

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

October 2024

Cash Basis

	Oct 24	Jan - Oct 24	% YTD
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4100 · Tax Revenue	8,746.90	755,924.01	1.2%
4300 · Donations	1,240.00	11,812.79	10.5%
4400 · Other Funding Sources	135.00	25,056.15	0.5%
4610 · Interest Income	1,313.08	12,802.06	10.3%
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>	11,434.98	878,628.39	1.3%
<b>Cost of Goods Sold</b>			
5000 · Cost of Fund Raising	800.00	7,636.72	10.5%
5003 · Credit card Costs	0.00	113.25	0.0%
<b>Total COGS</b>	800.00	7,749.97	10.3%
<b>Gross Profit</b>	10,634.98	870,878.42	1.2%
<b>Expense</b>			
5300 · Fees	85.22	18,508.63	0.5%
5400 · Firefighter Training	1,010.00	14,757.56	6.8%
5500 · Public Fire Edn & Promotion	0.00	4,024.64	0.0%
5600 · EMS Expenses	687.36	4,579.89	15.0%
6050 · Maintenance / Repair	3,705.32	23,554.46	15.7%
6060 · Bank Service Charge	46.15	290.99	15.9%
6380 · Insurance	756.58	19,399.97	3.9%
6530 · Firefighting Expendables	1,082.25	24,586.92	4.4%
6550 · Office Management	902.63	15,909.91	5.7%
6640 · Professional Fees	1,840.00	32,372.00	5.7%
6880 · Telephone	299.29	2,714.00	11.0%
6900 · Stations	12,489.66	43,429.20	28.8%
7000 · Payroll	16,333.33	196,879.69	8.3%
7050 · Employee Benefits	0.00	(98.03)	0.0%
7065 · Administrative Work	0.00	760.23	0.0%
7100 · Payroll Taxes	2,544.16	27,039.87	9.4%
8010 · Interest Expense	0.00	61.46	0.0%
<b>Total Expense</b>	41,781.95	428,771.39	9.7%
<b>Net Ordinary Income</b>	(31,146.97)	442,107.03	(7.0)%
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
9100 · Capital Outlay	18,109.92	356,554.29	5.1%
9199 · Capitalized Assets	0.00	(195,199.00)	0.0%
<b>Total Other Expense</b>	18,109.92	161,355.29	11.2%
<b>Net Other Income</b>	(18,109.92)	(161,355.29)	11.2%
<b>Net Income</b>	<b>(49,256.89)</b>	<b>280,751.74</b>	<b>(17.5)%</b>

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

January through October 2024

Cash Basis

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4100 · Tax Revenue</b>	755,924.01	653,546.00	102,378.01	115.7%
<b>4300 · Donations</b>	11,812.79	12,000.00	(187.21)	98.4%
<b>4400 · Other Funding Sources</b>	25,056.15	28,300.00	(3,243.85)	88.5%
<b>4500 · Grants</b>	0.00	155,000.00	(155,000.00)	0.0%
<b>4610 · Interest Income</b>	12,802.06	5,500.00	7,302.06	232.8%
<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>	878,628.39	854,346.00	24,282.39	102.8%
<b>Cost of Goods Sold</b>				
<b>5000 · Cost of Fund Raising</b>	7,636.72	6,000.00	1,636.72	127.3%
<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>	7,749.97	9,100.00	(1,350.03)	85.2%
<b>Gross Profit</b>	870,878.42	845,246.00	25,632.42	103.0%
<b>Expense</b>				
<b>5300 · Fees</b>	18,508.63	17,384.32	1,124.31	106.5%
<b>5400 · Firefighter Training</b>	14,757.56	7,000.00	7,757.56	210.8%
<b>5500 · Public Fire Edn &amp; Promotion</b>	4,024.64	1,500.00	2,524.64	268.3%
<b>5600 · EMS Expenses</b>	4,579.89	17,000.00	(12,420.11)	26.9%
<b>6050 · Maintenance / Repair</b>	23,554.46	48,300.00	(24,745.54)	48.8%
<b>6060 · Bank Service Charge</b>	290.99	300.00	(9.01)	97.0%
<b>6380 · Insurance</b>	19,399.97	35,200.00	(15,800.03)	55.1%
<b>6530 · Firefighting Expendables</b>	24,586.92	26,000.00	(1,413.08)	94.6%
<b>6550 · Office Management</b>	15,909.91	12,500.00	3,409.91	127.3%
<b>6640 · Professional Fees</b>	32,372.00	25,000.00	7,372.00	129.5%
<b>6880 · Telephone</b>	2,714.00	3,000.00	(286.00)	90.5%
<b>6900 · Stations</b>	43,429.20	44,225.00	(795.80)	98.2%
<b>7000 · Payroll</b>	196,879.69	171,000.00	25,879.69	115.1%
<b>7050 · Employee Benefits</b>	(98.03)	2,500.00	(2,598.03)	(3.9)%
<b>7065 · Administrative Work</b>	760.23			
<b>7100 · Payroll Taxes</b>	27,039.87	25,051.50	1,988.37	107.9%
<b>8010 · Interest Expense</b>	61.46			
<b>Total Expense</b>	428,771.39	435,960.82	(7,189.43)	98.4%
<b>Net Ordinary Income</b>	442,107.03	409,285.18	32,821.85	108.0%
<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>	356,554.29	340,000.00	16,554.29	104.9%
<b>9199 · Capitalized Assets</b>	(195,199.00)			
<b>Total Other Expense</b>	161,355.29	640,000.00	(478,644.71)	25.2%
<b>Net Other Income</b>	(161,355.29)	(640,000.00)	478,644.71	25.2%

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

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Cash Basis

	<u>Jan - Oct 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>280,751.74</u>	<u>(230,714.82)</u>	<u>511,466.56</u>	<u>(121.7)%</u>

# Four Mile Fire Protection District Balance Sheet

As of October 31, 2024

Cash Basis

	Oct 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · 4561 BOSJ Checking	27,963.67
1170 · ColoTrust	259,295.10
<b>Total Checking/Savings</b>	287,258.77
<b>Other Current Assets</b>	
1181 · Gift cards	750.00
1300 · Prepaid Insurance	13,159.28
1330 · Prepaid Maintenance	3,939.00
1400 · Property tax receivable	653,546.00
<b>Total Other Current Assets</b>	671,394.28
<b>Total Current Assets</b>	958,653.05
<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>1,788,921.50</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	(99.34)
<b>Total Accounts Payable</b>	(99.34)
<b>Credit Cards</b>	
2011 · BOSJ Credit Card - Master	10,436.54
<b>Total Credit Cards</b>	10,436.54
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	(202.44)
2250 · Deferred property tax revenue	653,546.00
<b>Total Other Current Liabilities</b>	653,343.56
<b>Total Current Liabilities</b>	663,680.76
<b>Total Liabilities</b>	663,680.76
<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	280,751.74
<b>Total Equity</b>	1,125,240.74
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,788,921.50</b>