

# Four Mile Fire Protection District Profit & Loss Month and YTD

May 2024

Cash Basis

	May 24	Jan - May 24	% YTD
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
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%
<b>Total Income</b>	144,229.98	677,216.70	21.3%
<b>Cost of Goods Sold</b>			
5000 · Cost of Fund Raising	1,428.84	2,992.13	47.8%
5003 · Credit card Costs	5.11	5.11	100.0%
<b>Total COGS</b>	1,433.95	2,997.24	47.8%
<b>Gross Profit</b>	142,796.03	674,219.46	21.2%
<b>Expense</b>			
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	2,210.72	4,024.64	54.9%
5600 · EMS Expenses	37.50	2,170.33	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%
<b>Total Expense</b>	46,870.33	207,602.67	22.6%
<b>Net Ordinary Income</b>	95,925.70	466,616.79	20.6%
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
9100 · Capital Outlay	25,318.44	85,595.29	29.6%
<b>Total Other Expense</b>	25,318.44	85,595.29	29.6%
<b>Net Other Income</b>	(25,318.44)	(85,595.29)	29.6%
<b>Net Income</b>	<b>70,607.26</b>	<b>381,021.50</b>	<b>18.5%</b>

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

Cash Basis

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

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

Cash Basis

	May 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · 4561 BOSJ Checking	29,898.30
1170 · ColoTrust	541,670.57
<b>Total Checking/Savings</b>	571,568.87
<b>Other Current Assets</b>	
1109 · Employee Draw	165.62
1181 · Gift cards	300.00
1300 · Prepaid Insurance	20,153.68
1400 · Property tax receivable	653,546.00
<b>Total Other Current Assets</b>	674,165.30
<b>Total Current Assets</b>	1,245,734.17
<b>Fixed Assets</b>	
1500 · Fixed Assets	1,375,544.59
1900 · Accumulated Depreciation	(715,475.14)
<b>Total Fixed Assets</b>	660,069.45
<b>TOTAL ASSETS</b>	<b>1,905,803.62</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	4,038.00
<b>Total Accounts Payable</b>	4,038.00
<b>Credit Cards</b>	
2011 · BOSJ Credit Card - Master	12,026.89
<b>Total Credit Cards</b>	12,026.89
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	10,682.23
2250 · Deferred property tax revenue	653,546.00
<b>Total Other Current Liabilities</b>	664,228.23
<b>Total Current Liabilities</b>	680,293.12
<b>Total Liabilities</b>	680,293.12
<b>Equity</b>	
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	381,021.50
<b>Total Equity</b>	1,225,510.50
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,905,803.62</b>