

Westview-Fairforest Fire Dept.

Balance Sheet

As of April 30, 2021

Accrual Basis

	Apr 30, 21
ASSETS	
Current Assets	
Checking/Savings	
1000 · CASH	
1005 · Petty Cash	11.28
1011 · Suntrust Bank	2,327,564.01
1014 · SC LGIP	2,366,409.39
1045 · SC Firefighters FCU	44.00
1057 · BB&T Rescue 3 Account #2	39,774.35
1059 · Synovus Bank New 2020	666.30
Total 1000 · CASH	4,734,469.33
1190 · Bond Escrow @ Spgb. Cnty.	11,279.37
Total Checking/Savings	4,745,748.70
Other Current Assets	
Account Receivable	
1310 · Taxes Receivable-General Fund	169,614.00
1311 · Due from Other Governments-GF	38,732.25
1320 · DSF Taxes Receivable	6,606.75
1321 · Due from other Governments-DSF	142.83
Total Account Receivable	215,095.83
Prepays	
1231 · Prepaid Equipment Purchase	931,153.00
Total Prepays	931,153.00
1360 · Taxes Receivable - Deferred	-163,114.00
1361 · Taxes Receivable-DFS-Deferred	-5,606.75
Total Other Current Assets	977,528.08
Total Current Assets	5,723,276.78
Fixed Assets	
1599 · Fixed Assets	
1600 · Land	588,285.79
1610 · Land Improvements	59,058.64
1620 · Building	2,451,753.74
1630 · Public Safety Equipment	4,646,276.33
1640 · Office Equipment	144,044.42
1650 · Equipment	56,577.13
1655 · Vehicles	32,968.58
169010 · Accumulated Depreciation	-4,019,177.74
Total 1599 · Fixed Assets	3,959,786.89
Total Fixed Assets	3,959,786.89
TOTAL ASSETS	9,683,063.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2002 · Accounts Payable	19,718.76
Total Accounts Payable	19,718.76

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Credit Cards	
2004 - Credit Cards	
Credit Card Master Acct #1577	
2009 - SUNTRUST CC/0703 KO	138.21
2009B - Suntrust CC/0447	144.30
2009C - Suntrust CC 1452 TW	157.81
Credit Card Master Acct #1577 - Other	374.22
Total Credit Card Master Acct #1577	814.54
Total 2004 - Credit Cards	814.54
Total Credit Cards	814.54
Other Current Liabilities	
2000C - CURRENT LIABILITIES	
2040 - Accrued Interest	46,167.00
Total 2000C - CURRENT LIABILITIES	46,167.00
2001 - Payroll Liabilities	
2050 - Accrued Salary	54,973.91
2100 - Payroll Liabilities	4,008.52
2260 - Retirement Payable	32,337.25
2262 - Retirement Installment Payment	-69.85
2277 - Health Insurance	755.86
Total 2001 - Payroll Liabilities	92,005.69
Total Other Current Liabilities	138,172.69
Total Current Liabilities	158,705.99
Long Term Liabilities	
2000 - LONG-TERM LIABILITY	
2176 - Live Oak Loan	970,000.00
Total 2000 - LONG-TERM LIABILITY	970,000.00
Total Long Term Liabilities	970,000.00
Total Liabilities	1,128,705.99
Equity	
3900C - Net Position	
Restricted	
3920 - Debt Service	17,682.92
3930 - Unspent Debt Proceeds	5,860.00
Total Restricted	23,542.92
Unrestricted	
3910 - Unrestricted Net Position	3,411,280.68
Total Unrestricted	3,411,280.68
3900 - Invested In Fixed Assets Net	4,157,724.45
Total 3900C - Net Position	7,592,548.05
3901 - Retained Earnings	72,172.33
Net Income	889,637.30
Total Equity	8,554,357.68
TOTAL LIABILITIES & EQUITY	9,683,063.67

