

Glassy Mountain Fire Service Area

Cash Reconciliation

May 31, 2021

Checking Account

Opening Balance Travelers Rest	5/1/2021	94,195	
Deposits Travelers		114,783	
Expenditures Travelers		(84,769)	
Statement Balance Travelers Rest	5/31/2021	<u>124,209</u>	
Uncleared Transactions Travelers		(6,836)	
Uncleared Deposits		0	
Reconciled Balance		<u>117,372</u>	<u>117,372</u>

County Treasurer's Account

Opening Balance available funds		963,406	
Income thru:			
Tax Receipts		37,139	
State Motor Carrier Rev		407	
Interest		403	
Merchant Inv		0	
Program Fees		0	
Total Income		<u>37,950</u>	
Sub-Total		1,001,356	
Transfers to checking		(100,000)	
Ending Balance	5/31/2021	<u>901,356</u>	<u>901,356</u>

Petty Cash

Beginning Balance Petty Cash	5/1/2021	14	
Income		0	
Expenses		0	
Balance Petty Cash	5/31/2021	<u>14</u>	<u>14</u>

Net Cash Available

			<u>1,018,742</u>
	2021	2020-Year End	
Current Total Available Cash	1,018,742		
Projected Remaining Revenue	208,960		
Projected Remaining Expense	<u>(654,683)</u>		
Projected EOY Reserve*	573,019	668,155	

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

Unbudgeted Expense/Income Summary

Annual Budgeted Income	1,013,740		
Actual Revenue YTD	806,554	207,186	
Fav (Unfav) Variance not Considered Timing		1,774	
Projected Income			208,960
Annual Budgeted Expense	1,101,902		
Actual Expense YTD	456,548	645,354	
Fav (Unfav) Variance not Considered Timing		9,329	
Projected Expenses			654,683
Net Projected Income			445,723

Income Variances

Interest Loss-Tax Income-1st Quarter	-3120
Sale of misc used equipment	275
FOIA Fees	64
Sale of Hurst Equipment	1,500
Jennings-Pool Fill	350
Blue Ridge Capital Credit	52
Radio Insurance Claim	2,653

TOTAL

1,774

Expense Variances

Worker's Compensation	6,078
Business Insurance	1,106
Contract Maintenance	13,801
Propane	500

TOTAL

9,329

Notable Items...

Income

Tax Revenue exceeded projections by \$22K which made up for shortfalls earlier this year

Expense

510: Part-Time Employees - Overage due to additional staffing for employee on light duty

651: Apparatus Fuel - Rising fuel costs led to overage, fluctuation expected for remainder of 21

