

Four Mile Fire Protection District Profit & Loss Month and YTD

April 2023

Cash Basis

	Apr 23	Jan - Apr 23	% YTD
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	76,738.13	311,393.77	24.6%
4300 · Donations	1,630.00	5,260.00	31.0%
4400 · Other Funding Sources	2,084.82	3,039.50	68.6%
4610 · Interest Income	1,162.46	3,725.03	31.2%
Total Income	81,615.41	323,418.30	25.2%
Cost of Goods Sold			
5000 · Cost of fund Raising	1,043.86	1,453.71	71.8%
5002 · Special events - memorials etc	285.58	285.58	100.0%
Total COGS	1,329.44	1,739.29	76.4%
Gross Profit	80,285.97	321,679.01	25.0%
Expense			
5200 · Elections	141.00	141.00	100.0%
5300 · Fees	1,786.89	8,364.51	21.4%
5400 · Firefighter Training	882.52	2,186.30	40.4%
5403 · Incentive Awards	16.50	16.50	100.0%
5500 · Public Fire Edn & Promotion	0.00	13.54	0.0%
5600 · EMS Expenses	141.15	5,577.70	2.5%
6050 · Maintenance / Repair	1,238.21	14,298.45	8.7%
6060 · Bank Service Charge	5.25	75.97	6.9%
6380 · Insurance	1,931.00	10,291.76	18.8%
6530 · Firefighting Expendables	2,206.39	7,884.83	28.0%
6550 · Office Management	612.34	5,338.32	11.5%
6640 · Professional Fees	5,478.00	9,418.07	58.2%
6880 · Telephone	279.10	2,035.74	13.7%
6900 · Stations	4,041.67	16,074.85	25.1%
7000 · Payroll	13,458.34	53,177.44	25.3%
7050 · Employee Benefits	422.40	1,689.60	25.0%
7100 · Payroll Taxes	1,951.22	7,729.09	25.2%
8010 · Interest Expense	837.00	2,465.69	33.9%
Total Expense	35,428.98	146,779.36	24.1%
Net Ordinary Income	44,856.99	174,899.65	25.6%
Other Income/Expense			
Other Expense			
9100 · Capital Outlay	25,000.00	208,597.61	12.0%
Total Other Expense	25,000.00	208,597.61	12.0%
Net Other Income	(25,000.00)	(208,597.61)	12.0%
Net Income	19,856.99	(33,697.96)	(58.9)%

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

Cash Basis

	Jan - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	311,393.77	455,845.00	(144,451.23)	68.3%
4300 · Donations	5,260.00	18,000.00	(12,740.00)	29.2%
4400 · Other Funding Sources	3,039.50	22,500.00	(19,460.50)	13.5%
4610 · Interest Income	3,725.03	250.00	3,475.03	1,490.0%
4998 · Gain/Loss on disposal of assets	0.00	5,000.00	(5,000.00)	0.0%
Total Income	323,418.30	501,595.00	(178,176.70)	64.5%
Cost of Goods Sold				
5000 · Cost of fund Raising	1,453.71	4,000.00	(2,546.29)	36.3%
5002 · Special events - memorials etc	285.58			
5003 · Credit card Costs	0.00	100.00	(100.00)	0.0%
Total COGS	1,739.29	4,100.00	(2,360.71)	42.4%
Gross Profit	321,679.01	497,495.00	(175,815.99)	64.7%
Expense				
5200 · Elections	141.00	18,000.00	(17,859.00)	0.8%
5300 · Fees	8,364.51	12,125.48	(3,760.97)	69.0%
5400 · Firefighter Training	2,186.30	6,000.00	(3,813.70)	36.4%
5403 · Incentive Awards	16.50	1,500.00	(1,483.50)	1.1%
5500 · Public Fire Edn & Promotion	13.54	1,500.00	(1,486.46)	0.9%
5600 · EMS Expenses	5,577.70	25,000.00	(19,422.30)	22.3%
6050 · Maintenance / Repair	14,298.45	47,500.00	(33,201.55)	30.1%
6060 · Bank Service Charge	75.97	300.00	(224.03)	25.3%
6380 · Insurance	10,291.76	26,800.00	(16,508.24)	38.4%
6530 · Firefighting Expendables	7,884.83	15,000.00	(7,115.17)	52.6%
6550 · Office Management	5,338.32	7,800.00	(2,461.68)	68.4%
6640 · Professional Fees	9,418.07	17,000.00	(7,581.93)	55.4%
6880 · Telephone	2,035.74	2,400.00	(364.26)	84.8%
6900 · Stations	16,074.85	28,925.00	(12,850.15)	55.6%
7000 · Payroll	53,177.44	189,264.00	(136,086.56)	28.1%
7050 · Employee Benefits	1,689.60			
7100 · Payroll Taxes	7,729.09	27,727.28	(19,998.19)	27.9%
8010 · Interest Expense	2,465.69	8,400.00	(5,934.31)	29.4%
Total Expense	146,779.36	435,241.76	(288,462.40)	33.7%
Net Ordinary Income	174,899.65	62,253.24	112,646.41	280.9%
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	(33,697.96)	(394,346.76)	360,648.80	8.5%

Four Mile Fire Protection District
Balance Sheet
As of April 30, 2023

Cash Basis

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
1100 · 4561 BOSJ Checking	54,671.71
1170 · ColoTrust	351,469.85
Total Checking/Savings	406,141.56
Other Current Assets	
1111 · Ask my accountant	521.43
1300 · Prepaid Insurance	27,032.24
1400 · Property tax receivable	435,345.00
Total Other Current Assets	462,898.67
Total Current Assets	869,040.23
Fixed Assets	
1500 · Fixed Assets	1,092,420.40
1900 · Accumulated Depreciation	(635,489.81)
Total Fixed Assets	456,930.59
TOTAL ASSETS	1,325,970.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	8,870.97
Total Accounts Payable	8,870.97
Credit Cards	
2011 · BOSJ Credit Card - Master	6,313.50
Total Credit Cards	6,313.50
Other Current Liabilities	
2100 · Payroll Liabilities	1,690.05
2230 · Direct Deposit Liabilities	89.00
2250 · Deferred property tax revenue	435,345.00
Total Other Current Liabilities	437,124.05
Total Current Liabilities	452,308.52
Long Term Liabilities	
2501 · BOSJ Capital lease Rescue Truck	138,752.88
Total Long Term Liabilities	138,752.88
Total Liabilities	591,061.40
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	(33,697.96)
Total Equity	734,909.42
TOTAL LIABILITIES & EQUITY	1,325,970.82