

Westview-Fairforest Fire Dept.

Balance Sheet

As of August 31, 2019

Accrual Basis

	Aug 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1000 · CASH	
1005 · Petty Cash	11.28
1011 · Suntrust Bank	517,818.52
1014 · SC LGIP	2,132,882.27
1045 · SC Firefighters FCU	44.00
1055 · BB&T - Rescue 3	225,515.81
1057 · BB&T Rescue 3 Account #2	5,877.06
Total 1000 · CASH	2,882,148.94
1190 · Bond Escrow @ Spgb. Cnty.	6,860.92
Total Checking/Savings	2,889,009.86
Other Current Assets	
Account Receivable	
1235 · Due from Employee	50.18
1310 · Taxes Receivable-General Fund	222,771.75
1320 · DSF Taxes Receivable	21,471.75
Total Account Receivable	244,293.68
1360 · Taxes Receivable - Deferred	-213,271.75
1361 · Taxes Receivable-DFS-Deferred	-19,471.75
Total Other Current Assets	11,550.18
Total Current Assets	2,900,560.04
Fixed Assets	
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	-3,591,042.98
Total 1599 · Fixed Assets	4,106,288.31
Total Fixed Assets	4,106,288.31
Other Assets	
1801 · Cost of Bonds	
1810 · Loan Costs - Bond	17,225.26
1811 · Loan Cost ('05 Bldg Proj)	9,377.87
1820 · Accumulated Amortization	-17,225.26
1821 · Amortization Cost (Project '05)	-9,377.87
Total 1801 · Cost of Bonds	0.00
Total Other Assets	0.00
TOTAL ASSETS	7,006,848.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2002 · Accounts Payable	12,717.19
Total Accounts Payable	12,717.19
Credit Cards	
2004 · Credit Cards	

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	Aug 31, 19
Credit Card Master Acct #1577	
2009 · SUNTRUST CC/0521	1,220.04
2009B · Suntrust CC/0447	318.84
2009C · Suntrust CC 1452 TW	358.61
Total Credit Card Master Acct #1577	<u>1,897.49</u>
Total 2004 · Credit Cards	<u>1,897.49</u>
Total Credit Cards	<u>1,897.49</u>
Other Current Liabilities	
2001 · Payroll Liabilities	
2050 · Accrued Salary	36,958.92
2100 · Payroll Liabilities	151.90
2200 · Federal Withholding	1,885.00
2210 · Social Security/Medicare W/H	5,759.12
2250 · State Withholding	1,477.13
2260 · Retirement Payable	31,465.15
2277 · Health Insurance	1,941.83
Total 2001 · Payroll Liabilities	<u>79,639.05</u>
Total Other Current Liabilities	<u>79,639.05</u>
Total Current Liabilities	<u>94,253.73</u>
Total Liabilities	<u>94,253.73</u>
Equity	
3900C · EQUITY	
Unreserved	
3910 · Fund Bal./Undesignated	3,214,878.99
3920 · Unreserved, rptd in debt svc fd	2,094.44
Total Unreserved	<u>3,216,973.43</u>
3900 · Invested In Fixed Assets Net	<u>4,146,473.11</u>
Total 3900C · EQUITY	<u>7,363,446.54</u>
3901 · Retained Earnings	-76,830.83
Net Income	-374,021.09
Total Equity	<u>6,912,594.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,006,848.35</u></u>

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

August 2019

Accrual Basis

	Aug 19	Budget	\$ Over Budget	% of Budget	Jul - Aug 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4001 - PUBLIC SUPPORT & REVENUE	16,167.55	197,792.72	-181,625.17	8.2%	17,003.47	395,585.48	-378,582.01	4.3%	2,373,512.68
4002 - OTHER INCOME REVENUE	5,287.57	5,450.01	-162.44	97.0%	12,732.27	10,899.90	1,832.37	116.8%	65,400.00
Total Income	21,455.12	203,242.73	-181,787.61	10.6%	29,735.74	406,485.38	-376,749.64	7.3%	2,438,912.68
Expense									
7100 - SALARIES/BENEFITS	168,888.94	141,112.50	27,776.44	119.7%	290,489.51	282,225.00	8,264.51	102.9%	1,693,350.00
7200 - ADMINISTRATION	57,413.36	29,163.56	28,249.80	196.9%	79,425.18	58,327.08	21,098.10	136.2%	349,962.68
7250 - OPERATION EXPENSES	550.22	1,450.00	-899.78	37.9%	550.22	2,900.00	-2,349.78	19.0%	17,400.00
7300 - UTILITIES	2,829.72	3,137.50	-307.78	90.2%	10,129.88	6,275.00	3,854.88	181.4%	37,650.00
7400 - S.C.B.A.	107.94	208.33	-100.39	51.8%	107.94	416.70	-308.76	25.9%	2,500.00
7450 - WATER SUPPLY	0.00	241.66	-241.66	0.0%	0.00	483.40	-483.40	0.0%	2,900.00
7500 - FIRE DEPT. EQUIPMENT	526.24	916.66	-390.42	57.4%	815.69	1,833.40	-1,017.71	44.5%	11,000.00
7560 - VEHICLE EXPENSE	4,739.90	8,000.00	-3,260.10	59.2%	9,503.70	16,000.00	-6,496.30	59.4%	96,000.00
7600 - CLOTHING	476.90	1,916.67	-1,439.77	24.9%	765.80	3,833.30	-3,067.50	20.0%	23,000.00
7650 - Medical	85.69	687.50	-601.81	12.5%	311.38	1,375.00	-1,063.62	22.6%	8,250.00
7700 - COMMUNICATIONS	329.46	916.67	-587.21	35.9%	1,160.96	1,833.30	-672.34	63.3%	11,000.00
7800 - BUILDING EXPENSE	855.88	5,116.67	-4,260.79	16.7%	1,602.10	10,233.30	-8,631.20	15.7%	61,400.00
7850 - EMPLOYEE BONUS	0.00	41.67	-41.67	0.0%	0.00	83.30	-83.30	0.0%	500.00
7900 - TRAINING	184.87	1,416.67	-1,231.80	13.0%	414.97	2,833.30	-2,418.33	14.6%	17,000.00
7950 - INFECTION CONTROL	667.50	1,166.67	-499.17	57.2%	722.50	2,333.30	-1,610.80	31.0%	14,000.00
7970 - FIRE PREVENTION	0.00	333.33	-333.33	0.0%	0.00	666.70	-666.70	0.0%	4,000.00
8000 - DEBT SERVICE	0.00	7,416.67	-7,416.67	0.0%	0.00	14,833.30	-14,833.30	0.0%	89,000.00
Total Expense	237,656.62	203,242.73	34,413.89	116.9%	395,999.83	406,485.38	-10,485.55	97.4%	2,438,912.68
Net Ordinary Income	-216,201.50	0.00	216,201.50	100.0%	-366,264.09	0.00	-366,264.09	100.0%	0.00
Other Income/Expense									
9000 - Other General Fund Budget Items	7,757.00				7,757.00				
Total Other Expense	7,757.00				7,757.00				
Net Other Income	-7,757.00	0.00	-7,757.00	100.0%	-7,757.00	0.00	-7,757.00	100.0%	0.00
Net Income	-223,958.50	0.00	-223,958.50	100.0%	-374,021.09	0.00	-374,021.09	100.0%	0.00