



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

**Balance Sheet  
General**

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

**Analysis of Cash Position**

	<u>7/31/2022</u>	<u>7/31/2021</u>
Cash	6,346,272	5,937,926
Current liabilities	(1,225,225)	(1,236,022)
Actual quick assets	<u>\$ 5,121,047</u>	<u>\$ 4,701,904</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 6,706,077</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 360,240</u>	
Fund Balance - Capital Projects Fund	<u>\$ 360,240</u>	
Fund Balance - Total	<u>\$ 7,066,317</u>	

**Return on Cash  
Balances**

COLOTRUST - Annual YTD yield 2.00%

**Revenues**

**Ambulance**

- Revenues through July are \$316,400 above budget and \$103,900 more than 2021.  
- Average Daily Revenue through July is \$13,874, as compared to 2021 YE average of \$13,184.

**Accounts Receivable**

**Ambulance**

- Billed receivables equal 76 days of revenues, down 1 day from June.  
- Ambulance billing write-off % through July is 61%, as compared to 80% for 2020.

**Expenditures**

**General**

**Salary costs**

- At the end of July we are at 60% of payroll budget, 58% of 2021 pay periods have been expended.

**Equipment**

- The value of land, buildings, and equipment is reflected at depreciated value on 12/31/2021.

**Excess of Revenues Over Expenditures**

- At the end of July revenues exceed expenditures by \$ 2,941,938

**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 July 31, 2022**

	7/31/2022	6/30/2022	7/31/2021
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	1,367,919	922,489	2,963,869
Certificates of Deposit	2,063,619	2,063,619	2,068,512
ColoTrust	2,914,484	2,910,391	905,295
Total Cash	<u>6,346,272</u>	<u>5,896,749</u>	<u>5,937,926</u>
Other Current Assets			
A/R - Ambulance	1,047,561	1,028,811	1,060,329
Due from Capital Projects Fund	(68,797)	(35,855)	144,803
Due from Contracting Parties	174,451	130,844	46,310
Cash with County Treasurer	71,923	886,910	116,676
Other	352,383	127,876	418,576
Allowances	(212,544)	(266,024)	(73,478)
Prepays	220,052	582,696	222,365
Total Other Current Assets	<u>1,585,030</u>	<u>2,455,257</u>	<u>1,935,582</u>
Total Current Assets	<u>7,931,301</u>	<u>8,352,005</u>	<u>7,873,508</u>
Capital Assets, net	4,075,105	4,075,105	4,529,278
TOTAL ASSETS	<u>12,006,406</u>	<u>12,427,110</u>	<u>12,402,786</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	210,767	174,828	164,679
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,014,457</u>	<u>953,511</u>	<u>1,071,343</u>
Total Current Liabilities	<u>1,225,225</u>	<u>1,128,339</u>	<u>1,236,022</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,225,225</u>	<u>1,128,339</u>	<u>1,236,022</u>
Equity			
Invested in Capital Assets	4,075,105	4,075,105	4,529,278
Committed for Capital Projects	200,000	200,000	200,000
Unreserved			
Undesignated Fund Balance	3,564,139	5,599,075	4,748,672
Excess of Revenues over Expenditures, Net	2,941,938	1,424,591	1,688,813
Total Equity	<u>10,781,182</u>	<u>11,298,771</u>	<u>11,166,763</u>
TOTAL LIABILITIES & EQUITY	<u>12,006,406</u>	<u>12,427,110</u>	<u>12,402,786</u>

