

Plumsted Township Fire Commissioners District No. 1
Monthly Treasurer's Report
May 19, 2025

Four months complete should be approximately 33% of budget.

2025 Profit & Loss Budget vs Actual – As of April 30, 2025

REVENUE:

EMS – Appears to be on track, auditor will adjust for 12/31 receivable.

Fire Marshall Revenue – minimal activity

Grants – SFS grant usually received at the end of the year

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

EXPENSES:

Payroll - some line items already overbudget and will need to be closely monitored throughout the year – Per Diems are notably high. However, overall at 31% so not concerned at this point.

Fringe Benefits are as expected at 47%. 100% of Annual employer assessment for pension was paid at the end of March, so overall % is higher than 33%.

Administrative Expense is as expected – insurance is paid in two installments, January and May

Fire Marshall – minimal expenses

EMS – is at 29%; Utilities are higher than expected but overall EMS expenses are under budget

Fire – Dues & Subscriptions is high due to timing of annual payment, but overall Fire expenses are under budget.

Balance Sheet Previous Year Comparison as of 4/30/25

Capital Reserve - \$555k reserve for future capital outlay (not adjusted for 2025 budget reserve)

Operating Checking - \$1M

Fixed Assets – Variance is journal entry posting purchase of new truck as construction in progress.

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

Accrued expenses – the balance owed on the new truck and 2024 audit fees.

Board Designated-Speedway EMS – \$21k from 2023 & 2024.

Bank Account Activity – provided April 1-30

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

Concerns/Work in Progress:

Please keep me in the loop regarding FF/EMT contract negotiations so that financial impact can be addressed and I can update payroll, deductions, etc in a timely manner.

Submitted the majority of info for the annual audit, although because pension audit from the state is typically not released until Aug/Sep, the audit is not expected to be complete until the fall.

Plumsted Township Fire Commissioners District No. 1
Profit & Loss Budget vs. Actual
January through April 2025

	Jan - Apr 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · EMS Revenue				
41012 · Direct Payment	86,070.58	250,000.00	-163,929.42	34.4%
41020 · Collections	0.00	1,000.00	-1,000.00	0.0%
41030 · EMS Standby	1,550.00	21,500.00	-19,950.00	7.2%
41040 · EMS Other Revenue	25.00	1,000.00	-975.00	2.5%
Total 41000 · EMS Revenue	87,645.58	273,500.00	-185,854.42	32.0%
42000 · Fire Marshall's Office Revenue				
42010 · Permits - Plumsted	478.00	7,500.00	-7,022.00	6.4%
42020 · Inspections - Plumsted	312.00	2,800.00	-2,488.00	11.1%
42060 · Fire Watch & Standby	0.00	13,000.00	-13,000.00	0.0%
42070 · LEA Rebate - Plumsted	2,516.47	13,000.00	-10,483.53	19.4%
42090 · Other Revenue	100.00	100.00	0.00	100.0%
Total 42000 · Fire Marshall's Office Revenue	3,406.47	36,400.00	-32,993.53	9.4%
45000 · Investments				
45030 · Interest Income	54.12			
Total 45000 · Investments	54.12			
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	937,664.00	2,830,518.46	-1,892,854.46	33.1%
Total 47000 · Property Tax Assessment	937,664.00	2,830,518.46	-1,892,854.46	33.1%
480000 · Other Income				
480100 · Fund Bal Utilized-Unrestr	0.00	190,850.23	-190,850.23	0.0%
Total 480000 · Other Income	0.00	190,850.23	-190,850.23	0.0%
Total Income	1,028,770.17	3,333,408.69	-2,304,638.52	30.9%
Gross Profit	1,028,770.17	3,333,408.69	-2,304,638.52	30.9%
Expense				
60000 · Salaries & Wages				
62005 · Fire Official - Salaries	12,499.99	35,000.00	-22,500.01	35.7%
62010 · Fire Official - OT	3,474.81	12,000.00	-8,525.19	29.0%
62025 · FM Vehicle Stipend	0.00	5,000.00	-5,000.00	0.0%
62035 · Inspector Stipends	0.00	10,500.00	-10,500.00	0.0%
65001 · EMS - Supervisor Salary	34,774.68	97,636.57	-62,861.89	35.6%
65002 · EMS - Supervisor OT	536.53	10,000.00	-9,463.47	5.4%
65005 · EMS - Salaries	167,919.50	502,746.60	-334,827.10	33.4%
65008 · EMS - Per Diem	21,048.00	38,538.00	-17,490.00	54.6%
65010 · EMS - OT	11,182.14	63,000.00	-51,817.86	17.7%
68001 · Fire - Chief Salary	39,776.51	115,403.17	-75,626.66	34.5%
68002 · Fire-Chief OT	0.00	10,000.00	-10,000.00	0.0%
68003 · Fire-Captain Salary	0.00	73,707.23	-73,707.23	0.0%
68004 · Fire-Captain OT	0.00	10,000.00	-10,000.00	0.0%
68005 · Fire - FF Salaries	72,693.23	234,337.17	-161,643.94	31.0%
68008 · Fire - Per Diem	30,877.00	18,700.00	12,177.00	165.1%
68010 · Fire - OT	7,948.92	35,700.00	-27,751.08	22.3%
69010 · Engineer Stipend	0.00	15,000.00	-15,000.00	0.0%
69020 · Acting Officer Pay	0.00	24,793.73	-24,793.73	0.0%
Total 60000 · Salaries & Wages	402,731.31	1,312,062.47	-909,331.16	30.7%
65000 · Fringe Benefits				
55010 · Pension Expense PERS	18,665.00	18,665.00	0.00	100.0%
55015 · Pension Expense PFRS	229,429.00	229,429.00	0.00	100.0%
55020 · SHBP - Health Insurance				
55020-1 · Employee Cont for Health insura	-26,716.73	-90,905.00	64,188.27	29.4%
55020 · SHBP - Health Insurance - Other	126,167.14	458,115.71	-331,948.57	27.5%
Total 55020 · SHBP - Health Insurance	99,450.41	367,210.71	-267,760.30	27.1%
55021 · Medical in Lieu	0.00	15,432.20	-15,432.20	0.0%
55022 · SHBP-Health Insurance Retirees	17,889.12	53,040.97	-35,151.85	33.7%
55025 · Payroll Tax Expense	29,033.88	102,493.34	-73,459.46	28.3%
55035-1 · Vision & Dental Reimb Retirees	75.20	0.00	75.20	100.0%
55035 · Vision & Dental Reimbursement	12,170.72	55,625.00	-43,454.28	21.9%

