

Glassy Mountain Fire Service Area

Cash Reconciliation

February 28, 2022

Checking Account

Opening Balance Travelers Rest	2/1/2022	56,951	
Deposits Travelers		118,167	
Expenditures Travelers		(125,984)	
Statement Balance Travelers Rest	2/28/2022	49,135	
Uncleared Transactions Travelers		(4,006)	
Uncleared Deposits		0	
Reconciled Balance		45,129	45,129

County Treasurer's Account

Opening Balance available funds		871,332	
Income thru:			
Tax Receipts		351,313	
State Motor Carrier Rev		496	
Interest		265	
Merchant Inv		2,699	
Program Fees		1,343	
Total Income		356,117	
Sub-Total		1,227,449	
Transfers to checking		(100,000)	
Ending Balance	2/28/2022	1,127,449	1,127,449

Petty Cash

Beginning Balance Petty Cash	2/1/2022	78	
Income		0	
Expenses		(18)	
Balance Petty Cash	2/28/2022	60	60

Net Cash Available

			1,172,637
	2022	2021-Year End	
Current Total Available Cash	1,172,637		
<i>Reimbursement Due from GMFF</i>	5,603		
Projected Remaining Revenue	478,025		
Projected Remaining Expense	(1,131,539)		
Projected EOY Reserve*	524,726	522,253	

*\$300,000 is designated as Operational Reserve according to BOC Policy #10.

Unbudgeted Expense/Income Summary

Annual Budgeted Income	1,342,360	
Actual Revenue YTD	867,485	474,875
Fav (Unfav) Variance not Considered Timing	3,149	3,149
Projected Income		478,025
Annual Budgeted Expense	1,342,360	
Actual Expense YTD	215,316	1,127,044
Fav (Unfav) Variance not Considered Timing	4,495	4,495
Projected Expenses		1,131,539
Net Projected Income		653,514
Income Variances		
Income for Standby (Toyota Commercial)	900	
Misc Income	20	
Reimbursement for SC Fire Classes	980	
Merchant Inventory (4th Quarter 2021)	1,249	
TOTAL	3,149	
Expense Variances		
Business Insurance (Annual)	3,284	
IT Services (Annual)	1,211	
TOTAL	4,495	

End of Year Summary

Income

425: County Revenues - Merchant Inventory payment received for 2 quarters - Last quarter of 2021 delayed. Motor Carrier payment received for January.

480: Other Income - \$980 received from SC Fire Academy for cancelled classes that employees were registered for.

Expense

532/533: Health - Lower due to open positions.

651: Fuel - While prices have risen, this is mainly a timing issue due to a refill of dept tank on 1/31.

