

Plumsted Township Fire Commissioners District No. 1
Monthly Treasurer's Report
October 21, 2024

REPORTS: With nine months complete, revenue and expenses should be around 75% of budget.

2024 Profit & Loss Budget vs Actual – As of September 30, 2024

REVENUE:

EMS – 85% of budget.

Fire Marshall Revenue – 86% of budget

Grants – 0% of budget, however usually received in 4th quarter

Property Tax Assessment – Direct deposit monthly from the Township of Plumsted

Capital Fund Balance Utilized – recorded journal entry to recognize fund balance utilized for truck chasis

EXPENSES:

Payroll – Overall, 86% of budget, Fire official OT is at 108% (employees working OT for fire prevention are charged here), EMS OT has exceeded \$10k budgeted and is at 342%, Chiefs Salary is at 93% due to retro payout and acting chief pay, and fire per diem is at 296%, Fire OT is at 163%. Overages attributed to vacant positions/turnover and employee on medical leave. With 4 new Full Time employees recently, OT & Per Diem should level off by year end.

Fringe Benefits – 79% of budget. The employer assessment for the pension system was paid in full April 1st

Administrative – 70% of budget. Note that insurance is paid in two installments 1/15/24 & 5/15/24 and slightly higher than estimated, so that line is at 102%.

Fire Marshall – 20% of budget.

EMS – 57% of budget. Bidg M&R is at 126%, telephone is at 115%. Transfers will need to be made for line items, but overall EMS is within budget.

Fire – 55% of budget. Office/Dues & Subscriptions is at 146% , uniforms is at 398%, radios at 141%, SCBA at 110%. Transfers will need to be made for line items, but overall Fire is within budget.

Ask my accountant – deposits made by billing service; reports have not been received as of 9/10 to properly record

Balance Sheet Previous Year Comparison as of 9/30/24

Capital Reserve - \$555k reserve for future capital outlay (adjusted for 2024 budget)

Operating Checking - \$735k

Fixed Assets – Variance is depreciation and the fire marshall suburban has been removed.

Pension – deferred outflows, pension payable, net pension liability, and deferred inflows are determined and adjusted by the auditor.

Board Designated-Speedway EMS – \$12k from 2023

Bank Account Activity – provided from September 1-30

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

Concerns/Work in Progress:

Retiree health insurance bills are still being sent to retiree. Something to do with the District has not adopted Ch 48? Working to resolve the issue with SHBP.

Please keep me in the loop regarding FF/EMT contract negotiations so that financial impact can be addressed before finalizing. Provided Cmr. Hagen and Cmr. Pippen with salary projections/scenarios as requested.

Fire Marshall contract for 2025 needs to be negotiated as well.

Fire Company contract needs to be signed.

Resolution for 2025 commissioner compensation needs to be approved and sent to the township for approval and inclusion to the budget.

2025 budget: The State Health Benefits Commission accepted 16.4% increase for local governments. Any excess above 2% will be outside the cap, but still impacts tax rate. Waiting on ratables from township, pension amount, FF/EMT contract, and Fire Marshall Contract.

Jackie DePietto, the auditor, will be presenting the audit tonight. Audit synopsis will need to be advertised and certification signed by commissioners.

Plumsted Township Fire Commissioners District No. 1

Profit & Loss Budget vs. Actual

January through September 2024

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · EMS Revenue				
41010 · Billing Service	0.00	240,000.00	-240,000.00	0.0%
41012 · Direct Payment	192,583.46			
41020 · Collections	0.00	1,000.00	-1,000.00	0.0%
41030 · EMS Standby	29,945.00	20,000.00	9,945.00	149.7%
41040 · EMS Other Revenue	100.00	1,000.00	-900.00	10.0%
Total 41000 · EMS Revenue	222,628.46	262,000.00	-39,371.54	85.0%
42000 · Fire Marshall's Office Revenue				
42010 · Permits - Plumsted	7,086.00	8,000.00	-914.00	88.6%
42020 · Inspections - Plumsted	600.00	3,000.00	-2,400.00	20.0%
42060 · Fire Watch & Standby	8,784.00	14,000.00	-5,216.00	62.7%
42066 · Investigation report - Plumsted	25.00			
42070 · LEA Rebate - Plumsted	15,265.92	12,000.00	3,265.92	127.2%
42090 · Other Revenue	1.00	100.00	-99.00	1.0%
Total 42000 · Fire Marshall's Office Revenue	31,761.92	37,100.00	-5,338.08	85.6%
45000 · Investments				
45030 · Interest Income	91.08			
Total 45000 · Investments	91.08			
46000 · Grants				
46010 · Supp Fire Service Act	0.00	2,140.00	-2,140.00	0.0%
Total 46000 · Grants	0.00	2,140.00	-2,140.00	0.0%
47000 · Property Tax Assessment				
47010 · Plumsted Township	0.00	0.00	0.00	0.0%
47000 · Property Tax Assessment - Other	2,021,063.31	2,717,741.31	-696,678.00	74.4%
Total 47000 · Property Tax Assessment	2,021,063.31	2,717,741.31	-696,678.00	74.4%
480000 · Other Income				
480100 · Fund Bal Utilized-Unrestr	0.00	485,133.30	-485,133.30	0.0%
480200 · Fund Bal Util-Capital	554,464.00	650,000.00	-95,536.00	85.3%
Total 480000 · Other Income	554,464.00	1,135,133.30	-580,669.30	48.8%
Total Income	2,830,008.77	4,154,114.61	-1,324,105.84	68.1%
Gross Profit	2,830,008.77	4,154,114.61	-1,324,105.84	68.1%
Expense				
50000 · Salaries & Wages				
62005 · Fire Official - Salaries	64,202.86	94,792.80	-30,589.94	67.7%
62010 · Fire Official - OT	10,830.95	10,000.00	830.95	108.3%
65001 · EMS - Supervisor Salary	72,811.41	94,792.80	-21,981.39	76.8%
65002 · EMS - Supervisor OT	6,249.60	10,000.00	-3,750.40	62.5%
65005 · EMS - Salaries	372,366.20	489,132.69	-116,766.49	76.1%
65008 · EMS - Per Diem	69,662.50	77,748.00	-8,085.50	89.6%
65010 · EMS - OT	34,196.67	10,000.00	24,196.67	342.0%
68001 · Fire - Chief Salary	108,034.22	115,670.78	-7,636.56	93.4%
68005 · Fire - FF Salaries	133,984.12	178,826.73	-44,842.61	74.9%
68008 · Fire - Per Diem	82,884.00	27,984.00	54,900.00	296.2%
68010 · Fire - OT	16,286.13	10,000.00	6,286.13	162.9%
69010 · Engineer Stipend	0.00	15,000.00	-15,000.00	0.0%
Total 50000 · Salaries & Wages	971,508.66	1,133,947.80	-162,439.14	85.7%
55000 · Fringe Benefits				
55010 · Pension Expense PERS	20,027.88	19,206.00	821.88	104.3%
55015 · Pension Expense PFRS	229,048.16	227,924.00	1,124.16	100.5%

