

Westview-Fairforest Fire Dept.
Balance Sheet
As of January 31, 2018

Accrual Basis

Jan 31, 18

ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH		
1005 · Petty Cash		11.28
1011 · Suntrust Bank	1,739,663.27	
1045 · SC Firefighters FCU		44.00
1050 · NBSC - Savings	248,095.33	
1055 · BB&T - Rescue 3		53,829.70
1057 · BB&T Rescue 3 Account #2		134,074.17
Total 1000 · CASH		2,175,717.75
Total Checking/Savings		2,175,717.75
Other Current Assets		
Account Receivable		
1235 · Due from Employee		1,854.01
1310 · Taxes Receivable-General Fund	176,385.61	
1320 · DSF Taxes Receivable		14,133.75
Total Account Receivable		192,373.37
1231 · Prepaid Equipment Purchase		960,257.00
1360 · Taxes Receivable - Deferred		-86,670.25
1361 · Taxes Receivable-DFS-Deferred		-12,133.75
Total Other Current Assets		1,053,826.37
Total Current Assets		3,229,544.12
Fixed Assets		
1599 · Fixed Assets		
1600 · Land		588,285.79
1610 · Land Improvements		59,058.64
1620 · Building	2,424,511.74	
1630 · Public Safety Equipment	3,232,351.34	
1640 · Office Equipment		144,044.42
1650 · Equipment		56,577.13
1655 · Vehicles		32,968.58
169010 · Accumulated Depreciation		-3,193,513.63
Total 1599 · Fixed Assets		3,344,284.01
Total Fixed Assets		3,344,284.01
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		6,573,828.13
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2002 · Accounts Payable		10,279.98
Total Accounts Payable		10,279.98

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Credit Cards	
2004 · Credit Cards	
Credit Card Master Acct #1577	4,136.50
2009 · SUNTRUST CC/0439	4,882.91
2009B · Suntrust CC/0447	828.11
2009C · Suntrust CC 1452 TW	352.10
Total 2004 · Credit Cards	10,199.62
Total Credit Cards	10,199.62
Other Current Liabilities	
2001 · Payroll Liabilities	
2050 · Accrued Salary	19,352.10
2100 · Payroll Liabilities	511.49
2260 · Retirement Payable	16,160.02
2277 · Health Insurance	12,086.63
Total 2001 · Payroll Liabilities	48,110.24
Total Other Current Liabilities	48,110.24
Total Current Liabilities	68,589.84
Total Liabilities	68,589.84
Equity	
3900C · EQUITY	
Unreserved	
3910 · Fund Bal./Undesignated	2,609,766.60
3920 · Unreserved, rptd in debt svc fd	159,129.13
Total Unreserved	2,768,895.73
3900 · Invested In Fixed Assets Net	4,401,796.96
Total 3900C · EQUITY	7,170,692.69
3901 · Retained Earnings	-632,629.71
Net Income	-32,824.69
Total Equity	6,505,238.29
TOTAL LIABILITIES & EQUITY	<u>6,573,828.13</u>

**Westview-Fairforest Fire Dept.
Profit & Loss Budget Performance
January 2018**

Accrual Basis

Ordinary Income/Expense Income	Jan 18	Budget	\$ Over Budget	% of Budget	Jul '17 - Jan 18	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
4001 • PUBLIC SUPPORT & REVENUE	869,433.55	168,155.96	701,277.59	517.0%	1,063,896.54	1,177,091.70	-113,195.16	90.4%	2,017,871.50
4002 • OTHER INCOME REVENUE	185.88	2,508.34	-2,322.46	7.4%	12,849.84	17,558.30	-4,708.46	73.2%	30,100.00
Total Income	869,619.43	170,664.30	698,955.13	509.5%	1,076,746.38	1,194,650.00	-117,903.62	90.1%	2,047,971.50
Expense									
7100 • SALARIES/BENEFITS	96,589.92	103,975.02	-7,385.10	92.9%	630,827.22	727,824.90	-96,997.68	86.7%	1,247,700.00
7200 • ADMINISTRATION	38,962.97	37,572.64	1,390.33	103.7%	163,129.97	263,008.30	-99,878.33	62.0%	450,871.50
7250 • OPERATION EXPENSES	141.79	1,295.86	-1,154.07	10.9%	6,295.41	9,070.70	-2,775.29	69.4%	15,550.00
7300 • UTILITIES	4,610.10	3,254.18	1,355.92	141.7%	21,121.39	22,779.10	-1,657.71	92.7%	39,050.00
7400 • S.C.B.A.	4,644.76	625.01	4,019.75	743.1%	7,888.93	4,374.95	3,513.98	180.3%	7,500.00
7450 • WATER SUPPLY	123.00	441.68	-318.68	27.8%	2,740.62	3,091.60	-350.98	88.6%	5,300.00
7500 • FIRE DEPT. EQUIPMENT	610.86	1,562.51	-951.65	39.1%	4,276.73	10,937.45	-6,660.72	39.1%	18,750.00
7560 • VEHICLE EXPENSE	8,587.38	7,833.34	754.04	109.6%	47,669.43	54,833.30	-7,163.87	86.9%	94,000.00
7600 • CLOTHING	4,505.94	2,958.34	1,547.60	152.3%	15,994.44	20,708.30	-4,713.86	77.2%	35,500.00
7650 • Medical	26.50	558.35	-531.85	4.7%	1,449.28	3,908.25	-2,458.97	37.1%	6,700.00
7700 • COMMUNICATIONS	325.70	2,250.02	-1,924.32	14.5%	20,538.73	15,749.90	4,788.83	130.4%	27,000.00
7800 • BUILDING EXPENSE	2,910.60	5,045.86	-2,135.26	57.7%	42,473.57	35,320.70	7,152.87	120.3%	60,550.00
7850 • EMPLOYEE BONUS	0.00	41.67	-41.67	0.0%	0.00	291.65	-291.65	0.0%	500.00
7900 • TRAINING	665.00	1,500.00	-835.00	44.3%	2,287.32	10,500.00	-8,212.68	21.8%	18,000.00
7950 • INFECTION CONTROL	422.75	1,250.01	-827.26	33.8%	6,883.60	8,749.95	-1,866.35	78.7%	15,000.00
7970 • FIRE PREVENTION	0.00	500.00	-500.00	0.0%	1,189.07	3,500.00	-2,310.93	34.0%	6,000.00
Total Expense	163,127.27	170,664.49	-7,537.22	95.6%	974,765.71	1,194,649.05	-219,883.34	81.6%	2,047,971.50
Net Ordinary Income	706,492.16	-0.19	706,492.35	-371,837,978.9%	101,980.67	0.95	101,979.72	10,734,807.4%	0.00
Other Income/Expense Other Expense									
9000 • Other General Fund Budget Items	28,021.55				134,805.36	0.00	134,805.36	100.0%	0.00
Total Other Expense	28,021.55				134,805.36	0.00	134,805.36	100.0%	0.00
Net Other Income	-28,021.55	0.00	-28,021.55	100.0%	-134,805.36	0.00	-134,805.36	100.0%	0.00
Net Income	678,470.61	-0.19	678,470.80	-357,089,794.7%	-32,824.69	0.95	-32,825.64	-3,455,230.5%	0.00

No assurance provided. All Disclosures Omitted