609: Business Insurance: Annual Premium \$3284 over budgeted amount

753.8: IT Services: Annual Premium \$1,211 over budgeted amount

	Month			Annual Comparison			
	FEB 22	Monthly Budget	Variance to Budget	FEB 21	Variance to Prior Year	2021 Actual	2022 Annual Budget
INCOME							
401 · GMFF Donations, Unrestricted			0		0		
415 · Bank Interest	3	5	(2)	4	(1)	40	50
425 · County Revenues-Operations							
425.01 · Interest Income	265	470	(205)	387	(122)	4,357	5,000
425.02 · Motor Carrier in lieu of Taxes	496	190	306	238	258	3,149	2,000
425.04 · Program Fees	1,343	1,343	0	0	1,343	1,531	1,600
425.05 · Property Tax Revenue	351,313	350,000	1,313	333,362	17,952	933,114	1,015,000
425.07 · Merchant Inventory Reimb.	2,699	1,450	1,249	1,390	1,309	4,170	5,800
Total 425 · County Revenues-Operation:	356,117	353,453	2,664	335,378	20,739	946,322	1,029,400
430 · Transfer of Fund Balance						145,878	107,410
460 · Sale of Old Equipment				0		2,178	
480 · Other Income							
485 · Cliffs Wage Reimbursement	17,083	17,083	0		17,083	21,333	205,000
480 · Other Income - Other	980	0	980	2,653	(1,673)	15,733	500
TOTAL INCOME	374,183	370,541	3,642	338,035	20,738	1,131,484	1,342,360
EXPENSE							
500 · Wages							
501 · Wages	38,994	44,451	5,457	35,728	(3,266)	468,181	577,866
503 · Non-Based Overtime	2,280	923	(1,357)	766	(1,514)	14,440	12,000
510 · Part-Time Employees	8,580	5,923	(2,657)	2,552	(6,029)	72,712	77,000
Total 500 · Wages	49,854	51,297	1,443	39,045	(10,809)	555,332	666,866
530 · Benefits							
532 · Dental	1,199	1,347	148	947	(253)	11,335	16,155
533 · Health	13,789	15,226	1,437	11,041	(2,748)	132,250	182,709
534 · Retirement Plan	8,259	8,451	192	6,143	(2,116)	90,125	109,864
536 · Retirement Group Life Insurance	76	77	1	60	(16)	847	995
537 · Insurance Provider Group Life	96	103	7	68	(28)	825	1,345
Total 530 · Benefits	23,418	25,204	1,786	18,258	(5,160)	235,383	311,068
550 · Payroll Expenses							
551 · FICA	3,093	3,164	71	2,425	(668)	34,392	41,126
552 · Medicare	723	740	17	567	(156)	8,043	9,618
553 · SUTA	30	30	0	253	224	1,650	1,747
Total 550 · Payroll Expenses	3,846	3,934	88	3,246	-601	44,086	52,491
570 · Employee Expense							
571 · Firefighter Training	110	110	0	355	245	4,403	4,000
572 · Immunizations and Physicals	370	370	0	0	(370)	5,015	5,500
575 · Uniforms	259	260	1	262	3	6,360	7,000
577 · Cadet / Jr FF	0	0	0	0	0	0	500
578 · Travel	0	0	0	0	0	2,188	4,000
Total 570 · Employee Expense	739	740	1	617	(123)	17,966	21,000
600 · Business Insurance							
608 · Workmen's Compensation	0	0	0	0	0	19,445	25,635
609 · Business Insurance	9071	8250	(821)	8,435	(636)	32,789	33,000
Total 600 · Business Insurance	9,071	8,250	(821)	8,435	(636)	52,234	58,635
650 · Equipment Expense							
651 · Apparatus Fuel	1,885	2,250	365	1,468	(417)	21,553	27,000
652 · Apparatus Maintenance	554	555	1	390	(165)	4,558	6,000
654 · Firefighting Equipment	93	94	1	176	83	5,049	6,000

656 · Testing and Certification	0	0	0	0	0	7,806	8,500
657 · Apparatus Contract Maintenance	3,250	3,250	0	4,349	1,099	40,336	40,000
658 · Fire Equipment Repair/Maint	60	60	0	136	76	4,353	4,500
659 · Protective Gear	374	375	1	391	17	6,899	20,000
661 · Communications	362	362	0	0	(362)	11,297	2,000
Total 650 · Equipment Expense	6,578	6,946	368	6,909	332	101,851	114,000
700 · Utilities							
701 · Cell Phone	98	234	136	152	54	2,628	2,800
702 · Electric	1,447	1,334	(113)	1,236	(211)	15,215	16,000
703 · Propane	2,623	2,624	1	312	(2,312)	5,225	6,000
705 · Water	244	250	6	219	(25)	3,016	3,000
706 · Television	330	291	(39)	317	(13)	3,899	3,500
708 · Internet / Telephone	1,481	1,167	(314)	1,579	98	18,253	14,000
Total 700 · Utilities	6,222	5,900	(322)	3,814	(2,408)	48,236	45,300
750 · Office Expense							
751.1 · Advertising	0	0	0	0	0	200	200
753 · Dues & Subscriptions	107	107	0	326	220	11,410	10,000
753.8 · IT Services	24,211	23,000	(1,211)	22,367	(1,844)	22,748	23,000
754 · Miscellaneous	123	78	(45)	0	(123)	244	500
755 · Office Supplies	102	102	0	384	282	1,908	2,000
758 · Public Relations-Fire Prevent.	0	0	0	0	0	16	1,000
770 · Professional Fees (Audit)	0	0	0	0	0	3,500	3,300
Total 750 · Office Expense	24,542	23,287	(1,255)	23,077	(1,465)	40,026	40,000
800 · Building and Grounds							
801 · Building Repairs & Maintenance	89	90	1	2,142	2,052	21,400	19,000
802 · Cleaning Supplies	150	150	0	330	180	2,502	2,500
803 · Landscaping	34	34	0	0	(34)	1,907	4,000
806 · Contracted Services	111	111	0	1,687	1,576	6,481	7,500
Total 800 · Building and Grounds	384	385	1	4,159	3,774	32,290	33,000
900 · Capital Expenditures							
955 · Miscellaneous Capital	0	0	0	0	0	4,081	
908 · Apparatus Purchase							
Total 900 · Capital Expenditures	0	0	0	0	0	4,081	
TOTAL EXPENSE	124,656	125,943	1,287	107,560	(17,096)	1,131,484	1,342,360
NET INCOME	249,527	244,598	4,929	230,475	19,052	0	0

