



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

**Balance Sheet
General**

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

Analysis of Cash Position

	<u>11/30/2022</u>	<u>11/30/2021</u>
Cash	5,827,111	6,066,554
Current liabilities	(1,185,550)	(978,386)
Actual quick assets	<u>\$ 4,641,561</u>	<u>\$ 5,088,168</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 5,521,311</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 779,616</u>	
Fund Balance - Capital Projects Fund	<u>\$ 779,616</u>	
Fund Balance - Total	<u>\$ 6,300,927</u>	

**Return on Cash
Balances**

COLOTRUST - Annual YTD yield 3.31%

Revenues

Ambulance

- Revenues through November are \$135,500 above budget and \$363,300 more than 2021.
- Average Daily Revenue through November is \$14,403, as compared to 2021 YE average of \$13,184.

Accounts Receivable

Ambulance

- Billed receivables equal 78 days of revenues, down 1 day from October.
- Ambulance billing write-off % through November is 60%, as compared to 80% for 2020.

Expenditures

General

Salary costs

- At the end of November we are at 88% of payroll budget, 88% 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 November revenues exceed expenditures by \$ 1,757,197

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 November 30, 2022

	11/30/2022	10/31/2022	11/30/2021
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	1,068,551	846,492	3,103,685
Certificates of Deposit	2,066,000	2,057,013	2,057,258
ColoTrust	2,692,309	2,683,849	905,361
Total Cash	<u>5,827,111</u>	<u>5,587,604</u>	<u>6,066,554</u>
Other Current Assets			
A/R - Ambulance	1,123,158	1,139,061	950,219
Due from Capital Projects Fund	(485,264)	96,967	(2,030,253)
Due from Contracting Parties	90,121	186,143	91,318
Cash with County Treasurer	74,873	54,650	68,955
Other	209,507	420,615	297,316
Allowances	(261,690)	(260,544)	(205,593)
Prepays	129,046	151,433	201,767
Total Other Current Assets	<u>879,751</u>	<u>1,788,326</u>	<u>(626,272)</u>
Total Current Assets	<u>6,706,861</u>	<u>7,375,930</u>	<u>5,440,282</u>
Capital Assets, net	4,075,105	4,075,105	4,529,278
TOTAL ASSETS	<u>10,781,966</u>	<u>11,451,035</u>	<u>9,969,560</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	230,616	129,478	71,229
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>954,934</u>	<u>955,107</u>	<u>907,157</u>
Total Current Liabilities	<u>1,185,550</u>	<u>1,084,585</u>	<u>978,386</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,185,550</u>	<u>1,084,585</u>	<u>978,386</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	4,666,754	4,748,647
Excess of Revenues over Expenditures, Net	1,757,197	1,424,591	(486,751)
Total Equity	<u>9,596,416</u>	<u>10,366,450</u>	<u>8,991,174</u>
TOTAL LIABILITIES & EQUITY	<u>10,781,966</u>	<u>11,451,035</u>	<u>9,969,560</u>

Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the Eleven Months Ended November 30, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2021 November</u>	<u>2021 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,934,504	4,934,504	409,867	4,508,532	(425,973)	91%	409,370	4,503,066
DFPD Property Taxes	4,967,454	4,967,454	25,612	4,883,485	(83,969)	98%	24,686	4,909,267
DFPD SO Taxes	1,000,000	1,000,000	98,029	996,057	(3,943)	100%	89,062	990,169
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>533,508</u>	<u>10,477,158</u>	<u>(509,800)</u>	95%	<u>523,117</u>	<u>10,491,209</u>
Other Revenues								
Ambulance Income	4,500,000	5,100,000	425,697	4,810,514	(289,486)	94%	341,699	4,447,214
IFT Transport Income	700,000	700,000	97,403	621,741	(78,259)	89%	62,391	741,381
CMS Supplemental Payment	720,000	720,000	-	1,086,442	366,442	151%	-	728,093
Prevention Fees	70,000	70,000	12,266	96,862	26,862	138%	11,198	59,122
Special Events Fees	6,000	6,000	-	15,158	9,158	253%	-	3,497
Wildland Fires	500,000	1,050,000	51,350	1,200,533	150,533	114%	201,234	1,079,546
Grants	6,000	6,000	-	170,840	164,840	2847%	62,332	89,374
Interest	7,000	7,000	17,448	57,086	50,086	816%	6,043	(6,514)
Miscellaneous Income	60,500	60,500	158	50,219	(10,281)	83%	7,325	99,403
Williams Field Contract	-	-	-	19,966	19,966	0%	-	-
Total Other Revenues	<u>6,569,500</u>	<u>7,719,500</u>	<u>604,322</u>	<u>8,129,361</u>	<u>409,861</u>	105%	<u>692,221</u>	<u>7,241,115</u>
Total Revenues	<u>17,556,458</u>	<u>18,706,458</u>	<u>1,137,830</u>	<u>18,606,519</u>	<u>(99,939)</u>	99%	<u>1,215,338</u>	<u>17,732,324</u>

