

**Westview-Fairforest Fire Dept.**  
**Balance Sheet**  
As of May 31, 2019

Accrual Basis

	May 31, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000 - CASH</b>	
1005 - Petty Cash	11.28
1011 - Suntrust Bank	942,544.56
1014 - SC LGIP	2,120,032.13
1045 - SC Firefighters FCU	44.00
1055 - BB&T - Rescue 3	220,920.47
1057 - BB&T Rescue 3 Account #2	5,941.24
<b>Total 1000 - CASH</b>	3,289,493.68
1190 - Bond Escrow @ Spgb. Cnty.	1,133.93
<b>Total Checking/Savings</b>	3,290,627.61
<b>Other Current Assets</b>	
<b>Account Receivable</b>	
1235 - Due from Employee	50.18
1310 - Taxes Receivable-General Fund	222,771.75
1320 - DSF Taxes Receivable	21,471.75
<b>Total Account Receivable</b>	244,293.68
1360 - Taxes Receivable - Deferred	-213,271.75
1361 - Taxes Receivable-DFS-Deferred	-19,471.75
<b>Total Other Current Assets</b>	11,550.18
<b>Total Current Assets</b>	3,302,177.79
<b>Fixed Assets</b>	
<b>1599 - Fixed Assets</b>	
1600 - Land	588,285.79
1610 - Land Improvements	59,058.64
1620 - Building	2,443,996.74
1630 - Public Safety Equipment	4,311,902.22
1640 - Office Equipment	144,044.42
1650 - Equipment	56,577.13
1655 - Vehicles	32,968.58
169010 - Accumulated Depreciation	-3,526,083.51
<b>Total 1599 - Fixed Assets</b>	4,110,750.01
<b>Total Fixed Assets</b>	4,110,750.01
<b>Other Assets</b>	
<b>1801 - Cost of Bonds</b>	
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
<b>Total 1801 - Cost of Bonds</b>	0.00
<b>Total Other Assets</b>	0.00
<b>TOTAL ASSETS</b>	<b>7,412,927.80</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2002 - Accounts Payable	6,921.50
<b>Total Accounts Payable</b>	6,921.50
<b>Credit Cards</b>	
2004 - Credit Cards	

No assurance provided. All disclosures omitted.

**Westview-Fairforest Fire Dept.**  
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As of May 31, 2019

Accrual Basis

	May 31, 19
Credit Card Master Acct #1577	522.93
Total 2004 - Credit Cards	522.93
Total Credit Cards	522.93
Other Current Liabilities	
2001 - Payroll Liabilities	56,733.56
Total Other Current Liabilities	56,733.56
Total Current Liabilities	64,177.99
Total Liabilities	64,177.99
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	4,331,766.40
Total 3900C - EQUITY	7,548,739.83
3901 - Retained Earnings	-773,936.97
Net Income	573,946.95
Total Equity	7,348,749.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,412,927.80</b>

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

Accrual Basis

	May 19	Budget	\$ Over Budget	% of Budget	Jul '18 - May 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4001 · PUBLIC SUPPORT & REVENUE	164,591.92	172,837.38	-8,245.46	95.2%	2,592,059.91	1,901,211.28	690,848.63	136.3%	2,074,048.66
4002 · OTHER INCOME REVENUE	7,484.20	2,508.32	4,975.88	298.4%	62,438.89	27,591.68	34,847.21	226.3%	30,100.00
Total Income	172,076.12	175,345.70	-3,269.58	98.1%	2,654,498.80	1,928,802.96	725,695.84	137.6%	2,104,148.66
Expense									
7100 · SALARIES/BENEFITS	112,066.38	123,474.99	-11,408.61	90.8%	1,361,692.84	1,358,225.01	3,467.83	100.3%	1,481,700.00
7200 · ADMINISTRATION	89,893.83	28,124.99	61,768.84	319.6%	404,653.56	309,375.01	95,278.55	130.8%	337,500.00
7250 · OPERATION EXPENSES	119.34	1,296.81	-1,176.47	9.2%	14,189.55	14,254.19	-64.64	99.5%	15,550.00
7300 · UTILITIES	1,975.26	2,351.81	-376.35	84.0%	30,983.23	25,888.39	5,114.84	119.8%	28,220.00
7400 · S.C.B.A.	0.00	416.66	-416.66	0.0%	5,425.82	4,583.34	842.48	118.4%	5,000.00
7450 · WATER SUPPLY	0.00	241.66	-241.66	0.0%	1,644.29	2,658.34	-1,014.05	61.9%	2,900.00
7500 · FIRE DEPT. EQUIPMENT	931.78	916.65	15.13	101.7%	3,021.52	10,083.35	-7,061.83	30.0%	11,000.00
7600 · VEHICLE EXPENSE	14,363.24	7,666.66	6,696.58	187.3%	131,085.07	84,333.34	46,751.73	155.4%	92,000.00
7600 · CLOTHING	247.64	2,074.31	-1,826.67	11.9%	25,851.27	22,817.47	3,033.80	113.3%	24,891.78
7650 · Medical	0.00	666.65	-666.65	0.0%	6,852.42	7,333.35	-480.93	93.4%	8,000.00
7700 · COMMUNICATIONS	304.05	749.98	-445.93	40.5%	4,695.02	8,250.02	-3,555.00	56.9%	9,000.00
7800 · BUILDING EXPENSE	497.65	4,337.48	-3,839.83	11.5%	48,908.67	47,712.52	1,196.15	102.5%	52,050.00
7850 · EMPLOYEE BONUS	0.00	41.66	-41.66	0.0%	0.00	458.34	-458.34	0.0%	500.00
7900 · TRAINING	497.56	1,403.07	-905.51	35.5%	12,993.00	15,433.81	-2,440.81	84.2%	16,838.88
7950 · INFECTION CONTROL	277.60	1,083.32	-805.62	25.6%	9,283.25	11,916.68	-2,633.43	77.9%	13,000.00
7970 · FIRE PREVENTION	0.00	500.00	-500.00	0.0%	650.43	5,500.00	-4,849.57	11.8%	6,000.00
Total Expense	221,174.23	175,345.50	45,828.73	126.1%	2,061,929.94	1,928,803.16	133,126.78	106.9%	2,104,148.66
Net Ordinary Income	-49,098.11	0.20	-49,098.31	-24,549,055.0%	592,568.86	-0.20	592,568.06	-296,284,430.0%	0.00
Other Income/Expense									
Other Expense									
9000 · Other General Fund Budget Items	0.00				18,621.91				
Total Other Expense	0.00				18,621.91				
Net Other Income	0.00	0.00	0.00	0.0%	-18,621.91	0.00	-18,621.91	100.0%	0.00
Net Income	-49,098.11	0.20	-49,098.31	-24,549,055.0%	573,946.95	-0.20	573,947.15	-286,973,475.0%	0.00

No assurance provided. All Disclosures Omitted