RESTRICTED FUNDS

REVENUE

401 · GMFF Donations, Restricted	0	0	0	0	0	39,531	45,500
Total Restricted Revenue	0	0	0	0	0	39,531	45,500

EXPENDITURES

564 · Paid On Call	1,463	2,334	871	2,815	1,352	26,600	28,000
566 · Recruitment & Retention	0	0	0	0	0	1,528	3,000
573 · Medical Training	-79	0	79	607	686	2,140	4,500
574 · Refreshments and Hospitality	18	0	(18)	93	75	1,967	3,000
579 · Employee Recognition	94	94	0	0	(94)	1,929	2,000
660 · Medical Equipment - EMS	625	626	1	423	29	5,366	5,000
Total Expenditures	2,122	3,054	932	3,938	2,048	39,531	45,500
NET INCOME, RESTRICTED FUNDS	(2,122)	(3,054)	(932)	(3,938)	(2,048)	0	0

This amount will be transferred each month from GMFF to GMFSA

	Year to Date				Annual Comparison		
	FEB 22	Monthly Budget	Variance to Budget	FEB 21	Variance to Prior Year	2021 Actual	2022 Annual Budget
INCOME							
415 · Bank Interest	7	10	(3)	10	(3)	40	50
425 · County Revenues-Operations							
425.01 · Interest Income	486	770	(284)	791	(305)	4,357	5,000
425.02 · Motor Carrier in lieu of Taxes	496	285	211	472	24	3,149	2,000
425.04 · Program Fees	1,343	1,343	0	0	1,343	1,531	1,600
425.05 · Property Tax Revenue	826,387	825,000	1,387	718,139	108,248	933,114	1,015,000
425.07 · Merchant Inventory Reimb.	2,699	1,450	1,249	1,390	1,309	4,170	5,800
Total 425 · County Revenues-Operation:	831,412	828,848	2,564	720,792	110,620	946,322	1,029,400
430 · Transfer of Fund Balance						145,878	107,410
460 · Sale of Old Equipment				150		2,178	
480 · Other Income							
485 · Cliffs Wage Reimbursement	34,166	34,166	0		34,166	21,333	205,000
480 · Other Income - Other	1,900	0	1,900	2,717	(817)	15,733	500
TOTAL INCOME	867,485	863,024	4,461	723,669	110,617	1,131,484	1,342,360
EXPENSE							
500 · Wages							
501 · Wages	77,421	88,902	11,481	72,788	(4,633)	468,181	577,866
503 · Non-Based Overtime	5,862	1,846	(4,016)	1,259	(4,603)	14,440	12,000
510 · Part-Time Employees	19,478	11,846	(7,632)	5,808	(13,670)	72,712	77,000
Total 500 · Wages	102,761	102,594	(167)	79,855	(22,907)	555,332	666,866
530 · Benefits							
532 · Dental	2,087	2,694	607	1,894	(194)	11,335	16,155
533 · Health	23,916	30,449	6,533	22,148	(1,768)	132,250	182,709
534 · Retirement Plan	17,004	16,902	(102)	12,544	(4,460)	90,125	109,864
536 · Retirement Group Life Insurance	156	154	(2)	122	(33)	847	995
537 · Insurance Provider Group Life	175	206	31	136	(39)	825	1,345
Total 530 · Benefits	43,338	50,405	7,067	36,844	(6,494)	235,383	311,068
550 · Payroll Expenses							
551 · FICA	6,372	6,328	(44)	4,962	(1,410)	34,392	41,126
552 · Medicare	1,490	1,480	(10)	1,160	(330)	8,043	9,618
553 · SUTA	62	62	0	519	457	1,650	1,747
Total 550 · Payroll Expenses	7,923	7,870	(53)	6,641	-1,283	44,086	52,491
570 · Employee Expense							
571 · Firefighter Training	1,950	1,950	0	355	(1,596)	4,403	4,000
572 · Immunizations and Physicals	370	370	0	0	(370)	5,015	5,500
575 · Uniforms	591	592	1	262	(329)	6,360	7,000
577 · Cadet / Jr FF	0	0	0	0	0	0	500
578 · Travel	0	0	0	0	0	2,188	4,000
Total 570 · Employee Expense	2,911	2,912	1	617	(2,295)	17,966	21,000
600 · Business Insurance							
608 · Workmen's Compensation	0	0	0	0	0	19,445	25,635
609 · Business Insurance	9071	8250	(821)	8,435	(636)	32,789	33,000
Total 600 · Business Insurance	9,071	8,250	(821)	8,435	(636)	52,234	58,635
650 · Equipment Expense							
651 · Apparatus Fuel	4,428	4,500	72	3,324	(1,104)	21,553	27,000
652 · Apparatus Maintenance	554	555	1	390	(165)	4,558	6,000
654 · Firefighting Equipment	93	94	1	176	83	5,049	6,000
656 · Testing and Certification	977	978	1	932	(45)	7,806	8,500

