

Glassy Mountain Fire Service Area

Cash Reconciliation

July 31, 2021

Checking Account

Opening Balance Travelers Rest	7/1/2021	92,928	
Deposits Travelers		100,003	
Expenditures Travelers		(96,660)	
Statement Balance Travelers Rest	7/31/2021	96,271	
Uncleared Transactions Travelers		(9,640)	
Uncleared Deposits		0	
Reconciled Balance		86,631	86,631

County Treasurer's Account

Opening Balance available funds		815,723	
Income thru:			
Tax Receipts		13,195	
State Motor Carrier Rev		211	
Interest		418	
Merchant Inv		0	
Program Fees		0	
Total Income		13,824	
Sub-Total		829,547	
Transfers to checking		(100,000)	
Ending Balance	7/31/2021	729,547	729,547

Petty Cash

Beginning Balance Petty Cash	7/1/2021	14	
Income		0	
Expenses		0	
Balance Petty Cash	7/31/2021	14	14

Net Cash Available

		816,192	
	2021	2020-Year End	
Current Total Available Cash	816,192		
<i>Reimbursement Due from GMFF</i>	15,332		
Projected Remaining Revenue	184,688		
Projected Remaining Expense	(449,743)		
Projected EOY Reserve*	566,468	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	835,027	178,713	
Fav (Unfav) Variance not Considered Timing		5,974	
Projected Income			184,688
Annual Budgeted Expense	1,101,902		
Actual Expense YTD	678,983	422,919	
Fav (Unfav) Variance not Considered Timing		26,825	
Projected Expenses			449,743
Net Projected Income			265,056

Income Variances

Interest Loss-Tax Income-1st Quarter	-7000
Sale of misc used equipment	550
FOIA Fees	64
Sale of Hurst Equipment	1,500
Jennings-Pool Fill	350
Blue Ridge Capital Credit	52
Donation Given to Foundation-Radios	7,805
Radio Insurance Claim	2,653
TOTAL	5,974

Expense Variances

Worker's Compensation	6,078
Business Insurance	1,106
Contract Maintenance	20,000
Propane	500
Radio Purchase	11,297
TOTAL	26,825

Notable Items...

Income

Interest Revenue continues to be well under projections. Nearly 7K under for YTD. Property Tax Revenue exceeding budgeted projections. \$5K shortfall considered timing.

Expense

510: Part-Time Employees - Overage due to coverage for classes and vacation.

651: Apparatus Fuel - Partly June expense. Well below budget to date.

754: Miscellaneous - To be reimbursed by Foundation for Contribution Campaign. Paper & Envelopes

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

Addition to Cash Reconciliation Summary to reflect paid expenses to be reimbursed by Foundation.

Glassy Mt Fire Service Area
July 2021

	Month			Annual Comparison			
	July 21	Monthly Budget	Variance to Budget	July 20	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
401 · GMFF Donations, Unrestricted			0		0		
415 · Bank Interest	3	12	(9)	10	(7)	121	140
425 · County Revenues-Operations							
425.01 · Interest Income	418	1,000	(582)	1,070	(652)	11,650	15,000
425.02 · Motor Carrier in lieu of Taxes	211	50	161	63	148	2,017	1,100
425.04 · Program Fees	0	0	0	0	0	1,420	1,200
425.05 · Property Tax Revenue	13,195	8,000	5,195	33,171	(19,976)	990,629	990,000
425.07 · Merchant Inventory Reimb.	0	0	0	0	0	5,831	5,800
Total 425 · County Revenues-Operations:	13,824	9,050	4,774	34,304	(20,480)	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	0	0	0	0	0	120,108	
480 · Other Income	0	0	0	818	(818)	62,378	500
TOTAL INCOME	13,827	9,062	4,765	35,133	(21,306)	1,194,153	1,101,902
EXPENSE							
500 · Wages							
501 · Wages	54,811	56,540	1,729	35,277	(19,533)	472,564	490,000
503 · Non-Based Overtime	1,611	2,425	814	2,777	1,166	19,320	21,000
510 · Part-Time Employees	9,012	4,040	(4,972)	4,278	(4,735)	52,729	35,000
Total 500 · Wages	65,434	63,005	(2,429)	42,332	(23,102)	544,612	546,000
530 · Benefits							
532 · Dental	907	1,000	93	948	41	11,664	12,000
533 · Health	10,577	10,833	257	11,064	487	134,570	130,000
534 · Retirement Plan	10,915	9,708	(1,207)	6,194	(4,721)	85,565	84,139
536 · Retirement Group Life Insurance	100	95	(5)	60	(39)	839	819
537 · Insurance Provider Group Life	65	83	18	69	4	875	1,000
Total 530 · Benefits	22,564	21,719	(845)	18,335	(4,229)	233,513	227,958
550 · Payroll Expenses							
551 · FICA	4,049	3,906	(143)	2,641	(1,407)	34,045	33,852
552 · Medicare	947	914	(33)	618	(329)	7,962	7,917
553 · SUTA	65	66	1	131	66	4,043	4,500
Total 550 · Payroll Expenses	5,061	4,886	(175)	3,390	-1,671	46,050	46,269
570 · Employee Expense							
571 · Firefighter Training	1,120	1,120	0	58	(1,062)	2,735	4,500
572 · Immunizations and Physicals	0	0	0	0	0	5,040	5,500
575 · Uniforms	4,359	4,360	1	0	(4,359)	6,162	6,000
577 · Cadet / Jr FF	0	0	0	0	0	0	500
578 · Travel	504	505	1	0	(504)	1,159	4,000
Total 570 · Employee Expense	5,984	5,985	1	58	(5,926)	15,096	20,500
600 · Business Insurance							
608 · Workmen's Compensation	0	0	0	6,274	6,274	31,786	25,000
609 · Business Insurance	0	0	0	7,877	7,877	31,819	32,000
Total 600 · Business Insurance	0	0	0	14,151	14,151	63,605	57,000
650 · Equipment Expense							
651 · Apparatus Fuel	3,611	2,000	(1,611)	1,191	(2,420)	16,141	24,000
652 · Apparatus Maintenance	2,385	2,386	1	144	(2,241)	3,764	6,000
654 · Firefighting Equipment	69	69	0	314	245	4,904	6,000
656 · Testing and Certification	0	0	0	0	0	8,629	8,375
657 · Apparatus Contract Maintenance	1,061	1,220	159	9,961	8,900	41,669	20,850