657: Maintenance - 6,892 spent on Tires for Engine 34 and Tender 34

754: Misc - Foundation expenses to be reimbursed

Glassy Mt Fire Service Area
May 2021

	Month			Annual Comparison			
	MAY 21	Monthly Budget	Variance to Budget	MAY 20	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
401 · GMFF Donations, Unrestricted			0		0		
415 · Bank Interest	4	12	(8)		4	121	140
425 · County Revenues-Operations							
425.01 · Interest Income	403	1,500	(1,097)		403	11,650	15,000
425.02 · Motor Carrier in lieu of Taxes	407	50	357		407	2,017	1,100
425.04 · Program Fees	0	0	0		0	1,420	1,200
425.05 · Property Tax Revenue	37,139	15,000	22,139		37,139	990,629	990,000
425.07 · Merchant Inventory Reimb.	0	0	0		0	5,831	5,800
Total 425 · County Revenues-Operations:	37,950	16,550	21,400	0	37,950	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	0		0	0	0	120,108	
480 · Other Income	0		0	52	(52)	62,378	500
TOTAL INCOME	37,954	16,562	21,392	52	37,901	1,194,153	1,101,902
EXPENSE							
500 · Wages							
501 · Wages	36,746	37,692	946	34,447	(2,299)	472,564	490,000
503 · Non-Based Overtime	665	1,615	950	1,152	488	19,320	21,000
510 · Part-Time Employees	7,100	2,692	(4,408)	5,182	(1,918)	52,729	35,000
Total 500 · Wages	44,510	41,999	(2,511)	40,781	(3,729)	544,612	546,000
530 · Benefits							
532 · Dental	947	1,000	53	957	10	11,664	12,000
533 · Health	11,074	10,833	(241)	10,824	(250)	134,570	130,000
534 · Retirement Plan	6,999	6,472	(527)	6,532	(467)	85,565	84,139
536 · Retirement Group Life Insurance	68	63	(5)	65	(3)	839	819
537 · Insurance Provider Group Life	68	83	15	79	11	875	1,000
Total 530 · Benefits	19,156	18,451	(705)	18,457	(699)	233,513	227,958
550 · Payroll Expenses							
551 · FICA	2,763	2,604	(159)	2,565	(198)	34,045	33,852
552 · Medicare	646	609	(37)	600	(46)	7,962	7,917
553 · SUTA	157	157	0	395	238	4,043	4,500
Total 550 · Payroll Expenses	3,566	3,370	(196)	3,560	-7	46,050	46,269
570 · Employee Expense							
571 · Firefighter Training	50	50	0	40	(10)	2,735	4,500
572 · Immunizations and Physicals	5,015	5,015	0	295	(4,720)	5,040	5,500
575 · Uniforms	148	148	0	0	(148)	6,162	6,000
577 · Cadet / Jr FF	0	0	0	0	0	0	500
578 · Travel	187	188	1	981	794	1,159	4,000
Total 570 · Employee Expense	5,400	5,401	1	1,316	(4,084)	15,096	20,500
600 · Business Insurance							
608 · Workmen's Compensation	0	0	0	1,988	1,988	31,786	25,000
609 · Business Insurance	0	0	0	0	0	31,819	32,000
Total 600 · Business Insurance	0	0	0	1,988	1,988	63,605	57,000
650 · Equipment Expense							
651 · Apparatus Fuel	2,560	2,000	(560)	1,156	(1,403)	16,141	24,000
652 · Apparatus Maintenance	22	22	0	597	575	3,764	6,000
654 · Firefighting Equipment	19	19	1	80	62	4,904	6,000
656 · Testing and Certification	0	0	0	0	0	8,629	8,375
657 · Apparatus Contract Maintenance	7,867	1,220	(6,647)	324	(7,543)	41,669	20,850

Glassy Mt Fire Service Area
May 2021

658 · Fire Equipment Repair/Maint	15	15	0	0	(15)	1,700	4,750
659 · Protective Gear	0	0	0	45	45	18,737	15,000
661 · Communications	0	0	0	0	0	1,680	2,000
Total 650 · Equipment Expense	10,482	3,276	(7,206)	2,203	(8,279)	97,224	86,975
700 · Utilities							
701 · Cell Phone	222	233	11	80	(142)	2,501	2,800
702 · Electric	1,032	1,333	301	1,065	32	14,719	16,000
703 · Propane	0	0	0	0	0	2,251	3,500
705 · Water	285	250	(35)	170	(116)	3,065	3,000
706 · Television	317	250	(67)	197	(120)	3,577	3,000
708 · Internet / Telephone	1,560	1,633	73	1,566	6	18,687	19,600
Total 700 · Utilities	3,417	3,699	282	3,078	(339)	44,799	47,900
750 · Office Expense							
751.1 · Advertising	0	0	0	0	0	87	200
753 · Dues & Subscriptions	124	124	0	74	(49)	9,135	10,000
753.8 · IT Services	0	0	0	530	530	22,520	23,000
754 · Miscellaneous	197	0	(197)	25	(172)	961	500
755 · Office Supplies	10	10	0	110	100	1,326	2,000
758 · Public Relations-Fire Prevent.	0	0	0	0	0	0	1,000
770 · Professional Fees (Audit)	0	0	0	0	0	3,400	3,300
Total 750 · Office Expense	330	134	(196)	739	409	37,429	40,000
800 · Building and Grounds							
801 · Building Repairs & Maintenance	45	46	1	450	405	8,304	16,000
802 · Cleaning Supplies	0	0	0	224	224	2,161	2,000
803 · Landscaping	254	255	1	82	(173)	2,310	4,000
806 · Contracted Services	427	427	1	0	(427)	5,583	7,300
Total 800 · Building and Grounds	726	728	2	755	29	18,358	29,300
900 · Capital Expenditures							
955 · Miscellaneous Capital	0	0	0	0	0	118,220	
908 · Apparatus Purchase							
Total 900 · Capital Expenditures	0	0	0	0	0	118,220	
TOTAL EXPENSE	87,587	77,058	(10,529)	72,877	(14,710)	1,218,907	1,101,902
NET INCOME	(49,633)	(60,496)	10,863	(72,824)	23,191	(24,754)	0

