



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

**Balance Sheet
General**

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

Analysis of Cash Position

	<u>10/31/2022</u>	<u>10/31/2021</u>
Cash	5,587,604	6,510,704
Current liabilities	(1,022,460)	(1,125,534)
Actual quick assets	<u>\$ 4,565,145</u>	<u>\$ 5,385,170</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 6,379,037</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 196,460</u>	
Fund Balance - Capital Projects Fund	<u>\$ 196,460</u>	
Fund Balance - Total	<u>\$ 6,575,497</u>	

**Return on Cash
Balances**

COLOTRUST - Annual YTD yield 3.31%

Revenues

Ambulance

- Revenues through October are \$634,800 above budget and \$279,300 more than 2021.
- Average Daily Revenue through October is \$14,424, as compared to 2021 YE average of \$13,184.

Accounts Receivable

Ambulance

- Billed receivables equal 79 days of revenues, up 2 days from September.
- Ambulance billing write-off % through October is 60%, as compared to 80% for 2020.

Expenditures

General

Salary costs

- At the end of October we are at 86% of payroll budget, 81% 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 October revenues exceed expenditures by \$ 2,621,744

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 October 31, 2022

	10/31/2022	9/30/2022	10/31/2021
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	846,492	1,264,424	3,546,936
Certificates of Deposit	2,057,013	2,055,098	2,058,177
ColoTrust	2,683,849	2,676,553	905,341
Total Cash	<u>5,587,604</u>	<u>5,996,325</u>	<u>6,510,704</u>
Other Current Assets			
A/R - Ambulance	1,139,061	1,098,207	979,788
Due from Capital Projects Fund	96,967	(291,343)	(176,730)
Due from Contracting Parties	186,143	144,022	47,266
Cash with County Treasurer	54,650	79,753	63,440
Other	446,181	368,275	133,457
Allowances	(260,544)	(259,666)	(146,435)
Prepays	151,433	172,754	213,285
Total Other Current Assets	<u>1,813,892</u>	<u>1,312,003</u>	<u>1,114,070</u>
Total Current Assets	<u>7,401,496</u>	<u>7,308,327</u>	<u>7,624,774</u>
Capital Assets, net	4,075,105	4,075,105	4,529,278
TOTAL ASSETS	<u><u>11,476,601</u></u>	<u><u>11,383,432</u></u>	<u><u>12,154,052</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	62,311	141,304	224,443
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>960,149</u>	<u>953,493</u>	<u>901,091</u>
Total Current Liabilities	<u>1,022,460</u>	<u>1,094,797</u>	<u>1,125,534</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,022,460</u>	<u>1,094,797</u>	<u>1,125,534</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	3,557,293	4,588,939	4,748,647
Excess of Revenues over Expenditures, Net	2,621,744	1,424,591	1,550,593
Total Equity	<u>10,454,142</u>	<u>10,288,635</u>	<u>11,028,518</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,476,601</u></u>	<u><u>11,383,432</u></u>	<u><u>12,154,052</u></u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual October</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2021 October</u>	<u>2021 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,934,504	4,934,504	409,867	4,098,665	(835,839)	83%	409,370	4,093,697
DFPD Property Taxes	4,967,454	4,967,454	11,358	4,857,873	(109,581)	98%	15,579	4,884,581
DFPD SO Taxes	1,000,000	1,000,000	85,755	898,027	(101,973)	90%	95,594	901,108
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>506,979</u>	<u>9,943,651</u>	<u>(1,043,307)</u>	91%	<u>520,543</u>	<u>9,968,092</u>
Other Revenues								
Ambulance Income	4,500,000	4,500,000	481,129	4,384,817	(115,183)	97%	375,676	4,105,515
IFT Transport Income	700,000	700,000	32,339	528,024	(171,977)	75%	33,178	678,990
CMS Supplemental Payment	720,000	720,000	-	1,086,442	366,442	151%	-	728,093
Prevention Fees	70,000	70,000	7,878	84,596	14,596	121%	3,394	47,924
Special Events Fees	6,000	6,000	-	15,158	9,158	253%	-	3,497
Wildland Fires	500,000	500,000	392,781	1,148,506	648,506	230%	23,404	878,312
Grants	6,000	6,000	-	170,840	164,840	2847%	-	27,042
Interest	7,000	7,000	9,711	39,639	32,639	566%	(2,803)	(12,557)
Miscellaneous Income	60,500	60,500	365	50,060	(10,440)	83%	1,288	92,078
Williams Field Contract	-	-	-	19,966	19,966	0%	-	-
Total Other Revenues	<u>6,569,500</u>	<u>6,569,500</u>	<u>924,203</u>	<u>7,528,047</u>	<u>958,547</u>	115%	<u>434,138</u>	<u>6,548,894</u>
Total Revenues	<u>17,556,458</u>	<u>17,556,458</u>	<u>1,431,182</u>	<u>17,471,698</u>	<u>(84,760)</u>	100%	<u>954,681</u>	<u>16,516,986</u>

