

Plumsted Township Fire Commissioners District No. 1

Monthly Treasurer's Report

June 16, 2025

Five months complete should be approximately 42% of budget.

2025 Profit & Loss Budget vs Actual – As of May 31, 2025

REVENUE:

EMS – Appears to be on track at 43%, auditor will adjust for 12/31 receivable.

Fire Marshall Revenue – 12%, will pick up with summer/fall activity

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

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

Insurance claim is workers comp reimbursement

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 38% so not concerned at this point.

Fringe Benefits are as expected at 52%. 100% of Annual employer assessment for pension was paid at the end of March, making the overall % higher than 42%.

Administrative Expense is as expected at 49% – insurance is paid in two installments, January and May

Fire Marshall – underbudget at 13%

EMS is at 32%; Equip repairs and Utilities are higher than expected but overall EMS expenses are under budget.

Fire is at 26%; Dues & Subscriptions is high due to timing of annual payment, but overall Fire expenses are under budget.

Balance Sheet Previous Year Comparison as of 5/31/25

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

Operating Checking - \$1.1M

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. 2025 will be booked at year end.

Bank Account Activity – provided May 1-31

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.

Banking relations – we are only earning .01% on both accounts. That should be negotiated based on the balances we carry! Perhaps changing the Capital Reserve #9183 to a money market or something higher.

Banker should recommend something better if they want to keep the accounts.

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

	Jan - May 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · EMS Revenue				
41012 · Direct Payment	104,759.95	250,000.00	-145,240.05	41.9%
41020 · Collections	0.00	1,000.00	-1,000.00	0.0%
41030 · EMS Standby	12,200.00	21,500.00	-9,300.00	56.7%
41040 · EMS Other Revenue	25.00	1,000.00	-975.00	2.5%
Total 41000 · EMS Revenue	116,984.95	273,500.00	-156,515.05	42.8%
42000 · Fire Marshall's Office Revenue				
42010 · Permits - Plumsted	1,234.00	7,500.00	-6,266.00	16.5%
42020 · Inspections - Plumsted	607.00	2,800.00	-2,193.00	21.7%
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	4,457.47	36,400.00	-31,942.53	12.2%
45000 · Investments				
45030 · Interest Income	67.62			
Total 45000 · Investments	67.62			
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	1,174,270.00	2,830,518.46	-1,656,248.46	41.5%
Total 47000 · Property Tax Assessment	1,174,270.00	2,830,518.46	-1,656,248.46	41.5%
480000 · Other Income				
48004 · Insurance Claim	792.86			
480100 · Fund Bal Utilized-Unrestr	0.00	190,850.23	-190,850.23	0.0%
Total 480000 · Other Income	792.86	190,850.23	-190,057.37	0.4%
Total Income	1,296,572.90	3,333,408.69	-2,036,835.79	38.9%
Gross Profit	1,296,572.90	3,333,408.69	-2,036,835.79	38.9%
Expense				
50000 · Salaries & Wages				
62005 · Fire Official - Salaries	15,576.91	35,000.00	-19,423.09	44.5%
62010 · Fire Official - OT	5,062.31	12,000.00	-6,937.69	42.2%
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	42,285.18	97,636.57	-55,351.39	43.3%
65002 · EMS - Supervisor OT	536.53	10,000.00	-9,463.47	5.4%
65005 · EMS - Salaries	206,278.63	502,746.60	-296,467.97	41.0%
65008 · EMS - Per Diem	26,260.00	38,538.00	-12,278.00	68.1%
65010 · EMS - OT	17,239.90	63,000.00	-45,760.10	27.4%
68001 · Fire - Chief Salary	48,653.67	115,403.17	-66,749.50	42.2%
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	85,027.41	234,337.17	-149,309.76	36.3%
68008 · Fire - Per Diem	38,302.00	18,700.00	19,602.00	204.8%
68010 · Fire - OT	9,655.43	35,700.00	-26,044.57	27.0%
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 50000 · Salaries & Wages	494,877.97	1,312,062.47	-817,184.50	37.7%
55000 · 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	-32,749.41	-90,905.00	58,155.59	36.0%
55020 · SHBP - Health Insurance - Other	158,879.97	458,115.71	-299,235.74	34.7%
Total 55020 · SHBP - Health Insurance	126,130.56	367,210.71	-241,080.15	34.3%
55021 · Medical in Lieu	0.00	15,432.20	-15,432.20	0.0%
55022 · SHBP-Health Insurance Retirees	22,361.40	53,040.97	-30,679.57	42.2%
55025 · Payroll Tax Expense	35,678.62	102,493.34	-66,814.72	34.8%
55035-1 · Vision & Dental Reimb Retiree	75.20	0.00	75.20	100.0%

