

**Plumsted Township Fire Commissioners District No. 1**  
**Monthly Treasurer's Report**  
**June 19, 2023**

REPORTS:

**2023 Profit & Loss Budget vs Actual – May 2023**

With five months complete, % of budget should be 42%

**REVENUE:**

EMS – At 43%, right at budget.

Fire Marshall Revenue – At 24%, 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.

**EXPENSES:**

Payroll – overall at 45% of the budget for the year, however should be below due to vacant positions.

- Fire Official OT is at 67% (includes any employee working fire bureau)
- EMS Supervisor OT is good @ 30% budgeted amount.
- EMS salaries @ 32% due to 2 vacant positions.
- EMS Per Diem is at 130%, due to 2 vacant positions.
- EMS OT at 313% has already exceeded \$10k budget, and hope to be alleviated by filling vacant positions.
- Fire salaries at 30% due to 2 vacant positions
- Fire Per Diem budget is @ 134% due to full time vacancies and one employee on medical leave.
- Fire OT budget @ 73% due to full time vacancies and one employee on medical leave.
- **WE NEED TO FILL POSITIONS ASAP – WHAT IS STATUS?**

Fringe Benefits – Employer's annual pension contribution is paid for the year. Health insurance is slightly under at 28% 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.

Administrative 62% – Insurance is ok because it is paid in two installments, not monthly. Legal settlement is complete for the year; slightly above budget estimate. Legal fees were high in beginning of year, should level out. 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 6% – Minimal expenses year to date.

EMS 37% – No unexpected variances year to date. (Repairs & Maintenance-Equipment expense is for generator, will level out)

Fire 23% – No unexpected variances 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 5/31/23**

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

Operations balance is what we have available for operations

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

Accounts payable of \$34k for remainder of radios **(When are they expected?)**

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 May2 to June 5.

**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. Need to figure out retro pay and adjust pension reports.

Need to consider future of Fire Marshall's Office. Ending date? Succession plan? Can someone make a motion please?

Insurance quotes – attorney advised we get out of JIF, what is status? Let me know if I can assist.

What is status of Racetrack – signed agreement?

## Plumsted Township Fire Commissioners District No. 1

06/14/23

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

January through May 2023

	Jan - May 23	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
41000 · EMS Revenue				
41010 · Billing Service	33,473.62			
41011 · Ambulance Billing Office	1,569.13			
41012 · Direct Payment	47,223.74	240,000.00	-192,776.26	19.7%
41015 · Medicare	22,523.67			
41020 · Collections	37.44	2,000.00	-1,962.56	1.9%
41030 · EMS Standby	3,240.00	10,000.00	-6,760.00	32.4%
41040 · EMS Other Revenue	50.00	150.00	-100.00	33.3%
<b>Total 41000 · EMS Revenue</b>	<b>108,117.60</b>	<b>252,150.00</b>	<b>-144,032.40</b>	<b>42.9%</b>
42000 · Fire Marshall's Office Revenue				
42010 · Permits - Plumsted	418.00	11,000.00	-10,582.00	3.8%
42020 · Inspections - Plumsted	1,575.00	5,500.00	-3,925.00	28.6%
42060 · Fire Watch & Standby	0.00	14,000.00	-14,000.00	0.0%
42066 · Investigation report - Plumsted	75.00			
42070 · LEA Rebate - Plumsted	9,760.08	19,000.00	-9,239.92	51.4%
42090 · Other Revenue	0.00	100.00	-100.00	0.0%
<b>Total 42000 · Fire Marshall's Office Revenue</b>	<b>11,828.08</b>	<b>49,600.00</b>	<b>-37,771.92</b>	<b>23.8%</b>
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%
<b>Total 46000 · Grants</b>	<b>0.00</b>	<b>29,140.00</b>	<b>-29,140.00</b>	<b>0.0%</b>
47000 · Property Tax Assessment	945,860.00	2,410,491.00	-1,464,631.00	39.2%
480000 · Other Income				
48003 · Misc Income	35.00			
<b>Total 480000 · Other Income</b>	<b>35.00</b>			
<b>Total Income</b>	<b>1,065,840.68</b>	<b>2,741,381.00</b>	<b>-1,675,540.32</b>	<b>38.9%</b>
<b>Expense</b>				
50000 · Salaries & Wages				
62005 · Fire Official - Salaries	39,654.28	92,031.84	-52,377.56	43.1%
62010 · Fire Official - OT	6,652.02	10,000.00	-3,347.98	66.5%
65001 · EMS - Supervisor Salary	38,884.28	92,031.84	-53,147.56	42.3%
65002 · EMS - Supervisor OT	2,959.71	10,000.00	-7,040.29	29.6%
65005 · EMS - Salaries	115,408.92	363,697.83	-248,288.91	31.7%
65008 · EMS - Per Diem	54,842.00	42,126.00	12,716.00	130.2%
65010 · EMS - OT	31,281.70	10,000.00	21,281.70	312.8%
68001 · Fire - Chief Salary	43,404.68	104,644.86	-61,240.18	41.5%
68005 · Fire - FF Salaries	78,146.11	263,048.63	-184,902.52	29.7%
68008 · Fire - Per Diem	50,391.00	37,655.00	12,736.00	133.8%
68010 · Fire - OT	7,334.74	10,000.00	-2,665.26	73.3%
<b>Total 50000 · Salaries &amp; Wages</b>	<b>468,959.44</b>	<b>1,035,236.00</b>	<b>-566,276.56</b>	<b>45.3%</b>
55000 · Fringe Benefits				
55010 · Pension Expense PERS	27,092.00	27,092.00	0.00	100.0%
55015 · Pension Expense PFRS	224,322.00	224,322.00	0.00	100.0%
55020 · SHBP - Health Insurance				
55020-1 · Employee Cont for Health Insura	-25,556.69	-76,487.00	50,930.31	33.4%
55020 · SHBP - Health Insurance - Other	124,894.56	431,328.00	-306,433.44	29.0%
<b>Total 55020 · SHBP - Health Insurance</b>	<b>99,337.87</b>	<b>354,841.00</b>	<b>-255,503.13</b>	<b>28.0%</b>

