

Board of Fire Commissioners
Fire District #2
Township of South Brunswick

Regular Meeting
Third Monday at 7:30 P.M.
Monmouth Junction Fire House

P.O. Box 114
Monmouth Junction, N.J. 08852

AGENDA
March 16, 2015
7:30 PM

1. **Call to Order and Pledge of Allegiance**
2. **Notice of Compliance**

This meeting is being held in compliance with the Public Law Meeting Notice of the Public Laws of 1975. Notice of this meeting was given by way of annual notice filed with the Township Clerk, The South Brunswick Post, The Home News & Tribune and posted on the bulletin board of the South Brunswick Township Municipal Building, March 2014.
3. **Roll Call**
4. **Public Comment**
5. **Approval of Minutes**
 - A. February 17, 2015 Regular Meeting
 - B. March 3, 2015 Re-organization Meeting
6. **Professional Reports**
 - A. Fire Chief
 - B. District Coordinator
 - C. Insurance Chairman
 - D. Treasurer
 - E. Legislative Report
7. **Old Business**
 - A.
8. **New Business**
 - A. Discussion/Approval on Air Pack Preventive Maintenance
 - B. Discussion/Approval on Apparatus Preventive Maintenance Service
 - C. Discussion/Approval on Fire Station Cleaning
 - D. Discussion/Approval on Fire Station Parking Lot Sealing
 - E. Discussion/Approval on Renewal of Station Alarm Monitoring Contract
 - F. Discussion/Approval on Bail-Out System Training
 - G. Items Timely and Important
9. **Voucher List**

(See Attached)
10. **Public Comment**
11. **Adjournment**

Voucher List

<i>A</i>	Republic Services #689	253.17
<i>B</i>	Kleen-Tec Maintenance, LLC	415.00
<i>C</i>	Verizon Wireless	325.22
<i>D</i>	PSE&G Co.	4,197.26
<i>E</i>	Verizon	459.04
<i>F</i>	Poland Spring Water Co.	50.39
<i>G</i>	Middlesex County Fire Academy	236.00
<i>H</i>	Donald C. Rodner, Inc.	582.96
<i>I</i>	Q.R.F.P. Special Services	400.00
<i>J</i>	Gregory Bennett	630.00
<i>K</i>	Scott Smith	123.00
<i>L</i>	Monmouth Junction Volunteer Fire Department	925.71
<i>M</i>	Monmouth Junction Volunteer Fire Department	8,750.00
<i>N</i>	VFIS	2,351.17
<i>O</i>	CMF Business Supplies, Inc.	137.94
<i>P</i>	Witmer Public Safety Group, Inc.	759.00
<i>Q</i>	Richard M. Braslow, Esq.	16.00
<i>R</i>	South Brunswick Township Water & Sewer Revenue	1,437.99
<i>S</i>	OK Enterprises	1,500.00
<i>T</i>	Fire Security Technologies, Inc.	1,068.00
<i>U</i>	Fire Security Technologies, Inc.	730.00
<i>V</i>	Uni-Select USA, Inc.	203.65
<i>W</i>	Treasurer, State of New Jersey	397.00
<i>X</i>	All Hands Fire Equipment	8,225.00
<i>Y</i>	Home News Tribune	66.24
<i>Z</i>		

approved 4-20-15

REGULAR MEETING
SOUTH BRUNSWICK TOWNSHIP
BOARD OF FIRE COMMISSIONERS – DISTRICT #2
March 16, 2015

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

The meeting was called to order by Chairman Spahr at 7:30 pm followed by a salute to the flag.

2. NOTICE OF COMPLIANCE

Chairman Spahr read the Public Laws Meeting Notice of the Public Laws of 1975.

3. ROLL CALL

Present: Comm. Potts
 Comm. Smith
 Comm. Wolfe
 Comm. Young
 Chairman Spahr

4. PUBLIC COMMENT

No one from the floor desired to address the Board.

5. APPROVAL OF MINUTES

Comm. Smith made a motion to approve the minutes of the February 17, 2015 regular meeting, seconded by Comm. Potts.

Roll call: Comm. Potts - yes, Comm. Smith - yes, Comm. Wolfe - yes, Comm. Young - yes, Chairman Spahr - yes.

Comm. Young made a motion to approve the minutes of the March 3, 2015 re-organization meeting, seconded by Comm. Wolfe.

Roll call: Comm. Potts - yes, Comm. Smith - yes, Comm. Wolfe - yes, Comm. Young - yes, Chairman Spahr - yes.

6. PROFESSIONAL REPORTS

A. Chief's Report

Chief Scott Smith reviewed the February 2015 Activity Report (see attached).

Chief Smith reported that the Fire Department responded to a large brush fire at the Reliable Wood Products facility on Broadway Road on February 16th. Chief Smith further reported that the Department was on scene for approximately 11 hours and required extensive mutual aid, primarily for tankers to shuttle water. Chief Smith reported that the Fire Safety Bureau issued penalties to the business to cover the costs to extinguish fire and checks will be disbursed to the Departments that responded.

Chief Smith reported that he submitted a letter to Bloomberg L.P. inquiring about the possibility of financial support towards the purchase of a new brush truck, as discussed last month. Chief

Smith also reported that he submitted a grant application to Fireman's Fund Insurance Company as part of their Heritage Fund Program for the purchase of a new thermal imaging camera.

Chief Smith reported that the Fire Department attended a drill at the Somerset County Fire Academy on March 15th using the academy's flashover simulator.

Chief Smith reported that the Township Fire Chief's inquired about the possibility of recording the fire ground radio groups for use in training following large incidents and for any situation that may result in an investigation. Chief Smith reported that the Township approved the request and has begun recording those radio groups.

B. District Coordinator's Report

Coordinator Scott Smith reviewed the March 2015 Coordinator's Report (see attached).

C. Insurance Chairman's Report

Coordinator Smith reviewed the March 2015 Insurance Report (see attached).

