

Westview-Fairforest Fire Dept.

Balance Sheet

As of October 31, 2017

Accrual Basis

Oct 31, 17

| ASSETS | |
|--|---------------------|
| Current Assets | |
| Checking/Savings | |
| 1000 · CASH | |
| 1005 · Petty Cash | 11.28 |
| 1011 · Suntrust Bank | 1,076,397.18 |
| 1045 · SC Firefighters FCU | 44.00 |
| 1050 · NBSC - Savings | 248,020.30 |
| 1055 · BB&T - Rescue 3 | 53,750.82 |
| 1057 · BB&T Rescue 3 Account #2 | 127,554.16 |
| Total 1000 · CASH | 1,505,777.74 |
| 1190 · Bond Escrow @ Spgb. Cnty. | 157,629.93 |
| Total Checking/Savings | 1,663,407.67 |
| 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 | 2,717,234.04 |
| 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 | -3,154,611.25 |
| Total 1599 · Fixed Assets | 3,383,186.39 |
| Total Fixed Assets | 3,383,186.39 |
| 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 | 6,100,420.43 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2002 · Accounts Payable | 58,023.31 |
| Total Accounts Payable | 58,023.31 |

Westview-Fairforest Fire Dept.

Profit & Loss

October 2017

Accrual Basis

| | Oct 17 | Jul - Oct 17 |
|--|-------------------|--------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 4001 · PUBLIC SUPPORT & REVENUE | 19,713.41 | 86,202.26 |
| 4002 · OTHER INCOME REVENUE | 1,157.76 | 5,800.70 |
| Total Income | 20,871.17 | 92,002.96 |
| Expense | | |
| 7100 · SALARIES/BENEFITS | 65,091.03 | 358,833.30 |
| 7200 · ADMINISTRATION | 1,736.69 | 99,327.99 |
| 7250 · OPERATION EXPENSES | 0.00 | 1,195.08 |
| 7300 · UTILITIES | 3,343.91 | 11,364.03 |
| 7400 · S.C.B.A. | 371.17 | 3,183.11 |
| 7450 · WATER SUPPLY | 0.00 | 2,617.62 |
| 7500 · FIRE DEPT. EQUIPMENT | 3,468.58 | 3,507.80 |
| 7560 · VEHICLE EXPENSE | 7,233.05 | 26,516.13 |
| 7600 · CLOTHING | 773.80 | 6,859.96 |
| 7650 · Medical | 26.50 | 1,326.06 |
| 7700 · COMMUNICATIONS | 1,478.07 | 19,560.08 |
| 7800 · BUILDING EXPENSE | 619.12 | 11,999.36 |
| 7900 · TRAINING | 77.00 | 703.37 |
| 7950 · INFECTION CONTROL | 360.00 | 1,015.00 |
| 7970 · FIRE PREVENTION | 0.00 | 1,329.47 |
| Total Expense | 84,578.92 | 549,338.36 |
| Net Ordinary Income | -63,707.75 | -457,335.40 |
| Other Income/Expense | | |
| Other Expense | | |
| 9000 · Other General Fund Budget Items | 27,772.00 | 95,004.47 |
| Total Other Expense | 27,772.00 | 95,004.47 |
| Net Other Income | -27,772.00 | -95,004.47 |
| Net Income | <u>-91,479.75</u> | <u>-552,339.87</u> |