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

	Jan - May 25	Budget	\$ Over Budget	% of Budget
55035 · Vision & Dental Reimbursement	12,601.72	55,625.00	-43,023.28	22.7%
55037 · Tuition Reimbursement	0.00	16,000.00	-16,000.00	0.0%
Total 55000 · Fringe Benefits	444,941.50	857,896.22	-412,954.72	51.9%
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	46,869.00	47,300.00	-431.00	99.1%
61050 · Office Supplies				
61040 · Dues & Subscriptions	1,861.33			
61060 · Computer Expenses	184.80			
61050 · Office Supplies - Other	304.95	6,000.00	-5,695.05	5.1%
Total 61050 · Office Supplies	2,351.08	6,000.00	-3,648.92	39.2%
61100 · Professional Services				
61110 · Accounting Fees	7,772.08	28,000.00	-20,227.92	27.8%
61120 · Legal Fees	12,440.00	35,000.00	-22,560.00	35.5%
61130 · Payroll Service	1,301.45	4,500.00	-3,198.55	28.9%
61140 · Grant Writer	0.00	5,000.00	-5,000.00	0.0%
61150 · Secretarial Service	700.00	2,400.00	-1,700.00	29.2%
61100 · Professional Services - Other	1,230.00	5,000.00	-3,770.00	24.6%
Total 61100 · Professional Services	23,443.53	79,900.00	-56,456.47	29.3%
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	73,054.89	150,200.00	-77,145.11	48.6%
62000 · Fire Marshall Expenses				
62020 · Fire Prevention Programs	0.00	4,500.00	-4,500.00	0.0%
62030 · Training & Education	1,638.55	4,000.00	-2,361.45	41.0%
62040 · Dues & Subscriptions	448.00	2,725.00	-2,277.00	16.4%
62060 · 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	945.50	3,050.00	-2,104.50	31.0%
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	3,659.05	27,575.00	-23,915.95	13.3%
65000 · EMS Office				
65018 · Medical Director	0.00	3,000.00	-3,000.00	0.0%
65020 · Billing Service Fees	7,288.58	18,000.00	-10,711.42	40.5%
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	1,795.00	2,000.00	-205.00	89.8%
65033 · Repairs & Maintenance - Vehicle	432.21	3,000.00	-2,567.79	14.4%
65035 · Vehicle Fuel	2,902.62	10,000.00	-7,097.38	29.0%
65040 · Medical Supplies	2,952.51	10,500.00	-7,547.49	28.1%
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	7,094.08	8,000.00	-905.92	88.7%
65080 · Uniform EMS	1,606.10	5,200.00	-3,593.90	30.9%
65090 · Office & Computer Supplies	30.99	1,000.00	-969.01	3.1%
Total 65000 · EMS Office	39,015.90	120,958.00	-81,942.10	32.3%
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%