D. Treasurer's Report

Comm. Young reported that there have been no deposits since the last meeting.

Comm. Young reported that he distributed several reports to the Commissioner's mailboxes earlier today. These reports include the final financials from 2014, the fixed asset account group schedule through the end of 2014, and the 2015 year-to-date financials through this meeting.

Comm. Young reported that he closed out the books for 2014 earlier today and forwarded the financial data to the auditor electronically. Comm. Young further reported that he gathered all of the monthly financial records for the last year and that they are ready to be delivered to the auditor upon his request.

Comm. Young summarized the final financial report for 2014 (see attached). Comm. Young reported that the general fund balance ended the year at \$412,111.89, which is lower than the \$491,667.65 that the District started the year at. The capital fund balance ended the year at \$284,794.71, which is higher than the \$231,633.20 the District started the year at.

Comm. Young reported that he received the bank confirmations from the auditor today, which he signed and will be mailed tomorrow.

Comm. Young reported that he received the 2015 audit engagement letter today, which will be signed and mailed tomorrow. The cost will be \$100 more than the 2014 audit.

Comm. Young reported that the administrative services of the cash management fund will now go through State Street Bank in Boston, rather than directly to the New Jersey Cash Management Fund.

E. Legislative Report

Comm. Potts reviewed the March 2015 Legislative Report (see attached).

7. OLD BUSINESS

There was no old business to discuss.

8. NEW BUSINESS

A. Discussion/Approval on Air Pack Maintenance

Coordinator Smith reported that the air packs are coming due for their two-year preventive maintenance in April, and that he received a quote of \$36.00 per respirator from Nat Alexander Company. Coordinator Smith reported that there are 35 respirators to inspect at a total cost of \$1,260.00, not including any repairs.

Comm. Smith made a motion to approve the air pack preventive maintenance by Nat Alexander Company at a cost of \$1,260.00, seconded by Comm. Young.

Roll call: Comm. Potts - yes, Comm. Smith - yes, Comm. Wolfe - yes, Comm. Young - yes, Chairman Spahr - yes.

B. Discussion/Approval on Apparatus Preventive Maintenance Service

Coordinator Smith reported that he obtained quotes for the annual apparatus preventive maintenance service. Coordinator Smith obtained two quotes for the service to Engines 204 & 208, with the lowest quote from Campbell Supply Company at a cost of \$2,075.00 each. Coordinator Smith reported that he obtained one quote for the service to Engine 206, by Fire & Safety Services at a cost of \$2,875.00. Coordinator Smith recommends having Fire & Safety Services perform the service on Engine 206 without obtaining a second quote, as they are the Pierce dealer. Coordinator Smith reported that he obtained a quote from Fire & Safety Services to perform the service on Tower 201 at a cost of \$4,275.00. Coordinator Smith reported that the only qualified vendors to service the aerial on 201 are Fire & Safety Services and Absolute Fire Protection Company. Coordinator Smith reported that he did not obtain a quote from Absolute due to past experience with their mechanics not identifying issues during service that were subsequently found when taken to a different facility.

Comm. Smith made a motion to approve the annual apparatus preventive maintenance by Campbell Supply Company and Fire & Safety Services, seconded by Comm. Wolfe.

Roll call: Comm. Potts - yes, Comm. Smith - yes, Comm. Wolfe - yes, Comm. Young - yes, Chairman Spahr - yes.

C. Discussion/Approval on Fire Station Cleaning

Coordinator Smith reported that he obtained a quote from Antczak's Complete Service to clean the carpets at both stations at a cost of \$689.00, which is the same price as when the carpets were cleaned the last several years. Coordinator Smith further reported that he obtained a quote from Clearview Window Washing to clean the window blinds, as well as the interior and exterior of all windows at Station 20, at a cost of \$1,000.00.

Comm. Young made a motion to approve the carpet and window cleaning at a cost not to exceed \$1,700.00, seconded by Comm. Wolfe.

Roll call: Comm. Potts - yes, Comm. Smith - yes, Comm. Wolfe - yes, Comm. Young - yes, Chairman Spahr - yes.

D. Discussion/Approval on Fire Station Parking Lot Sealing

Coordinator Smith reported that he has worked to obtain quotes to seal the driveways at both stations. Coordinator Smith reported that he received a quote from Alizio Seal Coating in the amount of \$6,184.00, which is the same price as when the driveways were sealed in 2010 and 2013. Coordinator Smith reported that he contacted Mid-Atlantic Seal Coating to obtain a second quote. Coordinator Smith reported that a message was left this afternoon by Mid-Atlantic stating that they cannot quote the parking lot sealing as the lot at Station 20 is in need of re-surfacing. Coordinator Smith will attempt to obtain a second quote for the parking lot sealing.

Comm. Wolfe made a motion to approve the seal coating of the driveways at Station 20 & 21 at a cost not to exceed of \$6,184.00, seconded by Comm. Smith.

Roll call: Comm. Potts - yes, Comm. Smith - yes, Comm. Wolfe - yes, Comm. Young - yes, Chairman Spahr - yes.

E. Discussion/Approval on Renewal of Station Alarm Monitoring Contract

Coordinator Smith reported that he has received the renewal of the burglar and fire alarm system monitoring contracts for the fire stations from Fire Security Technologies at a cost of \$1,068.00, which is the same as the last several years.

Comm. Young made a motion to approve the renewal of the station alarm monitoring contracts by Fire Security Technologies at a cost of \$1,068.00, seconded by Comm. Wolfe.

Roll call: Comm. Potts - yes, Comm. Smith - yes, Comm. Wolfe - yes, Comm. Young - yes, Chairman Spahr - yes.

F. Discussion/Approval on Bail-Out System Training

Chief Smith reported that he received a proposal from All Hands Fire Equipment for the training on the new firefighter bail-out systems that were recently purchased. Chief Smith reported that the proposal calls for two separate one-day training sessions, and that the instructors will bring a bail-out window to allow for two separate evolutions with the training prop already on site. Chief Smith further reported that the training is certified by the manufacturer of the bail-out system.