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Accrual Basis

Plumsted Township Fire Commissioners District No. 1
Profit & Loss Budget vs. Actual
January through April 2025

	Jan - Apr 25	Budget	\$ Over Budget	% of Budget
55037 · Tuition Reimbursement	0.00	16,000.00	-16,000.00	0.0%
Total 65000 · Fringe Benefits	406,713.33	857,896.22	-451,182.89	47.4%
61000 · Administrative Expenses				
61010 · Advertising	231.28	5,500.00	-5,268.72	4.2%
61015 · Public Relations	160.00	500.00	-340.00	32.0%
61030 · Insurance	23,435.00	47,300.00	-23,865.00	49.5%
61050 · Office Supplies				
61040 · Dues & Subscriptions	1,861.33			
61060 · Computer Expenses	96.60			
61050 · Office Supplies - Other	219.00	6,000.00	-5,781.00	3.7%
Total 61050 · Office Supplies	2,176.93	6,000.00	-3,823.07	36.3%
61100 · Professional Services				
61110 · Accounting Fees	5,040.83	28,000.00	-22,959.17	18.0%
61120 · Legal Fees	9,360.00	35,000.00	-25,640.00	26.7%
61130 · Payroll Service	1,115.65	4,500.00	-3,384.35	24.8%
61140 · Grant Writer	0.00	5,000.00	-5,000.00	0.0%
61150 · Secretarial Service	600.00	2,400.00	-1,800.00	25.0%
61100 · Professional Services - Other	1,230.00	5,000.00	-3,770.00	24.6%
Total 61100 · Professional Services	17,346.48	79,900.00	-62,553.52	21.7%
61200 · Commissioner Compensation	0.00	6,000.00	-6,000.00	0.0%
61300 · Real Estate Taxes	0.00			
61999 · Admin - Contingent Exp	0.00	5,000.00	-5,000.00	0.0%
Total 61000 · Administrative Expenses	43,349.69	150,200.00	-106,850.31	28.9%
62000 · Fire Marshall Expenses				
62020 · Fire Prevention Programs	0.00	4,500.00	-4,500.00	0.0%
62030 · Training & Education	735.55	4,000.00	-3,264.45	18.4%
62040 · Dues & Subscriptions	448.00	2,725.00	-2,277.00	16.4%
62050 · Uniforms	132.00	1,500.00	-1,368.00	8.8%
62060 · Office Supplies				
62090 · Miscellaneous	345.00			
62060 · Office Supplies - Other	150.00	1,500.00	-1,350.00	10.0%
Total 62060 · Office Supplies	495.00	1,500.00	-1,005.00	33.0%
62065 · Copier Maintenance & Supplies	786.61	3,050.00	-2,263.39	25.8%
62070 · Computer & Software	0.00	8,300.00	-8,300.00	0.0%
62080 · Fire Investigation Supplies	0.00	2,000.00	-2,000.00	0.0%
Total 62000 · Fire Marshall Expenses	2,597.16	27,575.00	-24,977.84	9.4%
65000 · EMS Office				
65018 · Medical Director	0.00	3,000.00	-3,000.00	0.0%
65020 · Billing Service Fees	6,080.21	18,000.00	-11,919.79	33.8%
65030 · EMS Operations				
65034 · Repairs & Maintenance - Bldg	164.60	4,000.00	-3,835.40	4.1%
65037 · Operating Lease - Ambulance	13,003.97	26,008.00	-13,004.03	50.0%
65038 · NonBondable EMS	0.00	19,750.00	-19,750.00	0.0%
Total 65030 · EMS Operations	13,168.57	49,758.00	-36,589.43	26.5%
65032 · Repairs & Maintenance - Equip	0.00	2,000.00	-2,000.00	0.0%
65033 · Repairs & Maintenance - Vehicle	73.60	3,000.00	-2,926.40	2.5%
65035 · Vehicle Fuel	2,902.62	10,000.00	-7,097.38	29.0%
65040 · Medical Supplies	2,863.81	10,500.00	-7,636.19	27.3%
65050 · Telephone	1,375.24	5,500.00	-4,124.76	25.0%
65060 · Training & Education	370.00	5,000.00	-4,630.00	7.4%
65070 · Utilities	6,668.63	8,000.00	-1,331.37	83.4%
65080 · Uniform EMS	1,246.10	5,200.00	-3,953.90	24.0%
65090 · Office & Computer Supplies	30.99	1,000.00	-969.01	3.1%
Total 65000 · EMS Office	34,779.77	120,958.00	-86,178.23	28.8%
68000 · Fire Service Expenses				
68018 · Medical Services	0.00	6,000.00	-6,000.00	0.0%
68020 · Fire Suppression Service	29,250.00	117,000.00	-87,750.00	25.0%
68030 · Supplies				
68031 · Dues & Subscriptions	5,958.75			
68030 · Supplies - Other	165.00	9,750.00	-9,585.00	1.7%
Total 68030 · Supplies	6,123.75	9,750.00	-3,626.25	62.8%

