

Glassy Mountain Fire Service Area

Cash Reconciliation

June 30, 2021

Checking Account

Opening Balance Travelers Rest	6/1/2021	124,209	
Deposits Travelers		100,279	
Expenditures Travelers		(131,560)	
Statement Balance Travelers Rest	6/30/2021	<u>92,928</u>	
Uncleared Transactions Travelers		(4,186)	
Uncleared Deposits		0	
Reconciled Balance		<u>88,741</u>	88,741

County Treasurer's Account

Opening Balance available funds		901,356	
Income thru:			
Tax Receipts		12,337	
State Motor Carrier Rev		281	
Interest		359	
Merchant Inv		1,390	
Program Fees		0	
Total Income		<u>14,367</u>	
Sub-Total		915,723	
Transfers to checking		(100,000)	
Ending Balance	6/30/2021	<u>815,723</u>	815,723

Petty Cash

Beginning Balance Petty Cash	6/1/2021	14	
Income		0	
Expenses		0	
Balance Petty Cash	6/30/2021	<u>14</u>	14

Net Cash Available

			904,478
	2021	2020-Year End	
Current Total Available Cash	904,478		
Projected Remaining Revenue	191,269		
Projected Remaining Expense	<u>(552,037)</u>		
Projected EOY Reserve*	543,709	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	821,200	192,540	
Fav (Unfav) Variance not Considered Timing		1,272	
Projected Income			191,269
Annual Budgeted Expense	1,101,902		
Actual Expense YTD	566,885	535,017	
Fav (Unfav) Variance not Considered Timing		17,020	
Projected Expenses			552,037
Net Projected Income			360,769

Income Variances

Interest Loss-Tax Income-1st Quarter	-6441
Sale of misc used equipment	550
FOIA Fees	64
Sale of Hurst Equipment	1,500
Jennings-Pool Fill	350
Blue Ridge Capital Credit	52
Radio Insurance Claim	2,653

TOTAL

1,272

Expense Variances

Worker's Compensation	6,078
Business Insurance	1,106
Contract Maintenance	20,000
Propane	500
Radio Purchase	1,492

TOTAL

17,020

Notable Items...

Income

Interest Revenue continues to be well under projections. Nearly 6.5K under for YTD

Expense

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

651: Apparatus Fuel - Fuel supplier failed to invoice for delivery. July will reflect oversight.

657: Maintenance - Annual Maintenance performed on all large apparatus. Rear brakes replaced on Engine 34.

661: Communications - Purchase of additional radios approved by Board. Donations of \$7,805 received for purchase along with insurance reimbursement of \$2,653

***\$7,805 of expense for radios to be reimbursed by designated donation to Foundation**

Glassy Mt Fire Service Area
June 2021

	Month			Annual Comparison			
	JUNE 21	Monthly Budget	Variance to Budget	JUNE 20	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
401 · GMFF Donations, Unrestricted			0		0		
415 · Bank Interest	4	12	(8)	10	(7)	121	140
425 · County Revenues-Operations							
425.01 · Interest Income	359	1,300	(941)	1,070	(712)	11,650	15,000
425.02 · Motor Carrier in lieu of Taxes	281	50	231	63	218	2,017	1,100
425.04 · Program Fees	0	0	0	0	0	1,420	1,200
425.05 · Property Tax Revenue	12,337	13,000	(663)	33,171	(20,834)	990,629	990,000
425.07 · Merchant Inventory Reimb.	1,390	1,390	0	0	1,390	5,831	5,800
Total 425 · County Revenues-Operations:	14,367	15,740	(1,373)	34,304	(19,937)	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	275		275	0	275	120,108	
480 · Other Income	0		0	818	(818)	62,378	500
TOTAL INCOME	14,645	15,752	(1,107)	35,133	(20,487)	1,194,153	1,101,902
EXPENSE							
500 · Wages							
501 · Wages	36,469	37,692	1,223	35,277	(1,192)	472,564	490,000
503 · Non-Based Overtime	779	1,615	836	2,777	1,997	19,320	21,000
510 · Part-Time Employees	7,000	2,692	(4,308)	4,278	(2,722)	52,729	35,000
Total 500 · Wages	44,249	41,999	(2,250)	42,332	(1,917)	544,612	546,000
530 · Benefits							
532 · Dental	947	1,000	53	948	1	11,664	12,000
533 · Health	11,074	10,833	(241)	11,064	(10)	134,570	130,000
534 · Retirement Plan	6,943	6,472	(471)	6,194	(749)	85,565	84,139
536 · Retirement Group Life Insurance	68	63	(5)	60	(7)	839	819
537 · Insurance Provider Group Life	68	83	15	69	1	875	1,000
Total 530 · Benefits	19,099	18,451	(648)	18,335	(764)	233,513	227,958
550 · Payroll Expenses							
551 · FICA	2,741	2,604	(137)	2,641	(99)	34,045	33,852
552 · Medicare	641	609	(32)	618	(23)	7,962	7,917
553 · SUTA	66	66	0	131	65	4,043	4,500
Total 550 · Payroll Expenses	3,447	3,279	(168)	3,390	-58	46,050	46,269
570 · Employee Expense							
571 · Firefighter Training	714	714	0	58	(656)	2,735	4,500
572 · Immunizations and Physicals	0	0	0	0	0	5,040	5,500
575 · Uniforms	579	579	0	0	(579)	6,162	6,000
577 · Cadet / Jr FF	0	0	0	0	0	0	500
578 · Travel	0	0	0	0	0	1,159	4,000
Total 570 · Employee Expense	1,292	1,293	1	58	(1,235)	15,096	20,500
600 · Business Insurance							
608 · Workmen's Compensation	4704	6250	1,546	6,274	1,570	31,786	25,000
609 · Business Insurance	8118	8000	(118)	7,877	(241)	31,819	32,000
Total 600 · Business Insurance	12,822	14,250	1,428	14,151	1,329	63,605	57,000
650 · Equipment Expense							
651 · Apparatus Fuel	72	2,000	1,928	1,191	1,119	16,141	24,000
652 · Apparatus Maintenance	211	211	0	144	(67)	3,764	6,000
654 · Firefighting Equipment	0	0	0	314	314	4,904	6,000
656 · Testing and Certification	2,790	2,790	0	0	(2,790)	8,629	8,375
657 · Apparatus Contract Maintenance	9,885	1,220	(8,665)	9,961	76	41,669	20,850