Comm. Smith made a motion to approve the Chief's request for bail-out system training by All Hands Fire Equipment at a cost of \$3,500.00, seconded by Comm. Young.

Roll call: Comm. Potts - yes, Comm. Smith - yes, Comm. Wolfe - yes, Comm. Young - yes, Chairman Spahr - yes.

G. Items Timely and Important

Comm. Potts reported that information has been received on a "procurement card", which is similar to a credit card. Comm. Potts reported that purchases are made on the card and paid by a bank that in turn sends a bill to the purchaser.

9. VOUCHER LIST

Comm. Potts made a motion to approve the voucher list as posted, seconded by Comm. Smith.

Roll call: Comm. Potts - yes, Comm. Smith - yes, Comm. Wolfe - yes, Comm. Young - yes, Chairman Spahr - yes.

10. PUBLIC COMMENT

No one from the floor desired to address the Board.

11. ADJOURNMENT

Comm. Young made a motion to adjourn seconded by Comm. Wolfe and by a voice vote all voted in affirmative. Meeting adjourned at 8:31 pm.

Respectfully Submitted,

Scott Smith, Fire District Coordinator

Monmouth Junction Volunteer Fire Department
Monthly Activity Report
February 2015

INCIDENT RUNS

- 1 Structure Fires
- Vehicle Fires
- Dumpster/Compactor/Trash/Refuse Fires
- 1 Trees, Brush, Grass, Mulch Fires
- Fires, Other
- 1 Vehicle Extrications (Jaws)
- Motor Vehicle Accident (No Extrication)
- Rescue Call (Elevator, Trench, Confined Space, High Angle, Animal, etc.)
- 2 Haz-Mat Spill / Leak No Ignition
- 4 Arcing / Shorted Electrical Equipment / Power Line Down / Electrical Problem
- 2 Hazardous Condition
- 2 Service Call (Unauthorized Burning, Water Problem/Leak, Lockout, etc.)
- Assist Police / EMS / Landing Zone
- Stand-By / Cover Assignment
- 3 Dispatched & Cancelled En Route
- 2 Smoke Scare / Odor Removal / Problem
- 22 System Malfunctions
- 17 Unintentional System / Detector Operation
- 2 False Calls
- Other

59 Total Runs for 563.96 Man-Hours

DEPARTMENT ACTIVITIES

- 1 Board of Fire Commissioners Meeting
- 2 Chief's Meeting
- 1 Line Officer's Meeting
- 1 Regular Department Monthly Meeting
- Relief Association Meeting
- 1 OEM Meeting
- Meetings, Other
- 1 Work Night
- Work Detail
- 2 Drills
- 5 Training Sessions
- Parade/Wetdown
- Public Relations
- 1 Stand-by Assignment (Non-Incident)
- Viewing/Funeral

155.79 Man-Hours

Total Man-Hours for the Month: 719.75

Fire Safety:

Referrals Sent – 23

Responded to Scene – 5

Fire District Coordinator's Report
March 16, 2015

- Fire Security Technologies was on site on 3-6-2015 to replace the burglar alarm system keypad at Station 20 as approved last month.
- The firefighter physicals are scheduled for Thursday March 19th at Station 20.

Insurance:

- Invoice on voucher list to VFIS in the amount of \$2,351.17 for quarterly payment for Group Term Life Insurance policy.
- Following return to the station from a building fire in Kendall Park in the early morning hours on 3-10-2015, a member was transported by ambulance to Princeton Hospital for pressure in his chest and arms. The member was kept overnight for observation and all tests performed came back normal. The member was cleared to return to full duty without any restrictions.

FIRE DISTRICTS No.2 SOUTH BRUNSWICK TOWNSHIP

LEGISLATIVE REPORT MARCH 16, 2015

S-2454 A bill Designated as THE DIVISION OF LOCAL GOVERNMENT SERVICES MODERIZATION AND LOCAL MANDATE RELIEF ACT of 2014. Page 48 starting on line 40. Transfer responsibility for review and approval of Fire District Service Contracts and project financing from the Local Finance Board to the Division of Fire Safety or local governing body. Page 52 line 17 Allows a municipality to annually contribute more to Fire Districts and volunteer companies. A municipality with up to three boards or Fire Companies could contribute up to \$150,000.00, for each additional Board or Fire Company the municipality could increase the contribution by \$50,000.00.

A-2996 authorizes snow removal from covered fire hydrants and locater poles. The bill has had numerous changes and is now on the Governors desk.

A-1250 would provide certified municipal Fire Inspectors and Fire Officials with more than four consecutive years of service tenure.

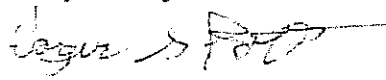
A-1698 requires fire suppression in new one and two family homes. Had been vetoed by the Governor, changes have been made and it has passed both houses and is back on the Governors desk for the third time.

A-4147- Would establish a one-time \$200.00 gross income tax credit for certain firefighter training graduates. Taxpayers who graduate from a Division of Fire Safety approved program with a Firefighter 1 or Firefighter 2 classification would be eligible for the tax credit.

A-2947 establishes procedure to voluntarily move Fire District elections to November.

A-3006 establishes the procedure for Fire Districts to voluntarily consolidate Fire Districts.

