

# Westview-Fairforest Fire Dept.

## Balance Sheet

As of February 28, 2021

Accrual Basis

	Feb 28, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000 · CASH</b>	
1005 · Petty Cash	11.28
1011 · Suntrust Bank	2,543,880.24
1014 · SC LGIP	2,365,909.59
1045 · SC Firefighters FCU	44.00
1057 · BB&T Rescue 3 Account #2	33,642.00
1059 · Synovus Bank New 2020	666.30
<b>Total 1000 · CASH</b>	4,944,153.41
1190 · Bond Escrow @ Spgb. Cnty.	11,225.95
<b>Total Checking/Savings</b>	4,955,379.36
<b>Other Current Assets</b>	
<b>Account Receivable</b>	
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
<b>Total Account Receivable</b>	215,095.83
<b>Prepays</b>	
1231 · Prepaid Equipment Purchase	931,153.00
<b>Total Prepays</b>	931,153.00
1360 · Taxes Receivable - Deferred	-163,114.00
1361 · Taxes Receivable-DFS-Deferred	-5,606.75
<b>Total Other Current Assets</b>	977,528.08
<b>Total Current Assets</b>	5,932,907.44
<b>Fixed Assets</b>	
<b>1599 · Fixed Assets</b>	
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	-3,978,992.94
<b>Total 1599 · Fixed Assets</b>	3,999,971.69
<b>Total Fixed Assets</b>	3,999,971.69
<b>TOTAL ASSETS</b>	<b>9,932,879.13</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2002 · Accounts Payable	4,336.66
<b>Total Accounts Payable</b>	4,336.66
<b>Credit Cards</b>	
2004 · Credit Cards	1,328.93
<b>Total Credit Cards</b>	1,328.93

**Westview-Fairforest Fire Dept.**

**Balance Sheet**

As of February 28, 2021

Accrual Basis

	Feb 28, 21
<b>Other Current Liabilities</b>	
2000C · CURRENT LIABILITIES	
2040 · Accrued Interest	46,167.00
<b>Total 2000C · CURRENT LIABILITIES</b>	46,167.00
2001 · Payroll Liabilities	
2050 · Accrued Salary	54,973.91
2100 · Payroll Liabilities	4,229.46
2200 · Federal Withholding	3,067.00
2210 · Social Security/Medicare W/H	6,860.82
2250 · State Withholding	1,934.88
2260 · Retirement Payable	33,661.05
2277 · Health Insurance	2,431.63
<b>Total 2001 · Payroll Liabilities</b>	107,158.75
2111 · Direct Deposit Liabilities	-198.86
<b>Total Other Current Liabilities</b>	153,126.89
<b>Total Current Liabilities</b>	158,792.48
<b>Long Term Liabilities</b>	
2000 · LONG-TERM LIABILITY	
2176 · Live Oak Loan	970,000.00
<b>Total 2000 · LONG-TERM LIABILITY</b>	970,000.00
<b>Total Long Term Liabilities</b>	970,000.00
<b>Total Liabilities</b>	1,128,792.48
<b>Equity</b>	
3900C · Net Position	
Restricted	
3920 · Debt Service	17,682.92
3930 · Unspent Debt Proceeds	5,860.00
<b>Total Restricted</b>	23,542.92
Unrestricted	
3910 · Unrestricted Net Position	3,411,280.68
<b>Total Unrestricted</b>	3,411,280.68
3900 · Invested In Fixed Assets Net	4,157,724.45
<b>Total 3900C · Net Position</b>	7,592,548.05
3901 · Retained Earnings	72,172.33
Net Income	1,139,366.27
<b>Total Equity</b>	8,804,086.65
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,932,879.13</b>