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

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2021 October	2021 YTD
Administration								
Office of the Chief								
Salary	450,000	450,000	35,352	373,430	76,570	83%	33,828	359,126
Benefits	118,000	118,000	9,283	93,460	24,540	79%	9,294	91,857
Purchased professional services	496,023	496,023	33,834	361,422	134,601	73%	8,279	276,439
Purchased property services	336,500	336,500	23,286	297,928	38,572	89%	16,109	285,765
Other purchased services	17,000	17,000	1,090	9,879	7,121	58%	998	11,537
Supplies	28,725	28,725	380	16,281	12,444	57%	1,718	39,703
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	228,723	228,723
Totals	<u>1,586,248</u>	<u>1,586,248</u>	<u>103,226</u>	<u>1,152,400</u>	<u>433,848</u>	73%	<u>298,948</u>	<u>1,293,151</u>
Operations								
Salary	191,000	191,000	14,997	157,689	33,311	83%	14,427	158,984
Benefits	53,000	53,000	3,375	34,636	18,364	65%	3,571	38,463
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>244,000</u>	<u>244,000</u>	<u>18,373</u>	<u>192,325</u>	<u>51,675</u>	79%	<u>17,998</u>	<u>197,447</u>
Total Administration	<u>1,830,248</u>	<u>1,830,248</u>	<u>121,599</u>	<u>1,344,725</u>	<u>485,523</u>	73%	<u>316,946</u>	<u>1,490,598</u>

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

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2021 October	2021 YTD
Fire Fighting								
Salary	3,157,000	3,157,000	259,267	2,727,370	429,630	86%	230,944	2,491,791
Salary - Single resource	316,000	316,000	63,029	779,131	(463,131)	247%	47,931	722,980
Benefits	952,000	952,000	78,463	838,649	113,351	88%	81,317	858,875
Purchased professional services	21,000	21,000	324	2,440	18,560	12%	214	2,372
Purchased property services	15,000	15,000	-	2,739	12,261	18%	205	4,847
Other purchased services	550	550	-	-	550	0%	-	468
Single resource purchased services	-	-	-	84,190	(84,190)	0%	8,723	69,039
Supplies	339,300	339,300	29,347	225,130	114,170	66%	27,835	196,617
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,800,850</u>	<u>4,800,850</u>	<u>430,431</u>	<u>4,659,649</u>	<u>141,201</u>	97%	<u>397,169</u>	<u>4,346,987</u>
Fire Prevention								
Salary	487,000	487,000	34,670	361,756	125,244	74%	37,170	393,585
Benefits	154,000	154,000	11,425	116,118	37,882	75%	12,515	122,405
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,800	3,800	-	2,027	1,773	53%	-	1,899
Supplies	15,200	15,200	47	9,808	5,392	65%	640	14,359
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>660,000</u>	<u>660,000</u>	<u>46,143</u>	<u>489,709</u>	<u>170,291</u>	74%	<u>50,325</u>	<u>532,249</u>
Fire Training								
Salary	367,000	367,000	20,875	278,629	88,371	76%	28,146	269,112
Benefits	100,000	100,000	7,736	73,706	26,294	74%	7,673	73,846
Purchased professional services	86,000	86,000	932	43,292	42,708	50%	13,481	42,130
Purchased property services	-	-	-	-	-	0%	36	36
Other purchased services	30,400	30,400	2,056	24,921	5,479	82%	4,171	16,092
Supplies	35,950	35,950	12	14,351	21,599	40%	9,146	38,685
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>619,350</u>	<u>619,350</u>	<u>31,611</u>	<u>434,899</u>	<u>184,451</u>	70%	<u>62,653</u>	<u>439,901</u>