Respectfully Submitted



Roger s. Potts

SOUTH BRUNSWICK TOWNSHIP
BOARD OF FIRE COMMISSIONERS - DISTRICT #2
STATUS OF REVENUES AND EXPENDITURES VS. BUDGET - YEAR 2014

Prepared by: T. A. Young
 3/16/2015 1:46 PM
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(December YTD - Final Report for Auditor - Reconciled to Ledgers)

	ADOPTED BUDGET \$	BUDGET TRANSFS. * \$	AMENDED BUDGET \$	YTD CASH ACTUALS \$	ADJS./ ACCRUALS \$	TOTAL YEAR \$	VARIANCE FAVORABLE/ (UNFAVORABLE) \$
REVENUES - GENERAL FUND							
R-1 FUND BALANCE UTILIZED	188,506.00	0.00	188,506.00	0.00	188,506.00	188,506.00	0.00
R-2 INTEREST ON INVESTS. & DEPOSITS	170.00	0.00	170.00	178.64	0.00	178.64	8.64
R-3 OPERATING GRANT REVENUE	5,380.00	0.00	5,380.00	13,504.00	0.00	13,504.00	8,124.00
R-4 MISC. REVENUES NOT ANTIC.	0.00	0.00	0.00	10,874.86	0.00	10,874.86	10,874.86
R-5 AMOUNT RAISED BY TAXATION	853,602.00	0.00	853,602.00	853,602.00	0.00	853,602.00	0.00
TOTAL RECEIPTS - GENERAL FUND	1,047,658.00	0.00	1,047,658.00	878,159.50	188,506.00	1,066,665.50	19,007.50
REVENUES - CAPITAL FUND							
R-6 RESTRICTED FUND BAL. UTILIZED	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
R-2C INTEREST ON INVESTS. & DEPOSITS				262.26			
GENERAL FUND APPROP. TO CAPITAL				90,300.00			
GRAND TOTAL RECEIPTS				968,721.76			
EXPENDITURES - GENERAL FUND							
A-1 ADMINISTRATIVE SALARIES & WAGES	165,495.00	(23,000.00)	142,495.00	108,870.68	29,071.02	137,941.70	4,553.30
A-2 ADMINISTRATIVE FRINGE BENEFITS	73,959.00	0.00	73,959.00	50,752.05	16,475.62	67,227.67	6,731.33
A-3 ELECTION	700.00	0.00	700.00	301.96	56.12	358.08	341.92
A-4 SHARED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-5 MEMBERSHIPS/DUES	500.00	0.00	500.00	372.00	0.00	372.00	128.00
A-6 OFFICE EXPENSES	3,600.00	0.00	3,600.00	2,474.26	616.95	3,091.21	508.79
A-7 PROFESSIONAL SERVICES	35,000.00	(5,000.00)	30,000.00	16,528.00	5,800.00	22,328.00	7,672.00
A-8 TRAVEL EXPENSES	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
A-9 OTHER OUTSIDE SERVICES	1,000.00	0.00	1,000.00	741.45	0.00	741.45	258.55
O-1 OPERATIONS FRINGE BENEFITS	37,900.00	0.00	37,900.00	37,155.71	0.00	37,155.71	744.29
O-2 ADVERTISING	500.00	0.00	500.00	330.64	62.72	393.36	106.64
O-3 OPERATIONS INSURANCE	30,000.00	0.00	30,000.00	27,310.31	0.00	27,310.31	2,689.69
O-4 MAINTENANCE & REPAIR	46,700.00	50,000.00	96,700.00	58,323.20	33,360.83	91,684.03	5,015.97
O-5 MEMBERSHIPS/DUES	500.00	0.00	500.00	195.00	0.00	195.00	305.00
O-6 SUPPLIES EXPENSE	9,000.00	5,000.00	14,000.00	6,290.24	2,929.27	9,219.51	4,780.49
O-7 TRAINING & EDUCATION	9,000.00	0.00	9,000.00	5,719.95	1,855.99	7,575.94	1,424.06
O-8 UNIFORMS	16,200.00	18,000.00	34,200.00	16,287.08	12,872.00	29,159.08	5,040.92
O-9 UTILITIES	47,950.00	0.00	47,950.00	39,418.63	3,241.54	42,660.17	5,289.83
O-10 REIMBURSEMENT - EXPS. & LOSSES	10,900.00	0.00	10,900.00	7,800.00	0.00	7,800.00	3,100.00
O-11 PURCHASES NON-CAPITAL ASSETS	71,000.00	(20,000.00)	51,000.00	31,664.07	2,816.91	34,480.98	16,519.02
O-12 CONTRACTED SRVCS. - VOL. FIRE COS.	36,000.00	0.00	36,000.00	36,000.00	0.00	36,000.00	0.00
O-13 AID TO FIRST AID SQUAD ASSN.	10,600.00	0.00	10,600.00	10,600.00	0.00	10,600.00	0.00
O-14 PROMOTION	3,500.00	0.00	3,500.00	0.00	0.00	0.00	3,500.00
O-15 OPERATING GRANT EXPENSES	5,380.00	0.00	5,380.00	0.00	5,380.00	5,380.00	0.00
O-16 FACILITIES EXPENSE	91,555.00	(5,000.00)	86,555.00	74,179.80	555.76	74,735.56	11,819.44
C-2 RESERVE - FUTURE CAPITAL OUTLAYS	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.00
D-1 DEFERRED CHARGES	15,300.00	0.00	15,300.00	15,300.00	0.00	15,300.00	0.00
L-1 LOSAP CONTRIBUTIONS	53,088.00	0.00	53,088.00	0.00	41,300.00	41,300.00	11,788.00
P-1 PRINCIPAL PAYMENTS - BONDS	172,045.00	0.00	172,045.00	172,044.86	0.00	172,044.86	0.14
I-1 INTEREST PAYMENTS - BONDS	24,286.00	0.00	24,286.00	24,285.14	0.00	24,285.14	0.86
TOTAL EXPENDITURES - GENERAL FUND	1,047,658.00	20,000.00	1,067,658.00	817,945.03	156,394.73	974,339.76	93,318.24
C-1 CAPITAL IMPROVEMENTS	25,000.00	0.00	25,000.00	22,100.75	0.00	22,100.75	
EXPENDITURES - BALANCE SHEET ITEMS							
201-02 ACCOUNTS PAYABLE - PRIOR YEAR				67,832.53			
201-04 RESERVED FOR ENCUMBRANCES				111,289.43			
202-02 ACCOUNTS PAYABLE - PRIOR YEAR				0.00			
202-04 RESERVED FOR ENCUMBRANCES				0.00			
204-03 GRANT ADVANCE - SFSP				5,380.00			
TOTAL EXPENDITURES - BAL. SHEET ITEMS				184,501.96			
GRAND TOTAL EXPENDITURES				1,002,446.99			
CASH SURPLUS/(RUNOFF)				(55,825.98)			

