

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

Accrual Basis

	Mar 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000 · CASH</b>	
1005 · Petty Cash	11.28
1011 · Suntrust Bank	2,471,025.25
1014 · SC LGIP	2,366,164.39
1045 · SC Firefighters FCU	44.00
1057 · BB&T Rescue 3 Account #2	39,536.22
1059 · Synovus Bank New 2020	666.30
<b>Total 1000 · CASH</b>	4,877,447.44
1190 · Bond Escrow @ Spgb. Cnty.	11,279.37
<b>Total Checking/Savings</b>	4,888,726.81
<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>	5,866,254.89
<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>9,866,226.58</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2002 · Accounts Payable	12,992.45
<b>Total Accounts Payable</b>	12,992.45

**Westview-Fairforest Fire Dept.**

**Balance Sheet**

As of March 31, 2021

Accrual Basis

	<u>Mar 31, 21</u>
<b>Credit Cards</b>	
2004 · Credit Cards	
Credit Card Master Acct #1577	
2009 · SUNTRUST CC/0703 KO	1,640.83
2009B · Suntrust CC/0447	174.29
2009C · Suntrust CC 1452 TW	2,399.27
Credit Card Master Acct #1577 - Other	282.49
<b>Total Credit Card Master Acct #1577</b>	<u>4,496.88</u>
<b>Total 2004 · Credit Cards</b>	<u>4,496.88</u>
<b>Total Credit Cards</b>	4,496.88
<b>Other Current Liabilities</b>	
2000C · CURRENT LIABILITIES	
2040 · Accrued Interest	46,167.00
<b>Total 2000C · CURRENT LIABILITIES</b>	<u>46,167.00</u>
2001 · Payroll Liabilities	
2050 · Accrued Salary	54,973.91
2100 · Payroll Liabilities	4,229.46
2260 · Retirement Payable	32,889.92
2277 · Health Insurance	847.79
<b>Total 2001 · Payroll Liabilities</b>	<u>92,941.08</u>
<b>Total Other Current Liabilities</b>	<u>139,108.08</u>
<b>Total Current Liabilities</b>	156,597.41
<b>Long Term Liabilities</b>	
2000 · LONG-TERM LIABILITY	
2176 · Live Oak Loan	970,000.00
<b>Total 2000 · LONG-TERM LIABILITY</b>	<u>970,000.00</u>
<b>Total Long Term Liabilities</b>	<u>970,000.00</u>
<b>Total Liabilities</b>	1,126,597.41
<b>Equity</b>	
3900C · Net Position	
Restricted	
3920 · Debt Service	17,682.92
3930 · Unspent Debt Proceeds	5,860.00
<b>Total Restricted</b>	<u>23,542.92</u>
Unrestricted	
3910 · Unrestricted Net Position	3,411,280.68
<b>Total Unrestricted</b>	<u>3,411,280.68</u>
3900 · Invested In Fixed Assets Net	4,157,724.45
<b>Total 3900C · Net Position</b>	<u>7,592,548.05</u>
3901 · Retained Earnings	72,172.33
Net Income	1,074,908.79
<b>Total Equity</b>	<u>8,739,629.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,866,226.58</u></u>

