



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

**Balance Sheet  
General**

- Comparative balance sheet is shown for September 30, 2022; August 31, 2022; and September 30, 2021

**Analysis of Cash Position**

	<u>9/30/2022</u>	<u>9/30/2021</u>
Cash	5,996,325	6,309,919
Current liabilities	(1,076,532)	(1,048,775)
Actual quick assets	<u>\$ 4,919,793</u>	<u>\$ 5,261,143</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 6,264,730</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 583,973</u>	
Fund Balance - Capital Projects Fund	<u>\$ 583,973</u>	
Fund Balance - Total	<u>\$ 6,848,703</u>	

**Return on Cash  
Balances**

COLOTRUST - Annual YTD yield 3.07%

**Revenues**

**Ambulance**

- Revenues through September are \$528,700 above budget and \$173,800 more than 2021.  
- Average Daily Revenue through September is \$14,299, as compared to 2021 YE average of \$13,184.

**Accounts Receivable**

**Ambulance**

- Billed receivables equal 77 days of revenues, the same as in August.  
- Ambulance billing write-off % through September is 60%, as compared to 80% for 2020.

**Expenditures**

**General**

**Salary costs**

- At the end of September we are at 78% of payroll budget, 73% 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 September revenues exceed expenditures by \$ 2,500,616

**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 September 30, 2022**

	9/30/2022	8/31/2022	9/30/2021
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	1,264,424	171,559	3,342,817
Certificates of Deposit	2,055,098	2,053,650	2,061,523
ColoTrust	2,676,553	3,220,337	905,329
Total Cash	<u>5,996,325</u>	<u>5,445,795</u>	<u>6,309,919</u>
Other Current Assets			
A/R - Ambulance	1,098,207	1,092,362	1,050,532
Due from Capital Projects Fund	(291,343)	(615,699)	(62,059)
Due from Contracting Parties	148,608	88,608	142,622
Cash with County Treasurer	79,753	84,403	47,933
Other	396,625	438,068	571,994
Allowances	(259,666)	(239,581)	(135,541)
Prepays	172,754	195,923	233,157
Total Other Current Assets	<u>1,344,938</u>	<u>1,044,084</u>	<u>1,848,638</u>
Total Current Assets	<u>7,341,262</u>	<u>6,489,880</u>	<u>8,158,556</u>
Capital Assets, net	4,075,105	4,075,105	4,529,278
TOTAL ASSETS	<u>11,416,367</u>	<u>10,564,985</u>	<u>12,687,834</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	123,038	121,903	147,685
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>953,493</u>	<u>953,342</u>	<u>901,090</u>
Total Current Liabilities	<u>1,076,532</u>	<u>1,075,245</u>	<u>1,048,775</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,076,532</u>	<u>1,075,245</u>	<u>1,048,775</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	3,564,114	3,790,044	4,748,647
Excess of Revenues over Expenditures, Net	2,500,616	1,424,591	2,161,134
Total Equity	<u>10,339,835</u>	<u>9,489,740</u>	<u>11,639,059</u>
TOTAL LIABILITIES & EQUITY	<u>11,416,367</u>	<u>10,564,985</u>	<u>12,687,834</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2021 September</u>	<u>2021 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,934,504	4,934,504	409,867	3,688,799	(1,245,706)	75%	409,370	3,684,327
DFPD Property Taxes	4,967,454	4,967,454	17,200	4,846,515	(120,939)	98%	1,496	4,869,002
DFPD SO Taxes	1,000,000	1,000,000	123,079	816,858	(183,142)	82%	92,064	805,514
DFPD Tribal Payment	30,000	30,000	-	18,008	(11,992)	60%	-	29,931
DFPD Other Property Taxes	55,000	55,000	-	71,077	16,077	129%	-	58,775
Total Local Government Operations Funding	<u>10,986,958</u>	<u>10,986,958</u>	<u>550,145</u>	<u>9,441,257</u>	<u>(1,545,701)</u>	86%	<u>502,929</u>	<u>9,447,549</u>
Other Revenues								
Ambulance Income	4,500,000	4,500,000	448,875	3,903,688	(596,312)	87%	452,845	3,729,839
IFT Transport Income	700,000	700,000	64,248	495,684	(204,316)	71%	80,925	645,812
CMS Supplemental Payment	720,000	720,000	1,086,442	1,086,442	366,442	151%	728,093	728,093
Prevention Fees	70,000	70,000	9,253	76,718	6,718	110%	12,111	44,530
Special Events Fees	6,000	6,000	-	15,158	9,158	253%	-	3,497
Wildland Fires	500,000	500,000	41,543	755,725	255,725	151%	215,319	854,908
Grants	6,000	6,000	-	170,840	164,840	2847%	-	27,042
Interest	7,000	7,000	7,664	29,928	22,928	428%	(2,973)	(9,754)
Miscellaneous Income	60,500	60,500	14,124	49,695	(10,805)	82%	5,015	90,790
Williams Field Contract	-	-	-	19,966	19,966	0%	-	-
Total Other Revenues	<u>6,569,500</u>	<u>6,569,500</u>	<u>1,672,148</u>	<u>6,603,844</u>	<u>34,344</u>	101%	<u>1,491,335</u>	<u>6,114,756</u>
Total Revenues	<u>17,556,458</u>	<u>17,556,458</u>	<u>2,222,294</u>	<u>16,045,101</u>	<u>(1,511,357)</u>	91%	<u>1,994,264</u>	<u>15,562,305</u>

