0%
Total 61000 · Administrative Expenses	78,246.94	161,500.00	-83,253.06	48.5%
62000 · Fire Marshall Expenses				
62030 · Training & Education	0.00	7,000.00	-7,000.00	0.0%
62040 · Dues & Subscriptions	75.00	1,380.00	-1,305.00	5.4%
62050 · Uniforms	0.00	2,000.00	-2,000.00	0.0%
62060 · Office Supplies	0.00	1,000.00	-1,000.00	0.0%
62065 · Copier Maintenance & Supplies	201.52	4,000.00	-3,798.48	5.0%
62070 · Computer & Software	0.00	3,750.00	-3,750.00	0.0%
62080 · Fire Investigation Supplies	0.00	4,500.00	-4,500.00	0.0%
Total 62000 · Fire Marshall Expenses	276.52	23,630.00	-23,353.48	1.2%
65000 · EMS Office				
65018 · Medical Director	750.00	3,000.00	-2,250.00	25.0%
65020 · Billing Service Fees	0.00	19,200.00	-19,200.00	0.0%
65030 · EMS Operations				
65037 · Operating Lease - Ambulance	0.00	68,882.00	-68,882.00	0.0%
Total 65030 · EMS Operations	0.00	68,882.00	-68,882.00	0.0%
65032 · Repairs & Maintenance - Equip	0.00	3,000.00	-3,000.00	0.0%
65033 · Repairs & Maintenance - Vehicle				
65034 · Repairs & Maintenance - Bldg	909.81			
65033 · Repairs & Maintenance - Vehicle - Other	0.00	8,000.00	-8,000.00	0.0%
Total 65033 · Repairs & Maintenance - Vehicle	909.81	8,000.00	-7,090.19	11.4%
65035 · Vehicle Fuel	0.00	12,000.00	-12,000.00	0.0%
65040 · Medical Supplies	398.14	8,500.00	-8,101.86	4.7%
65050 · Telephone	0.00	1,370.00	-1,370.00	0.0%
65060 · Training & Education	0.00	3,500.00	-3,500.00	0.0%
65070 · Utilities	1,353.90	12,800.00	-11,446.10	10.6%
65080 · Uniform EMS	194.99	5,200.00	-5,005.01	3.7%
65090 · Office & Computer Supplies	0.00	1,000.00	-1,000.00	0.0%
Total 65000 · EMS Office	3,606.84	146,452.00	-142,845.16	2.5%
68000 · Fire Service Expenses				
68018 · Medical Services	0.00	6,000.00	-6,000.00	0.0%
68020 · Fire Suppression Service	0.00	108,000.00	-108,000.00	0.0%
68030 · Supplies	95.00	5,000.00	-4,905.00	1.9%
68040 · Hydrant Rentals	7,486.50	43,360.00	-35,873.50	17.3%
68050 · Repairs & Maintenance				
68051 · Repairs & Maintenance - Equip	269.50			
68052 · Repairs & Maintenance - Vehicle	677.49			
68054 · Repairs & Maintenance - labor	340.00			
68050 · Repairs & Maintenance - Other	0.00	57,000.00	-57,000.00	0.0%
Total 68050 · Repairs & Maintenance	1,286.99	57,000.00	-55,713.01	2.3%
68059 · Tools/Supplies for Apparatus	0.00	10,000.00	-10,000.00	0.0%
68060 · Fuel	868.67	18,000.00	-17,131.33	4.8%
68070 · Gear & Personal Equip	528.00	32,000.00	-31,472.00	1.7%
68080 · Training & Education	84.00	20,000.00	-19,916.00	0.4%
68090 · Uniforms	249.90	3,000.00	-2,750.10	8.3%
68096 · Utilities	548.25	10,000.00	-9,451.75	5.5%
68100 · Equipment				
68101 · Radios & Pagers	0.00	16,335.00	-16,335.00	0.0%
68102 · SCBA	0.00	27,000.00	-27,000.00	0.0%
68103 · Extrication Tool/Battery	0.00	13,550.00	-13,550.00	0.0%
Total 68100 · Equipment	0.00	56,885.00	-56,885.00	0.0%