**Durango Fire Protection District  
General Fund  
Statement of Revenues Budget and Actual  
For the Seven Months Ended July 31, 2022**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual July</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2021 July</u>	<u>2021 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,934,504	4,934,504	409,867	2,869,066	(2,065,439)	58%	409,370	2,865,588
DFPD Property Taxes	4,967,454	4,967,454	53,717	4,790,679	(176,775)	96%	72,002	4,831,391
DFPD SO Taxes	1,000,000	1,000,000	46,155	601,757	(398,243)	60%	93,185	611,314
DFPD Tribal Payment	30,000	30,000	18,008	18,008	(11,992)	60%	-	29,931
DFPD Other Property Taxes	55,000	55,000	-	71,077	16,077	129%	-	58,266
Total Local Government Operations Funding	<u>10,986,958</u>	<u>10,986,958</u>	<u>527,747</u>	<u>8,350,588</u>	<u>(2,636,370)</u>	76%	<u>574,557</u>	<u>8,396,490</u>
Other Revenues								
Ambulance Income	4,500,000	4,500,000	529,502	2,941,355	(1,558,645)	65%	494,907	2,837,486
IFT Transport Income	700,000	700,000	40,545	379,475	(320,525)	54%	54,357	489,801
CMS Supplemental Payment	720,000	720,000	-	-	(720,000)	0%	-	-
Prevention Fees	70,000	70,000	7,817	55,469	(14,531)	79%	5,165	27,901
Special Events Fees	6,000	6,000	2,685	13,005	7,005	217%	-	3,497
Wildland Fires	500,000	500,000	242,707	462,903	(37,097)	93%	137,867	492,059
Grants	6,000	6,000	-	170,840	164,840	2847%	-	22,885
Interest	7,000	7,000	4,093	15,782	8,782	225%	(2,507)	(3,843)
Miscellaneous Income	60,500	60,500	2,301	35,065	(25,435)	58%	1,916	72,888
Williams Field Contract	-	-	-	19,966	19,966	0%	-	-
Total Other Revenues	<u>6,569,500</u>	<u>6,569,500</u>	<u>829,650</u>	<u>4,093,860</u>	<u>(2,475,640)</u>	62%	<u>691,706</u>	<u>3,942,674</u>
Total Revenues	<u>17,556,458</u>	<u>17,556,458</u>	<u>1,357,397</u>	<u>12,444,448</u>	<u>(5,112,010)</u>	71%	<u>1,266,262</u>	<u>12,339,163</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Seven Months Ended July 31, 2022**

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	%	2021 July	2021 YTD
Administration								
Office of the Chief								
Salary	450,000	450,000	53,028	267,374	182,626	59%	50,742	257,642
Benefits	118,000	118,000	11,452	65,431	52,569	55%	11,135	64,224
Purchased professional services	496,023	496,023	15,334	282,882	213,141	57%	24,684	244,257
Purchased property services	336,500	336,500	15,123	215,241	121,259	64%	18,887	216,591
Other purchased services	17,000	17,000	(360)	6,712	10,288	39%	170	8,324
Supplies	28,725	28,725	521	13,980	14,745	49%	2,633	35,032
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	-	-
Totals	<u>1,586,248</u>	<u>1,586,248</u>	<u>95,099</u>	<u>851,620</u>	<u>734,628</u>	54%	<u>108,250</u>	<u>826,071</u>
Operations								
Salary	191,000	191,000	22,496	112,696	78,304	59%	21,648	115,517
Benefits	53,000	53,000	3,796	24,422	28,578	46%	3,862	27,887
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>244,000</u>	<u>244,000</u>	<u>26,292</u>	<u>137,118</u>	<u>106,882</u>	56%	<u>25,510</u>	<u>143,405</u>
Total Administration	<u>1,830,248</u>	<u>1,830,248</u>	<u>121,391</u>	<u>988,738</u>	<u>841,510</u>	54%	<u>133,760</u>	<u>969,475</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Seven Months Ended July 31, 2022**

