

Four Mile Fire Protection District Profit & Loss Month and YTD

Cash Basis

June 2024

	Jun 24	Jan - Jun 24	% YTD
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	41,091.62	705,585.31	5.8%
4300 · Donations	2,872.37	6,012.85	47.8%
4400 · Other Funding Sources	1,591.56	5,752.32	27.7%
4610 · Interest Income	1,966.62	6,768.39	29.1%
4620 · Wildfire Cooperator Reimb	76,783.38	76,783.38	100.0%
4999 · Uncategorized Income	0.00	620.00	0.0%
Total Income	124,305.55	801,522.25	15.5%
Cost of Goods Sold			
5000 · Cost of Fund Raising	1,499.50	4,184.50	35.8%
5003 · Credit card Costs	0.00	5.11	0.0%
Total COGS	1,499.50	4,189.61	35.8%
Gross Profit	122,806.05	797,332.64	15.4%
Expense			
5300 · Fees	988.12	17,690.67	5.6%
5400 · Firefighter Training	5,938.25	13,431.05	44.2%
5500 · Public Fire Edn & Promotion	0.00	4,024.64	0.0%
5600 · EMS Expenses	891.51	3,061.84	29.1%
6050 · Maintenance / Repair	6,471.55	16,191.49	40.0%
6060 · Bank Service Charge	33.37	104.84	31.8%
6380 · Insurance	756.58	18,348.15	4.1%
6530 · Firefighting Expendables	6,688.37	11,943.87	56.0%
6550 · Office Management	2,664.00	20,543.60	13.0%
6640 · Professional Fees	800.00	15,992.50	5.0%
6880 · Telephone	292.74	1,695.22	17.3%
6900 · Stations	4,160.47	20,263.89	20.5%
7000 · Payroll	15,333.34	90,333.36	17.0%
7100 · Payroll Taxes	2,730.83	14,226.33	19.2%
7900 · Uncategorized Expenses	404.51	404.51	100.0%
8010 · Interest Expense	0.00	61.46	0.0%
Total Expense	48,153.64	248,317.42	19.4%
Net Ordinary Income	74,652.41	549,015.22	13.6%
Other Income/Expense			
Other Expense			
9100 · Capital Outlay	30,318.44	90,595.29	33.5%
Total Other Expense	30,318.44	90,595.29	33.5%
Net Other Income	(30,318.44)	(90,595.29)	33.5%
Net Income	44,333.97	458,419.93	9.7%

Four Mile Fire Protection District
Profit & Loss Budget vs. Actual
January through June 2024

Cash Basis

	Jan - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	705,585.31	653,546.00	52,039.31	108.0%
4300 · Donations	6,012.85	12,000.00	(5,987.15)	50.1%
4400 · Other Funding Sources	5,752.32	28,300.00	(22,547.68)	20.3%
4500 · Grants	0.00	155,000.00	(155,000.00)	0.0%
4610 · Interest Income	6,768.39	5,500.00	1,268.39	123.1%
4620 · Wildfire Cooperator Reimb	76,783.38			
4999 · Uncategorized Income	620.00			
Total Income	801,522.25	854,346.00	(52,823.75)	93.8%
Cost of Goods Sold				
5000 · Cost of Fund Raising	4,184.50	6,000.00	(1,815.50)	69.7%
5002 · Special events - memorials etc	0.00	3,000.00	(3,000.00)	0.0%
5003 · Credit card Costs	5.11	100.00	(94.89)	5.1%
Total COGS	4,189.61	9,100.00	(4,910.39)	46.0%
Gross Profit	797,332.64	845,246.00	(47,913.36)	94.3%
Expense				
5300 · Fees	17,690.67	17,384.32	306.35	101.8%
5400 · Firefighter Training	13,431.05	7,000.00	6,431.05	191.9%
5500 · Public Fire Edn & Promotion	4,024.64	1,500.00	2,524.64	268.3%
5600 · EMS Expenses	3,061.84	17,000.00	(13,938.16)	18.0%
6050 · Maintenance / Repair	16,191.49	48,300.00	(32,108.51)	33.5%
6060 · Bank Service Charge	104.84	300.00	(195.16)	34.9%
6380 · Insurance	18,348.15	35,200.00	(16,851.85)	52.1%
6530 · Firefighting Expendables	11,943.87	26,000.00	(14,056.13)	45.9%
6550 · Office Management	20,543.60	12,500.00	8,043.60	164.3%
6640 · Professional Fees	15,992.50	25,000.00	(9,007.50)	64.0%
6880 · Telephone	1,695.22	3,000.00	(1,304.78)	56.5%
6900 · Stations	20,263.89	44,225.00	(23,961.11)	45.8%
7000 · Payroll	90,333.36	171,000.00	(80,666.64)	52.8%
7050 · Employee Benefits	0.00	2,500.00	(2,500.00)	0.0%
7100 · Payroll Taxes	14,226.33	25,051.50	(10,825.17)	56.8%
7900 · Uncategorized Expenses	404.51			
8010 · Interest Expense	61.46			
Total Expense	248,317.42	435,960.82	(187,643.40)	57.0%
Net Ordinary Income	549,015.22	409,285.18	139,730.04	134.1%
Other Income/Expense				
Other Expense				
9000 · Contingency Fund	0.00	300,000.00	(300,000.00)	0.0%
9100 · Capital Outlay	90,595.29	340,000.00	(249,404.71)	26.6%
Total Other Expense	90,595.29	640,000.00	(549,404.71)	14.2%
Net Other Income	(90,595.29)	(640,000.00)	549,404.71	14.2%
Net Income	458,419.93	(230,714.82)	689,134.75	(198.7)%

Four Mile Fire Protection District
Balance Sheet
As of June 30, 2024

Cash Basis

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1100 · 4561 BOSJ Checking	323,134.45
1120 · Pay Pal	550.00
1170 · ColoTrust	323,740.69
Total Checking/Savings	647,425.14
Other Current Assets	
1181 · Gift cards	200.00
1300 · Prepaid Insurance	19,397.10
1400 · Property tax receivable	653,546.00
Total Other Current Assets	673,143.10
Total Current Assets	1,320,568.24
Fixed Assets	
1500 · Fixed Assets	1,375,544.59
1900 · Accumulated Depreciation	(715,475.14)
Total Fixed Assets	660,069.45
TOTAL ASSETS	1,980,637.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	3,493.00
Total Accounts Payable	3,493.00
Credit Cards	
2011 · BOSJ Credit Card - Master	13,549.87
Total Credit Cards	13,549.87
Other Current Liabilities	
2100 · Payroll Liabilities	7,139.89
2250 · Deferred property tax revenue	653,546.00
Total Other Current Liabilities	660,685.89
Total Current Liabilities	677,728.76
Total Liabilities	677,728.76
Equity	
3000 · Opening Bal Equity	212,403.40
3003 · Invested in Capital, assets	362,237.43
3004 · Tabor reserve	18,579.00
3900 · Net Assets	251,269.17
Net Income	458,419.93
Total Equity	1,302,908.93
TOTAL LIABILITIES & EQUITY	1,980,637.69