Glassy Mt Fire Service Area

June 2021

658 · Fire Equipment Repair/Maint	147	147	0	213	66	1,700	4,750
659 · Protective Gear	0	0	0	0	0	18,737	15,000
661 · Communications	11,297	2,000	-9,297	0	(11,297)	1,680	2,000
Total 650 · Equipment Expense	24,401	8,368	(16,033)	11,822	(12,579)	97,224	86,975
700 · Utilities							
701 · Cell Phone	222	233	11	194	(28)	2,501	2,800
702 · Electric	1,306	1,333	27	1,113	(193)	14,719	16,000
703 · Propane	353	101	(252)	0	(353)	2,251	3,500
705 · Water	326	250	(76)	320	(6)	3,065	3,000
706 · Television	279	250	(29)	323	45	3,577	3,000
708 · Internet / Telephone	1,297	1,633	336	1,548	252	18,687	19,600
Total 700 · Utilities	3,783	3,800	17	3,499	(285)	44,799	47,900
750 · Office Expense							
751.1 · Advertising	0	0	0	7	7	87	200
753 · Dues & Subscriptions	95	95	0	93	(2)	9,135	10,000
753.8 · IT Services	179	180	1	0	(179)	22,520	23,000
754 · Miscellaneous	-197	0	197	67	264	961	500
755 · Office Supplies	123	124	1	112	(11)	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	201	399	198	279	78	37,429	40,000
800 · Building and Grounds							
801 · Building Repairs & Maintenance	624	625	1	59	(565)	8,304	16,000
802 · Cleaning Supplies	0	0	0	103	103	2,161	2,000
803 · Landscaping	183	184	1	1,002	818	2,310	4,000
806 · Contracted Services	236	236	1	228	(8)	5,583	7,300
Total 800 · Building and Grounds	1,043	1,045	2	1,392	349	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	110,337	92,884	(17,453)	95,256	(15,081)	1,218,907	1,101,902
NET INCOME	(95,691)	(77,132)	(18,559)	(60,123)	(35,568)	(24,754)	0

RESTRICTED FUNDS

REVENUE

401 · GMFF Donations, Restricted	14,583	14,583	0	0	0	33,343	38,000
Total Restricted Revenue	14,583	14,583	0	0	(14,583)	33,343	38,000

EXPENDITURES

564 · Paid On Call	2,548	1,500	(1,048)	1,269	(1,279)	20817	18,000
566 · Recruitment & Retention	0	0	0	0	0	976	4,000
573 · Medical Training	0	0	0	0	0	1752	4,500
574 · Refreshments and Hospitality	387	388	1	87	(300)	1430	3,000
579 · Employee Recognition	446	446	(0)	184	(262)	2153	2,000
660 · Medical Equipment - EMS	471	472	1	1,167	29	6215	6,500
Total Expenditures	3,853	2,806	(1,047)	2,707	(1,812)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	10,730	11,777	1,047	(2,707)	(12,771)	0	0

