

Glassy Mountain Fire Service Area

Cash Reconciliation

August 31, 2021

Checking Account

Opening Balance Travelers Rest	8/1/2021	96,271	
Deposits Travelers		104,376	
Expenditures Travelers		(84,558)	
Statement Balance Travelers Rest	8/31/2021	116,089	
Uncleared Transactions Travelers		(11,791)	
Uncleared Deposits		0	
Reconciled Balance		104,298	104,298

County Treasurer's Account

Opening Balance available funds		729,547	
Income thru:			
Tax Receipts		9,664	
State Motor Carrier Rev		300	
Interest		408	
Merchant Inv		0	
Program Fees		0	
Total Income		10,372	
Sub-Total		739,919	
Transfers to checking		(100,000)	
Ending Balance	8/31/2021	639,919	639,919

Petty Cash

Beginning Balance Petty Cash	8/1/2021	14	
Income		0	
Expenses		0	
Balance Petty Cash	8/31/2021	14	14

Net Cash Available

			744,230
	2021	2020-Year End	
Current Total Available Cash	744,230		
<i>Reimbursement Due from GMFF</i>	18,736		
Projected Remaining Revenue	173,697		
Projected Remaining Expense	(365,184)		
Projected EOY Reserve*	571,480	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	849,774	163,966
Fav (Unfav) Variance not Considered Timing	9,732	
Projected Income		173,697
Annual Budgeted Expense	1,101,902	
Actual Expense YTD	763,851	338,051
Fav (Unfav) Variance not Considered Timing	27,133	
Projected Expenses		365,184
Net Projected Income		191,486

Income Variances

Interest Loss-Tax Income-YTD	(7,615)
Sale of misc used equipment	678
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 Claims	6,898
TOTAL	9,732

Expense Variances

Worker's Compensation	6,078
Business Insurance	1,106
Contract Maintenance	22,308
Propane	500
Radio Purchase	9,297
TOTAL	27,133

Notable Items...

Income

Interest Revenue continues to be well under projections. Over \$7K under for YTD. Property Tax Revenue exceeding budgeted projections. \$3,400 shortfall considered timing.

Expense

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

651: Apparatus Fuel - Slightly over monthly budget but well under budget for the year.

754: Miscellaneous - \$132 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.

