

Four Mile Fire Protection District Profit & Loss Month and YTD

March 2023

Cash Basis

	Mar 23	Jan - Mar 23	% YTD
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	46,850.99	234,655.64	20.0%
4300 · Donations	1,050.00	3,630.00	28.9%
4400 · Other Funding Sources	934.68	954.68	97.9%
4610 · Interest Income	1,118.51	2,562.57	43.6%
Total Income	49,954.18	241,802.89	20.7%
Cost of Goods Sold			
5000 · Cost of fund Raising	409.85	409.85	100.0%
Total COGS	409.85	409.85	100.0%
Gross Profit	49,544.33	241,393.04	20.5%
Expense			
5300 · Fees	1,261.08	6,577.62	19.2%
5400 · Firefighter Training	540.64	1,128.78	47.9%
5500 · Public Fire Edn & Promotion	0.00	13.54	0.0%
5600 · EMS Expenses	411.22	5,432.33	7.6%
6050 · Maintenance / Repair	1,859.90	12,799.07	14.5%
6060 · Bank Service Charge	10.50	70.72	14.8%
6380 · Insurance	2,786.92	8,360.76	33.3%
6530 · Firefighting Expendables	1,192.68	5,682.66	21.0%
6550 · Office Management	2,634.15	4,900.98	53.7%
6640 · Professional Fees	750.00	3,940.07	19.0%
6880 · Telephone	279.80	1,756.64	15.9%
6900 · Stations	4,328.17	12,281.76	35.2%
7000 · Payroll	11,802.42	39,719.10	29.7%
7050 · Employee Benefits	422.40	1,267.20	33.3%
7100 · Payroll Taxes	1,710.29	5,777.87	29.6%
8010 · Interest Expense	767.28	1,628.69	47.1%
Total Expense	30,757.45	111,337.79	27.6%
Net Ordinary Income	18,786.88	130,055.25	14.4%
Other Income/Expense			
Other Expense			
9100 · Capital Outlay	26,922.42	208,597.61	12.9%
Total Other Expense	26,922.42	208,597.61	12.9%
Net Other Income	(26,922.42)	(208,597.61)	12.9%
Net Income	(8,135.54)	(78,542.36)	10.4%

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

Cash Basis

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	234,655.64	455,845.00	(221,189.36)	51.5%
4300 · Donations	3,630.00	18,000.00	(14,370.00)	20.2%
4400 · Other Funding Sources	954.68	22,500.00	(21,545.32)	4.2%
4610 · Interest Income	2,562.57	250.00	2,312.57	1,025.0%
4998 · Gain/Loss on disposal of assets	0.00	5,000.00	(5,000.00)	0.0%
Total Income	241,802.89	501,595.00	(259,792.11)	48.2%
Cost of Goods Sold				
5000 · Cost of fund Raising	409.85	4,000.00	(3,590.15)	10.2%
5003 · Credit card Costs	0.00	100.00	(100.00)	0.0%
Total COGS	409.85	4,100.00	(3,690.15)	10.0%
Gross Profit	241,393.04	497,495.00	(256,101.96)	48.5%
Expense				
5200 · Elections	0.00	18,000.00	(18,000.00)	0.0%
5300 · Fees	6,577.62	12,125.48	(5,547.86)	54.2%
5400 · Firefighter Training	1,128.78	6,000.00	(4,871.22)	18.8%
5403 · Incentive Awards	0.00	1,500.00	(1,500.00)	0.0%
5500 · Public Fire Edn & Promotion	13.54	1,500.00	(1,486.46)	0.9%
5600 · EMS Expenses	5,432.33	25,000.00	(19,567.67)	21.7%
6050 · Maintenance / Repair	12,799.07	47,500.00	(34,700.93)	26.9%
6060 · Bank Service Charge	70.72	300.00	(229.28)	23.6%
6380 · Insurance	8,360.76	26,800.00	(18,439.24)	31.2%
6530 · Firefighting Expendables	5,682.66	15,000.00	(9,317.34)	37.9%
6550 · Office Management	4,900.98	7,800.00	(2,899.02)	62.8%
6640 · Professional Fees	3,940.07	17,000.00	(13,059.93)	23.2%
6880 · Telephone	1,756.64	2,400.00	(643.36)	73.2%
6900 · Stations	12,281.76	28,925.00	(16,643.24)	42.5%
7000 · Payroll	39,719.10	189,264.00	(149,544.90)	21.0%
7050 · Employee Benefits	1,267.20			
7100 · Payroll Taxes	5,777.87	27,727.28	(21,949.41)	20.8%
8010 · Interest Expense	1,628.69	8,400.00	(6,771.31)	19.4%
Total Expense	111,337.79	435,241.76	(323,903.97)	25.6%
Net Ordinary Income	130,055.25	62,253.24	67,802.01	208.9%
Other Income/Expense				
Other Expense				
9000 · Contingency Fund	0.00	300,000.00	(300,000.00)	0.0%
9100 · Capital Outlay	208,597.61	156,600.00	51,997.61	133.2%
Total Other Expense	208,597.61	456,600.00	(248,002.39)	45.7%
Net Other Income	(208,597.61)	(456,600.00)	248,002.39	45.7%
Net Income	(78,542.36)	(394,346.76)	315,804.40	19.9%

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

Cash Basis

	Mar 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1100 · 4561 BOSJ Checking	30,141.82
1170 · ColoTrust	335,356.15
Total Checking/Savings	365,497.97
Other Current Assets	
1109 · Employee Draw	(30.00)
1300 · Prepaid Insurance	25,491.24
1400 · Property tax receivable	435,345.00
Total Other Current Assets	460,806.24
Total Current Assets	826,304.21
Fixed Assets	
1500 · Fixed Assets	1,092,420.40
1900 · Accumulated Depreciation	(635,489.81)
Total Fixed Assets	456,930.59
TOTAL ASSETS	1,283,234.80
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	9,279.97
Total Accounts Payable	9,279.97
Credit Cards	
2011 · BOSJ Credit Card - Master	6,336.96
Total Credit Cards	6,336.96
Other Current Liabilities	
2100 · Payroll Liabilities	1,334.30
2230 · Direct Deposit Liabilities	89.00
2250 · Deferred property tax revenue	435,345.00
Total Other Current Liabilities	436,768.30
Total Current Liabilities	452,385.23
Long Term Liabilities	
2501 · BOSJ Capital lease Rescue Truck	140,784.55
Total Long Term Liabilities	140,784.55
Total Liabilities	593,169.78
Equity	
3000 · Opening Bal Equity	219,882.40
3003 · Invested in Capital, assets	362,237.43
3004 · Tabor reserve	11,100.00
3900 · Net Assets	175,387.55
Net Income	(78,542.36)
Total Equity	690,065.02
TOTAL LIABILITIES & EQUITY	1,283,234.80