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03/16/23

Accrual Basis

Plumsted Township Fire Commissioners District No. 1
Profit & Loss Budget vs. Actual
January through February 2023

	<u>Jan - Feb 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
68999 · Operations - Contingent Expense	0.00	5,000.00	-5,000.00	0.0%
Total 68000 · Fire Service Expenses	11,147.31	374,245.00	-363,097.69	3.0%
71000 · Other Expenses				
71510 · Reserve for future capital	200,000.00	200,000.00	0.00	100.0%
Total 71000 · Other Expenses	200,000.00	200,000.00	0.00	100.0%
Total Expense	510,715.13	2,741,381.00	-2,230,665.87	18.6%
Net Ordinary Income	-119,377.66	0.00	-119,377.66	100.0%
Net Income	-119,377.66	0.00	-119,377.66	100.0%

Plumsted Township Fire Commissioners District No. 1
Balance Sheet Prev Year Comparison
As of February 28, 2023

	Feb 28, 23	Feb 28, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10001 · PNC Ckg 9183 Capital Reserve	654,000.00	574,540.58	79,459.42	13.8%
10004 · PNC Operating 0992	593,631.07	265,694.09	327,936.98	123.4%
10010 · Petty Cash	200.00	200.00	0.00	0.0%
Total Checking/Savings	1,247,831.07	840,434.67	407,396.40	48.5%
Total Current Assets	1,247,831.07	840,434.67	407,396.40	48.5%
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	2,070,320.89	1,689,182.48	381,138.41	22.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
20010 · Accounts Payable	37,000.00	0.00	37,000.00	100.0%
20020 · Accrued Expenses	11,270.00	9,400.00	1,870.00	19.9%
24000 · Payroll Liabilities				
24001 · 457 EE Plan	3,440.00	1,840.00	1,600.00	87.0%
24002 · Aflac	820.84	783.64	37.20	4.8%
24003 · PERS	1,415.50	1,743.87	-328.37	-18.8%
24005 · PFRS	6,077.36	6,707.81	-630.45	-9.4%
24006 · FMBA	600.00	440.00	160.00	36.4%
24000 · Payroll Liabilities - Other	5,959.74	4,046.76	1,912.98	47.3%
Total 24000 · Payroll Liabilities	18,313.44	15,562.08	2,751.36	17.7%
25010 · Refundable Advance	5,303.68	0.00	5,303.68	100.0%
Total Other Current Liabilities	71,887.12	24,962.08	46,925.04	188.0%
Total Current Liabilities	71,887.12	24,962.08	46,925.04	188.0%

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

As of February 28, 2023

	<u>Feb 28, 23</u>	<u>Feb 28, 22</u>	<u>\$ Change</u>	<u>% Change</u>
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%
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 Resou...	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	3,478,247.12	3,431,322.08	46,925.04	1.4%
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	444,000.00	370,920.49	73,079.51	19.7%
31502 · Post Retirement Sick pay	41,679.19	39,946.05	1,733.14	4.3%
31505 · Reserve from Developers	10,000.00	10,000.00	0.00	0.0%
Total 31500 · Temp. Restricted Net Assets	495,679.19	420,866.54	74,812.65	17.8%
32000 · Unrestricted Net Assets	722,563.78	449,024.07	273,539.71	60.9%
Net Income	-119,377.66	-105,238.67	-14,138.99	-13.4%
Total Equity	-1,407,926.23	-1,742,139.60	334,213.37	19.2%
TOTAL LIABILITIES & EQUITY	<u>2,070,320.89</u>	<u>1,689,182.48</u>	<u>381,138.41</u>	<u>22.6%</u>