RESTRICTED FUNDS

REVENUE

401 · GMFF Donations, Restricted	0	0	0	11,560	0	33,343	38,000
Total Restricted Revenue	0	0	0	0	0	33,343	38,000

EXPENDITURES

564 · Paid On Call	2,646	1,500	(1,146)	1,900	(746)	20817	18,000
566 · Recruitment & Retention	0	0	0	0	0	976	4,000
573 · Medical Training	0	0	0	10	10	1752	4,500
574 · Refreshments and Hospitality	41	42	1	0	(41)	1430	3,000
579 · Employee Recognition	0	0	0	0	0	2153	2,000
660 · Medical Equipment - EMS	237	237	0	(67)	29	6215	6,500
Total Expenditures	2,924	1,779	(1,145)	1,843	(748)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	(2,924)	(1,779)	1,145	(1,843)	748	0	0

This amount will be transferred each month from GMFF to GMFSA

Glassy Mt Fire Service Area
May 2021

	Year to Date				Annual Comparison		
	MAY 21	Monthly Budget	Variance to Budget	MAY 20	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
415 · Bank Interest	19	60	(41)	71	(52)	121	140
425 · County Revenues-Operations							
425.01 · Interest Income	2,000	7,500	(5,500)	7,194	(5,195)	11,650	15,000
425.02 · Motor Carrier in lieu of Taxes	1,386	500	886	501	885	2,017	1,100
425.04 · Program Fees	1,508	1,200	308	1,419	89	1,420	1,200
425.05 · Property Tax Revenue	795,358	805,000	(9,642)	760,035	35,322	990,629	990,000
425.07 · Merchant Inventory Reimb.	1,390	1,450	(60)	1,458	(68)	5,831	5,800
Total 425 · County Revenues-Operation:	801,641	815,650	(14,009)	770,607	31,034	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	1,650		1,650	112,125	(110,475)	120,108	
480 · Other Income	3,244		3,244	27,226	(23,982)	62,378	500
TOTAL INCOME	806,554	815,710	(9,156)	910,029	(103,475)	1,194,153	1,101,902
EXPENSE							
500 · Wages							
501 · Wages	182,169	188,460	6,291	191,927	9,758	472,564	490,000
503 · Non-Based Overtime	3,783	8,075	4,292	10,036	6,253	19,320	21,000
510 · Part-Time Employees	24,317	13,460	(10,857)	20,241	(4,076)	52,729	35,000
Total 500 · Wages	210,269	209,995	(274)	222,204	11,935	544,612	546,000
530 · Benefits							
532 · Dental	4,733	5,000	267	4,734	1	11,664	12,000
533 · Health	55,370	54,169	(1,201)	53,870	(1,500)	134,570	130,000
534 · Retirement Plan	32,989	32,363	(626)	35,606	2,616	85,565	84,139
536 · Retirement Group Life Insurance	321	315	(6)	352	31	839	819
537 · Insurance Provider Group Life	341	419	79	398	57	875	1,000
Total 530 · Benefits	93,754	92,266	(1,488)	94,960	1,206	233,513	227,958
550 · Payroll Expenses							
551 · FICA	13,029	13,020	(9)	13,974	945	34,045	33,852
552 · Medicare	3,047	3,045	(2)	3,268	221	7,962	7,917
553 · SUTA	1,160	1,161	1	2,934	1,774	4,043	4,500
Total 550 · Payroll Expenses	17,236	17,226	(10)	20,176	2,939	46,050	46,269
570 · Employee Expense							
571 · Firefighter Training	705	705	0	550	(155)	2,735	4,500
572 · Immunizations and Physicals	5,015	5,015	0	4,425	(590)	5,040	5,500
575 · Uniforms	518	519	1	1,098	580	6,162	6,000
577 · Cadet / Jr FF	0	0	0	0	0	0	500
578 · Travel	187	188	1	1,159	972	1,159	4,000
Total 570 · Employee Expense	6,425	6,427	2	7,232	807	15,096	20,500
600 · Business Insurance							
608 · Workmen's Compensation	4810	6250	1,440	14,535	9,725	31,786	25,000
609 · Business Insurance	16553	16000	(553)	16,066	(488)	31,819	32,000
Total 600 · Business Insurance	21,363	22,250	887	30,601	9,238	63,605	57,000
650 · Equipment Expense							
651 · Apparatus Fuel	9,030	10,000	970	7,026	(2,004)	16,141	24,000
652 · Apparatus Maintenance	1,246	1,248	2	1,430	184	3,764	6,000
654 · Firefighting Equipment	194	368	174	3,031	2,837	4,904	6,000
656 · Testing and Certification	932	933	1	0	(932)	8,629	8,375
657 · Apparatus Contract Maintenance	26,126	12,325	(13,801)	18,798	(7,328)	41,669	20,850
658 · Fire Equipment Repair/Maint	192	62	(130)	890	698	1,700	4,750