## Plumsted Township Fire Commissioners District No. 1

## Profit &amp; Loss Budget vs. Actual

06/14/23

January through May 2023

Accrual Basis

	Jan - May 23	Budget	\$ Over Bud...	% of Budget
55025 · Payroll Tax Expense	34,535.82	83,604.72	-49,068.90	41.3%
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	4,342.15	50,750.00	-46,407.85	8.6%
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%
<b>Total 55000 · Fringe Benefits</b>	<b>391,629.84</b>	<b>800,318.00</b>	<b>-408,688.16</b>	<b>48.9%</b>
<b>61000 · Administrative Expenses</b>				
61010 · Advertising	2,318.46	5,500.00	-3,181.54	42.2%
61015 · Public Relations	0.00	500.00	-500.00	0.0%
61020 · Election	2,716.30			
61030 · Insurance	18,672.00	33,000.00	-14,328.00	56.6%
61050 · Office Supplies				
61040 · Dues & Subscriptions	159.83			
61060 · Computer Expenses	291.00			
61050 · Office Supplies - Other	1,722.21	5,000.00	-3,277.79	34.4%
<b>Total 61050 · Office Supplies</b>	<b>2,173.04</b>	<b>5,000.00</b>	<b>-2,826.96</b>	<b>43.5%</b>
<b>61100 · Professional Services</b>				
61110 · Accounting Fees	8,252.37	25,000.00	-16,747.63	33.0%
61120 · Legal Fees				
611125 · Legal Settlement copay	43,569.49	40,000.00	3,569.49	108.9%
61120 · Legal Fees - Other	17,575.00	35,000.00	-17,425.00	50.2%
<b>Total 61120 · Legal Fees</b>	<b>61,144.49</b>	<b>75,000.00</b>	<b>-13,855.51</b>	<b>81.5%</b>
61130 · Payroll Service	1,658.15	4,500.00	-2,841.85	36.8%
61150 · Secretarial Service	675.00	2,000.00	-1,325.00	33.8%
61100 · Professional Services - Other	1,850.50			
<b>Total 61100 · Professional Services</b>	<b>73,580.51</b>	<b>106,500.00</b>	<b>-32,919.49</b>	<b>69.1%</b>
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%
<b>Total 61000 · Administrative Expenses</b>	<b>99,460.31</b>	<b>161,500.00</b>	<b>-62,039.69</b>	<b>61.6%</b>
<b>62000 · Fire Marshall Expenses</b>				
62030 · Training & Education	0.00	7,000.00	-7,000.00	0.0%
62040 · Dues & Subscriptions	422.00	1,380.00	-958.00	30.6%
62050 · Uniforms	185.00	2,000.00	-1,815.00	9.3%
62060 · Office Supplies				
62090 · Miscellaneous	81.00			
62060 · Office Supplies - Other	0.00	1,000.00	-1,000.00	0.0%
<b>Total 62060 · Office Supplies</b>	<b>81.00</b>	<b>1,000.00</b>	<b>-919.00</b>	<b>8.1%</b>
62065 · Copier Maintenance & Supplies	816.83	4,000.00	-3,183.17	20.4%
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%
<b>Total 62000 · Fire Marshall Expenses</b>	<b>1,504.83</b>	<b>23,630.00</b>	<b>-22,125.17</b>	<b>6.4%</b>
<b>65000 · EMS Office</b>				
65018 · Medical Director	1,500.00	3,000.00	-1,500.00	50.0%
65020 · Billing Service Fees	2,802.61	19,200.00	-16,397.39	14.6%
65030 · EMS Operations				
65037 · Operating Lease - Ambulance	34,000.37	68,882.00	-34,881.63	49.4%
<b>Total 65030 · EMS Operations</b>	<b>34,000.37</b>	<b>68,882.00</b>	<b>-34,881.63</b>	<b>49.4%</b>
65032 · Repairs & Maintenance - Equip	1,956.95	3,000.00	-1,043.05	65.2%

