

## Glassy Mountain Fire Service Area

### Cash Reconciliation

November 30, 2023

#### Checking Account

Opening Balance Travelers Rest	11/1/2023	99,924	
Deposits Travelers		100,036	
Expenditures Travelers		(130,043)	
Statement Balance Travelers Rest	11/30/2023	69,916	
Uncleared Transactions Travelers		(42,455)	
Uncleared Deposits		20,912	
Reconciled Balance		48,373	<b>48,373</b>

#### County Treasurer's Account

Opening Balance available funds		560,753	
Income thru:			
Tax Receipts		19,427	
State Motor Carrier Rev		158	
Interest		1,229	
Merchant Inv		1,491	
Program Fees		0	
Total Income		22,305	
Sub-Total		583,058	
Transfers to checking		(100,000)	
Ending Balance	11/30/2023	483,058	<b>483,058</b>

#### Petty Cash

Beginning Balance Petty Cash	11/1/2023	76	
Income		0	
Expenses		0	
Balance Petty Cash	11/30/2023	76	<b>76</b>

#### **Net Cash Available**

**531,508**

	2023	2022-Year End	
Current Total Available Cash	531,508		
<i>Reimbursement Due from GMFF</i>	4,601		
Projected Remaining Revenue	88,835		
Projected Remaining Expense	(156,293)		
Projected EOY Reserve*	468,652	469,461	

\*\$400,000 is designated as Operational Reserve according to BOC Policy #10.

### Unbudgeted Expense/Income Summary

Annual Budgeted Income	1,475,700	
Actual Revenue YTD	1,499,546	23,846
Fav (Unfav) Variance not Considered Timing		112,682
<b>Projected Income</b>		88,835
Annual Budgeted Expense	1,480,700	
Actual Expense YTD	1,453,152	27,548
Fav (Unfav) Variance not Considered Timing		128,744
<b>Projected Expenses</b>		156,293
<b>Net Projected Income</b>		67,457

**Income Variances**

Other Income - Reimbursements	3,855
McNeil & Company-Insurance Claim Rescue 35	7,587
Cook v. SCPSA Settlement	839
Sale of Old Equipment	45,000
Interest Income Exceeding Budget	26,096
Program Fees Exceeding Budget	1,498
Foundation, Unbudgeted (LifePac 15)	26,518
Foundation, Unbudgeted (Fire Training)	1,235
Blue Ridge Electric Capital Credit	53

**TOTAL** 112,682

**Expense Variances**

Business Insurance Increase	4,412
IT Services/Office Expenses	17,915
Utilities	1,427
Worker's Comp Exceeding Budget	2,726
LifePac 15 (Reimbursed from Foundation)	26,518
Fire Training Props (Reimbursed from Foundation)	1,235
Employee Wage/Benefits Exceeding Budget	74,512

**TOTAL** 128,744

**Income**

480-Reimbursement of \$2892 received from Rocketwise for cancelled IT services

**Expense**

500, 503, 510, 534, 536, 551,&552 Wages and Benefits Expenses related to PayScale increase in January that was not budgeted. Overage is consistent with estimation of increased expenses.

566:Recruitment and Retention: Retention bonuses paid in accordance to policy without previous waiting requirement per Board approval. Payment reimbursed from the Foundation.

571:Firefighter Training: \$1235 reimbursed from Designated Funds in Foundation.

708:Phone/Internet: Charter drafted \$399 for September payment. Currently disputing charge. Correct charge is \$53.

753.8:IT Services- Refund from Rocketwise received. Additional charges for include the installation of new servers, switches, routers, and computers.

754 Misc - \$100 Charge for a Release document in Purcell settlement. Other misc charges to be reimbursed by Foundation for Contribution Campaign Expenses.