Plumsted Township Fire Commissioners District No. 1

10/17/24

Profit & Loss Budget vs. Actual

Accrual Basis

January through September 2024

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
55020 · SHBP - Health Insurance				
55020-1 · Employee Cont for Health Insura	-54,092.44	-79,888.00	25,795.56	67.7%
55020 · SHBP - Health Insurance - Other	272,142.87	393,310.20	-121,167.33	69.2%
Total 55020 · SHBP - Health Insurance	218,050.43	313,422.20	-95,371.77	69.6%
55021 · Medical in Lieu	0.00	9,859.63	-9,859.63	0.0%
55022 · SHBP-Health Insurance Retirees	18,986.60			
55025 · Payroll Tax Expense	73,228.73	89,216.98	-15,988.25	82.1%
55035-1 · Vision & Dental Reimb Retiree	2,204.00			
55035 · Vision & Dental Reimbursement	11,701.92	55,000.00	-43,298.08	21.3%
55036 · Clothing Allowance Reimbursemen	140.00			
55037 · Tuition Reimbursement	0.00	15,000.00	-15,000.00	0.0%
Total 55000 · Fringe Benefits	573,387.72	729,628.81	-156,241.09	78.6%
61000 · Administrative Expenses				
61010 · Advertising	4.76	5,500.00	-5,495.24	0.1%
61015 · Public Relations	0.00	500.00	-500.00	0.0%
61030 · Insurance	43,676.00	43,000.00	676.00	101.6%
61050 · Office Supplies				
61040 · Dues & Subscriptions	218.00			
61060 · Computer Expenses	567.15			
61090 · Miscellaneous Admin	1,995.44			
61060 · Office Supplies - Other	1,251.26	6,000.00	-4,748.74	20.9%
Total 61050 · Office Supplies	4,031.85	6,000.00	-1,968.15	67.2%
61100 · Professional Services				
61110 · Accounting Fees	20,805.00	27,000.00	-6,195.00	77.1%
61120 · Legal Fees	19,916.00	35,000.00	-15,084.00	56.9%
61130 · Payroll Service	3,076.80	4,500.00	-1,423.20	68.4%
61140 · Grant Writer	2,000.00	5,000.00	-3,000.00	40.0%
61150 · Secretarial Service	1,200.00	2,000.00	-800.00	60.0%
61100 · Professional Services - Other	2,180.00			
Total 61100 · Professional Services	49,177.80	73,500.00	-24,322.20	66.9%
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	96,890.41	139,500.00	-42,609.59	69.5%
62000 · Fire Marshall Expenses				
62030 · Training & Education	158.31	7,000.00	-6,841.69	2.3%
62040 · Dues & Subscriptions	91.00	1,380.00	-1,289.00	6.6%
62050 · Uniforms	1,424.75	2,000.00	-575.25	71.2%
62060 · Office Supplies				
62090 · Miscellaneous	291.99			
62060 · Office Supplies - Other	1,203.38	2,000.00	-796.62	60.2%
Total 62060 · Office Supplies	1,495.37	2,000.00	-504.63	74.8%
62065 · Copier Maintenance & Supplies	1,520.39	4,000.00	-2,479.61	38.0%
62070 · Computer & Software	0.00	3,750.00	-3,750.00	0.0%
62080 · Fire Investigation Supplies	117.05	4,500.00	-4,382.95	2.6%
Total 62000 · Fire Marshall Expenses	4,806.87	24,630.00	-19,823.13	19.5%
65000 · EMS Office				
65018 · Medical Director	2,200.00	3,000.00	-800.00	73.3%
65020 · Billing Service Fees	13,390.05	19,200.00	-5,809.95	69.7%
65030 · EMS Operations				
65037 · Operating Lease - Ambulance	13,003.97	36,506.00	-23,502.03	35.6%
65038 · NonBondable EMS	25,355.34	33,200.00	-7,844.66	76.4%
Total 65030 · EMS Operations	38,359.31	69,706.00	-31,346.69	55.0%
65032 · Repairs & Maintenance - Equip	2,165.27	3,000.00	-834.73	72.2%