FUND BALANCE - GENERAL FUND

SURPLUS FROM CY OPERATIONS	107,625.74
FUND BALANCE - BEGINNING	491,667.65
UTILIZATION OF SURPLUS	(188,506.00)
CANCELLATION OF RESERVES	1,324.50
TOTAL GENERAL FUND BALANCE - ENDING	412,111.89

FUND BALANCE - CAPITAL FUND

CAPITAL FUND BAL. - BEGINNING	231,633.20
GENERAL FUND APPROPRIATIONS	75,000.00
R-2C INTEREST ON INVESTS. & DEPOSITS	262.26
C-1 CAPITAL IMPROVEMENTS	(22,100.75)
TOTAL CAPITAL FUND BALANCE - ENDING	284,794.71

*Per Resolution # 14-19 Authorizing Emergency Appropriation dated 07/21/14 & approved by Twp. Committee on 08/26/14 - Resolution # 2014-352 & Net Budget Transfers per Resolution 14-25 - November 17, 2014 & Resolution 14-32 - December 15, 2014

**SOUTH BRUNSWICK TOWNSHIP
 BOARD OF FIRE COMMISSIONERS - FIRE DISTRICT NO. 2
 STATEMENT OF REVENUES & EXPENDITURES - YEAR 2014 (CASH RECONCILIATION ONLY)**

REVENUES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR
R-1 FUND BALANCE UTILIZED													0.00
R-2 INTEREST ON INVESTMENTS & DEPOSIT	16.76	13.73	16.15	24.30	14.48	12.91	12.80	11.76	11.56	14.81	13.49	16.89	179,664
R-2C INTEREST ON INVESTMENTS & DEPOSIT	31.10	20.51	27.21	26.68	20.45	17.09	17.66	17.67	17.10	18.41	24.11	24.19	262,26
R-3 OPERATING GRANT REVENUE	7,090.00	1,034.00											13,604.00
R-4 MISCELLANEOUS REVENUES NOT ANTIC.		2,300.00						250.00	215.22	7,759.64			10,974.06
R-5 AMOUNT RAISED BY TAXATION			213,400.50			213,400.50			213,400.50				853,602.00
R-6 RESTRICTED FUND BAL. UTILIZED													0.00
GENERAL FUND APPROP. TO CAPITAL													0.00
TOTAL REVENUES	7,136.94	3,368.24	213,443.66	50.98	34.93	30.00	213,430.96	279.43	213,644.38	90,092.86	37.60	219,171.68	903,300.00

EXPENDITURES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR
201-02 ACCOUNTS PAYABLE - PRIOR YEAR	67,832.53												67,832.53
201-04 RESERVED FOR ENCUMBRANCES	2,028.00		6,220.47		19,796.00	2,307.50							111,289.43
202-02 ACCOUNTS PAYABLE - PRIOR YEAR													0.00
202-04 RESERVED FOR ENCUMBRANCES													0.00
204-03 GRANT ADVANCE - SFSP	5,380.00												5,380.00
A-1 ADMINISTRATIVE SALARIES & WAGES				31,937.37			29,044.85			31,100.00			109,870.68
A-2 ADMINISTRATIVE FRINGE BENEFITS				16,983.50			16,753.71			16,868.84			50,752.05
A-3 ELECTION			30.30										301.96
A-4 SHARED SERVICES													0.00
A-5 MEMBERSHIPS/DUES					72.00	300.00							372.00
A-6 OFFICE EXPENSES	464.00	54.24	65.00	3.00	264.44	620.09	3.00	3.00	289.97	69.47	3.00	635.06	2,474.28
A-7 PROFESSIONAL SERVICES		230.00	176.00	1,596.00	7,241.00	2,601.00	225.00	96.00	2,400.00				16,528.00
A-8 TRAVEL EXPENSES													0.00
A-9 OTHER OUTSIDE SERVICES				296.45	205.00								240.00
O-1 OPERATIONS FRINGE BENEFITS	11,940.84		15,562.04		2,995.00	2,192.04			2,192.04				37,155.71
O-2 ADVERTISING			77.22	37.82	(442.95)	166.04		49.56					330.64
O-3 OPERATIONS INSURANCE	10,711.48						15,803.00		591.00				27,110.31
O-4 MAINTENANCE & REPAIR	235.54		819.59	184.96	6,508.48	39.00	31,110.93	913.79	91.53	3,631.95	6,132.68		50,323.20
O-5 MEMBERSHIPS/DUES										135.00			195.00
O-6 SUPPLIES EXPENSE	39.99	39.07	164.00	825.57	1,315.50	519.37	1,666.45	146.95	235.99	921.32	33.08	382.95	6,290.24
O-7 TRAINING & EDUCATION			290.00	600.00	970.00	446.00	1,104.95	1,750.00	1,750.00	289.00			5,719.95
O-8 UNIFORMS					2,225.44	3,010.78	9,457.25	865.15	865.15	293.50			16,287.08
O-9 UTILITIES	304.96	4,740.00	6,380.57	3,461.85	2,225.44	3,344.60	2,451.43	2,826.94	4,209.61	1,416.73	2,600.32	5,447.18	39,418.53
O-10 REIMBURSEMENT - EXFS. & LOSSES													7,800.00
O-11 PURCHASES NON-CAPITAL ASSETS			1,189.64	1,492.68	5,220.00		1,834.61	2,823.88	5,198.98	147.00	5,238.00	8,519.28	31,664.07
O-12 CONTRACTED SVCS. - VOL. FIRE COS.			8,500.00			8,500.00		8,500.00			8,500.00		36,000.00
O-13 AID TO FIRST AID SQUAD ASSN.													10,600.00
O-14 PROMOTION													0.00
O-15 OPERATING GRANT EXPENSES													0.00
O-16 FACILITIES EXPENSE	778.85	2,592.23	2,984.77	6,443.10	3,409.07	26,389.02	5,382.46	1,157.64	2,651.21	8,756.95	2,638.73	10,995.77	74,179.00
C-1 CAPITAL IMPROVEMENTS					8,497.75								22,100.75
C-2 RESERVE - FUTURE CAPITAL OUTLAYS													75,000.00
D-1 DEFERRED CHARGES													15,300.00
L-1 LOSAP CONTRIBUTIONS													0.00
P-1 PRINCIPAL PAYMENTS - BONDS							172,044.86						172,044.86
I-1 INTEREST PAYMENTS - BONDS	12,142.57						12,142.57						24,285.14
TOTAL EXPENDITURES	111,856.76	89,988.28	43,116.48	63,862.30	58,265.73	50,435.44	297,920.12	16,517.76	19,830.53	155,380.76	39,401.81	77,969.77	1,024,547.74