## Plumsted Township Fire Commissioners District No. 1

06/14/23

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

January through May 2023

	Jan - May 23	Budget	\$ Over Bud...	% of Budget
65033 · Repairs & Maintenance - Vehicle				
65034 · Repairs & Maintenance - Bldg	972.24			
65033 · Repairs & Maintenance - Vehicle - Other	1,925.68	8,000.00	-6,074.32	24.1%
<b>Total 65033 · Repairs &amp; Maintenance - Vehicle</b>	<b>2,897.92</b>	<b>8,000.00</b>	<b>-5,102.08</b>	<b>36.2%</b>
65033.1 · Repairs & Maintenance - Labor	250.00			
65035 · Vehicle Fuel	3,385.28	12,000.00	-8,614.72	28.2%
65040 · Medical Supplies	2,376.50	8,500.00	-6,123.50	28.0%
65050 · Telephone	0.00	1,370.00	-1,370.00	0.0%
65060 · Training & Education	170.00	3,500.00	-3,330.00	4.9%
65070 · Utilities	3,672.11	12,800.00	-9,127.89	28.7%
65080 · Uniform EMS	194.99	5,200.00	-5,005.01	3.7%
65090 · Office & Computer Supplies	159.99	1,000.00	-840.01	16.0%
65095 · Other	225.00			
<b>Total 65000 · EMS Office</b>	<b>53,591.72</b>	<b>146,452.00</b>	<b>-92,860.28</b>	<b>36.6%</b>
68000 · Fire Service Expenses				
68018 · Medical Services	0.00	6,000.00	-6,000.00	0.0%
68020 · Fire Suppression Service	27,000.00	108,000.00	-81,000.00	25.0%
68030 · Supplies	95.00	5,000.00	-4,905.00	1.9%
68040 · Hydrant Rentals	18,917.50	43,360.00	-24,442.50	43.6%
68050 · Repairs & Maintenance				
68051 · Repairs & Maintenance - Equip	10,063.81			
68052 · Repairs & Maintenance - Vehicle	4,115.09			
68054 · Repairs & Maintenance - labor	90.00			
68050 · Repairs & Maintenance - Other	0.00	57,000.00	-57,000.00	0.0%
<b>Total 68050 · Repairs &amp; Maintenance</b>	<b>14,268.90</b>	<b>57,000.00</b>	<b>-42,731.10</b>	<b>25.0%</b>
68059 · Tools/Supplies for Apparatus	0.00	10,000.00	-10,000.00	0.0%
68060 · Fuel	4,394.71	18,000.00	-13,605.29	24.4%
68070 · Gear & Personal Equip	11,971.95	32,000.00	-20,028.05	37.4%
68080 · Training & Education	2,296.92	20,000.00	-17,703.08	11.5%
68090 · Uniforms	848.52	3,000.00	-2,151.48	28.3%
68095 · Utilities				
68085 · Telephone	629.65			
68095 · Utilities - Other	2,045.05	10,000.00	-7,954.95	20.5%
<b>Total 68095 · Utilities</b>	<b>2,674.70</b>	<b>10,000.00</b>	<b>-7,325.30</b>	<b>26.7%</b>
68100 · Equipment				
68101 · Radios & Pagers	0.00	16,335.00	-16,335.00	0.0%
68102 · SCBA	2,163.87	27,000.00	-24,836.13	8.0%
68103 · Extrication Tool/Battery	0.00	13,550.00	-13,550.00	0.0%
68100 · Equipment - Other	1,362.01			
<b>Total 68100 · Equipment</b>	<b>3,525.88</b>	<b>56,885.00</b>	<b>-53,359.12</b>	<b>6.2%</b>
68999 · Operations - Contingent Expense	0.00	5,000.00	-5,000.00	0.0%
<b>Total 68000 · Fire Service Expenses</b>	<b>85,994.08</b>	<b>374,245.00</b>	<b>-288,250.92</b>	<b>23.0%</b>
71000 · Other Expenses				
71510 · Reserve for future capital	200,000.00	200,000.00	0.00	100.0%
<b>Total 71000 · Other Expenses</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>1,301,140.22</b>	<b>2,741,381.00</b>	<b>-1,440,240.78</b>	<b>47.5%</b>
<b>Net Ordinary Income</b>	<b>-235,299.54</b>	<b>0.00</b>	<b>-235,299.54</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-235,299.54</b>	<b>0.00</b>	<b>-235,299.54</b>	<b>100.0%</b>

Plumsted Township Fire Commissioners District No. 1  
Balance Sheet Prev Year Comparison  
As of May 31, 2023

