



**Durango Fire Protection District  
June 2022 Financial Report  
Comments**

**Balance Sheet  
General**

- Comparative balance sheet is shown for June 30, 2022; May 31, 2022; and June 30, 2021

**Analysis of Cash Position**

	<u>6/30/2022</u>	<u>6/30/2021</u>
Cash	5,896,749	5,566,099
Current liabilities	(1,057,702)	(602,652)
Actual quick assets	<u>\$ 4,839,046</u>	<u>\$ 4,963,447</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 7,415,222</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 326,889</u>	
Fund Balance - Capital Projects Fund	<u>\$ 326,889</u>	
Fund Balance - Total	<u>\$ 7,742,111</u>	

**Return on Cash  
Balances**

COLOTRUST - Annual YTD yield 1.50%

**Revenues**

**Ambulance**

- Revenues through June are \$161,900 above budget and \$69,300 more than 2021.  
- Average Daily Revenue through June is \$13,325, as compared to 2021 YE average of \$13,184.

**Accounts Receivable**

**Ambulance**

- Billed receivables equal 77 days of revenues, down 2 days from May.  
- Ambulance billing write-off % through June is 60%, as compared to 80% for 2020.

**Expenditures**

**General**

**Salary costs**

- At the end of June we are at 47% of payroll budget, 46% of 2021 pay periods have been expended.

**Equipment**

- The value of land, buildings, and equipment is reflected at depreciated value on 12/31/2020.

**Excess of Revenues Over Expenditures**

- At the end of June revenues exceed expenditures by \$ 3,651,083

**Notes**

- Contractuals and write offs are estimated at 60%.  
- Wittman collection fees are at 7% of amount collected.

**Durango Fire Protection District**  
**General Fund**  
**Balance Sheet**  
**At June 30, 2022**

	6/30/2022	5/31/2022	6/30/2021
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	922,489	2,074,791	2,589,004
Certificates of Deposit	2,063,619	2,054,489	2,071,575
ColoTrust	2,910,391	1,907,828	905,270
Total Cash	<u>5,896,749</u>	<u>6,037,358</u>	<u>5,566,099</u>
Other Current Assets			
A/R - Ambulance	1,028,811	1,012,835	1,041,617
Due from Capital Projects Fund	(35,855)	(16,447)	(222,886)
Due from Contracting Parties	141,000	93,000	129,225
Cash with County Treasurer	886,910	646,448	856,312
Other	139,695	33,266	324,453
Allowances	(167,081)	(200,004)	(22,716)
Prepays	582,696	263,942	241,161
Total Other Current Assets	<u>2,576,175</u>	<u>1,833,041</u>	<u>2,347,166</u>
Total Current Assets	<u>8,472,924</u>	<u>7,870,399</u>	<u>7,913,265</u>
Capital Assets, net	4,529,278	4,529,278	4,934,712
TOTAL ASSETS	<u>13,002,202</u>	<u>12,399,677</u>	<u>12,847,977</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	104,191	95,944	147,617
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>953,511</u>	<u>953,465</u>	<u>455,035</u>
Total Current Liabilities	<u>1,057,702</u>	<u>1,049,409</u>	<u>602,652</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,057,702</u>	<u>1,049,409</u>	<u>602,652</u>
Equity			
Invested in Capital Assets	4,529,278	4,529,278	4,934,712
Committed for Capital Projects	200,000	200,000	200,000
Unreserved			
Undesignated Fund Balance	3,564,139	5,196,399	4,748,672
Excess of Revenues over Expenditures, Net	3,651,083	1,424,591	2,361,941
Total Equity	<u>11,944,500</u>	<u>11,350,268</u>	<u>12,245,325</u>
TOTAL LIABILITIES & EQUITY	<u>13,002,202</u>	<u>12,399,677</u>	<u>12,847,977</u>

