

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

September 2023

Cash Basis

	Sep 23	Jan - Sep 23	% YTD
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4100 · Tax Revenue	6,250.63	466,085.73	1.3%
4300 · Donations	1,605.00	11,640.00	13.8%
4400 · Other Funding Sources	14,781.71	31,969.90	46.2%
4500 · Grants	0.00	19,100.00	0.0%
4610 · Interest Income	1,401.20	11,239.16	12.5%
4998 · Gain/Loss on disposal of assets	10,000.00	53,500.00	18.7%
<b>Total Income</b>	<b>34,038.54</b>	<b>593,534.79</b>	<b>5.7%</b>
<b>Cost of Goods Sold</b>			
5000 · Cost of Fund Raising	104.27	5,087.99	2.0%
5002 · Special events - memorials etc	55.77	55.77	100.0%
5003 · Credit card Costs	71.50	118.39	60.4%
<b>Total COGS</b>	<b>231.54</b>	<b>5,262.15</b>	<b>4.4%</b>
<b>Gross Profit</b>	<b>33,807.00</b>	<b>588,272.64</b>	<b>5.7%</b>
<b>Expense</b>			
5200 · Elections	0.00	3,104.86	0.0%
5300 · Fees	66.90	12,317.23	0.5%
5400 · Firefighter Training	2,143.99	6,728.40	31.9%
5500 · Public Fire Edn & Promotion	0.00	1,010.59	0.0%
5600 · EMS Expenses	930.17	8,517.90	10.9%
6050 · Maintenance / Repair	175.84	24,901.91	0.7%
6060 · Bank Service Charge	4.37	105.43	4.1%
6380 · Insurance	2,949.42	28,174.28	10.5%
6530 · Firefighting Expendables	2,908.70	20,203.21	14.4%
6550 · Office Management	2,020.27	9,420.49	21.4%
6640 · Professional Fees	6,479.50	21,146.65	30.6%
6880 · Telephone	278.81	3,429.10	8.1%
6900 · Stations	2,297.90	34,401.56	6.7%
7000 · Payroll	9,958.33	107,891.33	9.2%
7050 · Employee Benefits	98.03	2,504.13	3.9%
7100 · Payroll Taxes	1,447.33	15,643.39	9.3%
8010 · Interest Expense	0.00	4,819.58	0.0%
<b>Total Expense</b>	<b>31,759.56</b>	<b>304,320.04</b>	<b>10.4%</b>
<b>Net Ordinary Income</b>	<b>2,047.44</b>	<b>283,952.60</b>	<b>0.7%</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
9100 · Capital Outlay	8,803.35	237,325.97	3.7%
<b>Total Other Expense</b>	<b>8,803.35</b>	<b>237,325.97</b>	<b>3.7%</b>
<b>Net Other Income</b>	<b>(8,803.35)</b>	<b>(237,325.97)</b>	<b>3.7%</b>
<b>Net Income</b>	<b>(6,755.91)</b>	<b>46,626.63</b>	<b>(14.5)%</b>