**Westview-Fairforest Fire Dept.
Profit & Loss Budget Performance
April 2021**

Actual Basis

	Apr 21	Budget	\$ Over Budget	% of Budget	Jul '20 - Apr 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4001 · PUBLIC SUPPORT & REVENUE	42,761.86	217,520.68	-174,758.82	19.7%	3,033,037.60	2,175,206.70	857,830.90	139.4%	2,610,248.06
4002 · OTHER INCOME REVENUE	5,596.50	5,616.66	-20.16	99.6%	35,545.62	56,166.68	-20,621.06	63.3%	67,400.00
409010 · GAIN/LOSS ON ASSET	0.00				35,910.00				
Total Income	48,358.36	223,137.34	-174,779.98	21.7%	3,104,493.22	2,231,373.38	873,119.84	139.1%	2,677,648.06
Expense									
7100 · SALARIES/BENEFITS	128,306.35	154,162.34	-25,855.99	83.2%	1,490,652.67	1,541,623.38	-50,770.71	96.7%	1,849,948.06
7200 · ADMINISTRATION	49,768.16	33,416.68	16,351.48	148.9%	386,210.45	334,166.64	52,043.81	115.6%	401,000.00
7250 · OPERATION EXPENSES	930.77	1,454.17	-523.40	64.0%	16,551.12	14,541.66	1,809.46	112.4%	17,450.00
7300 · UTILITIES	2,556.41	3,412.48	-856.07	74.9%	28,711.15	34,125.04	-5,413.89	84.1%	40,950.00
7400 · S.C.E.A.	2,545.00	208.33	2,336.67	1,221.6%	5,451.49	2,083.34	3,368.15	261.7%	2,500.00
7450 · WATER SUPPLY	0.00	450.00	-450.00	0.0%	3,228.04	4,500.00	-1,271.96	71.7%	5,400.00
7500 · FIRE DEPT. EQUIPMENT	756.11	1,041.66	-285.55	72.6%	7,838.59	10,416.68	-2,578.09	75.3%	12,500.00
7560 · VEHICLE EXPENSE	15,021.27	8,833.33	6,187.94	170.1%	92,374.40	88,333.34	4,041.06	104.6%	106,000.00
7600 · CLOTHING	1,311.00	1,916.67	-605.67	68.4%	11,682.98	19,166.66	-7,483.68	61.0%	23,000.00
7650 · Medical	253.54	958.33	-704.79	26.5%	6,686.64	9,583.34	-2,896.70	69.6%	11,500.00
7700 · COMMUNICATIONS	381.11	916.67	-535.56	41.6%	6,175.60	9,166.66	-2,991.06	67.4%	11,000.00
7800 · BUILDING EXPENSE	4,490.44	5,991.66	-1,501.22	74.9%	37,192.01	59,916.68	-22,724.67	62.1%	71,900.00
7850 · EMPLOYEE BONUS	0.00	41.67	-41.67	0.0%	0.00	416.66	-416.66	0.0%	500.00
7900 · TRAINING	4,963.28	1,416.67	3,546.61	350.3%	26,953.82	14,166.66	12,787.16	190.3%	17,000.00
7950 · INFECTION CONTROL	2,254.00	1,416.67	837.33	159.1%	14,926.19	14,166.66	759.53	105.4%	17,000.00
7970 · FIRE PREVENTION	0.00	333.33	-333.33	0.0%	794.67	3,333.34	-2,538.67	23.8%	4,000.00
8000 · DEBT SERVICE	0.00	7,166.67	-7,166.67	0.0%	59,333.70	71,666.66	-12,332.96	82.8%	86,000.00
Total Expense	213,537.44	223,137.33	-9,599.89	95.7%	2,194,763.52	2,231,373.40	-36,609.88	98.4%	2,677,648.06
Net Ordinary Income	-165,179.08	0.01	-165,179.09	-1,651,790,800.0%	909,729.70	-0.02	909,729.72	-4,548,648,500.0%	0.00
Net Income	-165,179.08	0.01	-165,179.09	-1,651,790,800.0%	909,729.70	-0.02	909,729.72	-4,548,648,500.0%	0.00

No assurance provided. All Disclosures Omitted