

# Westview-Fairforest Fire Dept.

## Balance Sheet

As of April 30, 2020

Accrual Basis

	Apr 30, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000 · CASH</b>	
1005 · Petty Cash	11.28
1011 · Suntrust Bank	1,857,622.76
1014 · SC LGIP	1,957,507.19
1045 · SC Firefighters FCU	44.00
1057 · BB&T Rescue 3 Account #2	21,994.86
2003 · Live Oak Bank in Trust for WFFD	5,859.73
<b>Total 1000 · CASH</b>	3,843,039.82
1190 · Bond Escrow @ Spgb. Cnty.	10,931.51
<b>Total Checking/Savings</b>	3,853,971.33
<b>Other Current Assets</b>	
<b>Account Receivable</b>	
1235 · Due from Employee	50.18
1310 · Taxes Receivable-General Fund	175,610.25
1320 · DSF Taxes Receivable	13,695.75
<b>Total Account Receivable</b>	189,356.18
1360 · Taxes Receivable - Deferred	-165,110.25
1361 · Taxes Receivable-DFS-Deferred	-13,695.75
<b>Total Other Current Assets</b>	10,550.18
<b>Total Current Assets</b>	3,864,521.51
<b>Fixed Assets</b>	
1599 · Fixed Assets	
1600 · Land	588,285.79
1610 · Land Improvements	59,058.64
1620 · Building	2,443,996.74
1630 · Public Safety Equipment	4,372,399.99
1640 · Office Equipment	144,044.42
1650 · Equipment	56,577.13
1655 · Vehicles	32,968.58
169010 · Accumulated Depreciation	-3,751,782.18
<b>Total 1599 · Fixed Assets</b>	3,945,549.11
<b>Total Fixed Assets</b>	3,945,549.11
<b>Other Assets</b>	
1801 · Cost of Bonds	
1810 · Loan Costs - Bond	17,225.26
1811 · Loan Cost ('05 Bldg Proj)	9,377.87
1812 · Loan Costs (2019 Live Oak)	30,000.00
1820 · Accumulated Amortization	-17,225.26
1821 · Amortization Cost (Project '05)	-9,377.87
<b>Total 1801 · Cost of Bonds</b>	30,000.00
<b>Total Other Assets</b>	30,000.00
<b>TOTAL ASSETS</b>	<b>7,840,070.62</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2002 · Accounts Payable	18,638.61
<b>Total Accounts Payable</b>	18,638.61

**Westview-Fairforest Fire Dept.**

**Balance Sheet**

As of April 30, 2020

Accrual Basis

	<u>Apr 30, 20</u>
<b>Credit Cards</b>	
2004 · Credit Cards	
Credit Card Master Acct #1577	85.23
<b>Total 2004 · Credit Cards</b>	<u>85.23</u>
<b>Total Credit Cards</b>	85.23
<b>Other Current Liabilities</b>	
2001 · Payroll Liabilities	
2050 · Accrued Salary	43,205.27
2100 · Payroll Liabilities	41.46
2260 · Retirement Payable	23,477.83
2277 · Health Insurance	1,515.65
<b>Total 2001 · Payroll Liabilities</b>	<u>68,240.21</u>
<b>Total Other Current Liabilities</b>	<u>68,240.21</u>
<b>Total Current Liabilities</b>	86,964.05
<b>Long Term Liabilities</b>	
2000 · LONG-TERM LIABILITY	
2176 · Live Oak Loan	970,000.00
<b>Total 2000 · LONG-TERM LIABILITY</b>	<u>970,000.00</u>
<b>Total Long Term Liabilities</b>	<u>970,000.00</u>
<b>Total Liabilities</b>	1,056,964.05
<b>Equity</b>	
3900C · EQUITY	
Unreserved	
3910 · Fund Bal./Undesignated	2,668,270.52
3920 · Unreserved, rptd in debt svc fd	20,557.00
<b>Total Unreserved</b>	<u>2,688,827.52</u>
3900 · Invested In Fixed Assets Net	4,146,473.11
<b>Total 3900C · EQUITY</b>	<u>6,835,300.63</u>
3901 · Retained Earnings	475,614.08
Net Income	-527,808.14
<b>Total Equity</b>	<u>6,783,106.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>7,840,070.62</u></u>

westview-rainforest fire Dept.  
**Profit & Loss Budget Performance**  
 April 2020

