

Westview-Fairforest Fire Dept.

Balance Sheet

As of November 30, 2021

Accrual Basis

	Nov 30, 21
ASSETS	
Current Assets	
Checking/Savings	
1000 · CASH	
1005 · Petty Cash	11.28
1011 · Suntrust Bank	118,237.47
1014 · SC LGIP	3,268,706.36
1045 · SC Firefighters FCU	44.00
1057 · BB&T Rescue 3 Account #2	40,701.95
1059 · Synovus Bank New 2020	863.21
Total 1000 · CASH	3,428,564.27
1046 · WFFD Firefighter's 1% Fund	70,150.24
1190 · Bond Escrow @ Spgb. Cnty.	11,303.96
Total Checking/Savings	3,510,018.47
Other Current Assets	
Account Receivable	
Due from other Governments	
1311 · Due from Other Governments-GF	48,067.61
1321 · Due from other Governments-DSF	1.43
Total Due from other Governments	48,069.04
Taxes Receivable	
1310 · Taxes Receivable-General Fund	116,150.25
1320 · DSF Taxes Receivable	4,905.00
Total Taxes Receivable	121,055.25
Total Account Receivable	169,124.29
Deferred Taxes Receivable	
1360 · Taxes Receivable - Deferred	-94,883.40
1361 · Taxes Receivable-DFS-Deferred	-3,905.00
Total Deferred Taxes Receivable	-98,788.40
Total Other Current Assets	70,335.89
Total Current Assets	3,580,354.36
Fixed Assets	
1599 · Fixed Assets	
1600 · Land	595,785.79
1610 · Land Improvements	59,058.64
1620 · Building	2,471,308.74
1630 · Public Safety Equipment	5,046,660.93
1640 · Office Equipment	146,994.42
1650 · Equipment	56,577.13
1655 · Vehicles	32,968.58
169010 · Accumulated Depreciation	-3,729,571.34
Total 1599 · Fixed Assets	4,679,782.89
Total Fixed Assets	4,679,782.89
TOTAL ASSETS	8,260,137.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2002 · Accounts Payable	15,807.05
Total Accounts Payable	15,807.05

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	Nov 30, 21
Credit Cards	
2004 · Credit Cards	
Credit Card Master Acct #1577	531.75
Total 2004 · Credit Cards	531.75
Total Credit Cards	531.75
Other Current Liabilities	
2000C · CURRENT LIABILITIES	
2040 · Accrued Interest	32,289.00
Total 2000C · CURRENT LIABILITIES	32,289.00
2001 · Payroll Liabilities	
2050 · Accrued Salary	59,746.80
2100 · Payroll Liabilities	4,485.01
2260 · Retirement Payable	32,761.29
2277 · Health Insurance	2,052.48
Total 2001 · Payroll Liabilities	99,045.58
Total Other Current Liabilities	131,334.58
Total Current Liabilities	147,673.38
Long Term Liabilities	
2000 · LONG-TERM LIABILITY	
2176 · Live Oak Loan	970,000.00
Total 2000 · LONG-TERM LIABILITY	970,000.00
Total Long Term Liabilities	970,000.00
Total Liabilities	1,117,673.38
Equity	
3900C · Net Position	
Restricted	
3920 · Debt Service	16,202.35
Total Restricted	16,202.35
Unrestricted	
3910 · Unrestricted Net Position	4,543,687.29
3960 · WFFD 1% - Fund Balance	69,386.44
Total Unrestricted	4,613,073.73
3900 · Invested In Fixed Assets Net	3,823,078.19
Total 3900C · Net Position	8,452,354.27
Net Income	-1,309,890.40
Total Equity	7,142,463.87
TOTAL LIABILITIES & EQUITY	8,260,137.25