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

Accrual Basis

	Mar 21	Budget	\$ Over Budget	% of Budget	Jul '20 - Mar 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4001 · PUBLIC SUPPORT & REVENUE	92,931.43	217,520.68	-124,589.25	42.7%	2,990,275.74	1,957,686.02	1,032,589.72	152.7%	2,610,248.06
4002 · OTHER INCOME REVENUE	6,173.83	5,616.66	557.17	109.9%	29,949.12	50,550.02	-20,600.90	59.2%	67,400.00
409010 · GAIN/LOSS ON ASSET	0.00				35,910.00				
<b>Total Income</b>	<b>99,105.26</b>	<b>223,137.34</b>	<b>-124,032.08</b>	<b>44.4%</b>	<b>3,056,134.86</b>	<b>2,008,236.04</b>	<b>1,047,898.82</b>	<b>152.2%</b>	<b>2,677,648.06</b>
Expense									
6560 · Payroll Expenses	112.00				450.98				
7100 · SALARIES/BENEFITS	132,377.76	154,162.34	-21,784.58	85.9%	1,362,449.59	1,387,461.04	-25,011.45	98.2%	1,849,948.06
7200 · ADMINISTRATION	13,442.33	33,416.68	-19,974.35	40.2%	336,108.04	300,749.96	35,358.08	111.8%	401,000.00
7250 · OPERATION EXPENSES	1,706.45	1,454.17	252.28	117.3%	19,396.90	13,087.49	6,309.41	148.2%	17,450.00
7300 · UTILITIES	3,573.16	3,412.48	160.68	104.7%	29,626.24	30,712.56	-1,086.32	96.5%	40,950.00
7400 · S.C.B.A.	0.00	208.33	-208.33	0.0%	2,906.49	1,875.01	1,031.48	155.0%	2,500.00
7450 · WATER SUPPLY	0.00	450.00	-450.00	0.0%	2,876.08	4,050.00	-1,173.92	71.0%	5,400.00
7500 · FIRE DEPT. EQUIPMENT	210.37	1,041.66	-831.29	20.2%	7,434.44	9,375.02	-1,940.58	79.3%	12,500.00
7560 · VEHICLE EXPENSE	3,675.86	8,833.33	-5,157.47	41.6%	77,353.12	79,500.01	-2,146.89	97.3%	106,000.00
7600 · CLOTHING	1,304.11	1,916.67	-612.56	68.0%	10,371.98	17,249.99	-6,878.01	60.1%	23,000.00
7650 · Medical	266.49	958.33	-691.84	27.8%	2,456.55	8,625.01	-6,168.46	28.5%	11,500.00
7700 · COMMUNICATIONS	336.98	916.67	-579.69	36.8%	5,794.49	8,249.99	-2,455.50	70.2%	11,000.00
7800 · BUILDING EXPENSE	3,253.29	5,991.66	-2,738.37	54.3%	29,230.07	53,925.02	-24,694.95	54.2%	71,900.00
7850 · EMPLOYEE BONUS	0.00	41.67	-41.67	0.0%	0.00	374.99	-374.99	0.0%	500.00
7900 · TRAINING	473.70	1,416.67	-942.97	33.4%	21,990.54	12,749.99	9,240.55	172.5%	17,000.00
7950 · INFECTION CONTROL	561.03	1,416.67	-855.64	39.6%	12,672.19	12,749.99	-77.80	99.4%	17,000.00
7970 · FIRE PREVENTION	0.00	333.33	-333.33	0.0%	794.67	3,000.01	-2,205.34	26.5%	4,000.00
8000 · DEBT SERVICE	0.00	7,166.67	-7,166.67	0.0%	59,333.70	64,499.99	-5,166.29	92.0%	86,000.00
<b>Total Expense</b>	<b>161,293.53</b>	<b>223,137.33</b>	<b>-61,843.80</b>	<b>72.3%</b>	<b>1,981,226.07</b>	<b>2,008,236.07</b>	<b>-27,010.00</b>	<b>98.7%</b>	<b>2,677,648.06</b>
<b>Net Ordinary Income</b>	<b>-62,188.27</b>	<b>0.01</b>	<b>-62,188.28</b>	<b>-621,882,700.0%</b>	<b>1,074,908.79</b>	<b>-0.03</b>	<b>1,074,908.82</b>	<b>-3,583,029,300.0%</b>	<b>0.00</b>
<b>Net Income</b>	<b>-62,188.27</b>	<b>0.01</b>	<b>-62,188.28</b>	<b>-621,882,700.0%</b>	<b>1,074,908.79</b>	<b>-0.03</b>	<b>1,074,908.82</b>	<b>-3,583,029,300.0%</b>	<b>0.00</b>