Plumsted Township Fire Commissioners District No. 1

10/17/24

Profit & Loss Budget vs. Actual

Accrual Basis

January through September 2024

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
65033 · Repairs & Maintenance - Vehicle				
65034 · Repairs & Maintenance - Bldg	2,516.51	2,000.00	516.51	125.8%
65033 · Repairs & Maintenance - Vehicle - Other	1,191.61	8,000.00	-6,808.39	14.9%
Total 65033 · Repairs & Maintenance - Vehicle	3,708.12	10,000.00	-6,291.88	37.1%
65035 · Vehicle Fuel	5,627.35	12,000.00	-6,372.65	46.9%
65040 · Medical Supplies	5,955.42	10,000.00	-4,044.58	59.6%
65050 · Telephone	3,688.32	3,200.00	488.32	115.3%
65060 · Training & Education	3,631.50	5,000.00	-1,368.50	72.6%
65070 · Utilities	4,918.75	12,800.00	-7,881.25	38.4%
65080 · Uniform EMS	3,459.39	5,200.00	-1,740.61	66.5%
65090 · Office & Computer Supplies	118.63	1,200.00	-1,081.37	9.9%
Total 65000 · EMS Office	87,222.11	154,306.00	-67,083.89	56.5%
68000 · Fire Service Expenses				
68018 · Medical Services	0.00	6,000.00	-6,000.00	0.0%
68020 · Fire Suppression Service	54,000.00	108,000.00	-54,000.00	50.0%
68030 · Supplies				
68031 · Dues & Subscriptions	6,987.23			
68030 · Supplies - Other	323.78	5,000.00	-4,676.22	6.5%
Total 68030 · Supplies	7,311.01	5,000.00	2,311.01	146.2%
68040 · Hydrant Rentals	27,614.16	50,000.00	-22,385.84	55.2%
68050 · Repairs & Maintenance				
68051 · Repairs & Maintenance - Equip	19,573.00			
68052 · Repairs & Maintenance - Vehicle	19,951.59			
68053 · Repairs & Maintenance - Bldg	2,440.31			
68050 · Repairs & Maintenance - Other	0.00	59,000.00	-59,000.00	0.0%
Total 68050 · Repairs & Maintenance	41,964.90	59,000.00	-17,035.10	71.1%
68059 · Tools/Supplies for Apparatus	1,024.96	15,000.00	-13,975.04	6.8%
68060 · Fuel	8,837.35	18,000.00	-9,162.65	49.1%
68070 · Gear & Personal Equip	5,575.52	40,000.00	-34,424.48	13.9%
68080 · Training & Education	7,558.64	20,000.00	-12,441.36	37.8%
68090 · Uniforms	11,952.32	3,000.00	8,952.32	398.4%
68095 · Utilities				
68085 · Telephone	967.53			
68095 · Utilities - Other	4,067.28	10,000.00	-5,932.72	40.7%
Total 68095 · Utilities	5,034.81	10,000.00	-4,965.19	50.3%
68100 · Equipment				
68101 · Radios & Pagers	14,960.00	10,605.00	4,355.00	141.1%
68102 · SCBA	45,282.07	41,130.00	4,152.07	110.1%
68103 · Extrication Tool/Battery	0.00	31,367.00	-31,367.00	0.0%
68100 · Equipment - Other	1,423.50			
Total 68100 · Equipment	61,665.57	83,102.00	-21,436.43	74.2%
68999 · Operations - Contingent Expense	0.00	5,000.00	-5,000.00	0.0%
Total 68000 · Fire Service Expenses	232,539.24	422,102.00	-189,562.76	55.1%
Total Expense	1,966,355.01	2,604,114.61	-637,759.60	75.5%
Net Ordinary Income	863,653.76	1,550,000.00	-686,346.24	55.7%
Other Income/Expense				
Other Expense				
71000 · Other Expenses				
71510 · Reserve for future capital	0.00	450,000.00	-450,000.00	0.0%
Total 71000 · Other Expenses	0.00	450,000.00	-450,000.00	0.0%

3:30 PM
 10/17/24
 Accrual Basis

Plumsted Township Fire Commissioners District No. 1
Profit & Loss Budget vs. Actual
 January through September 2024

	<u>Jan - Sep 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
71515 - Capital Purchase	554,464.00	1,100,000.00	-545,536.00	50.4%
80000 - Ask My Accountant	-4,406.34			
Total Other Expense	<u>550,057.66</u>	<u>1,550,000.00</u>	<u>-999,942.34</u>	<u>35.5%</u>
Net Other Income	<u>-550,057.66</u>	<u>-1,550,000.00</u>	<u>999,942.34</u>	<u>35.5%</u>
Net Income	<u><u>313,596.10</u></u>	<u><u>0.00</u></u>	<u><u>313,596.10</u></u>	<u><u>100.0%</u></u>

Plumsted Township Fire Commissioners District No. 1
Balance Sheet Prev Year Comparison
As of September 30, 2024

