



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

**Balance Sheet
General**

- Comparative balance sheet is shown for December 31, 2022; November 30, 2022; and December 31, 2021

Analysis of Cash Position

	<u>12/31/2022</u>	<u>12/31/2021</u>
Cash	4,630,329	3,708,960
Current liabilities	(1,052,371)	(1,075,475)
Actual quick assets	<u>\$ 3,577,958</u>	<u>\$ 2,633,485</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 4,744,429</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 646,094</u>	
Fund Balance - Capital Projects Fund	<u>\$ 646,094</u>	
Fund Balance - Total	<u>\$ 5,390,523</u>	

**Return on Cash
Balances**

COLOTRUST - Annual YTD yield 4.51%

Revenues

Ambulance

- Revenues through December are \$158,100 above budget and \$446,100 more than 2021.
- Average Daily Revenue through December is \$14,406, as compared to 2021 YE average of \$13,184.

Accounts Receivable

Ambulance

- Billed receivables equal 78 days of revenues, the same as in November.
- Ambulance billing write-off % through December is 60%, as compared to 80% for 2020.

Expenditures

General

Salary costs

- At the end of December we are at 98% of payroll budget, 100% of 2022 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 December revenues exceed expenditures by \$ 980,315

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 December 31, 2022

	12/31/2022	11/30/2022	12/31/2021
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	164,140	1,068,551	744,336
Certificates of Deposit	2,063,892	2,066,000	2,058,965
ColoTrust	2,402,047	2,692,309	905,409
Total Cash	<u>4,630,329</u>	<u>5,827,111</u>	<u>3,708,960</u>
Other Current Assets			
A/R - Ambulance	1,126,664	1,123,158	895,159
Due from Capital Projects Fund	(50,553)	(485,264)	(36,708)
Due from Contracting Parties	135,177	90,609	135,264
Cash with County Treasurer	46,118	74,873	45,083
Other	53,952	196,782	206,494
Allowances	(254,277)	(261,690)	(225,693)
Prepays	109,390	129,046	111,029
Total Other Current Assets	<u>1,166,471</u>	<u>867,513</u>	<u>1,130,629</u>
Total Current Assets	<u>5,796,800</u>	<u>6,694,624</u>	<u>4,839,590</u>
Capital Assets, net	4,075,105	4,075,105	4,529,278
TOTAL ASSETS	<u><u>9,871,905</u></u>	<u><u>10,769,729</u></u>	<u><u>9,368,868</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	92,751	231,768	119,001
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>959,620</u>	<u>953,782</u>	<u>956,475</u>
Total Current Liabilities	<u>1,052,371</u>	<u>1,185,550</u>	<u>1,075,475</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,052,371</u>	<u>1,185,550</u>	<u>1,075,475</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	3,884,483	4,724,082
Excess of Revenues over Expenditures, Net	980,315	1,424,591	(1,159,968)
Total Equity	<u>8,819,534</u>	<u>9,584,179</u>	<u>8,293,392</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,871,905</u></u>	<u><u>10,769,729</u></u>	<u><u>9,368,868</u></u>

Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the Twelve Months Ended December 31, 2022

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	Budget %	2021 December	2021 YTD
Local Government Funding								
Operations								
City of Durango	4,934,504	4,934,504	409,867	4,918,398	(16,106)	100%	409,370	4,912,436
DFPD Property Taxes	4,967,454	4,967,454	26	4,883,511	(83,943)	98%	79	4,909,346
DFPD SO Taxes	1,000,000	1,000,000	90,660	1,087,206	87,206	109%	88,953	1,079,122
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>500,553</u>	<u>10,978,200</u>	<u>(8,758)</u>	100%	<u>498,402</u>	<u>10,989,610</u>
Other Revenues								
Ambulance Income	4,500,000	5,100,000	447,608	5,258,122	158,122	103%	364,833	4,812,046
IFT Transport Income	700,000	700,000	112,023	733,765	33,765	105%	80,357	821,738
CMS Supplemental Payment	720,000	720,000	-	1,086,442	366,442	151%	-	728,093
Prevention Fees	70,000	70,000	7,957	104,819	34,819	150%	4,051	63,173
Special Events Fees	6,000	6,000	-	15,158	9,158	253%	-	3,497
Wildland Fires	500,000	1,050,000	301	1,200,834	150,834	114%	96	1,079,642
Grants	6,000	6,000	11,488	182,328	176,328	3039%	26,083	115,457
Interest	7,000	7,000	22,060	79,146	72,146	1131%	5,500	(1,014)
Miscellaneous Income	60,500	60,500	11,335	44,468	(16,032)	74%	1,852	101,255
Williams Field Contract	-	-	-	19,966	19,966	0%	-	-
Total Other Revenues	<u>6,569,500</u>	<u>7,719,500</u>	<u>612,774</u>	<u>8,725,049</u>	<u>1,005,549</u>	113%	<u>482,771</u>	<u>7,723,886</u>
Total Revenues	<u>17,556,458</u>	<u>18,706,458</u>	<u>1,113,327</u>	<u>19,703,249</u>	<u>996,791</u>	105%	<u>981,173</u>	<u>18,713,497</u>

