

# Four Mile Fire Protection District Profit & Loss Month and YTD September 2024

Cash Basis

	Sep 24	Jan - Sep 24	% YTD
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4100 · Tax Revenue	6,659.81	747,177.11	0.9%
4300 · Donations	1,444.94	10,572.79	13.7%
4400 · Other Funding Sources	12,522.73	24,421.15	51.3%
4610 · Interest Income	1,231.59	11,488.98	10.7%
4620 · Wildfire Cooperator Reimb	0.00	76,783.38	0.0%
4998 · Gain/Loss on disposal of assets	0.00	(3,750.00)	0.0%
<b>Total Income</b>	21,859.07	866,693.41	2.5%
<b>Cost of Goods Sold</b>			
5000 · Cost of Fund Raising	461.03	6,836.72	6.7%
5003 · Credit card Costs	41.11	113.25	36.3%
<b>Total COGS</b>	502.14	6,949.97	7.2%
<b>Gross Profit</b>	21,356.93	859,743.44	2.5%
<b>Expense</b>			
5300 · Fees	47.60	18,423.41	0.3%
5400 · Firefighter Training	30.00	13,747.56	0.2%
5500 · Public Fire Edn & Promotion	0.00	4,024.64	0.0%
5600 · EMS Expenses	809.40	3,892.53	20.8%
6050 · Maintenance / Repair	217.35	19,849.14	1.1%
6060 · Bank Service Charge	16.00	244.84	6.5%
6380 · Insurance	2,334.58	18,643.39	12.5%
6530 · Firefighting Expendables	3,051.29	23,504.67	13.0%
6550 · Office Management	87.50	14,957.28	0.6%
6640 · Professional Fees	4,250.00	30,532.00	13.9%
6880 · Telephone	293.58	2,414.71	12.2%
6900 · Stations	1,481.46	30,939.54	4.8%
7000 · Payroll	17,500.00	180,546.36	9.7%
7065 · Administrative Work	0.00	760.23	0.0%
7100 · Payroll Taxes	2,520.75	24,458.59	10.3%
8010 · Interest Expense	0.00	61.46	0.0%
<b>Total Expense</b>	32,639.51	387,000.35	8.4%
<b>Net Ordinary Income</b>	(11,282.58)	472,743.09	(2.4)%
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
9100 · Capital Outlay	0.00	338,444.37	0.0%
9199 · Capitalized Assets	0.00	(195,199.00)	0.0%
<b>Total Other Expense</b>	0.00	143,245.37	0.0%
<b>Net Other Income</b>	0.00	(143,245.37)	0.0%
<b>Net Income</b>	<b>(11,282.58)</b>	<b>329,497.72</b>	<b>(3.4)%</b>