Plumsted Township Fire Commissioners District No. 1

03/16/23

Bank Account Activity

Accrual Basis

As of March 6, 2023

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
10001 - PNC Ckg 9183 Capital Reserve									
Deposit	02/10/2023			Deposit		X	41015 - Medicare	462.01	491,000.23
Transfer	02/17/2023			Funds Transfer		X	10004 - PNC O...	-37,462.24	454,000.00
Transfer	02/20/2023			Funds Transfer		X	10004 - PNC O...	200,000.00	654,000.00
Deposit	02/21/2023			Deposit		X	41015 - Medicare	507.86	654,507.86
Deposit	02/24/2023			Deposit		X	41015 - Medicare	985.81	655,493.67
Transfer	02/28/2023			Funds Transfer		X	10004 - PNC O...	-1,493.67	654,000.00
Deposit	03/02/2023			Deposit			41015 - Medicare	401.17	654,401.17
Total 10001 - PNC Ckg 9183 Capital Reserve								163,400.94	654,401.17
10004 - PNC Operating 0992									
Deposit	02/08/2023			Deposit		X	41012 - Direct P...	621.74	613,561.79
Deposit	02/10/2023			Deposit		X	-SPLIT-	175,798.00	614,183.53
Deposit	02/10/2023			Deposit		X	41012 - Direct P...	1,254.46	791,235.99
Check	02/10/2023	eft	Paychex			X	61130 - Payroll ...	-49.00	791,186.99
Deposit	02/13/2023			Deposit		X	41012 - Direct P...	117.33	791,304.32
Deposit	02/14/2023			Deposit		X	41012 - Direct P...	310.95	791,615.27
Deposit	02/14/2023			Deposit		X	-SPLIT-	1,474.98	793,090.25
Transfer	02/17/2023			Funds Transfer		X	10001 - PNC Ck...	37,462.24	830,552.49
General Journal	02/17/2023	93				X	-SPLIT-	-28,261.59	802,290.90
General Journal	02/17/2023	93				X	10004 - PNC O...	-13,486.36	788,804.54
General Journal	02/17/2023	93				X	10004 - PNC O...	-265.25	788,539.29
Deposit	02/17/2023			Deposit		X	-SPLIT-	500.45	789,039.74
Deposit	02/17/2023			Deposit		X	-SPLIT-	237.00	789,276.74
Transfer	02/20/2023			Funds Transfer		X	10001 - PNC Ck...	-200,000.00	589,276.74
Deposit	02/22/2023			Deposit		X	41012 - Direct P...	132.80	589,409.54
Deposit	02/23/2023			Deposit		X	41012 - Direct P...	378.96	589,788.50
Deposit	02/23/2023			Deposit		X	41012 - Direct P...	83.50	589,872.00
Deposit	02/24/2023			Deposit		X	41012 - Direct P...	582.46	590,454.46
Transfer	02/28/2023			Funds Transfer		X	10001 - PNC Ck...	1,493.67	591,948.13
Deposit	02/28/2023			Deposit		X	41012 - Direct P...	1,345.92	593,294.05
Deposit	02/28/2023			Deposit		X	41012 - Direct P...	391.02	593,685.07
General Journal	02/28/2023	95		Return deposit...		X	42010 - Permits...	-54.00	593,631.07
Check	03/02/2023	3776	Barbara Brady	February			61150 - Secreta...	-150.00	593,481.07
Check	03/02/2023	3777	Richard M. Braslow ...	03934			61120 - Legal F...	-2,775.00	590,706.07
Check	03/02/2023	3778	Accurate Accounting. ...	251			61110 - Accoun...	-2,760.00	587,946.07
Check	03/02/2023	3779	Suzanne Heller	Reimbursement			61050 - Office S...	-938.29	587,007.78
Check	03/02/2023	3780	GENServe Inc	0335072-IN			68051 - Repairs...	-1,554.99	585,452.79
Check	03/02/2023	3781	GENServe Inc	0335076-IN			65032 - Repairs...	-1,876.98	583,575.81
Check	03/02/2023	3782	NAPA Auto Parts	201804			68052 - Repairs...	-160.31	583,415.50
Check	03/02/2023	3783	DC Starting & Chargi...	70785			68052 - Repairs...	-146.00	583,269.50
