

Four Mile Fire Protection District Profit & Loss Month and YTD

Cash Basis

March 2024

	Mar 24	Jan - Mar 24	% YTD
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	57,188.44	318,124.13	18.0%
4300 · Donations	137.00	2,183.96	6.3%
4400 · Other Funding Sources	1,991.76	2,181.76	91.3%
4610 · Interest Income	1,142.19	1,937.67	58.9%
Total Income	60,459.39	324,427.52	18.6%
Cost of Goods Sold			
5000 · Cost of Fund Raising	205.39	205.39	100.0%
Total COGS	205.39	205.39	100.0%
Gross Profit	60,254.00	324,222.13	18.6%
Expense			
5300 · Fees	1,436.38	8,338.29	17.2%
5400 · Firefighter Training	1,402.04	2,624.07	53.4%
5500 · Public Fire Edn & Promotion	1,813.92	1,813.92	100.0%
5600 · EMS Expenses	495.37	2,132.83	23.2%
6050 · Maintenance / Repair	489.11	5,720.06	8.6%
6060 · Bank Service Charge	4.67	30.19	15.5%
6380 · Insurance	756.58	5,834.41	13.0%
6530 · Firefighting Expendables	2,652.43	4,549.95	58.3%
6550 · Office Management	5,299.64	16,680.26	31.8%
6640 · Professional Fees	3,679.00	6,756.00	54.5%
6880 · Telephone	291.26	820.79	35.5%
6900 · Stations	3,611.20	8,164.49	44.2%
7000 · Payroll	0.00	29,000.00	0.0%
7100 · Payroll Taxes	0.00	4,422.50	0.0%
Total Expense	21,931.60	96,887.76	22.6%
Net Ordinary Income	38,322.40	227,334.37	16.9%
Other Income/Expense			
Other Expense			
9100 · Capital Outlay	28,225.19	60,276.85	46.8%
Total Other Expense	28,225.19	60,276.85	46.8%
Net Other Income	(28,225.19)	(60,276.85)	46.8%
Net Income	10,097.21	167,057.52	6.0%

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

Cash Basis

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	318,124.13	653,546.00	(335,421.87)	48.7%
4300 · Donations	2,183.96	12,000.00	(9,816.04)	18.2%
4400 · Other Funding Sources	2,181.76	28,300.00	(26,118.24)	7.7%
4500 · Grants	0.00	155,000.00	(155,000.00)	0.0%
4610 · Interest Income	1,937.67	5,500.00	(3,562.33)	35.2%
Total Income	324,427.52	854,346.00	(529,918.48)	38.0%
Cost of Goods Sold				
5000 · Cost of Fund Raising	205.39	6,000.00	(5,794.61)	3.4%
5002 · Special events - memorials etc	0.00	3,000.00	(3,000.00)	0.0%
5003 · Credit card Costs	0.00	100.00	(100.00)	0.0%
Total COGS	205.39	9,100.00	(8,894.61)	2.3%
Gross Profit	324,222.13	845,246.00	(521,023.87)	38.4%
Expense				
5300 · Fees	8,338.29	17,384.32	(9,046.03)	48.0%
5400 · Firefighter Training	2,624.07	7,000.00	(4,375.93)	37.5%
5500 · Public Fire Edn & Promotion	1,813.92	1,500.00	313.92	120.9%
5600 · EMS Expenses	2,132.83	17,000.00	(14,867.17)	12.5%
6050 · Maintenance / Repair	5,720.06	48,300.00	(42,579.94)	11.8%
6060 · Bank Service Charge	30.19	300.00	(269.81)	10.1%
6380 · Insurance	5,834.41	35,200.00	(29,365.59)	16.6%
6530 · Firefighting Expendables	4,549.95	26,000.00	(21,450.05)	17.5%
6550 · Office Management	16,680.26	12,500.00	4,180.26	133.4%
6640 · Professional Fees	6,756.00	25,000.00	(18,244.00)	27.0%
6880 · Telephone	820.79	3,000.00	(2,179.21)	27.4%
6900 · Stations	8,164.49	44,225.00	(36,060.51)	18.5%
7000 · Payroll	29,000.00	171,000.00	(142,000.00)	17.0%
7050 · Employee Benefits	0.00	2,500.00	(2,500.00)	0.0%
7100 · Payroll Taxes	4,422.50	25,051.50	(20,629.00)	17.7%
Total Expense	96,887.76	435,960.82	(339,073.06)	22.2%
Net Ordinary Income	227,334.37	409,285.18	(181,950.81)	55.5%
Other Income/Expense				
Other Expense				
9000 · Contingency Fund	0.00	300,000.00	(300,000.00)	0.0%
9100 · Capital Outlay	60,276.85	340,000.00	(279,723.15)	17.7%
Total Other Expense	60,276.85	640,000.00	(579,723.15)	9.4%
Net Other Income	(60,276.85)	(640,000.00)	579,723.15	9.4%
Net Income	167,057.52	(230,714.82)	397,772.34	(72.4)%

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Accrual Basis

Four Mile Fire Protection District
Profit & Loss by Event
January 1 through April 17, 2024

	Craft Fair	Garage Sale	Spaghetti/Las...	TOTAL
Ordinary Income/Expense				
Income				
4300 · Donations	400.00	0.00	110.00	510.00
4400 · Other Funding Sources				
4403 · Fund Raising	105.00	10.00	1,418.80	1,533.80
Total 4400 · Other Funding Sources	105.00	10.00	1,418.80	1,533.80
Total Income	505.00	10.00	1,528.80	2,043.80
Cost of Goods Sold				
5000 · Cost of Fund Raising	0.00	0.00	786.30	786.30
Total COGS	0.00	0.00	786.30	786.30
Gross Profit	505.00	10.00	742.50	1,257.50
Expense				
6060 · Bank Service Charge				
6061 · Credit Card Charges	0.00	0.00	4.67	4.67
Total 6060 · Bank Service Charge	0.00	0.00	4.67	4.67
Total Expense	0.00	0.00	4.67	4.67
Net Ordinary Income	505.00	10.00	737.83	1,252.83
Net Income	505.00	10.00	737.83	1,252.83

Four Mile Fire Protection District
Balance Sheet
As of March 31, 2024

Cash Basis

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1100 · 4561 BOSJ Checking	87,039.61
1170 · ColoTrust	260,801.17
Total Checking/Savings	347,840.78
Other Current Assets	
1109 · Employee Draw	165.62
1180 · Due to Fire District	17.80
1181 · Gift cards	650.00
1300 · Prepaid Insurance	28,124.84
1400 · Property tax receivable	653,546.00
Total Other Current Assets	682,504.26
Total Current Assets	1,030,345.04
Fixed Assets	
1500 · Fixed Assets	1,375,544.59
1900 · Accumulated Depreciation	(715,475.14)
Total Fixed Assets	660,069.45
TOTAL ASSETS	1,690,414.49
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	5,984.00
Total Accounts Payable	5,984.00
Credit Cards	
2011 · BOSJ Credit Card - Master	13,222.38
Total Credit Cards	13,222.38
Other Current Liabilities	
2100 · Payroll Liabilities	6,115.59
2250 · Deferred property tax revenue	653,546.00
Total Other Current Liabilities	659,661.59
Total Current Liabilities	678,867.97
Total Liabilities	678,867.97
Equity	
3000 · Opening Bal Equity	212,403.40
3003 · Invested in Capital, assets	362,237.43
3004 · Tabor reserve	18,579.00
3900 · Net Assets	251,269.17
Net Income	167,057.52
Total Equity	1,011,546.52
TOTAL LIABILITIES & EQUITY	1,690,414.49