Glassy Mountain Fire Service Area

Cash Reconciliation

March 31, 2024

Checking Account			
Opening Balance Travelers Rest	3/1/2024	77,919	
Deposits Travelers		144,042	
Expenditures Travelers		(150,030)	
Statement Balance Travelers Rest	3/31/2024	71,931	
Uncleared Transactions Travelers	_	(5,901)	
Uncleared Deposits		0	
Reconciled Balance	=	66,030	66,030
County Treasurer's Account			
Opening Balance available funds		1,429,297	
Income thru:		, -, -	
Tax Receipts		37,037	
State Motor Carrier Rev		332	
Interest		5,753	
Merchant Inv		0	
Program Fees		0	
Total Income	_	43,123	
Sub-Total	_	1,472,420	
Transfers to checking		(125,000)	
Ending Balance	3/31/2024	1,347,420	1,347,420
Petty Cash			
Beginning Balance Petty Cash	3/1/2024	34	
Income	3/1/2024	0	
Expenses		0	
Balance Petty Cash	3/31/2024	34	34
,	=		
Net Cash Available			1,413,483
	2024	2023-Year End	
Current Total Available Cash	1,413,483		
Reimbursment Due from GMFF	13,651		
Projected Remaining Revenue	356,843		
Projected Remaining Expense	(1,230,192)		

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

Projected EOY Reserve*

553,785

491,908

Unbudgeted Expense/Income Summary

Annual Budgeted Income Actual Revenue YTD From (Uniform) Variance and Considered Timing	1,666,545 1,313,115	353,430	
Fav (Unfav) Variance not Considered Timing Income Year End		3,413	356,843
Annual Budgeted Expense	1,632,760		
Actual Expense YTD Fav (Unfav) Variance not Considered Timing	403,106	1,229,654 538	
Expenses Year End Net Income	-		1,230,192 873,350
Income Variances		=	073,330
Refund for Cancelled Services-Charter Spectrum	346		
2023 Interest Credited Late	2,941		
Miscellaneous Income-Petty Cash	76		
Donation for Cat Removal	50		
TOTAL	3,413		
Expense Variances			
IT Services/Office Expenses	1,456		
Utilities	2,114		
Propane Credit for Incorrect Rate	2,147		
Equipment Expense	891		
Employee Wage/Benefits Exceeding Budget	1,778		
TOTAL	538		

Monthly Variance Summary

425.01 - Interest - *GC Treasurer's Office posted interest for Jan and Feb only.*

485- Cliffs Income - Invoice was short. \$630 difference billed in April

Wage Expense Accts slightly above budget due to sick leave, classes, other overtime.

600-Business Insurance - Workers' Comp less than projected, Business Insurance less than projected. Difference should be favorable for the year.

651-Appartus Fuel - The cost of fuel has increased slightly with new vendor. Slight overage projected for the year.

703-Propane - A credit of \$2,146.65 has been issued due to renegotiated rate for deliveries beginning in January. Blossman changed their "contract" without notification.

	Month		Annual Comparison		
	MAR 24	Monthly Budget	Variance to Budget	2023 Actual	2024 Annual Budget
INCOME	MAIX 24				
401 · Foundation Income, Unbudgeted	0	0	0		
415 · Bank Interest	33	38	(5)	457	450
425 · County Revenues-Operations					
425.01 · Interest Income	5,753	5,753	0	32,213	20,000
425.02 · Motor Carrier in lieu of Taxes	332	332	0	3,161	2,500
425.04 · Program Fees	0	0	0	2,836	2,835
425.05 · Property Tax Revenue	37,037	37,036	1	1,206,845	1,350,000
425.07 · Merchant Inventory Reimb.	0	0	0	5,963	5,800
Total 425 · County Revenues-Operation	43,122	43,121	1	1,251,017	1,381,135
430 · Transfer of Fund Balance					
460 · Sale of Old Equipment	0	0	0	50,000	10,000
480 · Other Income					
485 · Cliffs Wage Reimbursement	18,075	18,705	(630)	216,240	224,460
480 · Other Income - Other	0	0	0	12,334	2,000
TOTAL INCOME	61,230	61,864	(633) 0	1,557,801	1,618,045
EXPENSE					
500 · Wages					
501 · Wages	55,382	54,615	(767)	635,022	710,000
503 · Non-Based Overtime	2,920	2,307	(613)	35,938	30,000
510 · Part-Time Employees	5,205	6,538	1,333	87,247	85,000
511 · Sub-Contractor	500	500	0	4,000	6,000
Total 500 · Wages	64,007	63,960	(47)	762,207	831,000
530 · Benefits					
532 · Dental	1,249	1,168	(81)	13,533	14,000
533 · Health	16,262	15,500	(762)	179,766	186,000
534 · Retirement Plan	13,199	13,145	(54)	153,242	170,888
536 · Retirement Group Life Insurance	125	108	(17)	1,477	1,400
537 · Insurance Provider Group Life	210	108	(102)	1,810	1,300
Total 530 · Benefits	31,045	30,029	(1,016)	349,828	373,588
550 · Payroll Expenses					
551 · FICA	4,049	3,963	(86)	48,244	51,522
552 · Medicare	947	927	(20)	11,283	12,050
553 · SUTA	33	33	(0)	181	200
Total 550 · Payroll Expenses	5,029	4,923	(106) 0	59,707	63,772
570 · Employee Expense	45	45		0.570	4.500
571 · Firefighter Training	15	15	0	2,578	4,500
572 · Immunizations and Physicals 575 · Uniforms	0	0	0	4,822	6,000
	106 0	106	0	6,753	7,000
577 · Cadet / Jr FF 578 · Travel	194	195	0 1	0 1,249	500 3,000
Total 570 · Employee Expense	315	316	1	15,402	21,000
600 · Business Insurance	313	310		13,402	21,000
608 · Workmen's Compensation	7040	10000	2,960	28,573	40,000
609 · Business Insurance	10808	8488	(2,320)	36,686	38,000
Total 600 · Business Insurance	17,848	18,488	640	65,259	78,000
650 · Equipment Expense	17,010	10,100	010	00,200	70,000
651 · Apparatus Fuel	2,167	2,500	333	31,467	30,000
652 · Apparatus Maintenance	699	700	1	4,302	4,500
654 · Firefighting Equipment	3,241	3,242	1	5,449	6,000
656 · Testing and Certification	0	0	0	8,209	8,500
657 · Apparatus Contract Maintenance	1,966	1,966	1	36,485	30,000
658 · Fire Equipment Repair/Maint	93	94	1	2,947	4,000