	Apr 20	Budget	\$ Over Budget	% of Budget	Jul '19 - Apr 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
4001 · PUBLIC SUPPORT & REVENUE	38,673.24	197,792.72	-159,119.48	19.55%	2,659,227.95	1,977,927.24	681,300.71	134.45%	2,373,512.68
4002 · OTHER INCOME REVENUE	7,036.23	5,450.01	1,586.22	129.11%	65,265.39	54,499.98	10,765.41	119.75%	65,400.00
<b>Total Income</b>	45,709.47	203,242.73	-157,533.26	22.49%	2,724,493.34	2,032,427.22	692,066.12	134.05%	2,438,912.68
<b>Expense</b>									
7100 · SALARIES/BENEFITS	129,933.72	141,112.50	-11,178.78	92.08%	1,395,973.38	1,411,125.00	-15,151.62	98.93%	1,693,350.00
7200 · ADMINISTRATION	33,663.75	29,163.56	4,500.19	115.43%	412,226.90	291,635.56	120,591.34	141.35%	349,962.68
7250 · OPERATION EXPENSES	522.96	1,450.00	-927.04	36.07%	13,415.85	14,500.00	-1,084.15	92.52%	17,400.00
7300 · UTILITIES	2,684.92	3,137.50	-452.58	85.58%	37,627.87	31,375.00	6,252.87	119.93%	37,650.00
7400 · S.C.B.A.	4,150.09	208.33	206.76	199.25%	4,281.77	2,083.34	2,198.43	205.52%	2,500.00
7450 · WATER SUPPLY	0.00	241.66	-241.66	0.0%	225.00	2,416.68	-2,191.68	9.31%	2,900.00
7500 · FIRE DEPT. EQUIPMENT	144.21	916.66	-772.45	15.73%	4,717.73	9,166.68	-4,448.95	51.47%	11,000.00
7560 · VEHICLE EXPENSE	1,710.67	8,000.00	-6,289.33	21.38%	104,259.59	80,000.00	24,259.59	130.32%	96,000.00
7600 · CLOTHING	1,633.01	1,916.67	-283.66	85.2%	10,679.55	19,166.66	-8,487.11	55.72%	23,000.00
7650 · Medical	330.46	687.50	-357.04	48.07%	4,288.76	6,875.00	-2,586.24	62.38%	8,250.00
7700 · COMMUNICATIONS	374.63	916.67	-542.04	40.87%	10,901.18	9,166.66	1,734.52	118.92%	11,000.00
7800 · BUILDING EXPENSE	1,686.77	5,116.67	-3,429.90	32.97%	23,820.03	51,166.66	-27,346.63	46.55%	61,400.00
7850 · EMPLOYEE BONUS	0.00	41.67	-41.67	0.0%	0.00	416.66	-416.66	0.0%	500.00
7900 · TRAINING	-211.00	1,416.67	-1,627.67	-14.89%	8,985.16	14,166.66	-5,181.50	63.43%	17,000.00
7950 · INFECTION CONTROL	3,490.89	1,166.67	2,324.22	299.22%	5,634.83	11,666.66	-6,031.83	48.3%	14,000.00
7970 · FIRE PREVENTION	0.00	333.33	-333.33	0.0%	1,445.51	3,333.34	-1,887.83	43.37%	4,000.00
8000 · DEBT SERVICE	0.00	7,416.67	-7,416.67	0.0%	0.00	74,166.66	-74,166.66	0.0%	89,000.00
<b>Total Expense</b>	176,380.08	203,242.73	-26,862.65	86.78%	2,038,483.11	2,032,427.22	6,055.89	100.3%	2,438,912.68
<b>Net Ordinary Income</b>	-130,670.61	0.00	-130,670.61	100.0%	686,010.23	0.00	686,010.23	100.0%	0.00
<b>Other Income/Expense</b>									
<b>Other Expense</b>									
9000 · Other General Fund Budget Items	0.00				1,213,818.37				
<b>Total Other Expense</b>	0.00				1,213,818.37				
<b>Net Other Income</b>	0.00	0.00	0.00	0.0%	-1,213,818.37	0.00	-1,213,818.37	100.0%	0.00
<b>Net Income</b>	-130,670.61	0.00	-130,670.61	100.0%	-527,808.14	0.00	-527,808.14	100.0%	0.00