

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

April 2024

Cash Basis

	Apr 24	Jan - Apr 24	% YTD
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4100 · Tax Revenue	206,264.50	524,388.63	39.3%
4300 · Donations	550.00	2,630.48	20.9%
4400 · Other Funding Sources	125.00	2,306.76	5.4%
4610 · Interest Income	1,132.18	3,069.85	36.9%
4999 · Uncategorized Income	620.00	620.00	100.0%
<b>Total Income</b>	<b>208,691.68</b>	<b>533,015.72</b>	<b>39.2%</b>
<b>Cost of Goods Sold</b>			
5000 · Cost of Fund Raising	1,357.90	1,563.29	86.9%
<b>Total COGS</b>	<b>1,357.90</b>	<b>1,563.29</b>	<b>86.9%</b>
<b>Gross Profit</b>	<b>207,333.78</b>	<b>531,452.43</b>	<b>39.0%</b>
<b>Expense</b>			
5300 · Fees	4,677.03	13,015.32	35.9%
5400 · Firefighter Training	3,687.32	6,311.39	58.4%
5500 · Public Fire Edn & Promotion	0.00	1,813.92	0.0%
5600 · EMS Expenses	0.00	2,132.83	0.0%
6050 · Maintenance / Repair	2,337.36	8,057.42	29.0%
6060 · Bank Service Charge	14.11	40.82	34.6%
6380 · Insurance	2,424.83	11,795.74	20.6%
6530 · Firefighting Expendables	326.61	4,876.56	6.7%
6550 · Office Management	657.05	17,118.15	3.8%
6640 · Professional Fees	7,136.50	13,892.50	51.4%
6880 · Telephone	290.95	1,111.74	26.2%
6900 · Stations	3,981.13	12,364.78	32.2%
7000 · Payroll	30,666.68	59,666.68	51.4%
7100 · Payroll Taxes	4,734.67	9,157.17	51.7%
<b>Total Expense</b>	<b>60,934.24</b>	<b>161,355.02</b>	<b>37.8%</b>
<b>Net Ordinary Income</b>	<b>146,399.54</b>	<b>370,097.41</b>	<b>39.6%</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
9100 · Capital Outlay	0.00	60,276.85	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>60,276.85</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>(60,276.85)</b>	<b>0.0%</b>
<b>Net Income</b>	<b>146,399.54</b>	<b>309,820.56</b>	<b>47.3%</b>

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

Cash Basis

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4100 · Tax Revenue</b>	524,388.63	653,546.00	(129,157.37)	80.2%
<b>4300 · Donations</b>	2,630.48	12,000.00	(9,369.52)	21.9%
<b>4400 · Other Funding Sources</b>	2,306.76	28,300.00	(25,993.24)	8.2%
<b>4500 · Grants</b>	0.00	155,000.00	(155,000.00)	0.0%
<b>4610 · Interest Income</b>	3,069.85	5,500.00	(2,430.15)	55.8%
<b>4999 · Uncategorized Income</b>	620.00			
<b>Total Income</b>	533,015.72	854,346.00	(321,330.28)	62.4%
<b>Cost of Goods Sold</b>				
<b>5000 · Cost of Fund Raising</b>	1,563.29	6,000.00	(4,436.71)	26.1%
<b>5002 · Special events - memorials etc</b>	0.00	3,000.00	(3,000.00)	0.0%
<b>5003 · Credit card Costs</b>	0.00	100.00	(100.00)	0.0%
<b>Total COGS</b>	1,563.29	9,100.00	(7,536.71)	17.2%
<b>Gross Profit</b>	531,452.43	845,246.00	(313,793.57)	62.9%
<b>Expense</b>				
<b>5300 · Fees</b>	13,015.32	17,384.32	(4,369.00)	74.9%
<b>5400 · Firefighter Training</b>	6,311.39	7,000.00	(688.61)	90.2%
<b>5500 · Public Fire Edn &amp; Promotion</b>	1,813.92	1,500.00	313.92	120.9%
<b>5600 · EMS Expenses</b>	2,132.83	17,000.00	(14,867.17)	12.5%
<b>6050 · Maintenance / Repair</b>	8,057.42	48,300.00	(40,242.58)	16.7%
<b>6060 · Bank Service Charge</b>	40.82	300.00	(259.18)	13.6%
<b>6380 · Insurance</b>	11,795.74	35,200.00	(23,404.26)	33.5%
<b>6530 · Firefighting Expendables</b>	4,876.56	26,000.00	(21,123.44)	18.8%
<b>6550 · Office Management</b>	17,118.15	12,500.00	4,618.15	136.9%
<b>6640 · Professional Fees</b>	13,892.50	25,000.00	(11,107.50)	55.6%
<b>6880 · Telephone</b>	1,111.74	3,000.00	(1,888.26)	37.1%
<b>6900 · Stations</b>	12,364.78	44,225.00	(31,860.22)	28.0%
<b>7000 · Payroll</b>	59,666.68	171,000.00	(111,333.32)	34.9%
<b>7050 · Employee Benefits</b>	0.00	2,500.00	(2,500.00)	0.0%
<b>7100 · Payroll Taxes</b>	9,157.17	25,051.50	(15,894.33)	36.6%
<b>Total Expense</b>	161,355.02	435,960.82	(274,605.80)	37.0%
<b>Net Ordinary Income</b>	370,097.41	409,285.18	(39,187.77)	90.4%
<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>	60,276.85	340,000.00	(279,723.15)	17.7%
<b>Total Other Expense</b>	60,276.85	640,000.00	(579,723.15)	9.4%
<b>Net Other Income</b>	(60,276.85)	(640,000.00)	579,723.15	9.4%
<b>Net Income</b>	<b>309,820.56</b>	<b>(230,714.82)</b>	<b>540,535.38</b>	<b>(134.3)%</b>

**Four Mile Fire Protection District**  
**Balance Sheet**  
As of April 30, 2024

Cash Basis

	Apr 30, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · 4561 BOSJ Checking	28,681.40
1170 · ColoTrust	463,520.82
<b>Total Checking/Savings</b>	492,202.22
<b>Other Current Assets</b>	
1109 · Employee Draw	165.62
1111 · Ask my accountant	246.98
1181 · Gift cards	650.00
1300 · Prepaid Insurance	22,063.51
1400 · Property tax receivable	653,546.00
<b>Total Other Current Assets</b>	676,672.11
<b>Total Current Assets</b>	1,168,874.33
<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>1,828,943.78</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	4,704.00
<b>Total Accounts Payable</b>	4,704.00
<b>Credit Cards</b>	
2011 · BOSJ Credit Card - Master	6,389.97
<b>Total Credit Cards</b>	6,389.97
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	9,994.25
2250 · Deferred property tax revenue	653,546.00
<b>Total Other Current Liabilities</b>	663,540.25
<b>Total Current Liabilities</b>	674,634.22
<b>Total Liabilities</b>	674,634.22
<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	309,820.56
<b>Total Equity</b>	1,154,309.56
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,828,943.78</b>