This amount will be transferred each month from GMFF to GMFSA

Glassy Mt Fire Service Area
June 2021

	Year to Date				Annual Comparison		
	JUNE 21	Monthly Budget	Variance to Budget	JUNE 20	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
415 · Bank Interest	23	72	(49)	82	(59)	121	140
425 · County Revenues-Operations							
425.01 · Interest Income	2,359	8,800	(6,441)	8,265	(5,906)	11,650	15,000
425.02 · Motor Carrier in lieu of Taxes	1,667	550	1,117	564	1,103	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	807,694	818,000	(10,306)	793,206	14,488	990,629	990,000
425.07 · Merchant Inventory Reimb.	2,780	2,840	(60)	1,458	1,323	5,831	5,800
Total 425 · County Revenues-Operation:	816,008	831,390	(15,382)	804,911	11,097	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	1,925		1,925	112,125	(110,200)	120,108	
480 · Other Income	3,244		3,244	28,044	(24,800)	62,378	500
TOTAL INCOME	821,200	831,462	(10,262)	945,162	(123,962)	1,194,153	1,101,902
EXPENSE							
500 · Wages							
501 · Wages	218,638	226,152	7,514	227,204	8,567	472,564	490,000
503 · Non-Based Overtime	4,562	9,690	5,128	12,813	8,251	19,320	21,000
510 · Part-Time Employees	31,317	16,152	(15,165)	24,518	(6,799)	52,729	35,000
Total 500 · Wages	254,518	251,994	(2,524)	264,536	10,018	544,612	546,000
530 · Benefits							
532 · Dental	5,680	6,000	320	5,682	2	11,664	12,000
533 · Health	66,444	65,002	(1,442)	64,934	(1,510)	134,570	130,000
534 · Retirement Plan	39,932	38,835	(1,097)	41,799	1,867	85,565	84,139
536 · Retirement Group Life Insurance	389	378	(11)	413	24	839	819
537 · Insurance Provider Group Life	409	502	93	467	58	875	1,000
Total 530 · Benefits	112,853	110,717	(2,136)	113,295	442	233,513	227,958
550 · Payroll Expenses							
551 · FICA	15,770	15,624	(146)	16,615	845	34,045	33,852
552 · Medicare	3,688	3,654	(34)	3,886	198	7,962	7,917
553 · SUTA	1,226	1,227	1	3,065	1,839	4,043	4,500
Total 550 · Payroll Expenses	20,684	20,505	(179)	23,565	2,882	46,050	46,269
570 · Employee Expense							
571 · Firefighter Training	1,418	1,419	1	608	(811)	2,735	4,500
572 · Immunizations and Physicals	5,015	5,015	0	4,425	(590)	5,040	5,500
575 · Uniforms	1,097	1,098	1	1,098	1	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	7,717	7,720	3	7,290	(428)	15,096	20,500
600 · Business Insurance							
608 · Workmen's Compensation	9514	12500	2,986	20,809	11,295	31,786	25,000
609 · Business Insurance	24671	24000	(671)	23,942	(729)	31,819	32,000
Total 600 · Business Insurance	34,185	36,500	2,315	44,751	10,566	63,605	57,000
650 · Equipment Expense							
651 · Apparatus Fuel	9,102	12,000	2,898	8,216	(886)	16,141	24,000
652 · Apparatus Maintenance	1,457	1,459	2	1,574	117	3,764	6,000
654 · Firefighting Equipment	194	368	174	3,345	3,150	4,904	6,000
656 · Testing and Certification	3,722	3,723	1	0	(3,722)	8,629	8,375
657 · Apparatus Contract Maintenance	36,012	13,545	(22,467)	28,759	(7,252)	41,669	20,850
658 · Fire Equipment Repair/Maint	339	209	(130)	1,103	764	1,700	4,750