	Sep 30, 24	Sep 30, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10001 · PNC Ckg 9183 Capital Reserve	555,147.33	654,000.00	-98,852.67	-15.1%
10004 · PNC Operating 0992	735,177.09	758,800.40	-23,623.31	-3.1%
10010 · Petty Cash	500.00	200.00	300.00	150.0%
Total Checking/Savings	1,290,824.42	1,413,000.40	-122,175.98	-8.7%
Other Current Assets				
12000 · Accounts & Notes Receivable				
12010 · EMS Billing Receivable	34,551.11	0.00	34,551.11	100.0%
Total 12000 · Accounts & Notes Receiv...	34,551.11	0.00	34,551.11	100.0%
Total Other Current Assets	34,551.11	0.00	34,551.11	100.0%
Total Current Assets	1,325,375.53	1,413,000.40	-87,624.87	-6.2%
Fixed Assets				
15000 · Fixed Assets				
15010 · Building	47,685.00	47,685.00	0.00	0.0%
15020 · Fire Apparatus	1,580,049.12	1,656,284.72	-76,235.60	-4.6%
15030 · Fire Equipment	262,824.72	262,824.72	0.00	0.0%
15090 · Accumulated Depreciation	-1,842,873.84	-1,905,923.54	63,049.70	3.3%
15200 · 61 & 63 Main Street	210,225.92	210,225.92	0.00	0.0%
Total 15000 · Fixed Assets	257,910.92	271,096.82	-13,185.90	-4.9%
Total Fixed Assets	257,910.92	271,096.82	-13,185.90	-4.9%
Other Assets				
18610 · Deferred Outflows - Pensions	388,641.00	656,698.00	-268,057.00	-40.8%
Total Other Assets	388,641.00	656,698.00	-268,057.00	-40.8%
TOTAL ASSETS	1,971,927.45	2,340,795.22	-368,867.77	-15.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
20020 · Accrued Expenses	15,069.71	11,270.00	3,799.71	33.7%
24000 · Payroll Liabilities				
24001 · 457 EE Plan	1,320.00	1,720.00	-400.00	-23.3%
24002 · Aflac	934.38	1,231.53	-297.15	-24.1%
24003 · PERS	-3,525.17	1,955.00	-5,480.17	-280.3%
24005 · PFRS	6,021.65	7,574.02	-1,552.37	-20.5%
24006 · FMBA	840.00	600.00	240.00	40.0%
24015 · Garnishment	0.00	825.12	-825.12	-100.0%
24000 · Payroll Liabilities - Other	19,701.07	10,143.76	9,557.31	94.2%
Total 24000 · Payroll Liabilities	25,291.93	24,049.43	1,242.50	5.2%
24007 · NJ SU(nr)	138.33	0.00	138.33	100.0%
25010 · Refundable Advance	0.00	5,303.68	-5,303.68	-100.0%
Total Other Current Liabilities	40,499.97	40,623.11	-123.14	-0.3%
Total Current Liabilities	40,499.97	40,623.11	-123.14	-0.3%
Long Term Liabilities				
28000 · Long Term Liabilities				
28010 · Pension Payable	246,103.80	251,414.00	-5,310.20	-2.1%
28020 · Net Pension Liability	2,099,879.00	2,298,509.00	-198,630.00	-8.6%
Total 28000 · Long Term Liabilities	2,345,982.80	2,549,923.00	-203,940.20	-8.0%

Plumsted Township Fire Commissioners District No. 1
Balance Sheet Prev Year Comparison
As of September 30, 2024

	Sep 30, 24	Sep 30, 23	\$ Change	% Change
29000 · Deferred Inflow of Resources				
29010 · Deferred inflow - pensions	577,763.00	759,302.00	-181,539.00	-23.9%
Total 29000 · Deferred Inflow of Resour...	577,763.00	759,302.00	-181,539.00	-23.9%
Total Long Term Liabilities	2,923,745.80	3,309,225.00	-385,479.20	-11.7%
Total Liabilities	2,964,245.77	3,349,848.11	-385,602.34	-11.5%
Equity				
31000 · Net Position - GASB 68	-2,536,131.00	-2,652,527.00	116,396.00	4.4%
31300 · Invested in capital assets	257,910.92	271,096.82	-13,185.90	-4.9%
31500 · Temp. Restricted Net Assets				
31501 · Restricted for Capital Projects	649,184.52	449,184.52	200,000.00	44.5%
31502 · Post Retirement Sick pay	65,531.49	41,679.19	23,852.30	57.2%
31503 · Reserve for Future Capital Outl	-554,464.00	0.00	-554,464.00	-100.0%
31505 · Reserve from Developers	10,000.00	10,000.00	0.00	0.0%
Total 31500 · Temp. Restricted Net Assets	170,252.01	500,863.71	-330,611.70	-66.0%
32000 · Unrestricted Net Assets	790,053.65	857,554.65	-67,501.00	-7.9%
32010 · Board Designated-Speedway EMS	12,000.00	0.00	12,000.00	100.0%
Net Income	313,596.10	13,958.93	299,637.17	2,146.6%
Total Equity	-992,318.32	-1,009,052.89	16,734.57	1.7%
TOTAL LIABILITIES & EQUITY	1,971,927.45	2,340,795.22	-368,867.77	-15.8%

