

BOARD OF FIRE COMMISSIONERS

Maurice River Township #1

Package Index

Meeting Date - February 25, 2019

Next Meeting Date - March 25, 2019

No meeting of BOFC in June and August

Cheryl Ward will attend in the months of February, March, May, October, November,
December

CONTENT OF FINANCIAL PACKAGE

| <u>Pages</u> | <u>Description</u> | <u>Comments/Action</u> |
|--------------|---------------------------------------|--|
| 1 | Content of Financial Package | |
| 2 to 12 | Financial Reports | Review reports, approve and sign checks. NO voucher needed after the fact, per new auditor |
| 13 to 14 | Regarding Vouchers | FYI |
| 15 | Profit and Loss Budget vs Actual 2018 | FYI - include per Joe overbudget on professional services and utilit |
| 16 | Professional Services detail | FYI |

Actions needed:

1st Bank of SIC - online banking authorization - please discuss, sign

Check 1781 for \$50k 3 month CD - please discuss, sign (not included in any of these reports)

Commissioners Term:

Matt - Feb 2016 - Feb 2019
Walter - Feb 2016 - Feb 2019
Joe - Feb 2017- Feb 2020
Wayne - Feb 2017- Feb 2020
Jerry - Feb 2018 - Feb 2021

Bonds Payments are due:

April - USDA - \$12,854
Sept - Truck - \$68,641
Oct - USDA - \$12,854
Nov-KS State Bank - \$18,029.80 (air packs)

BOARD OF FIRE COMMISSIONERS
MAURICE RIVER TOWNSHIP FIRE DISTRICT #1

Checks Submitted for Approval
Meeting Date - February 25, 2019

| <u>Check #</u> | <u>Amount</u> | <u>Payee</u> | <u>Purpose</u> |
|----------------|---------------|---------------------------|-----------------------------|
| 1725* | \$ 160.00 | | Admin - Election |
| 1726* | | | |
| 1767** | \$ 100.00 | Sir Speedy Printing | Admin - Election |
| 1768** | \$ 160.00 | | Admin - Election |
| 1769** | \$ 160.00 | | Admin - Election |
| 1770 | | VOID | |
| 1771** | \$ 216.00 | Continental Fire & Safety | O&M - Repairs & Maintenance |
| 1772 | \$ 304.82 | Atlantic City Electric | O&M - Utilities |
| 1773 | \$ 127.50 | Cheryl Ward CPA PC | Admin - Professional Fees |
| 1774 | \$ 9.96 | Comcast | O&M - Utilities |
| 1775 | \$ 974.92 | Rental Country Inc | O&M - Repairs & Maintenance |
| 1776 | \$ 619.05 | South Jersey Gas | O&M - Utilities |
| 1777 | \$ 26.59 | The Daily Journal | Admin - Advertising |
| 1778 | \$ 232.00 | Treasurer, State of NJ | O&M - Repairs & Maintenance |
| 1779 | \$ 78.26 | Verizon 856-785-0464 | O&M - Utilities |
| 1780 | \$ 86.32 | Verizon 856-785-2266 | O&M - Utilities |

*Given to Jerry Corson in case of emergency.

**Approved and signed at prior meeting.

Maurice River Township, Fire District #1
Balance Sheet
As of February 25, 2019

| | Feb 25, 19 |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Checking, 1st Bank of Sea Isle | 89,452.32 |
| Total Checking/Savings | <u>89,452.32</u> |
| Total Current Assets | 89,452.32 |
| Fixed Assets | |
| Air Packs | 80,288.00 |
| Building Improvements (Net) | 765,396.07 |
| Vehicles & Equipment (Net) | 679,277.43 |
| Total Fixed Assets | <u>1,524,961.50</u> |
| TOTAL ASSETS | <u><u>1,614,413.82</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| Accrued Interest on LT Debt | 4,247.48 |
| Bond & Loan Debt due w/in 1 Yr | -0.25 |
| Total Other Current Liabilities | <u>4,247.23</u> |
| Total Current Liabilities | 4,247.23 |
| Long Term Liabilities | |
| Due to KS State Bank | 80,288.00 |
| Due to TD Equipment Finance Inc | 556,274.00 |
| Due to USDA | 426,219.00 |
| Total Long Term Liabilities | <u>1,062,781.00</u> |
| Total Liabilities | 1,067,028.23 |
| Equity | |
| Invested In Capital Assets, net | 526,741.87 |
| Retained Earnings | -16,130.33 |
| Unrestricted | |
| Undesignated | <u>42,777.27</u> |
| Total Unrestricted | 42,777.27 |
| Net Income | <u>-6,003.22</u> |
| Total Equity | <u>547,385.59</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,614,413.82</u></u> |

This report has not yet been adjusted for the 2018 Audit figures. We are still awaiting the completion of the report from the Auditor.