CASH SURPLUS/(RUNOFF) - MONTH	(104,721.82)	(86,620.04)	170,327.38	(63,811.32)	(59,230.80)	(50,405.44)	(84,489.16)	(16,238.33)	193,813.85	(57,287.90)	(39,364.21)	141,201.81	(55,825.98)
CASH SURPLUS/(RUNOFF) - CUMULATIVE	(104,721.82)	(191,341.86)	(21,014.48)	(84,825.80)	(143,056.60)	(193,462.04)	(277,951.20)	(234,189.53)	(100,375.68)	(157,663.58)	(187,027.79)	(55,825.98)	

CASH BALANCES	101-01	101-02	102-01	TOTAL
OPERATING ACCOUNT - CHECKING	329,288.19	242,635.65	412,821.69	1,084,745.53
OPERATING ACCOUNT - SAVINGS	258,752.92	258,754.91	258,779.04	776,286.97
MGT. TRUST FUND	216,364.38	216,364.89	216,412.10	649,141.37
CASH BALANCES	804,405.49	717,765.45	888,112.83	2,308,283.77

CASH RECONCILIATION	PRIOR MO.	CURRENT MO.	TOTAL
CASH BALANCES	909,127.31	804,405.49	1,713,532.80
CASH SURPLUS/(RUNOFF)	(104,721.82)	(86,620.04)	(191,341.86)
CASH BALANCES	804,405.49	717,765.45	1,522,170.94

South Brunswick Twp.
B.O.F.C. - District #2

Balance Sheet - Year Ended 2014 (Budgetary Basis)

ASSETS	GENERAL FUND	CAPITAL FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	GEN. LEDGER	ELIMINATIONS	TOTAL 2014	TOTAL 2013	CHANGE FROM 2013
	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS									
101-XX CASH IN BANK - GENERAL FUND ACCOUNTS									
-01 OPERATING ACCOUNT - CHECKING	309,617.59				309,617.59		309,617.59	434,054.39	(124,436.80)
-02 OPERATING ACCOUNT - SAVINGS	258,889.03				258,889.03		258,889.03	258,739.72	149.31
102-XX CASH IN BANK - CAPITAL FUND ACCOUNTS									
-01 CAPITAL MANAGEMENT TRUST FUND		284,794.71			284,794.71		284,794.71	216,333.20	68,461.51
103-XX ACCOUNTS RECEIVABLE									
-01 DUE TO CAPITAL FUND FROM GENERAL FUND	0.00	0.00			0.00		0.00	0.00	0.00
-04 OPERATING GRANTS RECEIVABLE	0.00				0.00		0.00	0.00	0.00
-02 AMT. TO BE PROVIDED - RETIREMENT OF DEBT				367,624.88	367,624.88		367,624.88	539,669.74	(172,044.86)
104-XX GENERAL FIXED ASSETS									
-01 LAND			462,991.43		462,991.43		462,991.43	462,991.43	0.00
-02 BUILDINGS & BLDG. APPURTENANCES			2,280,546.73		2,280,546.73		2,280,546.73	2,280,546.73	0.00
-03 LEASEHOLD IMPROVEMENTS			230,198.06		230,198.06		230,198.06	230,198.06	0.00
-04 FIRE APPARATUS			2,308,124.44		2,308,124.44		2,308,124.44	2,308,124.44	0.00
-05 VEHICLES			98,667.50		98,667.50		98,667.50	73,569.00	25,098.50
-06 FIRE EQUIPMENT			235,985.30		235,985.30		235,985.30	227,487.55	8,497.75
-07 OFFICE FURNITURE			51,655.99		51,655.99		51,655.99	51,655.99	0.00
-08 OTHER EQUIPMENT			128,780.76		128,780.76		128,780.76	120,452.76	8,328.00
-09 CONSTRUCTION IN PROGRESS (CIP)			0.00		0.00		0.00	41,032.08	(41,032.08)
TOTAL ASSETS	560,505.62	284,794.71	5,796,950.21	367,624.88	7,017,876.42	0.00	7,017,876.42	7,244,855.09	(226,978.67)
LIABILITIES									
201-XX ACCOUNTS PAYABLE - GENERAL FUND ACCOUNTS									
-02 ACCOUNTS PAYABLE	61,278.88				61,278.88		61,278.88	67,832.53	(6,553.65)
-04 RESERVED FOR ENCUMBRANCES	89,735.85				89,735.85		89,735.85	112,613.93	(22,878.08)
202-XX ACCOUNTS PAYABLE - CAPITAL FUND ACCOUNTS									
-02 ACCOUNTS PAYABLE		0.00			0.00		0.00	0.00	0.00
-04 RESERVED FOR ENCUMBRANCES		0.00			0.00		0.00	0.00	0.00
204-XX OTHER CURRENT LIABILITIES									
-03 GRANT ADVANCE - SFSP	5,380.00			367,624.88	5,380.00		5,380.00	5,380.00	0.00
-04 GENERAL OBLIGATION BONDS PAYABLE				367,624.88	367,624.88		367,624.88	539,669.74	(172,044.86)
TOTAL LIABILITIES	156,394.73	0.00	0.00	367,624.88	524,019.61	0.00	524,019.61	725,456.20	(201,436.59)
FUND BALANCES									
301-XX FUND BALANCES - GENERAL FUND									
-01 UNRESERVED - DESIGNATED	162,881.00				162,881.00		162,881.00	189,506.00	(26,625.00)
-02 UNRESERVED - UNDESIGNATED	249,230.89				249,230.89		249,230.89	318,461.85	(69,230.76)
302-XX FUND BALANCES - CAPITAL FUND									
-01 UNRESERVED - DESIGNATED		80,000.00			80,000.00		80,000.00	25,000.00	55,000.00
-02 UNRESERVED - UNDESIGNATED		204,794.71			204,794.71		204,794.71	191,333.20	13,461.51
303-XX FUND BALANCES - GENERAL FIXED ASSETS FUND									
-01 INVESTMENT IN GENERAL FIXED ASSETS	412,111.89	284,794.71	5,796,950.21	0.00	5,796,950.21	0.00	6,493,856.81	5,796,058.04	897.77
TOTAL FUND BALANCES	569,505.62	284,794.71	5,796,950.21	367,624.88	7,017,876.42	0.00	7,017,876.42	7,244,855.09	(226,978.67)
TOTAL LIABILITIES & FUND BALANCES	569,505.62	284,794.71	5,796,950.21	367,624.88	7,017,876.42	0.00	7,017,876.42	7,244,855.09	(226,978.67)