Plumsted Township Fire Commissioners District No. 1

Bank Account Activity

Accrual Basis

As of September 30, 2024

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
10001 - PNC Ckg 9183 Capital Reserve									
Deposit	09/30/2024			Interest	Fire	X	45030 - Interest...	4.70	555,142.63
Total 10001 - PNC Ckg 9183 Capital Reserve									555,147.33
10004 - PNC Operating 0992									
Check	09/03/2024	4520	Richard M. Braslow, ...			X	61120 - Legal F...	-1,100.00	651,514.17
Check	09/03/2024	4521	Accurate Accounting, ...			X	61110 - Accoun...	-3,680.00	647,834.17
Check	09/03/2024	4522	DePietto & DePietto	Inv 2024-19495		X	61110 - Accoun...	-2,750.00	645,084.17
Check	09/03/2024	4523	Mitchell Remig			X	62080 - Fire Inv...	-117.05	644,967.12
Check	09/03/2024	4524	Ken Niwore			X	55035 - Vision ...	-168.00	644,801.12
Check	09/03/2024	4525	Miller, Bruce			X	55035 - Vision ...	-1,502.20	643,298.92
Check	09/03/2024	4526	Action Uniform Comp...	Inv 62941 and ...		X	-SPLIT-	-2,812.99	640,485.93
Check	09/03/2024	4527	Code 1 Creations	Inv 01983		X	-SPLIT-	-992.20	639,493.73
Check	09/03/2024	4528	Jodi Byrne			X	-SPLIT-	-305.35	639,188.38
Check	09/03/2024	4529	Continental Fire & Sa...			X	68070 - Gear & ...	-456.00	638,732.38
Check	09/03/2024	4530	Henry Schein Inc.			X	-SPLIT-	-1,273.87	637,458.51
Check	09/03/2024	4531	Strategic Safety Dyna...	Inv 5419		X	65038 - NonBo...	-3,078.40	634,380.11
Check	09/03/2024	4532	Grainger			X	68070 - Gear & ...	-86.16	634,293.95
Check	09/03/2024	4533	Allen's Oil & Propane			X	65070 - Utilities	-255.90	634,038.05
Check	09/03/2024	4534	Comcast	Acct 8499 05 1...		X	68095 - Utilities	-29.90	634,008.15
Check	09/03/2024	4535	Comcast	Acct 8499 05 1...		X	68095 - Utilities	-435.40	633,572.75
Check	09/03/2024	4536	North Hanover Towns...			X	-SPLIT-	-2,092.32	631,480.43
Check	09/03/2024	4537	Stryker sales corporat...			X	-SPLIT-	-3,616.03	627,864.40
Check	09/03/2024	4538	Precision Hydraulic &...			X	68052 - Repairs...	-42.00	627,822.40
Check	09/03/2024	4539	NJSHBP	864392008-1-...		X	55022 - SHBP...	-3,797.32	624,025.08
Check	09/03/2024	4540	Coronis Health RMC, ...			X	65020 - Billing ...	-1,136.28	622,888.80
Check	09/03/2024	4541	Jennifer Kelly, Ph.D., ...			X	-SPLIT-	-1,980.00	620,908.80
Check	09/03/2024	4542	GW Tira			X	68052 - Repairs...	-93.00	620,815.80
Check	09/03/2024	4543	Firefighter One LLC			X	68070 - Gear & ...	-2,087.90	618,727.90
Check	09/03/2024	4544	JCP&L	100 051 844 916		X	65070 - Utilities	-27.91	618,699.99
Check	09/03/2024	4545	JCP&L	100 074 201 052		X	-SPLIT-	-846.44	617,853.55
Check	09/03/2024	4546	McMaster-Carr			X	68051 - Repairs...	-338.12	617,515.43
Check	09/03/2024	4547	NJ American Water C...			X	68040 - Hydrant...	-3,945.49	613,569.94
Check	09/03/2024	4548	Wolfschmidt Fire Trai...			X	68080 - Trainin...	-650.00	612,919.94
Check	09/03/2024	4549	Ace Outdoor Power 2	Inv 333493		X	68051 - Repairs...	-18.12	612,901.82
Check	09/03/2024	4550	Matthew Jakob			X	-SPLIT-	-178.25	612,723.57
Check	09/03/2024	4551	On Scene Training A...			X	68080 - Trainin...	-2,000.00	610,723.57
Check	09/03/2024	4552	Joseph Paolo			X	55035-1 - Visio...	-704.00	610,019.57
Check	09/03/2024	4553	PSE&G			X	65070 - Utilities	-20.23	609,999.34
Check	09/03/2024	4554	Brite Lumber	Acct 16601		X	65034 - Repairs...	-6.99	609,992.35