BOARD OF FIRE COMMISSIONERS
 MAURICE RIVER TOWNSHIP FIRE DISTRICT #1
 Bank Reconciliation - 1st Bank of Sea Isle City
 February 25, 2019

Balance per Bank @ 1/31/2019 \$ 94,711.26

Add: Deposits in Transit:

Less: Outstanding Checks:

| | | | |
|-----------|----|--------|---------|
| 1725 | \$ | 160.00 | |
| 1758 | \$ | 366.62 | |
| 1759 | \$ | 9.96 | |
| debit 2/1 | \$ | 85.89 | comcast |
| 1760 | \$ | 303.00 | |
| 1761 | \$ | 34.76 | |
| 1762 | \$ | 165.00 | |
| 1763 | \$ | 150.00 | |
| 1764 | \$ | 552.34 | |
| 1765 | \$ | 250.00 | |
| 1766 | \$ | 85.95 | |
| 1767 | \$ | 100.00 | |
| 1768 | \$ | 160.00 | |
| 1769 | \$ | 160.00 | |
| 1771 | \$ | 216.00 | |
| 1772 | \$ | 304.82 | |
| 1773 | \$ | 127.50 | |
| 1774 | \$ | 9.96 | |
| 1775 | \$ | 974.92 | |
| 1776 | \$ | 619.05 | |
| 1777 | \$ | 26.59 | |
| 1778 | \$ | 232.00 | |
| 1779 | \$ | 78.26 | |
| 1780 | \$ | 86.32 | |

\$ 5,258.94

Adjusted Bank Balance & Book Balance:

\$ 89,452.32

ok



4301 Landis Ave.
 Sea Isle City, NJ 08243
 (609) 263-4102

01

>01715 2636228 001 092047 10Z
 BOARD OF FIRE COMMISSIONERS
 MAURICE RIVER TWP FIRE DISTRICT #1
 PO BOX 1193
 MARMORA NJ 08223-0855

SUMMARY OF YOUR ACTIVITY
 ACTIVITY THROUGH **JAN 31 19**
 STATEMENT NUMBER 2552003028
 BEGINNING BALANCE 44937.15
 DEPOSIT AMOUNT + 55055.25
 WITHDRAWAL AMOUNT - 5281.14
 SERVICE CHARGE - .00
 ENDING BALANCE = 94711.26

DEBITS 5

| TAXEXMT/NONPROF | 2552003028 | WITHDRAWALS | DEPOSITS | BALANCE SUMMARY |
|---|------------|-------------|----------|-----------------|
| ACTIVITY BEGINNING | JAN 01 19 | | | \$ 44937.15 |
| JAN 02 CHECK NUMBER 1745 | | 1098.97 | | \$ 43838.18 |
| JAN 02 CHECK NUMBER 1754 | | 1500.00 | | \$ 42338.18 |
| JAN 04 COMCAST 8499050 630023584 190103 PPD | | 85.89 | | \$ 42252.29 |
| JAN 04 DEPOSIT SEAVILLE | | | 55055.25 | \$ 97307.54 |
| JAN 09 CHECK NUMBER 1752 | | 1852.00 | | \$ 95455.54 |
| JAN 10 CHECK NUMBER 1757 | | 418.75 | | \$ 95036.79 |
| JAN 11 CHECK NUMBER 1756 | | 325.53 | | \$ 94711.26 |

CHECKS PAID ON YOUR ACCOUNT

| CHECK | DATE | AMOUNT | CHECK | DATE | AMOUNT | CHECK | DATE | AMOUNT |
|-------|-------|---------|-------|-------|---------|-------|-------|--------|
| 1745 | 01/02 | 1098.97 | ** | | | 1756 | 01/11 | 325.53 |
| ** | | | 1754 | 01/02 | 1500.00 | 1757 | 01/10 | 418.75 |
| 1752 | 01/09 | 1852.00 | ** | | | | | |

** = Gap in Sequence



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FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08227

1ST BANK OF SEA ISLE CITY
4391 Landa Ave.
Sea Isle City, NJ 08243
85-7124212

12/17/2018 1745

PAY TO THE ORDER OF: Cheryl Ward, CPA, PC \$ 1,098.97

One Thousand Ninety-Eight and 97/100 DOLLARS

Cheryl Ward, CPA, PC
PO Box 1193
820 S Shore Road
Marlboro, NJ 08223

MEMO: Professional Services Oct-Dec 2018

001754 231271242 2 55 2003028

#1745

\$1,098.97

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08227

1ST BANK OF SEA ISLE CITY
4391 Landa Ave.
Sea Isle City, NJ 08243
85-7124212

12/17/2018 1752

PAY TO THE ORDER OF: Richard M Braslow Esq \$ 1,852.00

One Thousand Eight Hundred Fifty-Two and 00/100 DOLLARS

Richard M Braslow Esq
516 Fielders Lane
Toms River, NJ 08755

MEMO: Inv. 2-0140

001752 231271242 2 55 2003028

#1752

\$1,852.00

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08227

1ST BANK OF SEA ISLE CITY
4391 Landa Ave.
Sea Isle City, NJ 08243
85-7124212

12/18/2018 1754

PAY TO THE ORDER OF: Nighthlinger, Colavita & Volpe, PA \$ 1,500.00

One Thousand Five Hundred and 00/100 DOLLARS

Nighthlinger, Colavita & Volpe, PA
PO Box 798
191 South Black Horse Pike
Williamstown, NJ 08094