661 · Communications 0 0 0 631 2,000 Total 650 · Equipment Expense 14,653 14,990 337 106,272 105,000 700 · Utilities 701 · Cell Phone 227 208 (19) 2,584 2,500 702 · Electric 1,697 1,668 (29) 20,126 20,000 703 · Propane 0 0 0 5,167 8,000 705 · Water 217 293 76 2,922 3,500 706 · Television 231 218 (13) 3,885 2,600 706 · Internet / Telephone 1,110 1,100 (10) 18,138 13,200 706 · Internet / Telephone 1,110 1,100 (10) 18,138 13,200 705 · Office Expense 3,482 3,487 5 52,822 49,800 750 · Office Expense 2,124 2,124 0 18,737 16,000 753 · Dues & Subscriptions 2,124 2,124 0 18,737 16		Month		Annual Comparison		
661 · Communications 0 0 0 631 2,000 Total 480 · Equipment Expense 14,653 14,990 337 106,272 106,000 700 · Utilities 700 · Utilities 700 · Cell Phone 227 208 (19) 2,584 2,500 702 · Electric 1,897 1,688 (29) 20,126 20,000 705 · Water 217 293 76 2,922 3,500 706 · Television 231 218 (13) 3,885 2,600 706 · Internet / Telephone 1,110 1,100 (10) 18,138 13,200 706 · Internet / Telephone 1,110 1,100 (10) 18,138 13,200 706 · Internet / Telephone 1,110 1,100 (10) 18,138 13,200 706 · Internet / Telephone 1,110 1,100 (10) 18,133 13,200 750 · Office Expense 898 1,250 353 43,282 15,000 753 · Mascellaneous 4,16 0 4		MAR 24	•			
Total 650 - Equipment Expense 14,653 14,990 337 106,272 105,000 107 10 - Cell Phone 227 208 (19) 2,584 2,500 10 - Cell Phone 1,697 1,668 (29) 20,126 20,000 103,705 Water 217 293 76 2,922 3,500 105,705 Water 217 293 76 2,922 3,500 106,705 Water 217 293 76 2,922 3,500 106,705 Water 211 293 76 2,922 3,500 106,705 Water 211 293 76 2,922 3,500 106,705 Water 211 218 (13) 3,885 2,600 106,705 Water 211 212 212 49,800 107,910 Water 211 212 212 49,800 Water 213 41,800 Water 213	659 · Protective Gear	6,487	6,488	1	16,782	20,000
700 · Utilities 701 · Cell Phone 227 208 (19) 2,584 2,500 701 · Cell Phone 227 208 (19) 2,584 2,500 702 · Electric 1,697 1,668 (29) 20,126 20,000 703 · Propane 0 0 0 5,167 8,000 705 · Valter 217 293 76 2,922 3,500 706 · Television 231 218 (13) 3,885 2,600 706 · Television 1,110 1,100 (10) 18,138 13,200 706 · Office Exponse 3,482 3,487 5 52,822 49,800 750 · Office Exponse 351 - Advertising 0 0 167 100 753 · Processon 2,124 2,124 0 18,737 16,000 753 · Processon 2,124 2,124 0 18,737 16,000 753 · Public Relations-Free Prevent. 0 0 0 34,3282 15,000	661 · Communications	0	0	0	631	2,000
700 · Utilities 701 · Cell Phone 227 208 (19) 2,584 2,500 701 · Cell Phone 227 208 (19) 2,584 2,500 702 · Electric 1,697 1,668 (29) 20,126 20,000 703 · Propane 0 0 0 5,167 8,000 705 · Valter 217 293 76 2,922 3,500 706 · Television 231 218 (13) 3,885 2,600 706 · Television 1,110 1,100 (10) 18,138 13,200 706 · Office Exponse 3,482 3,487 5 52,822 49,800 750 · Office Exponse 351 - Advertising 0 0 167 100 753 · Processon 2,124 2,124 0 18,737 16,000 753 · Processon 2,124 2,124 0 18,737 16,000 753 · Public Relations-Free Prevent. 0 0 0 34,3282 15,000	Total 650 · Equipment Expense	14,653	14,990	337	106,272	105,000
702 Electric 1,697 1,668 (29) 20,126 20,000 703 Fropane 0 0 5,167 8,000 705 Water 217 293 76 2,922 3,500 706 Television 231 218 (13) 3,885 2,600 708 Internet / Telephone 1,110 1,100 (10) 18,138 13,200 708 Internet / Telephone 1,110 1,100 (10) 18,138 13,200 750 Office Expense 751 750 600 0 167 100 753 - Uses & Subscriptions 2,124 2,124 0 18,737 16,000 753 - IT Services 898 1,250 353 43,282 15,000 755 - Office Supplies 186 187 1 1,681 2,00 755 - Office Supplies 186 187 1 1,681 2,00 756 - Office Supplies 2,791 3,561 770 69,188 39,100 801 - Building and Grounds						