Check	09/03/2024	4555	Superior Court of NJ, ...	DC-007646-15...		X	24015 - Garnish...	-747.62	609,244.73
Check	09/03/2024	4556	FMB Local #89			X	24006 - FMB	-660.00	608,584.73
Check	09/03/2024	4557	Aflac			X	24002 - Aflac	-1,231.53	607,353.20
Check	09/03/2024	4558	Barbara Brady			X	61150 - Secreta...	-150.00	607,203.20
Deposit	09/03/2024			Deposit		X	80000 - Ask My ...	1,389.04	608,592.24
Check	09/04/2024	eft	AXA Equitable			X	24001 - 457 EE ...	-1,320.00	607,272.24
Check	09/04/2024	eft	PERS			X	24003 - PERS	-794.48	606,477.76
Check	09/04/2024	eft	PFRS			X	24005 - PFRS	-6,466.78	600,010.98
Deposit	09/04/2024			Deposit		X	-SPLIT-	1,530.00	601,540.98
Deposit	09/04/2024			Deposit		X	-SPLIT-	1,484.00	603,024.98
Deposit	09/04/2024			Deposit		X	-SPLIT-	4,363.01	607,387.99
Deposit	09/04/2024			Deposit		X	41012 - Direct P...	1,101.82	608,489.81
Deposit	09/05/2024			Deposit		X	41012 - Direct P...	65.00	608,554.81
Deposit	09/05/2024			Deposit		X	41012 - Direct P...	512.44	609,067.25
Deposit	09/06/2024			Deposit		X	41012 - Direct P...	101.87	609,169.12
Deposit	09/09/2024			Deposit		X	41012 - Direct P...	87.50	609,256.62
Deposit	09/10/2024			Deposit		X	41012 - Direct P...	1,985.51	611,242.13
Deposit	09/10/2024			Deposit		X	-SPLIT-	232,226.00	843,468.13
Deposit	09/12/2024			Deposit		X	41012 - Direct P...	897.13	844,365.26
Check	09/13/2024	eft	NJSHBP			X	41012 - Direct P...	1,423.94	845,789.20
General Journal	09/13/2024	182				X	-SPLIT-	-28,481.96	819,307.24
General Journal	09/13/2024	182				X	-SPLIT-	-31,326.28	787,980.96
General Journal	09/13/2024	182				X	10004 - PNC O...	-13,256.67	774,724.29
Deposit	09/13/2024			Deposit		X	10004 - PNC O...	-107.75	774,616.54
Deposit	09/13/2024			Deposit		X	41012 - Direct P...	2,662.84	777,279.38
Deposit	09/13/2024			Deposit		X	41012 - Direct P...	101.87	777,381.25
Deposit	09/13/2024			Deposit		X	41012 - Direct P...	892.49	778,273.74
Deposit	09/16/2024			Deposit		X	41012 - Direct P...	225.50	778,499.24
Deposit	09/17/2024			Deposit		X	41012 - Direct P...	694.21	779,193.45
Deposit	09/17/2024			Deposit		X	41012 - Direct P...	69.60	779,263.05
Deposit	09/18/2024			Deposit		X	41012 - Direct P...	119.19	779,382.24
Deposit	09/18/2024			Deposit		X	41012 - Direct P...	479.95	779,862.19
Deposit	09/20/2024			Deposit		X	41012 - Direct P...	388.72	780,250.91
Deposit	09/23/2024			Deposit		X	41012 - Direct P...	120.81	780,371.72
Deposit	09/24/2024			Deposit		X	41012 - Direct P...	1,814.88	782,186.60
Deposit	09/24/2024			Deposit		X	41012 - Direct P...	1,449.79	783,636.39
Deposit	09/24/2024			Deposit		X	41012 - Direct P...	1,070.79	784,707.18
Deposit	09/25/2024			Deposit		X	41012 - Direct P...	143.72	784,850.90
Deposit	09/26/2024			Deposit		X	41012 - Direct P...	1,347.34	786,198.24
General Journal	09/27/2024	183				X	-SPLIT-	-35,534.26	750,663.98
General Journal	09/27/2024	183				X	10004 - PNC O...	-15,937.43	734,726.55
General Journal	09/27/2024	183				X	10004 - PNC O...	-103.75	734,622.80
Deposit	09/27/2024			Deposit		X	41012 - Direct P...	99.17	734,721.97
Deposit	09/27/2024			Deposit		X	41012 - Direct P...	58.00	734,779.97
Deposit	09/30/2024			Deposit		X	41012 - Direct P...	390.87	735,170.84
Deposit	09/30/2024			Interest	Fire	X	45030 - Interest...	6.25	735,177.09
Total 10004 - PNC Operating 0992									82,562.92
10010 - Petty Cash									500.00