	May 31, 23	May 31, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10001 · PNC Ckg 9183 Capital Reserve	654,000.00	377,838.85	276,161.15	73.1%
10004 · PNC Operating 0992	474,943.72	193,980.96	280,962.76	144.8%
10010 · Petty Cash	200.00	200.00	0.00	0.0%
<b>Total Checking/Savings</b>	<b>1,129,143.72</b>	<b>572,019.81</b>	<b>557,123.91</b>	<b>97.4%</b>
<b>Total Current Assets</b>	<b>1,129,143.72</b>	<b>572,019.81</b>	<b>557,123.91</b>	<b>97.4%</b>
<b>Fixed Assets</b>				
<b>15000 · Fixed Assets</b>				
15010 · Building	47,685.00	47,685.00	0.00	0.0%
15020 · Fire Apparatus	1,656,284.72	1,802,821.72	-146,537.00	-8.1%
15030 · Fire Equipment	348,556.46	348,556.46	0.00	0.0%
15090 · Accumulated Depreciation	-1,991,655.28	-2,111,934.29	120,279.01	5.7%
15200 · 61 & 63 Main Street	210,225.92	210,225.92	0.00	0.0%
<b>Total 15000 · Fixed Assets</b>	<b>271,096.82</b>	<b>297,354.81</b>	<b>-26,257.99</b>	<b>-8.8%</b>
<b>Total Fixed Assets</b>	<b>271,096.82</b>	<b>297,354.81</b>	<b>-26,257.99</b>	<b>-8.8%</b>
<b>Other Assets</b>				
18610 · Deferred Outflows - Pensions	551,393.00	551,393.00	0.00	0.0%
<b>Total Other Assets</b>	<b>551,393.00</b>	<b>551,393.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>1,951,633.54</b>	<b>1,420,767.62</b>	<b>530,865.92</b>	<b>37.4%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
20010 · Accounts Payable	34,515.04	0.00	34,515.04	100.0%
20020 · Accrued Expenses	11,270.00	9,400.00	1,870.00	19.9%
<b>24000 · Payroll Liabilities</b>				
24001 · 457 EE Plan	1,720.00	1,720.00	0.00	0.0%
24002 · Aflac	820.84	783.64	37.20	4.8%
24003 · PERS	1,415.49	1,415.53	-0.04	0.0%
24005 · PFRS	6,066.15	6,603.26	-537.11	-8.1%
24006 · FMBA	600.00	600.00	0.00	0.0%
24015 · Garnishment	572.42	0.00	572.42	100.0%
24000 · Payroll Liabilities - Other	6,838.03	4,896.68	1,941.35	39.7%
<b>Total 24000 · Payroll Liabilities</b>	<b>18,032.93</b>	<b>16,019.11</b>	<b>2,013.82</b>	<b>12.6%</b>
25010 · Refundable Advance	5,303.68	0.00	5,303.68	100.0%
<b>Total Other Current Liabilities</b>	<b>69,121.65</b>	<b>25,419.11</b>	<b>43,702.54</b>	<b>171.9%</b>
<b>Total Current Liabilities</b>	<b>69,121.65</b>	<b>25,419.11</b>	<b>43,702.54</b>	<b>171.9%</b>

Plumsted Township Fire Commissioners District No. 1  
Balance Sheet Prev Year Comparison  
As of May 31, 2023

	May 31, 23	May 31, 22	\$ Change	% Change
<b>Long Term Liabilities</b>				
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%
<b>Total 28000 · Long Term Liabilities</b>	<b>1,822,070.00</b>	<b>1,822,070.00</b>	<b>0.00</b>	<b>0.0%</b>
29000 · Deferred Inflow of Resources				
29010 · Deferred inflow - pensions	1,584,290.00	1,584,290.00	0.00	0.0%
<b>Total 29000 · Deferred Inflow of Resourc...</b>	<b>1,584,290.00</b>	<b>1,584,290.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Long Term Liabilities</b>	<b>3,406,360.00</b>	<b>3,406,360.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Liabilities</b>	<b>3,475,481.65</b>	<b>3,431,779.11</b>	<b>43,702.54</b>	<b>1.3%</b>
<b>Equity</b>				
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%
<b>Total 31500 · Temp. Restricted Net Assets</b>	<b>495,679.19</b>	<b>420,866.54</b>	<b>74,812.65</b>	<b>17.8%</b>
32000 · Unrestricted Net Assets	722,563.78	449,024.07	273,539.71	60.9%
Net Income	-235,299.54	-374,110.56	138,811.02	37.1%
<b>Total Equity</b>	<b>-1,523,848.11</b>	<b>-2,011,011.49</b>	<b>487,163.38</b>	<b>24.2%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,951,633.54</b>	<b>1,420,767.62</b>	<b>530,865.92</b>	<b>37.4%</b>

