

Westview-Fairforest Fire Dept.
Balance Sheet
 As of December 31, 2015

	Dec 31, 15
ASSETS	
Current Assets	
Checking/Savings	
1000 · CASH	
1005 · Petty Cash	11.28
1011 · Suntrust Bank	1,198,519.38
1045 · SC Firefighters FCU	44.00
1050 · NBSC - Savings	247,365.24
1055 · BB&T - Rescue 3	13,882.83
1057 · BB&T Rescue 3 Account #2	109,399.87
Total 1000 · CASH	1,569,222.60
1190 · Bond Escrow @ Spgb. Cnty.	401,577.54
Total Checking/Savings	1,970,800.14
Other Current Assets	
Account Receivable	
1310 · Taxes Receivable-General Fund	91,806.00
1320 · DSF Taxes Receivable	13,104.75
Total Account Receivable	104,910.75
1360 · Taxes Receivable - Deferred	-82,306.00
1361 · Taxes Receivable-DFS-Deferred	-11,104.75
Total Other Current Assets	11,500.00
Total Current Assets	1,982,300.14
Fixed Assets	
1599 · Fixed Assets	
1600 · Land	588,285.79
1610 · Land Improvements	59,058.64
1620 · Building	2,399,428.74
1630 · Public Safety Equipment	3,194,190.46
1640 · Office Equipment	144,044.42
1650 · Equipment	56,577.13
1655 · Vehicles	32,968.58
169010 · Accumulated Depreciation	-2,809,245.78
Total 1599 · Fixed Assets	3,665,307.98
Total Fixed Assets	3,665,307.98
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	-15,502.74
1821 · Amortization Cost (Project '05)	-9,299.73
Total 1801 · Cost of Bonds	1,800.66
Total Other Assets	1,800.66
TOTAL ASSETS	5,649,408.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2002 · Accounts Payable	13,414.17
Total Accounts Payable	13,414.17
Credit Cards	
2004 · Credit Cards	
2005 · BB & T Visa 0374/ 4917	108.16
2007 · BB & T Visa 0412 / 8196	70.91
2009 · SUNTRUST CC/0439	919.61
2009B · Suntrust CC/0447	99.76
Total 2004 · Credit Cards	1,198.44
Total Credit Cards	1,198.44

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Other Current Liabilities	
2001 · Payroll Liabilities	
2050 · Accrued Salary	18,462.87
2100 · Payroll Liabilities	133.98
2210 · Social Security/Medicare W/H	529.48
2260 · Retirement Payable	11,311.47
2277 · Health Insurance	8,096.78
Total 2001 · Payroll Liabilities	<u>38,534.58</u>
Total Other Current Liabilities	<u>38,534.58</u>
Total Current Liabilities	53,147.19
Long Term Liabilities	
2000 · LONG-TERM LIABILITY	
2150 · Bond Payable Proceeds	268,965.95
2155 · General Obligation Bond	300,000.00
Total 2000 · LONG-TERM LIABILITY	<u>568,965.95</u>
Total Long Term Liabilities	<u>568,965.95</u>
Total Liabilities	622,113.14
Equity	
3900C · EQUITY	
Unreserved	
3910 · Fund Bal./Undesignated	1,655,863.00
3920 · Unreserved, rptd in debt svc fd	380,672.00
Total Unreserved	<u>2,036,535.00</u>
3900 · Invested In Fixed Assets Net	<u>3,195,080.97</u>
Total 3900C · EQUITY	5,231,615.97
3901 · Retained Earnings	429,636.41
Net Income	<u>-633,956.74</u>
Total Equity	<u>5,027,295.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,649,408.78</u></u>