MEMO: Assistance with LEH application

001754 231271242 2 55 2003028

#1754

\$1,500.00

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08227

1ST BANK OF SEA ISLE CITY
4391 Landa Ave.
Sea Isle City, NJ 08243
85-7124212

1/4/2019 1756

PAY TO THE ORDER OF: Atlantic City Electric \$ 325.53

Three Hundred Twenty-Five and 53/100 DOLLARS

Atlantic City Electric
PO Box 13510
Philadelphia, PA 19101

MEMO: 28000 2423 287

001756 231271242 2 55 2003028

#1756

\$325.53

FIRE COMMISSIONERS DISTRICT NO. 1
MAURICE RIVER TOWNSHIP
P.O. BOX 60, MAIN STREET
LEESBURG, NJ 08227

1ST BANK OF SEA ISLE CITY
4391 Landa Ave.
Sea Isle City, NJ 08243
85-7124212

1/4/2019 1757

PAY TO THE ORDER OF: South Jersey Gas Co \$ 418.75

Four Hundred Eighteen and 75/100 DOLLARS

South Jersey Gas Co
PO Box 6091
Belmar, NJ 08009-6091

MEMO: 7400630000

001757 231271242 2 55 2003028

#1757

\$418.75

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BOARD OF FIRE COMMISSIONERS
MAURICE RIVER TOWNSHIP FIRE DISTRICT #1

CERTIFICATES OF DEPOSIT

| <u>Name of Bank & Account #</u> | <u>Term & Rate</u> | <u>Face Value</u> | <u>Issue/ Reissue Date</u> | <u>Maturity Date</u> |
|--|-----------------------------------|------------------------------|---|---------------------------------|
|--|-----------------------------------|------------------------------|---|---------------------------------|

Reserve for Future Capital Funds:

None

Regular Funds:

None

11:36 AM
02/23/19
Cash Basis

Maurice River Township, Fire District #1

Profit & Loss

January 1 through February 25, 2019

| | <u>Jan 1 - Feb 25, 19</u> |
|-------------------------------|---------------------------|
| Ordinary Income/Expense | |
| Expense | |
| Administrative | |
| Advertising | 61.35 |
| Election | 580.00 |
| Professional Services | 277.50 |
| Total Administrative | <u>918.85</u> |
| Operating & Maintenance | |
| Equipment | 303.00 |
| Repairs & Maintenance | 1,837.92 |
| Utilities including Telephone | 2,943.45 |
| Total Operating & Maintenance | <u>5,084.37</u> |
| Total Expense | <u>6,003.22</u> |
| Net Ordinary Income | <u>-6,003.22</u> |
| Net Income | <u><u>-6,003.22</u></u> |

Maurice River Township, Fire District #1
Profit & Loss Budget vs. Actual
 January through December 2019

| | Jan - Dec 19 | Budget | \$ Over Budget | % of Budget |
|--|------------------|-------------------|--------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Income from Taxation | 0.00 | 177,821.00 | -177,821.00 | 0.0% |
| Interest/Dividend Income | 0.00 | 53.00 | -53.00 | 0.0% |
| Supplemental Fire Services Prog | 0.00 | 575.00 | -575.00 | 0.0% |
| Total Income | 0.00 | 178,449.00 | -178,449.00 | 0.0% |
| Expense | | | | |
| Administrative | | | | |
| Advertising | 61.35 | 150.00 | -88.65 | 40.9% |
| Election | 580.00 | 550.00 | 30.00 | 105.5% |
| Professional Services | 277.50 | 18,000.00 | -17,722.50 | 1.5% |
| Total Administrative | 918.85 | 18,700.00 | -17,781.15 | 4.9% |
| Debt Service | | | | |
| Bond Payment | 0.00 | 86,874.00 | -86,874.00 | 0.0% |
| Interest | 0.00 | 26,575.00 | -26,575.00 | 0.0% |
| Total Debt Service | 0.00 | 113,449.00 | -113,449.00 | 0.0% |
| Operating & Maintenance | | | | |
| Equipment | 303.00 | 16,950.00 | -16,647.00 | 1.8% |
| Repairs & Maintenance | 1,837.92 | 15,850.00 | -14,012.08 | 11.6% |
| Training | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| Utilities including Telephone | 2,943.45 | 10,000.00 | -7,056.55 | 29.4% |
| Total Operating & Maintenance | 5,084.37 | 46,300.00 | -41,215.63 | 11.0% |
| Total Expense | 6,003.22 | 178,449.00 | -172,445.78 | 3.4% |
| Net Ordinary Income | -6,003.22 | 0.00 | -6,003.22 | 100.0% |
| Net Income | -6,003.22 | 0.00 | -6,003.22 | 100.0% |

Maurice River Township, Fire District #1
Transaction Detail by Account
January 28 through February 25, 2019

