



**Durango Fire Protection District
January 2023 Financial Report
Comments**

Balance Sheet
General

- Comparative balance sheet is shown for January 31, 2023; December 31, 2022; and January 31, 2022

Analysis of Cash Position

	<u>1/31/2023</u>	<u>1/31/2022</u>
Cash	3,911,194	3,125,812
Current liabilities	(1,463,008)	(1,139,688)
Actual quick assets	<u>\$ 2,448,186</u>	<u>\$ 1,986,124</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 4,305,123</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 662,539</u>	
Fund Balance - Capital Projects Fund	<u>\$ 662,539</u>	
Fund Balance - Total	<u>\$ 4,967,662</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 4.58%

Revenues

Ambulance

- Revenues through January are \$1,200 below budget and \$12,100 more than 2022.
- Average Daily Revenue through January is \$13,485, as compared to 2022 YE average of \$14,406.

Accounts Receivable

Ambulance

- Billed receivables equal 86 days of revenues, up 8 days from December.
- Ambulance billing write-off % through January is 58%, as compared to 60% for 2022.

Expenditures

General

Salary costs

- At the end of January we are at 8% of payroll budget, 8% of 2023 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 January revenues exceed expenditures by \$ (309,845)

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 January 31, 2023

	1/31/2023	12/31/2022	1/31/2022
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	333,563	164,140	663,746
Certificates of Deposit	2,067,900	2,063,892	2,056,350
ColoTrust	1,509,481	2,402,047	405,466
Total Cash	<u>3,911,194</u>	<u>4,630,329</u>	<u>3,125,812</u>
Other Current Assets			
A/R - Ambulance	1,165,932	1,126,664	921,762
Due from Capital Projects Fund	(64,690)	(50,553)	13,037
Due from Contracting Parties	466,866	135,177	168,789
Cash with County Treasurer	85,090	46,118	93,077
Other	108,741	47,183	218,080
Allowances	(267,492)	(254,277)	(234,174)
Prepays	348,352	109,390	357,710
Total Other Current Assets	<u>1,842,800</u>	<u>1,159,702</u>	<u>1,538,280</u>
Total Current Assets	<u>5,753,994</u>	<u>5,790,031</u>	<u>4,664,093</u>
Capital Assets, net	4,075,105	4,075,105	4,529,278
TOTAL ASSETS	<u>9,829,099</u>	<u>9,865,136</u>	<u>9,193,371</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	440,021	160,752	121,357
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,008,850</u>	<u>1,014,311</u>	<u>1,018,331</u>
Total Current Liabilities	<u>1,448,871</u>	<u>1,175,062</u>	<u>1,139,688</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,448,871</u>	<u>1,175,062</u>	<u>1,139,688</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	4,414,968	2,990,377	3,564,114
Excess of Revenues over Expenditures, Net	(309,845)	1,424,591	(239,710)
Total Equity	<u>8,380,228</u>	<u>8,690,073</u>	<u>8,053,683</u>
TOTAL LIABILITIES & EQUITY	<u>9,829,099</u>	<u>9,865,136</u>	<u>9,193,371</u>

**Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the One Month Ended January 31, 2023**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2022 January</u>	<u>2022 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,910,344	4,910,344	409,195	409,195	(4,501,149)	8%	409,867	409,867
DFPD Property Taxes	5,152,708	5,152,708	50,036	50,036	(5,102,672)	1%	60,835	60,835
DFPD SO Taxes	1,000,000	1,000,000	71,676	71,676	(928,324)	7%	67,779	67,779
DFPD Tribal Payment	15,000	15,000	-	-	(15,000)	0%	-	-
DFPD Other Property Taxes	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total Local Government Operations Funding	<u>11,153,052</u>	<u>11,153,052</u>	<u>530,908</u>	<u>530,908</u>	<u>(10,622,144)</u>	<u>5%</u>	<u>538,481</u>	<u>538,481</u>
Other Revenues								
Ambulance Income	5,030,000	5,030,000	418,046	418,046	(4,611,954)	8%	405,907	405,907
IFT Transport Income	700,000	700,000	64,995	64,995	(635,005)	9%	48,589	48,589
CMS Supplemental Payment	900,000	900,000	-	-	(900,000)	0%	-	-
Prevention Fees	80,000	80,000	2,615	2,615	(77,385)	3%	5,704	5,704
Special Events Fees	15,000	15,000	-	-	(15,000)	0%	-	-
Wildland Fires	780,000	780,000	3,999	3,999	(776,001)	1%	66,087	66,087
Grants	406,000	406,000	-	-	(406,000)	0%	-	-
Interest	50,000	50,000	12,460	12,460	(37,540)	25%	(2,045)	(2,045)
Miscellaneous Income	60,500	60,500	74	74	(60,426)	0%	1,209	1,209
Williams Field Contract	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total Other Revenues	<u>8,021,500</u>	<u>8,021,500</u>	<u>502,189</u>	<u>502,189</u>	<u>(7,519,311)</u>	<u>6%</u>	<u>525,451</u>	<u>525,451</u>
Total Revenues	<u>19,174,552</u>	<u>19,174,552</u>	<u>1,033,097</u>	<u>1,033,097</u>	<u>(18,141,455)</u>	<u>5%</u>	<u>1,063,932</u>	<u>1,063,932</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2023**