955:Misc Capital: Radio Equipment received. Donation for \$4,863.58 by Mountain Hill Community Church to cover majority of expense. \$259.85 difference due to 15 ammp continuous switching power supply being added to invoice. Expense of LifePac 15 moved from Medical Equip to Misc Capital. Total Expense \$26,517.84

	Month			Annual Comparison			
	NOV 23	Monthly Budget	Variance to Budget	NOV 22	Variance to Prior Year	2022 Actual	2023 Annual Budget
<b>INCOME</b>							
401 · Foundation Income, Unbudgeted	0	0	0		0		
415 · Bank Interest	36	4	32	31	5	138	50
<b>425 · County Revenues-Operations</b>							
425.01 · Interest Income	1,229	0	1,229	2,311	(1,082)	8,389	5,500
425.02 · Motor Carrier in lieu of Taxes	158	0	158	237	(79)	3,057	2,500
425.04 · Program Fees	0	0	0	0	0	1,486	1,500
425.05 · Property Tax Revenue	19,427	19,427	0	14,289	5,139	1,118,644	1,187,100
425.07 · Merchant Inventory Reimb.	1,491	1,450	41	1,350	141	6,749	5,800
<b>Total 425 · County Revenues-Operations</b>	<b>22,305</b>	<b>20,877</b>	<b>1,428</b>	<b>18,186</b>	<b>4,119</b>	<b>1,138,324</b>	<b>1,202,400</b>
430 · Transfer of Fund Balance						41,736	
460 · Sale of Old Equipment	0	0	0	0			5,000
<b>480 · Other Income</b>							
485 · Cliffs Wage Reimbursement	18,020	18,020	0	34,136	(16,116)	205,112	216,240
480 · Other Income - Other	2,892	0	2,892	525	2,367	9,953	510
<b>TOTAL INCOME</b>	<b>43,252</b>	<b>38,901</b>	<b>4,351</b>	<b>52,878</b>	<b>4,123</b>	<b>1,395,263</b>	<b>1,424,200</b>
<b>EXPENSE</b>							
<b>500 · Wages</b>							
501 · Wages	77,713	72,116	(5,597)	44,631	(33,081)	570,196	625,000
503 · Non-Based Overtime	4,010	2,310	(1,700)	5,097	1,087	43,786	20,000
510 · Part-Time Employees	11,198	6,925	(4,273)	9,129	(2,069)	94,997	60,000
511 · Sub-Contractor	500		(500)				
<b>Total 500 · Wages</b>	<b>93,421</b>	<b>81,351</b>	<b>(12,070)</b>	<b>58,858</b>	<b>(34,563)</b>	<b>708,979</b>	<b>705,000</b>
<b>530 · Benefits</b>							
532 · Dental	1,106	1,166	60	1,173	67	13,726	14,000
533 · Health	14,532	15,000	468	13,287	(1,245)	157,060	180,000
534 · Retirement Plan	19,330	14,425	(4,905)	11,612	(7,718)	129,018	125,000
536 · Retirement Group Life Insurance	182	140	(42)	115	(67)	1,234	1,200
537 · Insurance Provider Group Life	255	108	(147)	94	(161)	1,104	1,300
<b>Total 530 · Benefits</b>	<b>35,405</b>	<b>30,839</b>	<b>(4,566)</b>	<b>26,281</b>	<b>(9,124)</b>	<b>302,142</b>	<b>321,500</b>
<b>550 · Payroll Expenses</b>							
551 · FICA	5,875	5,045	(830)	3,676	(2,200)	45,327	43,700
552 · Medicare	1,374	1,190	(184)	860	(514)	10,601	10,300
553 · SUTA	8	8	0	6	(2)	188	200
<b>Total 550 · Payroll Expenses</b>	<b>7,257</b>	<b>6,243</b>	<b>(1,014)</b>	<b>4,541</b>	<b>-2,716</b>	<b>56,116</b>	<b>54,200</b>
<b>570 · Employee Expense</b>							
571 · Firefighter Training	123	123	0	83	(39)	3,512	4,500
572 · Immunizations and Physicals	0	0	0	0	0	4,743	6,000
575 · Uniforms	80	80	0	97	17	4,228	7,000
577 · Cadet / Jr FF	0	0	0	0	0	0	500
578 · Travel	0	0	0	0	0	2,020	4,000
<b>Total 570 · Employee Expense</b>	<b>203</b>	<b>203</b>	<b>0</b>	<b>181</b>	<b>(22)</b>	<b>14,502</b>	<b>22,000</b>
<b>600 · Business Insurance</b>							
608 · Workmen's Compensation	0	0	0	0	0	23,929	24,000
609 · Business Insurance	0	0	0	0	0	35,265	35,000
<b>Total 600 · Business Insurance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,194</b>	<b>59,000</b>
<b>650 · Equipment Expense</b>							
651 · Apparatus Fuel	3,269	3,269	0	3,629	360	38,662	40,000
652 · Apparatus Maintenance	529	529	0	20	(509)	4,789	6,000
654 · Firefighting Equipment	739	739	0	0	(739)	3,048	6,000
656 · Testing and Certification	0	0	0	0	0	8,330	8,500
657 · Apparatus Contract Maintenance	693	694	1	7,242	6,549	48,355	40,000
658 · Fire Equipment Repair/Maint	190	191	1	90	(100)	2,128	4,000