For Management Use Only-no assurance provided on these financial statements.

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Accrual Basis

Plumsted Township Fire Commissioners District No. 1
Profit & Loss Budget vs. Actual
 January through April 2025

	Jan - Apr 25	Budget	\$ Over Budget	% of Budget
68040 · Hydrant Rentals	18,741.56			
68050 · Repairs & Maintenance		50,000.00	-31,258.44	37.5%
68051 · Repairs & Maintenance - Equip	1,255.48			
68052 · Repairs & Maintenance - Vehicle	24,021.52			
68053 · Repairs & Maintenance - Bldg	363.62			
68050 · Repairs & Maintenance - Other	0.00	63,000.00	-63,000.00	0.0%
Total 68050 · Repairs & Maintenance	25,640.62	63,000.00	-37,359.38	40.7%
68059 · Tools/Supplies for Apparatus	0.00	15,000.00	-15,000.00	0.0%
68060 · Fuel	3,858.43	18,000.00	-14,141.57	21.4%
68070 · Gear & Personal Equip	766.39	40,000.00	-39,233.61	1.9%
68080 · Training & Education	4,270.42	22,000.00	-17,729.58	19.4%
68090 · Uniforms	442.00	5,000.00	-4,558.00	8.8%
68095 · Utilities	2,057.76	10,000.00	-7,942.24	20.6%
68100 · Equipment				
68101 · Radios & Pagers	0.00	18,441.00	-18,441.00	0.0%
68102 · SCBA	1,113.32			
68103 · Extrication Tool/Battery	0.00	35,526.00	-35,526.00	0.0%
68100 · Equipment - Other	2,188.97			
Total 68100 · Equipment	3,302.29	53,967.00	-50,664.71	6.1%
68999 · Operations - Contingent Expense	0.00	5,000.00	-5,000.00	0.0%
Total 68000 · Fire Service Expenses	94,453.22	414,717.00	-320,263.78	22.8%
Total Expense	984,624.48	2,883,408.69	-1,898,784.21	34.1%
Net Ordinary Income	44,145.69	450,000.00	-405,854.31	9.8%
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%
Total Other Expense	0.00	450,000.00	-450,000.00	0.0%
Net Other Income	0.00	-450,000.00	450,000.00	0.0%
Net Income	44,145.69	0.00	44,145.69	100.0%