**Durango Fire Protection District  
General Fund  
Statement of Revenues Budget and Actual  
For the Six Months Ended June 30, 2022**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2021 June</u>	<u>2021 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,934,504	4,934,504	409,867	2,459,199	(2,475,305)	50%	409,370	2,456,218
DFPD Property Taxes	4,967,454	4,967,454	850,158	4,736,962	(230,492)	95%	839,371	4,759,389
DFPD SO Taxes	1,000,000	1,000,000	98,462	565,759	(434,241)	57%	83,931	518,129
DFPD Tribal Payment	30,000	30,000	-	-	(30,000)	0%	-	29,931
DFPD Other Property Taxes	<u>55,000</u>	<u>55,000</u>	<u>12,273</u>	<u>71,077</u>	<u>16,077</u>	129%	<u>-</u>	<u>58,266</u>
Total Local Government Operations Funding	<u>10,986,958</u>	<u>10,986,958</u>	<u>1,370,759</u>	<u>7,832,997</u>	<u>(3,153,961)</u>	71%	<u>1,332,672</u>	<u>7,821,933</u>
Other Revenues								
Ambulance Income	4,500,000	4,500,000	468,403	2,411,853	(2,088,147)	54%	478,695	2,342,579
IFT Transport Income	700,000	700,000	45,095	338,930	(361,070)	48%	80,270	435,444
CMS Supplemental Payment	720,000	720,000	-	-	(720,000)	0%	-	-
Prevention Fees	70,000	70,000	15,628	47,652	(22,348)	68%	2,037	22,736
Special Events Fees	6,000	6,000	-	10,320	4,320	172%	3,497	3,497
Wildland Fires	500,000	500,000	99,029	219,087	(280,913)	44%	339,794	354,192
Grants	6,000	6,000	-	170,840	164,840	2847%	16,176	22,885
Interest	7,000	7,000	11,693	11,690	4,690	167%	5,596	(1,336)
Miscellaneous Income	60,500	60,500	159	32,759	(27,741)	54%	1,140	70,972
Williams Field Contract	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,966</u>	<u>19,966</u>	0%	<u>-</u>	<u>-</u>
Total Other Revenues	<u>6,569,500</u>	<u>6,569,500</u>	<u>640,006</u>	<u>3,263,095</u>	<u>(3,306,405)</u>	50%	<u>927,205</u>	<u>3,250,968</u>
Total Revenues	<u>17,556,458</u>	<u>17,556,458</u>	<u>2,010,765</u>	<u>11,096,092</u>	<u>(6,460,366)</u>	63%	<u>2,259,877</u>	<u>11,072,901</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Six Months Ended June 30, 2022**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2021 June</u>	<u>2021 YTD</u>
Administration								
Office of the Chief								
Salary	450,000	450,000	35,352	214,345	235,655	48%	33,828	206,900
Benefits	118,000	118,000	9,287	53,979	64,021	46%	9,312	53,089
Purchased professional services	496,023	496,023	38,836	269,045	226,978	54%	42,394	219,574
Purchased property services	336,500	336,500	36,021	199,919	136,581	59%	37,817	197,704
Other purchased services	17,000	17,000	597	6,631	10,369	39%	1,011	8,154
Supplies	28,725	28,725	588	13,353	15,372	46%	2,158	32,400
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	-	-
Totals	<u>1,586,248</u>	<u>1,586,248</u>	<u>120,681</u>	<u>757,272</u>	<u>828,976</u>	48%	<u>126,520</u>	<u>717,821</u>
Operations								
Salary	191,000	191,000	14,997	90,200	100,800	47%	14,427	93,869
Benefits	53,000	53,000	3,436	20,625	32,375	39%	3,580	24,025
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>244,000</u>	<u>244,000</u>	<u>18,434</u>	<u>110,826</u>	<u>133,174</u>	45%	<u>18,007</u>	<u>117,895</u>
Total Administration	<u>1,830,248</u>	<u>1,830,248</u>	<u>139,114</u>	<u>868,097</u>	<u>962,151</u>	47%	<u>144,527</u>	<u>835,715</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Six Months Ended June 30, 2022**

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2021 June	2021 YTD
<b>Fire Fighting</b>								
Salary	3,157,000	3,157,000	277,285	1,567,234	1,589,766	50%	236,372	1,424,124
Salary - Single resource	316,000	316,000	125,059	267,146	48,854	85%	83,660	178,403
Benefits	952,000	952,000	89,682	464,304	487,696	49%	87,606	474,190
Purchased professional services	21,000	21,000	134	804	20,196	4%	390	1,130
Purchased property services	15,000	15,000	-	1,707	13,293	11%	504	4,642
Other purchased services	550	550	-	-	550	0%	-	-
Single resource purchased services	-	-	11,672	30,798	(30,798)	0%	9,397	16,204
Supplies	339,300	339,300	17,243	116,963	222,337	34%	16,534	93,675
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,800,850</u>	<u>4,800,850</u>	<u>521,075</u>	<u>2,448,955</u>	<u>2,351,895</u>	51%	<u>434,464</u>	<u>2,192,367</u>
<b>Fire Prevention</b>								
Salary	487,000	487,000	33,729	208,989	278,011	43%	35,048	204,199
Benefits	154,000	154,000	11,495	68,889	85,111	45%	11,983	68,891
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,800	3,800	-	410	3,390	11%	-	1,672
Supplies	15,200	15,200	519	6,185	9,015	41%	541	9,711
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>660,000</u>	<u>660,000</u>	<u>45,743</u>	<u>284,473</u>	<u>375,527</u>	43%	<u>47,572</u>	<u>284,473</u>
<b>Fire Training</b>								
Salary	367,000	367,000	29,829	157,236	209,764	43%	27,255	143,624
Benefits	100,000	100,000	7,663	42,573	57,427	43%	7,677	42,540
Purchased professional services	86,000	86,000	2,250	22,069	63,931	26%	767	11,943
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	7	15,284	15,116	50%	-	5,727
Supplies	35,950	35,950	975	10,599	25,351	29%	4,598	17,796
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>619,350</u>	<u>619,350</u>	<u>40,724</u>	<u>247,761</u>	<u>371,589</u>	40%	<u>40,296</u>	<u>221,629</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Six Months Ended June 30, 2022**