	Month				Annual Comparison		
	NOV 23	Monthly Budget	Variance to Budget	NOV 22	Variance to Prior Year	2022 Actual	2023 Annual Budget
659 · Protective Gear	1,178	1,178	0	0	(1,178)	22,136	25,000
661 · Communications	0	0	0	0	0	600	2,000
<b>Total 650 · Equipment Expense</b>	<b>6,598</b>	<b>6,600</b>	<b>2</b>	<b>10,981</b>	<b>4,383</b>	<b>128,049</b>	<b>131,500</b>
<b>700 · Utilities</b>							
701 · Cell Phone	247	233	(14)	108	(139)	2,494	2,800
702 · Electric	1,595	1,666	71	1,985	390	20,333	20,000
703 · Propane	90	90	0	415	325	7,244	8,000
705 · Water	227	291	64	322	96	3,666	3,500
706 · Television	360	200	(160)	424	64	4,212	2,400
708 · Internet / Telephone	1,089	1,500	411	1,537	448	17,860	18,000
<b>Total 700 · Utilities</b>	<b>3,608</b>	<b>3,980</b>	<b>372</b>	<b>4,792</b>	<b>1,184</b>	<b>55,809</b>	<b>54,700</b>
<b>750 · Office Expense</b>							
751.1 · Advertising	76	76	0	0	(82)	215	200
753 · Dues & Subscriptions	1,523	1,524	1	287	(1,236)	5,578	13,000
753.8 · IT Services	1,238	0	(1,238)	0	(1,238)	24,211	25,000
754 · Miscellaneous	559	0	(559)	647	88	369	500
755 · Office Supplies	32	33	1	121	89	1,240	2,000
758 · Public Relations-Fire Prevent.	82	83	1	-130	(213)	719	1,500
770 · Professional Fees (Audit)	0	0	0	0	0	3,600	3,600
<b>Total 750 · Office Expense</b>	<b>3,510</b>	<b>1,716</b>	<b>(1,794)</b>	<b>925</b>	<b>(2,585)</b>	<b>35,931</b>	<b>45,800</b>
<b>800 · Building and Grounds</b>							
801 · Building Repairs & Maintenance	674	674	0	2,864	2,190	16,864	15,000
802 · Cleaning Supplies	286	286	0	345	59	3,232	3,000
803 · Landscaping	0	0	0	77	77	3,344	4,000
806 · Contracted Services	3,974	3,974	(0)	0	(3,974)	5,000	8,500
<b>Total 800 · Building and Grounds</b>	<b>4,934</b>	<b>4,934</b>	<b>(0)</b>	<b>3,285</b>	<b>(1,649)</b>	<b>28,440</b>	<b>30,500</b>
<b>900 · Capital Expenditures</b>							
955 · Miscellaneous Capital	0	0	0	0	0	6,100	
908 · Apparatus Purchase							
<b>Total 900 · Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,100</b>	
<b>TOTAL EXPENSE</b>	<b>154,936</b>	<b>135,866</b>	<b>(19,070)</b>	<b>109,845</b>	<b>(45,091)</b>	<b>1,395,263</b>	<b>1,424,200</b>
<b>NET INCOME</b>	<b>(111,683)</b>	<b>(96,965)</b>	<b>(14,718)</b>	<b>(56,967)</b>	<b>(54,717)</b>	<b>0</b>	<b>0</b>