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Accrual Basis

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

As of April 30, 2025

	Apr 30, 25	Apr 30, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10001 · PNC Ckg 9183 Capital Reserve	554,797.20	554,753.00	44.20	0.0%
10004 · PNC Operating 0992	1,005,540.11	421,808.28	583,731.83	138.4%
10010 · Petty Cash	500.00	500.00	0.00	0.0%
Total Checking/Savings	1,560,837.31	977,061.28	583,776.03	59.8%
Total Current Assets	1,560,837.31	977,061.28	583,776.03	59.8%
Fixed Assets				
15000 · Fixed Assets				
15010 · Building	47,685.00	47,685.00	0.00	0.0%
15020 · Fire Apparatus	1,580,049.12	1,580,049.12	0.00	0.0%
15025 · Construction in progress - Truc	1,100,000.00	0.00	1,100,000.00	100.0%
15030 · Fire Equipment	262,824.72	262,824.72	0.00	0.0%
15090 · Accumulated Depreciation	-1,842,873.84	-1,842,873.84	0.00	0.0%
15200 · 61 & 63 Main Street	210,225.92	210,225.92	0.00	0.0%
Total 15000 · Fixed Assets	1,357,910.92	257,910.92	1,100,000.00	426.5%
Total Fixed Assets	1,357,910.92	257,910.92	1,100,000.00	426.5%
Other Assets				
18610 · Deferred Outflows - Pensions	388,641.00	388,641.00	0.00	0.0%
Total Other Assets	388,641.00	388,641.00	0.00	0.0%
TOTAL ASSETS	3,307,389.23	1,623,613.20	1,683,776.03	103.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
20010 · Accounts Payable	0.00	6,200.00	-6,200.00	-100.0%
20020 · Accrued Expenses	560,001.00	0.00	560,001.00	100.0%
24000 · Payroll Liabilities				
24001 · 457 EE Plan	1,320.00	1,520.00	-200.00	-13.2%
24002 · Aflac	1,879.84	821.02	1,058.82	129.0%
24003 · PERS	-6,216.41	-1,440.98	-4,775.43	-331.4%
24005 · PFRS	-20.57	6,510.35	-6,530.92	-100.3%
24006 · FMBA	750.00	780.00	-30.00	-3.9%
24015 · Garnishment	0.00	579.25	-579.25	-100.0%
24000 · Payroll Liabilities - Other	24,798.80	13,618.55	11,180.25	82.1%
Total 24000 · Payroll Liabilities	22,511.66	22,388.19	123.47	0.6%
24007 · NJ SUL(nr)	1,624.96	0.00	1,624.96	100.0%
Total Other Current Liabilities	584,137.62	28,588.19	555,549.43	1,943.3%
Total Current Liabilities	584,137.62	28,588.19	555,549.43	1,943.3%
Long Term Liabilities				
28000 · Long Term Liabilities				
28010 · Pension Payable	246,143.20	247,130.00	-986.80	-0.4%
28020 · Net Pension Liability	2,099,879.00	2,099,879.00	0.00	0.0%
Total 28000 · Long Term Liabilities	2,346,022.20	2,347,009.00	-986.80	0.0%
29000 · Deferred Inflow of Resources				
29010 · Deferred inflow - pensions	577,763.00	577,763.00	0.00	0.0%
Total 29000 · Deferred Inflow of Resour...	577,763.00	577,763.00	0.00	0.0%
Total Long Term Liabilities	2,923,785.20	2,924,772.00	-986.80	0.0%
Total Liabilities	3,507,922.82	2,953,360.19	554,562.63	18.8%

Management Use Only-No assurance is provided on these financial statements.

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Accrual Basis

Plumsted Township Fire Commissioners District No. 1

Balance Sheet Prev Year Comparison

As of April 30, 2025

	Apr 30, 25	Apr 30, 24	\$ Change	% Change
Equity				
31000 • Net Position - GASB 68	-2,536,131.00	-2,536,131.00	0.00	0.0%
31300 • Invested in capital assets	257,910.92	257,910.92	0.00	0.0%
31500 • Temp. Restricted Net Assets				
31501 • Restricted for Capital Projects	103,648.52	649,184.52	-545,536.00	-84.0%
31502 • Post Retirement Sick pay	45,386.23	65,531.49	-20,145.26	-30.7%
31503 • Reserve for Future Capital Outl	-554,464.00	-554,464.00	0.00	0.0%
31505 • Reserve from Developers	10,000.00	10,000.00	0.00	0.0%
Total 31500 • Temp. Restricted Net Assets	-395,429.25	170,252.01	-565,681.26	-332.3%
32000 • Unrestricted Net Assets	2,407,970.05	790,053.65	1,617,916.40	204.8%
32010 • Board Designated-Speedway EMS	21,000.00	12,000.00	9,000.00	75.0%
Net Income	44,145.69	-23,832.57	67,978.26	285.2%
Total Equity	-200,533.59	-1,329,746.99	1,129,213.40	84.9%
TOTAL LIABILITIES & EQUITY	3,307,389.23	1,623,613.20	1,683,776.03	103.7%

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Accrual Basis

Plumsted Township Fire Commissioners District No. 1
Bank Account Activity
As of April 30, 2025