Check	03/02/2023	3784	Coronis Health RMC, ...	CHRCM8182			65020 - Billing ...	-1,892.21	581,377.29
Check	03/02/2023	3785	Burlington County BCIT	10143			68080 - Trainin...	-233.00	581,144.29
Check	03/02/2023	3786	Staples Credit Plan	61110-64704			61050 - Office S...	-594.92	580,549.37
Check	03/02/2023	3787	Barbara Diblin	Election Official			61020 - Election	-250.00	580,299.37
Check	03/02/2023	3788	Trec	49328			61050 - Office S...	-500.78	579,798.59
Check	03/02/2023	3789	Verizon	9927411645			65070 - Utilities	-341.95	579,456.64
Check	03/02/2023	3790	Curt Grant	Eye Reimburs...			55035 - Vision ...	-599.00	578,857.64
Check	03/02/2023	3791	JCP&L	100074201052...			65070 - Utilities	-286.10	578,601.54
Check	03/02/2023	3792	NJ American Water C...	January 25-Fe...			68040 - Hydrant...	-3,743.25	574,858.29
Check	03/02/2023	3793	Monmouth County Fir...	16061014			68080 - Trainin...	-150.00	574,708.29
Check	03/02/2023	3794	Ken Niwore	Dental Reimbu...			55035 - Vision ...	-470.40	574,237.89
Check	03/02/2023	3795	Motorola Solutions, Inc.	8281568025			71515 - Capital ...	-2,484.96	571,752.93
Check	03/02/2023	3796	Jodi Byrne	Dental Reimbu...			55035 - Vision ...	-246.00	571,506.93
Check	03/02/2023	3797	Wilmer Public Safety ...	199033			68070 - Gear & ...	-59.95	571,446.98
Check	03/02/2023	3798	Henry Schein Inc.	33414533			65040 - Medical...	-217.27	571,229.71
Check	03/02/2023	3799	Comcast	849905183003...			68095 - Utilities	-497.83	570,731.88
Check	03/02/2023	3800	Paychex	13028184			61130 - Payroll ...	-64.25	570,667.63
Check	03/02/2023	3801	Mac Medical Gasses...	296113			65040 - Medical...	-31.00	570,636.63
Check	03/02/2023	3802	North Hanover Towns...	January			-SPLIT-	-1,278.76	569,357.87
Check	03/02/2023	3803	Trec	49314			61050 - Office S...	-1,085.00	568,272.87
Check	03/02/2023	3804	Thomas Sabroe	Election Official			61020 - Election	-250.00	568,022.87
General Journal	03/03/2023	92					-SPLIT-	-26,000.32	542,022.55
General Journal	03/03/2023	92					10004 - PNC O...	-12,255.06	529,767.49
General Journal	03/03/2023	92					10004 - PNC O...	-89.15	529,680.34
Check	03/03/2023	eft	AXA Equitable			X	24001 - 457 EE ...	-1,720.00	527,960.34
General Journal	03/03/2023	94R	Monmouth County Fir...	Reverse of GJ...		X	68080 - Trainin...	150.00	528,110.34
Check	03/06/2023	eft	PERS			X	24003 - PERS	-1,429.36	526,680.98
Check	03/06/2023	eft	PFRS				24005 - PFRS	-7,981.06	518,699.92
Check	03/06/2023	3805	Aflac				24002 - Aflac	-821.02	517,878.90
Check	03/06/2023	3806	FMBA Local #89				24006 - FMBA	-600.00	517,278.90
Check	03/06/2023	eft	NJSHBP				-SPLIT-	-25,848.66	490,430.24
Check	03/06/2023	3807	PSE&B	January 11-Fe...			65070 - Utilities	-459.08	489,971.16
Check	03/06/2023	3808	Jodi Byrne	Eye/dental rei...			55035 - Vision ...	-845.00	489,125.16
Check	03/06/2023	3809	Matthew Jakob	Eye reimburse...			55035 - Vision ...	-228.00	488,897.16
Check	03/06/2023	3810	Kevin Panacek	Dental reimbur...			55035 - Vision ...	-48.80	488,848.36
Total 10004 - PNC Operating 0992								-124,713.43	488,848.36
10010 - Petty Cash									
Total 10010 - Petty Cash									200.00
TOTAL								38,687.51	1,143,449.53