**Plumsted Township Fire Commissioners District No. 1  
Bank Account Activity**

As of June 5, 2023

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
<b>10001 · PNC Ckg 9183 Capital Reserve</b>									654,000.00
Total 10001 · PNC Ckg 9183 Capital Reserve									654,000.00
<b>10004 · PNC Operating 0992</b>									326,224.55
Deposit	05/02/2023			Deposit		X	41012 - Direct P...	566.39	326,790.94
Deposit	05/03/2023			Deposit		X	41012 - Direct P...	598.13	327,389.07
Deposit	05/04/2023			Deposit		X	41012 - Direct P...	698.39	328,087.46
General Journal	05/05/2023	102R	Jodi Byrne	Reverse of GJ...		X	55035 - Vision ...	108.00	328,195.46
General Journal	05/05/2023	103R	B Safe LLC	Reverse of GJ...		X	65034 - Repairs...	287.22	328,482.68
Deposit	05/08/2023			Deposit		X	41012 - Direct P...	470.10	328,952.78
Deposit	05/08/2023			Deposit		X	41012 - Direct P...	58.00	329,010.78
Deposit	05/10/2023			Deposit		X	-SPLIT-	209,233.00	538,243.78
General Journal	05/10/2023	104R	Suzanne Heller	Reverse of GJ...		X	68080 - Trainin...	1,319.92	539,563.70
Deposit	05/10/2023			Deposit		X	41012 - Direct P...	598.13	540,161.83
Check	05/10/2023	eft	Paychex			X	61130 - Payroll ...	-49.00	540,112.83
Deposit	05/10/2023			Deposit		X	-SPLIT-	1,845.39	541,958.22
General Journal	05/12/2023	105				X	-SPLIT-	-24,698.46	517,259.76
General Journal	05/12/2023	105				X	10004 - PNC O...	-11,322.29	505,937.47
General Journal	05/12/2023	105				X	10004 - PNC O...	-95.35	505,842.12
Deposit	05/12/2023			Deposit		X	41012 - Direct P...	491.39	506,333.51
Deposit	05/16/2023			Deposit		X	-SPLIT-	5,410.94	511,744.45
Deposit	05/16/2023			Deposit		X	41015 - Medicare	502.22	512,246.67
Deposit	05/16/2023			Deposit		X	-SPLIT-	8,825.45	521,072.12
Deposit	05/18/2023			Deposit		X	41015 - Medicare	541.55	521,613.67
Deposit	05/19/2023			Deposit		X	41015 - Medicare	779.98	522,393.65
Check	05/20/2023	3897	Municipal Asset Mana...	VOID: Unit 306...		X	65037 - Operati...	0.00	522,393.65
General Journal	05/20/2023	109	Municipal Asset Mana...	For CHK 3897 ...		X	65037 - Operati...	-10,498.20	511,895.45
Deposit	05/22/2023			Deposit		X	41012 - Direct P...	197.95	512,093.40
Deposit	05/23/2023			Deposit		X	41015 - Medicare	522.20	512,615.60
Deposit	05/24/2023			Deposit		X	41012 - Direct P...	589.60	513,205.20
Deposit	05/25/2023			Deposit		X	41015 - Medicare	363.33	513,568.53
Deposit	05/25/2023			Deposit		X	41012 - Direct P...	95.94	513,664.47
Deposit	05/25/2023			Deposit		X	41012 - Direct P...	223.50	513,887.97
General Journal	05/26/2023	108				X	-SPLIT-	-28,396.92	485,491.05
General Journal	05/26/2023	108				X	10004 - PNC O...	-12,964.21	472,526.84
General Journal	05/26/2023	108				X	10004 - PNC O...	-101.55	472,425.29
Deposit	05/31/2023			Deposit		X	41015 - Medicare	386.32	472,811.61
Deposit	05/31/2023			Deposit		X	41012 - Direct P...	378.96	473,190.57
Deposit	05/31/2023			Deposit		X	41012 - Direct P...	316.63	473,507.20
Deposit	05/31/2023			Deposit		X	-SPLIT-	1,436.52	474,943.72
Check	06/05/2023	3898	Superior Court of NJ, ...	DC-007646-15			24015 - Garnish...	-572.42	474,371.30
Check	06/05/2023	3899	FMBA Local #89				24006 - FMBA	-600.00	473,771.30
Check	06/05/2023	3900	Aflac				24002 - Aflac	-821.02	472,950.28
Check	06/05/2023	eft	AXA Equitable				24001 - 457 EE ...	-1,720.00	471,230.28
Check	06/05/2023	eft	PERS				24003 - PERS	-1,429.36	469,800.92
Check	06/05/2023	eft	PFRS				24005 - PFRS	-7,981.06	461,819.86
Check	06/05/2023	3890	Barbara Brady	May			61150 - Secreta...	-150.00	461,669.86