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
10001 - PNC Ckg 9183 Capital Reserve									
Deposit	04/30/2025			Interest	Fire	X	45030 - Interest...	4.56	554,792.64
Total 10001 - PNC Ckg 9183 Capital Reserve									554,797.20
									4.56
10004 - PNC Operating 0992									554,797.20
Deposit	04/02/2025			Deposit		X	41012 - Direct P...	701.30	937,490.53
Deposit	04/03/2025			Deposit		X	41012 - Direct P...	728.00	938,191.83
Check	04/04/2025	eft	NJSHBP			X	-SPLIT-	-32,712.83	938,919.83
Check	04/04/2025	eft	NJSHBP			X	55022 - SHBP...	-4,447.04	901,759.96
Check	04/04/2025	eft	PFRS			X	24005 - PFRS	-8,733.97	893,025.99
Check	04/04/2025	eft	PERS			X	24003 - PERS	-1,752.41	891,273.58
Check	04/04/2025	eft	AXA Equitable			X	24001 - 457 EE ...	-1,320.00	889,953.58
Check	04/07/2025	4809	Aflac			X	24002 - Aflac	-986.38	888,967.20
Check	04/07/2025	4810	FMBA Local #89			X	24006 - FMBA	-780.00	888,187.20
Check	04/07/2025	4808	Grant, Raymond	Eye Reimburs...		X	55035 - Vision ...	-753.96	887,433.24
Check	04/07/2025	4811	Barbara Brady			X	61150 - Secreta...	-200.00	887,233.24
Check	04/07/2025	4812	PSE&G	6731943002		X	65070 - Utilities	-392.95	886,840.29
Check	04/07/2025	4813	McKesson Medical	58778869		X	65040 - Medical...	-14.82	886,825.47
Check	04/07/2025	4814	Henry Schein Inc.	34832545-380...		X	-SPLIT-	-394.58	886,430.89
Check	04/07/2025	4815	Wilmer Public Safety ...	635816-625932		X	65080 - Uniform...	-168.08	886,262.81
Check	04/07/2025	4816	Action Uniform Comp...	68909-68910		X	-SPLIT-	-544.00	885,718.81
Check	04/07/2025	4817	GENServe Inc	0507869		X	68051 - Repairs...	-425.00	885,293.81
Check	04/07/2025	4818	Coronis Health RMC, ...	1508335		X	65020 - Billing ...	-2,118.74	883,175.07
Check	04/07/2025	4819	De Lage Landen Fina...	589566465		X	62065 - Copier ...	-361.61	882,813.46
Check	04/07/2025	4820	Burlington County BCIT	12194		X	68080 - Trainin...	-166.00	882,647.46
Check	04/07/2025	4821	Fire & Safety Service...	S125-0666		X	68052 - Repairs...	-22,854.35	859,793.11
Check	04/07/2025	4822	Zap	9010919737		X	68052 - Repairs...	-390.74	859,402.37
Check	04/07/2025	4823	AT&T Mobility	28732585618x...		X	65070 - Utilities	-49.60	859,352.77
Check	04/07/2025	4824	Central Jersey Compl...	22-270		X	68080 - Trainin...	-600.00	858,752.77
Check	04/07/2025	4825	New Egypt Marketplace	90031		X	65034 - Repairs...	-17.02	858,735.75
Check	04/07/2025	4826	North Hanover Towns...	February		X	-SPLIT-	-1,523.57	857,212.18
Check	04/07/2025	4827	Mac Medical Gasses...	319339		X	65040 - Medical...	-31.00	857,181.18
Check	04/07/2025	4828	Life Force USA	141		X	65060 - Trainin...	-370.00	856,811.18
Check	04/07/2025	4829	Comcast	849905183005...		X	68095 - Utilities	-567.08	856,244.10
Check	04/07/2025	4830	Lane Biviano	300.820		X	61120 - Legal F...	-1,980.00	854,264.10
Check	04/07/2025	4831	NJ American Water C...	February 20 - ...		X	68040 - Hydrant...	-9,370.78	844,893.32
Check	04/07/2025	4832	Richard M. Braslow, ...	05397		X	61120 - Legal F...	-1,512.50	843,380.82
Check	04/07/2025	4833	JCP&L	100074201052...		X	65070 - Utilities	-426.34	842,954.48
Check	04/07/2025	4834	Accurate Accounting, ...	390		X	61110 - Account...	-1,178.75	841,775.73
Check	04/07/2025	4835	Continental Fire & Sa...	1237-1833		X	-SPLIT-	-933.25	840,842.48
Check	04/07/2025	4836	NJ-IAAI			X	-SPLIT-	-975.00	839,867.48
Check	04/07/2025	4837	Toms River Bd. of Fir...			X	68080 - Trainin...	-450.00	839,417.48
Check	04/07/2025	4838	Treasurer State of NJ	12910		X	62040 - Dues & ...	-300.00	839,117.48
Check	04/07/2025	4839	Smart Sign	MSL-158777		X	62090 - Miscell...	-345.00	838,772.48