	Month			Annual Comparison			
	Aug 21	Monthly Budget	Variance to Budget	Aug 20	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
401 · GMFF Donations, Unrestricted			0		0		
415 · Bank Interest	3	12	(9)	8	(5)	121	140
425 · County Revenues-Operations							
425.01 · Interest Income	408	1,000	(592)	737	(329)	11,650	15,000
425.02 · Motor Carrier in lieu of Taxes	300	100	200	376	(77)	2,017	1,100
425.04 · Program Fees	0	0	0	0	0	1,420	1,200
425.05 · Property Tax Revenue	9,664	8,000	1,664	10,850	(1,186)	990,629	990,000
425.07 · Merchant Inventory Reimb.	0	0	0	0	0	5,831	5,800
Total 425 · County Revenues-Operation:	10,372	9,100	1,272	11,963	(1,591)	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	128	0	128	0	128	120,108	
480 · Other Income	4,245	0	4,245	5,186	(941)	62,378	500
TOTAL INCOME	14,748	9,112	5,636	17,157	(2,409)	1,194,153	1,101,902
EXPENSE							
500 · Wages							
501 · Wages	35,389	37,692	2,303	35,499	110	472,564	490,000
503 · Non-Based Overtime	628	1,615	987	726	99	19,320	21,000
510 · Part-Time Employees	4,865	2,692	(2,173)	3,302	(1,564)	52,729	35,000
Total 500 · Wages	40,882	41,999	1,117	39,527	(1,355)	544,612	546,000
530 · Benefits							
532 · Dental	1,021	1,000	(21)	1,135	115	11,664	12,000
533 · Health	11,876	10,833	(1,043)	13,183	1,308	134,570	130,000
534 · Retirement Plan	6,838	6,472	(366)	6,173	(666)	85,565	84,139
536 · Retirement Group Life Insurance	63	63	1	60	(2)	839	819
537 · Insurance Provider Group Life	68	83	15	71	3	875	1,000
Total 530 · Benefits	19,865	18,451	(1,414)	20,622	757	233,513	227,958
550 · Payroll Expenses							
551 · FICA	2,530	2,604	74	2,454	(76)	34,045	33,852
552 · Medicare	592	609	17	574	(18)	7,962	7,917
553 · SUTA	42	43	1	160	118	4,043	4,500
Total 550 · Payroll Expenses	3,164	3,256	92	3,188	24	46,050	46,269
570 · Employee Expense							
571 · Firefighter Training	21	21	0	90	69	2,735	4,500
572 · Immunizations and Physicals	0	0	0	0	0	5,040	5,500
575 · Uniforms	12	12	0	0	(12)	6,162	6,000
577 · Cadet / Jr FF	0	0	0	0	0	0	500
578 · Travel	1,497	1,497	0	0	(1,497)	1,159	4,000
Total 570 · Employee Expense	1,529	1,530	1	90	(1,439)	15,096	20,500
600 · Business Insurance							
608 · Workmen's Compensation	4704	4704	0	0	(4,704)	31,786	25,000
609 · Business Insurance	0	0	0	0	0	31,819	32,000
Total 600 · Business Insurance	4,704	4,704	0	0	(4,704)	63,605	57,000
650 · Equipment Expense							
651 · Apparatus Fuel	2,142	2,000	(142)	1,801	(341)	16,141	24,000
652 · Apparatus Maintenance	167	167	0	206	39	3,764	6,000
654 · Firefighting Equipment	48	48	0	13	(35)	4,904	6,000
656 · Testing and Certification	4,084	4,084	0	6,622	2,538	8,629	8,375
657 · Apparatus Contract Maintenance	639	639	0	379	(260)	41,669	20,850

658 · Fire Equipment Repair/Maint	101	101	0	5	(96)	1,700	4,750
659 · Protective Gear	0	0	0	382	382	18,737	15,000
661 · Communications	0	0	0	971	971	1,680	2,000
Total 650 · Equipment Expense	7,181	7,039	(142)	10,378	3,197	97,224	86,975
700 · Utilities							
701 · Cell Phone	222	233	11	108	(114)	2,501	2,800
702 · Electric	1,585	1,333	(252)	1,530	(55)	14,719	16,000
703 · Propane	0	0	0	0	0	2,251	3,500
705 · Water	232	250	18	251	19	3,065	3,000
706 · Television	202	250	48	232	30	3,577	3,000
708 · Internet / Telephone	1,513	1,633	120	1,557	44	18,687	19,600
Total 700 · Utilities	3,755	3,699	(56)	3,678	(77)	44,799	47,900
750 · Office Expense							
751.1 · Advertising	1	2	1	10	10	87	200
753 · Dues & Subscriptions	245	246	1	805	560	9,135	10,000
753.8 · IT Services	138	138	0	11	(127)	22,520	23,000
754 · Miscellaneous	0	0	0	(795)	(795)	961	500
755 · Office Supplies	213	213	0	-66	(278)	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	597	599	2	(35)	(632)	37,429	40,000
800 · Building and Grounds							
801 · Building Repairs & Maintenance	317	318	1	515	197	8,304	16,000
802 · Cleaning Supplies	345	346	1	178	(167)	2,161	2,000
803 · Landscaping	0	0	0	35	35	2,310	4,000
806 · Contracted Services	2,528	2,528	0	3,066	538	5,583	7,300
Total 800 · Building and Grounds	3,191	3,192	1	3,794	604	18,358	29,300
900 · Capital Expenditures							
955 · Miscellaneous Capital	0	0	0	20,152	20,152	118,220	
908 · Apparatus Purchase							
Total 900 · Capital Expenditures	0	0	0	20,152	20,152	118,220	
TOTAL EXPENSE	84,868	84,469	(399)	101,394	16,526	1,218,907	1,101,902
NET INCOME	(70,120)	(75,357)	5,237	(84,238)	14,118	(24,754)	0