Accrual Basis

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

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

	Feb 21	Budget	\$ Over Budget	% of Budget	Jul '20 - Feb 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
4001 · PUBLIC SUPPORT & REVENUE	1,257,662.08	217,520.68	1,040,141.40	578.18%	2,897,297.02	1,740,165.34	1,157,131.68	166.5%	2,610,248.06
4002 · OTHER INCOME REVENUE	2,901.67	5,616.66	-2,714.99	51.66%	23,770.89	44,933.36	-21,162.47	52.9%	67,400.00
409010 · GAIN/LOSS ON ASSET	-3,990.00				35,910.00				
<b>Total Income</b>	<b>1,256,573.75</b>	<b>223,137.34</b>	<b>1,033,436.41</b>	<b>563.14%</b>	<b>2,956,977.91</b>	<b>1,785,098.70</b>	<b>1,171,879.21</b>	<b>165.65%</b>	<b>2,677,648.06</b>
<b>Expense</b>									
6560 · Payroll Expenses	106.75				318.98				
7100 · SALARIES/BENEFITS	134,455.31	154,162.34	-19,707.03	87.22%	1,230,071.83	1,233,298.70	-3,226.87	99.74%	1,849,948.06
7200 · ADMINISTRATION	47,500.19	33,416.68	14,083.51	142.15%	321,240.71	267,333.28	53,907.43	120.17%	401,000.00
7250 · OPERATION EXPENSES	4,035.55	1,454.17	2,581.38	277.52%	17,587.25	11,633.32	5,953.93	151.18%	17,450.00
7300 · UTILITIES	4,608.12	3,412.48	1,195.64	135.04%	26,053.08	27,300.08	-1,247.00	95.43%	40,950.00
7400 · S.C.B.A.	58.85	208.33	-149.48	28.25%	2,906.49	1,666.68	1,239.81	174.39%	2,500.00
7450 · WATER SUPPLY	0.00	450.00	-450.00	0.0%	2,876.08	3,600.00	-723.92	79.89%	5,400.00
7500 · FIRE DEPT. EQUIPMENT	2,438.02	1,041.66	1,396.36	234.05%	7,224.07	8,333.36	-1,109.29	86.69%	12,500.00
7560 · VEHICLE EXPENSE	6,477.06	8,833.33	-2,356.27	73.33%	73,677.26	70,666.68	3,010.58	104.26%	106,000.00
7600 · CLOTHING	0.00	1,916.67	-1,916.67	0.0%	8,310.31	15,333.32	-7,023.01	54.2%	23,000.00
7650 · Medical	26.75	958.33	-931.58	2.79%	2,190.06	7,666.68	-5,476.62	28.57%	11,500.00
7700 · COMMUNICATIONS	776.64	916.67	-140.03	84.72%	5,457.51	7,333.32	-1,875.81	74.42%	11,000.00
7800 · BUILDING EXPENSE	1,123.56	5,991.66	-4,868.10	18.75%	25,941.64	47,933.36	-21,991.72	54.12%	71,900.00
7850 · EMPLOYEE BONUS	0.00	41.67	-41.67	0.0%	0.00	333.32	-333.32	0.0%	500.00
7900 · TRAINING	3,989.03	1,416.67	2,572.36	281.58%	21,516.84	11,333.32	10,183.52	189.86%	17,000.00
7950 · INFECTION CONTROL	85.00	1,416.67	-1,331.67	6.0%	12,111.16	11,333.32	777.84	106.86%	17,000.00
7970 · FIRE PREVENTION	0.00	333.33	-333.33	0.0%	794.67	2,666.68	-1,872.01	29.8%	4,000.00
8000 · DEBT SERVICE	0.00	7,166.67	-7,166.67	0.0%	59,333.70	57,333.32	2,000.38	103.49%	86,000.00
<b>Total Expense</b>	<b>205,680.83</b>	<b>223,137.33</b>	<b>-17,456.50</b>	<b>92.18%</b>	<b>1,817,611.64</b>	<b>1,785,098.74</b>	<b>32,512.90</b>	<b>101.82%</b>	<b>2,677,648.06</b>
<b>Net Ordinary Income</b>	<b>1,050,892.92</b>	<b>0.01</b>	<b>1,050,892.91</b>	<b>10,508,929,200.0%</b>	<b>1,139,366.27</b>	<b>-0.04</b>	<b>1,139,366.31</b>	<b>-2,848,415,675.0%</b>	<b>0.00</b>
<b>Net Income</b>	<b>1,050,892.92</b>	<b>0.01</b>	<b>1,050,892.91</b>	<b>10,508,929,200.0%</b>	<b>1,139,366.27</b>	<b>-0.04</b>	<b>1,139,366.31</b>	<b>-2,848,415,675.0%</b>	<b>0.00</b>

No assurance provided. All Disclosures Omitted