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

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2021 September	2021 YTD
Administration								
Office of the Chief								
Salary	450,000	450,000	35,352	338,078	111,922	75%	33,828	325,298
Benefits	118,000	118,000	9,310	84,177	33,823	71%	9,106	82,563
Purchased professional services	496,023	496,023	10,167	327,283	168,740	66%	7,544	268,160
Purchased property services	336,500	336,500	35,753	270,679	65,821	80%	38,773	269,657
Other purchased services	17,000	17,000	1,288	8,789	8,211	52%	1,771	10,539
Supplies	28,725	28,725	250	15,737	12,988	55%	998	37,985
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	-	-
Totals	<u>1,586,248</u>	<u>1,586,248</u>	<u>92,119</u>	<u>1,044,743</u>	<u>541,505</u>	66%	<u>92,020</u>	<u>994,202</u>
Operations								
Salary	191,000	191,000	14,997	142,691	48,309	75%	14,427	144,557
Benefits	53,000	53,000	3,389	31,261	21,739	59%	3,475	34,892
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>244,000</u>	<u>244,000</u>	<u>18,386</u>	<u>173,953</u>	<u>70,047</u>	71%	<u>17,902</u>	<u>179,450</u>
Total Administration	<u>1,830,248</u>	<u>1,830,248</u>	<u>110,506</u>	<u>1,218,695</u>	<u>611,553</u>	67%	<u>109,921</u>	<u>1,173,652</u>

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

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2021 September	2021 YTD
<b>Fire Fighting</b>								
Salary	3,157,000	3,157,000	258,045	2,468,102	688,898	78%	242,401	2,260,847
Salary - Single resource	316,000	316,000	127,319	716,102	(400,102)	227%	126,955	675,048
Benefits	952,000	952,000	88,930	760,186	191,814	80%	93,343	777,558
Purchased professional services	21,000	21,000	324	2,116	18,884	10%	774	2,158
Purchased property services	15,000	15,000	669	2,414	12,586	16%	-	4,642
Other purchased services	550	550	-	-	550	0%	-	468
Single resource purchased services	-	-	798	56,148	(56,148)	0%	8,902	60,316
Supplies	339,300	339,300	31,368	193,480	145,820	57%	10,481	168,782
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>4,800,850</b>	<b>4,800,850</b>	<b>507,455</b>	<b>4,198,548</b>	<b>602,302</b>	<b>87%</b>	<b>482,856</b>	<b>3,949,818</b>
<b>Fire Prevention</b>								
Salary	487,000	487,000	33,874	327,086	159,914	67%	36,833	356,416
Benefits	154,000	154,000	11,401	104,693	49,307	68%	12,140	109,890
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,800	3,800	-	1,977	1,823	52%	-	1,899
Supplies	15,200	15,200	140	8,750	6,450	58%	216	13,718
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>660,000</b>	<b>660,000</b>	<b>45,415</b>	<b>442,505</b>	<b>217,495</b>	<b>67%</b>	<b>49,190</b>	<b>481,924</b>
<b>Fire Training</b>								
Salary	367,000	367,000	21,481	257,755	109,245	70%	28,585	240,966
Benefits	100,000	100,000	6,425	65,970	34,030	66%	7,604	66,173
Purchased professional services	86,000	86,000	9,377	40,064	45,936	47%	1,259	28,649
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	770	22,843	7,557	75%	4,566	11,920
Supplies	35,950	35,950	-	14,237	21,713	40%	2,483	29,539
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>619,350</b>	<b>619,350</b>	<b>38,053</b>	<b>400,869</b>	<b>218,481</b>	<b>65%</b>	<b>44,497</b>	<b>377,248</b>

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

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2021 September	2021 YTD
<b>Fire Communications</b>								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	210	13,005	1,995	87%	239	9,689
Other purchased services	120,100	120,100	-	101,631	18,469	85%	-	72,697
Supplies	31,000	31,000	-	18,109	12,891	58%	2,227	15,695
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>166,600</b>	<b>166,600</b>	<b>210</b>	<b>132,744</b>	<b>33,856</b>	<b>80%</b>	<b>2,466</b>	<b>98,081</b>
<b>Fire Repair Services</b>								
Salary	293,000	293,000	23,028	221,493	71,507	76%	22,354	189,964
Benefits	91,000	91,000	6,727	61,541	29,459	68%	6,713	58,468
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	155,000	155,000	16,475	131,125	23,875	85%	15,504	129,079
Other purchased services	200	200	-	148	52	74%	-	-
Supplies	22,200	22,200	404	14,926	7,274	67%	1,299	12,658
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>561,400</b>	<b>561,400</b>	<b>46,634</b>	<b>429,233</b>	<b>132,167</b>	<b>76%</b>	<b>45,870</b>	<b>390,169</b>
<b>EMS</b>								
Salary	3,050,000	3,050,000	251,796	2,153,314	896,686	71%	211,597	2,016,890
Benefits	864,000	864,000	67,003	588,820	275,180	68%	58,028	545,937
Purchased professional services	196,000	196,000	18,309	168,056	27,944	86%	17,083	145,258
Purchased property services	6,000	6,000	-	1,294	4,706	22%	-	4,418
Other purchased services	18,100	18,100	1,909	12,309	5,791	68%	358	9,050
Supplies	171,850	171,850	7,834	138,028	33,822	80%	13,480	115,028
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,239,200	2,239,200	219,159	1,905,937	333,263	85%	210,738	1,751,008
Bad debts	460,800	460,800	46,712	406,233	54,567	88%	113,728	982,475
<b>Totals</b>	<b>7,005,950</b>	<b>7,005,950</b>	<b>612,721</b>	<b>5,373,991</b>	<b>1,631,959</b>	<b>77%</b>	<b>625,013</b>	<b>5,570,063</b>