| Type | Date | Num | Name | Memo | Debit | Credit | Balance |
|---|------------|----------|-------------------------------|--|-------|----------|-----------|
| Checking, 1st Bank of Sea Isle | | | | | | | |
| Bill Pmt-Check | 01/28/2019 | 1758 | Atlantic City Electric | 5500 2423 287 | | 366.62 | -366.62 |
| Bill Pmt-Check | 01/28/2019 | 1759 | Comcast - SPC Video Act | 8499050630024830: 1/4-2/3/19 | | 9.96 | -376.58 |
| Bill Pmt-Check | 01/28/2019 | 1760 | Continental Fire & Safety Inc | J1106 positive holding strap | | 303.00 | -679.58 |
| Bill Pmt-Check | 01/28/2019 | 1761 | Daily Journal | Account # 248464: Inv 2176425 - adv | | 34.76 | -714.34 |
| Bill Pmt-Check | 01/28/2019 | 1762 | MES | Customer# C33320, spare battery | | 165.00 | -879.34 |
| Bill Pmt-Check | 01/28/2019 | 1763 | Richard M Braslow Esq | Dec 10-16, 2018 | | 150.00 | -1,029.34 |
| Bill Pmt-Check | 01/28/2019 | 1764 | South Jersey Gas Co | 7460630000 | | 552.34 | -1,581.68 |
| Bill Pmt-Check | 01/28/2019 | 1765 | South Jersey Gas Co | Inv 52995, service call 1/17/19, focus issues again, 2 new cameras | | 250.00 | -1,831.68 |
| Bill Pmt-Check | 01/28/2019 | 1766 | Total Security Alarms, LLC | 856 785-2266 455 71Y | | 85.95 | -1,917.63 |
| Bill Pmt-Check | 01/28/2019 | 1766 | Verizon 856 785-2266 | auto pay -1/14-2/13/19 | | 85.89 | -2,003.52 |
| Check | 01/28/2019 | 2/1 auto | Comcast Cable | J1249 repair glove gxoel part | | 100.00 | -2,103.52 |
| Check | 01/28/2019 | 1767 | Sir Speedy Printing | ballots, Inv 86205 | | 216.00 | -2,319.52 |
| Bill Pmt-Check | 01/29/2019 | 1771 | Continental Fire & Safety Inc | VOID: Inv #E4507, protective gear - helmet lights, hex armor glove | | 0.00 | -2,319.52 |
| Check | 01/29/2019 | 1770 | Continental Fire & Safety Inc | poll worker | | 160.00 | -2,479.52 |
| Check | 02/16/2019 | 1768 | poll worker | poll worker | | 160.00 | -2,639.52 |
| Check | 02/16/2019 | 1789 | poll worker | poll worker | | 160.00 | -2,799.52 |
| Check | 02/16/2019 | 1725 | Atlantic City Electric | 5500 2423 287 | | 304.82 | -3,104.34 |
| Bill Pmt-Check | 02/25/2019 | 1772 | Cheryl Ward, CPA, PC | Prep of 1096/1099 for 2018 tax year | | 127.50 | -3,231.84 |
| Bill Pmt-Check | 02/25/2019 | 1773 | Comcast - SPC Video Act | 8499050630024830: 2/4-3/3/19 | | 9.96 | -3,241.80 |
| Bill Pmt-Check | 02/25/2019 | 1774 | Rental Country Inc | 120163 | | 974.92 | -4,216.72 |
| Bill Pmt-Check | 02/25/2019 | 1775 | South Jersey Gas Co | 7460630000 | | 619.05 | -4,835.77 |
| Bill Pmt-Check | 02/25/2019 | 1776 | South Jersey Gas Co | Acct VIN-108582, order 3352931 | | 26.59 | -4,862.36 |
| Bill Pmt-Check | 02/25/2019 | 1777 | The Daily Journal | Reg #0609-00109-001, Inv 1028519 | | 232.00 | -5,094.36 |
| Bill Pmt-Check | 02/25/2019 | 1778 | Treasurer, State of NJ | 856 785-0464 815 61Y | | 78.26 | -5,172.62 |
| Bill Pmt-Check | 02/25/2019 | 1779 | Verizon 856 785-0464 | 856 785-2266 455 71Y | | 86.32 | -5,258.94 |
| Bill Pmt-Check | 02/25/2019 | 1780 | Verizon 856 785-2266 | | | | -5,258.94 |
| Total Checking, 1st Bank of Sea Isle | | | | | | | |