MEMO: TOTAL FUND BALANCE RECONCILIATION
NET CY OPERATING SURPLUS 92,325.74
CANCELLATION OF RESERVES 1,324.50
SURPLUS UTILIZED (189,506.00)
SUBTOTAL GENERAL FUND (94,856.76)
CAPITAL INTEREST 262.26
RECLASS OF OTHER NON-BONDABLE ASSETS 4,845.42
2014 FIXED ASSETS RETIREMENTS (26,054.00)
INTERFUND PAYABLE FROM 2013 15,300.00
GENERAL FUND APPROPRIATION TO CAPITAL 75,000.00
NET CHANGE FROM 2013 (26,502.08)

BOFC - District No. 2
Profit & Loss Budget vs. Actual
 January through December 2014

	<u>Jan - Dec 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
R-1 · Fund Balance Utilized	188,506.00	188,506.00	0.00
R-2 · Interest on Invests. & Deposits	178.64	170.00	8.64
R-2C · Interest - Capital Fund	262.26		<i>262.26</i>
R-3 · Operating Grant Revenue	13,504.00	5,380.00	8,124.00
R-4 · Misc. Revenues Not Anticipated	10,874.86		<i>10,874.86</i>
R-5 · Amount Raised by Taxation	853,602.00	853,602.00	0.00
R-6 · Restricted Fund Bal. Utilized	0.00	25,000.00	-25,000.00
Total Income	<u>1,066,927.76</u>	<u>1,072,658.00</u>	<u>-5,730.24</u>
Expense			
A-1 · Administrative Salaries & Wages	137,941.70	142,495.00	-4,553.30
A-2 · Administrative Fringe Benefits	67,227.67	73,959.00	-6,731.33
A-3 · Election	358.08	700.00	-341.92
A-5 · Memberships/Dues - Admin.	372.00	500.00	-128.00
A-6 · Office Expenses	3,091.21	3,600.00	-508.79
A-7 · Professional Services	22,328.00	30,000.00	-7,672.00
A-8 · Travel Expenses	0.00	1,000.00	-1,000.00
A-9 · Other Outside Services	741.45	1,000.00	-258.55
O-1 · Operations Fringe Benefits	37,155.71	37,900.00	-744.29
O-2 · Advertising	393.36	500.00	-106.64
O-3 · Operations Insurance	27,310.31	30,000.00	-2,689.69
O-4 · Maintenance	91,684.03	96,700.00	-5,015.97
O-5 · Memberships/Dues - Operating	195.00	500.00	-305.00
O-6 · Supplies Expense	9,219.51	14,000.00	-4,780.49
O-7 · Training & Education	7,575.94	9,000.00	-1,424.06
O-8 · Uniforms	29,159.08	34,200.00	-5,040.92
O-9 · Utilities	42,660.17	47,950.00	-5,289.83
O-10 · Reimbursement - Exps. & Losses	7,800.00	10,900.00	-3,100.00
O-11 · Purchases Non-Capital Assets	34,480.98	51,000.00	-16,519.02
O-12 · Contr. Srvcs. - Vol. Fire Cos.	36,000.00	36,000.00	0.00
O-13 · Aid to First Aid Squad Assn.	10,600.00	10,600.00	0.00
O-14 · Promotion	0.00	3,500.00	-3,500.00
O-15 · Operating Grant Expenses	5,380.00	5,380.00	0.00
O-16 · Facilities Expense	74,735.56	86,555.00	-11,819.44
C-1 · Capital Improvements	22,100.75	25,000.00	-2,899.25
C-2 · Reserve for Future Cap. Outlays	75,000.00	75,000.00	0.00
D-1 · Deferred Charges	15,300.00	15,300.00	0.00
L-1 · LOSAP Contributions	41,300.00	53,088.00	-11,788.00
P-1 · Principal Payments - Bonds	172,044.86	172,045.00	-0.14
I-1 · Interest Payments - Bonds	24,285.14	24,286.00	-0.86
Total Expense	<u>996,440.51</u>	<u>1,092,658.00</u>	<u>-96,217.49</u>
Net Ordinary Income	<u>70,487.25</u>	<u>-20,000.00</u>	<u>90,487.25</u>
Other Income/Expense			
Other Income			
Reserve - Future Capital Outlay	90,300.00	75,000.00	15,300.00
Total Other Income	<u>90,300.00</u>	<u>75,000.00</u>	<u>15,300.00</u>
Net Other Income	<u>90,300.00</u>	<u>75,000.00</u>	<u>15,300.00</u>
Net Income	<u><u>160,787.25</u></u>	<u><u>55,000.00</u></u>	<u><u>105,787.25</u></u>