Check	06/05/2023	3891	Monmouth County Tr...	2023-134			68080 - Trainin...	-200.00	461,469.86
Check	06/05/2023	3892	Waterway Mid Atlanti...	138			68051 - Repairs...	-3,467.14	458,002.72
Check	06/05/2023	3893	Richard M. Braslow, ...	04092			61120 - Legal F...	-1,250.00	456,752.72
Check	06/05/2023	3894	De Lage Landen Fina...	79935632			62065 - Copier ...	-201.52	456,551.20
Check	06/05/2023	3895	Team Life, Inc	37574			65040 - Medical...	-206.00	456,345.20
Check	06/05/2023	3896	Farro's	104230			68090 - Uniforms	-358.80	455,986.40
Check	06/05/2023	3901	Sprint	330165427-232			65070 - Utilities	-25.84	455,960.56
Check	06/05/2023	3902	Verizon	9934603233			65070 - Utilities	-342.15	455,618.41
Check	06/05/2023	3903	Jodi Byrne	Dental/Trainin...			-SPLIT-	-537.28	455,081.13
Check	06/05/2023	3904	B Safe LLC	3496981			65034 - Repairs...	-270.00	454,811.13
Check	06/05/2023	3905	Accurate Accounting, ...	275			61110 - Accoun...	-2,271.25	452,539.88
Check	06/05/2023	3906	Comcast	849905183003...			68095 - Utilities	-425.29	452,114.59
Check	06/05/2023	3907	Storks N More				61060 - Comput...	-139.35	451,975.24
Check	06/05/2023	3908	Firefighter One LLC	SI-00513947			68102 - SCBA	-27,199.20	424,776.04
Check	06/05/2023	3909	North Hanover Towns...	April			-SPLIT-	-2,363.15	422,412.89
Check	06/05/2023	3910	JCP&L	100051844916...			-SPLIT-	-296.31	422,116.58
Check	06/05/2023	3911	Burlington County BCIT	10430			68080 - Trainin...	-166.00	421,950.58
Check	06/05/2023	3912	Mac Medical Gasses,...	298784-298958			65040 - Medical...	-161.88	421,788.70
Check	06/05/2023	3913	American Tire & Auto ...	7497			68052 - Repairs...	-703.00	421,085.70
Check	06/05/2023	3914	Coronis Health RMC, ...	CHRCM8893			65020 - Billing ...	-2,371.89	418,713.81
Check	06/05/2023	3915	NAPA Auto Parts	205426-20687...			68052 - Repairs...	-149.60	418,564.21
Check	06/05/2023	3916	Brite Lumber	161085-16109...			68053 - Repairs...	-44.53	418,519.68
Check	06/05/2023	3917	Gannett NJ	0005588174			61010 - Adverti...	-10.56	418,509.12
Check	06/05/2023	3918	Continental Fire & Sa...	M2793-P2031			68070 - Gear & ...	-3,333.50	415,175.62
Check	06/05/2023	3919	Motorola Solutions, Inc.	8281618804-8...			68101 - Radios ...	-31,679.16	383,496.46
Check	06/05/2023	3920	Henry Schein Inc.	37399085-382...			65040 - Medical...	-643.90	382,852.56
Check	06/05/2023	3921	JCP&L	100051844916...			65070 - Utilities	-303.43	382,549.13
Check	06/05/2023	3922	PSE&G	6731943002			65070 - Utilities	-57.23	382,491.90
Check	06/05/2023	3923	Securitas Technology...	6003325302			65070 - Utilities	-794.82	381,697.08
Check	06/05/2023	3924	Accurate Accounting, ...	276			61110 - Accoun...	-1,725.00	379,972.08
Check	06/05/2023	3925	Coronis Health RMC, ...	CHRCM9129			65020 - Billing ...	-1,237.38	378,734.70
Check	06/05/2023	3926	Monmouth County Tr...	2023-149			68080 - Trainin...	-330.00	378,404.70
Check	06/05/2023	3927	Witmer Public Safety ...	213213			68090 - Uniforms	-362.32	378,042.38
Check	06/05/2023	eft	NJSHBP				-SPLIT-	-26,848.66	351,193.72
Check	06/05/2023	3928	Joseph Paolo	VOID: GJE, R...		X	55036 - Clothin...	0.00	351,193.72
Check	06/05/2023	3929	Kint Corporation				68051 - Repairs...	-474.00	350,719.72
General Journal	06/05/2023	109R	Municipal Asset Mana...	Reverse of GJ...		X	65037 - Operati...	10,498.20	361,217.92
General Journal	06/05/2023	110	Joseph Paolo	For CHK 3928 ...			55036 - Clothin...	-107.94	361,109.98
Total 10004 · PNC Operating 0992								34,885.43	361,109.98
<b>10010 · Petty Cash</b>									200.00
Total 10010 · Petty Cash									200.00



