

**Westview-Fairforest Fire Dept.**  
**Balance Sheet**  
As of December 31, 2021

Accrual Basis

	Dec 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1000 · CASH	
1005 · Petty Cash	11.28
1011 · Suntrust Bank	438,191.91
1014 · SC LGIP	3,019,081.05
1045 · SC Firefighters FCU	44.00
1057 · BB&T Rescue 3 Account #2	40,681.30
1059 · Synovus Bank New 2020	863.21
<b>Total 1000 · CASH</b>	<b>3,498,872.75</b>
1046 · WFFD Firefighter's 1% Fund	70,150.24
1190 · Bond Escrow @ Spgb. Cnty.	11,305.07
<b>Total Checking/Savings</b>	<b>3,580,328.06</b>
<b>Other Current Assets</b>	
Account Receivable	
Due from other Governments	
1311 · Due from Other Governments-GF	48,067.61
1321 · Due from other Governments-DSF	1.43
<b>Total Due from other Governments</b>	<b>48,069.04</b>
Taxes Receivable	
1310 · Taxes Receivable-General Fund	116,150.25
1320 · DSF Taxes Receivable	4,905.00
<b>Total Taxes Receivable</b>	<b>121,055.25</b>
<b>Total Account Receivable</b>	<b>169,124.29</b>
Deferred Taxes Receivable	
1360 · Taxes Receivable - Deferred	-94,883.40
1361 · Taxes Receivable-DFS-Deferred	-3,905.00
<b>Total Deferred Taxes Receivable</b>	<b>-98,788.40</b>
<b>Total Other Current Assets</b>	<b>70,335.89</b>
<b>Total Current Assets</b>	<b>3,650,663.95</b>
<b>Fixed Assets</b>	
1599 · Fixed Assets	
1600 · Land	595,785.79
1610 · Land Improvements	59,058.64
1620 · Building	2,471,308.74
1630 · Public Safety Equipment	5,046,660.93
1640 · Office Equipment	146,994.42
1650 · Equipment	56,577.13
1655 · Vehicles	32,968.58
169010 · Accumulated Depreciation	-3,756,669.20
<b>Total 1599 · Fixed Assets</b>	<b>4,652,685.03</b>
<b>Total Fixed Assets</b>	<b>4,652,685.03</b>
<b>TOTAL ASSETS</b>	<b>8,303,348.98</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2002 · Accounts Payable	30,540.27
<b>Total Accounts Payable</b>	<b>30,540.27</b>

No assurance provided. All disclosures omitted.

**Westview-Fairforest Fire Dept.**  
**Balance Sheet**  
As of December 31, 2021

Accrual Basis

	Dec 31, 21
<b>Credit Cards</b>	
2004 · Credit Cards	
Credit Card Master Acct #1577	535.49
<b>Total 2004 · Credit Cards</b>	535.49
<b>Total Credit Cards</b>	535.49
<b>Other Current Liabilities</b>	
2000C · CURRENT LIABILITIES	
2040 · Accrued Interest	32,289.00
<b>Total 2000C · CURRENT LIABILITIES</b>	32,289.00
2001 · Payroll Liabilities	
2050 · Accrued Salary	59,746.80
2100 · Payroll Liabilities	4,595.94
2210 · Social Security/Medicare W/H	-165.64
2260 · Retirement Payable	45,616.53
2277 · Health Insurance	2,820.35
<b>Total 2001 · Payroll Liabilities</b>	112,613.98
<b>Total Other Current Liabilities</b>	144,902.98
<b>Total Current Liabilities</b>	175,978.74
<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>	1,145,978.74
<b>Equity</b>	
3900C · Net Position	
Restricted	
3920 · Debt Service	16,202.35
<b>Total Restricted</b>	16,202.35
Unrestricted	
3910 · Unrestricted Net Position	4,543,687.29
3960 · WFFD 1% - Fund Balance	69,386.44
<b>Total Unrestricted</b>	4,613,073.73
3900 · Invested In Fixed Assets Net	3,823,078.19
<b>Total 3900C · Net Position</b>	8,452,354.27
<b>Net Income</b>	-1,294,984.03
<b>Total Equity</b>	7,157,370.24
<b>TOTAL LIABILITIES &amp; EQUITY</b>	8,303,348.98