Glassy Mt Fire Service Area

July 2021

658 · Fire Equipment Repair/Maint	191	192	1	213	21	1,700	4,750
659 · Protective Gear	353	354	1	0	(353)	18,737	15,000
661 · Communications	0	0	0	0	0	1,680	2,000
Total 650 · Equipment Expense	7,670	6,221	(1,449)	11,822	4,151	97,224	86,975
700 · Utilities							
701 · Cell Phone	222	233	11	194	(28)	2,501	2,800
702 · Electric	1,247	1,333	86	1,113	(134)	14,719	16,000
703 · Propane	0	0	0	0	0	2,251	3,500
705 · Water	331	250	(81)	320	(12)	3,065	3,000
706 · Television	330	250	(80)	323	(6)	3,577	3,000
708 · Internet / Telephone	1,517	1,633	116	1,548	32	18,687	19,600
Total 700 · Utilities	3,646	3,699	53	3,499	(148)	44,799	47,900
750 · Office Expense							
751.1 · Advertising	54	54	0	7	7	87	200
753 · Dues & Subscriptions	318	318	0	93	(225)	9,135	10,000
753.8 · IT Services	0	0	0	0	0	22,520	23,000
754 · Miscellaneous	132	0	(132)	67	(65)	961	500
755 · Office Supplies	138	138	0	112	(26)	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	641	510	(131)	279	(363)	37,429	40,000
800 · Building and Grounds							
801 · Building Repairs & Maintenance	362	362	0	59	(303)	8,304	16,000
802 · Cleaning Supplies	491	491	0	103	(387)	2,161	2,000
803 · Landscaping	246	247	1	1,002	755	2,310	4,000
806 · Contracted Services	0	0	0	228	228	5,583	7,300
Total 800 · Building and Grounds	1,099	1,100	1	1,392	293	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	112,099	107,125	(4,974)	95,256	(16,843)	1,218,907	1,101,902
NET INCOME	(98,272)	(98,063)	(209)	(60,123)	(38,149)	(24,754)	0

RESTRICTED FUNDS

REVENUE

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

EXPENDITURES

564 · Paid On Call	2,514	1,500	(1,014)	1,269	(1,245)	20817	18,000
566 · Recruitment & Retention	0	0	0	0	0	976	4,000
573 · Medical Training	32	32	0	0	(32)	1752	4,500
574 · Refreshments and Hospitality	0	0	0	87	87	1430	3,000
579 · Employee Recognition	0	0	0	184	184	2153	2,000
660 · Medical Equipment - EMS	1,128	1,129	1	1,167	29	6215	6,500
Total Expenditures	3,674	2,661	(1,013)	2,707	(976)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	(3,674)	(2,661)	1,013	(2,707)	976	0	0

