

# Four Mile Fire Protection District Profit & Loss Month and YTD

May 2023

Cash Basis

	May 23	Jan - May 23	% YTD
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4100 · Tax Revenue	37,388.57	348,782.34	10.7%
4300 · Donations	750.00	6,010.00	12.5%
4400 · Other Funding Sources	2,921.00	5,960.50	49.0%
4500 · Grants	12,500.00	12,500.00	100.0%
4610 · Interest Income	1,475.00	5,200.03	28.4%
<b>Total Income</b>	55,034.57	378,452.87	14.5%
<b>Cost of Goods Sold</b>			
5000 · Cost of Fund Raising	513.40	2,252.69	22.8%
<b>Total COGS</b>	513.40	2,252.69	22.8%
<b>Gross Profit</b>	54,521.17	376,200.18	14.5%
<b>Expense</b>			
5200 · Elections	0.00	141.00	0.0%
5300 · Fees	965.72	9,330.23	10.4%
5400 · Firefighter Training	0.00	2,186.30	0.0%
5403 · Incentive Awards	252.00	268.50	93.9%
5500 · Public Fire Edn & Promotion	0.00	13.54	0.0%
5600 · EMS Expenses	89.63	5,667.33	1.6%
6050 · Maintenance / Repair	717.08	14,954.36	4.8%
6060 · Bank Service Charge	5.25	81.22	6.5%
6380 · Insurance	2,949.42	16,190.60	18.2%
6530 · Firefighting Expendables	2,312.61	10,572.39	21.9%
6550 · Office Management	630.09	6,026.87	10.5%
6640 · Professional Fees	0.00	9,418.07	0.0%
6880 · Telephone	278.59	2,314.33	12.0%
6900 · Stations	645.01	17,448.08	3.7%
7000 · Payroll	13,458.34	66,635.78	20.2%
7050 · Employee Benefits	422.40	2,112.00	20.0%
7100 · Payroll Taxes	1,951.22	9,680.31	20.2%
7900 · Uncategorized Expenses	328.31	328.31	100.0%
8010 · Interest Expense	798.30	3,263.99	24.5%
<b>Total Expense</b>	25,803.97	176,633.21	14.6%
<b>Net Ordinary Income</b>	28,717.20	199,566.97	14.4%
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
9100 · Capital Outlay	6,189.16	214,786.77	2.9%
<b>Total Other Expense</b>	6,189.16	214,786.77	2.9%
<b>Net Other Income</b>	(6,189.16)	(214,786.77)	2.9%
<b>Net Income</b>	<b>22,528.04</b>	<b>(15,219.80)</b>	<b>(148.0)%</b>