RESTRICTED FUNDS

REVENUE

401 · GMFF Donations, Restricted	0	0	0	8,278	0	33,343	38,000
Total Restricted Revenue	0	0	0	0	0	33,343	38,000

EXPENDITURES

564 · Paid On Call	2,520	1,500	(1,020)	1,445	(1,075)	20817	18,000
566 · Recruitment & Retention	0	0	0	0	0	976	4,000
573 · Medical Training	121	121	0	60	(61)	1752	4,500
574 · Refreshments and Hospitality	246	247	1	155	(91)	1430	3,000
579 · Employee Recognition	0	0	0	10	10	2153	2,000
660 · Medical Equipment - EMS	385	386	1	29	29	6215	6,500
Total Expenditures	3,273	2,254	(1,019)	1,699	(1,188)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	(3,273)	(2,254)	1,019	(1,699)	1,188	0	0

This amount will be transferred each month from GMFF to GMFSA

	Year to Date				Annual Comparison		
	Aug 21	Monthly Budget	Variance to Budget	Aug 20	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
415 · Bank Interest	28	96	(68)	96	(67)	121	140
425 · County Revenues-Operations							
425.01 · Interest Income	3,185	10,800	(7,615)	9,843	(6,658)	11,650	15,000
425.02 · Motor Carrier in lieu of Taxes	2,178	700	1,478	1,171	1,007	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	830,553	834,000	(3,447)	811,394	19,159	990,629	990,000
425.07 · Merchant Inventory Reimb.	2,780	2,840	(60)	2,915	(135)	5,831	5,800
Total 425 · County Revenues-Operation:	840,204	849,540	(9,336)	826,742	13,462	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	2,178		2,178	112,125	(109,947)	120,108	
480 · Other Income	7,364		7,364	34,307	(26,943)	62,378	500
TOTAL INCOME	849,774	849,636	138	973,270	(123,496)	1,194,153	1,101,902
EXPENSE							
500 · Wages							
501 · Wages	308,838	320,384	11,546	315,320	6,483	472,564	490,000
503 · Non-Based Overtime	6,801	13,730	6,929	14,398	7,597	19,320	21,000
510 · Part-Time Employees	45,195	22,884	(22,311)	30,965	(14,230)	52,729	35,000
Total 500 · Wages	360,834	356,998	(3,836)	360,684	(150)	544,612	546,000
530 · Benefits							
532 · Dental	7,607	8,000	393	7,839	232	11,664	12,000
533 · Health	88,896	86,668	(2,228)	89,993	1,097	134,570	130,000
534 · Retirement Plan	57,685	55,015	(2,670)	56,869	(816)	85,565	84,139
536 · Retirement Group Life Insurance	551	536	(15)	559	8	839	819
537 · Insurance Provider Group Life	542	668	126	606	64	875	1,000
Total 530 · Benefits	155,282	150,887	(4,395)	155,867	585	233,513	227,958
550 · Payroll Expenses							
551 · FICA	22,348	22,134	(214)	22,611	262	34,045	33,852
552 · Medicare	5,227	5,177	(50)	5,288	61	7,962	7,917
553 · SUTA	1,333	1,336	3	3,427	2,094	4,043	4,500
Total 550 · Payroll Expenses	28,908	28,647	(261)	31,326	2,418	46,050	46,269
570 · Employee Expense							
571 · Firefighter Training	2,559	2,560	1	2,048	(512)	2,735	4,500
572 · Immunizations and Physicals	5,015	5,015	0	4,425	(590)	5,040	5,500
575 · Uniforms	5,468	5,470	2	1,571	(3,897)	6,162	6,000
577 · Cadet / Jr FF	0	0	0	0	0	0	500
578 · Travel	2,188	2,190	2	1,159	(1,029)	1,159	4,000
Total 570 · Employee Expense	15,230	15,235	5	9,203	(6,027)	15,096	20,500
600 · Business Insurance							
608 · Workmen's Compensation	14218	17204	2,986	20,809	6,591	31,786	25,000
609 · Business Insurance	24671	24000	(671)	23,942	(729)	31,819	32,000
Total 600 · Business Insurance	38,889	41,204	2,315	44,751	5,862	63,605	57,000
650 · Equipment Expense							
651 · Apparatus Fuel	14,855	16,000	1,145	11,171	(3,684)	16,141	24,000
652 · Apparatus Maintenance	4,009	4,012	3	3,012	(998)	3,764	6,000
654 · Firefighting Equipment	311	311	0	3,396	3,085	4,904	6,000
656 · Testing and Certification	7,806	7,807	1	7,793	(13)	8,629	8,375
657 · Apparatus Contract Maintenance	37,712	15,404	(22,308)	30,932	(6,780)	41,669	20,850
658 · Fire Equipment Repair/Maint	631	632	1	1,156	525	1,700	4,750