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

Cash Basis

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4100 · Tax Revenue</b>	747,177.11	653,546.00	93,631.11	114.3%
<b>4300 · Donations</b>	10,572.79	12,000.00	(1,427.21)	88.1%
<b>4400 · Other Funding Sources</b>	24,421.15	28,300.00	(3,878.85)	86.3%
<b>4500 · Grants</b>	0.00	155,000.00	(155,000.00)	0.0%
<b>4610 · Interest Income</b>	11,488.98	5,500.00	5,988.98	208.9%
<b>4620 · Wildfire Cooperator Reimb</b>	76,783.38			
<b>4998 · Gain/Loss on disposal of assets</b>	(3,750.00)			
<b>Total Income</b>	866,693.41	854,346.00	12,347.41	101.4%
<b>Cost of Goods Sold</b>				
<b>5000 · Cost of Fund Raising</b>	6,836.72	6,000.00	836.72	113.9%
<b>5002 · Special events - memorials etc</b>	0.00	3,000.00	(3,000.00)	0.0%
<b>5003 · Credit card Costs</b>	113.25	100.00	13.25	113.3%
<b>Total COGS</b>	6,949.97	9,100.00	(2,150.03)	76.4%
<b>Gross Profit</b>	859,743.44	845,246.00	14,497.44	101.7%
<b>Expense</b>				
<b>5300 · Fees</b>	18,423.41	17,384.32	1,039.09	106.0%
<b>5400 · Firefighter Training</b>	13,747.56	7,000.00	6,747.56	196.4%
<b>5500 · Public Fire Edn &amp; Promotion</b>	4,024.64	1,500.00	2,524.64	268.3%
<b>5600 · EMS Expenses</b>	3,892.53	17,000.00	(13,107.47)	22.9%
<b>6050 · Maintenance / Repair</b>	19,849.14	48,300.00	(28,450.86)	41.1%
<b>6060 · Bank Service Charge</b>	244.84	300.00	(55.16)	81.6%
<b>6380 · Insurance</b>	18,643.39	35,200.00	(16,556.61)	53.0%
<b>6530 · Firefighting Expendables</b>	23,504.67	26,000.00	(2,495.33)	90.4%
<b>6550 · Office Management</b>	14,957.28	12,500.00	2,457.28	119.7%
<b>6640 · Professional Fees</b>	30,532.00	25,000.00	5,532.00	122.1%
<b>6880 · Telephone</b>	2,414.71	3,000.00	(585.29)	80.5%
<b>6900 · Stations</b>	30,939.54	44,225.00	(13,285.46)	70.0%
<b>7000 · Payroll</b>	180,546.36	171,000.00	9,546.36	105.6%
<b>7050 · Employee Benefits</b>	0.00	2,500.00	(2,500.00)	0.0%
<b>7065 · Administrative Work</b>	760.23			
<b>7100 · Payroll Taxes</b>	24,458.59	25,051.50	(592.91)	97.6%
<b>8010 · Interest Expense</b>	61.46			
<b>Total Expense</b>	387,000.35	435,960.82	(48,960.47)	88.8%
<b>Net Ordinary Income</b>	472,743.09	409,285.18	63,457.91	115.5%
<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>	338,444.37	340,000.00	(1,555.63)	99.5%
<b>9199 · Capitalized Assets</b>	(195,199.00)			
<b>Total Other Expense</b>	143,245.37	640,000.00	(496,754.63)	22.4%
<b>Net Other Income</b>	(143,245.37)	(640,000.00)	496,754.63	22.4%

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

Cash Basis

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	<u>Jan - Sep 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>329,497.72</u>	<u>(230,714.82)</u>	<u>560,212.54</u>	<u>(142.8)%</u>

# Four Mile Fire Protection District Balance Sheet

Cash Basis

As of September 30, 2024

	Sep 30, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · 4561 BOSJ Checking	52,213.93
1170 · ColoTrust	279,320.34
<b>Total Checking/Savings</b>	331,534.27
<b>Other Current Assets</b>	
1181 · Gift cards	200.00
1300 · Prepaid Insurance	13,915.86
1330 · Prepaid Maintenance	3,939.00
1400 · Property tax receivable	653,546.00
<b>Total Other Current Assets</b>	671,600.86
<b>Total Current Assets</b>	1,003,135.13
<b>Fixed Assets</b>	
1500 · Fixed Assets	1,545,743.59
1900 · Accumulated Depreciation	(715,475.14)
<b>Total Fixed Assets</b>	830,268.45
<b>TOTAL ASSETS</b>	<b>1,833,403.58</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	(443.09)
<b>Total Accounts Payable</b>	(443.09)
<b>Credit Cards</b>	
2011 · BOSJ Credit Card - Master	5,671.07
<b>Total Credit Cards</b>	5,671.07
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	642.88
2250 · Deferred property tax revenue	653,546.00
<b>Total Other Current Liabilities</b>	654,188.88
<b>Total Current Liabilities</b>	659,416.86
<b>Total Liabilities</b>	659,416.86
<b>Equity</b>	
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	329,497.72
<b>Total Equity</b>	1,173,986.72
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,833,403.58</b>