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10/17/24

Accrual Basis

Plumsted Township Fire Commissioners District No. 1

Bank Account Activity

As of September 30, 2024

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Total 10010 - Petty Cash									500.00
TOTAL								82,567.62	1,290,824.42

Plumsted Township Fire Commissioners District No. 1
BOARD Profit & Loss by Class
January through September 2024

	<u>EMS</u>	<u>Fire</u>	<u>Fire Marshall</u>	<u>Unclassified</u>	<u>TOTAL</u>
Ordinary Income/Expense					
Income					
41000 · EMS Revenue					
41012 · Direct Payment	192,583.46	0.00	0.00	0.00	192,583.46
41030 · EMS Standby	29,945.00	0.00	0.00	0.00	29,945.00
41040 · EMS Other Revenue	100.00	0.00	0.00	0.00	100.00
Total 41000 · EMS Revenue	<u>222,628.46</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>222,628.46</u>
42000 · Fire Marshall's Office Revenue					
42010 · Permits - Plumsted	0.00	0.00	7,086.00	0.00	7,086.00
42020 · Inspections - Plumsted	0.00	0.00	600.00	0.00	600.00
42060 · Fire Watch & Standby	0.00	0.00	8,784.00	0.00	8,784.00
42066 · Investigation report - Plumsted	0.00	0.00	25.00	0.00	25.00
42070 · LEA Rebate - Plumsted	0.00	0.00	15,265.92	0.00	15,265.92
42090 · Other Revenue	0.00	0.00	1.00	0.00	1.00
Total 42000 · Fire Marshall's Office Revenue	<u>0.00</u>	<u>0.00</u>	<u>31,761.92</u>	<u>0.00</u>	<u>31,761.92</u>
45000 · Investments					
45030 · Interest Income	0.00	91.08	0.00	0.00	91.08
Total 45000 · Investments	<u>0.00</u>	<u>91.08</u>	<u>0.00</u>	<u>0.00</u>	<u>91.08</u>
47000 · Property Tax Assessment	727,582.79	1,172,216.72	121,263.80	0.00	2,021,063.31
480000 · Other Income					
480200 · Fund Bal Util-Capital	0.00	554,464.00	0.00	0.00	554,464.00
Total 480000 · Other Income	<u>0.00</u>	<u>554,464.00</u>	<u>0.00</u>	<u>0.00</u>	<u>554,464.00</u>
Total Income	<u>950,211.25</u>	<u>1,726,771.80</u>	<u>153,025.72</u>	<u>0.00</u>	<u>2,830,008.77</u>
Gross Profit	950,211.25	1,726,771.80	153,025.72	0.00	2,830,008.77
Expense					
50000 · Salaries & Wages					
62005 · Fire Official - Salaries	0.00	0.00	64,202.86	0.00	64,202.86
62010 · Fire Official - OT	0.00	0.00	10,830.95	0.00	10,830.95
65001 · EMS - Supervisor Salary	72,811.41	0.00	0.00	0.00	72,811.41
65002 · EMS - Supervisor OT	6,249.60	0.00	0.00	0.00	6,249.60
65005 · EMS - Salaries	372,366.20	0.00	0.00	0.00	372,366.20
65008 · EMS - Per Diem	69,662.50	0.00	0.00	0.00	69,662.50
65010 · EMS - OT	34,196.67	0.00	0.00	0.00	34,196.67
68001 · Fire - Chief Salary	0.00	108,034.22	0.00	0.00	108,034.22
68005 · Fire - FF Salaries	0.00	133,984.12	0.00	0.00	133,984.12
68008 · Fire - Per Diem	0.00	82,884.00	0.00	0.00	82,884.00
68010 · Fire - OT	0.00	16,286.13	0.00	0.00	16,286.13
Total 50000 · Salaries & Wages	<u>555,286.38</u>	<u>341,188.47</u>	<u>75,033.81</u>	<u>0.00</u>	<u>971,508.66</u>
55000 · Fringe Benefits					
55010 · Pension Expense PERS	10,789.06	9,238.82	0.00	0.00	20,027.88
55015 · Pension Expense PFRS	105,074.32	91,994.70	31,979.14	0.00	229,048.16
55020 · SHBP - Health Insurance					
55020-1 · Employee Cont for Health Insura	-38,918.18	-11,962.83	-3,211.43	0.00	-54,092.44
55020 · SHBP - Health Insurance - Other	184,230.98	66,726.67	21,185.22	0.00	272,142.87
Total 55020 · SHBP - Health Insurance	<u>145,312.80</u>	<u>54,763.84</u>	<u>17,973.79</u>	<u>0.00</u>	<u>218,050.43</u>
55022 · SHBP-Health Insurance Retirees	0.00	18,986.60	0.00	0.00	18,986.60
55025 · Payroll Tax Expense	40,103.44	27,797.67	5,327.62	0.00	73,228.73
55035-1 · Vision & Dental Reimb Retiree	0.00	2,204.00	0.00	0.00	2,204.00
55035 · Vision & Dental Reimbursement	7,071.22	4,101.90	528.80	0.00	11,701.92
55036 · Clothing Allowance Reimbursemen	140.00	0.00	0.00	0.00	140.00
Total 55000 · Fringe Benefits	<u>308,490.84</u>	<u>209,087.53</u>	<u>55,809.35</u>	<u>0.00</u>	<u>573,387.72</u>
61000 · Administrative Expenses					
61010 · Advertising	0.00	4.76	0.00	0.00	4.76
61030 · Insurance	0.00	43,676.00	0.00	0.00	43,676.00
61050 · Office Supplies					
61040 · Dues & Subscriptions	0.00	218.00	0.00	0.00	218.00
61060 · Computer Expenses	0.00	567.15	0.00	0.00	567.15
61090 · Miscellaneous Admin	0.00	1,995.44	0.00	0.00	1,995.44
61050 · Office Supplies - Other	0.00	1,251.26	0.00	0.00	1,251.26
Total 61050 · Office Supplies	<u>0.00</u>	<u>4,031.85</u>	<u>0.00</u>	<u>0.00</u>	<u>4,031.85</u>
61100 · Professional Services					
61110 · Accounting Fees	0.00	20,805.00	0.00	0.00	20,805.00