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Twelve Months Ended December 31, 2022

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2021 December	2021 YTD
Administration								
Office of the Chief								
Salary	450,000	450,000	56,028	464,811	(14,811)	103%	59,564	452,519
Benefits	118,000	118,000	11,584	114,361	3,639	97%	12,209	113,394
Purchased professional services	496,023	496,023	35,187	449,645	46,379	91%	29,609	325,287
Purchased property services	336,500	336,500	14,626	340,742	(4,242)	101%	13,980	313,363
Other purchased services	17,000	17,000	546	11,408	5,592	67%	196	11,799
Supplies	28,725	28,725	13	18,946	9,779	66%	(14,399)	26,624
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	139,958	139,958	42	100%	-	228,723
Totals	<u>1,586,248</u>	<u>1,586,248</u>	<u>257,944</u>	<u>1,539,869</u>	<u>46,379</u>	97%	<u>101,159</u>	<u>1,471,708</u>
Operations								
Salary	191,000	191,000	23,996	196,682	(5,682)	103%	26,601	200,012
Benefits	53,000	53,000	3,831	41,860	11,140	79%	4,101	46,153
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>244,000</u>	<u>244,000</u>	<u>27,828</u>	<u>238,542</u>	<u>5,458</u>	98%	<u>30,703</u>	<u>246,165</u>
Total Administration	<u>1,830,248</u>	<u>1,830,248</u>	<u>285,772</u>	<u>1,778,412</u>	<u>51,837</u>	97%	<u>131,861</u>	<u>1,717,874</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2021 December	2021 YTD
Fire Fighting								
Salary	3,157,000	3,157,000	415,339	3,415,249	(258,249)	108%	418,505	3,154,141
Salary - Single resource	316,000	1,016,000	29,510	847,570	168,430	83%	27,922	793,566
Benefits	952,000	952,000	86,148	1,000,474	(48,474)	105%	101,947	1,043,679
Purchased professional services	21,000	21,000	7,263	16,225	4,775	77%	8,204	10,805
Purchased property services	15,000	15,000	617	4,448	10,552	30%	1,284	7,596
Other purchased services	550	550	-	-	550	0%	-	468
Single resource purchased services	-	50,000	(257)	99,158	(49,158)	198%	-	69,039
Supplies	339,300	339,300	100,007	443,506	(104,206)	131%	7,158	278,407
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,800,850</u>	<u>5,550,850</u>	<u>638,626</u>	<u>5,826,630</u>	<u>(275,780)</u>	105%	<u>565,019</u>	<u>5,357,700</u>
Fire Prevention								
Salary	487,000	487,000	54,362	450,435	36,565	92%	45,664	476,135
Benefits	154,000	154,000	13,019	140,608	13,392	91%	13,312	148,251
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,800	3,800	-	2,027	1,773	53%	155	2,384
Supplies	15,200	15,200	39	10,115	5,085	67%	594	15,644
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>660,000</u>	<u>660,000</u>	<u>67,420</u>	<u>603,186</u>	<u>56,814</u>	91%	<u>59,726</u>	<u>642,414</u>
Fire Training								
Salary	367,000	367,000	35,390	334,578	32,422	91%	47,168	343,820
Benefits	100,000	100,000	7,623	87,744	12,256	88%	9,177	90,664
Purchased professional services	86,000	86,000	557	64,269	21,731	75%	5,306	48,900
Purchased property services	-	-	-	-	-	0%	-	36
Other purchased services	30,400	30,400	(1,572)	35,304	(4,904)	116%	(25)	18,876
Supplies	35,950	35,950	-	22,639	13,311	63%	7,624	47,498
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>619,350</u>	<u>619,350</u>	<u>41,998</u>	<u>544,535</u>	<u>74,816</u>	88%	<u>69,250</u>	<u>549,793</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2021 December	2021 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	210	14,234	766	95%	1,120	13,132
Other purchased services	120,100	120,100	-	101,631	18,469	85%	-	96,896
Supplies	31,000	31,000	12,450	39,692	(8,692)	128%	9,287	66,919
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>12,660</u>	<u>155,557</u>	<u>11,043</u>	93%	<u>10,406</u>	<u>176,947</u>
Fire Repair Services								
Salary	293,000	293,000	29,675	292,956	44	100%	37,841	277,507
Benefits	91,000	91,000	6,949	81,225	9,775	89%	8,485	81,580
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	155,000	155,000	26,955	211,643	(56,643)	137%	17,153	172,818
Other purchased services	200	200	-	148	52	74%	-	-
Supplies	22,200	22,200	4,847	20,545	1,655	93%	6,483	22,268
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>561,400</u>	<u>561,400</u>	<u>68,426</u>	<u>606,517</u>	<u>(45,117)</u>	108%	<u>69,961</u>	<u>554,173</u>
EMS								
Salary	3,050,000	3,050,000	324,276	2,895,519	154,481	95%	348,938	2,772,187
Benefits	864,000	864,000	69,666	780,992	83,008	90%	74,172	741,845
Purchased professional services	196,000	196,000	17,088	219,199	(23,199)	112%	15,108	189,428
Purchased property services	6,000	6,000	-	1,294	4,706	22%	-	8,882
Other purchased services	18,100	18,100	1,263	17,763	337	98%	200	10,066
Supplies	171,850	171,850	64,177	219,130	(47,280)	128%	14,147	155,834
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,239,200	2,564,200	218,540	2,567,226	(3,026)	100%	173,667	2,266,834
Bad debts	<u>460,800</u>	<u>535,800</u>	<u>46,580</u>	<u>547,181</u>	<u>(11,381)</u>	102%	<u>103,272</u>	<u>1,290,831</u>
Totals	<u>7,005,950</u>	<u>7,405,950</u>	<u>741,590</u>	<u>7,248,305</u>	<u>157,645</u>	98%	<u>729,506</u>	<u>7,435,907</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2021 December	2021 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	202,000	202,000	13,780	173,714	28,286	86%	16,227	212,067
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	7,702	36,079	8,921	80%	2,432	26,589
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>247,000</u>	<u>247,000</u>	<u>21,481</u>	<u>209,793</u>	<u>37,207</u>	85%	<u>18,659</u>	<u>238,656</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>17,241,398</u>	<u>1,877,972</u>	<u>16,972,934</u>	<u>268,464</u>	98%	<u>1,654,390</u>	<u>16,673,464</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,465,060</u>	<u>1,465,060</u>	<u>(764,645)</u>	<u>2,730,315</u>	<u>1,265,255</u>		<u>(673,216)</u>	<u>2,040,032</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,750,000</u>	<u>-</u>	<u>1,750,000</u>	<u>-</u>	100%	<u>-</u>	<u>3,200,000</u>
Total Expenditures	17,291,398	18,991,398	1,877,972	18,722,934	268,464		1,654,390	19,873,464
Net Income	<u>265,060</u>	<u>(284,940)</u>	<u>(764,645)</u>	<u>980,315</u>	<u>1,265,255</u>		<u>(673,216)</u>	<u>(1,159,968)</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 Twelve Months Ended December 31, 2022**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2021 December</u>	<u>2021 YTD</u>
All Activities and All Functions								
Salary	8,311,000	9,011,000	968,576	8,897,802	113,198	99%	1,012,205	8,469,887
Benefits	2,332,000	2,332,000	198,820	2,247,265	84,735	96%	223,404	2,265,565
Purchased professional services	799,523	799,523	60,095	749,339	50,184	94%	58,226	574,421
Purchased property services	729,500	729,500	56,187	746,074	(16,574)	102%	49,764	727,894
Other purchased services	190,150	240,150	(20)	267,438	(27,288)	111%	526	209,527
Supplies	689,225	689,225	189,235	810,652	(121,427)	118%	33,325	639,782
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,840,000</u>	<u>3,240,000</u>	<u>405,078</u>	<u>3,254,365</u>	<u>(14,365)</u>	100%	<u>276,940</u>	<u>3,786,388</u>
Totals	<u>15,891,398</u>	<u>17,041,398</u>	<u>1,877,972</u>	<u>16,972,934</u>	<u>68,464</u>	100%	<u>1,654,390</u>	<u>16,673,464</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>17,241,398</u>	<u>1,877,972</u>	<u>16,972,934</u>	<u>268,464</u>	98%	<u>1,654,390</u>	<u>16,673,464</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 December 31, 2022**