703 · Propane 0 0 5,167 8,000 705 · Vater 217 293 76 2,922 3,500 706 · Internet / Telephone 1,110 1,100 (10) 18,138 13,200 708 · Internet / Telephone 1,110 1,100 (10) 18,138 13,200 750 · Office Expense 750 · Office Expense 751 · Advertsing 0 0 0 167 100 753 · Dues & Subscriptions 2,124 2,124 0 18,737 16,000 753 · IT Services 898 1,250 353 43,282 15,000 754 · Miscellaneous 416 0 416 878 50,000 755 · Office Supples 1886 187 1 1,681 2,000 755 · Office Supples 186 187 1 1,681 2,000 755 · Office Supples 2,791 3,561 770 69,188 39,100 750 · Fofessional Fees (Audit) 0 0 0 3,600 4,000	701 · Cell Phone	227	208	(19)	2,584	2,500
705 · Water 217 293 76 2,922 3,500 706 · Internet / Telephone 1,110 1,100 (10) 18,138 12,600 708 · Internet / Telephone 1,110 1,100 (10) 18,138 12,600 708 · Internet / Telephone 1,110 1,100 (10) 18,138 13,200 750 · Office Expense 750 · Office Expense 751 · A. Advertising 0 0 0 167 100 753 · Dues & Subscriptions 2,124 2,124 0 18,737 16,000 753 · Tevrices 898 1,250 353 43,282 15,000 754 · Miscellaneous 416 0 416 878 500 755 · Office Supplies 186 187 1 1,681 2,000 756 · Public Relations-Fire Prevent. 0 0 0 3,600 4,000 750 · Office Expense 2,791 3,561 770 69,188 39,100 801 · Building and Grounds 2,792 2,126	702 · Electric	1,697	1,668	(29)	20,126	20,000
706 · Television 231 218 (13) 3,885 2,600 708 · Interner / Telephone 1,110 1,100 (10) 18,138 13,200 Total 700 · Utilities 3,482 3,487 5 52,822 49,800 750 · Office Expense 750 · Office Expense 751 · Advertising 0 0 167 100 753 · Dues & Subscriptions 2,124 2,124 0 18,737 16,000 753 · In Services 988 1,250 353 43,282 15,000 754 · Miscellaneous -416 0 416 878 50,00 755 · Office Supplies 186 187 1 1,881 2,000 755 · Office Supplies 186 187 1 1,881 2,000 758 · Public Relations-Fire Prevent. 0 0 0 3,561 770 69,188 39,100 750 · Office Expense 2,791 3,561 770 69,188 39,100 800 · Building and Grounds 2,18 281 </td <td>703 · Propane</td> <td>0</td> <td>0</td> <td>0</td> <td>5,167</td> <td>8,000</td>	703 · Propane	0	0	0	5,167	8,000
Total 700 - Utilities	705 · Water	217	293	76	2,922	3,500
Total 700 - Utilities	706 · Television	231	218	(13)	3,885	2,600
750 Office Expense 751.1. Advertising 0 0 0 167 100 753 · Dues & Subscriptions 2,124 2,124 0 18,737 15,000 753 · In Color & Subscriptions 2,124 2,124 0 18,737 15,000 753 · In Services 898 1,250 353 43,282 15,000 755 · Office Supplies 186 187 1 1,681 2,000 755 · Office Supplies 186 187 1 1,681 2,000 756 · Public Relations-Fire Prevent. 0 0 0 3,600 4,000 757 · Professional Fees (Audit) 0 0 0 3,600 4,000 750 · Office Expense 2,791 3,561 770 69,188 39,100 801 · Building and Grounds 1,266 1,266 0 14,945 10,000 802 · Cleaning Supplies 212 212 0 2,668 4,000 803 · Landscaping 281 2,579 1 27,607	708 · Internet / Telephone	1,110	1,100	(10)	18,138	13,200
751.1 - Advertising	Total 700 · Utilities	3,482	3,487	5	52,822	49,800
753 · Dues & Subscriptions 2,124 2,124 0 18,737 16,000 753.8 · IT Services 898 1,250 353 43,282 15,000 754 · Miscellaneous 416 0 416 878 500 755 · Office Supplies 186 187 1 1,681 2,000 756 · Public Relations-Fire Prevent. 0 0 0 3,600 4,000 770 · Professional Fees (Audt) 0 0 0 3,600 4,000 800 · Bullding and Grounds 2 791 3,561 770 69,188 39,100 801 · Bullding Repairs & Maintenance 1,266 1,266 0 14,945 10,000 802 · Cleaning Supplies 212 212 212 0 2,696 4,000 802 · Cleaning Supplies 212 212 0 2,696 4,000 804 · Contracted Services 820 820 1 8,577 5,000 Total 800 · Building and Grounds 2,578 2,579 1	750 · Office Expense					