## RESTRICTED FUNDS

### REVENUE

401 · GMFF Donations, Restricted	0	0	0	0	0	47,870	48,500
<b>Total Restricted Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,870</b>	<b>48,500</b>

### EXPENDITURES

564 · Paid On Call	1,828	1,828	0	1,582	(246)	19065	25,000
566 · Recruitment & Retention	1,000	1,000	0	0	(1,000)	19879	5,000
573 · Medical Training	1,200	813	(387)	0	(1,200)	1901	4,500
574 · Refreshments and Hospitality	28	28	(0)	49	21	2875	3,000
579 · Employee Recognition	0	0	0	0	0	1956	2,000
660 · Medical Equipment - EMS	545	546	1	527	29	10102	9,000
<b>Total Expenditures</b>	<b>4,601</b>	<b>4,215</b>	<b>(386)</b>	<b>2,158</b>	<b>(2,396)</b>	<b>55,778</b>	<b>48,500</b>
<b>NET INCOME, RESTRICTED FUNDS</b>	<b>(4,601)</b>	<b>(4,215)</b>	<b>386</b>	<b>(2,158)</b>	<b>2,396</b>	<b>(7,908)</b>	<b>0</b>

This amount will be transferred each month from GMFF to GMFSA

	Year to Date				Annual Comparison		
	NOV 23	Monthly Budget	Variance to Budget	NOV 22	Variance to Prior Year	2022 Actual	2023 Annual Budget
<b>INCOME</b>							
401 · Foundation Income, Unbudgeted	27,753	27,753	0	0	27,753		
415 · Bank Interest	422	46	376	90	332	138	50
<b>425 · County Revenues-Operations</b>							
425.01 · Interest Income	31,220	5,500	25,720	7,686	23,534	8,389	5,500
425.02 · Motor Carrier in lieu of Taxes	3,161	2,500	661	3,057	104	3,057	2,500
425.04 · Program Fees	2,836	1,500	1,336	1,486	1,350	1,486	1,500
425.05 · Property Tax Revenue	1,125,518	1,125,515	3	971,018	154,500	1,118,644	1,187,100
425.07 · Merchant Inventory Reimb.	5,963	5,800	163	6,749	(786)	6,749	5,800
<b>Total 425 · County Revenues-Operations</b>	<b>1,168,697</b>	<b>1,140,815</b>	<b>27,882</b>	<b>989,995</b>	<b>178,702</b>	<b>1,138,324</b>	<b>1,202,400</b>
430 · Transfer of Fund Balance						41,736	
460 · Sale of Old Equipment	50,000	5,000	45,000	0			5,000
<b>480 · Other Income</b>							
485 · Cliffs Wage Reimbursement	198,220	198,220	0	187,999	10,221	205,112	216,240
480 · Other Income - Other	12,334	0	12,334	5,039	7,295	9,953	510
<b>TOTAL INCOME</b>	<b>1,457,426</b>	<b>1,371,834</b>	<b>85,592</b>	<b>1,183,123</b>	<b>206,788</b>	<b>1,395,263</b>	<b>1,424,200</b>
<b>EXPENSE</b>							
<b>500 · Wages</b>							
501 · Wages	579,508	576,923	(2,585)	502,850	(76,658)	570,196	625,000
503 · Non-Based Overtime	33,906	18,462	(15,444)	42,000	8,094	43,786	20,000