| | | | | | 0.00 | 5,258.94 | -5,258.94 |
| Accounts Payable | | | | | | | |
| Bill Pmt-Check | 01/28/2019 | 1758 | Atlantic City Electric | 5500 2423 287 | | 366.62 | -366.62 |
| Bill Pmt-Check | 01/28/2019 | 1758 | Atlantic City Electric | 5500 2423 287 | | 9.96 | 0.00 |
| Bill Pmt-Check | 01/28/2019 | 1759 | Comcast - SPC Video Act | 8499050630024830: 1/4-2/3/19 | | 0.00 | 9.96 |
| Bill Pmt-Check | 01/28/2019 | 1759 | Comcast - SPC Video Act | 8499050630024830: 1/4-2/3/19 | | 0.00 | 9.96 |
| Bill Pmt-Check | 01/28/2019 | 1760 | Continental Fire & Safety Inc | J1106 positive holding strap | | 303.00 | 303.00 |
| Bill Pmt-Check | 01/28/2019 | 1760 | Continental Fire & Safety Inc | J1106 positive holding strap | | 0.00 | 303.00 |
| Bill Pmt-Check | 01/28/2019 | 1761 | Daily Journal | Account # 248464, Inv 2176425 - adv | | 34.76 | 34.76 |
| Bill Pmt-Check | 01/28/2019 | 1761 | Daily Journal | Account # 248464, Inv 2176425 - adv | | 0.00 | 34.76 |
| Bill Pmt-Check | 01/28/2019 | 1762 | MES | Customer# C33320, spare battery | | 165.00 | 165.00 |
| Bill Pmt-Check | 01/28/2019 | 1762 | MES | Customer# C33320, spare battery | | 0.00 | 165.00 |
| Bill Pmt-Check | 01/28/2019 | 1763 | Richard M Braslow Esq | Dec 10-16, 2018 | | 150.00 | 150.00 |
| Bill Pmt-Check | 01/28/2019 | 1763 | Richard M Braslow Esq | Dec 10-16, 2018 | | 0.00 | 150.00 |
| Bill Pmt-Check | 01/28/2019 | 1764 | South Jersey Gas Co | 7460630000 | | 552.34 | 552.34 |
| Bill Pmt-Check | 01/28/2019 | 1764 | South Jersey Gas Co | 7460630000 | | 0.00 | 552.34 |
| Bill Pmt-Check | 01/28/2019 | 1765 | Total Security Alarms, LLC | Inv 52995, service call 1/17/19, focus issues again, 2 new cameras | | 250.00 | 250.00 |
| Bill Pmt-Check | 01/28/2019 | 1765 | Total Security Alarms, LLC | Inv 52995, service call 1/17/19, focus issues again, 2 new cameras | | 0.00 | 250.00 |
| Bill Pmt-Check | 01/28/2019 | 1766 | Verizon 856 785-2266 | 856 785-2266 455 71Y | | 85.95 | 85.95 |
| Bill Pmt-Check | 01/28/2019 | 1766 | Verizon 856 785-2266 | 856 785-2266 455 71Y | | 0.00 | 85.95 |
| Bill Pmt-Check | 01/29/2019 | 1771 | Continental Fire & Safety Inc | J1249 repair glove gxoel part | | 216.00 | 216.00 |
| Bill Pmt-Check | 01/29/2019 | 1771 | Continental Fire & Safety Inc | J1249 repair glove gxoel part | | 0.00 | 216.00 |
| Bill Pmt-Check | 02/25/2019 | 1772 | Atlantic City Electric | 5500 2423 287 | | 304.82 | 304.82 |
| Bill Pmt-Check | 02/25/2019 | 1772 | Atlantic City Electric | 5500 2423 287 | | 0.00 | 304.82 |
| Bill Pmt-Check | 02/25/2019 | 1773 | Cheryl Ward, CPA, PC | Prep of 1096/1099 for 2018 tax year | | 127.50 | 127.50 |
| Bill Pmt-Check | 02/25/2019 | 1773 | Cheryl Ward, CPA, PC | Prep of 1096/1099 for 2018 tax year | | 0.00 | 127.50 |
| Bill Pmt-Check | 02/25/2019 | 1774 | Comcast - SPC Video Act | 8499050630024830: 2/4-3/3/19 | | 9.96 | 9.96 |
| Bill Pmt-Check | 02/25/2019 | 1774 | Comcast - SPC Video Act | 8499050630024830: 2/4-3/3/19 | | 0.00 | 9.96 |
| Bill Pmt-Check | 02/25/2019 | 1775 | Rental Country Inc | 120163 | | 974.92 | 974.92 |