753.8 · IT Services 898 1,250 353 43,282 15,000 754 · Miscellaneous 416 0 416 878 500 755 · Public Relations-Fire Prevent. 0 0 0 36,00 4,000 770 · Professional Fees (Audit) 0 0 0 36,00 4,000 770 · Professional Fees (Audit) 0 0 0 36,00 4,000 770 · Professional Fees (Audit) 0 0 0 69,188 39,100 800 · Suliding and Grounds 801 · Building Repairs & Maintenance 1,266 1,266 0 14,945 10,000 802 · Cleaning Supplies 212 212 20 2,696 4,000 803 · Landscaping 281 281 0 1,389 4,000 806 · Contracted Services 820 820 1 2,7607 23,000 70tal 800 · Building and Grounds 2,578 2,579 1 27,607 23,000 905 · Miscellaneous Capital 0 0 0	751.1 · Advertising	0	0	0	167	100
754 - Miscellaneous 416 0 416 878 500 755 - Office Supplies 186 187 1 1,681 2,000 758 - Public Relations-Fire Prevent. 0 0 0 845 1,500 770 - Professional Fees (Audit) 0 0 0 3,600 4,000 800 - Building and Grounds 2,791 3,561 770 69,188 39,100 801 - Building and Grounds 801 - Building Repairs & Maintenance 1,266 1,266 0 14,945 10,000 802 - Cleaning Supplies 212 212 0 2,696 4,000 803 - Landscaping 281 281 0 1,389 4,000 805 - Contracted Services 820 820 1 8,577 5,000 Total 800 - Building and Grounds 2,578 2,579 1 27,607 23,000 905 - Apparatus Purchase 1 0 0 0 31,641 TOTAL EXPENSE 141,747 142,333 596 1,58	753 · Dues & Subscriptions	2,124	2,124	0	18,737	16,000
755 · Office Supplies 186 187 1 1,681 2,000 758 · Public Relations-Fire Prevent. 0 0 0 845 1,500 770 · Professional Fees (Audit) 0 0 0 3,600 4,000 800 · Building and Grounds 0 1,266 1,266 0 14,945 10,000 802 · Cleaning Supplies 212 212 0 2,696 4,000 803 · Landscaping 281 281 0 1,389 4,000 806 · Contracted Services 820 820 1 8,677 5,000 805 · All Aller Services 820 820 1 2,578 2,579 1 27,607 23,000 900 · Capital Expenditures 0 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0	753.8 · IT Services	898	1,250	353	43,282	15,000
758 · Public Relations-Fire Prevent. 0 0 0 845 1,500 770 · Professional Fees (Audit) 0 0 0 3,600 4,000 Total 750 · Office Expense 2,791 3,561 770 69,188 39,100 800 · Building and Grounds 801 · Building Repairs & Maintenance 1,266 1,266 0 14,945 10,000 802 · Cleaning Supplies 212 212 20 2,696 4,000 803 · Landscaping 281 281 0 1,389 4,000 806 · Contracted Services 820 820 1 8,577 5,000 806 · Contracted Services 820 820 1 8,577 5,000 900 · Capital Expenditures 955 · Miscellaneous Capital 0 0 0 31,641 908 · Apparatus Purchase 1 0 0 31,641 1 TOTAL EXPENSE 141,747 142,333 586 1,539,932 1,584,260 NET INCOME (80,517) (80,470) <t< td=""><td>754 · Miscellaneous</td><td>-416</td><td>0</td><td>416</td><td>878</td><td>500</td></t<>	754 · Miscellaneous	-416	0	416	878	500
770 · Professional Fees (Audit) 0 0 0 3,600 4,000 800 · Building and Grounds 2,791 3,561 770 69,188 39,100 800 · Building Repairs & Maintenance 1,266 1,266 0 14,945 10,000 802 · Cleaning Supplies 212 212 0 2,696 4,000 803 · Landscaping 281 281 0 1,389 4,000 806 · Contracted Services 820 820 1 8,577 5,000 700 · Capital Expenditures 955 · Miscellaneous Capital 0 0 31,641 0 908 · Apparatus Purchase 1 141,747 142,333 586 1,539,932 1,584,260 NET INCOME (80,517) (80,470) (48) 17,869 33,785 RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 52,054 48,500 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitmen	755 · Office Supplies	186	187	1	1,681	2,000
Total 750 · Office Expense 2,791 3,561 770 69,188 39,100	758 · Public Relations-Fire Prevent.	0	0	0	845	1,500
