

Westview-Fairforest Fire Dept.

Balance Sheet

As of July 31, 2019

Accrual Basis

	Jul 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1000 · CASH	
1005 · Petty Cash	11.28
1011 · Suntrust Bank	712,164.49
1014 · SC LGIP	2,128,763.11
1045 · SC Firefighters FCU	44.00
1055 · BB&T - Rescue 3	224,373.84
1057 · BB&T Rescue 3 Account #2	5,898.02
Total 1000 · CASH	3,071,254.74
1190 · Bond Escrow @ Spgb. Cnty.	6,860.92
Total Checking/Savings	3,078,115.66
Other Current Assets	
Account Receivable	
1235 · Due from Employee	50.18
1310 · Taxes Receivable-General Fund	222,771.75
1320 · DSF Taxes Receivable	21,471.75
Total Account Receivable	244,293.68
1360 · Taxes Receivable - Deferred	-213,271.75
1361 · Taxes Receivable-DFS-Deferred	-19,471.75
Total Other Current Assets	11,550.18
Total Current Assets	3,089,665.84
Fixed Assets	
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	-3,550,858.18
Total 1599 · Fixed Assets	4,146,473.11
Total Fixed Assets	4,146,473.11
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	7,236,138.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2002 · Accounts Payable	18,683.19
Total Accounts Payable	18,683.19
Credit Cards	
2004 · Credit Cards	

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Credit Card Master Acct #1577	
2009 · SUNTRUST CC/0521	424.17
2009B · Suntrust CC/0447	213.84
Total Credit Card Master Acct #1577	638.01
Total 2004 · Credit Cards	638.01
Total Credit Cards	638.01
Other Current Liabilities	
2001 · Payroll Liabilities	
2050 · Accrued Salary	36,958.92
2100 · Payroll Liabilities	102.94
2260 · Retirement Payable	21,498.64
2262 · Retirement Installment Payment	138.63
2277 · Health Insurance	1,373.21
Total 2001 · Payroll Liabilities	60,072.34
Total Other Current Liabilities	60,072.34
Total Current Liabilities	79,393.54
Total Liabilities	79,393.54
Equity	
3900C · EQUITY	
Unreserved	
3910 · Fund Bal./Undesignated	3,214,878.99
3920 · Unreserved, rptd in debt svc fd	2,094.44
Total Unreserved	3,216,973.43
3900 · Invested In Fixed Assets Net	4,146,473.11
Total 3900C · EQUITY	7,363,446.54
3901 · Retained Earnings	-76,807.98
Net Income	-129,893.15
Total Equity	7,156,745.41
TOTAL LIABILITIES & EQUITY	7,236,138.95

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

Accrual Basis

	Jul 19	Budget	\$ Over Budget	% of Budget	Jul 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4001 · PUBLIC SUPPORT & REVENUE	835.92	197,792.76	-196,956.84	0.4%	835.92	197,792.76	-196,956.84	0.4%	2,373,512.68
4002 · OTHER INCOME REVENUE	7,444.70	5,449.89	1,994.81	136.6%	7,444.70	5,449.89	1,994.81	136.6%	65,400.00
Total Income	8,280.62	203,242.65	-194,962.03	4.1%	8,280.62	203,242.65	-194,962.03	4.1%	2,438,912.68
Expense									
7100 · SALARIES/BENEFITS	121,600.57	141,112.50	-19,511.93	86.2%	121,600.57	141,112.50	-19,511.93	86.2%	1,693,350.00
7200 · ADMINISTRATION	1,919.42	29,163.52	-27,244.10	6.6%	1,919.42	29,163.52	-27,244.10	6.6%	349,962.68
7250 · OPERATION EXPENSES	0.00	1,450.00	-1,450.00	0.0%	0.00	1,450.00	-1,450.00	0.0%	17,400.00
7300 · UTILITIES	7,300.16	3,137.50	4,162.66	232.7%	7,300.16	3,137.50	4,162.66	232.7%	37,650.00
7400 · S.C.B.A.	0.00	208.37	-208.37	0.0%	0.00	208.37	-208.37	0.0%	2,500.00
7450 · WATER SUPPLY	0.00	241.74	-241.74	0.0%	0.00	241.74	-241.74	0.0%	2,900.00
7500 · FIRE DEPT. EQUIPMENT	250.93	916.74	-665.81	27.4%	250.93	916.74	-665.81	27.4%	11,000.00
7560 · VEHICLE EXPENSE	4,725.28	8,000.00	-3,274.72	59.1%	4,725.28	8,000.00	-3,274.72	59.1%	96,000.00
7600 · CLOTHING	288.90	1,916.63	-1,627.73	15.1%	288.90	1,916.63	-1,627.73	15.1%	23,000.00
7650 · Medical	225.69	687.50	-461.81	32.8%	225.69	687.50	-461.81	32.8%	8,250.00
7700 · COMMUNICATIONS	831.50	916.63	-85.13	90.7%	831.50	916.63	-85.13	90.7%	11,000.00
7800 · BUILDING EXPENSE	746.22	5,116.63	-4,370.41	14.6%	746.22	5,116.63	-4,370.41	14.6%	61,400.00
7850 · EMPLOYEE BONUS	0.00	41.63	-41.63	0.0%	0.00	41.63	-41.63	0.0%	500.00
7900 · TRAINING	230.10	1,416.63	-1,186.53	16.2%	230.10	1,416.63	-1,186.53	16.2%	17,000.00
7950 · INFECTION CONTROL	55.00	1,166.63	-1,111.63	4.7%	55.00	1,166.63	-1,111.63	4.7%	14,000.00
7970 · FIRE PREVENTION	0.00	333.37	-333.37	0.0%	0.00	333.37	-333.37	0.0%	4,000.00
8000 · DEBT SERVICE	0.00	7,416.63	-7,416.63	0.0%	0.00	7,416.63	-7,416.63	0.0%	89,000.00
Total Expense	138,173.77	203,242.65	-65,068.88	68.0%	138,173.77	203,242.65	-65,068.88	68.0%	2,438,912.68
Net Ordinary Income	-129,893.15	0.00	-129,893.15	100.0%	-129,893.15	0.00	-129,893.15	100.0%	0.00
Net Income	-129,893.15	0.00	-129,893.15	100.0%	-129,893.15	0.00	-129,893.15	100.0%	0.00