

Four Mile Fire Protection District Profit & Loss Month and YTD

December 2023

Cash Basis

	Dec 23	Jan - Dec 23	% YTD
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	2,849.06	482,510.94	0.6%
4300 · Donations	1,288.71	14,038.71	9.2%
4400 · Other Funding Sources	0.00	33,113.40	0.0%
4500 · Grants	4,726.20	23,826.20	19.8%
4610 · Interest Income	686.80	14,379.46	4.8%
4998 · Gain/Loss on disposal of assets	0.00	53,500.00	0.0%
Total Income	9,550.77	621,368.71	1.5%
Cost of Goods Sold			
5000 · Cost of Fund Raising	0.00	5,672.61	0.0%
5002 · Special events - memorials etc	0.00	55.77	0.0%
5003 · Credit card Costs	0.00	118.39	0.0%
Total COGS	0.00	5,846.77	0.0%
Gross Profit	9,550.77	615,521.94	1.6%
Expense			
5200 · Elections	0.00	3,104.86	0.0%
5300 · Fees	0.00	12,494.70	0.0%
5400 · Firefighter Training	0.00	6,699.00	0.0%
5500 · Public Fire Edn & Promotion	0.00	1,793.74	0.0%
5600 · EMS Expenses	1,668.60	10,765.13	15.5%
6050 · Maintenance / Repair	7,173.34	41,594.49	17.2%
6060 · Bank Service Charge	0.00	114.18	0.0%
6380 · Insurance	4,655.13	35,419.75	13.1%
6530 · Firefighting Expendables	810.98	26,474.40	3.1%
6550 · Office Management	5,353.15	16,294.64	32.9%
6640 · Professional Fees	2,117.50	26,810.48	7.9%
6880 · Telephone	238.39	4,228.15	5.6%
6900 · Stations	7,437.09	49,080.16	15.2%
7000 · Payroll	9,833.33	150,375.52	6.5%
7050 · Employee Benefits	98.03	2,798.22	3.5%
7100 · Payroll Taxes	1,397.26	20,680.27	6.8%
8010 · Interest Expense	0.00	4,819.58	0.0%
Total Expense	40,782.80	413,547.27	9.9%
Net Ordinary Income	(31,232.03)	201,974.67	(15.5)%
Other Income/Expense			
Other Expense			
9100 · Capital Outlay	0.00	329,301.70	0.0%
9199 · Capitalized Assets	0.00	(329,301.70)	0.0%
Total Other Expense	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%
Net Income	(31,232.03)	201,974.67	(15.5)%

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

Cash Basis

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	479,661.88	455,845.00	23,816.88	105.2%
4300 · Donations	12,750.00	18,000.00	(5,250.00)	70.8%
4400 · Other Funding Sources	33,113.40	22,500.00	10,613.40	147.2%
4500 · Grants	19,100.00			
4610 · Interest Income	13,692.66	250.00	13,442.66	5,477.1%
4998 · Gain/Loss on disposal of assets	53,500.00	5,000.00	48,500.00	1,070.0%
Total Income	611,817.94	501,595.00	110,222.94	122.0%
Cost of Goods Sold				
5000 · Cost of Fund Raising	5,672.61	4,000.00	1,672.61	141.8%
5002 · Special events - memorials etc	55.77			
5003 · Credit card Costs	118.39	100.00	18.39	118.4%
Total COGS	5,846.77	4,100.00	1,746.77	142.6%
Gross Profit	605,971.17	497,495.00	108,476.17	121.8%
Expense				
5200 · Elections	3,104.86	18,000.00	(14,895.14)	17.2%
5300 · Fees	12,494.70	12,125.48	369.22	103.0%
5400 · Firefighter Training	6,699.00	7,500.00	(801.00)	89.3%
5500 · Public Fire Edn & Promotion	1,793.74	1,500.00	293.74	119.6%
5600 · EMS Expenses	9,096.53	25,000.00	(15,903.47)	36.4%
6050 · Maintenance / Repair	34,421.15	47,500.00	(13,078.85)	72.5%
6060 · Bank Service Charge	114.18	300.00	(185.82)	38.1%
6380 · Insurance	30,764.62	26,800.00	3,964.62	114.8%
6530 · Firefighting Expendables	25,663.42	15,000.00	10,663.42	171.1%
6550 · Office Management	10,941.49	7,800.00	3,141.49	140.3%
6640 · Professional Fees	24,692.98	17,000.00	7,692.98	145.3%
6880 · Telephone	3,989.76	2,400.00	1,589.76	166.2%
6900 · Stations	41,643.07	28,925.00	12,718.07	144.0%
7000 · Payroll	140,542.19	189,264.00	(48,721.81)	74.3%
7050 · Employee Benefits	2,700.19			
7100 · Payroll Taxes	19,283.01	27,727.28	(8,444.27)	69.5%
8010 · Interest Expense	4,819.58	8,400.00	(3,580.42)	57.4%
Total Expense	372,764.47	435,241.76	(62,477.29)	85.6%
Net Ordinary Income	233,206.70	62,253.24	170,953.46	374.6%
Other Income/Expense				
Other Expense				
9000 · Contingency Fund	0.00	300,000.00	(300,000.00)	0.0%
9100 · Capital Outlay	329,301.70	156,600.00	172,701.70	210.3%
9199 · Capitalized Assets	(329,301.70)			
Total Other Expense	0.00	456,600.00	(456,600.00)	0.0%
Net Other Income	0.00	(456,600.00)	456,600.00	0.0%
Net Income	233,206.70	(394,346.76)	627,553.46	(59.1)%