Westview-Fairforest Fire Dept.
Profit & Loss Budget Performance
December 2015

Ordinary Income/Expense	Dec 15	Budget	\$ Over Budget	% of Budget	Jul - Dec 15	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income									
4001 - PUBLIC SUPPORT & REVENUE	94,925.44	151,708.05	-56,782.61	62.6%	235,095.68	910,248.20	-675,152.52	25.8%	1,820,496.50
4002 - OTHER INCOME REVENUE	2,539.61	2,258.34	281.27	112.5%	15,437.57	13,549.96	1,887.61	113.9%	27,100.00
Total Income	97,465.05	153,966.39	-56,501.34	63.3%	250,533.25	923,798.16	-673,264.91	27.1%	1,847,596.50
Expense									
7100 - SALARIES/BENEFITS	93,301.55	87,475.02	5,826.53	106.7%	535,880.67	524,849.88	11,030.79	102.1%	1,049,700.00
7200 - ADMINISTRATION	20,104.83	22,083.35	-1,978.52	91.0%	172,107.91	132,499.90	39,608.01	129.9%	265,000.00
7250 - OPERATION EXPENSES	4,002.03	979.20	3,022.83	408.7%	5,018.84	5,874.80	-855.96	85.4%	11,750.00
7300 - UTILITIES	2,637.39	2,708.35	-70.96	97.4%	16,566.55	16,249.90	316.65	101.9%	32,500.00
7400 - S.C.B.A.	0.00	250.00	-250.00	0.0%	3,736.84	1,500.00	2,236.84	249.1%	3,000.00
7450 - WATER SUPPLY	0.00	441.68	-441.68	0.0%	0.00	2,649.92	-2,649.92	0.0%	5,300.00
7500 - FIRE DEPT. EQUIPMENT	0.00	1,019.81	-1,019.81	0.0%	3,168.50	6,118.74	-2,950.24	51.8%	12,237.64
7560 - VEHICLE EXPENSE	2,094.35	6,058.35	-3,964.00	34.6%	41,250.47	36,349.90	4,900.57	113.5%	72,700.00
7600 - CLOTHING	508.67	1,208.34	-699.67	42.1%	2,627.55	7,249.96	-4,622.41	36.2%	14,500.00
7650 - Medical	291.67	558.35	-266.68	52.2%	435.44	3,349.90	-2,914.46	13.0%	6,700.00
7700 - COMMUNICATIONS	831.38	433.35	398.03	191.8%	2,665.51	2,599.90	65.61	102.5%	5,200.00
7800 - BUILDING EXPENSE	10,254.90	2,323.92	7,930.98	441.3%	23,780.98	13,943.32	9,837.66	170.6%	27,886.84
7850 - EMPLOYEE BONUS	298.92	41.67	257.25	717.4%	298.92	249.98	48.94	119.6%	500.00
7900 - TRAINING	180.00	750.00	-570.00	24.0%	6,882.41	4,500.00	2,382.41	152.9%	9,000.00
7950 - INFECTION CONTROL	240.41	916.67	-676.26	26.2%	6,036.45	5,499.98	536.47	109.8%	11,000.00
7970 - FIRE PREVENTION	0.00	333.34	-333.34	0.0%	-244.80	1,999.96	-2,244.76	-12.2%	4,000.00
8000 - DEBT SERVICE	0.00	26,385.17	-26,385.17	0.0%	13,057.60	158,311.00	-145,253.40	8.2%	316,622.02
Total Expense	134,746.10	153,966.57	-19,220.47	87.5%	833,269.84	923,797.04	-90,527.20	90.2%	1,847,596.50
Net Ordinary Income	-37,281.05	-0.18	-37,280.87	20,711,684.4%	-582,736.59	1.12	-582,737.71	-52,030,052.7%	0.00
Other Income/Expense									
Other Expense									
9000 - Other General Fund Budget Items	0.00	9,166.67	-9,166.67	0.0%	51,220.15	54,999.98	-3,779.83	93.1%	110,000.00
Total Other Expense	0.00	9,166.67	-9,166.67	0.0%	51,220.15	54,999.98	-3,779.83	93.1%	110,000.00
Net Other Income	0.00	-9,166.67	9,166.67	0.0%	-51,220.15	-54,999.98	3,779.83	93.1%	-110,000.00
Net Income	-37,281.05	-9,166.85	-28,114.20	406.7%	-633,956.74	-54,998.86	-578,957.88	1,152.7%	-110,000.00