Check	04/07/2025	4840	Jodi Byrne	Dental Reimbu...		X	55035 - Vision ...	-901.00	837,871.48
Check	04/07/2025	4841	Matthew Jakob	Dental Reimbu...		X	55035 - Vision ...	-1,200.00	836,671.48
Check	04/07/2025	4842	Postmaster	Stamps		X	61050 - Office S...	-219.00	836,452.48
Check	04/07/2025	4843	Firefighter One LLC	00520046		X	68102 - SCBA	-1,113.32	835,339.16
Check	04/07/2025	4844	Chesterfield Floral CO.	04012025		X	61015 - Public ...	-160.00	835,179.16
Check	04/07/2025	4845	North Hanover Towns...	March		X	-SPLIT-	-1,551.52	833,627.64
Check	04/07/2025	4846	McMaster-Carr	43133668		X	-SPLIT-	-143.74	833,483.90
Check	04/07/2025	4847	Mac Medical Gasses...	320338		X	65040 - Medical...	-31.00	833,452.90
General Journal	04/07/2025	206R	Burlington County Fir...	Reverse of GJ...		X	68080 - Trainin...	450.00	833,902.90
Deposit	04/07/2025			Deposit		X	-SPLIT-	3,044.47	836,947.37
Deposit	04/07/2025			Deposit		X	41012 - Direct P...	1,144.21	838,091.58
Deposit	04/07/2025			Deposit		X	41012 - Direct P...	381.25	838,472.83
Deposit	04/07/2025			Deposit		X	41012 - Direct P...	280.15	838,752.98
Deposit	04/09/2025			Deposit		X	41012 - Direct P...	32.59	838,785.57
Deposit	04/09/2025			Deposit		X	41012 - Direct P...	363.92	839,149.49
Deposit	04/10/2025			Deposit		X	41012 - Direct P...	208.32	839,357.81
Deposit	04/10/2025			Deposit		X	-SPLIT-	236,606.00	1,075,963.81
General Journal	04/11/2025	167		Deposit		X	41012 - Direct P...	928.81	1,076,892.62
General Journal	04/11/2025	167				X	-SPLIT-	-22,875.97	1,054,016.65
General Journal	04/11/2025	167				X	10004 - PNC O...	-11,775.55	1,042,241.10
Deposit	04/11/2025			Deposit		X	10004 - PNC O...	-92.90	1,042,148.20
Deposit	04/11/2025			Deposit		X	41012 - Direct P...	392.61	1,042,540.81
Check	04/12/2025	4848	Municipal Asset Mana...	Deposit		X	41012 - Direct P...	94.00	1,042,634.81
Deposit	04/14/2025			Deposit		X	65037 - Operati...	-13,003.97	1,029,630.84
Deposit	04/17/2025			Deposit		X	41012 - Direct P...	543.67	1,030,174.51
Deposit	04/17/2025			Deposit		X	41012 - Direct P...	714.88	1,030,889.39
Deposit	04/17/2025			Deposit		X	41012 - Direct P...	552.59	1,031,441.98
Deposit	04/18/2025			Deposit		X	41012 - Direct P...	545.85	1,031,987.83
Deposit	04/18/2025			Deposit		X	41012 - Direct P...	956.95	1,032,944.78
Deposit	04/21/2025			Deposit		X	41012 - Direct P...	577.54	1,033,522.32
Deposit	04/21/2025			Deposit		X	-SPLIT-	1,555.53	1,035,077.85
Deposit	04/22/2025			Deposit		X	41012 - Direct P...	1,237.50	1,036,315.35
Deposit	04/22/2025			Deposit		X	41012 - Direct P...	138.69	1,036,454.04
Deposit	04/22/2025			Deposit		X	41012 - Direct P...	135.36	1,036,589.40
Deposit	04/22/2025			Deposit		X	41012 - Direct P...	1,949.28	1,038,538.68
Deposit	04/22/2025			Deposit		X	41012 - Direct P...	1,482.50	1,040,021.18
Deposit	04/22/2025			Deposit		X	41012 - Direct P...	115.37	1,040,136.55
Deposit	04/23/2025			Deposit		X	41012 - Direct P...	109.38	1,040,245.93
Deposit	04/24/2025			Deposit		X	41012 - Direct P...	714.88	1,040,960.81
Deposit	04/24/2025			Deposit		X	41012 - Direct P...	737.06	1,041,697.87
General Journal	04/25/2025	168		Deposit		X	41012 - Direct P...	669.46	1,042,367.33
General Journal	04/25/2025	168				X	-SPLIT-	-25,369.22	1,016,998.11
General Journal	04/25/2025	168				X	10004 - PNC O...	-12,705.42	1,004,292.69
Deposit	04/29/2025			Deposit		X	10004 - PNC O...	-94.45	1,004,198.24
Deposit	04/30/2025			Deposit		X	41012 - Direct P...	108.75	1,004,306.99
Deposit	04/30/2025			Deposit		X	41012 - Direct P...	746.11	1,005,053.10

