

Four Mile Fire Protection District Profit & Loss Month and YTD November 2023

Cash Basis

	Nov 23	Jan - Nov 23	% YTD
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	8,382.35	479,661.88	1.7%
4300 · Donations	545.00	12,750.00	4.3%
4400 · Other Funding Sources	60.00	33,113.40	0.2%
4500 · Grants	0.00	19,100.00	0.0%
4610 · Interest Income	1,216.91	13,692.66	8.9%
4998 · Gain/Loss on disposal of assets	0.00	53,500.00	0.0%
Total Income	10,204.26	611,817.94	1.7%
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	10,204.26	605,971.17	1.7%
Expense			
5200 · Elections	0.00	3,104.86	0.0%
5300 · Fees	153.90	12,494.70	1.2%
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	808.19	9,166.53	8.8%
6050 · Maintenance / Repair	5,660.07	34,421.15	16.4%
6060 · Bank Service Charge	5.25	114.18	4.6%
6380 · Insurance	1,409.17	30,764.62	4.6%
6530 · Firefighting Expendables	1,745.24	25,663.42	6.8%
6550 · Office Management	1,813.80	10,941.49	16.6%
6640 · Professional Fees	2,846.33	24,692.98	11.5%
6880 · Telephone	280.68	3,989.76	7.0%
6900 · Stations	2,397.69	41,643.07	5.8%
7000 · Payroll	22,692.53	140,542.19	16.1%
7050 · Employee Benefits	98.03	2,700.19	3.6%
7100 · Payroll Taxes	2,162.27	19,283.01	11.2%
8010 · Interest Expense	0.00	4,819.58	0.0%
Total Expense	42,073.15	372,834.47	11.3%
Net Ordinary Income	(31,868.89)	233,136.70	(13.7)%
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	(31,868.89)	233,136.70	(13.7)%

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	9,166.53	25,000.00	(15,833.47)	36.7%
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	372,834.47	435,241.76	(62,407.29)	85.7%
Net Ordinary Income	233,136.70	62,253.24	170,883.46	374.5%
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%

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

Cash Basis

	<u>Jan - Nov 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>233,136.70</u>	<u>(394,346.76)</u>	<u>627,483.46</u>	<u>(59.1)%</u>

Four Mile Fire Protection District Profit & Loss by Event

January 1 through December 20, 2023

	BBQ	Craft Fair	Garage Sale	George Marlar	Jane Phillips	TacoDay	Trunk'r Treat	TOTAL
Ordinary Income/Expense								
Income								
4300 · Donations	0.00	0.00	0.00	400.00	1,780.00	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	36.00
4403 · Fund Raising - Other	5,796.00	1,713.25	14,411.71	0.00	0.00	1,951.00	168.50	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	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	24,076.46
Total Income	5,796.00	1,713.25	14,411.71	400.00	1,780.00	1,987.00	168.50	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	4,611.16
5003 · Credit card Costs	46.86	0.00	71.50	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	4,729.52
Gross Profit	3,316.44	1,438.70	13,755.05	400.00	1,780.00	1,217.16	(380.41)	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	51.59
Total 6060 · Bank Service Charge	0.00	0.00	0.00	1.94	49.65	0.00	0.00	51.59
Total Expense	0.00	0.00	0.00	1.94	49.65	0.00	0.00	51.59
Net Ordinary Income	3,316.44	1,438.70	13,755.05	398.06	1,730.35	1,217.16	(380.41)	21,475.35
Net Income	3,316.44	1,438.70	13,755.05	398.06	1,730.35	1,217.16	(380.41)	21,475.35

Four Mile Fire Protection District Balance Sheet

Cash Basis

As of November 30, 2023

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
1100 · 4561 BOSJ Checking	39,226.04
1170 · ColoTrust	185,541.80
Total Checking/Savings	224,767.84
Other Current Assets	
1181 · Gift cards	650.00
1300 · Prepaid Insurance	6,973.38
1400 · Property tax receivable	435,345.00
Total Other Current Assets	442,968.38
Total Current Assets	667,736.22
Fixed Assets	
1500 · Fixed Assets	1,421,722.10
1900 · Accumulated Depreciation	(635,489.81)
Total Fixed Assets	786,232.29
TOTAL ASSETS	1,453,968.51
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2011 · BOSJ Credit Card - Master	8,660.59
Total Credit Cards	8,660.59
Other Current Liabilities	
2020 · Due to Fire District	(58.16)
2100 · Payroll Liabilities	8,207.21
2250 · Deferred property tax revenue	435,345.00
Total Other Current Liabilities	443,494.05
Total Current Liabilities	452,154.64
Total Liabilities	452,154.64
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	233,136.70
Total Equity	1,001,813.87
TOTAL LIABILITIES & EQUITY	1,453,968.51