**Plumsted Township Fire Commissioners District No. 1
BOARD Profit & Loss by Class
January through September 2024**

	EMS	Fire	Fire Marshall	Unclassified	TOTAL
61120 · Legal Fees	0.00	19,916.00	0.00	0.00	19,916.00
61130 · Payroll Service	0.00	3,076.80	0.00	0.00	3,076.80
61140 · Grant Writer	0.00	2,000.00	0.00	0.00	2,000.00
61150 · Secretarial Service	0.00	1,200.00	0.00	0.00	1,200.00
61100 · Professional Services - Other	0.00	2,180.00	0.00	0.00	2,180.00
Total 61100 · Professional Services	0.00	49,177.80	0.00	0.00	49,177.80
Total 61000 · Administrative Expenses	0.00	96,890.41	0.00	0.00	96,890.41
62000 · Fire Marshall Expenses					
62030 · Training & Education	0.00	0.00	158.31	0.00	158.31
62040 · Dues & Subscriptions	0.00	0.00	91.00	0.00	91.00
62050 · Uniforms	0.00	0.00	1,424.75	0.00	1,424.75
62060 · Office Supplies					
62090 · Miscellaneous	0.00	0.00	291.99	0.00	291.99
62060 · Office Supplies - Other	0.00	0.00	1,203.38	0.00	1,203.38
Total 62060 · Office Supplies	0.00	0.00	1,495.37	0.00	1,495.37
62065 · Copier Maintenance & Supplies	0.00	0.00	1,520.39	0.00	1,520.39
62080 · Fire Investigation Supplies	0.00	0.00	117.05	0.00	117.05
Total 62000 · Fire Marshall Expenses	0.00	0.00	4,806.87	0.00	4,806.87
65000 · EMS Office					
65018 · Medical Director	2,200.00	0.00	0.00	0.00	2,200.00
65020 · Billing Service Fees	13,390.05	0.00	0.00	0.00	13,390.05
65030 · EMS Operations					
65037 · Operating Lease - Ambulance	13,003.97	0.00	0.00	0.00	13,003.97
65038 · NonBondable EMS	25,355.34	0.00	0.00	0.00	25,355.34
Total 65030 · EMS Operations	38,359.31	0.00	0.00	0.00	38,359.31
65032 · Repairs & Maintenance - Equip	2,165.27	0.00	0.00	0.00	2,165.27
65033 · Repairs & Maintenance - Vehicle					
65034 · Repairs & Maintenance - Bldg	2,516.51	0.00	0.00	0.00	2,516.51
65033 · Repairs & Maintenance - Vehicle - Other	1,191.61	0.00	0.00	0.00	1,191.61
Total 65033 · Repairs & Maintenance - Vehicle	3,708.12	0.00	0.00	0.00	3,708.12
65035 · Vehicle Fuel	5,627.35	0.00	0.00	0.00	5,627.35
65040 · Medical Supplies	5,955.42	0.00	0.00	0.00	5,955.42
65050 · Telephone	3,688.32	0.00	0.00	0.00	3,688.32
65060 · Training & Education	3,631.50	0.00	0.00	0.00	3,631.50
65070 · Utilities	4,918.75	0.00	0.00	0.00	4,918.75
65080 · Uniform EMS	3,459.39	0.00	0.00	0.00	3,459.39
65090 · Office & Computer Supplies	118.63	0.00	0.00	0.00	118.63
Total 65000 · EMS Office	87,222.11	0.00	0.00	0.00	87,222.11
68000 · Fire Service Expenses					
68020 · Fire Suppression Service	0.00	54,000.00	0.00	0.00	54,000.00
68030 · Supplies					
68031 · Dues & Subscriptions	0.00	6,987.23	0.00	0.00	6,987.23
68030 · Supplies - Other	0.00	323.76	0.00	0.00	323.76
Total 68030 · Supplies	0.00	7,311.01	0.00	0.00	7,311.01
68040 · Hydrant Rentals	0.00	27,614.16	0.00	0.00	27,614.16
68050 · Repairs & Maintenance					
68051 · Repairs & Maintenance - Equip	0.00	19,573.00	0.00	0.00	19,573.00
68052 · Repairs & Maintenance - Vehicle	0.00	19,951.59	0.00	0.00	19,951.59
68053 · Repairs & Maintenance - Bldg	0.00	2,440.31	0.00	0.00	2,440.31
Total 68050 · Repairs & Maintenance	0.00	41,964.90	0.00	0.00	41,964.90
68059 · Tools/Supplies for Apparatus	0.00	1,024.96	0.00	0.00	1,024.96
68060 · Fuel	0.00	8,837.35	0.00	0.00	8,837.35
68070 · Gear & Personal Equip	0.00	5,575.52	0.00	0.00	5,575.52
68080 · Training & Education	0.00	7,558.64	0.00	0.00	7,558.64
68090 · Uniforms	0.00	11,952.32	0.00	0.00	11,952.32
68095 · Utilities					
68085 · Telephone	0.00	967.53	0.00	0.00	967.53
68095 · Utilities - Other	0.00	4,067.28	0.00	0.00	4,067.28
Total 68095 · Utilities	0.00	5,034.81	0.00	0.00	5,034.81
68100 · Equipment					
68101 · Radios & Pagers	0.00	14,960.00	0.00	0.00	14,960.00

Plumsted Township Fire Commissioners District No. 1

BOARD Profit & Loss by Class

January through September 2024

	<u>EMS</u>	<u>Fire</u>	<u>Fire Marshall</u>	<u>Unclassified</u>	<u>TOTAL</u>
68102 · SCBA	0.00	45,282.07	0.00	0.00	45,282.07
68100 · Equipment - Other	0.00	1,423.50	0.00	0.00	1,423.50
Total 68100 · Equipment	0.00	61,665.57	0.00	0.00	61,665.57
Total 68000 · Fire Service Expenses	0.00	232,539.24	0.00	0.00	232,539.24
Total Expense	950,999.33	879,705.65	135,650.03	0.00	1,966,355.01
Net Ordinary Income	-788.08	847,066.15	17,375.69	0.00	863,653.76
Other Income/Expense					
Other Expense					
71515 · Capital Purchase	0.00	554,464.00	0.00	0.00	554,464.00
80000 · Ask My Accountant	-4,406.34	0.00	0.00	0.00	-4,406.34
Total Other Expense	-4,406.34	554,464.00	0.00	0.00	550,057.66
Net Other Income	4,406.34	-554,464.00	0.00	0.00	-550,057.66
Net Income	3,618.26	292,602.15	17,375.69	0.00	313,696.10