Management Use Only-No assurance is provided on these financial statements.

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Plumsted Township Fire Commissioners District No. 1

Bank Account Activity

Accrual Basis

As of April 30, 2025

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance
Deposit	04/30/2025			Deposit		X	41012 - Direct P...	478.84	1,005,531.94
Deposit	04/30/2025			Interest	Fire	X	45030 - Interest...	8.17	1,005,540.11
Total 10004 - PNC Operating 0992								68,049.58	1,005,540.11
10010 - Petty Cash									500.00
Total 10010 - Petty Cash									500.00
TOTAL								68,054.14	1,560,837.31

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Plumsted Township Fire Commissioners District No. 1

05/16/25

BOARD Profit & Loss by Class

Accrual Basis

January through April 2025

	EMS	Fire	Fire Marshall	TOTAL
Ordinary Income/Expense				
Income				
41000 · EMS Revenue				
41012 · Direct Payment	86,070.58	0.00	0.00	86,070.58
41030 · EMS Standby	1,550.00	0.00	0.00	1,550.00
41040 · EMS Other Revenue	25.00	0.00	0.00	25.00
Total 41000 · EMS Revenue	87,645.58	0.00	0.00	87,645.58
42000 · Fire Marshall's Office Revenue				
42010 · Permits - Plumsted	0.00	0.00	478.00	478.00
42020 · Inspections - Plumsted	0.00	0.00	312.00	312.00
42070 · LEA Rebate - Plumsted	0.00	0.00	2,516.47	2,516.47
42090 · Other Revenue	0.00	0.00	100.00	100.00
Total 42000 · Fire Marshall's Office Revenue	0.00	0.00	3,406.47	3,406.47
45000 · Investments				
45030 · Interest Income	0.00	54.12	0.00	54.12
Total 45000 · Investments	0.00	54.12	0.00	54.12
47000 · Property Tax Assessment	384,442.24	525,091.84	28,129.92	937,664.00
Total Income	472,087.82	525,145.96	31,536.39	1,028,770.17
Gross Profit	472,087.82	525,145.96	31,536.39	1,028,770.17
Expense				
50000 · Salaries & Wages				
62005 · Fire Official - Salaries	0.00	0.00	12,499.99	12,499.99
62010 · Fire Official - OT	0.00	0.00	3,474.81	3,474.81
65001 · EMS - Supervisor Salary	34,774.68	0.00	0.00	34,774.68
65002 · EMS - Supervisor OT	536.53	0.00	0.00	536.53
65005 · EMS - Salaries	167,919.50	0.00	0.00	167,919.50
65008 · EMS - Per Diem	21,048.00	0.00	0.00	21,048.00
65010 · EMS - OT	11,182.14	0.00	0.00	11,182.14
68001 · Fire - Chief Salary	0.00	39,776.51	0.00	39,776.51
68005 · Fire - FF Salaries	0.00	72,693.23	0.00	72,693.23
68008 · Fire - Per Diem	0.00	30,877.00	0.00	30,877.00
68010 · Fire - OT	0.00	7,948.92	0.00	7,948.92
Total 50000 · Salaries & Wages	235,460.85	151,295.66	15,974.80	402,731.31
55000 · Fringe Benefits				
55010 · Pension Expense PERS	10,452.40	8,212.60	0.00	18,665.00
55015 · Pension Expense PFRS	154,864.58	74,564.42	0.00	229,429.00
55020 · SHBP - Health Insurance				
55020-1 · Employee Cont for Health Insura	-20,914.52	-5,802.21	0.00	-26,716.73
55020 · SHBP - Health Insurance - Other	101,113.74	25,053.40	0.00	126,167.14
Total 55020 · SHBP - Health Insurance	80,199.22	19,251.19	0.00	99,450.41
55022 · SHBP-Health Insurance Retirees	0.00	17,889.12	0.00	17,889.12
55025 · Payroll Tax Expense	16,704.04	11,228.91	1,100.93	29,033.88
55035-1 · Vision & Dental Reimb Retiree	0.00	75.20	0.00	75.20
55035 · Vision & Dental Reimbursement	9,333.42	2,837.30	0.00	12,170.72
Total 55000 · Fringe Benefits	271,553.66	134,058.74	1,100.93	406,713.33
61000 · Administrative Expenses				
61010 · Advertising	0.00	231.28	0.00	231.28
61015 · Public Relations	0.00	160.00	0.00	160.00
61030 · Insurance	0.00	23,435.00	0.00	23,435.00
61050 · Office Supplies				
61040 · Dues & Subscriptions	0.00	1,861.33	0.00	1,861.33
61060 · Computer Expenses	0.00	96.60	0.00	96.60
61050 · Office Supplies - Other	0.00	219.00	0.00	219.00