Four Mile Fire Protection District Profit & Loss by Event

Accrual Basis

January through December 2023

	BBQ	Craft Fair	Garage Sale	George Marlar	Jane Phillips	TacoDay	Trunk'r Treat	Xmas Dinner	TOTAL
Ordinary Income/Expense									
Income									
4300 · Donations	0.00	0.00	0.00	400.00	1,780.00	0.00	0.00	0.00	2,180.00
4400 · Other Funding Sources									
4403 · Fund Raising									
4404 · Fund Raising - In Kind	0.00	0.00	0.00	0.00	0.00	36.00	0.00	0.00	36.00
4403 · Fund Raising - Other	5,796.00	1,713.25	14,411.71	0.00	0.00	1,951.00	168.50	0.00	24,040.46
Total 4403 · Fund Raising	5,796.00	1,713.25	14,411.71	0.00	0.00	1,987.00	168.50	0.00	24,076.46
Total 4400 · Other Funding Sources	5,796.00	1,713.25	14,411.71	0.00	0.00	1,987.00	168.50	0.00	24,076.46
Total Income	5,796.00	1,713.25	14,411.71	400.00	1,780.00	1,987.00	168.50	0.00	26,256.46
Cost of Goods Sold									
5000 · Cost of Fund Raising	2,432.70	274.55	585.16	0.00	0.00	769.84	548.91	0.00	4,611.16
5003 · Credit card Costs	46.86	0.00	71.50	0.00	0.00	0.00	0.00	0.00	118.36
Total COGS	2,479.56	274.55	656.66	0.00	0.00	769.84	548.91	0.00	4,729.52
Gross Profit	3,316.44	1,438.70	13,755.05	400.00	1,780.00	1,217.16	(380.41)	0.00	21,526.94
Expense									
6060 · Bank Service Charge									
6061 · Credit Card Charges	0.00	0.00	0.00	1.94	49.65	0.00	0.00	0.00	51.59
Total 6060 · Bank Service Charge	0.00	0.00	0.00	1.94	49.65	0.00	0.00	0.00	51.59
6900 · Stations									
6940 · Station 1									
6948 · Brigade Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	341.69	341.69
Total 6940 · Station 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	341.69	341.69
Total 6900 · Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	341.69	341.69
Total Expense	0.00	0.00	0.00	1.94	49.65	0.00	0.00	341.69	393.28
Net Ordinary Income	3,316.44	1,438.70	13,755.05	398.06	1,730.35	1,217.16	(380.41)	(341.69)	21,133.66
Net Income	3,316.44	1,438.70	13,755.05	398.06	1,730.35	1,217.16	(380.41)	(341.69)	21,133.66

Four Mile Fire Protection District Balance Sheet

Cash Basis

As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1100 · 4561 BOSJ Checking	68,445.77
1170 · ColoTrust	129,077.66
Total Checking/Savings	197,523.43
Other Current Assets	
1181 · Gift cards	650.00
1300 · Prepaid Insurance	2,418.25
1400 · Property tax receivable	435,345.00
Total Other Current Assets	438,413.25
Total Current Assets	635,936.68
Fixed Assets	
1500 · Fixed Assets	1,421,722.10
1900 · Accumulated Depreciation	(635,489.81)
Total Fixed Assets	786,232.29
TOTAL ASSETS	1,422,168.97
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	(1,007.00)
Total Accounts Payable	(1,007.00)
Credit Cards	
2011 · BOSJ Credit Card - Master	7,565.58
Total Credit Cards	7,565.58
Other Current Liabilities	
2020 · Due to Fire District	(17.80)
2100 · Payroll Liabilities	9,631.35
2250 · Deferred property tax revenue	435,345.00
Total Other Current Liabilities	444,958.55
Total Current Liabilities	451,517.13
Total Liabilities	451,517.13
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	175,457.34
Net Income	201,974.67
Total Equity	970,651.84
TOTAL LIABILITIES & EQUITY	1,422,168.97