

# Westview-Fairforest Fire Dept.

## Balance Sheet

As of December 31, 2019

Accrual Basis

	Dec 31, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · CASH	
1005 · Petty Cash	11.28
1011 · Suntrust Bank	158,949.33
1014 · SC LGIP	1,946,946.17
1045 · SC Firefighters FCU	44.00
1057 · BB&T Rescue 3 Account #2	5,793.22
2003 · Live Oak Bank in Trust for WFFD	5,859.73
<b>Total 1000 · CASH</b>	<b>2,117,603.73</b>
1190 · Bond Escrow @ Spgb. Cnty.	10,894.42
<b>Total Checking/Savings</b>	<b>2,128,498.15</b>
<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>	<b>189,356.18</b>
1213 · Prepaid Payroll Expense	28,035.33
1360 · Taxes Receivable - Deferred	-165,110.25
1361 · Taxes Receivable-DFS-Deferred	-13,695.75
<b>Total Other Current Assets</b>	<b>38,585.51</b>
<b>Total Current Assets</b>	<b>2,167,083.66</b>
<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	-3,671,412.58
<b>Total 1599 · Fixed Assets</b>	<b>4,025,918.71</b>
<b>Total Fixed Assets</b>	<b>4,025,918.71</b>
<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>	<b>30,000.00</b>
<b>Total Other Assets</b>	<b>30,000.00</b>
<b>TOTAL ASSETS</b>	<b>6,223,002.37</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2002 · Accounts Payable	16,493.73
<b>Total Accounts Payable</b>	<b>16,493.73</b>

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Accrual Basis

	Dec 31, 19
<b>Credit Cards</b>	
2004 · Credit Cards	
Credit Card Master Acct #1577	
2009 · SUNTRUST CC/0703 KO	550.72
2009C · Suntrust CC 1452 TW	142.89
<b>Total Credit Card Master Acct #1577</b>	<b>693.61</b>
<b>Total 2004 · Credit Cards</b>	<b>693.61</b>
<b>Total Credit Cards</b>	<b>693.61</b>
<b>Other Current Liabilities</b>	
2001 · Payroll Liabilities	
2050 · Accrued Salary	43,205.27
2100 · Payroll Liabilities	32.71
2260 · Retirement Payable	24,704.83
2277 · Health Insurance	1,515.65
<b>Total 2001 · Payroll Liabilities</b>	<b>69,458.46</b>
<b>Total Other Current Liabilities</b>	<b>69,458.46</b>
<b>Total Current Liabilities</b>	<b>86,645.80</b>
<b>Long Term Liabilities</b>	
2000 · LONG-TERM LIABILITY	
2176 · Live Oak Loan	970,000.00
<b>Total 2000 · LONG-TERM LIABILITY</b>	<b>970,000.00</b>
<b>Total Long Term Liabilities</b>	<b>970,000.00</b>
<b>Total Liabilities</b>	<b>1,056,645.80</b>
<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>	<b>2,688,827.52</b>
3900 · Invested In Fixed Assets Net	4,146,473.11
<b>Total 3900C · EQUITY</b>	<b>6,835,300.63</b>
3901 · Retained Earnings	475,614.08
Net Income	-2,144,558.14
<b>Total Equity</b>	<b>5,166,356.57</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,223,002.37</b>

**Westview-Fairforest Fire Dept.  
Profit & Loss Budget Performance  
December 2019**

Accrual Basis

	Dec 19	Budget	\$ Over Budget	% of Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4001 · PUBLIC SUPPORT & REVENUE	66,878.76	197,792.72	-130,913.96	33.8%	220,470.70	1,186,756.36	-966,285.66	18.6%	2,373,512.68
4002 · OTHER INCOME REVENUE	3,092.88	5,450.01	-2,357.13	56.7%	33,818.37	32,699.94	1,118.43	103.4%	65,400.00
Total Income	69,971.64	203,242.73	-133,271.09	34.4%	254,289.07	1,219,456.30	-965,167.23	20.9%	2,438,912.68
Expense									
7100 · SALARIES/BENEFITS	157,854.21	141,112.50	16,741.71	111.9%	831,658.33	846,675.00	-15,016.67	98.2%	1,693,350.00
7200 · ADMINISTRATION	22,064.09	29,163.56	-7,099.47	75.7%	269,565.56	174,981.32	94,584.24	154.1%	349,962.68
7250 · OPERATION EXPENSES	4,679.41	1,450.00	3,229.41	322.7%	6,213.12	8,700.00	-2,486.88	71.4%	17,400.00
7300 · UTILITIES	3,223.47	3,137.50	85.97	102.7%	23,825.35	18,825.00	5,000.35	126.6%	37,650.00
7400 · S.C.B.A.	1,967.13	208.33	1,758.80	944.2%	3,736.38	1,250.02	2,486.36	298.9%	2,500.00
7450 · WATER SUPPLY	0.00	241.66	-241.66	0.0%	225.00	1,450.04	-1,225.04	15.5%	2,900.00
7500 · FIRE DEPT. EQUIPMENT	155.53	916.66	-761.13	17.0%	2,443.76	5,500.04	-3,056.28	44.4%	11,000.00
7560 · VEHICLE EXPENSE	7,200.28	8,000.00	-799.72	90.0%	59,584.42	48,000.00	11,584.42	124.1%	96,000.00
7600 · CLOTHING	226.52	1,916.67	-1,690.15	11.8%	8,212.28	11,499.98	-3,287.70	71.4%	23,000.00
7650 · Medical	78.46	687.50	-609.04	11.4%	2,590.46	4,125.00	-1,534.54	62.8%	8,250.00
7700 · COMMUNICATIONS	338.47	916.67	-578.20	36.9%	4,072.39	5,499.98	-1,427.59	74.0%	11,000.00
7800 · BUILDING EXPENSE	2,993.84	5,116.67	-2,122.83	58.5%	14,171.55	30,699.98	-16,528.43	46.2%	61,400.00
7850 · EMPLOYEE BONUS	0.00	41.67	-41.67	0.0%	0.00	249.98	-249.98	0.0%	500.00
7900 · TRAINING	4,931.63	1,416.67	3,514.96	348.1%	7,134.68	8,499.98	-1,365.30	83.9%	17,000.00
7950 · INFECTION CONTROL	55.00	1,166.67	-1,111.67	4.7%	1,316.50	6,999.98	-5,683.48	18.8%	14,000.00
7970 · FIRE PREVENTION	0.00	333.33	-333.33	0.0%	1,445.51	2,000.02	-554.51	72.3%	4,000.00
8000 · DEBT SERVICE	0.00	7,416.67	-7,416.67	0.0%	0.00	44,499.98	-44,499.98	0.0%	89,000.00
Total Expense	205,768.04	203,242.73	2,525.31	101.2%	1,236,195.29	1,219,456.30	16,738.99	101.4%	2,438,912.68
Net Ordinary Income	-135,796.40	0.00	-135,796.40	100.0%	-981,906.22	0.00	-981,906.22	100.0%	0.00
Other Income/Expense									
Other Expense									
9000 · Other General Fund Budget Items	213,865.99				1,162,651.92				
Total Other Expense	213,865.99				1,162,651.92				
Net Other Income	-213,865.99	0.00	-213,865.99	100.0%	-1,162,651.92	0.00	-1,162,651.92	100.0%	0.00
Net Income	-349,662.39	0.00	-349,662.39	100.0%	-2,144,558.14	0.00	-2,144,558.14	100.0%	0.00

No assurance provided. All Disclosures Omitted