510 · Part-Time Employees	80,634	55,385	(25,249)	83,728	3,094	94,997	60,000
511 · Sub-Contractor	3,500		(3,500)	0	(3,500)		
<b>Total 500 · Wages</b>	<b>697,548</b>	<b>650,770</b>	<b>(46,778)</b>	<b>628,578</b>	<b>(68,970)</b>	<b>708,979</b>	<b>705,000</b>
<b>530 · Benefits</b>							
532 · Dental	12,284	12,834	550	12,363	79	13,726	14,000
533 · Health	163,510	165,000	1,490	139,611	(23,900)	157,060	180,000
534 · Retirement Plan	139,918	115,385	(24,533)	113,242	(26,677)	129,018	125,000
536 · Retirement Group Life Insurance	1,351	1,108	(243)	1,078	(273)	1,234	1,200
537 · Insurance Provider Group Life	1,602	1,191	(411)	1,003	(600)	1,104	1,300
<b>Total 530 · Benefits</b>	<b>318,666</b>	<b>295,518</b>	<b>(23,148)</b>	<b>267,296</b>	<b>(51,370)</b>	<b>302,142</b>	<b>321,500</b>
<b>550 · Payroll Expenses</b>							
551 · FICA	44,120	40,339	(3,781)	40,290	(3,830)	45,327	43,700
552 · Medicare	10,318	9,508	(810)	9,423	(896)	10,601	10,300
553 · SUTA	175	181	6	176	1	188	200
<b>Total 550 · Payroll Expenses</b>	<b>54,613</b>	<b>50,028</b>	<b>(4,585)</b>	<b>49,888</b>	<b>-4,725</b>	<b>56,116</b>	<b>54,200</b>
<b>570 · Employee Expense</b>							
571 · Firefighter Training	2,563	1,169	(1,394)	3,512	949	3,512	4,500
572 · Immunizations and Physicals	4,822	4,822	0	4,743	(79)	4,743	6,000
575 · Uniforms	6,641	6,645	4	3,833	(2,808)	4,228	7,000
577 · Cadet / Jr FF	0	0	0	0	0	0	500
578 · Travel	1,249	1,252	3	2,020	771	2,020	4,000
<b>Total 570 · Employee Expense</b>	<b>15,275</b>	<b>13,888</b>	<b>(1,387)</b>	<b>14,108</b>	<b>(1,167)</b>	<b>14,502</b>	<b>22,000</b>
<b>600 · Business Insurance</b>							
608 · Workmen's Compensation	21531	18805	(2,726)	18,735	(2,796)	23,929	24,000
609 · Business Insurance	36686	35000	(1,686)	35,265	(1,421)	35,265	35,000
<b>Total 600 · Business Insurance</b>	<b>58,217</b>	<b>53,805</b>	<b>(4,412)</b>	<b>54,000</b>	<b>(4,217)</b>	<b>59,194</b>	<b>59,000</b>
<b>650 · Equipment Expense</b>							
651 · Apparatus Fuel	27,483	27,489	6	36,754	9,271	38,662	40,000
652 · Apparatus Maintenance	3,709	3,714	5	4,290	581	4,789	6,000
654 · Firefighting Equipment	5,233	5,235	2	3,036	(2,196)	3,048	6,000
656 · Testing and Certification	8,209	8,500	291	8,330	121	8,330	8,500
657 · Apparatus Contract Maintenance	30,143	30,147	4	46,349	16,206	48,355	40,000

