Cash Basis

Four Mile Fire Protection District Profit & Loss Month and YTD May 2024

	-		
	May 24	Jan - May 24	% YTD
Ordinary Income/Expense			
Income 4100 · Tax Revenue	140,105.06	664,493.69	21.1%
4300 · Donations	510.00	3,140.48	16.2%
4400 · Other Funding Sources	1,883.00	4,160.76	45.3%
4610 · Interest Income	1,731.92	4,801.77	36.1%
4999 · Uncategorized Income	0.00	620.00	0.0%
Total Income	144,229.98	677,216.70	21.3%
Cost of Goods Sold 5000 · Cost of Fund Raising 5003 · Credit card Costs	1,428.84 5.11	2,992.13 5.11	47.8% 100.0%
Total COGS	1,433.95	2,997.24	47.8%
Gross Profit	142,796.03	674,219.46	21.2%
Expense 5300 · Fees	3,687.23	16,702.55	22.1%
5400 · Firefighter Training	5,606.41	11,917.80	47.0%
5500 · Public Fire Edn & Promotion 5600 · EMS Expenses	2,210.72 37.50	4,024.64 2,170.33	54.9% 1.7%
6050 · Maintenance / Repair	1,738.95	9,796.37	17.8%
6060 · Bank Service Charge	12.00	71.47	16.8%
6380 · Insurance	5,795.83	17,591.57	32.9%
6530 · Firefighting Expendables	378.94	5,255.50	7.2%
6550 · Office Management	562.12	17,879.60	3.1%
6640 · Professional Fees	3,951.50	17,844.00	22.1%
6880 · Telephone	290.74	1,402.48	20.7%
6900 · Stations	4,865.26	16,389.38	29.7%
7000 · Payroll	15,333.34	75,000.02	20.4%
7100 · Payroll Taxes	2,338.33	11,495.50	20.3%
8010 · Interest Expense	61.46	61.46	100.0%
Total Expense	46,870.33	207,602.67	22.6%
Net Ordinary Income	95,925.70	466,616.79	20.6%
Other Income/Expense Other Expense			
9100 · Capital Outlay	25,318.44	85,595.29	29.6%
Total Other Expense	25,318.44	85,595.29	29.6%
Net Other Income	(25,318.44)	(85,595.29)	29.6%
Net Income =	70,607.26	381,021.50	18.5%

Cash Basis

Four Mile Fire Protection District Profit & Loss Budget vs. Actual January through May 2024

	Jan - May 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income 4100 · Tax Revenue	664,493.69	653,546.00	10,947.69	101.7%
4300 · Donations	3,140.48	12,000.00	(8,859.52)	26.2%
4400 · Other Funding Sources	4,160.76	28,300.00	(24,139.24)	14.7%
4500 · Grants	0.00	155,000.00	(155,000.00)	0.0%
4610 · Interest Income	4,801.77	5,500.00	(698.23)	87.3%
4999 · Uncategorized Income	620.00			
Total Income	677,216.70	854,346.00	(177,129.30)	79.3%
Cost of Goods Sold 5000 · Cost of Fund Raising 5002 · Special events - memorials etc 5003 · Credit card Costs	2,992.13 0.00 5.11	6,000.00 3,000.00 100.00	(3,007.87) (3,000.00) (94.89)	49.9% 0.0% 5.1%
Total COGS	2,997.24	9,100.00	(6,102.76)	32.9%
Gross Profit	674,219.46	845,246.00	(171,026.54)	79.8%
Expense 5300 · Fees	16,702.55	17,384.32	(681.77)	96.1%
5400 · Firefighter Training	11,917.80	7,000.00	4,917.80	170.3%
5500 · Public Fire Edn & Promotion 5600 · EMS Expenses	4,024.64 2,170.33	1,500.00 17,000.00	2,524.64 (14,829.67)	268.3% 12.8%
6050 · Maintenance / Repair	9,796.37	48,300.00	(38,503.63)	20.3%
6060 · Bank Service Charge	71.47	300.00	(228.53)	23.8%
6380 · Insurance	17,591.57	35,200.00	(17,608.43)	50.0%
6530 · Firefighting Expendables	5,255.50	26,000.00	(20,744.50)	20.2%
6550 · Office Management	17,879.60	12,500.00	5,379.60	143.0%
6640 · Professional Fees	17,844.00	25,000.00	(7,156.00)	71.4%
6880 · Telephone	1,402.48	3,000.00	(1,597.52)	46.7%
6900 · Stations	16,389.38	44,225.00	(27,835.62)	37.1%
7000 · Payroll	75,000.02	171,000.00	(95,999.98)	43.9%
7050 · Employee Benefits	0.00	2,500.00	(2,500.00)	0.0%
7100 · Payroll Taxes	11,495.50	25,051.50	(13,556.00)	45.9%
8010 · Interest Expense	61.46			
Total Expense	207,602.67	435,960.82	(228,358.15)	47.6%
Net Ordinary Income	466,616.79	409,285.18	57,331.61	114.0%
Other Income/Expense Other Expense 9000 · Contingency Fund	0.00	300,000.00	(300,000.00)	0.0%
9100 · Capital Outlay	85,595.29	340,000.00	(254,404.71)	25.2%
Total Other Expense	85,595.29	640,000.00	(554,404.71)	13.4%
Net Other Income	(85,595.29)	(640,000.00)	554,404.71	13.4%
Net Income	381,021.50	(230,714.82)	611,736.32	(165.1)%

Cash Basis

Four Mile Fire Protection District **Balance Sheet**

As of May 31, 2024

1300 · Prepaid Insurance20,153.681400 · Property tax receivable653,546.00Total Other Current Assets674,165.30Total Current Assets1,245,734.17Fixed Assets1,375,544.591900 · Accumulated Depreciation(715,475.14Total Fixed Assets660,069.45TOTAL ASSETS1,905,803.62LIABILITIES & EQUITY1,905,803.62LIABILITIES & EQUITY4,038.00Current Liabilities4,038.00Credit Cards2000 · Accounts Payable2011 · BOSJ Credit Card - Master12,026.89Total Credit Cards12,026.89Other Current Liabilities10,682.23	Current Assets 2 Checking/Savings 2 1170 · ColoTrust 54 Total Checking/Savings 57 Other Current Assets 1109 · Employee Draw 1181 · Gift cards 2 1300 · Propeid Insurance 2 1400 · Property tax receivable 65 Total Other Current Assets 67 Total Current Assets 1.37 1900 · Accumulated Depreciation (71) Total Fixed Assets 66 TOTAL ASSETS 1.37 1900 · Accumulated Depreciation (71) Total Fixed Assets 66 TOTAL ASSETS 1.90 LIABILITIES & EQUITY 1.14 Liabilities 200 · Accounts Payable 200 · Accounts Payable 200 · Accounts Payable 2100 · Payroll Liabilities 1 2100 · Payroll Liabilities 1 2100 · Payroll Liabilities 68 Total Current L	May 31, 24
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