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Maurice River Township, Fire District #1
Transaction Detail by Account
January 28 through February 25, 2019

| Type | Date | Num | Name | Memo | Debit | Credit | Balance |
|--------------------------------------|------------|------------|-------------------------------|--|----------|----------|----------|
| Bill Pmt -Check | 02/25/2019 | 1775 | Rental Country Inc | 120163 | 974.92 | | 0.00 |
| Bill Pmt -Check | 02/25/2019 | 1776 | South Jersey Gas Co | 7460630000 | 619.05 | | 619.05 |
| Bill Pmt -Check | 02/25/2019 | 1776 | South Jersey Gas Co | 7460630000 | | 619.05 | 0.00 |
| Bill Pmt -Check | 02/25/2019 | 1777 | The Daily Journal | Acct VIN-108582, order 3352931 | 26.59 | | 26.59 |
| Bill Pmt -Check | 02/25/2019 | 1777 | The Daily Journal | Acct VIN-108582, order 3352931 | | 26.59 | 0.00 |
| Bill Pmt -Check | 02/25/2019 | 1778 | Treasurer, State of NJ | Reg #0609-00109-001, Inv 1028519 | 232.00 | | -232.00 |
| Bill Pmt -Check | 02/25/2019 | 1779 | Verizon 856 785-0464 | Reg #0609-00109-001, Inv 1028519 | | 232.00 | 0.00 |
| Bill Pmt -Check | 02/25/2019 | 1779 | Verizon 856 785-0464 | 856 785-0464 815 61Y | 78.26 | | -78.26 |
| Bill Pmt -Check | 02/25/2019 | 1779 | Verizon 856 785-0464 | 856 785-0464 815 61Y | | 78.26 | 0.00 |
| Bill Pmt -Check | 02/25/2019 | 1780 | Verizon 856 785-2266 | 856 785-2266 455 71Y | 86.32 | | -86.32 |
| Bill Pmt -Check | 02/25/2019 | 1780 | Verizon 856 785-2266 | 856 785-2266 455 71Y | | 86.32 | 0.00 |
| Total Accounts Payable | | | | | 4,593.05 | 4,593.05 | 0.00 |
| Administrative | | | | | | | |
| Advertising | 01/28/2019 | 2176425 | Daily Journal | Account # 248464, Inv 2176425 - adv | 34.76 | | 34.76 |
| Bill | 02/25/2019 | 0003352931 | The Daily Journal | Acct VIN-108582, order 3352931, election adv | 26.59 | | 61.35 |
| Total Advertising | | | | | 61.35 | 0.00 | 61.35 |
| Election | | | | | | | |
| Check | 01/28/2019 | 1767 | Sir Speedy Printing | ballots, Inv 86205 | 100.00 | | 100.00 |
| Check | 02/16/2019 | 1768 | | poll worker | 160.00 | | 260.00 |
| Check | 02/16/2019 | 1769 | | poll worker | 160.00 | | 420.00 |
| Check | 02/16/2019 | 1725 | | poll worker | 160.00 | | 580.00 |
| Total Election | | | | | 580.00 | 0.00 | 580.00 |
| Professional Services | | | | | | | |
| Bill | 01/28/2019 | 20216 | Richard M Braslow Esq | Dec 10-16, 2018 | 150.00 | | 150.00 |
| Bill | 02/25/2019 | 1248 | Cheryl Ward, CPA, PC | Prep of 1096/1099 for 2018 tax year | 127.50 | | 277.50 |
| Total Professional Services | | | | | 277.50 | 0.00 | 277.50 |
| Total Administrative | | | | | 918.85 | 0.00 | 918.85 |
| Operating & Maintenance | | | | | | | |
| Equipment | 01/28/2019 | J1106 | Continental Fire & Safety Inc | J1106 positive holding strap | 303.00 | | 303.00 |
| Check | 01/29/2019 | 1770 | Continental Fire & Safety Inc | VOID: Inv #E4507; protective gear - helmet lights, hex armor glove | 0.00 | | 303.00 |
| Total Equipment | | | | | 303.00 | 0.00 | 303.00 |
| Repairs & Maintenance | | | | | | | |
| Bill | 01/28/2019 | IN1294174 | MES | Customer# C33320, spare battery | 165.00 | | 165.00 |
| Bill | 01/28/2019 | 52995 | Total Security Alarms, LLC | Inv 52995, service call 1/7/19, focus issues again, 2 new cameras | 250.00 | | 415.00 |
| Bill | 01/29/2019 | J1249 | Continental Fire & Safety Inc | J1249 repair glove gpxal part | 216.00 | | 631.00 |
| Bill | 02/25/2019 | 1-46571-02 | Rental Country Inc | Customer 120163; Contract#-46571.02 chain saw | 974.92 | | 1,605.92 |
| Bill | 02/25/2019 | 1028519 | Treasurer, State of NJ | Reg #0609-00109-001 - elevator inspection | 232.00 | | 1,837.92 |
| Total Repairs & Maintenance | | | | | 1,837.92 | 0.00 | 1,837.92 |
| Utilities Including Telephone | | | | | | | |
| Bill | 01/28/2019 | | Atlantic City Electric | 55002423287, Utilities, 12/13/18-1/14/19 | 366.62 | | 366.62 |
| Bill | 01/28/2019 | | Comcast - SPC Video Act | 84990506300024830; 1/4-2/3/19 | 9.96 | | 376.58 |
| Bill | 01/28/2019 | | South Jersey Gas Co | 7460630000 12/12/18-1/14/19 | 552.34 | | 928.92 |
| Bill | 01/28/2019 | | Verizon 856 785-2266 | auto pay -1/14-2/13/19 | 85.95 | | 1,014.87 |
| Check | 01/28/2019 | 2/1 auto | Comcast Cable | | 85.89 | | 1,100.76 |

11:38 AM
02/23/19

Maurice River Township, Fire District #1
Transaction Detail by Account
January 28 through February 25, 2019

Cash Basis

| Type | Date | Num | Name | Memo | Debit | Credit | Balance |
|-------------------------------------|------------|-----|-------------------------|--------------------------------------|-----------------|-----------------|-------------|
| Bill | 02/25/2019 | | Atlantic City Electric | 55002423287, Utilities, 1/15-2/11/19 | 304.82 | | 1,405.58 |
| Bill | 02/25/2019 | | Comcast - SPC Video Act | 8499050630024830: 2/4-3/3/19 | 9.96 | | 1,415.54 |
| Bill | 02/25/2019 | | South Jersey Gas Co | 7460630000: 1/14-2/11/19 | 619.05 | | 2,034.59 |
| Bill | 02/25/2019 | | Verizon 856 785-2266 | 450-781-805-0001-22 | 86.32 | | 2,120.91 |
| Bill | 02/25/2019 | | Verizon 856 785-0464 | Acct #251-354-218-0001-79 | 78.26 | | 2,199.17 |
| Total Utilities including Telephone | | | | | 2,199.17 | 0.00 | 2,199.17 |
| Total Operating & Maintenance | | | | | 4,340.09 | 0.00 | 4,340.09 |
| TOTAL | | | | | 9,851.99 | 9,851.99 | 0.00 |

12

Re: Vouchers

Tonya DeVita

From: keycpa@gmail.com
Sent: Friday, January 4, 2019 11:59 AM
To: Tonya DeVita
Subject: RE: Maurice River Twp FD 1 - audit

Hi Tonya, It looks like they are using the voucher as sort of a purchase order, after the fact. If they want to use purchase orders to signify the authorization to purchase goods or services, that is a good internal control. The control of a purchase order is not completely necessary when they are authorizing the purchase of goods and services at their meetings. I hope this helps.