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

December 2021

Accrual Basis

Ordinary Income/Expense	Dec 21	Budget	\$ Over Budget	% of Budget	Jul - Dec 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Income</b>									
4001 · PUBLIC SUPPORT & REVENUE	295,659.19	235,861.16	59,798.03	125.4%	450,416.25	1,415,166.86	-964,750.61	31.8%	2,830,333.82
4002 · OTHER INCOME REVENUE	1,858.71	5,616.67	-3,757.96	33.1%	14,144.43	33,699.98	-19,555.55	42.0%	67,400.00
<b>Total Income</b>	<b>297,517.90</b>	<b>241,477.83</b>	<b>56,040.07</b>	<b>123.2%</b>	<b>464,560.68</b>	<b>1,448,866.84</b>	<b>-984,306.16</b>	<b>32.1%</b>	<b>2,897,733.82</b>
<b>Expense</b>									
700100 · WFFD 1% Fund Expenses	0.00				-763.80				
7100 · SALARIES/BENEFITS	196,255.74	169,998.66	26,257.08	115.4%	929,418.77	1,019,991.86	-90,573.09	91.1%	2,039,983.82
7200 · ADMINISTRATION	43,897.73	34,208.33	9,689.40	128.3%	310,304.51	205,250.02	105,054.49	151.2%	410,500.00
7250 · OPERATION EXPENSES	4,817.59	1,329.16	3,488.43	362.5%	12,233.83	7,975.04	4,258.79	153.4%	15,950.00
7300 · UTILITIES	3,517.74	3,341.65	176.09	105.3%	17,261.80	20,050.10	-2,788.30	86.1%	40,100.00
7400 · S.C.B.A.	182.97	208.33	-25.36	87.8%	542.49	1,250.02	-707.53	43.4%	2,500.00
7450 · WATER SUPPLY	0.00	450.00	-450.00	0.0%	4,671.62	2,700.00	1,971.62	173.0%	5,400.00
7500 · FIRE DEPT. EQUIPMENT	526.29	1,805.33	-1,282.04	29.1%	3,656.41	10,850.02	-7,193.61	33.7%	21,700.00
7560 · VEHICLE EXPENSE	16,022.70	8,833.33	7,189.37	181.4%	55,525.76	53,000.02	2,525.74	104.8%	106,000.00
7600 · CLOTHING	853.30	2,083.33	-1,230.03	41.0%	5,654.37	12,500.02	-6,845.65	45.2%	25,000.00
7650 · Medical	176.73	1,125.01	-948.28	15.7%	1,745.35	6,749.94	-5,004.59	25.9%	13,500.00
7700 · COMMUNICATIONS	315.25	1,041.67	-726.42	30.3%	2,104.91	6,249.98	-4,145.07	33.7%	12,500.00
7800 · BUILDING EXPENSE	6,510.54	6,008.33	502.21	108.4%	29,100.38	36,050.02	-6,949.64	80.7%	72,100.00
7850 · EMPLOYEE BONUS	0.00	41.67	-41.67	0.0%	0.00	249.98	-249.98	0.0%	500.00
7900 · TRAINING	461.43	1,833.33	-1,371.90	25.2%	10,031.97	11,000.02	-968.05	91.2%	22,000.00
7950 · INFECTION CONTROL	8,443.44	1,666.67	6,776.77	506.6%	9,910.77	9,999.98	-89.21	99.1%	20,000.00
7970 · FIRE PREVENTION	0.00	333.33	-333.33	0.0%	806.33	2,000.02	-1,193.69	40.3%	4,000.00
7990 · NON-RESIDENTIAL EXPENSE	362.19				362.19				
8000 · DEBT SERVICE	0.00	7,166.67	-7,166.67	0.0%	85,983.23	42,999.98	42,983.25	200.0%	86,000.00
<b>Total Expense</b>	<b>282,343.64</b>	<b>241,477.80</b>	<b>40,865.84</b>	<b>116.9%</b>	<b>1,478,550.89</b>	<b>1,448,867.02</b>	<b>29,683.87</b>	<b>102.0%</b>	<b>2,897,733.82</b>
<b>Net Ordinary Income</b>	<b>15,174.26</b>	<b>0.03</b>	<b>15,174.23</b>	<b>50,580,866.7%</b>	<b>-1,013,990.21</b>	<b>-0.18</b>	<b>-1,013,990.03</b>	<b>563,327,894.4%</b>	<b>0.00</b>
<b>Other Income/Expense</b>									
Other Expense	0.00				280,993.82				
9000 · Other General Fund Budget Items	0.00				280,993.82				
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>-280,993.82</b>	<b>0.00</b>	<b>-280,993.82</b>	<b>100.0%</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>-1,294,984.03</b>	<b>-0.18</b>	<b>-1,294,983.85</b>	<b>719,435,572.2%</b>	<b>0.00</b>
<b>Net Income</b>	<b>15,174.26</b>	<b>0.03</b>	<b>15,174.23</b>	<b>50,580,866.7%</b>	<b>-1,294,984.03</b>	<b>-0.18</b>	<b>-1,294,983.85</b>	<b>719,435,572.2%</b>	<b>0.00</b>

No assurance provided. All Disclosures Omitted