800 · Building and Grounds 801 · Building Repairs & Maintenance 1,266 1,266 0 14,945 10,000 802 · Cleaning Supplies 212 212 0 2,696 4,000 803 · Landscaping 281 281 0 1,389 4,000 806 · Contracted Services 820 820 1 8,577 5,000 Total 800 · Building and Grounds 2,578 2,579 1 27,607 23,000 900 · Capital Expenditures 0 0 0 31,641 0 908 · Apparatus Purchase 0 0 0 31,641 0 TOTAL EXPENSE 141,747 142,333 586 1,539,932 1,584,260 NET INCOME (80,517) (80,470) (48) 17,869 33,785 RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 <td>770 · Professional Fees (Audit)</td> <td>0</td> <td>0</td> <td>0</td> <td>3,600</td> <td>4,000</td>	770 · Professional Fees (Audit)	0	0	0	3,600	4,000
801 · Building Repairs & Maintenance 1,266 1,266 0 14,945 10,000 802 · Cleaning Supplies 212 212 0 2,696 4,000 803 · Landscaping 281 281 0 1,389 4,000 806 · Contracted Services 820 820 1 8,577 5,000 Total 800 · Building and Grounds 2,578 2,579 1 27,607 23,000 900 · Capital Expenditures 0 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 31,641 0 0 0 31,641 0 0 0 31,641 0 0 0 0 0 0 0	Total 750 · Office Expense	2,791	3,561	770	69,188	39,100
802 · Cleaning Supplies 212 212 0 2,696 4,000 803 · Landscaping 281 281 0 1,389 4,000 806 · Contracted Services 820 820 1 8,577 5,000 Total 800 · Building and Grounds 2,578 2,579 1 27,607 23,000 900 · Capital Expenditures 955 · Miscellaneous Capital 0 0 0 31,641 908 · Apparatus Purchase Total 900 · Capital Expenditures 0 0 0 31,641 TOTAL EXPENSE 141,747 142,333 586 1,539,932 1,584,260 NET INCOME (80,517) (80,470) (48) 17,869 33,785 RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention	800 · Building and Grounds					
803 · Landscaping 281 281 0 1,389 4,000 806 · Contracted Services 820 820 1 8,577 5,000 Total 800 · Building and Grounds 2,578 2,579 1 27,607 23,000 900 · Capital Expenditures 955 · Miscellaneous Capital 0 0 0 31,641 908 · Apparatus Purchase Total 900 · Capital Expenditures 0 0 0 31,641 TOTAL EXPENSE 141,747 142,333 586 1,539,932 1,584,260 NET INCOME (80,517) (80,470) (48) 17,869 33,785 RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 0 52,054 48,500 Total Restricted Revenue 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 564 · Paid On Call 1,763 1,763	801 · Building Repairs & Maintenance	1,266	1,266	0	14,945	10,000
806 · Contracted Services 820 820 1 8,577 5,000 Total 800 · Building and Grounds 2,578 2,579 1 27,607 23,000 900 · Capital Expenditures 955 · Miscellaneous Capital 0 0 0 31,641 908 · Apparatus Purchase Total 900 · Capital Expenditures 0 0 0 31,641 TOTAL EXPENSE 141,747 142,333 586 1,539,932 1,584,260 NET INCOME (80,517) (80,470) (48) 17,869 33,785 RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 579 · Employee Recogni	802 · Cleaning Supplies	212	212	0	2,696	4,000
Total 800 · Building and Grounds 2,578 2,579 1 27,607 23,000 900 · Capital Expenditures 955 · Miscellaneous Capital 0 0 0 31,641 908 · Apparatus Purchase Total 900 · Capital Expenditures 0 0 0 31,641 TOTAL EXPENSE 141,747 142,333 586 1,539,932 1,584,260 NET INCOME (80,517) (80,470) (48) 17,869 33,785 RESTRICTED FUNDS REVENUE 0 0 52,054 48,500 Total Restricted Revenue 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) <t< td=""><td>803 · Landscaping</td><td>281</td><td>281</td><td>0</td><td>1,389</td><td>4,000</td></t<>	803 · Landscaping	281	281	0	1,389	4,000
900 · Capital Expenditures 955 · Miscellaneous Capital 0 0 0 31,641 908 · Apparatus Purchase Total 900 · Capital Expenditures 0 0 0 31,641 TOTAL EXPENSE NETINCOME 141,747 142,333 586 1,539,932 1,584,260 RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 0 52,054 48,500 Total Restricted Revenue 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 20 0 1242 2,000 660 · M	806 · Contracted Services	820	820	1	8,577	5,000