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

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2021 October	2021 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	810	13,815	1,185	92%	2,115	11,803
Other purchased services	120,100	120,100	-	101,631	18,469	85%	24,199	96,896
Supplies	31,000	31,000	2,847	21,666	9,334	70%	41,679	57,374
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>3,657</u>	<u>137,111</u>	<u>29,489</u>	82%	<u>67,992</u>	<u>166,073</u>
Fire Repair Services								
Salary	293,000	293,000	22,498	243,991	49,009	83%	24,582	214,546
Benefits	91,000	91,000	6,613	68,154	22,846	75%	7,254	65,722
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	155,000	155,000	10,192	142,404	12,596	92%	16,905	145,984
Other purchased services	200	200	-	148	52	74%	-	-
Supplies	22,200	22,200	365	15,291	6,909	69%	1,268	13,926
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>561,400</u>	<u>561,400</u>	<u>39,668</u>	<u>469,988</u>	<u>91,412</u>	84%	<u>50,009</u>	<u>440,178</u>
EMS								
Salary	3,050,000	3,050,000	199,689	2,353,003	696,997	77%	200,101	2,216,991
Benefits	864,000	864,000	60,273	649,093	214,907	75%	62,095	608,032
Purchased professional services	196,000	196,000	18,395	186,451	9,549	95%	13,812	159,070
Purchased property services	6,000	6,000	-	1,294	4,706	22%	250	4,668
Other purchased services	18,100	18,100	1,430	13,943	4,157	77%	258	9,308
Supplies	171,850	171,850	9,050	147,119	24,731	86%	13,680	128,708
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,239,200	2,239,200	234,906	2,140,843	98,357	96%	178,235	1,929,243
Bad debts	460,800	460,800	50,068	456,302	4,498	99%	104,560	1,087,035
Totals	<u>7,005,950</u>	<u>7,005,950</u>	<u>573,812</u>	<u>5,948,047</u>	<u>1,057,903</u>	85%	<u>572,992</u>	<u>6,143,056</u>

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

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2021 October	2021 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	202,000	202,000	10,614	139,768	62,232	69%	44,994	184,469
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	1,321	26,057	18,943	58%	2,140	22,881
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>247,000</u>	<u>247,000</u>	<u>11,935</u>	<u>165,826</u>	<u>81,174</u>	67%	<u>47,134</u>	<u>207,350</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>1,258,854</u>	<u>13,649,954</u>	<u>2,441,444</u>	85%	<u>1,565,221</u>	<u>13,766,393</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,465,060</u>	<u>1,465,060</u>	<u>172,328</u>	<u>3,821,744</u>	<u>2,356,684</u>		<u>(610,540)</u>	<u>2,750,593</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	1,258,854	14,849,954	2,441,444		1,565,221	14,966,393
Net Income	<u>265,060</u>	<u>265,060</u>	<u>172,328</u>	<u>2,621,744</u>	<u>2,356,684</u>		<u>(610,540)</u>	<u>1,550,593</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 Nine Months Ended October 31, 2022**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual October</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2021 October</u>	<u>2021 YTD</u>
All Activities and All Functions								
Salary	8,311,000	8,311,000	650,378	7,274,999	1,036,001	88%	617,129	6,827,116
Benefits	2,332,000	2,332,000	177,169	1,873,815	458,185	80%	183,720	1,859,202
Purchased professional services	799,523	799,523	53,485	593,605	205,918	74%	35,786	480,011
Purchased property services	729,500	729,500	44,902	597,948	131,552	82%	80,612	637,571
Other purchased services	190,150	190,150	4,576	236,738	(46,588)	125%	38,349	205,238
Supplies	689,225	689,225	43,370	475,703	213,522	69%	98,107	512,253
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,840,000</u>	<u>2,840,000</u>	<u>284,974</u>	<u>2,597,144</u>	<u>242,856</u>	91%	<u>511,518</u>	<u>3,245,001</u>
Totals	<u>15,891,398</u>	<u>15,891,398</u>	<u>1,258,854</u>	<u>13,649,954</u>	<u>2,241,444</u>	86%	<u>1,565,221</u>	<u>13,766,393</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>1,258,854</u>	<u>13,649,954</u>	<u>2,441,444</u>	85%	<u>1,565,221</u>	<u>13,766,393</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 October 31, 2022**

	10/31/2022
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	293,427
Total Checking/Savings	293,427
Other Current Assets	
Due from General Fund	-
Total Other Current Assets	-
 Total Current Assets	 293,427
Capital Assets, net	15,759,863
 TOTAL ASSETS	 16,053,290
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	96,967
Total Current Liabilities	96,967
 Total Liabilities	 96,967
Equity	
Invested in Capital Assets	15,759,863
Committed for Capital Projects	196,460
Total Equity	15,956,323
 TOTAL LIABILITIES & EQUITY	 16,053,290

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

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
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	226,710	(45,342)	83%
Lease Purchase Funding	3,000,000	3,000,000	-	-	(3,000,000)	0%
Development fees	300,000	300,000	10,883	188,378	(111,622)	63%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	-	-	0%
Interest	2,000	2,000	798	3,078	1,078	154%
Total Income	4,774,052	4,774,052	34,352	1,618,166	(3,155,886)	34%
Expense						
Capital equipment	1,630,000	1,630,000	416,544	1,627,613	(2,387)	100%
Station 2	3,000,000	3,000,000	2,318	47,733	(2,952,267)	2%
Lease purchase payments	100,000	100,000	-	-	(100,000)	0%
Total Expenses	4,730,000	4,730,000	418,862	1,675,346	(3,054,654)	35%
 Net Income	 44,052	 44,052	 (384,510)	 (57,180)	 (101,232)	 -130%