

Four Mile Fire Protection District Profit & Loss Month and YTD

June 2023

Cash Basis

	Jun 23	Jan - Jun 23	% YTD
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	86,228.23	435,010.57	19.8%
4300 · Donations	2,100.00	8,110.00	25.9%
4400 · Other Funding Sources	5,506.69	11,467.19	48.0%
4500 · Grants	6,600.00	19,100.00	34.6%
4610 · Interest Income	90.84	5,290.87	1.7%
4998 · Gain/Loss on disposal of assets	42,000.00	42,000.00	100.0%
Total Income	142,525.76	520,978.63	27.4%
Cost of Goods Sold			
5000 · Cost of Fund Raising	1,163.85	3,312.77	35.1%
Total COGS	1,163.85	3,312.77	35.1%
Gross Profit	141,361.91	517,665.86	27.3%
Expense			
5200 · Elections	2,963.86	3,104.86	95.5%
5300 · Fees	2,422.32	11,752.55	20.6%
5400 · Firefighter Training	674.73	2,861.03	23.6%
5403 · Incentive Awards	127.21	395.71	32.1%
5500 · Public Fire Edn & Promotion	0.00	13.54	0.0%
5600 · EMS Expenses	104.00	5,771.33	1.8%
6050 · Maintenance / Repair	4,191.92	19,146.28	21.9%
6060 · Bank Service Charge	4.71	85.93	5.5%
6380 · Insurance	2,949.42	19,140.02	15.4%
6530 · Firefighting Expendables	4,837.80	15,410.19	31.4%
6550 · Office Management	1,251.10	7,606.28	16.4%
6640 · Professional Fees	2,376.05	11,794.12	20.1%
6880 · Telephone	278.59	2,592.92	10.7%
6900 · Stations	8,449.65	25,897.73	32.6%
7000 · Payroll	11,380.56	78,016.34	14.6%
7050 · Employee Benefits	422.40	2,534.40	16.7%
7100 · Payroll Taxes	1,655.85	11,336.16	14.6%
8010 · Interest Expense	845.21	4,109.20	20.6%
Total Expense	44,935.38	221,568.59	20.3%
Net Ordinary Income	96,426.53	296,097.27	32.6%
Other Income/Expense			
Other Expense			
9100 · Capital Outlay	3,375.00	218,161.77	1.5%
Total Other Expense	3,375.00	218,161.77	1.5%
Net Other Income	(3,375.00)	(218,161.77)	1.5%
Net Income	93,051.53	77,935.50	119.4%

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

Cash Basis

	Jan - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	435,010.57	455,845.00	(20,834.43)	95.4%
4300 · Donations	8,110.00	18,000.00	(9,890.00)	45.1%
4400 · Other Funding Sources	11,467.19	22,500.00	(11,032.81)	51.0%
4500 · Grants	19,100.00			
4610 · Interest Income	5,290.87	250.00	5,040.87	2,116.3%
4998 · Gain/Loss on disposal of assets	42,000.00	5,000.00	37,000.00	840.0%
Total Income	520,978.63	501,595.00	19,383.63	103.9%
Cost of Goods Sold				
5000 · Cost of Fund Raising	3,312.77	4,000.00	(687.23)	82.8%
5003 · Credit card Costs	0.00	100.00	(100.00)	0.0%
Total COGS	3,312.77	4,100.00	(787.23)	80.8%
Gross Profit	517,665.86	497,495.00	20,170.86	104.1%
Expense				
5200 · Elections	3,104.86	18,000.00	(14,895.14)	17.2%
5300 · Fees	11,752.55	12,125.48	(372.93)	96.9%
5400 · Firefighter Training	2,861.03	6,000.00	(3,138.97)	47.7%
5403 · Incentive Awards	395.71	1,500.00	(1,104.29)	26.4%
5500 · Public Fire Edn & Promotion	13.54	1,500.00	(1,486.46)	0.9%
5600 · EMS Expenses	5,771.33	25,000.00	(19,228.67)	23.1%
6050 · Maintenance / Repair	19,146.28	47,500.00	(28,353.72)	40.3%
6060 · Bank Service Charge	85.93	300.00	(214.07)	28.6%
6380 · Insurance	19,140.02	26,800.00	(7,659.98)	71.4%
6530 · Firefighting Expendables	15,410.19	15,000.00	410.19	102.7%
6550 · Office Management	7,606.28	7,800.00	(193.72)	97.5%
6640 · Professional Fees	11,794.12	17,000.00	(5,205.88)	69.4%
6880 · Telephone	2,592.92	2,400.00	192.92	108.0%
6900 · Stations	25,897.73	28,925.00	(3,027.27)	89.5%
7000 · Payroll	78,016.34	189,264.00	(111,247.66)	41.2%
7050 · Employee Benefits	2,534.40			
7100 · Payroll Taxes	11,336.16	27,727.28	(16,391.12)	40.9%
8010 · Interest Expense	4,109.20	8,400.00	(4,290.80)	48.9%
Total Expense	221,568.59	435,241.76	(213,673.17)	50.9%
Net Ordinary Income	296,097.27	62,253.24	233,844.03	475.6%
Other Income/Expense				
Other Expense				
9000 · Contingency Fund	0.00	300,000.00	(300,000.00)	0.0%
9100 · Capital Outlay	218,161.77	156,600.00	61,561.77	139.3%
Total Other Expense	218,161.77	456,600.00	(238,438.23)	47.8%
Net Other Income	(218,161.77)	(456,600.00)	238,438.23	47.8%
Net Income	77,935.50	(394,346.76)	472,282.26	(19.8)%

Four Mile Fire Protection District
Balance Sheet
As of June 30, 2023

Cash Basis

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
1100 · 4561 BOSJ Checking	200,739.61
1170 · ColoTrust	323,264.45
Total Checking/Savings	524,004.06
Other Current Assets	
1181 · Gift cards	725.00
1300 · Prepaid Insurance	18,183.98
1400 · Property tax receivable	435,345.00
Total Other Current Assets	454,253.98
Total Current Assets	978,258.04
Fixed Assets	
1500 · Fixed Assets	1,092,420.40
1900 · Accumulated Depreciation	(635,489.81)
Total Fixed Assets	456,930.59
TOTAL ASSETS	1,435,188.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	4,725.00
Total Accounts Payable	4,725.00
Credit Cards	
2011 · BOSJ Credit Card - Master	7,595.57
Total Credit Cards	7,595.57
Other Current Liabilities	
2100 · Payroll Liabilities	6,232.13
2230 · Direct Deposit Liabilities	89.00
2250 · Deferred property tax revenue	435,345.00
Total Other Current Liabilities	441,666.13
Total Current Liabilities	453,986.70
Long Term Liabilities	
2501 · BOSJ Capital lease Rescue Truck	134,659.05
Total Long Term Liabilities	134,659.05
Total Liabilities	588,645.75
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	77,935.50
Total Equity	846,542.88
TOTAL LIABILITIES & EQUITY	1,435,188.63