11:48 AM

06/14/23

Accrual Basis

Plumsted Township Fire Commissioners District No. 1

**Bank Account Activity**

As of June 5, 2023

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Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
TOTAL								<u>34,885.43</u>	<u>1,015,309.98</u>

## Plumsted Township Fire Commissioners District No. 1

06/14/23

## BOARD Profit &amp; Loss by Class

Accrual Basis

January through May 2023

	EMS	Fire	Fire Marshall	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
41000 · EMS Revenue				
41010 · Billing Service	33,473.62	0.00	0.00	33,473.62
41011 · Ambulance Billing Office	1,569.13	0.00	0.00	1,569.13
41012 · Direct Payment	47,223.74	0.00	0.00	47,223.74
41015 · Medicare	22,523.67	0.00	0.00	22,523.67
41020 · Collections	37.44	0.00	0.00	37.44
41030 · EMS Standby	3,240.00	0.00	0.00	3,240.00
41040 · EMS Other Revenue	50.00	0.00	0.00	50.00
<b>Total 41000 · EMS Revenue</b>	<b>108,117.60</b>	<b>0.00</b>	<b>0.00</b>	<b>108,117.60</b>
42000 · Fire Marshall's Office Revenue				
42010 · Permits - Plumsted	0.00	0.00	418.00	418.00
42020 · Inspections - Plumsted	0.00	0.00	1,575.00	1,575.00
42066 · Investigation report - Plumsted	0.00	0.00	75.00	75.00
42070 · LEA Rebate - Plumsted	0.00	0.00	9,760.08	9,760.08
<b>Total 42000 · Fire Marshall's Office Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>11,828.08</b>	<b>11,828.08</b>
47000 · Property Tax Assessment	340,509.60	548,598.80	56,751.60	945,860.00
480000 · Other Income				
48003 · Misc Income	0.00	35.00	0.00	35.00
<b>Total 480000 · Other Income</b>	<b>0.00</b>	<b>35.00</b>	<b>0.00</b>	<b>35.00</b>
<b>Total Income</b>	<b>448,627.20</b>	<b>548,633.80</b>	<b>68,579.68</b>	<b>1,065,840.68</b>
<b>Expense</b>				
50000 · Salaries & Wages				
62005 · Fire Official - Salaries	0.00	0.00	39,654.28	39,654.28
62010 · Fire Official - OT	0.00	0.00	6,652.02	6,652.02
65001 · EMS - Supervisor Salary	38,884.28	0.00	0.00	38,884.28
65002 · EMS - Supervisor OT	2,959.71	0.00	0.00	2,959.71
65005 · EMS - Salaries	115,408.92	0.00	0.00	115,408.92
65008 · EMS - Per Diem	54,842.00	0.00	0.00	54,842.00
65010 · EMS - OT	31,281.70	0.00	0.00	31,281.70
68001 · Fire - Chief Salary	0.00	43,404.68	0.00	43,404.68
68005 · Fire - FF Salaries	0.00	78,146.11	0.00	78,146.11
68008 · Fire - Per Diem	0.00	50,391.00	0.00	50,391.00
68010 · Fire - OT	0.00	7,334.74	0.00	7,334.74
<b>Total 50000 · Salaries &amp; Wages</b>	<b>243,376.61</b>	<b>179,276.53</b>	<b>46,306.30</b>	<b>468,959.44</b>
55000 · Fringe Benefits				
55010 · Pension Expense PERS	15,171.52	11,920.48	0.00	27,092.00
55015 · Pension Expense PFRS	109,917.78	80,755.92	33,648.30	224,322.00
55020 · SHBP - Health Insurance				
55020-1 · Employee Cont for Health Insura	-12,790.61	-8,034.95	-4,731.13	-25,556.69
55020 · SHBP - Health Insurance - Other	71,177.46	38,072.97	15,644.13	124,894.56
<b>Total 55020 · SHBP - Health Insurance</b>	<b>58,386.85</b>	<b>30,038.02</b>	<b>10,913.00</b>	<b>99,337.87</b>
55025 · Payroll Tax Expense	17,957.19	13,356.23	3,222.40	34,535.82
55030 · Sick Time Incentive	1,000.00	1,000.00	0.00	2,000.00
55035 · Vision & Dental Reimbursement	2,445.20	1,774.95	122.00	4,342.15
<b>Total 55000 · Fringe Benefits</b>	<b>204,878.54</b>	<b>138,845.60</b>	<b>47,905.70</b>	<b>391,629.84</b>
61000 · Administrative Expenses				
61010 · Advertising	0.00	2,318.46	0.00	2,318.46
61020 · Election	0.00	2,716.30	0.00	2,716.30
61030 · Insurance	0.00	18,672.00	0.00	18,672.00
61050 · Office Supplies				
61040 · Dues & Subscriptions	0.00	159.83	0.00	159.83
61060 · Computer Expenses	0.00	291.00	0.00	291.00
61050 · Office Supplies - Other	0.00	1,722.21	0.00	1,722.21