659 · Protective Gear	5,761	5,763	2	9,154	3,393	18,737	15,000
661 · Communications	11,297	2,000	(9,297)	971	(10,325)	1,680	2,000
Total 650 · Equipment Expense	82,381	51,929	(30,452)	67,585	(14,796)	97,224	86,975
700 · Utilities							
701 · Cell Phone	1,777	1,868	91	1,666	(112)	2,501	2,800
702 · Electric	9,840	10,668	828	9,823	(17)	14,719	16,000
703 · Propane	3,751	3,500	(251)	1,473	(2,278)	2,251	3,500
705 · Water	2,048	2,000	(48)	2,115	67	3,065	3,000
706 · Television	2,119	2,000	(119)	2,109	(11)	3,577	3,000
708 · Internet / Telephone	12,192	13,068	876	12,432	241	18,687	19,600
Total 700 · Utilities	31,727	33,104	1,377	29,617	(2,110)	44,799	47,900
750 · Office Expense							
751.1 · Advertising	55	56	1	20	4	87	200
753 · Dues & Subscriptions	4,326	4,330	4	2,466	(1,860)	9,135	10,000
753.8 · IT Services	22,423	22,425	2	22,520	96	22,520	23,000
754 · Miscellaneous	244	113	(131)	475	231	961	500
755 · Office Supplies	1,097	1,100	3	576	(521)	1,326	2,000
758 · Public Relations-Fire Prevent.	16	16	0	0	(16)	0	1,000
770 · Professional Fees (Audit)	0	0	0	3,400	3,400	3,400	3,300
Total 750 · Office Expense	28,162	28,040	(122)	29,456	1,295	37,429	40,000
800 · Building and Grounds							
801 · Building Repairs & Maintenance	14,563	14,526	(37)	4,532	(10,030)	8,304	16,000
802 · Cleaning Supplies	1,495	1,497	2	1,266	(229)	2,161	2,000
803 · Landscaping	1,014	1,016	2	1,919	905	2,310	4,000
806 · Contracted Services	5,366	5,369	3	4,344	(1,022)	5,583	7,300
Total 800 · Building and Grounds	22,438	22,408	(30)	12,061	(10,377)	18,358	29,300
900 · Capital Expenditures							
955 · Miscellaneous Capital	0	0	0	118,220	118,220	118,220	
908 · Apparatus Purchase							
Total 900 · Capital Expenditures	0	0	0	118,220	118,220	118,220	
TOTAL EXPENSE	763,851	728,452	(35,399)	858,770	94,919	1,218,907	1,101,902
NET INCOME	85,923	121,184	(35,261)	114,500	(28,577)	(24,754)	0

RESTRICTED FUNDS

REVENUE

401 · GMFF Donations, Restricted	14,583	14,583	(0)	19,838	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	19,741	12,000	(7,741)	13,091	(6,650)	20817	18,000
566 · Recruitment & Retention	0	0	0	976	976	976	4,000
573 · Medical Training	794	794	0	1,552	758	1752	4,500
574 · Refreshments and Hospitality	1,206	1,209	3	911	(296)	1430	3,000
579 · Employee Recognition	446	446	(0)	368	(78)	2153	2,000
660 · Medical Equipment - EMS	3,195	3,199	4	3,205	29	6215	6,500
Total Expenditures	25,382	17,648	(7,734)	20,102	(5,261)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	(10,799)	(3,065)	7,734	(20,102)	(9,322)	0	0