This amount will be transferred each month from GMFF to GMFSA

Glassy Mt Fire Service Area
July 2021

	Year to Date				Annual Comparison		
	July 21	Monthly Budget	Variance to Budget	July 20	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
415 · Bank Interest	26	84	(58)	82	(56)	121	140
425 · County Revenues-Operations							
425.01 · Interest Income	2,777	9,800	(7,023)	8,265	(5,488)	11,650	15,000
425.02 · Motor Carrier in lieu of Taxes	1,878	600	1,278	564	1,314	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	820,889	826,000	(5,111)	793,206	27,683	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:	829,832	840,440	(10,608)	804,911	24,921	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	2,050		2,050	112,125	(110,075)	120,108	
480 · Other Income	3,119		3,119	28,044	(24,925)	62,378	500
TOTAL INCOME	835,027	840,524	(5,497)	945,162	(110,135)	1,194,153	1,101,902
EXPENSE							
500 · Wages							
501 · Wages	273,448	282,692	9,244	227,204	(46,244)	472,564	490,000
503 · Non-Based Overtime	6,173	12,115	5,942	12,813	6,639	19,320	21,000
510 · Part-Time Employees	40,330	20,192	(20,138)	24,518	(15,811)	52,729	35,000
Total 500 · Wages	319,951	314,999	(4,952)	264,536	(55,416)	544,612	546,000
530 · Benefits							
532 · Dental	6,587	7,000	413	5,682	(905)	11,664	12,000
533 · Health	77,021	75,835	(1,186)	64,934	(12,086)	134,570	130,000
534 · Retirement Plan	50,847	48,543	(2,304)	41,799	(9,048)	85,565	84,139
536 · Retirement Group Life Insurance	488	473	(15)	413	(76)	839	819
537 · Insurance Provider Group Life	474	585	111	467	(7)	875	1,000
Total 530 · Benefits	135,416	132,436	(2,980)	113,295	(22,122)	233,513	227,958
550 · Payroll Expenses							
551 · FICA	19,818	19,530	(288)	16,615	(3,203)	34,045	33,852
552 · Medicare	4,635	4,568	(67)	3,886	(749)	7,962	7,917
553 · SUTA	1,291	1,293	2	3,065	1,774	4,043	4,500
Total 550 · Payroll Expenses	25,744	25,391	(353)	23,565	-2,179	46,050	46,269
570 · Employee Expense							
571 · Firefighter Training	2,538	2,539	1	608	(1,931)	2,735	4,500
572 · Immunizations and Physicals	5,015	5,015	0	4,425	(590)	5,040	5,500
575 · Uniforms	5,456	5,458	2	1,098	(4,358)	6,162	6,000
577 · Cadet / Jr FF	0	0	0	0	0	0	500
578 · Travel	692	693	1	1,159	468	1,159	4,000
Total 570 · Employee Expense	13,701	13,705	4	7,290	(6,411)	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	12,713	14,000	1,287	8,216	(4,496)	16,141	24,000
652 · Apparatus Maintenance	3,842	3,845	3	1,574	(2,268)	3,764	6,000
654 · Firefighting Equipment	263	263	(0)	3,345	3,082	4,904	6,000
656 · Testing and Certification	3,722	3,723	1	0	(3,722)	8,629	8,375
657 · Apparatus Contract Maintenance	37,073	14,765	(22,308)	28,759	(8,314)	41,669	20,850
658 · Fire Equipment Repair/Maint	530	531	1	1,103	572	1,700	4,750

Glassy Mt Fire Service Area

July 2021

659 · Protective Gear	5,761	5,763	2	7,468	1,707	18,737	15,000
661 · Communications	11,297	2,000	(9,297)	0	(11,297)	1,680	2,000
Total 650 · Equipment Expense	75,201	44,890	(30,311)	50,465	(24,736)	97,224	86,975
700 · Utilities							
701 · Cell Phone	1,555	1,635	80	1,336	(220)	2,501	2,800
702 · Electric	8,255	9,335	1,080	6,849	(1,406)	14,719	16,000
703 · Propane	3,751	3,500	(251)	1,473	(2,278)	2,251	3,500
705 · Water	1,816	1,750	(66)	1,496	(319)	3,065	3,000
706 · Television	1,917	1,750	(167)	1,570	(347)	3,577	3,000
708 · Internet / Telephone	10,679	11,435	756	9,323	(1,356)	18,687	19,600
Total 700 · Utilities	27,973	29,405	1,432	22,047	(5,925)	44,799	47,900
750 · Office Expense							
751.1 · Advertising	54	54	0	10	(6)	87	200
753 · Dues & Subscriptions	4,081	4,084	3	1,546	(2,535)	9,135	10,000
753.8 · IT Services	22,286	22,287	1	22,509	224	22,520	23,000
754 · Miscellaneous	244	113	(131)	301	57	961	500
755 · Office Supplies	885	887	2	452	(433)	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	27,565	27,441	(124)	24,818	(2,746)	37,429	40,000
800 · Building and Grounds							
801 · Building Repairs & Maintenance	14,245	14,208	(37)	2,213	(12,032)	8,304	16,000
802 · Cleaning Supplies	1,150	1,151	1	981	(169)	2,161	2,000
803 · Landscaping	1,014	1,016	2	1,884	870	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	19,247	19,216	(31)	6,356	(12,892)	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	678,983	643,983	(35,000)	617,973	(61,010)	1,218,907	1,101,902
NET INCOME	156,043	196,541	(40,498)	327,189	(171,145)	(24,754)	0