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	%	2021 July	2021 YTD
<b>Fire Fighting</b>								
Salary	3,157,000	3,157,000	403,723	1,970,957	1,186,043	62%	367,211	1,791,334
Salary - Single resource	316,000	316,000	191,886	459,032	(143,032)	145%	235,566	413,968
Benefits	952,000	952,000	117,601	581,904	370,096	61%	116,914	591,104
Purchased professional services	21,000	21,000	134	938	20,062	4%	120	1,250
Purchased property services	15,000	15,000	-	1,745	13,255	12%	-	4,642
Other purchased services	550	550	-	-	550	0%	-	-
Single resource purchased services	-	-	4,656	36,577	(36,577)	0%	13,928	30,132
Supplies	339,300	339,300	13,399	137,829	201,471	41%	32,990	126,666
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,800,850</u>	<u>4,800,850</u>	<u>731,398</u>	<u>3,188,982</u>	<u>1,611,868</u>	66%	<u>766,729</u>	<u>2,959,096</u>
<b>Fire Prevention</b>								
Salary	487,000	487,000	49,969	258,959	228,041	53%	78,600	282,799
Benefits	154,000	154,000	12,703	81,592	72,408	53%	16,548	85,439
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,800	3,800	-	586	3,214	15%	201	1,873
Supplies	15,200	15,200	2,187	8,821	6,379	58%	2,384	12,095
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>660,000</u>	<u>660,000</u>	<u>64,859</u>	<u>349,958</u>	<u>310,042</u>	53%	<u>97,733</u>	<u>382,206</u>
<b>Fire Training</b>								
Salary	367,000	367,000	41,594	198,830	168,170	54%	41,158	184,781
Benefits	100,000	100,000	8,466	51,039	48,961	51%	8,501	51,041
Purchased professional services	86,000	86,000	1,382	24,398	61,602	28%	10,203	22,146
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	404	16,658	13,742	55%	-	5,727
Supplies	35,950	35,950	737	12,047	23,903	34%	8,821	26,617
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>619,350</u>	<u>619,350</u>	<u>52,583</u>	<u>302,972</u>	<u>316,378</u>	49%	<u>68,683</u>	<u>290,312</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Seven Months Ended July 31, 2022**

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	%	2021 July	2021 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	2,308	12,568	2,432	84%	2,397	9,036
Other purchased services	120,100	120,100	33,844	101,631	18,469	85%	24,199	72,697
Supplies	31,000	31,000	6,387	7,838	23,162	25%	380	12,618
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>42,538</u>	<u>122,036</u>	<u>44,564</u>	73%	<u>26,976</u>	<u>94,351</u>
Fire Repair Services								
Salary	293,000	293,000	34,542	175,437	117,563	60%	27,961	148,412
Benefits	91,000	91,000	7,682	47,962	43,038	53%	6,719	45,445
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	155,000	155,000	7,149	95,798	59,202	62%	12,256	102,262
Other purchased services	200	200	-	148	52	74%	-	-
Supplies	22,200	22,200	1,659	12,118	10,082	55%	1,321	9,792
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>561,400</u>	<u>561,400</u>	<u>51,032</u>	<u>331,463</u>	<u>229,937</u>	59%	<u>48,257</u>	<u>305,911</u>
EMS								
Salary	3,050,000	3,050,000	372,332	1,657,231	1,392,769	54%	333,361	1,594,484
Benefits	864,000	864,000	75,784	455,971	408,029	53%	67,172	427,059
Purchased professional services	196,000	196,000	16,215	135,587	60,413	69%	15,865	114,061
Purchased property services	6,000	6,000	-	1,294	4,706	22%	250	4,418
Other purchased services	18,100	18,100	2,149	9,123	8,977	50%	1,263	7,571
Supplies	171,850	171,850	15,354	103,174	68,676	60%	16,772	84,021
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,239,200	2,239,200	258,524	1,436,087	803,113	64%	228,455	1,335,149
Bad debts	460,800	460,800	55,102	306,089	154,711	66%	118,725	756,604
Totals	<u>7,005,950</u>	<u>7,005,950</u>	<u>795,459</u>	<u>4,104,556</u>	<u>2,901,394</u>	59%	<u>781,863</u>	<u>4,323,366</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Seven Months Ended July 31, 2022**

