

Westview-Fairforest Fire Dept.

Balance Sheet

As of November 30, 2017

Accrual Basis

Nov 30, 17

ASSETS

Current Assets

Checking/Savings

1000 · CASH

| | |
|---------------------------------|------------|
| 1005 · Petty Cash | 11.28 |
| 1011 · Suntrust Bank | 892,113.37 |
| 1045 · SC Firefighters FCU | 44.00 |
| 1050 · NBSC - Savings | 248,044.77 |
| 1055 · BB&T - Rescue 3 | 53,770.56 |
| 1057 · BB&T Rescue 3 Account #2 | 132,743.47 |

Total 1000 · CASH 1,326,727.45

1190 · Bond Escrow @ Spgb. Cnty. 157,629.93

Total Checking/Savings 1,484,357.38

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 2,538,183.75

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 5,882,467.76

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2002 · Accounts Payable 6,565.67

Total Accounts Payable 6,565.67

Westview-Fairforest Fire Dept.

Balance Sheet

As of November 30, 2017

Accrual Basis

Nov 30, 17

| | | |
|--|--------------|---------------------|
| Credit Cards | | |
| 2004 · Credit Cards | | |
| 2009 · SUNTRUST CC/0439 | 452.05 | |
| 2009B · Suntrust CC/0447 | 37.58 | |
| 2009C · Suntrust CC 1452 TW | 96.74 | |
| Total 2004 · Credit Cards | | 586.37 |
| Total Credit Cards | | 586.37 |
| Other Current Liabilities | | |
| 2001 · Payroll Liabilities | | |
| 2050 · Accrued Salary | 19,352.10 | |
| 2100 · Payroll Liabilities | 958.57 | |
| 2210 · Social Security/Medicare W/H | 1,689.90 | |
| 2260 · Retirement Payable | 13,461.45 | |
| 2277 · Health Insurance | 27,415.25 | |
| Total 2001 · Payroll Liabilities | | 62,877.27 |
| Total Other Current Liabilities | | 62,877.27 |
| Total Current Liabilities | | 70,029.31 |
| Total Liabilities | | 70,029.31 |
| 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 | | -725,624.53 |
| Total Equity | | 5,812,438.45 |
| TOTAL LIABILITIES & EQUITY | | <u>5,882,467.76</u> |