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

Accrual Basis

| | Oct 17 | Budget | \$ Over Budget | % of Budget | Jul - Oct 17 | YTD Budget | \$ Over Budget | % of Budget | Annual Budget |
|--|------------|------------|----------------|---------------|--------------|------------|----------------|----------------|---------------|
| Ordinary Income/Expense | | | | | | | | | |
| Income | | | | | | | | | |
| 4001 · PUBLIC SUPPORT & REVENUE | 19,713.41 | 168,155.96 | -148,442.55 | 11.7% | 86,202.26 | 672,623.82 | -686,421.56 | 12.8% | 2,017,871.50 |
| 4002 · OTHER INCOME REVENUE | 1,157.76 | 2,508.34 | -1,350.58 | 46.2% | 5,800.70 | 10,033.28 | -4,232.58 | 57.8% | 30,100.00 |
| Total Income | 20,871.17 | 170,664.30 | -149,793.13 | 12.2% | 92,002.96 | 682,657.10 | -590,654.14 | 13.5% | 2,047,971.50 |
| Expense | | | | | | | | | |
| 7100 · SALARIES/BENEFITS | 65,091.03 | 103,975.02 | -38,883.99 | 62.6% | 358,833.30 | 415,899.84 | -57,066.54 | 86.3% | 1,247,700.00 |
| 7200 · ADMINISTRATION | 1,736.69 | 37,572.64 | -35,835.95 | 4.6% | 99,327.99 | 150,290.38 | -50,962.39 | 66.1% | 450,871.50 |
| 7250 · OPERATION EXPENSES | 0.00 | 1,295.86 | -1,295.86 | 0.0% | 1,195.08 | 5,183.12 | -3,988.04 | 23.1% | 15,550.00 |
| 7300 · UTILITIES | 3,343.91 | 3,254.18 | 89.73 | 102.8% | 11,364.03 | 13,016.56 | -1,652.53 | 87.3% | 39,050.00 |
| 7400 · S.C.B.A. | 371.17 | 625.01 | -253.84 | 59.4% | 3,183.11 | 2,499.92 | 683.19 | 127.3% | 7,500.00 |
| 7450 · WATER SUPPLY | 0.00 | 441.68 | -441.68 | 0.0% | 2,617.62 | 1,766.56 | 851.06 | 148.2% | 5,300.00 |
| 7500 · FIRE DEPT. EQUIPMENT | 3,468.58 | 1,562.51 | 1,906.07 | 222.0% | 3,507.80 | 6,249.92 | -2,742.12 | 56.1% | 18,750.00 |
| 7560 · VEHICLE EXPENSE | 7,233.05 | 7,833.34 | -600.29 | 92.3% | 26,516.13 | 31,333.28 | -4,817.15 | 84.6% | 94,000.00 |
| 7600 · CLOTHING | 773.80 | 2,958.34 | -2,184.54 | 26.2% | 6,859.96 | 11,833.28 | -4,973.32 | 58.0% | 35,500.00 |
| 7650 · Medical | 26.50 | 558.35 | -531.85 | 4.7% | 1,326.06 | 2,233.20 | -907.14 | 59.4% | 6,700.00 |
| 7700 · COMMUNICATIONS | 1,478.07 | 2,250.02 | -771.95 | 65.7% | 19,560.08 | 8,999.84 | 10,560.24 | 217.3% | 27,000.00 |
| 7800 · BUILDING EXPENSE | 619.12 | 5,045.86 | -4,426.74 | 12.3% | 11,999.36 | 20,183.12 | -8,183.76 | 59.5% | 60,550.00 |
| 7850 · EMPLOYEE BONUS | 0.00 | 41.67 | -41.67 | 0.0% | 0.00 | 166.64 | -166.64 | 0.0% | 500.00 |
| 7900 · TRAINING | 77.00 | 1,500.00 | -1,423.00 | 5.1% | 703.37 | 6,000.00 | -5,296.63 | 11.7% | 18,000.00 |
| 7950 · INFECTION CONTROL | 360.00 | 1,250.01 | -890.01 | 28.8% | 1,015.00 | 4,999.92 | -3,984.92 | 20.3% | 15,000.00 |
| 7970 · FIRE PREVENTION | 0.00 | 500.00 | -500.00 | 0.0% | 1,329.47 | 2,000.00 | -670.53 | 66.5% | 6,000.00 |
| Total Expense | 84,578.92 | 170,664.49 | -86,085.57 | 49.6% | 549,338.36 | 682,655.58 | -133,317.22 | 80.5% | 2,047,971.50 |
| Net Ordinary Income | -63,707.75 | -0.19 | -63,707.56 | 33,530,394.7% | -457,335.40 | 1.52 | -457,336.92 | -30,087,855.3% | 0.00 |
| Other Income/Expense | | | | | | | | | |
| Other Expense | | | | | | | | | |
| 9000 · Other General Fund Budget Items | 27,772.00 | 0.00 | 27,772.00 | 100.0% | 95,004.47 | 0.00 | 95,004.47 | 100.0% | 0.00 |
| Total Other Expense | 27,772.00 | 0.00 | 27,772.00 | 100.0% | 95,004.47 | 0.00 | 95,004.47 | 100.0% | 0.00 |
| Net Other Income | -27,772.00 | 0.00 | -27,772.00 | 100.0% | -95,004.47 | 0.00 | -95,004.47 | 100.0% | 0.00 |
| Net Income | -91,479.75 | -0.19 | -91,479.56 | 48,147,236.8% | -552,339.87 | 1.52 | -552,341.39 | -36,338,149.3% | 0.00 |

No assurance provided. All Disclosures Omitted