955 · Miscellaneous Capital 0 0 31,641 908 · Apparatus Purchase Total 900 · Capital Expenditures 0 0 0 31,641 TOTAL EXPENSE 141,747 142,333 586 1,539,932 1,584,260 NET INCOME (80,517) (80,470) (48) 17,869 33,785 RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 0 52,054 48,500 Total Restricted Revenue 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 8185 9,000 Total Expenditures 8,064	Total 800 · Building and Grounds	2,578	2,579	1	27,607	23,000
908 · Apparatus Purchase Total 900 · Capital Expenditures 0 0 0 31,641 TOTAL EXPENSE 141,747 142,333 586 1,539,932 1,584,260 NET INCOME (80,517) (80,470) (48) 17,869 33,785 RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 0 52,054 48,500 Total Restricted Revenue 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000	900 · Capital Expenditures					
Total 900 · Capital Expenditures 0 0 31,641 TOTAL EXPENSE 141,747 142,333 586 1,539,932 1,584,260 NET INCOME (80,517) (80,470) (48) 17,869 33,785 RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 0 52,054 48,500 Total Restricted Revenue 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064	955 · Miscellaneous Capital	0	0	0	31,641	
TOTAL EXPENSE 141,747 142,333 586 1,539,932 1,584,260 NET INCOME (80,517) (80,470) (48) 17,869 33,785 RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 0 52,054 48,500 Total Restricted Revenue 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	908 · Apparatus Purchase					
NET INCOME (80,517) (80,470) (48) 17,869 33,785 RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 0 0 52,054 48,500 Total Restricted Revenue 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	Total 900 · Capital Expenditures	0	0	0	31,641	
RESTRICTED FUNDS REVENUE 401 · GMFF Donations, Restricted 0 0 0 0 52,054 48,500 Total Restricted Revenue 0 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	TOTAL EXPENSE	141,747	142,333	586	1,539,932	1,584,260
REVENUE 401 · GMFF Donations, Restricted 0 0 0 52,054 48,500 Total Restricted Revenue 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	NET INCOME	(80,517)	(80,470)	(48)	17,869	33,785
Total Restricted Revenue 0 0 0 52,054 48,500 EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	REVENUE					
EXPENDITURES 564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	401 · GMFF Donations, Restricted				52,054	48,500
564 · Paid On Call 1,763 1,763 0 20469 25,000 566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	Total Restricted Revenue	0	0	0	52,054	48,500
566 · Recruitment & Retention 2,000 2,000 0 15000 5,000 573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	EXPENDITURES					
573 · Medical Training 120 120 0 4886 4,500 574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	564 · Paid On Call	1,763	1,763	0	20469	25,000
574 · Refreshments and Hospitality 175 175 (0) 2272 3,000 579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	566 · Recruitment & Retention	2,000	2,000	0	15000	5,000
579 · Employee Recognition 200 200 0 1242 2,000 660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	573 · Medical Training	120	120	0	4886	4,500
660 · Medical Equipment - EMS 3,806 3,806 0 8185 9,000 Total Expenditures 8,064 8,064 (0) 52,054 48,500	574 · Refreshments and Hospitality	175	175	(0)	2272	3,000
Total Expenditures 8,064 8,064 (0) 52,054 48,500	579 · Employee Recognition	200	200	0	1242	2,000
	660 · Medical Equipment - EMS	3,806	3,806	0	8185	9,000
NET INCOME, RESTRICTED FUNDS (8,064) 0 0 0 0	Total Expenditures	8,064	8,064	(0)	52,054	48,500
	NET INCOME, RESTRICTED FUNDS	(8,064)	(8,064)	0 0	0	0