Glassy Mt Fire Service Area

May 2021

659 · Protective Gear	5,408	5,409	1	7,468	2,060	18,737	15,000
661 · Communications	0	0	0	0	0	1,680	2,000
Total 650 · Equipment Expense	43,129	30,345	(12,784)	38,643	(4,486)	97,224	86,975
700 · Utilities							
701 · Cell Phone	1,111	1,169	58	1,141	31	2,501	2,800
702 · Electric	5,702	6,669	967	5,736	34	14,719	16,000
703 · Propane	3,398	3,399	1	1,473	(1,924)	2,251	3,500
705 · Water	1,158	1,250	92	1,177	18	3,065	3,000
706 · Television	1,309	1,250	(59)	1,247	(62)	3,577	3,000
708 · Internet / Telephone	7,866	8,169	303	7,775	(91)	18,687	19,600
Total 700 · Utilities	20,543	21,906	1,363	18,549	(1,994)	44,799	47,900
750 · Office Expense							
751.1 · Advertising	0	0	0	3	(13)	87	200
753 · Dues & Subscriptions	3,668	3,671	3	1,453	(2,215)	9,135	10,000
753.8 · IT Services	22,106	22,107	1	22,509	403	22,520	23,000
754 · Miscellaneous	309	113	(196)	234	(75)	961	500
755 · Office Supplies	624	625	1	340	(284)	1,326	2,000
758 · Public Relations-Fire Prevent.	16	16	0	0	(16)	0	1,000
770 · Professional Fees (Audit)	0	0	0	0	0	3,400	3,300
Total 750 · Office Expense	26,723	26,532	(191)	24,540	(2,183)	37,429	40,000
800 · Building and Grounds							
801 · Building Repairs & Maintenance	13,259	13,221	(38)	2,154	(11,105)	8,304	16,000
802 · Cleaning Supplies	659	660	1	877	218	2,161	2,000
803 · Landscaping	584	585	1	882	298	2,310	4,000
806 · Contracted Services	2,603	2,605	2	1,050	(1,553)	5,583	7,300
Total 800 · Building and Grounds	17,105	17,071	(34)	4,963	(12,142)	18,358	29,300
900 · Capital Expenditures							
955 · Miscellaneous Capital	0	0	0	60,850	60,850	118,220	
908 · Apparatus Purchase							
Total 900 · Capital Expenditures	0	0	0	60,850	60,850	118,220	
TOTAL EXPENSE	456,548	444,018	(12,530)	522,717	66,169	1,218,907	1,101,902
NET INCOME	350,007	371,692	(21,685)	387,312	(37,305)	(24,754)	0
RESTRICTED FUNDS							
REVENUE							
401 · GMFF Donations, Restricted	0	0	0	11,560	0	33,343	38,000
Total Restricted Revenue	0	0	0	0	0	33,343	38,000
EXPENDITURES							
564 · Paid On Call	12,159	7,500	(4,659)	8,389	(3,770)	20817	18,000
566 · Recruitment & Retention	0	0	0	976	976	976	4,000
573 · Medical Training	641	641	0	1,480	839	1752	4,500
574 · Refreshments and Hospitality	573	574	1	577	4	1430	3,000
579 · Employee Recognition	0	0	0	0	0	2153	2,000
660 · Medical Equipment - EMS	1,210	1,212	2	1,981	29	6215	6,500
Total Expenditures	14,583	9,927	(4,656)	13,402	(1,923)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	(14,583)	(9,927)	4,656	(13,402)	1,923	0	0