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Eleven Months Ended November 30, 2022

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2021 November	2021 YTD
Administration								
Office of the Chief								
Salary	450,000	450,000	35,352	408,783	41,217	91%	33,828	392,954
Benefits	118,000	118,000	9,316	102,776	15,224	87%	9,328	101,185
Purchased professional services	496,023	496,023	52,011	414,457	81,566	84%	19,240	295,679
Purchased property services	336,500	336,500	27,205	326,115	10,385	97%	13,617	299,382
Other purchased services	17,000	17,000	401	10,362	6,638	61%	66	11,603
Supplies	28,725	28,725	636	17,458	11,267	61%	1,320	41,023
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	-	228,723
Totals	<u>1,586,248</u>	<u>1,586,248</u>	<u>124,922</u>	<u>1,279,952</u>	<u>306,296</u>	81%	<u>77,399</u>	<u>1,370,550</u>
Operations								
Salary	191,000	191,000	14,997	172,686	18,314	90%	14,427	173,411
Benefits	53,000	53,000	3,392	38,028	14,972	72%	3,589	42,052
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>244,000</u>	<u>244,000</u>	<u>18,389</u>	<u>210,715</u>	<u>33,285</u>	86%	<u>18,015</u>	<u>215,463</u>
Total Administration	<u>1,830,248</u>	<u>1,830,248</u>	<u>143,311</u>	<u>1,490,666</u>	<u>339,582</u>	81%	<u>95,414</u>	<u>1,586,012</u>

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Eleven Months Ended November 30, 2022

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2021 November	2021 YTD
Fire Fighting								
Salary	3,157,000	3,157,000	272,540	2,999,910	157,090	95%	243,845	2,735,636
Salary - Single resource	316,000	1,016,000	38,929	818,060	197,940	81%	42,665	765,644
Benefits	952,000	952,000	75,677	914,326	37,674	96%	82,857	941,732
Purchased professional services	21,000	21,000	3,087	8,962	12,038	43%	229	2,601
Purchased property services	15,000	15,000	1,092	3,831	11,169	26%	1,465	6,312
Other purchased services	550	550	-	-	550	0%	-	468
Single resource purchased services	-	50,000	199	99,415	(49,415)	199%	-	69,039
Supplies	339,300	339,300	80,793	342,656	(3,356)	101%	74,633	271,249
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,800,850</u>	<u>5,550,850</u>	<u>472,318</u>	<u>5,187,161</u>	<u>363,689</u>	93%	<u>445,693</u>	<u>4,792,681</u>
Fire Prevention								
Salary	487,000	487,000	34,317	396,073	90,927	81%	36,885	430,470
Benefits	154,000	154,000	11,471	127,589	26,411	83%	12,533	134,938
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,800	3,800	-	2,027	1,773	53%	330	2,229
Supplies	15,200	15,200	-	10,077	5,123	66%	691	15,050
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>660,000</u>	<u>660,000</u>	<u>45,789</u>	<u>535,766</u>	<u>124,234</u>	81%	<u>50,439</u>	<u>582,688</u>
Fire Training								
Salary	367,000	367,000	20,559	299,188	67,812	82%	27,540	296,652
Benefits	100,000	100,000	6,416	80,122	19,878	80%	7,640	81,486
Purchased professional services	86,000	86,000	3,107	61,911	24,089	72%	1,464	43,594
Purchased property services	-	-	-	-	-	0%	-	36
Other purchased services	30,400	30,400	3,478	36,328	(5,928)	119%	2,809	18,900
Supplies	35,950	35,950	-	22,344	13,606	62%	1,189	39,874
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>619,350</u>	<u>619,350</u>	<u>33,560</u>	<u>499,893</u>	<u>119,457</u>	81%	<u>40,642</u>	<u>480,543</u>

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2021 November	2021 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	210	14,024	976	93%	210	12,013
Other purchased services	120,100	120,100	-	101,631	18,469	85%	-	96,896
Supplies	31,000	31,000	5,913	21,192	9,808	68%	258	57,632
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>6,122</u>	<u>136,847</u>	<u>29,753</u>	82%	<u>467</u>	<u>166,541</u>
Fire Repair Services								
Salary	293,000	293,000	19,290	263,281	29,719	90%	25,120	239,666
Benefits	91,000	91,000	6,123	74,276	16,724	82%	7,373	73,095
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	155,000	155,000	53,078	201,774	(46,774)	130%	9,682	155,666
Other purchased services	200	200	-	148	52	74%	-	-
Supplies	22,200	22,200	407	15,698	6,502	71%	1,859	15,785
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>561,400</u>	<u>561,400</u>	<u>78,898</u>	<u>555,177</u>	<u>6,223</u>	99%	<u>44,034</u>	<u>484,212</u>
EMS								
Salary	3,050,000	3,050,000	218,240	2,571,244	478,756	84%	206,257	2,423,248
Benefits	864,000	864,000	62,234	711,327	152,673	82%	59,640	667,672
Purchased professional services	196,000	196,000	15,661	202,112	(6,112)	103%	15,250	174,320
Purchased property services	6,000	6,000	-	1,294	4,706	22%	4,214	8,882
Other purchased services	18,100	18,100	955	15,785	2,315	87%	558	9,866
Supplies	171,850	171,850	6,719	154,952	16,898	90%	12,979	141,687
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,239,200	2,564,200	207,843	2,348,685	215,515	92%	163,923	2,093,166
Bad debts	<u>460,800</u>	<u>535,800</u>	<u>44,300</u>	<u>500,601</u>	<u>35,199</u>	93%	<u>100,524</u>	<u>1,187,559</u>
Totals	<u>7,005,950</u>	<u>7,405,950</u>	<u>555,951</u>	<u>6,506,000</u>	<u>899,950</u>	88%	<u>563,346</u>	<u>6,706,401</u>