BOARD Profit & Loss by Class

January through February 2023

	EMS	Fire	Fire Marshall	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
41000 · EMS Revenue					
41010 · Billing Service	13,603.92	0.00	0.00	0.00	13,603.92
41011 · Ambulance Billing Office	1,569.13	0.00	0.00	0.00	1,569.13
41012 · Direct Payment	15,372.66	0.00	0.00	0.00	15,372.66
41015 · Medicare	5,421.12	0.00	0.00	0.00	5,421.12
41020 · Collections	37.44	0.00	0.00	0.00	37.44
41040 · EMS Other Revenue	25.00	0.00	0.00	0.00	25.00
Total 41000 · EMS Revenue	36,029.27	0.00	0.00	0.00	36,029.27
42000 · Fire Marshall's Office Revenue					
42010 · Permits - Plumsted	0.00	0.00	216.00	0.00	216.00
42020 · Inspections - Plumsted	0.00	0.00	1,375.00	0.00	1,375.00
42066 · Investigation report - Plumsted	0.00	0.00	75.00	0.00	75.00
42070 · LEA Rebate - Plumsted	0.00	0.00	2,046.20	0.00	2,046.20
Total 42000 · Fire Marshall's Office Revenue	0.00	0.00	3,712.20	0.00	3,712.20
47000 · Property Tax Assessment	126,574.56	203,925.68	21,095.76	0.00	351,596.00
Total Income	162,603.83	203,925.68	24,807.96	0.00	391,337.47
Expense					
50000 · Salaries & Wages					
62005 · Fire Official - Salaries	0.00	0.00	14,106.45	0.00	14,106.45
62010 · Fire Official - OT	0.00	0.00	3,554.73	0.00	3,554.73
65001 · EMS - Supervisor Salary	14,106.45	0.00	0.00	0.00	14,106.45
65002 · EMS - Supervisor OT	2,201.19	0.00	0.00	0.00	2,201.19
65005 · EMS - Salaries	41,966.88	0.00	0.00	0.00	41,966.88
65008 · EMS - Per Diem	11,372.00	0.00	0.00	0.00	11,372.00
65010 · EMS - OT	16,220.11	0.00	0.00	0.00	16,220.11
68001 · Fire - Chief Salary	0.00	15,783.52	0.00	0.00	15,783.52
68005 · Fire - FF Salaries	0.00	27,476.20	0.00	0.00	27,476.20
68008 · Fire - Per Diem	0.00	18,106.00	0.00	0.00	18,106.00
68010 · Fire - OT	0.00	2,761.19	0.00	0.00	2,761.19
Total 50000 · Salaries & Wages	85,866.63	64,126.91	17,661.18	0.00	167,654.72
55000 · Fringe Benefits					
55020 · SHBP - Health Insurance					
55020-1 · Employee Cont for Health Insura	-4,622.80	-2,921.80	-1,692.08	0.00	-9,236.68
55020 · SHBP - Health Insurance - Other	25,237.62	13,545.24	5,565.72	0.00	44,348.58
Total 55020 · SHBP - Health Insurance	20,614.82	10,623.44	3,873.64	0.00	35,111.90
55025 · Payroll Tax Expense	6,375.03	4,827.60	1,239.07	0.00	12,441.70
55030 · Sick Time Incentive	1,000.00	1,000.00	0.00	0.00	2,000.00
55035 · Vision & Dental Reimbursement	229.20	0.00	0.00	0.00	229.20
Total 55000 · Fringe Benefits	28,219.05	16,451.04	5,112.71	0.00	49,782.80
61000 · Administrative Expenses					
61010 · Advertising	0.00	290.00	0.00	0.00	290.00
61020 · Election	0.00	650.00	0.00	0.00	650.00
61030 · Insurance	0.00	18,672.00	0.00	0.00	18,672.00
61050 · Office Supplies					
61040 · Dues & Subscriptions	0.00	159.83	0.00	0.00	159.83
61060 · Computer Expenses	0.00	120.90	0.00	0.00	120.90
61050 · Office Supplies - Other	0.00	189.00	0.00	0.00	189.00
Total 61050 · Office Supplies	0.00	469.73	0.00	0.00	469.73
61100 · Professional Services					
61110 · Accounting Fees	0.00	3,249.87	0.00	0.00	3,249.87
61120 · Legal Fees					
611125 · Legal Settlement copy	0.00	43,569.49	0.00	0.00	43,569.49
61120 · Legal Fees - Other	0.00	9,000.00	0.00	0.00	9,000.00
Total 61120 · Legal Fees	0.00	52,569.49	0.00	0.00	52,569.49
61130 · Payroll Service	0.00	570.85	0.00	0.00	570.85
61150 · Secretarial Service	0.00	225.00	0.00	0.00	225.00
61100 · Professional Services - Other	0.00	1,550.00	0.00	0.00	1,550.00
Total 61100 · Professional Services	0.00	58,165.21	0.00	0.00	58,165.21
Total 61000 · Administrative Expenses	0.00	78,246.94	0.00	0.00	78,246.94
62000 · Fire Marshall Expenses					