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Plumsted Township Fire Commissioners District No. 1

05/16/25

BOARD Profit & Loss by Class

Accrual Basis

January through April 2025

	EMS	Fire	Fire Marshall	TOTAL
Total 61050 · Office Supplies	0.00	2,176.93	0.00	2,176.93
61100 · Professional Services				
61110 · Accounting Fees	0.00	5,040.83	0.00	5,040.83
61120 · Legal Fees	0.00	9,360.00	0.00	9,360.00
61130 · Payroll Service	0.00	1,115.65	0.00	1,115.65
61150 · Secretarial Service	0.00	600.00	0.00	600.00
61100 · Professional Services - Other	0.00	1,230.00	0.00	1,230.00
Total 61100 · Professional Services	0.00	17,346.48	0.00	17,346.48
Total 61000 · Administrative Expenses	0.00	43,349.69	0.00	43,349.69
62000 · Fire Marshall Expenses				
62030 · Training & Education	0.00	0.00	735.55	735.55
62040 · Dues & Subscriptions	0.00	0.00	448.00	448.00
62050 · Uniforms	0.00	0.00	132.00	132.00
62060 · Office Supplies				
62090 · Miscellaneous	0.00	0.00	345.00	345.00
62060 · Office Supplies - Other	0.00	0.00	150.00	150.00
Total 62060 · Office Supplies	0.00	0.00	495.00	495.00
62065 · Copier Maintenance & Supplies	0.00	0.00	786.61	786.61
Total 62000 · Fire Marshall Expenses	0.00	0.00	2,597.16	2,597.16
65000 · EMS Office				
65020 · Billing Service Fees	6,080.21	0.00	0.00	6,080.21
65030 · EMS Operations				
65034 · Repairs & Maintenance - Bldg	164.60	0.00	0.00	164.60
65037 · Operating Lease - Ambulance	13,003.97	0.00	0.00	13,003.97
Total 65030 · EMS Operations	13,168.57	0.00	0.00	13,168.57
65033 · Repairs & Maintenance - Vehicle	73.60	0.00	0.00	73.60
65035 · Vehicle Fuel	2,902.62	0.00	0.00	2,902.62
65040 · Medical Supplies	2,863.81	0.00	0.00	2,863.81
65050 · Telephone	1,375.24	0.00	0.00	1,375.24
65060 · Training & Education	370.00	0.00	0.00	370.00
65070 · Utilities	6,668.63	0.00	0.00	6,668.63
65080 · Uniform EMS	1,246.10	0.00	0.00	1,246.10
65090 · Office & Computer Supplies	30.99	0.00	0.00	30.99
Total 65000 · EMS Office	34,779.77	0.00	0.00	34,779.77
68000 · Fire Service Expenses				
68020 · Fire Suppression Service	0.00	29,250.00	0.00	29,250.00
68030 · Supplies				
68031 · Dues & Subscriptions	0.00	5,958.75	0.00	5,958.75
68030 · Supplies - Other	0.00	165.00	0.00	165.00
Total 68030 · Supplies	0.00	6,123.75	0.00	6,123.75
68040 · Hydrant Rentals	0.00	18,741.56	0.00	18,741.56
68050 · Repairs & Maintenance				
68051 · Repairs & Maintenance - Equip	0.00	1,255.48	0.00	1,255.48
68052 · Repairs & Maintenance - Vehicle	0.00	24,021.52	0.00	24,021.52
68053 · Repairs & Maintenance - Bldg	0.00	363.62	0.00	363.62
Total 68050 · Repairs & Maintenance	0.00	25,640.62	0.00	25,640.62
68060 · Fuel	0.00	3,858.43	0.00	3,858.43
68070 · Gear & Personal Equip	0.00	766.39	0.00	766.39
68080 · Training & Education	0.00	4,270.42	0.00	4,270.42
68090 · Uniforms	0.00	442.00	0.00	442.00
68095 · Utilities	0.00	2,057.76	0.00	2,057.76
68100 · Equipment				

For management use only - no assurance is provided on these financial statements.

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Plumsted Township Fire Commissioners District No. 1

05/16/25

BOARD Profit & Loss by Class

Accrual Basis

January through April 2025

	EMS	Fire	Fire Marshall	TOTAL
68102 · SCBA	0.00	1,113.32	0.00	1,113.32
68100 · Equipment - Other	0.00	2,188.97	0.00	2,188.97
Total 68100 · Equipment	0.00	3,302.29	0.00	3,302.29
Total 68000 · Fire Service Expenses	0.00	94,453.22	0.00	94,453.22
Total Expense	541,794.28	423,157.31	19,672.89	984,624.48
Net Ordinary Income	-69,706.46	101,988.65	11,863.50	44,145.69
Net Income	-69,706.46	101,988.65	11,863.50	44,145.69