	Year to Date				Annual Comparison		
	NOV 23	Monthly Budget	Variance to Budget	NOV 22	Variance to Prior Year	2022 Actual	2023 Annual Budget
658 · Fire Equipment Repair/Maint	2,694	2,698	4	2,092	(602)	2,128	4,000
659 · Protective Gear	14,602	14,604	2	22,136	7,534	22,136	25,000
661 · Communications	631	632	2	600	(30)	600	2,000
<b>Total 650 · Equipment Expense</b>	<b>92,703</b>	<b>93,019</b>	<b>316</b>	<b>123,588</b>	<b>30,885</b>	<b>128,049</b>	<b>131,500</b>
<b>700 · Utilities</b>							
701 · Cell Phone	2,357	2,567	210	2,310	(48)	2,494	2,800
702 · Electric	18,490	18,334	(156)	18,596	107	20,333	20,000
703 · Propane	5,167	5,169	2	6,501	1,334	7,244	8,000
705 · Water	2,685	3,209	524	3,298	613	3,666	3,500
706 · Television	3,663	2,200	(1,463)	3,765	102	4,212	2,400
708 · Internet / Telephone	17,044	16,500	(544)	16,371	(673)	17,860	18,000
<b>Total 700 · Utilities</b>	<b>49,406</b>	<b>47,979</b>	<b>(1,427)</b>	<b>50,841</b>	<b>1,435</b>	<b>55,809</b>	<b>54,700</b>
<b>750 · Office Expense</b>							
751.1 · Advertising	125	126	1	215	(630)	215	200
753 · Dues & Subscriptions	13,355	13,460	105	5,019	(8,336)	5,578	13,000
753.8 · IT Services	42,364	25,000	(17,364)	24,211	(18,153)	24,211	25,000
754 · Miscellaneous	1,142	500	(642)	(300)	(1,441)	369	500
755 · Office Supplies	1,486	1,575	89	1,023	(463)	1,240	2,000
758 · Public Relations-Fire Prevent.	845	740	(105)	719	(126)	719	1,500
770 · Professional Fees (Audit)	3,600	3,600	0	3,600	0	3,600	3,600
<b>Total 750 · Office Expense</b>	<b>62,916</b>	<b>45,001</b>	<b>(17,915)</b>	<b>34,486</b>	<b>(28,430)</b>	<b>35,931</b>	<b>45,800</b>
<b>800 · Building and Grounds</b>							
801 · Building Repairs & Maintenance	13,502	13,522	20	14,667	1,165	16,864	15,000
802 · Cleaning Supplies	2,696	2,702	6	2,852	156	3,232	3,000
803 · Landscaping	1,389	1,393	4	3,344	1,955	3,344	4,000
806 · Contracted Services	7,858	7,858	0	4,756	(3,102)	5,000	8,500
<b>Total 800 · Building and Grounds</b>	<b>25,445</b>	<b>25,475</b>	<b>30</b>	<b>25,619</b>	<b>174</b>	<b>28,440</b>	<b>30,500</b>
<b>900 · Capital Expenditures</b>							
955 · Miscellaneous Capital	31,641	31,641	0	6,100	(25,541)	6,100	
908 · Apparatus Purchase							
<b>Total 900 · Capital Expenditures</b>	<b>31,641</b>	<b>31,641</b>	<b>0</b>	<b>6,100</b>	<b>(25,541)</b>	<b>6,100</b>	
<b>TOTAL EXPENSE</b>	<b>1,406,431</b>	<b>1,275,483</b>	<b>(99,306)</b>	<b>1,254,504</b>	<b>(151,927)</b>	<b>1,395,263</b>	<b>1,424,200</b>
<b>NET INCOME</b>	<b>50,996</b>	<b>96,351</b>	<b>(45,356)</b>	<b>(71,381)</b>	<b>122,377</b>	<b>0</b>	<b>0</b>
<b>RESTRICTED FUNDS</b>							
<b>REVENUE</b>							
401 · GMFF Donations, Restricted	42,120	42,122	2	29,370	0	47,870	56,500
<b>Total Restricted Revenue</b>	<b>42,120</b>	<b>42,122</b>	<b>2</b>	<b>29,370</b>	<b>(12,750)</b>	<b>47,870</b>	<b>56,500</b>
<b>EXPENDITURES</b>							
564 · Paid On Call	19,041	19,041	0	17,424	(1,617)	19,065	25,000
566 · Recruitment & Retention	13,000	13,000	0	19,329	6,329	19,879	13,000
573 · Medical Training	4,886	4,500	(386)	1,873	(3,013)	1,901	4,500
574 · Refreshments and Hospitality	1,852	1,853	1	2,625	772	2,875	3,000
579 · Employee Recognition	536	537	1	1,558	1,022	1,956	2,000
660 · Medical Equipment - EMS	7,406	7,412	6	10,066	29	10,102	9,000
<b>Total Expenditures</b>	<b>46,721</b>	<b>46,343</b>	<b>(378)</b>	<b>52,874</b>	<b>3,522</b>	<b>55,778</b>	<b>56,500</b>
<b>NET INCOME, RESTRICTED FUNDS</b>	<b>(4,601)</b>	<b>(4,221)</b>	<b>380</b>	<b>(23,504)</b>	<b>(16,272)</b>	<b>(7,908)</b>	<b>0</b>