## Plumsted Township Fire Commissioners District No. 1

## BOARD Profit &amp; Loss by Class

January through May 2023

	EMS	Fire	Fire Marshall	TOTAL
Total 61050 · Office Supplies	0.00	2,173.04	0.00	2,173.04
61100 · Professional Services				
61110 · Accounting Fees	0.00	8,252.37	0.00	8,252.37
61120 · Legal Fees				
611125 · Legal Settlement copay	0.00	43,569.49	0.00	43,569.49
61120 · Legal Fees - Other	0.00	17,575.00	0.00	17,575.00
Total 61120 · Legal Fees	0.00	61,144.49	0.00	61,144.49
61130 · Payroll Service	0.00	1,658.15	0.00	1,658.15
61150 · Secretarial Service	0.00	675.00	0.00	675.00
61100 · Professional Services - Other	0.00	1,850.50	0.00	1,850.50
Total 61100 · Professional Services	0.00	73,580.51	0.00	73,580.51
Total 61000 · Administrative Expenses	0.00	99,460.31	0.00	99,460.31
62000 · Fire Marshall Expenses				
62040 · Dues & Subscriptions	0.00	0.00	422.00	422.00
62050 · Uniforms	0.00	0.00	185.00	185.00
62060 · Office Supplies				
62090 · Miscellaneous	0.00	0.00	81.00	81.00
Total 62060 · Office Supplies	0.00	0.00	81.00	81.00
62065 · Copier Maintenance & Supplies	0.00	0.00	816.83	816.83
Total 62000 · Fire Marshall Expenses	0.00	0.00	1,504.83	1,504.83
65000 · EMS Office				
65018 · Medical Director	1,500.00	0.00	0.00	1,500.00
65020 · Billing Service Fees	2,802.61	0.00	0.00	2,802.61
65030 · EMS Operations				
65037 · Operating Lease - Ambulance	34,000.37	0.00	0.00	34,000.37
Total 65030 · EMS Operations	34,000.37	0.00	0.00	34,000.37
65032 · Repairs & Maintenance - Equip	1,956.95	0.00	0.00	1,956.95
65033 · Repairs & Maintenance - Vehicle				
65034 · Repairs & Maintenance - Bldg	972.24	0.00	0.00	972.24
65033 · Repairs & Maintenance - Vehicle - Other	1,925.68	0.00	0.00	1,925.68
Total 65033 · Repairs & Maintenance - Vehicle	2,897.92	0.00	0.00	2,897.92
65033.1 · Repairs & Maintenance - Labor	250.00	0.00	0.00	250.00
65035 · Vehicle Fuel	3,385.28	0.00	0.00	3,385.28
65040 · Medical Supplies	2,376.50	0.00	0.00	2,376.50
65060 · Training & Education	170.00	0.00	0.00	170.00
65070 · Utilities	3,672.11	0.00	0.00	3,672.11
65080 · Uniform EMS	194.99	0.00	0.00	194.99
65090 · Office & Computer Supplies	159.99	0.00	0.00	159.99
65095 · Other	225.00	0.00	0.00	225.00
Total 65000 · EMS Office	53,591.72	0.00	0.00	53,591.72
68000 · Fire Service Expenses				
68020 · Fire Suppression Service	0.00	27,000.00	0.00	27,000.00
68030 · Supplies	0.00	95.00	0.00	95.00
68040 · Hydrant Rentals	0.00	18,917.50	0.00	18,917.50
68050 · Repairs & Maintenance				
68051 · Repairs & Maintenance - Equip	0.00	10,063.81	0.00	10,063.81
68052 · Repairs & Maintenance - Vehicle	0.00	4,115.09	0.00	4,115.09
68054 · Repairs & Maintenance - labor	0.00	90.00	0.00	90.00
Total 68050 · Repairs & Maintenance	0.00	14,268.90	0.00	14,268.90
68060 · Fuel	0.00	4,394.71	0.00	4,394.71
68070 · Gear & Personal Equip	0.00	11,971.95	0.00	11,971.95
68080 · Training & Education	0.00	2,296.92	0.00	2,296.92

## Plumsted Township Fire Commissioners District No. 1

06/14/23

**BOARD Profit & Loss by Class**

Accrual Basis

January through May 2023

	EMS	Fire	Fire Marshall	TOTAL
68090 · Uniforms	0.00	848.52	0.00	848.52
68095 · Utilities				
68085 · Telephone	0.00	629.65	0.00	629.65
68095 · Utilities - Other	0.00	2,045.05	0.00	2,045.05
<b>Total 68095 · Utilities</b>	<b>0.00</b>	<b>2,674.70</b>	<b>0.00</b>	<b>2,674.70</b>
68100 · Equipment				
68102 · SCBA	0.00	2,163.87	0.00	2,163.87
68100 · Equipment - Other	0.00	1,362.01	0.00	1,362.01
<b>Total 68100 · Equipment</b>	<b>0.00</b>	<b>3,525.88</b>	<b>0.00</b>	<b>3,525.88</b>
<b>Total 68000 · Fire Service Expenses</b>	<b>0.00</b>	<b>85,994.08</b>	<b>0.00</b>	<b>85,994.08</b>
71000 · Other Expenses				
71510 · Reserve for future capital	0.00	200,000.00	0.00	200,000.00
<b>Total 71000 · Other Expenses</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>Total Expense</b>	<b>501,846.87</b>	<b>703,576.52</b>	<b>95,716.83</b>	<b>1,301,140.22</b>
<b>Net Ordinary Income</b>	<b>-53,219.67</b>	<b>-154,942.72</b>	<b>-27,137.15</b>	<b>-235,299.54</b>
<b>Net Income</b>	<b>-53,219.67</b>	<b>-154,942.72</b>	<b>-27,137.15</b>	<b>-235,299.54</b>