

Four Mile Fire Protection District Profit & Loss Month and YTD

July 2023

Cash Basis

	Jul 23	Jan - Jul 23	% YTD
Ordinary Income/Expense			
Income			
4100 · Tax Revenue	14,882.88	449,893.45	3.3%
4300 · Donations	1,625.00	9,735.00	16.7%
4400 · Other Funding Sources	5,796.00	17,263.19	33.6%
4500 · Grants	0.00	19,100.00	0.0%
4610 · Interest Income	1,620.52	8,293.43	19.5%
4998 · Gain/Loss on disposal of assets	1,500.00	43,500.00	3.4%
Total Income	25,424.40	547,785.07	4.6%
Cost of Goods Sold			
5000 · Cost of Fund Raising	353.47	3,666.24	9.6%
5003 · Credit card Costs	46.89	46.89	100.0%
Total COGS	400.36	3,713.13	10.8%
Gross Profit	25,024.04	544,071.94	4.6%
Expense			
5200 · Elections	0.00	3,104.86	0.0%
5300 · Fees	323.25	12,075.80	2.7%
5400 · Firefighter Training	1,178.18	3,385.13	34.8%
5403 · Incentive Awards	53.13	448.84	11.8%
5500 · Public Fire Edn & Promotion	0.00	13.54	0.0%
5600 · EMS Expenses	458.40	6,229.73	7.4%
6050 · Maintenance / Repair	1,705.07	20,851.35	8.2%
6060 · Bank Service Charge	3.50	89.43	3.9%
6380 · Insurance	916.00	20,056.02	4.6%
6530 · Firefighting Expendables	1,952.69	17,362.88	11.2%
6550 · Office Management	320.47	7,926.75	4.0%
6640 · Professional Fees	1,753.03	13,547.15	12.9%
6880 · Telephone	278.64	2,871.56	9.7%
6900 · Stations	5,771.63	31,669.36	18.2%
7000 · Payroll	9,958.33	87,974.67	11.3%
7050 · Employee Benefits	(226.33)	2,308.07	(9.8)%
7100 · Payroll Taxes	1,452.03	12,702.61	11.4%
8010 · Interest Expense	710.38	4,819.58	14.7%
Total Expense	26,608.40	247,437.33	10.8%
Net Ordinary Income	(1,584.36)	296,634.61	(0.5)%
Other Income/Expense			
Other Expense			
9100 · Capital Outlay	0.00	218,161.77	0.0%
Total Other Expense	0.00	218,161.77	0.0%
Net Other Income	0.00	(218,161.77)	0.0%
Net Income	(1,584.36)	78,472.84	(2.0)%

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

Cash Basis

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	449,893.45	455,845.00	(5,951.55)	98.7%
4300 · Donations	9,735.00	18,000.00	(8,265.00)	54.1%
4400 · Other Funding Sources	17,263.19	22,500.00	(5,236.81)	76.7%
4500 · Grants	19,100.00			
4610 · Interest Income	8,293.43	250.00	8,043.43	3,317.4%
4998 · Gain/Loss on disposal of assets	43,500.00	5,000.00	38,500.00	870.0%
Total Income	547,785.07	501,595.00	46,190.07	109.2%
Cost of Goods Sold				
5000 · Cost of Fund Raising	3,666.24	4,000.00	(333.76)	91.7%
5003 · Credit card Costs	46.89	100.00	(53.11)	46.9%
Total COGS	3,713.13	4,100.00	(386.87)	90.6%
Gross Profit	544,071.94	497,495.00	46,576.94	109.4%
Expense				
5200 · Elections	3,104.86	18,000.00	(14,895.14)	17.2%
5300 · Fees	12,075.80	12,125.48	(49.68)	99.6%
5400 · Firefighter Training	3,385.13	6,000.00	(2,614.87)	56.4%
5403 · Incentive Awards	448.84	1,500.00	(1,051.16)	29.9%
5500 · Public Fire Edn & Promotion	13.54	1,500.00	(1,486.46)	0.9%
5600 · EMS Expenses	6,229.73	25,000.00	(18,770.27)	24.9%
6050 · Maintenance / Repair	20,851.35	47,500.00	(26,648.65)	43.9%
6060 · Bank Service Charge	89.43	300.00	(210.57)	29.8%
6380 · Insurance	20,056.02	26,800.00	(6,743.98)	74.8%
6530 · Firefighting Expendables	17,362.88	15,000.00	2,362.88	115.8%
6550 · Office Management	7,926.75	7,800.00	126.75	101.6%
6640 · Professional Fees	13,547.15	17,000.00	(3,452.85)	79.7%
6880 · Telephone	2,871.56	2,400.00	471.56	119.6%
6900 · Stations	31,669.36	28,925.00	2,744.36	109.5%
7000 · Payroll	87,974.67	189,264.00	(101,289.33)	46.5%
7050 · Employee Benefits	2,308.07			
7100 · Payroll Taxes	12,702.61	27,727.28	(15,024.67)	45.8%
8010 · Interest Expense	4,819.58	8,400.00	(3,580.42)	57.4%
Total Expense	247,437.33	435,241.76	(187,804.43)	56.9%
Net Ordinary Income	296,634.61	62,253.24	234,381.37	476.5%
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	78,472.84	(394,346.76)	472,819.60	(19.9)%

Four Mile Fire Protection District
Balance Sheet
As of July 31, 2023

Cash Basis

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1100 · 4561 BOSJ Checking	43,411.89
1170 · ColoTrust	340,826.64
Total Checking/Savings	384,238.53
Other Current Assets	
1109 · Employee Draw	658.15
1181 · Gift cards	725.00
1300 · Prepaid Insurance	17,453.98
1400 · Property tax receivable	435,345.00
Total Other Current Assets	454,182.13
Total Current Assets	838,420.66
Fixed Assets	
1500 · Fixed Assets	1,092,420.40
1900 · Accumulated Depreciation	(635,489.81)
Total Fixed Assets	456,930.59
TOTAL ASSETS	1,295,351.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	2,033.06
Total Accounts Payable	2,033.06
Credit Cards	
2011 · BOSJ Credit Card - Master	9,869.21
Total Credit Cards	9,869.21
Other Current Liabilities	
2100 · Payroll Liabilities	934.76
2230 · Direct Deposit Liabilities	89.00
2250 · Deferred property tax revenue	435,345.00
Total Other Current Liabilities	436,368.76
Total Current Liabilities	448,271.03
Total Liabilities	448,271.03
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	78,472.84
Total Equity	847,080.22
TOTAL LIABILITIES & EQUITY	1,295,351.25