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

Cash Basis

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4100 · Tax Revenue</b>	466,085.73	455,845.00	10,240.73	102.2%
<b>4300 · Donations</b>	11,640.00	18,000.00	(6,360.00)	64.7%
<b>4400 · Other Funding Sources</b>	31,969.90	22,500.00	9,469.90	142.1%
<b>4500 · Grants</b>	19,100.00			
<b>4610 · Interest Income</b>	11,239.16	250.00	10,989.16	4,495.7%
<b>4998 · Gain/Loss on disposal of assets</b>	53,500.00	5,000.00	48,500.00	1,070.0%
<b>Total Income</b>	593,534.79	501,595.00	91,939.79	118.3%
<b>Cost of Goods Sold</b>				
<b>5000 · Cost of Fund Raising</b>	5,087.99	4,000.00	1,087.99	127.2%
<b>5002 · Special events - memorials etc</b>	55.77			
<b>5003 · Credit card Costs</b>	118.39	100.00	18.39	118.4%
<b>Total COGS</b>	5,262.15	4,100.00	1,162.15	128.3%
<b>Gross Profit</b>	588,272.64	497,495.00	90,777.64	118.2%
<b>Expense</b>				
<b>5200 · Elections</b>	3,104.86	18,000.00	(14,895.14)	17.2%
<b>5300 · Fees</b>	12,317.23	12,125.48	191.75	101.6%
<b>5400 · Firefighter Training</b>	6,728.40	7,500.00	(771.60)	89.7%
<b>5500 · Public Fire Edn &amp; Promotion</b>	1,010.59	1,500.00	(489.41)	67.4%
<b>5600 · EMS Expenses</b>	8,517.90	25,000.00	(16,482.10)	34.1%
<b>6050 · Maintenance / Repair</b>	24,901.91	47,500.00	(22,598.09)	52.4%
<b>6060 · Bank Service Charge</b>	105.43	300.00	(194.57)	35.1%
<b>6380 · Insurance</b>	28,174.28	26,800.00	1,374.28	105.1%
<b>6530 · Firefighting Expendables</b>	20,203.21	15,000.00	5,203.21	134.7%
<b>6550 · Office Management</b>	9,420.49	7,800.00	1,620.49	120.8%
<b>6640 · Professional Fees</b>	21,146.65	17,000.00	4,146.65	124.4%
<b>6880 · Telephone</b>	3,429.10	2,400.00	1,029.10	142.9%
<b>6900 · Stations</b>	34,401.56	28,925.00	5,476.56	118.9%
<b>7000 · Payroll</b>	107,891.33	189,264.00	(81,372.67)	57.0%
<b>7050 · Employee Benefits</b>	2,504.13			
<b>7100 · Payroll Taxes</b>	15,643.39	27,727.28	(12,083.89)	56.4%
<b>8010 · Interest Expense</b>	4,819.58	8,400.00	(3,580.42)	57.4%
<b>Total Expense</b>	304,320.04	435,241.76	(130,921.72)	69.9%
<b>Net Ordinary Income</b>	283,952.60	62,253.24	221,699.36	456.1%
<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>	237,325.97	156,600.00	80,725.97	151.5%
<b>Total Other Expense</b>	237,325.97	456,600.00	(219,274.03)	52.0%
<b>Net Other Income</b>	(237,325.97)	(456,600.00)	219,274.03	52.0%
<b>Net Income</b>	<b>46,626.63</b>	<b>(394,346.76)</b>	<b>440,973.39</b>	<b>(11.8)%</b>

# Four Mile Fire Protection District Balance Sheet

As of September 30, 2023

Cash Basis

	Sep 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · 4561 BOSJ Checking	52,202.16
1170 · ColoTrust	299,723.22
<b>Total Checking/Savings</b>	351,925.38
<b>Other Current Assets</b>	
1181 · Gift cards	425.00
1300 · Prepaid Insurance	8,605.72
1400 · Property tax receivable	435,345.00
<b>Total Other Current Assets</b>	444,375.72
<b>Total Current Assets</b>	796,301.10
<b>Fixed Assets</b>	
1500 · Fixed Assets	1,092,420.40
1900 · Accumulated Depreciation	(635,489.81)
<b>Total Fixed Assets</b>	456,930.59
<b>TOTAL ASSETS</b>	<b>1,253,231.69</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	(308.62)
<b>Total Accounts Payable</b>	(308.62)
<b>Credit Cards</b>	
2011 · BOSJ Credit Card - Master	1,186.86
<b>Total Credit Cards</b>	1,186.86
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	1,774.44
2250 · Deferred property tax revenue	435,345.00
<b>Total Other Current Liabilities</b>	437,119.44
<b>Total Current Liabilities</b>	437,997.68
<b>Total Liabilities</b>	437,997.68
<b>Equity</b>	
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	46,626.63
<b>Total Equity</b>	815,234.01
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,253,231.69</b>