This amount will be transferred each month from GMFF to GMFSA

Annual Comparison Monthly 2024 Annual Variance to **Budget Budget** 2023 Actual **Budget MAR 24** INCOME 401 · Foundation Income, Unbudgeted 0 0 0 415 · Bank Interest 117 113 4 457 450 425 · County Revenues-Operations 425.01 · Interest Income 9.799 6.857 2,942 32,213 20,000 425.02 · Motor Carrier in lieu of Taxes 1,262 2 3,161 2,500 1.264 425.04 · Program Fees 0 0 0 2,836 2,835 1,244,394 1,350,000 425.05 · Property Tax Revenue 1.244.393 1.206.845 1 425.07 · Merchant Inventory Reimb. 1,584 1,450 134 5,963 5,800 Total 425 · County Revenues-Operations 1,257,042 1,253,962 3,080 1,251,017 1,381,135 430 · Transfer of Fund Balance 460 · Sale of Old Equipment 0 0 0 50,000 10,000 480 · Other Income 485 · Cliffs Wage Reimbursement 55,485 56,115 (630)216,240 224,460 480 · Other Income - Other 2,000 472 345 127 12,334 **TOTAL INCOME** 1,313,115 1,310,190 2,926 1,557,801 1,618,045 **EXPENSE** 500 · Wages 501 · Wages 166,237 163,845 (2,392)635,022 710,000 503 · Non-Based Overtime 7,594 6,921 35,938 30,000 (673)510 · Part-Time Employees 15,537 19,614 4,077 87,247 85,000 511 · Sub-Contractor 1,500 1,500 0 4.000 6,000 Total 500 · Wages 190,868 762,207 831,000 191,880 1,012 530 · Benefits 532 · Dental 3,748 3,504 13,533 14,000 (244)533 · Health 48,786 46,500 (2,286)179,766 186,000 39,354 534 · Retirement Plan 39,435 81 153,242 170,888 536 · Retirement Group Life Insurance 372 324 1,477 1,400 (48)537 · Insurance Provider Group Life 629 328 (301)1,810 1,300 Total 530 · Benefits 92,889 90,091 349,828 373,588 (2,798)550 · Payroll Expenses 11,883 551 · FICA 11,889 6 48.244 51,522 552 · Medicare 2,779 2,781 2 11,283 12,050 553 · SUTA 109 109 0 181 200 14,771 14,779 Total 550 · Payroll Expenses 8 59,707 63,772 570 · Employee Expense 571 · Firefighter Training 65 65 0 2,578 4,500 0 572 · Immunizations and Physicals 0 0 4,822 6,000 575 · Uniforms 843 844 1 6,753 7,000 577 · Cadet / Jr FF 0 0 0 0 500 578 · Travel 194 195 1,249 3,000 1,102 15,402 Total 570 · Employee Expense 1,104 2 21,000 600 · Business Insurance 608 · Workmen's Compensation 7040 10000 2,960 28,573 40,000 609 · Business Insurance 23344 21024 36,686 38,000 (2,320)Total 600 · Business Insurance 30,384 31,024 641 65,259 78,000 650 · Equipment Expense 651 · Apparatus Fuel 8,399 7,500 (899) 31,467 30,000 652 · Apparatus Maintenance 1,251 1,253 2 4,302 4,500 654 · Firefighting Equipment 3,241 3,242 5,449 6,000 656 · Testing and Certification 2,964 2,964 0 8,209 8,500

Year to Date-1st Quarter

4,009

36,485

30,000

4,008

657 · Apparatus Contract Maintenance

Year to Date-1st Quarter **Annual Comparison** Monthly 2024 Annual Variance to **Budget Budget** 2023 Actual **Budget MAR 24** 658 · Fire Equipment Repair/Maint 1,411 1,413 2,947 4,000 2 6,487 659 · Protective Gear 6,488 16,782 20,000 1 661 · Communications 698 699 631 2,000 Total 650 · Equipment Expense 28,459 27,568 (891) 106,272 105,000 700 · Utilities 701 · Cell Phone 711 628 (83)2,584 2,500 702 · Electric 5,295 5,004 (291)20,126 20,000 703 · Propane 6,822 4,890 (1,932)5,167 8,000 705 · Water 654 879 225 2,922 3,500 706 · Television 684 3,885 2,600 654 (30)708 · Internet / Telephone 3,303 3,300 (3) 18,138 13,200 Total 700 · Utilities 17,469 15,355 (2,114)52,822 49,800 750 · Office Expense 751.1 · Advertising 0 0 0 167 100 753 · Dues & Subscriptions 5,891 5,891 0 18,737 16,000 753.8 · IT Services 2,295 3,750 1,455 43,282 15,000 754 · Miscellaneous n 0 n 878 500 755 · Office Supplies 431 432 1,681 2,000 758 · Public Relations-Fire Prevent. 0 845 1,500 0 0 770 · Professional Fees (Audit) 0 0 0 3,600 4,000 Total 750 · Office Expense 8,617 10,073 1,456 69,188 39,100 800 · Building and Grounds 801 · Building Repairs & Maintenance 2,615 2,615 0 14,945 10,000 802 · Cleaning Supplies 883 882 (1) 2,696 4,000 803 · Landscaping 301 301 0 1,389 4,000 806 · Contracted Services 1,097 1,098 8,577 5,000 4,896 4,896 23,000 Total 800 · Building and Grounds 0 27,607 900 · Capital Expenditures 955 · Miscellaneous Capital 0 0 0 31,641 908 · Apparatus Purchase Total 900 · Capital Expenditures 0 0 0 31,641 **TOTAL EXPENSE** 389,455 386,770 1,539,932 1,584,260 **NET INCOME** 923,660 923,420 241 17,869 33,785 **RESTRICTED FUNDS REVENUE** 401 · GMFF Donations, Restricted 0 13,654 13.654 52.054 48.500 0 13,654 **Total Restricted Revenue** 13,654 52,054 48,500 **EXPENDITURES** 564 · Paid On Call 4,355 4,355 0 20469 25,000 566 · Recruitment & Retention 3,000 3,000 0 15000 5,000 573 · Medical Training 337 338 4886 4,500 2272 574 · Refreshments and Hospitality 390 390 0 3,000 579 · Employee Recognition 864 865 1242 2,000 660 · Medical Equipment - EMS 4.705 4.706 8185 9.000