	12/31/2022
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	595,541
Total Checking/Savings	595,541
Other Current Assets	
Due from General Fund	50,553
Total Other Current Assets	50,553
 Total Current Assets	 646,094
Capital Assets, net	15,759,863
 TOTAL ASSETS	 <u>16,405,957</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	646,094
Total Equity	16,405,957
 TOTAL LIABILITIES & EQUITY	 <u>16,405,957</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	1,200,000	-	1,750,000	550,000	146%
Capital Contribution from City of Durango	272,052	272,052	22,671	272,052	-	100%
Lease Purchase Funding	3,000,000	3,000,000	-	-	(3,000,000)	0%
Development fees	300,000	300,000	10,603	214,581	(85,419)	72%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	-	-	0%
Interest	2,000	2,000	1,188	5,191	3,191	260%
Total Income	<u>4,774,052</u>	<u>4,774,052</u>	<u>34,462</u>	<u>2,241,824</u>	<u>(2,532,228)</u>	47%
 Expense						
Capital equipment	1,630,000	1,630,000	151,792	1,779,405	149,405	109%
Station 2	3,000,000	3,000,000	16,193	69,966	(2,930,034)	2%
Lease purchase payments	100,000	100,000	-	-	(100,000)	0%
Total Expenses	<u>4,730,000</u>	<u>4,730,000</u>	<u>167,985</u>	<u>1,849,371</u>	<u>(2,880,629)</u>	39%
 Net Income	 <u>44,052</u>	 <u>44,052</u>	 <u>(133,523)</u>	 <u>392,453</u>	 <u>348,401</u>	 891%