Ken

From: Tonya DeVita <Tonya@cwardcpa.com>
Sent: Friday, January 4, 2019 11:44 AM
To: keycpa@gmail.com
Subject: Maurice River Twp FD 1 - audit

Ken:

Maurice River Twp FD1 has always used the attached voucher system when Colavita was the auditor. Since you're now doing the audits do they still need to use these? They only have single checks (no stub). Let me know how you'd like us to proceed in 2019. Thanks.

Tonya DeVita
Staff Accountant
Cheryl Ward CPA PC
PO Box 1193
820 S. Shore Road
Marmora, NJ 08223
Tel (609) 390-0600
Fax (609) 390-7931
www.cwardcpa.com

Maurice River Township, Fire District #1
Profit & Loss Budget vs. Actual
 January through December 2018

| | Jan - Dec 18 | Budget | \$ Over Budget | % of Budget |
|--|--------------|------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Income from Taxation | 174,334.00 | 174,334.00 | 0.00 | 100.0% |
| Interest/Dividend Income | 97.06 | 40.00 | 57.06 | 242.7% |
| Supplemental Fire Services Prog | 576.25 | 575.00 | 1.25 | 100.2% |
| Total Income | 175,007.31 | 174,949.00 | 58.31 | 100.0% |
| Expense | | | | |
| Administrative | | | | |
| Advertising | 78.12 | 79.00 | -0.88 | 98.9% |
| Election | 2,068.71 | 2,070.00 | -1.29 | 99.9% |
| Professional Services | 23,247.71 | 18,926.00 | 4,321.71 | 122.8% |
| Total Administrative | 25,394.54 | 21,075.00 | 4,319.54 | 120.5% |
| Capital Appropriations | | | | |
| Air Packs | 22,000.00 | 22,000.00 | 0.00 | 100.0% |
| Total Capital Appropriations | 22,000.00 | 22,000.00 | 0.00 | 100.0% |
| Debt Service | | | | |
| Bond Payment | 67,579.25 | 67,579.00 | 0.25 | 100.0% |
| Interest | 26,769.75 | 26,770.00 | -0.25 | 100.0% |
| Total Debt Service | 94,349.00 | 94,349.00 | 0.00 | 100.0% |
| Operating & Maintenance | | | | |
| Equipment | 7,743.31 | 7,750.00 | -6.69 | 99.9% |
| Repairs & Maintenance | 17,646.86 | 17,650.00 | -3.14 | 100.0% |
| Training | 3,125.00 | 3,125.00 | 0.00 | 100.0% |
| Utilities including Telephone | 9,741.20 | 9,000.00 | 741.20 | 108.2% |
| Total Operating & Maintenance | 38,256.37 | 37,525.00 | 731.37 | 101.9% |
| Reserve for Future Capital | 0.00 | | | |
| Total Expense | 179,999.91 | 174,949.00 | 5,050.91 | 102.9% |
| Net Ordinary Income | -4,992.60 | 0.00 | -4,992.60 | 100.0% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| Void | 0.00 | | | |
| Total Other Expense | 0.00 | | | |
| Net Other Income | 0.00 | | | |
| Net Income | -4,992.60 | 0.00 | -4,992.60 | 100.0% |

* See attached

Over Budget 2018
 Professional Fees - \$4321.71
 Utilities - 741.20

Maurice River Township, Fire District #1
Transaction Detail By Account
January through December 2018