Plumsted Township Fire Commissioners District No. 1

06/13/25

Profit & Loss Budget vs. Actual

Accrual Basis

January through May 2025

	Jan - May 25	Budget	\$ Over Budget	% of Budget
Total 68030 · Supplies	6,123.75	9,750.00	-3,626.25	62.8%
68040 · Hydrant Rentals	23,426.95	50,000.00	-26,573.05	46.9%
68050 · Repairs & Maintenance				
68051 · Repairs & Maintenance - Equip	7,905.72			
68052 · Repairs & Maintenance - Vehicle	25,396.59			
68053 · Repairs & Maintenance - Bldg	363.62			
68050 · Repairs & Maintenance - Other	0.00	63,000.00	-63,000.00	0.0%
Total 68050 · Repairs & Maintenance	33,665.93	63,000.00	-29,334.07	53.4%
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	1,156.65	40,000.00	-38,843.35	2.9%
68080 · Training & Education	4,836.42	22,000.00	-17,163.58	22.0%
68090 · Uniforms	1,054.00	5,000.00	-3,946.00	21.1%
68095 · Utilities	2,621.98	10,000.00	-7,378.02	26.2%
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	109,296.40	414,717.00	-305,420.60	26.4%
Total Expense	1,164,845.71	2,883,408.69	-1,718,562.98	40.4%
Net Ordinary Income	131,727.19	450,000.00	-318,272.81	29.3%
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%
80000 · Ask My Accountant	-7,558.86			
Total Other Expense	-7,558.86	450,000.00	-457,558.86	-1.7%
Net Other Income	7,558.86	-450,000.00	457,558.86	-1.7%
Net Income	139,286.05	0.00	139,286.05	100.0%

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Accrual Basis

Plumsted Township Fire Commissioners District No. 1
Balance Sheet Prev Year Comparison
As of May 31, 2025

	May 31, 25	May 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10001 · PNC Ckg 9183 Capital Reserve	554,801.76	554,878.58	-76.82	0.0%
10004 · PNC Operating 0992	1,098,813.15	408,249.18	690,563.97	169.2%
10010 · Petty Cash	500.00	500.00	0.00	0.0%
Total Checking/Savings	1,654,114.91	963,627.76	690,487.15	71.7%
Total Current Assets	1,654,114.91	963,627.76	690,487.15	71.7%
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	3,400,666.83	1,610,179.68	1,790,487.15	111.2%
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	0.00	1,320.00	-1,320.00	-100.0%
24002 · Aflac	1,864.24	821.02	1,043.22	127.1%
24003 · PERS	-6,216.41	-1,792.02	-4,424.39	-246.9%
24005 · PFRS	-1,475.76	5,595.03	-7,070.79	-126.4%
24006 · FMBA	720.00	660.00	60.00	9.1%
24015 · Garnishment	0.00	682.69	-682.69	-100.0%
24000 · Payroll Liabilities - Other	25,497.62	14,943.98	10,553.64	70.6%
Total 24000 · Payroll Liabilities	20,389.69	22,230.70	-1,841.01	-8.3%
24007 · NJ SUI(nr)	1,884.17	0.00	1,884.17	100.0%
Total Other Current Liabilities	582,274.86	28,430.70	553,844.16	1,948.1%
Total Current Liabilities	582,274.86	28,430.70	553,844.16	1,948.1%
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	3,506,060.06	2,953,202.70	552,857.36	18.7%

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Accrual Basis

Plumsted Township Fire Commissioners District No. 1
Balance Sheet Prev Year Comparison
As of May 31, 2025

	May 31, 25	May 31, 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	139,286.05	-37,108.60	176,394.65	475.4%
Total Equity	-105,393.23	-1,343,023.02	1,237,629.79	92.2%
TOTAL LIABILITIES & EQUITY	3,400,666.83	1,610,179.68	1,790,487.15	111.2%