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2021 June	2021 YTD
<b>Fire Communications</b>								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	3,862	10,260	4,740	68%	210	6,639
Other purchased services	120,100	120,100	-	100	120,000	0%	-	48,498
Supplies	31,000	31,000	-	1,451	29,549	5%	839	12,238
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>166,600</b>	<b>166,600</b>	<b>3,862</b>	<b>11,811</b>	<b>154,789</b>	<b>7%</b>	<b>1,048</b>	<b>67,375</b>
<b>Fire Repair Services</b>								
Salary	293,000	293,000	23,028	140,895	152,105	48%	18,641	120,451
Benefits	91,000	91,000	6,746	40,281	50,719	44%	6,327	38,726
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	155,000	155,000	19,116	88,649	66,351	57%	18,214	90,007
Other purchased services	200	200	-	148	52	74%	-	-
Supplies	22,200	22,200	1,518	10,459	11,741	47%	1,787	8,470
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>561,400</b>	<b>561,400</b>	<b>50,409</b>	<b>280,431</b>	<b>280,969</b>	<b>50%</b>	<b>44,969</b>	<b>257,653</b>
<b>EMS</b>								
Salary	3,050,000	3,050,000	242,924	1,284,899	1,765,101	42%	220,023	1,261,124
Benefits	864,000	864,000	65,998	380,187	483,813	44%	61,686	359,887
Purchased professional services	196,000	196,000	15,995	119,372	76,628	61%	13,582	98,196
Purchased property services	6,000	6,000	-	1,294	4,706	22%	-	4,168
Other purchased services	18,100	18,100	2,109	6,592	11,508	36%	1,203	6,307
Supplies	171,850	171,850	16,808	85,093	86,757	50%	13,899	67,249
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,239,200	2,239,200	197,291	1,015,872	1,223,328	45%	221,626	1,106,694
Bad debts	460,800	460,800	60,930	313,734	147,066	68%	116,799	637,878
<b>Totals</b>	<b>7,005,950</b>	<b>7,005,950</b>	<b>602,055</b>	<b>3,207,044</b>	<b>3,798,906</b>	<b>46%</b>	<b>648,819</b>	<b>3,541,503</b>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Six Months Ended June 30, 2022**

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2021 June	2021 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	202,000	202,000	11,381	83,424	118,576	41%	23,063	94,736
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	2,170	13,011	31,989	29%	2,169	15,508
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>247,000</u>	<u>247,000</u>	<u>13,552</u>	<u>96,435</u>	<u>150,565</u>	39%	<u>25,232</u>	<u>110,244</u>
Contingency	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>		<u>-</u>	<u>-</u>
Total Operating Expenditures	<u>16,091,398</u>	<u>16,091,398</u>	<u>1,416,534</u>	<u>7,445,009</u>	<u>8,646,389</u>	46%	<u>1,386,929</u>	<u>7,510,960</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,465,060</u>	<u>1,465,060</u>	<u>594,232</u>	<u>3,651,083</u>	<u>2,186,023</u>		<u>872,948</u>	<u>3,561,941</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>	<u>-</u>	<u>1,200,000</u>	0%	<u>-</u>	<u>1,200,000</u>
Total Expenditures	17,291,398	17,291,398	1,416,534	7,445,009	9,846,389		1,386,929	8,710,960
Net Income	<u>265,060</u>	<u>265,060</u>	<u>594,232</u>	<u>3,651,083</u>	<u>986,023</u>		<u>872,948</u>	<u>2,361,941</u>