| Type | Date | Num | Name | Memo | Debit | Credit | Balance |
|------------------------------------|------------|--------|-----------------------------------|--|------------------|-------------|------------------|
| Administrative | | | | | | | |
| Bill | 01/19/2018 | 192 | Cheryl Ward, CPA, PC | 1096/1099 prep for 2017 | 152.35 | | 152.35 |
| General Journal | 01/29/2018 | 2017-2 | Cheryl Ward, CPA, PC | Jan 2018 services - due 6/25/18 | 330.00 | | 482.35 |
| Bill | 01/30/2018 | 48820 | Triad Associates | Inv 48820, professional services - 2018 AFG Applc... | 2,250.00 | | 2,732.35 |
| Bill | 02/16/2018 | 19465 | Richard M Braslow Esq | 19465, Prof Services - 3 hours 2/9-10/18 re election | 75.00 | | 2,807.35 |
| General Journal | 02/26/2018 | 19-Jan | Cheryl Ward, CPA, PC | Feb 2018 services - due 6/25/18 | 330.00 | | 3,137.35 |
| Bill | 03/05/2018 | 120 | Michael J. Bohrer, Esq., CPA, LLC | letter re lack of available funds | 75.00 | | 3,212.35 |
| Bill | 03/13/2018 | 19531 | Richard M Braslow Esq | 19531, Prof Services, 6 hours 2/17, 2/19, 3/1, 3/12/1... | 150.00 | | 3,362.35 |
| General Journal | 03/26/2018 | 19-Feb | Cheryl Ward, CPA, PC | Mar 2018 services - due 6/25/18 | 330.00 | | 3,692.35 |
| Bill | 04/12/2018 | 19598 | Richard M Braslow Esq | 19598, Prof Services 3.4 hours 3/14-3/28/18 equip... | 850.00 | | 4,542.35 |
| General Journal | 04/30/2018 | 19-mar | Cheryl Ward, CPA, PC | Apr 2018 services - due 6/25/18 | 330.00 | | 4,872.35 |
| Bill | 05/01/2018 | | Nighthinger, Colavita & Volpa, PA | Assistance with LFB Application | 1,500.00 | | 6,372.35 |
| Bill | 05/16/2018 | 19662 | Richard M Braslow Esq | Preparation of 12/31/17 Audit, F/S, 2018 Budget As... | 5,740.00 | | 12,112.35 |
| General Journal | 05/21/2018 | 19-apr | Cheryl Ward, CPA, PC | 19736, Prof Services - 3 hours Apr 19 & Apr 30, 2018 | 75.00 | | 12,187.35 |
| Bill | 06/08/2018 | 19736 | Richard M Braslow Esq | May 2018 services - due 6/25/18 | 330.00 | | 12,517.35 |
| General Journal | 06/25/2018 | 19-may | Cheryl Ward, CPA, PC | 19736, Prof Services 4 hours May 21 & June 5, 2018 | 100.00 | | 12,617.35 |
| Bill | 07/03/2018 | | Cheryl Ward, CPA, PC | June 2018 services - due 6/25/18 | 330.00 | | 12,947.35 |
| General Journal | 07/30/2018 | 19-Jun | Cheryl Ward, CPA, PC | Professional Services Jan-June 2018 Copies | 86.20 | | 13,033.55 |
| Bill | 08/03/2018 | 19868 | Richard M Braslow Esq | July 2018 services - due 12/17/18 | 29.63 | | 13,063.18 |
| General Journal | 08/27/2018 | 19-Jul | Cheryl Ward, CPA, PC | 19868, Prof Services 2.3 hours July 9-July 27, 2018 | 575.00 | | 13,638.18 |
| Bill | 08/29/2018 | 19937 | Richard M Braslow Esq | Aug 2018 services - due 12/17/18 | 330.00 | | 14,298.18 |
| Check | 09/04/2018 | | Intuit | 19937, Prof Services 2.5 hours Aug 7-29, 2018 | 625.00 | | 14,923.18 |
| General Journal | 09/24/2018 | 19-aug | Cheryl Ward, CPA, PC | 250 checks | 208.96 | | 15,132.14 |
| Bill | 09/25/2018 | 20005 | Richard M Braslow Esq | Sep 2018 services - due 12/17/18 | 330.00 | | 15,462.14 |
| Bill | 09/30/2018 | 3018 | Cheryl Ward, CPA, PC | 20005, Prof Services 2.4 hours Sep 5-25, 2018 | 891.00 | | 16,353.14 |
| Bill | 09/30/2018 | 3018 | Cheryl Ward, CPA, PC | Professional Services July-Sept 2018 Copies | 40.80 | | 16,393.94 |
| Check | 10/22/2018 | 11/2 | 1st Bank of Sea Isle City | Professional Services July-Sept 2018 Postage | 18.80 | | 16,412.74 |
| Check | 10/23/2018 | 1545 | 1st Bank of Sea Isle City | VOID: stop payment fee on check 1699 - missing | 0.00 | | 16,412.74 |
| Check | 10/23/2018 | 1724 | US Postal Service | VOID: wire fee | 0.00 | | 16,412.74 |
| Check | 10/24/2018 | 20067 | Richard M Braslow Esq | Box 60, 08327 - box renewal | 84.00 | | 16,496.74 |
| Bill | 10/26/2018 | 1636 | Grantgenies | Box 60, 08327 - box renewal | 600.00 | | 17,096.74 |
| General Journal | 10/29/2018 | 19-sep | Cheryl Ward, CPA, PC | 20067, Prof Services 2.4 hours Oct 2-19, 2018 | 1,700.00 | | 18,796.74 |
| General Journal | 11/19/2018 | 19-oct | Cheryl Ward, CPA, PC | prep and submission of AFG2018 - grant | 330.00 | | 19,126.74 |
| Bill | 11/24/2018 | 20140 | Richard M Braslow Esq | Oct 2018 services - due 12/17/18 | 330.00 | | 19,456.74 |
| Bill | 12/29/2018 | 19-nov | Nighthinger, Colavita & Volpa, PA | Nov 2018 services - due 12/17/18 | 1,852.00 | | 21,308.74 |
| Bill | 12/17/2018 | 1170 | Cheryl Ward, CPA, PC | Nov 1-Nov 29, 2018 | 1,500.00 | | 22,808.74 |
| Bill | 12/17/2018 | 1170 | Cheryl Ward, CPA, PC | Assistance with LFB application | 330.00 | | 23,138.74 |
| Bill | 12/17/2018 | 1170 | Cheryl Ward, CPA, PC | Dec 2018 services - due 12/17/18 | 91.00 | | 23,229.74 |
| Bill | 12/17/2018 | 1170 | Cheryl Ward, CPA, PC | Professional Services Oct-Dec 2018 Copies | 91.00 | | 23,320.74 |
| Bill | 12/17/2018 | 1170 | Cheryl Ward, CPA, PC | Professional Services Oct-Dec 2018 Postage | 17.97 | | 23,338.71 |
| Total Professional Services | | | | | | | |
| | | | | | 23,247.71 | 0.00 | 23,247.71 |
| Total Administrative | | | | | | | |
| | | | | | 23,247.71 | 0.00 | 23,247.71 |
| TOTAL | | | | | 23,247.71 | 0.00 | 23,247.71 |

Cheryl Ward \$ 4396.75
 Braslow, Esq \$ 5793.00
 Colavita \$ 8740.00

Grants 3960
 Misc 371

18,927.71