

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

Cash Basis

	Aug 23	Jan - Aug 23	% YTD
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	9,941.65	459,835.10	2.2%
4300 · Donations	300.00	10,035.00	3.0%
4400 · Other Funding Sources	125.00	17,188.19	0.7%
4500 · Grants	0.00	19,100.00	0.0%
4610 · Interest Income	1,544.53	9,837.96	15.7%
4998 · Gain/Loss on disposal of assets	0.00	43,500.00	0.0%
Total Income	11,911.18	559,496.25	2.1%
Cost of Goods Sold			
5000 · Cost of Fund Raising	1,317.48	4,983.72	26.4%
5003 · Credit card Costs	0.00	46.89	0.0%
Total COGS	1,317.48	5,030.61	26.2%
Gross Profit	10,593.70	554,465.64	1.9%
Expense			
5200 · Elections	0.00	3,104.86	0.0%
5300 · Fees	174.53	12,250.33	1.4%
5400 · Firefighter Training	830.78	4,215.91	19.7%
5403 · Incentive Awards	0.00	368.50	0.0%
5500 · Public Fire Edn & Promotion	997.05	1,010.59	98.7%
5600 · EMS Expenses	1,358.00	7,587.73	17.9%
6050 · Maintenance / Repair	3,885.01	24,726.07	15.7%
6060 · Bank Service Charge	12.50	101.93	12.3%
6380 · Insurance	2,219.42	25,224.86	8.8%
6530 · Firefighting Expendables	120.22	17,483.10	0.7%
6550 · Office Management	2,888.34	10,877.22	26.6%
6640 · Professional Fees	1,120.00	14,667.15	7.6%
6880 · Telephone	278.73	3,150.29	8.8%
6900 · Stations	852.93	32,522.29	2.6%
7000 · Payroll	9,958.33	97,933.00	10.2%
7050 · Employee Benefits	98.03	2,406.10	4.1%
7100 · Payroll Taxes	1,493.45	14,196.06	10.5%
8010 · Interest Expense	0.00	4,819.58	0.0%
Total Expense	26,287.32	276,645.57	9.5%
Net Ordinary Income	(15,693.62)	277,820.07	(5.6)%
Other Income/Expense			
Other Expense			
9100 · Capital Outlay	6,225.70	224,387.47	2.8%
Total Other Expense	6,225.70	224,387.47	2.8%
Net Other Income	(6,225.70)	(224,387.47)	2.8%
Net Income	(21,919.32)	53,432.60	(41.0)%

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

Cash Basis

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	459,835.10	455,845.00	3,990.10	100.9%
4300 · Donations	10,035.00	18,000.00	(7,965.00)	55.8%
4400 · Other Funding Sources	17,188.19	22,500.00	(5,311.81)	76.4%
4500 · Grants	19,100.00			
4610 · Interest Income	9,837.96	250.00	9,587.96	3,935.2%
4998 · Gain/Loss on disposal of assets	43,500.00	5,000.00	38,500.00	870.0%
Total Income	559,496.25	501,595.00	57,901.25	111.5%
Cost of Goods Sold				
5000 · Cost of Fund Raising	4,983.72	4,000.00	983.72	124.6%
5003 · Credit card Costs	46.89	100.00	(53.11)	46.9%
Total COGS	5,030.61	4,100.00	930.61	122.7%
Gross Profit	554,465.64	497,495.00	56,970.64	111.5%
Expense				
5200 · Elections	3,104.86	18,000.00	(14,895.14)	17.2%
5300 · Fees	12,250.33	12,125.48	124.85	101.0%
5400 · Firefighter Training	4,215.91	6,000.00	(1,784.09)	70.3%
5403 · Incentive Awards	368.50	1,500.00	(1,131.50)	24.6%
5500 · Public Fire Edn & Promotion	1,010.59	1,500.00	(489.41)	67.4%
5600 · EMS Expenses	7,587.73	25,000.00	(17,412.27)	30.4%
6050 · Maintenance / Repair	24,726.07	47,500.00	(22,773.93)	52.1%
6060 · Bank Service Charge	101.93	300.00	(198.07)	34.0%
6380 · Insurance	25,224.86	26,800.00	(1,575.14)	94.1%
6530 · Firefighting Expendables	17,483.10	15,000.00	2,483.10	116.6%
6550 · Office Management	10,877.22	7,800.00	3,077.22	139.5%
6640 · Professional Fees	14,667.15	17,000.00	(2,332.85)	86.3%
6880 · Telephone	3,150.29	2,400.00	750.29	131.3%
6900 · Stations	32,522.29	28,925.00	3,597.29	112.4%
7000 · Payroll	97,933.00	189,264.00	(91,331.00)	51.7%
7050 · Employee Benefits	2,406.10			
7100 · Payroll Taxes	14,196.06	27,727.28	(13,531.22)	51.2%
8010 · Interest Expense	4,819.58	8,400.00	(3,580.42)	57.4%
Total Expense	276,645.57	435,241.76	(158,596.19)	63.6%
Net Ordinary Income	277,820.07	62,253.24	215,566.83	446.3%
Other Income/Expense				
Other Expense				
9000 · Contingency Fund	0.00	300,000.00	(300,000.00)	0.0%
9100 · Capital Outlay	224,387.47	156,600.00	67,787.47	143.3%
Total Other Expense	224,387.47	456,600.00	(232,212.53)	49.1%
Net Other Income	(224,387.47)	(456,600.00)	232,212.53	49.1%
Net Income	53,432.60	(394,346.76)	447,779.36	(13.5)%

Four Mile Fire Protection District
Balance Sheet
As of August 31, 2023

Cash Basis

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1001 · Petty Cash	400.00
1100 · 4561 BOSJ Checking	71,408.41
1170 · ColoTrust	292,138.29
Total Checking/Savings	363,946.70
Other Current Assets	
1181 · Gift cards	525.00
1300 · Prepaid Insurance	11,555.14
1400 · Property tax receivable	435,345.00
Total Other Current Assets	447,425.14
Total Current Assets	811,371.84
Fixed Assets	
1500 · Fixed Assets	1,092,420.40
1900 · Accumulated Depreciation	(635,489.81)
Total Fixed Assets	456,930.59
TOTAL ASSETS	1,268,302.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	1,625.01
Total Accounts Payable	1,625.01
Credit Cards	
2011 · BOSJ Credit Card - Master	7,869.76
Total Credit Cards	7,869.76
Other Current Liabilities	
2100 · Payroll Liabilities	1,422.68
2250 · Deferred property tax revenue	435,345.00
Total Other Current Liabilities	436,767.68
Total Current Liabilities	446,262.45
Total Liabilities	446,262.45
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	175,387.55
Net Income	53,432.60
Total Equity	822,039.98
TOTAL LIABILITIES & EQUITY	1,268,302.43