This amount will be transferred each month from GMFF to GMFSA

	Year to Date Collapsed Summary				Annual Comparison		
	Aug 21	Monthly Budget	Variance to Budget	Aug 20	Variance to Prior Year	2020 Actual	2021 Annual Budget
INCOME							
401 · GMFF Donations, Unrestricted			0		0		
415 · Bank Interest	28	96	(68)	96	(67)	121	140
Total 425 · County Revenues-Operation:	840,204	849,540	(9,336)	826,742	13,462	1,011,547	1,013,100
430 · Transfer of Fund Balance							88,162
460 · Sale of Old Equipment	2,178		2,178	112,125	(109,947)	120,108	
480 · Other Income	7,364		7,364	34,307	(26,943)	62,378	500
TOTAL INCOME	849,774	849,636	138	973,270	(123,496)	1,194,153	1,101,902
EXPENSE							
Total 500 · Wages	360,834	356,998	(3,836)	360,684	(150)	544,612	546,000
Total 530 · Benefits	155,282	150,887	(4,395)	155,867	585	233,513	227,958
Total 550 · Payroll Expenses	28,908	28,647	(261)	31,326	2,418	46,050	46,269
Total 570 · Employee Expense	15,230	15,235	5	9,203	(6,027)	15,096	20,500
Total 600 · Business Insurance	38,889	41,204	2,315	44,751	5,862	63,605	57,000
Total 650 · Equipment Expense	82,381	51,929	(30,452)	67,585	(14,796)	97,224	86,975
Total 700 · Utilities	31,727	33,104	1,377	29,617	(2,110)	44,799	47,900
Total 750 · Office Expense	28,162	28,040	(122)	29,456	1,295	37,429	40,000
Total 800 · Building and Grounds	22,438	22,408	(30)	12,061	(10,377)	18,358	29,300
Total 900 · Capital Expenditures	0	0	0	118,220	118,220	118,220	
TOTAL EXPENSE	763,851	728,452	(35,399)	858,770	94,919	1,218,907	1,101,902
NET INCOME	85,923	121,184	(35,261)	114,500	(28,577)	(24,754)	0
RESTRICTED FUNDS							
REVENUE							
Total Restricted Revenue	14,583	14,583	0	0	(14,583)	33,343	38,000
EXPENDITURES							
Total Expenditures	25,382	17,648	(7,734)	20,102	(5,261)	33,343	38,000
NET INCOME, RESTRICTED FUNDS	(10,799)	(3,065)	7,734	(20,102)	(9,322)	0	0
TOTAL INCOME	864,357	864,219	138	973,270	(138,078)	33,343	38,000
TOTAL EXPENSE	789,233	746,100	(43,133)	878,872	89,658	33,343	38,000
YTD NET INCOME	75,124	118,119	(42,995)	94,398	(48,420)	0	0

Glassy Mountain Fire Foundation

	August 21	YTD
Income		
Contribution Campaign	3,000	3,000
Donations		9,905
Grant Income		
Memorial Tee Fundraiser	360	360
Memorial Gift-A.J. Robinson		250
Reflective Signs Income		64
Total Income	3,360	13,579
Expense		
Total Bank Fees	23	181
Transfer of Designated Funds to GMFSA		14,583
Direct Purchases for GMFSA*		9,232
Other Expenses**		145
Organization Expenses		52
Memorial Tee Fundraiser Expense	513	513
Contribution Campaign Expenses		
Grant Expenses		
Reflective Signs Expenses		
Total Expense	536	24,705
Net Income	2,824	(11,126)

	Total		
Designated Funds	Designated	Spent YTD	Balance
<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	55,515	
Deposits		3,359	
Expenditures		(535)	
Statement Balance	7/31/2021	58,339	
Uncleared Transactions		(194)	
Designated Funds		(8,630)	
Reconciled Balance		49,516	

*1 of 3 annual pymnts for LUCAS device / AEDS

**Bereavement Flowers - A.J. Robinson