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2021 November	2021 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	202,000	202,000	19,594	159,435	42,565	79%	11,370	195,840
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	2,320	28,377	16,623	63%	1,276	24,157
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>247,000</u>	<u>247,000</u>	<u>21,914</u>	<u>187,812</u>	<u>59,188</u>	76%	<u>12,646</u>	<u>219,996</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>1,357,864</u>	<u>15,099,322</u>	<u>2,142,076</u>	88%	<u>1,252,682</u>	<u>15,019,075</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,465,060</u>	<u>1,465,060</u>	<u>(220,034)</u>	<u>3,507,197</u>	<u>2,042,137</u>		<u>(37,344)</u>	<u>2,713,249</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,750,000</u>	<u>550,000</u>	<u>1,750,000</u>	<u>-</u>	100%	<u>2,000,000</u>	<u>3,200,000</u>
Total Expenditures	17,291,398	18,991,398	1,907,864	16,849,322	2,142,076		3,252,682	18,219,075
Net Income	<u>265,060</u>	<u>(284,940)</u>	<u>(770,034)</u>	<u>1,757,197</u>	<u>2,042,137</u>		<u>(2,037,344)</u>	<u>(486,751)</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 Eleven Months Ended November 30, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2021 November</u>	<u>2021 YTD</u>
All Activities and All Functions								
Salary	8,311,000	9,011,000	654,226	7,929,226	1,081,774	88%	630,566	7,457,682
Benefits	2,332,000	2,332,000	174,629	2,048,445	283,555	88%	182,959	2,042,161
Purchased professional services	799,523	799,523	73,866	687,443	112,080	86%	36,183	516,194
Purchased property services	729,500	729,500	101,179	706,473	23,027	97%	40,559	678,130
Other purchased services	190,150	240,150	5,033	265,695	(25,545)	111%	3,763	209,001
Supplies	689,225	689,225	96,787	612,754	76,471	89%	94,204	606,458
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,840,000</u>	<u>3,240,000</u>	<u>252,142</u>	<u>2,849,287</u>	<u>390,713</u>	88%	<u>264,447</u>	<u>3,509,449</u>
Totals	<u>15,891,398</u>	<u>17,041,398</u>	<u>1,357,864</u>	<u>15,099,322</u>	<u>1,942,076</u>	89%	<u>1,252,682</u>	<u>15,019,075</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>1,357,864</u>	<u>15,099,322</u>	<u>2,142,076</u>	88%	<u>1,252,682</u>	<u>15,019,075</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 November 30, 2022

	11/30/2022
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	294,352
Total Checking/Savings	294,352
Other Current Assets	
Due from General Fund	485,264
Total Other Current Assets	485,264
 Total Current Assets	 779,616
Capital Assets, net	15,759,863
 TOTAL ASSETS	 16,539,479
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	779,616
Total Equity	16,539,479
 TOTAL LIABILITIES & EQUITY	 16,539,479

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	1,200,000	550,000	1,750,000	550,000	146%
Capital Contribution from City of Durango	272,052	272,052	22,671	249,381	(22,671)	92%
Lease Purchase Funding	3,000,000	3,000,000	-	-	(3,000,000)	0%
Development fees	300,000	300,000	15,600	203,978	(96,022)	68%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	-	-	0%
Interest	2,000	2,000	925	4,003	2,003	200%
Total Income	4,774,052	4,774,052	589,196	2,207,362	(2,566,690)	46%
 Expense						
Capital equipment	1,630,000	1,630,000	-	1,627,613	(2,387)	100%
Station 2	3,000,000	3,000,000	6,040	53,773	(2,946,227)	2%
Lease purchase payments	100,000	100,000	-	-	(100,000)	0%
Total Expenses	4,730,000	4,730,000	6,040	1,681,386	(3,048,614)	36%
 Net Income	 44,052	 44,052	 583,156	 525,976	 481,924	 1194%