Glassy Mt Fire Service Area

June 2021

659 · Protective Gear	5,408	5,409	1	7,468	2,060	18,737	15,000
661 · Communications	11,297	2,000	-9,297	0	(11,297)	1,680	2,000
Total 650 · Equipment Expense	67,530	38,713	(28,817)	50,465	(17,065)	97,224	86,975
700 · Utilities							
701 · Cell Phone	1,333	1,402	69	1,336	3	2,501	2,800
702 · Electric	7,009	8,002	993	6,849	(159)	14,719	16,000
703 · Propane	3,751	3,500	(251)	1,473	(2,278)	2,251	3,500
705 · Water	1,484	1,500	16	1,496	12	3,065	3,000
706 · Television	1,588	1,500	(88)	1,570	(17)	3,577	3,000
708 · Internet / Telephone	9,162	9,802	640	9,323	161	18,687	19,600
Total 700 · Utilities	24,326	25,706	1,380	22,047	(2,279)	44,799	47,900
750 · Office Expense							
751.1 · Advertising	0	0	0	10	(6)	87	200
753 · Dues & Subscriptions	3,763	3,766	3	1,546	(2,217)	9,135	10,000
753.8 · IT Services	22,286	22,287	1	22,509	224	22,520	23,000
754 · Miscellaneous	112	113	1	301	189	961	500
755 · Office Supplies	747	749	2	452	(295)	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	26,924	26,931	7	24,818	(2,105)	37,429	40,000
800 · Building and Grounds							
801 · Building Repairs & Maintenance	13,883	13,846	(37)	2,213	(11,670)	8,304	16,000
802 · Cleaning Supplies	659	660	1	981	322	2,161	2,000
803 · Landscaping	767	769	2	1,884	1,116	2,310	4,000
806 · Contracted Services	2,838	2,841	3	1,278	(1,560)	5,583	7,300
Total 800 · Building and Grounds	18,148	18,116	(32)	6,356	(11,792)	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	566,885	536,902	(29,983)	617,973	51,088	1,218,907	1,101,902
NET INCOME	254,315	294,560	(40,245)	327,189	(72,873)	(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	14,707	9,000	(5,707)	9,658	(5,049)	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	960	962	2	664	(296)	1430	3,000
579 · Employee Recognition	446	446	(0)	184	(262)	2153	2,000
660 · Medical Equipment - EMS	1,681	1,684	3	3,148	29	6215	6,500
Total Expenditures	18,435	12,733	(5,702)	16,109	(3,763)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	(18,435)	(12,733)	5,702	(16,109)	3,763	0	0

This amount will be transferred each month from GMFF to GMFSA

Glassy Mt Fire Service Area

June 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	23	72	(49)	82	(59)	121	140
Total 425 · County Revenues-Operation:	816,008	831,390	(15,382)	804,911	11,097	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	1,925		1,925	112,125	(110,200)	120,108	
480 · Other Income	3,244		3,244	28,044	(24,800)	62,378	500
TOTAL INCOME	821,200	831,462	(10,262)	945,162	(123,962)	1,194,153	1,101,902
EXPENSE							
Total 500 · Wages	254,518	251,994	(2,524)	264,536	10,018	544,612	546,000
Total 530 · Benefits	112,853	110,717	(2,136)	113,295	442	233,513	227,958
Total 550 · Payroll Expenses	20,684	20,505	(179)	23,565	2,882	46,050	46,269
Total 570 · Employee Expense	7,717	7,720	3	7,290	(428)	15,096	20,500
Total 600 · Business Insurance	34,185	36,500	2,315	44,751	10,566	63,605	57,000
Total 650 · Equipment Expense	67,530	38,713	(28,817)	50,465	(17,065)	97,224	86,975
Total 700 · Utilities	24,326	25,706	1,380	22,047	(2,279)	44,799	47,900
Total 750 · Office Expense	26,924	26,931	7	24,818	(2,105)	37,429	40,000
Total 800 · Building and Grounds	18,148	18,116	(32)	6,356	(11,792)	18,358	29,300
Total 900 · Capital Expenditures	0	0	0	60,850	60,850	118,220	
TOTAL EXPENSE	566,885	536,902	(29,983)	617,973	51,088	1,218,907	1,101,902
NET INCOME	254,315	294,560	(40,245)	327,189	(72,873)	(24,754)	0
RESTRICTED FUNDS							
REVENUE							
Total Restricted Revenue	0	0	0	0	0	33,343	38,000
EXPENDITURES							
Total Expenditures	18,435	12,733	(5,702)	16,109	(3,763)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	(18,435)	(12,733)	5,702	(16,109)	3,763	0	0
TOTAL INCOME	821,200	831,462	(10,262)	945,162	(123,962)	33,343	38,000
TOTAL EXPENSE	585,320	549,635	(35,685)	634,082	47,325	33,343	38,000
YTD NET INCOME	235,880	281,827	(45,947)	311,079	(76,637)	0	0

Glassy Mt Fire Foundation

	June 21	YTD
Income		
Contribution Campaign		1,600
Donations		8,305
Grant Income		
Memorial Gift-A.J. Robinson		250
Reflective Signs Income	16	64
Total Income	16	10,219
Expense		
Total Bank Fees	21	138
Transfer of Designated Funds to GMFSA		14,583
Direct Purchases for GMFSA*		9,232
Other Expenses**		145
Organization Expenses		52
Contribution Campaign Expenses		
Grant Expenses		
Reflective Signs Expenses		
Total Expense	21	24,149
Net Income	(5)	(13,930)

	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	6/1/2021	50,540	
Deposits		5,016	
Expenditures		(21)	
Statement Balance	6/30/2021	55,535	
Uncleared Transactions			
Designated Funds		(8,630)	
Reconciled Balance		46,905	

*1 of 3 annual pymnts for LUCAS device / AEDS

**Bereavement Flowers - A.J. Robinson