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06/13/25

Accrual Basis

Plumsted Township Fire Commissioners District No. 1

Bank Account Activity

As of May 31, 2025

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
10001 - PNC Ckg 9183 Capital Reserve									554,797.20
Deposit	05/30/2025			Interest	Fire	X	45030 - Interest...	4.56	554,801.76
Total 10001 - PNC Ckg 9183 Capital Reserve								4.56	554,801.76
10004 - PNC Operating 0952									1,005,540.11
Deposit	05/01/2025			Deposit		X	41012 - Direct P...	483.00	1,006,023.11
Deposit	05/01/2025			Deposit		X	41012 - Direct P...	441.53	1,006,464.64
Check	05/02/2025	4852	Barbara Brady	Apnl		X	61150 - Secreta...	-100.00	1,006,364.64
Check	05/02/2025	4853	Jamison Consulting L...	Lithium battery ...		X	68080 - Trainin...	-400.00	1,005,964.64
Check	05/02/2025	4854	Kevin Panacek	VOID: GJE, R...		X	68052 - Repairs...	0.00	1,005,964.64
Check	05/02/2025	4855	Genserve LLC	84737		X	65032 - Repairs...	-1,425.00	1,004,539.64
Check	05/02/2025	4856	Fire Apparatus Repai...	18287		X	68052 - Repairs...	-434.00	1,004,105.64
Check	05/02/2025	4857	Fire & Safety Service...	1025-02806-1...		X	68052 - Repairs...	-453.86	1,003,651.78
Check	05/02/2025	4858	Henry Schein Inc.	39419444		X	65040 - Medical...	-88.70	1,003,563.08
Check	05/02/2025	4859	De Lage Landen Fina...	589872711		X	62065 - Copier ...	-158.89	1,003,404.19
Check	05/02/2025	4860	Airpower International...	14175		X	68051 - Repairs...	-2,050.00	1,001,354.19
Check	05/02/2025	4861	Comcast	849905183003...		X	68095 - Utilities	-564.22	1,000,789.97
Check	05/02/2025	4862	Coronis Health RMC. ...	1509331		X	65020 - Billing ...	-1,208.37	999,581.60
Check	05/02/2025	4863	Action Uniform Comp...	59465-59549		X	-SPLIT-	-732.00	998,849.60
Check	05/02/2025	4864	Ocean County Munic...	OCE295 FDFA...		X	81030 - Insurance	-23,434.00	975,415.60
Check	05/02/2025	4865	NJ American Water C...	March 19 - Ap...		X	68040 - Hydrant...	-4,685.39	970,730.21
Check	05/02/2025	4866	Witmer Public Safety ...	673154		X	68070 - Gear & ...	-390.26	970,339.95
Check	05/02/2025	4867	NAPA Auto Parts	234398-235515		X	68052 - Repairs...	-292.05	970,047.90
Check	05/02/2025	4868	Mitchell Remig	118092		X	62030 - Trainin...	-903.00	969,144.90
Check	05/02/2025	4869	Jodi Byrne			X	-SPLIT-	-440.86	968,703.94
Check	05/02/2025	4870	Kevin Panacek			X	68052 - Repairs...	-97.58	968,606.36
Check	05/02/2025	4871	W.B. Mason CO, Inc	253757834		X	61050 - Office S...	-75.99	968,530.37
Check	05/02/2025	4872	Burlington County BCIT	12311		X	68080 - Trainin...	-166.00	968,364.37
Check	05/02/2025	4873	Electronic Measurem...	65898		X	68051 - Repairs...	-1,121.12	967,243.25
Check	05/02/2025	4874	Richard K Byrne			X	68090 - Uniforms	-240.00	967,003.25
Check	05/02/2025	4875	Firefighter One LLC	00520195		X	68051 - Repairs...	-3,479.12	963,524.13
Check	05/02/2025	4876	Genserve LLC	0518734-IN		X	65032 - Repairs...	-370.00	963,154.13
Check	05/02/2025	4877	Accurate Accounting, ...	395		X	61110 - Accoun...	-2,731.25	960,422.88
Check	05/02/2025	4878	Zep	31023388		X	65033 - Repairs...	-93.63	960,329.25
Check	05/02/2025	4879	Richard M. Braslow. ...	05418		X	61120 - Legal F...	-3,080.00	957,249.25
Check	05/02/2025	4880	Chesterfield Performa...	307		X	65033 - Repairs...	-264.98	956,984.27
Check	05/02/2025	4881	Storks N More			X	61060 - Comput...	-88.20	956,896.07
Check	05/02/2025	4882	JCP&L	100074201052...		X	65070 - Utilities	-425.45	956,470.62
General Journal	05/02/2025	169	Kevin Panacek	For CHK 4854 ...		X	68052 - Repairs...	-97.58	956,373.04
Deposit	05/02/2025			Deposit		X	-SPLIT-	1,051.00	957,424.04