BOFC - District No. 2
Profit & Loss by Class
January through December 2014

	<u>Capital Fund</u>	<u>General Fund</u>	<u>TOTAL</u>
Ordinary Income/Expense			
Income			
R-1 · Fund Balance Utilized	0.00	188,506.00	188,506.00
R-2 · Interest on Invests. & Deposits	0.00	178.64	178.64
R-2C · Interest - Capital Fund	262.26	0.00	262.26
R-3 · Operating Grant Revenue	0.00	13,504.00	13,504.00
R-4 · Misc. Revenues Not Anticipated	0.00	10,874.86	10,874.86
R-5 · Amount Raised by Taxation	0.00	853,602.00	853,602.00
Total Income	<u>262.26</u>	<u>1,066,665.50</u>	<u>1,066,927.76</u>
Expense			
A-1 · Administrative Salaries & Wages	0.00	137,941.70	137,941.70
A-2 · Administrative Fringe Benefits	0.00	67,227.67	67,227.67
A-3 · Election	0.00	358.08	358.08
A-5 · Memberships/Dues - Admin.	0.00	372.00	372.00
A-6 · Office Expenses	0.00	3,091.21	3,091.21
A-7 · Professional Services	0.00	22,328.00	22,328.00
A-9 · Other Outside Services	0.00	741.45	741.45
O-1 · Operations Fringe Benefits	0.00	37,155.71	37,155.71
O-2 · Advertising	0.00	393.36	393.36
O-3 · Operations Insurance	0.00	27,310.31	27,310.31
O-4 · Maintenance	0.00	91,684.03	91,684.03
O-5 · Memberships/Dues - Operating	0.00	195.00	195.00
O-6 · Supplies Expense	0.00	9,219.51	9,219.51
O-7 · Training & Education	0.00	7,575.94	7,575.94
O-8 · Uniforms	0.00	29,159.08	29,159.08
O-9 · Utilities	0.00	42,660.17	42,660.17
O-10 · Reimbursement - Exps. & Losses	0.00	7,800.00	7,800.00
O-11 · Purchases Non-Capital Assets	0.00	34,480.98	34,480.98
O-12 · Contr. Svcs. - Vol. Fire Cos.	0.00	36,000.00	36,000.00
O-13 · Aid to First Aid Squad Assn.	0.00	10,600.00	10,600.00
O-15 · Operating Grant Expenses	0.00	5,380.00	5,380.00
O-16 · Facilities Expense	0.00	74,735.56	74,735.56
C-1 · Capital Improvements	22,100.75	0.00	22,100.75
C-2 · Reserve for Future Cap. Outlays	0.00	75,000.00	75,000.00
D-1 · Deferred Charges	0.00	15,300.00	15,300.00
L-1 · LOSAP Contributions	0.00	41,300.00	41,300.00
P-1 · Principal Payments - Bonds	0.00	172,044.86	172,044.86
I-1 · Interest Payments - Bonds	0.00	24,285.14	24,285.14
Total Expense	<u>22,100.75</u>	<u>974,339.76</u>	<u>996,440.51</u>
Net Ordinary Income	-21,838.49	92,325.74	70,487.25
Other Income/Expense			
Other Income			
Reserve - Future Capital Outlay	90,300.00	0.00	90,300.00
Total Other Income	<u>90,300.00</u>	<u>0.00</u>	<u>90,300.00</u>
Net Other Income	90,300.00	0.00	90,300.00
Net Income	<u><u>68,461.51</u></u>	<u><u>92,325.74</u></u>	<u><u>160,787.25</u></u>

BOFC - District No. 2
Balance Sheet
 As of December 31, 2014

	<u>Dec 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
101-00 · Cash in Bank - General Fund	
101-01 · Checking Account - PNC Bank	309,617.59
101-02 · Cash Mgt. Account - State of NJ	258,889.03
Total 101-00 · Cash in Bank - General Fund	<u>568,506.62</u>
102-01 · Capital Mgt. Account - TD Bank	284,794.71
Total Checking/Savings	<u>853,301.33</u>
Total Current Assets	<u>853,301.33</u>
TOTAL ASSETS	<u>853,301.33</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201-02 · Accounts Payable - General Fund	61,278.88
201-04 · Reserve for Encumbr. -Gen. Fund	89,735.85
Total Accounts Payable	<u>151,014.73</u>
Other Current Liabilities	
204-03 · Grant Advance - SFSP	5,380.00
Total Other Current Liabilities	<u>5,380.00</u>
Total Current Liabilities	<u>156,394.73</u>
Total Liabilities	156,394.73
Equity	
301-00 · General Fund	
301-01 · General Fund - Designated	162,881.00
301-02 · General Fund - Undesignated	156,905.15
Total 301-00 · General Fund	<u>319,786.15</u>
302-00 · Capital Fund	
302-01 · Capital Fund - Designated	80,000.00
302-02 · Capital Fund - Undesignated	136,333.20
Total 302-00 · Capital Fund	<u>216,333.20</u>
Net Income	160,787.25
Total Equity	<u>696,906.60</u>
TOTAL LIABILITIES & EQUITY	<u>853,301.33</u>