This amount will be transferred from GMFF to GMFSA

	Year to Date Collapsed Summary				Annual Comparison		
	OCT 23	Monthly Budget	Variance to Budget	OCT 22	Variance to Prior Year	2022 Actual	2023 Annual Budget
<b>INCOME</b>							
401 · Foundation Income, Unbudgeted	27,753	27,753	0	0	27,753		
415 · Bank Interest	422	46	376	90	332	138	50
Total 425 · County Revenues-Operation:	1,168,697	1,140,815	27,882	989,995	178,702	1,138,324	1,202,400
460 · Sale of Old Equipment	50,000	5,000	45,000	0			5,000
485 · Cliffs Wage Reimbursement	198,220	198,220	0	187,999	10,221	205,112	216,240
480 · Other Income - Other	12,334	0	12,334	5,039	7,295	9,953	510
<b>TOTAL INCOME</b>	<b>1,457,426</b>	<b>1,371,834</b>	<b>85,592</b>	<b>1,183,123</b>	<b>206,788</b>	<b>1,395,263</b>	<b>1,424,200</b>
<b>EXPENSE</b>							
Total 500 · Wages	697,548	650,770	(46,778)	628,578	(68,970)	708,979	705,000
Total 530 · Benefits	318,666	295,518	(23,148)	267,296	(51,370)	302,142	321,500
Total 550 · Payroll Expenses	54,613	50,028	(4,585)	49,888	-4,725	56,116	54,200
Total 570 · Employee Expense	15,275	13,888	(1,387)	14,108	(1,167)	14,502	22,000
Total 600 · Business Insurance	58,217	53,805	(4,412)	54,000	(4,217)	59,194	59,000
Total 650 · Equipment Expense	92,703	93,019	316	123,588	30,885	128,049	131,500
Total 700 · Utilities	49,406	47,979	(1,427)	50,841	1,435	55,809	54,700
Total 750 · Office Expense	62,916	45,001	(17,915)	34,486	(28,430)	35,931	45,800
Total 800 · Building and Grounds	25,445	25,475	30	25,619	174	28,440	30,500
Total 900 · Capital Expenditures	31,641	31,641	0	6,100	(25,541)	6,100	
<b>TOTAL EXPENSE</b>	<b>1,406,431</b>	<b>1,275,483</b>	<b>(99,306)</b>	<b>1,254,504</b>	<b>(151,927)</b>	<b>1,395,263</b>	<b>1,424,200</b>
<b>NET INCOME</b>	<b>50,996</b>	<b>96,351</b>	<b>(45,356)</b>	<b>(71,381)</b>	<b>122,377</b>	<b>0</b>	<b>0</b>
<b>RESTRICTED FUNDS</b>							
<b>REVENUE</b>							
Total Restricted Revenue	42,120	42,122	2	29,370	(12,750)	47,870	56,500
<b>EXPENDITURES</b>							
Total Expenditures	46,721	46,343	(378)	52,874	3,522	55,778	56,500
<b>NET INCOME, RESTRICTED FUNDS</b>	<b>(4,601)</b>	<b>(4,221)</b>	<b>380</b>	<b>(23,504)</b>	<b>(16,272)</b>	<b>(7,908)</b>	<b>0</b>
<i>This amount will be transferred each month from GMFF to GMFSA</i>							
<b>TOTAL INCOME</b>	<b>1,499,546</b>	<b>1,413,956</b>	<b>85,590</b>	<b>1,212,492</b>	<b>194,037</b>	<b>1,443,133</b>	<b>1,480,700</b>
<b>TOTAL EXPENSE</b>	<b>1,453,152</b>	<b>1,321,826</b>	<b>(131,326)</b>	<b>1,307,378</b>	<b>(148,405)</b>	<b>1,451,040</b>	<b>1,480,700</b>
<b>YTD NET INCOME</b>	<b>46,394</b>	<b>92,130</b>	<b>(45,736)</b>	<b>(94,885)</b>	<b>45,632</b>	<b>(7,908)</b>	<b>0</b>