Deposit	05/02/2025			Deposit		X	-SPLIT-	11,442.86	968,866.90
Deposit	05/02/2025			Deposit		X	41012 - Direct P...	1,253.20	970,120.10
Deposit	05/02/2025			Deposit		X	41012 - Direct P...	69.61	970,189.71
Deposit	05/02/2025			Deposit		X	41012 - Direct P...	711.46	970,901.17
Deposit	05/02/2025			Deposit		X	41012 - Direct P...	618.97	971,520.14
Check	05/05/2025	4849	Aflac			X	24002 - Aflac	-970.78	970,549.36
Check	05/05/2025	4850	FMBA Local #89			X	24006 - FMBA	-750.00	969,799.36
Check	05/05/2025	4851	AXA Equitable			X	24001 - 457 EE ...	-1,320.00	968,479.36
Check	05/05/2025	eft	PERS			X	24003 - PERS	-1,818.12	966,661.24
Check	05/05/2025	eft	PFRS			X	24005 - PFRS	-8,531.41	958,129.83
Check	05/05/2025	eft	NJSHBP			X	-SPLIT-	-32,712.83	925,417.00
Check	05/05/2025	eft	NJSHBP			X	55022 - SHBP...	-4,472.28	920,944.72
Deposit	05/05/2025			Deposit		X	80000 - Ask My ...	5,032.05	925,976.77
Deposit	05/05/2025			Deposit		X	41012 - Direct P...	122.16	926,098.93
Check	05/05/2025	eft	AXA Equitable			X	24001 - 457 EE ...	-1,320.00	924,778.93
Deposit	05/06/2025			Deposit		X	41012 - Direct P...	350.86	925,129.79
Deposit	05/06/2025			Deposit		X	41012 - Direct P...	84.25	925,214.04
Deposit	05/08/2025			Deposit		X	41012 - Direct P...	483.00	925,697.04
Deposit	05/08/2025			Deposit		X	41012 - Direct P...	1,642.65	927,339.69
Deposit	05/08/2025			Deposit		X	41012 - Direct P...	461.17	927,800.86
General Journal	05/09/2025	170				X	-SPLIT-	-28,624.27	899,176.59
General Journal	05/09/2025	170				X	10004 - PNC O...	-14,696.12	884,480.47
General Journal	05/09/2025	170				X	10004 - PNC O...	-91.35	884,389.12
Deposit	05/10/2025			Deposit		X	-SPLIT-	236,606.00	1,120,995.12
Deposit	05/12/2025			Deposit		X	41012 - Direct P...	1,235.25	1,122,230.37
Deposit	05/12/2025			Deposit		X	41012 - Direct P...	73.75	1,122,304.12
Deposit	05/14/2025			Deposit		X	80000 - Ask My ...	780.56	1,123,084.68
Deposit	05/14/2025			Deposit		X	41012 - Direct P...	648.56	1,123,733.24
Deposit	05/14/2025			Deposit		X	41012 - Direct P...	121.50	1,123,854.74
Deposit	05/15/2025			Deposit		X	41012 - Direct P...	2,203.45	1,126,058.19
Deposit	05/19/2025			Deposit		X	80000 - Ask My ...	1,746.25	1,127,804.44
Deposit	05/19/2025			Deposit		X	41012 - Direct P...	155.60	1,127,960.04
Deposit	05/20/2025			Deposit		X	41012 - Direct P...	133.53	1,128,093.57
Deposit	05/21/2025			Deposit		X	41012 - Direct P...	633.39	1,128,726.96
Deposit	05/21/2025			Deposit		X	41012 - Direct P...	148.11	1,128,875.07
Deposit	05/22/2025			Deposit		X	41012 - Direct P...	602.35	1,129,477.42
General Journal	05/23/2025	171				X	-SPLIT-	-94.45	1,129,382.97
General Journal	05/23/2025	171				X	10004 - PNC O...	-12,258.08	1,117,124.89
General Journal	05/23/2025	171				X	10004 - PNC O...	-24,332.70	1,092,792.19
Deposit	05/23/2025			Deposit		X	41012 - Direct P...	310.83	1,093,103.02
Deposit	05/27/2025			Deposit		X	41012 - Direct P...	148.11	1,093,251.13
Deposit	05/28/2025			Deposit		X	41012 - Direct P...	1,161.24	1,094,412.37
Deposit	05/28/2025			Deposit		X	41012 - Direct P...	773.28	1,095,185.65
Deposit	05/28/2025			Deposit		X	41012 - Direct P...	429.13	1,095,614.78
Deposit	05/29/2025			Deposit		X	41012 - Direct P...	1,050.55	1,096,665.33
Deposit	05/29/2025			Deposit		X	41012 - Direct P...	1,116.01	1,097,781.34
Deposit	05/29/2025			Deposit		X	41012 - Direct P...	89.50	1,097,870.84
Deposit	05/29/2025			Deposit		X	41012 - Direct P...	442.71	1,098,313.55
Deposit	05/30/2025			Deposit		X	41012 - Direct P...	404.86	1,098,718.21
Deposit	05/30/2025			Deposit		X	41012 - Direct P...	86.00	1,098,804.21