657 · Apparatus Contract Maintenance	3,250	3,250	0	8,664	5,414	40,336	40,000
658 · Fire Equipment Repair/Maint	104	105	1	136	32	4,353	4,500
659 · Protective Gear	978	979	1	391	(587)	6,899	20,000
661 · Communications	362	362	0	0	(362)	11,297	2,000
Total 650 · Equipment Expense	10,746	10,823	77	14,013	3,266	101,851	114,000
700 · Utilities							
701 · Cell Phone	310	468	158	444	134	2,628	2,800
702 · Electric	2,590	2,668	78	2,415	(175)	15,215	16,000
703 · Propane	4,306	4,307	1	1,285	(3,021)	5,225	6,000
705 · Water	712	500	(212)	438	(274)	3,016	3,000
706 · Television	330	582	252	358	29	3,899	3,500
708 · Internet / Telephone	2,969	2,334	(635)	3,147	178	18,253	14,000
Total 700 · Utilities	11,217	10,859	(358)	8,088	(3,129)	48,236	45,300
750 · Office Expense							
751.1 · Advertising	0	0	0	0	0	200	200
753 · Dues & Subscriptions	582	583	1	1,198	616	11,410	10,000
753.8 · IT Services	24,211	23,000	(1,211)	22,367	(1,844)	22,748	23,000
754 · Miscellaneous	202	78	(124)	0	(202)	244	500
755 · Office Supplies	138	138	0	418	281	1,908	2,000
758 · Public Relations-Fire Prevent.	0	0	0	0	0	16	1,000
770 · Professional Fees (Audit)	0	0	0	0	0	3,500	3,300
Total 750 · Office Expense	25,133	23,799	(1,334)	23,983	(1,150)	40,026	40,000
800 · Building and Grounds							
801 · Building Repairs & Maintenance	829	830	1	2,350	1,521	21,400	19,000
802 · Cleaning Supplies	289	290	1	374	85	2,502	2,500
803 · Landscaping	34	34	0	0	(34)	1,907	4,000
806 · Contracted Services	1,063	1,063	0	1,687	624	6,481	7,500
Total 800 · Building and Grounds	2,215	2,217	2	4,411	2,196	32,290	33,000
900 · Capital Expenditures							
955 · Miscellaneous Capital	0	0	0	0	0	4,081	
908 · Apparatus Purchase							
Total 900 · Capital Expenditures	0	0	0	0	0	4,081	
TOTAL EXPENSE	215,316	219,729	4,413	182,886	(32,430)	1,131,484	1,342,360
NET INCOME	652,169	643,295	8,874	540,783	111,386	0	0
RESTRICTED FUNDS							
REVENUE							
401 · GMFF Donations, Restricted	0	0	0	0	0	39,531	45,500
Total Restricted Revenue	0	0	0	0	0	39,531	45,500
EXPENDITURES							
564 · Paid On Call	2,857	4,668	1,811	5,074	2,217	26,600	28,000
566 · Recruitment & Retention	0	0	0	0	0	1,528	3,000
573 · Medical Training	273	352	79	617	344	2,140	4,500
574 · Refreshments and Hospitality	1,143	1,125	(18)	166	(976)	1,967	3,000
579 · Employee Recognition	430	430	0	0	(430)	1,929	2,000
660 · Medical Equipment - EMS	901	902	1	452	29	5,366	5,000
Total Expenditures	5,603	7,477	1,874	6,309	1,184	39,531	45,500
NET INCOME, RESTRICTED FUNDS	(5,603)	(7,477)	(1,874)	(6,309)	(1,184)	0	0