This amount will be transferred each month from GMFF to GMFSA

Total Expenditures

NET INCOME, RESTRICTED FUNDS

13,651

(13,651)

13,654

0

52,054

0

3

13,651

48,500

0

		•			•
	MAR 24	Monthly Budget	Variance to Budget	2023 Actual	2024 Annual Budget
INCOME					
401 · Foundation Income, Unbudgeted	0	0	0		
415 · Bank Interest	117	113	4	457	450
Total 425 · County Revenues-Operations	1,257,042	1,253,962	3,080	1,251,017	1,381,135
460 · Sale of Old Equipment	0	0	0	50,000	10,000
485 · Cliffs Wage Reimbursement	55,485	56,115	(630)	216,240	224,460
480 · Other Income - Other	472	345	127	12,334	2,000
TOTAL INCOME	1,313,115	1,310,190	2,926	1,557,801	1,618,045
EXPENSE					
Total 500 · Wages	190,868	191,880	1,012	762,207	831,000
Total 530 · Benefits	92,889	90,091	(2,798)	349,828	373,588
Total 550 · Payroll Expenses	14,771	14,779	8	59,707	63,772
Total 570 · Employee Expense	1,102	1,104	2	15,402	21,000
Total 600 · Business Insurance	30,384	31,024	641	65,259	78,000
Total 650 · Equipment Expense	28,459	27,568	(891)	106,272	105,000
Total 700 · Utilities	17,469	15,355	(2,114)	52,822	49,800
Total 750 · Office Expense	8,617	10,073	1,456	69,188	39,100
Total 800 · Building and Grounds	4,896	4,896	0	27,607	23,000
Total 900 · Capital Expenditures	0	0	0	31,641	
TOTAL EXPENSE	389,455	386,770	(2,685)	1,539,932	1,584,260
NET INCOME	923,660	923,420	241	17,869	33,785
RESTRICTED FUNDS					
REVENUE					
Total Restricted Revenue	0	13,654	13,654	52,054	48,500
EXPENDITURES					
Total Expenditures	13,651	13,654	3	52,054	48,500
NET INCOME, RESTRICTED FUNDS	(13,651)	0	13,651	0	0
This amount will be transferred e	each month t	from GMFF to	o GMFSA		
TOTAL INCOME	1,313,115	1,323,844	(10,728)	1,609,855	1,666,545
TOTAL EXPENSE	403,106	400,424	(2,682)	1,591,986	1,632,760
YTD NET INCOME	910,009	923,420	(13,410)	17,869	33,785

Year to Date Collapsed Summary

Annual Comparison

Date	Vendor	Expense	Balance
3-Jul	Bond Issuance		400,000
3-Jul	Bond Counsel	(11,000)	389,000
31-Jul	Interest	907	389,907
30-Apr	Southern Municipal Advisors	(2,397)	387,510
30-May	Southern Municipal Advisors	(2,522)	384,988
30-Jun	Southern Municipal Advisors	(1,575)	383,413
30-Jul	Southern Municipal Advisors	(843)	382,570
17-Jul	High Caliber Roofs-Headquarters	(26,350)	356,220
17-Jul	High Caliber Roofs-Beaver Dam	(1,250)	354,970
17-Jul	High Caliber Roofs-Div Water	(5,610)	349,360
17-Jul	High Caliber Roofs-Mtn	(12,750)	336,610
17-Jul	High Caliber Roofs-Oak Grove	(8,350)	328,260
1-Aug	VR Paint & Sealcoat-Headquarters	(5,700)	322,560
1-Aug	VR Paint & Sealcoat-Div Water	(6,250)	316,310
31-Aug	Interest	814	317,124
30-Sep	Interest	817	317,941
31-Oct	Interest	804	318,745
30-Nov	Interest	1,060	319,805
31-Dec	Interest	2,161	321,966
23-Feb	Kimball Communications	(10,031)	311,935
31-Jan	Interest	1,109	313,044
28-Feb	Interest	1,120	314,164

\$8,792 in interest earned

Glassy Mountain Fire Foundation

	March	YTD
Contribution Campaign	0	100
Donations	200	3,301
Grant Income		,
Reflective Signs Income		
Misc Income		
Total Income	200	3,401
Expense		
Total Bank Fees	24	64
Transfer of Funds to GMFSA**		
Direct Purchases for GMFSA*		
Contribution Campaign Expenses		
Organization Expenses***		
Office Supplies		
Other Expenses****		471
Total Expense	24	535
Net Income	176	2,866

	Total		
Designated Funds	Designated	Spent YTD	Balance
Designated Funds-Fire Training	24,245	0	24,245
Designated Funds-Fill the Boot Campaign	0	0	0
Designated Funds-Personnel/Cadet Enhancement	825	0	825
Total	25,070	0	25,070

Checking Account

Checking Account		
Opening Balance	3/1/2024	90,405
Deposits		697
Expenditures		(20)
Statement Balance	3/31/2024	91,082
Uncleared Transactions		0
Designated Funds		(25,070)
Reconciled Balance		66,012

^{****}Tenure Plaque for Chief Staples