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

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2021 September	2021 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	202,000	202,000	9,248	123,747	78,253	61%	14,377	139,476
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	1,959	24,153	20,847	54%	1,628	20,741
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>247,000</u>	<u>247,000</u>	<u>11,206</u>	<u>147,900</u>	<u>99,100</u>	60%	<u>16,005</u>	<u>160,216</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>1,372,199</u>	<u>12,344,485</u>	<u>3,746,913</u>	77%	<u>1,375,819</u>	<u>12,201,171</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,465,060</u>	<u>1,465,060</u>	<u>850,095</u>	<u>3,700,616</u>	<u>2,235,556</u>		<u>618,445</u>	<u>3,361,134</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>	<u>1,200,000</u>	<u>-</u>	100%	<u>-</u>	<u>1,200,000</u>
Total Expenditures	17,291,398	17,291,398	1,372,199	13,544,485	3,746,913		1,375,819	13,401,171
Net Income	<u>265,060</u>	<u>265,060</u>	<u>850,095</u>	<u>2,500,616</u>	<u>2,235,556</u>		<u>618,445</u>	<u>2,161,134</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 Eight Months Ended September 30, 2022**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2021 September</u>	<u>2021 YTD</u>
All Activities and All Functions								
Salary	8,311,000	8,311,000	765,892	6,624,621	1,686,379	80%	716,981	6,209,987
Benefits	2,332,000	2,332,000	193,186	1,696,646	635,354	73%	190,409	1,675,482
Purchased professional services	799,523	799,523	38,177	537,519	262,004	67%	26,659	444,225
Purchased property services	729,500	729,500	62,354	542,264	187,236	74%	68,894	556,959
Other purchased services	190,150	190,150	4,765	203,845	(13,695)	107%	15,597	166,889
Supplies	689,225	689,225	41,954	427,420	261,805	62%	32,813	414,147
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,840,000</u>	<u>2,840,000</u>	<u>265,870</u>	<u>2,312,170</u>	<u>527,830</u>	81%	<u>324,466</u>	<u>2,733,483</u>
Totals	<u>15,891,398</u>	<u>15,891,398</u>	<u>1,372,199</u>	<u>12,344,485</u>	<u>3,546,913</u>	78%	<u>1,375,819</u>	<u>12,201,171</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>1,372,199</u>	<u>12,344,485</u>	<u>3,746,913</u>	77%	<u>1,375,819</u>	<u>12,201,171</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 September 30, 2022**

	9/30/2022
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
ColoTrust	292,630
Total Checking/Savings	292,630
Other Current Assets	
Due from General Fund	291,343
Total Other Current Assets	291,343
Total Current Assets	583,973
Capital Assets, net	15,759,863
<b>TOTAL ASSETS</b>	<b>16,343,836</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Payable to General Fund	-
Total Current Liabilities	-
Total Liabilities	-
Equity	
Invested in Capital Assets	15,759,863
Committed for Capital Projects	583,973
Total Equity	16,343,836
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>16,343,836</b>

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

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	Budget %
<b>Income/Expenses</b>						
<b>Income</b>						
Transfer from General Fund	1,200,000	1,200,000	-	1,200,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	204,039	(68,013)	75%
Lease Purchase Funding	3,000,000	3,000,000	-	-	(3,000,000)	0%
Development fees	300,000	300,000	108,922	177,494	(122,506)	59%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	-	-	0%
Interest	2,000	2,000	630	2,280	280	114%
Total Income	<u>4,774,052</u>	<u>4,774,052</u>	<u>132,223</u>	<u>1,583,813</u>	<u>(3,190,239)</u>	33%
<b>Expense</b>						
Capital equipment	1,630,000	1,630,000	455,948	1,211,069	(418,931)	74%
Station 2	3,000,000	3,000,000	-	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>455,948</u>	<u>1,253,481</u>	<u>(3,476,519)</u>	27%
<b>Net Income</b>	<u>44,052</u>	<u>44,052</u>	<u>(323,725)</u>	<u>330,332</u>	<u>286,280</u>	750%