## 2023 Bond Proceeds

Date	Vendor	Expense	Balance
3-Jul	Bond Issuance		400,000
3-Jul	Bond Counsel	(11,000)	389,000
30-Apr	Southern Municipal Advisors	(2,397)	386,603
30-May	Southern Municipal Advisors	(2,522)	384,081
30-Jun	Southern Municipal Advisors	(1,575)	382,506
30-Jul	Southern Municipal Advisors	(843)	381,663
17-Jul	High Caliber Roofs-Headquarters	(26,350)	355,313
17-Jul	High Caliber Roofs-Beaver Dam	(1,250)	354,063
17-Jul	High Caliber Roofs-Div Water	(5,610)	348,453
17-Jul	High Caliber Roofs-Mtn	(12,750)	335,703
17-Jul	High Caliber Roofs-Oak Grove	(8,350)	327,353
1-Aug	VR Paint & Sealcoat-Headquarters	(5,700)	321,653
1-Aug	VR Paint & Sealcoat-Div Water	(6,250)	315,403



## Glassy Mountain Fire Foundation

	November	YTD
Contribution Campaign	4,880	62,070
Donations		12,253
Grant Income		
Reflective Signs Income		
Misc Income		6,098
<b>Total Income</b>	4,880	80,421
 <b>Expense</b>		
Total Bank Fees	23	511
Transfer of Funds to GMFSA**		68,638
Direct Purchases for GMFSA*	1,547	13,336
Contribution Campaign Expenses	1,853	5,806
Organization Expenses***	0	1,452
Office Supplies		79
Other Expenses****		6,110
<b>Total Expense</b>	3,423	95,931
<b>Net Income</b>	1,457	(15,510)

	Total		
<b>Designated Funds</b>	Designated	Spent YTD	Balance
<i>Designated Funds-Fire Training</i>	19,740	1,235	18,505
<i>Designated Funds-Fill the Boot Campaign</i>	3,840	3,863	(22)
<i>Designated Funds-Personnel/Cadet Enhancement</i>	825	0	825
<b>Total</b>	24,405	0	19,307

### Checking Account

Opening Balance	10/1/2023	82,726
Deposits		5,497
Expenditures		(3,420)
Statement Balance	10/31/2023	84,803
Uncleared Transactions		1,830
Designated Funds		(19,307)
<b>Reconciled Balance</b>		67,325

\* Elevate Design-Deposit for Web-site redesign & photography / Final Installment for LUCAS device (\$9,232)

\*\*Cost for LifePac 15 included-\$26,517.84

\*\*\*Annual Audit

\*\*\*\*Laptop Comp for Admin, Bereavement, Designated Funds Payments