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

Accrual Basis

	Nov 21	Budget	\$ Over/Budget	% of Budget	Jul - Nov 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4001 · PUBLIC SUPPORT & REVENUE	19,704.19	235,861.16	-216,156.97	8.4%	154,756.88	1,179,305.70	-1,024,548.82	13.1%	2,830,333.82
4002 · OTHER INCOME REVENUE	512.35	5,616.67	-5,104.32	9.1%	12,364.79	28,083.31	-15,718.52	44.0%	67,400.00
Total Income	20,216.54	241,477.83	-221,261.29	8.4%	167,121.67	1,207,389.01	-1,040,267.34	13.8%	2,897,733.82
Expense									
700100 · WFFD 1% Fund Expenses	0.00				763.80				
7100 · SALARIES/BENEFITS	121,793.16	169,998.66	-48,205.50	71.6%	733,135.33	849,993.20	-116,857.87	86.3%	2,039,983.82
7200 · ADMINISTRATION	59,691.46	34,208.33	25,483.13	174.5%	264,471.18	171,041.69	93,429.49	154.6%	410,500.00
7250 · OPERATION EXPENSES	279.39	1,329.16	-1,049.77	21.0%	7,416.24	6,645.88	770.36	111.6%	15,950.00
7300 · UTILITIES	2,479.62	3,341.65	-862.03	74.2%	13,786.70	16,708.45	-2,921.75	82.5%	40,100.00
7400 · S.C.B.A.	0.00	208.33	-208.33	0.0%	359.52	1,041.69	-682.17	34.5%	2,500.00
7450 · WATER SUPPLY	0.00	450.00	-450.00	0.0%	4,671.62	2,250.00	2,421.62	207.6%	5,400.00
7500 · FIRE DEPT. EQUIPMENT	0.00	1,808.33	-1,808.33	0.0%	3,130.12	9,041.69	-5,911.57	34.6%	21,700.00
7560 · VEHICLE EXPENSE	8,362.43	8,833.33	-470.90	94.7%	39,503.06	44,166.69	-4,663.63	89.4%	106,000.00
7600 · CLOTHING	86.20	2,083.33	-1,997.13	4.1%	4,801.07	10,416.69	-5,615.62	46.1%	25,000.00
7650 · Medical	26.75	1,125.01	-1,098.26	2.4%	1,648.62	5,624.93	-3,976.31	29.3%	13,500.00
7700 · COMMUNICATIONS	232.85	1,041.67	-808.82	22.4%	1,504.56	5,208.31	-3,703.75	28.9%	12,500.00
7800 · BUILDING EXPENSE	5,895.36	6,008.33	-112.97	98.1%	22,591.00	30,041.69	-7,450.69	75.2%	72,100.00
7850 · EMPLOYEE BONUS	0.00	41.67	-41.67	0.0%	0.00	208.31	-208.31	0.0%	500.00
7900 · TRAINING	2,803.44	1,833.33	970.11	152.9%	9,570.54	9,166.69	403.85	104.4%	22,000.00
7950 · INFECTION CONTROL	942.33	1,666.67	-724.34	56.5%	1,467.33	8,333.31	-6,865.98	17.6%	20,000.00
7970 · FIRE PREVENTION	0.00	333.33	-333.33	0.0%	806.33	1,666.69	-860.36	48.4%	4,000.00
8000 · DEBT SERVICE	0.00	7,166.67	-7,166.67	0.0%	85,983.23	35,833.31	50,149.92	240.0%	86,000.00
Total Expense	202,592.99	241,477.80	-38,884.81	83.9%	1,194,082.65	1,207,389.22	-13,306.57	98.9%	2,897,733.82
Net Ordinary Income	-182,376.45	0.03	-182,376.48	-607,921,500.0%	-1,026,960.98	-0.21	-1,026,960.77	489,029,038.1%	0.00
Other Income/Expense									
9000 · Other General Fund Budget Items	0.00				282,929.42				
Total Other Expense	0.00				282,929.42				
Net Other Income	0.00	0.00	0.00	0.0%	-282,929.42	0.00	-282,929.42	100.0%	0.00
Net Income	-182,376.45	0.03	-182,376.48	-607,921,500.0%	-1,309,890.40	-0.21	-1,309,890.19	623,573,333.3%	0.00

No assurance provided. All Disclosures Omitted