Plumsted Township Fire Commissioners District No. 1

BOARD Profit & Loss by Class

03/16/23

January through February 2023

Accrual Basis

	EMS	Fire	Fire Marshall	Unclassified	TOTAL
62040 · Dues & Subscriptions	0.00	0.00	75.00	0.00	75.00
62065 · Copier Maintenance & Supplies	0.00	0.00	201.52	0.00	201.52
Total 62000 · Fire Marshall Expenses	0.00	0.00	276.52	0.00	276.52
65000 · EMS Office					
65018 · Medical Director	750.00	0.00	0.00	0.00	750.00
65033 · Repairs & Maintenance - Vehicle					
65034 · Repairs & Maintenance - Bldg	909.81	0.00	0.00	0.00	909.81
Total 65033 · Repairs & Maintenance - Vehicle	909.81	0.00	0.00	0.00	909.81
65035 · Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
65040 · Medical Supplies	398.14	0.00	0.00	0.00	398.14
65070 · Utilities	1,353.90	0.00	0.00	0.00	1,353.90
65080 · Uniform EMS	194.99	0.00	0.00	0.00	194.99
Total 65000 · EMS Office	3,606.84	0.00	0.00	0.00	3,606.84
68000 · Fire Service Expenses					
68030 · Supplies	0.00	95.00	0.00	0.00	95.00
68040 · Hydrant Rentals	0.00	7,486.50	0.00	0.00	7,486.50
68050 · Repairs & Maintenance					
68051 · Repairs & Maintenance - Equip	0.00	269.50	0.00	0.00	269.50
68052 · Repairs & Maintenance - Vehicle	0.00	677.49	0.00	0.00	677.49
68054 · Repairs & Maintenance - labor	250.00	90.00	0.00	0.00	340.00
Total 68050 · Repairs & Maintenance	250.00	1,036.99	0.00	0.00	1,286.99
68060 · Fuel	0.00	868.67	0.00	0.00	868.67
68070 · Gear & Personal Equip	0.00	528.00	0.00	0.00	528.00
68080 · Training & Education	85.00	-1.00	0.00	0.00	84.00
68090 · Uniforms	0.00	249.90	0.00	0.00	249.90
68095 · Utilities	0.00	548.25	0.00	0.00	548.25
Total 68000 · Fire Service Expenses	335.00	10,812.31	0.00	0.00	11,147.31
71000 · Other Expenses					
71510 · Reserve for future capital	0.00	200,000.00	0.00	0.00	200,000.00
Total 71000 · Other Expenses	0.00	200,000.00	0.00	0.00	200,000.00
Total Expense	118,027.52	369,637.20	23,050.41	0.00	510,715.13
Net Ordinary Income	44,576.31	-165,711.52	1,757.55	0.00	-119,377.66
Net Income	44,576.31	-165,711.52	1,757.55	0.00	-119,377.66