This amount will be transferred each month from GMFF to GMFSA

	Year to Date Collapsed Summary				Annual Comparison		
	FEB 22	Monthly Budget	Variance to Budget	FEB 21	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
401 · GMFF Donations, Unrestricted			0		0		
415 · Bank Interest	7	10	(3)	10	(3)	40	50
Total 425 · County Revenues-Operation:	831,412	828,848	2,564	720,792	110,620	946,322	1,029,400
460 · Sale of Old Equipment				150		2,178	
485 · Cliffs Wage Reimbursement	34,166	34,166	0		34,166	21,333	205,000
480 · Other Income - Other	1,900	0	1,900	2,717	(817)	15,733	500
TOTAL INCOME	867,485	863,024	4,461	723,669	110,617	1,131,484	1,342,360
EXPENSE							
Total 500 · Wages	102,761	102,594	(167)	79,855	(22,907)	555,332	666,866
Total 530 · Benefits	43,338	50,405	7,067	36,844	(6,494)	235,383	311,068
Total 550 · Payroll Expenses	7,923	7,870	(53)	6,641	-1,283	44,086	52,491
Total 570 · Employee Expense	2,911	2,912	1	617	(2,295)	17,966	21,000
Total 600 · Business Insurance	9,071	8,250	(821)	8,435	(636)	52,234	58,635
Total 650 · Equipment Expense	10,746	10,823	77	14,013	3,266	101,851	114,000
Total 700 · Utilities	11,217	10,859	(358)	8,088	(3,129)	48,236	45,300
Total 750 · Office Expense	25,133	23,799	(1,334)	23,983	(1,150)	40,026	40,000
Total 800 · Building and Grounds	2,215	2,217	2	4,411	2,196	32,290	33,000
Total 900 · Capital Expenditures	0	0	0	0	0	4,081	
TOTAL EXPENSE	215,316	219,729	4,413	182,886	(32,430)	1,131,484	1,342,360
NET INCOME	652,169	643,295	8,874	540,783	111,386	0	0
RESTRICTED FUNDS							
REVENUE							
Total Restricted Revenue	0	0	0	0	0	39,531	45,500
EXPENDITURES							
Total Expenditures	5,603	7,477	1,874	6,309	1,184	39,531	45,500
NET INCOME, RESTRICTED FUNDS	(5,603)	(7,477)	(1,874)	(6,309)	(1,184)	0	0
TOTAL INCOME	867,485	863,024	4,461	723,669	110,617	39,531	45,500
TOTAL EXPENSE	220,919	227,206	6,287	189,195	(31,246)	39,531	45,500
YTD NET INCOME	646,566	635,818	10,748	534,474	79,370	0	0

Glassy Mountain Fire Foundation

	February 21	YTD
Contribution Campaign		200
Donations	150	201
Grant Income		
Memorial Tee Fundraiser		
Memorial Gift-A.J. Robinson		
Reflective Signs Income		
Total Income	150	401
 Expense		
Total Bank Fees	20	41
Transfer of Designated Funds to GMFSA		
Direct Purchases for GMFSA*		
Other Expenses**		
Organization Expenses		
Memorial Tee Fundraiser Expense		
Contribution Campaign Expenses		
Grant Expenses		
Reflective Signs Expenses		
Total Expense	20	41
Net Income	130	360

	Total		
	Designated	Spent YTD	Balance
Designated Funds			
<i>Designated Funds-Radios</i>	7,805.00	7,805.00	0.00
<i>Designated Funds-Personnel/Cadet Enhancement</i>	825.00	0.00	825.00
Total	825.00	0.00	825.00

Checking Account

Opening Balance	2/1/2022	80,330	
Deposits		150	
Expenditures		(20)	
Statement Balance	2/28/2022	80,460	
Uncleared Transactions		0	
Designated Funds		(825)	
Reconciled Balance		79,635	