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	%	2021 July	2021 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	202,000	202,000	11,966	96,457	105,543	48%	13,131	107,867
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	3,761	17,348	27,652	39%	2,257	17,764
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>247,000</u>	<u>247,000</u>	<u>15,727</u>	<u>113,804</u>	<u>133,196</u>	46%	<u>15,388</u>	<u>125,632</u>
Contingency	<u>200,000</u>	<u>200,000</u>	-	-	200,000		-	-
Total Operating Expenditures	<u>16,091,398</u>	<u>16,091,398</u>	<u>1,874,986</u>	<u>9,502,510</u>	<u>6,588,888</u>	59%	<u>1,939,390</u>	<u>9,450,350</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,465,060</u>	<u>1,465,060</u>	<u>(517,589)</u>	<u>2,941,938</u>	<u>1,476,878</u>		<u>(673,128)</u>	<u>2,888,813</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	-	-	1,200,000	0%	-	1,200,000
Total Expenditures	17,291,398	17,291,398	1,874,986	9,502,510	7,788,888		1,939,390	10,650,350
Net Income	<u>265,060</u>	<u>265,060</u>	<u>(517,589)</u>	<u>2,941,938</u>	<u>276,878</u>		<u>(673,128)</u>	<u>1,688,813</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 Seven Months Ended July 31, 2022**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual July</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2021 July</u>	<u>2021 YTD</u>
All Activities and All Functions								
Salary	8,311,000	8,311,000	1,169,570	5,100,516	3,210,484	61%	1,156,246	4,788,939
Benefits	2,332,000	2,332,000	237,483	1,308,321	1,023,679	56%	230,853	1,292,199
Purchased professional services	799,523	799,523	33,064	443,805	355,718	56%	50,872	381,714
Purchased property services	729,500	729,500	36,546	423,103	306,397	58%	46,921	444,817
Other purchased services	190,150	190,150	40,693	171,435	18,715	90%	39,761	126,324
Supplies	689,225	689,225	44,004	313,153	376,072	45%	67,558	324,606
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,840,000</u>	<u>2,840,000</u>	<u>313,626</u>	<u>1,742,176</u>	<u>1,097,824</u>	61%	<u>347,180</u>	<u>2,091,753</u>
Totals	<u>15,891,398</u>	<u>15,891,398</u>	<u>1,874,986</u>	<u>9,502,510</u>	<u>6,388,888</u>	60%	<u>1,939,390</u>	<u>9,450,350</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>1,874,986</u>	<u>9,502,510</u>	<u>6,588,888</u>	59%	<u>1,939,390</u>	<u>9,450,350</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 July 31, 2022**

7/31/2022

ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	291,443
Total Checking/Savings	291,443
Other Current Assets	
Due from General Fund	68,797
Total Other Current Assets	68,797
 Total Current Assets	 360,240
Capital Assets, net	15,759,863
 TOTAL ASSETS	 <u>16,120,103</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	-
Total Current Liabilities	-
 Total Liabilities	 -
Equity	
Invested in Capital Assets	15,759,863
Committed for Capital Projects	360,240
Total Equity	16,120,103
 TOTAL LIABILITIES & EQUITY	 <u>16,120,103</u>

**Durango Fire Protection District**  
**Capital Projects Fund**  
**Statement of Revenues Budget and Actual**  
**For the Seven Months Ended July 31, 2022**

	Original Budget	Amended Budget	Actual July	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	158,697	(113,355)	58%
Lease Purchase Funding	3,000,000	3,000,000	-	-	(3,000,000)	0%
Development fees	300,000	300,000	10,824	52,456	(247,544)	17%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	-	-	0%
Interest	2,000	2,000	409	1,094	(906)	55%
Total Income	<u>4,774,052</u>	<u>4,774,052</u>	<u>33,904</u>	<u>212,247</u>	<u>(4,561,805)</u>	<u>4%</u>
Expense						
Capital equipment	1,630,000	1,630,000	-	63,236	(1,566,764)	4%
Station 2	3,000,000	3,000,000	553	42,412	(2,957,588)	1%
Lease purchase payments	100,000	100,000	-	-	(100,000)	0%
Total Expenses	<u>4,730,000</u>	<u>4,730,000</u>	<u>553</u>	<u>105,648</u>	<u>(4,624,352)</u>	<u>2%</u>
 Net Income	 <u>44,052</u>	 <u>44,052</u>	 <u>33,351</u>	 <u>106,599</u>	 <u>62,547</u>	 <u>242%</u>