†

**Westview-Fairforest Fire Dept.
Profit & Loss Budget Performance
November 2017**

| | Nov 17 | Budget | \$ Over Budget | % of Budget | Jul - Nov 17 | YTD Budget | \$ Over Budget | % of Budget | Annual Budget |
|--|--------------------|-------------------|--------------------|-----------------------|--------------------|-------------------|--------------------|------------------------|---------------------|
| Ordinary Income/Expense | | | | | | | | | |
| Income | | | | | | | | | |
| 4001 - PUBLIC SUPPORT & REVENUE | 29,326.89 | 168,155.96 | -138,829.07 | 17.44% | 115,529.15 | 840,779.78 | -725,250.63 | 13.74% | 2,017,871.50 |
| 4002 - OTHER INCOME REVENUE | 5,280.66 | 2,508.34 | 2,772.32 | 210.52% | 11,081.36 | 12,541.62 | -1,460.26 | 88.36% | 30,100.00 |
| Total Income | 34,607.55 | 170,664.30 | -136,056.75 | 20.28% | 126,610.51 | 853,321.40 | -726,710.89 | 14.84% | 2,047,971.50 |
| Expense | | | | | | | | | |
| 7100 - SALARIES/BENEFITS | 105,156.24 | 103,975.02 | 1,181.22 | 101.14% | 483,989.54 | 519,874.86 | -55,885.32 | 89.25% | 1,247,700.00 |
| 7200 - ADMINISTRATION | 61,995.35 | 37,572.64 | 24,422.71 | 165.0% | 181,323.34 | 187,863.02 | -26,539.68 | 85.87% | 450,871.50 |
| 723610 - LATE FEES | 49.00 | | | | 49.00 | | | | |
| 7250 - OPERATION EXPENSES | 547.10 | 1,295.86 | -748.76 | 42.22% | 1,742.18 | 6,478.98 | -4,736.80 | 26.89% | 15,550.00 |
| 7300 - UTILITIES | 2,142.93 | 3,254.18 | -1,111.25 | 65.85% | 13,506.96 | 16,270.74 | -2,763.78 | 83.01% | 39,050.00 |
| 7400 - S.C.B.A. | 61.06 | 625.01 | -563.95 | 9.77% | 3,244.17 | 3,124.93 | 119.24 | 103.82% | 7,500.00 |
| 7450 - WATER SUPPLY | 0.00 | 441.68 | -441.68 | 0.0% | 2,617.62 | 2,208.24 | 409.38 | 118.54% | 5,300.00 |
| 7500 - FIRE DEPT. EQUIPMENT | 0.00 | 1,562.51 | -1,562.51 | 0.0% | 3,507.80 | 7,812.43 | -4,304.63 | 44.9% | 18,750.00 |
| 7560 - VEHICLE EXPENSE | 5,964.33 | 7,833.34 | -1,869.01 | 76.14% | 32,518.09 | 38,166.62 | -6,648.53 | 83.03% | 94,000.00 |
| 7600 - CLOTHING | 2,816.42 | 2,958.34 | -141.92 | 95.2% | 9,676.38 | 14,791.62 | -5,115.24 | 65.42% | 35,500.00 |
| 7650 - Medical | 29.72 | 558.35 | -528.63 | 5.32% | 1,355.78 | 2,791.55 | -1,435.77 | 48.57% | 6,700.00 |
| 7700 - COMMUNICATIONS | 327.25 | 2,250.02 | -1,922.77 | 14.54% | 19,887.33 | 11,249.86 | 8,637.47 | 176.78% | 27,000.00 |
| 7800 - BUILDING EXPENSE | 15,602.57 | 5,045.86 | 10,556.71 | 309.22% | 27,601.93 | 25,228.98 | 2,372.95 | 109.41% | 60,550.00 |
| 7850 - EMPLOYEE BONUS | 0.00 | 41.67 | -41.67 | 0.0% | 0.00 | 208.31 | -208.31 | 0.0% | 500.00 |
| 7900 - TRAINING | 198.95 | 1,500.00 | -1,301.05 | 13.26% | 902.32 | 7,500.00 | -6,597.68 | 12.03% | 18,000.00 |
| 7950 - INFECTION CONTROL | 5,006.50 | 1,250.01 | 3,756.49 | 400.52% | 6,021.50 | 6,249.93 | -228.43 | 96.35% | 15,000.00 |
| 7970 - FIRE PREVENTION | 0.00 | 500.00 | -500.00 | 0.0% | 1,329.47 | 2,500.00 | -1,170.53 | 53.18% | 6,000.00 |
| Total Expense | 189,897.42 | 170,664.49 | 29,232.93 | 117.13% | 749,273.41 | 853,320.07 | -104,046.66 | 87.81% | 2,047,971.50 |
| Net Ordinary Income | -165,289.87 | -0.19 | -165,289.68 | 86,994,668.42% | -622,662.90 | 1.33 | -622,664.23 | -46,816,759.4% | 0.00 |
| Other Income/Expense | | | | | | | | | |
| 9000 - Other General Fund Budget Items | 7,957.16 | 0.00 | 7,957.16 | 100.0% | 102,961.63 | 0.00 | 102,961.63 | 100.0% | 0.00 |
| Total Other Expense | 7,957.16 | 0.00 | 7,957.16 | 100.0% | 102,961.63 | 0.00 | 102,961.63 | 100.0% | 0.00 |
| Net Other Income | -7,957.16 | 0.00 | -7,957.16 | 100.0% | -102,961.63 | 0.00 | -102,961.63 | 100.0% | 0.00 |
| Net Income | -173,247.03 | -0.19 | -173,246.84 | 91,182,647.37% | -725,624.53 | 1.33 | -725,625.86 | -54,558,235.34% | 0.00 |