

Four Mile Fire Protection District Profit & Loss Month and YTD

October 2023

Cash Basis

	Oct 23	Jan - Oct 23	% YTD
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	5,193.80	471,279.53	1.1%
4300 · Donations	565.00	12,205.00	4.6%
4400 · Other Funding Sources	783.50	33,053.40	2.4%
4500 · Grants	0.00	19,100.00	0.0%
4610 · Interest Income	1,236.59	12,475.75	9.9%
4998 · Gain/Loss on disposal of assets	0.00	53,500.00	0.0%
Total Income	7,778.89	601,613.68	1.3%
Cost of Goods Sold			
5000 · Cost of Fund Raising	923.63	6,011.62	15.4%
5002 · Special events - memorials etc	0.00	55.77	0.0%
5003 · Credit card Costs	0.00	118.39	0.0%
Total COGS	923.63	6,185.78	14.9%
Gross Profit	6,855.26	595,427.90	1.2%
Expense			
5200 · Elections	0.00	3,104.86	0.0%
5300 · Fees	23.57	12,340.80	0.2%
5400 · Firefighter Training	1,643.44	7,860.42	20.9%
5500 · Public Fire Edn & Promotion	783.15	1,793.74	43.7%
5600 · EMS Expenses	154.69	8,672.59	1.8%
6050 · Maintenance / Repair	4,016.49	28,665.46	14.0%
6060 · Bank Service Charge	3.50	108.93	3.2%
6380 · Insurance	0.00	28,174.28	0.0%
6530 · Firefighting Expendables	3,002.47	23,205.68	12.9%
6550 · Office Management	(892.78)	9,032.22	(9.9)%
6640 · Professional Fees	700.00	21,846.65	3.2%
6880 · Telephone	279.98	3,709.08	7.5%
6900 · Stations	3,414.32	37,815.88	9.0%
7000 · Payroll	9,958.33	117,849.66	8.5%
7050 · Employee Benefits	98.03	2,602.16	3.8%
7100 · Payroll Taxes	1,447.32	17,090.71	8.5%
8010 · Interest Expense	0.00	4,819.58	0.0%
Total Expense	24,632.51	328,692.70	7.5%
Net Ordinary Income	(17,777.25)	266,735.20	(6.7)%
Other Income/Expense			
Other Expense			
9100 · Capital Outlay	87,012.46	329,301.70	26.4%
9199 · Capitalized Assets	(82,049.18)	(329,301.70)	24.9%
Total Other Expense	4,963.28	0.00	100.0%
Net Other Income	(4,963.28)	0.00	100.0%
Net Income	(22,740.53)	266,735.20	(8.5)%

Four Mile Fire Protection District Profit & Loss Budget vs. Actual

January through October 2023

Cash Basis

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	471,279.53	455,845.00	15,434.53	103.4%
4300 · Donations	12,205.00	18,000.00	(5,795.00)	67.8%
4400 · Other Funding Sources	33,053.40	22,500.00	10,553.40	146.9%
4500 · Grants	19,100.00			
4610 · Interest Income	12,475.75	250.00	12,225.75	4,990.3%
4998 · Gain/Loss on disposal of assets	53,500.00	5,000.00	48,500.00	1,070.0%
Total Income	601,613.68	501,595.00	100,018.68	119.9%
Cost of Goods Sold				
5000 · Cost of Fund Raising	6,011.62	4,000.00	2,011.62	150.3%
5002 · Special events - memorials etc	55.77			
5003 · Credit card Costs	118.39	100.00	18.39	118.4%
Total COGS	6,185.78	4,100.00	2,085.78	150.9%
Gross Profit	595,427.90	497,495.00	97,932.90	119.7%
Expense				
5200 · Elections	3,104.86	18,000.00	(14,895.14)	17.2%
5300 · Fees	12,340.80	12,125.48	215.32	101.8%
5400 · Firefighter Training	7,860.42	7,500.00	360.42	104.8%
5500 · Public Fire Edn & Promotion	1,793.74	1,500.00	293.74	119.6%
5600 · EMS Expenses	8,672.59	25,000.00	(16,327.41)	34.7%
6050 · Maintenance / Repair	28,665.46	47,500.00	(18,834.54)	60.3%
6060 · Bank Service Charge	108.93	300.00	(191.07)	36.3%
6380 · Insurance	28,174.28	26,800.00	1,374.28	105.1%
6530 · Firefighting Expendables	23,205.68	15,000.00	8,205.68	154.7%
6550 · Office Management	9,032.22	7,800.00	1,232.22	115.8%
6640 · Professional Fees	21,846.65	17,000.00	4,846.65	128.5%
6880 · Telephone	3,709.08	2,400.00	1,309.08	154.5%
6900 · Stations	37,815.88	28,925.00	8,890.88	130.7%
7000 · Payroll	117,849.66	189,264.00	(71,414.34)	62.3%
7050 · Employee Benefits	2,602.16			
7100 · Payroll Taxes	17,090.71	27,727.28	(10,636.57)	61.6%
8010 · Interest Expense	4,819.58	8,400.00	(3,580.42)	57.4%
Total Expense	328,692.70	435,241.76	(106,549.06)	75.5%
Net Ordinary Income	266,735.20	62,253.24	204,481.96	428.5%
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%
Net Income	266,735.20	(394,346.76)	661,081.96	(67.6)%

Four Mile Fire Protection District Balance Sheet

As of October 31, 2023

Cash Basis

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1100 · 4561 BOSJ Checking	43,066.04
1170 · ColoTrust	206,096.44
Total Checking/Savings	249,162.48
Other Current Assets	
1181 · Gift cards	650.00
1300 · Prepaid Insurance	8,605.72
1400 · Property tax receivable	435,345.00
Total Other Current Assets	444,600.72
Total Current Assets	693,763.20
Fixed Assets	
1500 · Fixed Assets	1,421,722.10
1900 · Accumulated Depreciation	(635,489.81)
Total Fixed Assets	786,232.29
TOTAL ASSETS	1,479,995.49
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	(1,883.62)
Total Accounts Payable	(1,883.62)
Credit Cards	
2011 · BOSJ Credit Card - Master	8,455.00
Total Credit Cards	8,455.00
Other Current Liabilities	
2100 · Payroll Liabilities	2,716.69
2250 · Deferred property tax revenue	435,345.00
Total Other Current Liabilities	438,061.69
Total Current Liabilities	444,633.07
Total Liabilities	444,633.07
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	175,407.39
Net Income	266,735.20
Total Equity	1,035,362.42
TOTAL LIABILITIES & EQUITY	1,479,995.49