RESTRICTED FUNDS

REVENUE

401 · GMFF Donations, Restricted	14,583	14,583	(0)	11,560	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	17,221	10,500	(6,721)	9,658	(7,563)	20817	18,000
566 · Recruitment & Retention	0	0	0	976	976	976	4,000
573 · Medical Training	673	673	0	1,480	807	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	2,809	2,813	4	3,148	29	6215	6,500
Total Expenditures	22,110	15,394	(6,716)	16,109	(6,309)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	(7,527)	(811)	6,716	(16,109)	(8,273)	0	0

This amount will be transferred each month from GMFF to GMFSA

Glassy Mt Fire Service Area
July 2021

	Year to Date Collapsed Summary				Annual Comparison		
	July 21	Monthly Budget	Variance to Budget	July 20	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
401 · GMFF Donations, Unrestricted			0		0		
415 · Bank Interest	26	84	(58)	82	(56)	121	140
Total 425 · County Revenues-Operation:	829,832	840,440	(10,608)	804,911	24,921	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	2,050		2,050	112,125	(110,075)	120,108	
480 · Other Income	3,119		3,119	28,044	(24,925)	62,378	500
TOTAL INCOME	835,027	840,524	(5,497)	945,162	(110,135)	1,194,153	1,101,902
EXPENSE							
Total 500 · Wages	319,951	314,999	(4,952)	264,536	(55,416)	544,612	546,000
Total 530 · Benefits	135,416	132,436	(2,980)	113,295	(22,122)	233,513	227,958
Total 550 · Payroll Expenses	25,744	25,391	(353)	23,565	-2,179	46,050	46,269
Total 570 · Employee Expense	13,701	13,705	4	7,290	(6,411)	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	75,201	44,890	(30,311)	50,465	(24,736)	97,224	86,975
Total 700 · Utilities	27,973	29,405	1,432	22,047	(5,925)	44,799	47,900
Total 750 · Office Expense	27,565	27,441	(124)	24,818	(2,746)	37,429	40,000
Total 800 · Building and Grounds	19,247	19,216	(31)	6,356	(12,892)	18,358	29,300
Total 900 · Capital Expenditures	0	0	0	60,850	60,850	118,220	
TOTAL EXPENSE	678,983	643,983	(35,000)	617,973	(61,010)	1,218,907	1,101,902
NET INCOME	156,043	196,541	(40,498)	327,189	(171,145)	(24,754)	0
RESTRICTED FUNDS							
REVENUE							
Total Restricted Revenue	14,583	14,583	0	0	(14,583)	33,343	38,000
EXPENDITURES							
Total Expenditures	22,110	15,394	(6,716)	16,109	(6,309)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	(7,527)	(811)	6,716	(16,109)	(8,273)	0	0
TOTAL INCOME	849,609	855,107	(5,497)	945,162	(124,718)	33,343	38,000
TOTAL EXPENSE	701,093	659,377	(41,716)	634,082	(67,320)	33,343	38,000
YTD NET INCOME	148,516	195,730	(47,213)	311,079	(192,037)	0	0

Glassy Mt Fire Foundation

	July 21	YTD
Income		
Contribution Campaign		1,600
Donations		8,305
Grant Income		
Memorial Gift-A.J. Robinson		250
Reflective Signs Income		64
Total Income	0	10,219
Expense		
Total Bank Fees	(20)	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	(20)	24,149
Net Income	20	(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	7/1/2021		55,535
Deposits			0
Expenditures			(20)
Statement Balance	7/31/2021		55,515
Uncleared Transactions			
Designated Funds			(8,630)
Reconciled Balance			46,885

*1 of 3 annual pymnts for LUCAS device / AEDS

**Bereavement Flowers - A.J. Robinson