Purchased Prof Service: Legal, audit, emp wellness program, emp. assistance program, training costs, class fees, outside repairs, EMS billing,  
Purchased Prop Service: Utilities, phones, cell phones, insurance, software licenses, rental, repairs and maintenance,  
Other Purch Service: Dues and memberships, postage, freight, advertising, printing, copying, travel and training per diem, dispatch fees,  
Supplies: Uniforms, office supplies, fuel, general and safety supplies, publications, small tools, cleaning, kitchen and garage supplies

**Durango Fire Protection District  
General Fund  
Expenditures - Totals by Object  
For the Six Months Ended June 30, 2022**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2021 June</u>	<u>2021 YTD</u>
All Activities and All Functions								
Salary	8,311,000	8,311,000	782,203	3,930,946	4,380,054	47%	669,254	3,632,693
Benefits	2,332,000	2,332,000	194,308	1,070,838	1,261,162	46%	188,172	1,061,346
Purchased professional services	799,523	799,523	57,214	411,289	388,234	51%	57,133	330,842
Purchased property services	729,500	729,500	70,381	385,253	344,247	53%	79,808	397,896
Other purchased services	190,150	190,150	14,385	59,963	130,187	32%	11,611	86,562
Supplies	689,225	689,225	39,821	257,114	432,111	37%	42,526	257,048
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,840,000</u>	<u>2,840,000</u>	<u>258,221</u>	<u>1,329,606</u>	<u>1,510,394</u>	47%	<u>338,425</u>	<u>1,744,573</u>
Totals	<u>15,891,398</u>	<u>15,891,398</u>	<u>1,416,534</u>	<u>7,445,009</u>	<u>8,446,389</u>	47%	<u>1,386,929</u>	<u>7,510,960</u>
Contingency	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	<u>16,091,398</u>	<u>16,091,398</u>	<u>1,416,534</u>	<u>7,445,009</u>	<u>8,646,389</u>	46%	<u>1,386,929</u>	<u>7,510,960</u>

Purchased Prof Service: Legal, audit, emp wellness program, emp. assistance program, training costs, class fees, outside repairs, EMS billing,  
Purchased Prop Service: Utilities, phones, cell phones, insurance, software licenses, rental, repairs and maintenance,  
Other Purch Service: Dues and memberships, postage, freight, advertising, printing, copying, travel and training per diem, dispatch fees,  
Supplies: Uniforms, office supplies, fuel, general and safety supplies, publications, small tools, cleaning, kitchen and garage supplies



**Durango Fire Protection District**  
**Capital Projects Fund**  
**Balance Sheet**  
**At June 30, 2022**

6/30/2022

ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	291,034
Total Checking/Savings	291,034
Other Current Assets	
Due from General Fund	35,855
Total Other Current Assets	35,855
 Total Current Assets	 326,889
Capital Assets, net	9,763,172
 TOTAL ASSETS	 <u>10,090,061</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	-
Total Current Liabilities	-
 Total Liabilities	 -
Equity	
Invested in Capital Assets	9,763,172
Committed for Capital Projects	326,889
Total Equity	10,090,061
 TOTAL LIABILITIES & EQUITY	 <u>10,090,061</u>

**Durango Fire Protection District**  
**Capital Projects Fund**  
**Statement of Revenues Budget and Actual**  
**For the Six Months Ended June 30, 2022**

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	1,200,000	-	-	(1,200,000)	0%
Capital Contribution from City of Durango	272,052	272,052	22,671	136,026	(136,026)	50%
Lease Purchase Funding	3,000,000	3,000,000	-	-	(3,000,000)	0%
Development fees	300,000	300,000	17,127	41,632	(258,368)	14%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	-	-	0%
Interest	2,000	2,000	280	685	(1,315)	34%
Total Income	<u>4,774,052</u>	<u>4,774,052</u>	<u>40,078</u>	<u>178,343</u>	<u>(4,595,709)</u>	4%
Expense						
Capital equipment	1,630,000	1,630,000	5,104	63,236	(1,566,764)	4%
Station 2	3,000,000	3,000,000	15,286	41,859	(2,958,141)	1%
Lease purchase payments	100,000	100,000	-	-	(100,000)	0%
Total Expenses	<u>4,730,000</u>	<u>4,730,000</u>	<u>20,390</u>	<u>105,095</u>	<u>(4,624,905)</u>	2%
 Net Income	 <u>44,052</u>	 <u>44,052</u>	 <u>19,688</u>	 <u>73,248</u>	 <u>29,196</u>	 166%