**Four Mile Fire Protection District**  
**Profit & Loss Budget vs. Actual**  
**January through May 2023**

Cash Basis

	Jan - May 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Tax Revenue	348,782.34	455,845.00	(107,062.66)	76.5%
4300 · Donations	6,010.00	18,000.00	(11,990.00)	33.4%
4400 · Other Funding Sources	5,960.50	22,500.00	(16,539.50)	26.5%
4500 · Grants	12,500.00			
4610 · Interest Income	5,200.03	250.00	4,950.03	2,080.0%
4998 · Gain/Loss on disposal of assets	0.00	5,000.00	(5,000.00)	0.0%
<b>Total Income</b>	378,452.87	501,595.00	(123,142.13)	75.4%
<b>Cost of Goods Sold</b>				
5000 · Cost of Fund Raising	2,252.69	4,000.00	(1,747.31)	56.3%
5003 · Credit card Costs	0.00	100.00	(100.00)	0.0%
<b>Total COGS</b>	2,252.69	4,100.00	(1,847.31)	54.9%
<b>Gross Profit</b>	376,200.18	497,495.00	(121,294.82)	75.6%
<b>Expense</b>				
5200 · Elections	141.00	18,000.00	(17,859.00)	0.8%
5300 · Fees	9,330.23	12,125.48	(2,795.25)	76.9%
5400 · Firefighter Training	2,186.30	6,000.00	(3,813.70)	36.4%
5403 · Incentive Awards	268.50	1,500.00	(1,231.50)	17.9%
5500 · Public Fire Edn & Promotion	13.54	1,500.00	(1,486.46)	0.9%
5600 · EMS Expenses	5,667.33	25,000.00	(19,332.67)	22.7%
6050 · Maintenance / Repair	14,954.36	47,500.00	(32,545.64)	31.5%
6060 · Bank Service Charge	81.22	300.00	(218.78)	27.1%
6380 · Insurance	16,190.60	26,800.00	(10,609.40)	60.4%
6530 · Firefighting Expendables	10,572.39	15,000.00	(4,427.61)	70.5%
6550 · Office Management	6,026.87	7,800.00	(1,773.13)	77.3%
6640 · Professional Fees	9,418.07	17,000.00	(7,581.93)	55.4%
6880 · Telephone	2,314.33	2,400.00	(85.67)	96.4%
6900 · Stations	17,448.08	28,925.00	(11,476.92)	60.3%
7000 · Payroll	66,635.78	189,264.00	(122,628.22)	35.2%
7050 · Employee Benefits	2,112.00			
7100 · Payroll Taxes	9,680.31	27,727.28	(18,046.97)	34.9%
7900 · Uncategorized Expenses	328.31			
8010 · Interest Expense	3,263.99	8,400.00	(5,136.01)	38.9%
<b>Total Expense</b>	176,633.21	435,241.76	(258,608.55)	40.6%
<b>Net Ordinary Income</b>	199,566.97	62,253.24	137,313.73	320.6%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
9000 · Contingency Fund	0.00	300,000.00	(300,000.00)	0.0%
9100 · Capital Outlay	214,786.77	156,600.00	58,186.77	137.2%
<b>Total Other Expense</b>	214,786.77	456,600.00	(241,813.23)	47.0%
<b>Net Other Income</b>	(214,786.77)	(456,600.00)	241,813.23	47.0%
<b>Net Income</b>	<b>(15,219.80)</b>	<b>(394,346.76)</b>	<b>379,126.96</b>	<b>3.9%</b>

**Four Mile Fire Protection District**  
**Balance Sheet**  
As of May 31, 2023

Cash Basis

	May 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · 4561 BOSJ Checking	37,871.55
1170 · ColoTrust	389,367.70
<b>Total Checking/Savings</b>	427,239.25
<b>Other Current Assets</b>	
1181 · Gift cards	725.00
1300 · Prepaid Insurance	21,133.40
1400 · Property tax receivable	435,345.00
<b>Total Other Current Assets</b>	457,203.40
<b>Total Current Assets</b>	884,442.65
<b>Fixed Assets</b>	
1500 · Fixed Assets	1,092,420.40
1900 · Accumulated Depreciation	(635,489.81)
<b>Total Fixed Assets</b>	456,930.59
<b>TOTAL ASSETS</b>	<b>1,341,373.24</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	6,300.00
<b>Total Accounts Payable</b>	6,300.00
<b>Credit Cards</b>	
2011 · BOSJ Credit Card - Master	8,446.21
<b>Total Credit Cards</b>	8,446.21
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	1,122.94
2230 · Direct Deposit Liabilities	89.00
2250 · Deferred property tax revenue	435,345.00
<b>Total Other Current Liabilities</b>	436,556.94
<b>Total Current Liabilities</b>	451,303.15
<b>Long Term Liabilities</b>	
2501 · BOSJ Capital lease Rescue Truck	136,682.51
<b>Total Long Term Liabilities</b>	136,682.51
<b>Total Liabilities</b>	587,985.66
<b>Equity</b>	
3000 · Opening Bal Equity	219,882.40
3003 · Invested in Capital, assets	362,237.43
3004 · Tabor reserve	11,100.00
3900 · Net Assets	175,664.46
Net Income	(15,219.80)
<b>Total Equity</b>	753,664.49
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,341,650.15</b>