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

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Accrual Basis

Plumsted Township Fire Commissioners District No. 1

Bank Account Activity

As of May 31, 2025

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Deposit	05/30/2025			Interest	Fire	X	45030 - Interest...	8.94	1,098,813.15
Total 10004 - PNC Operating 0992								93,273.04	1,098,813.15
10010 - Petty Cash									500.00
Total 10010 - Petty Cash									500.00
TOTAL								93,277.60	1,664,114.91

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Accrual Basis

Plumsted Township Fire Commissioners District No. 1

BOARD Profit & Loss by Class

January through May 2025

	EMS	Fire	Fire Marshall	TOTAL
Ordinary Income/Expense				
Income				
41000 · EMS Revenue				
41012 · Direct Payment	104,759.95	0.00	0.00	104,759.95
41030 · EMS Standby	12,200.00	0.00	0.00	12,200.00
41040 · EMS Other Revenue	25.00	0.00	0.00	25.00
Total 41000 · EMS Revenue	116,984.95	0.00	0.00	116,984.95
42000 · Fire Marshall's Office Revenue				
42010 · Permits - Plumsted	0.00	0.00	1,234.00	1,234.00
42020 · Inspections - Plumsted	0.00	0.00	607.00	607.00
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	4,457.47	4,457.47
45000 · Investments				
45030 · Interest Income	0.00	67.62	0.00	67.62
Total 45000 · Investments	0.00	67.62	0.00	67.62
47000 · Property Tax Assessment	481,450.70	657,591.20	35,228.10	1,174,270.00
480000 · Other Income				
48004 · Insurance Claim	0.00	792.86	0.00	792.86
Total 480000 · Other Income	0.00	792.86	0.00	792.86
Total Income	598,435.65	658,451.68	39,685.57	1,296,572.90
Gross Profit	598,435.65	658,451.68	39,685.57	1,296,572.90
Expense				
50000 · Salaries & Wages				
62005 · Fire Official - Salaries	0.00	0.00	15,576.91	15,576.91
62010 · Fire Official - OT	0.00	0.00	5,062.31	5,062.31
65001 · EMS - Supervisor Salary	42,285.18	0.00	0.00	42,285.18
65002 · EMS - Supervisor OT	536.53	0.00	0.00	536.53
65005 · EMS - Salaries	206,278.63	0.00	0.00	206,278.63
65008 · EMS - Per Diem	26,260.00	0.00	0.00	26,260.00
65010 · EMS - OT	17,239.90	0.00	0.00	17,239.90
68001 · Fire - Chief Salary	0.00	48,653.67	0.00	48,653.67
68005 · Fire - FF Salaries	0.00	85,027.41	0.00	85,027.41
68008 · Fire - Per Diem	0.00	38,302.00	0.00	38,302.00
68010 · Fire - OT	0.00	9,655.43	0.00	9,655.43
Total 50000 · Salaries & Wages	292,600.24	181,638.51	20,639.22	494,877.97
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	-25,635.90	-7,113.51	0.00	-32,749.41
55020 · SHBP - Health Insurance - Other	127,781.17	31,098.80	0.00	158,879.97
Total 55020 · SHBP - Health Insurance	102,145.27	23,985.29	0.00	126,130.56
55022 · SHBP-Health Insurance Retirees	0.00	22,361.40	0.00	22,361.40
55025 · Payroll Tax Expense	20,780.12	13,465.88	1,432.62	35,678.62
55035-1 · Vision & Dental Reimb Retiree	0.00	75.20	0.00	75.20
55035 · Vision & Dental Reimbursement	9,764.42	2,837.30	0.00	12,601.72
Total 55000 · Fringe Benefits	298,006.79	145,502.09	1,432.62	444,941.50
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	46,869.00	0.00	46,869.00
61050 · Office Supplies				