This amount will be transferred each month from GMFF to GMFSA

Glassy Mt Fire Service Area
May 2021

	Year to Date Collapsed Summary				Annual Comparison		
	MAY 21	Monthly Budget	Variance to Budget	MAY 20	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
401 · GMFF Donations, Unrestricted			0		0		
415 · Bank Interest	19	60	(41)	71	(52)	121	140
Total 425 · County Revenues-Operation:	801,641	815,650	(14,009)	770,607	31,034	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	1,650		1,650	112,125	(110,475)	120,108	
480 · Other Income	3,244		3,244	27,226	(23,982)	62,378	500
TOTAL INCOME	806,554	815,710	(9,156)	910,029	(103,475)	1,194,153	1,101,902
EXPENSE							
Total 500 · Wages	210,269	209,995	(274)	222,204	11,935	544,612	546,000
Total 530 · Benefits	93,754	92,266	(1,488)	94,960	1,206	233,513	227,958
Total 550 · Payroll Expenses	17,236	17,226	(10)	20,176	2,939	46,050	46,269
Total 570 · Employee Expense	6,425	6,427	2	7,232	807	15,096	20,500
Total 600 · Business Insurance	21,363	22,250	887	30,601	9,238	63,605	57,000
Total 650 · Equipment Expense	43,129	30,345	(12,784)	38,643	(4,486)	97,224	86,975
Total 700 · Utilities	20,543	21,906	1,363	18,549	(1,994)	44,799	47,900
Total 750 · Office Expense	26,723	26,532	(191)	24,540	(2,183)	37,429	40,000
Total 800 · Building and Grounds	17,105	17,071	(34)	4,963	(12,142)	18,358	29,300
Total 900 · Capital Expenditures	0	0	0	60,850	60,850	118,220	
TOTAL EXPENSE	456,548	444,018	(12,530)	522,717	66,169	1,218,907	1,101,902
NET INCOME	350,007	371,692	(21,685)	387,312	(37,305)	(24,754)	0
RESTRICTED FUNDS							
REVENUE							
Total Restricted Revenue	0	0	0	0	0	33,343	38,000
EXPENDITURES							
Total Expenditures	14,583	9,927	(4,656)	13,402	(1,923)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	(14,583)	(9,927)	4,656	(13,402)	1,923	0	0
TOTAL INCOME	806,554	815,710	(9,156)	910,029	(103,475)	33,343	38,000
TOTAL EXPENSE	471,130	453,945	(17,185)	536,119	64,247	33,343	38,000
YTD NET INCOME	335,424	361,765	(26,341)	373,910	(39,228)	0	0

Glassy Mt Fire Foundation

	May 21	YTD
Income		
Contribution Campaign	1,000	1,600
Donations	7,805	8,305
Grant Income		
Memorial Gift-A.J. Robinson		250
Reflective Signs Income		48
Total Income	8,805	10,203
Expense		
Total Bank Fees	20	117
Transfer of Designated Funds to GMFSA	14,583	14,583
Direct Purchases for GMFSA*		9,232
Other Expenses**	145	145
Organization Expenses	52	52
Contribution Campaign Expenses		
Grant Expenses		
Reflective Signs Expenses		
Total Expense	14,799	24,128
Net Income	(5,994)	(13,925)

	Total Designated	Spent YTD	Balance
Designated Funds			
<i>Designated Funds-Radios</i>	7,805.00	0.00	7,805.00
<i>Designated Funds-Personnel/Cadet Enhancement</i>	825.00	0.00	825.00
Total	825.00	0.00	8,630.00

Checking Account

Opening Balance	5/1/2021	61,534
Deposits		3,805
Expenditures		(14,799)
Statement Balance	5/31/2021	50,540
Uncleared Transactions		5,000
Designated Funds		(8,630)
Reconciled Balance		46,910

*1 of 3 annual pymnts for LUCAS device / AEDS

**Bereavement Flowers - A.J. Robinson