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

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Plumsted Township Fire Commissioners District No. 1

06/13/25

BOARD Profit & Loss by Class

Accrual Basis

January through May 2025

	EMS	Fire	Fire Marshall	TOTAL
61040 · Dues & Subscriptions	0.00	1,861.33	0.00	1,861.33
61060 · Computer Expenses	0.00	184.80	0.00	184.80
61050 · Office Supplies - Other	0.00	294.99	9.96	304.95
Total 61050 · Office Supplies	0.00	2,341.12	9.96	2,351.08
61100 · Professional Services				
61110 · Accounting Fees	0.00	7,772.08	0.00	7,772.08
61120 · Legal Fees	0.00	12,440.00	0.00	12,440.00
61130 · Payroll Service	0.00	1,301.45	0.00	1,301.45
61150 · Secretarial Service	0.00	700.00	0.00	700.00
61100 · Professional Services - Other	0.00	1,230.00	0.00	1,230.00
Total 61100 · Professional Services	0.00	23,443.53	0.00	23,443.53
Total 61000 · Administrative Expenses	0.00	73,044.93	9.96	73,054.89
62000 · Fire Marshall Expenses				
62030 · Training & Education	0.00	0.00	1,638.55	1,638.55
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	945.50	945.50
Total 62000 · Fire Marshall Expenses	0.00	0.00	3,659.05	3,659.05
65000 · EMS Office				
65020 · Billing Service Fees	7,288.58	0.00	0.00	7,288.58
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
65032 · Repairs & Maintenance - Equip	1,795.00	0.00	0.00	1,795.00
65033 · Repairs & Maintenance - Vehicle	432.21	0.00	0.00	432.21
65035 · Vehicle Fuel	2,902.62	0.00	0.00	2,902.62
65040 · Medical Supplies	2,952.51	0.00	0.00	2,952.51
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	7,094.08	0.00	0.00	7,094.08
65080 · Uniform EMS	1,606.10	0.00	0.00	1,606.10
65090 · Office & Computer Supplies	30.99	0.00	0.00	30.99
Total 65000 · EMS Office	39,015.90	0.00	0.00	39,015.90
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	23,426.95	0.00	23,426.95
68050 · Repairs & Maintenance				
68051 · Repairs & Maintenance - Equip	0.00	7,905.72	0.00	7,905.72
68052 · Repairs & Maintenance - Vehicle	0.00	25,299.01	0.00	25,299.01
68053 · Repairs & Maintenance - Bldg	0.00	363.62	0.00	363.62
Total 68050 · Repairs & Maintenance	0.00	33,568.35	0.00	33,568.35
68060 · Fuel	0.00	3,858.43	0.00	3,858.43
68070 · Gear & Personal Equip	0.00	1,156.65	0.00	1,156.65

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Plumsted Township Fire Commissioners District No. 1

06/13/25

BOARD Profit & Loss by Class

Accrual Basis

January through May 2025

	EMS	Fire	Fire Marshall	TOTAL
68080 · Training & Education	0.00	4,836.42	0.00	4,836.42
68090 · Uniforms	0.00	1,054.00	0.00	1,054.00
68095 · Utilities	0.00	2,621.98	0.00	2,621.98
68100 · Equipment				
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	109,198.82	0.00	109,198.82
Total Expense	629,622.93	509,384.35	25,740.85	1,164,748.13
Net Ordinary Income	-31,187.28	149,067.33	13,944.72	131,824.77
Other Income/Expense				
Other Expense				
80000 · Ask My Accountant	-7,558.86	0.00	0.00	-7,558.86
Total Other Expense	-7,558.86	0.00	0.00	-7,558.86
Net Other Income	7,558.86	0.00	0.00	7,558.86
Net Income	-23,628.42	149,067.33	13,944.72	139,383.63