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2022 January	2022 YTD
Administration								
Office of the Chief								
Salary	478,000	478,000	36,592	36,592	441,408	8%	34,161	34,161
Benefits	121,000	121,000	9,606	9,606	111,394	8%	9,020	9,020
Purchased professional services	497,582	497,582	10,934	10,934	486,648	2%	37,667	37,667
Purchased property services	333,000	333,000	57,138	57,138	275,862	17%	57,490	57,490
Other purchased services	16,500	16,500	1,708	1,708	14,792	10%	3,268	3,268
Supplies	31,150	31,150	-	-	31,150	0%	1,528	1,528
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	-	-
Totals	<u>1,617,232</u>	<u>1,617,232</u>	<u>115,978</u>	<u>115,978</u>	<u>1,501,254</u>	7%	<u>143,133</u>	<u>143,133</u>
Operations								
Salary	207,000	207,000	15,898	15,898	191,102	8%	14,674	14,674
Benefits	54,000	54,000	3,480	3,480	50,520	6%	3,396	3,396
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>261,000</u>	<u>261,000</u>	<u>19,378</u>	<u>19,378</u>	<u>241,622</u>	7%	<u>18,070</u>	<u>18,070</u>
Total Administration	<u>1,878,232</u>	<u>1,878,232</u>	<u>135,355</u>	<u>135,355</u>	<u>1,742,877</u>	7%	<u>161,203</u>	<u>161,203</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2023**

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2022 January	2022 YTD
Fire Fighting								
Salary	3,686,000	3,686,000	316,025	316,025	3,369,975	9%	260,646	260,646
Salary - Single resource	497,000	497,000	18,336	18,336	478,664	4%	21,133	21,133
Benefits	1,064,000	1,064,000	83,136	83,136	980,864	8%	72,683	72,683
Purchased professional services	436,500	436,500	155	155	436,345	0%	134	134
Purchased property services	11,000	11,000	-	-	11,000	0%	32	32
Other purchased services	600	600	-	-	600	0%	-	-
Single resource purchased services	70,000	70,000	-	-	70,000	0%	7,207	7,207
Supplies	412,000	412,000	5,715	5,715	406,286	1%	10,011	10,011
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>6,177,100</u>	<u>6,177,100</u>	<u>423,367</u>	<u>423,367</u>	<u>5,753,733</u>	7%	<u>371,846</u>	<u>371,846</u>
Fire Prevention								
Salary	531,000	531,000	36,543	36,543	494,457	7%	37,695	37,695
Benefits	153,000	153,000	11,526	11,526	141,474	8%	11,856	11,856
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,000	3,000	-	-	3,000	0%	60	60
Supplies	15,300	15,300	-	-	15,300	0%	2,047	2,047
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>702,300</u>	<u>702,300</u>	<u>48,068</u>	<u>48,068</u>	<u>654,232</u>	7%	<u>51,658</u>	<u>51,658</u>
Fire Training								
Salary	390,000	390,000	24,688	24,688	365,312	6%	25,017	25,017
Benefits	99,000	99,000	6,899	6,899	92,101	7%	6,723	6,723
Purchased professional services	89,000	89,000	3,410	3,410	85,590	4%	2,709	2,709
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	32,400	32,400	781	781	31,619	2%	1,528	1,528
Supplies	39,500	39,500	(261)	(261)	39,761	-1%	3,641	3,641
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>649,900</u>	<u>649,900</u>	<u>35,516</u>	<u>35,516</u>	<u>614,384</u>	5%	<u>39,617</u>	<u>39,617</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2023**

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2022 January	2022 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	16,000	16,000	2,185	2,185	13,815	14%	3,707	3,707
Other purchased services	120,100	120,100	100	100	120,000	0%	100	100
Supplies	31,000	31,000	65	65	30,935	0%	374	374
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>167,100</u>	<u>167,100</u>	<u>2,350</u>	<u>2,350</u>	<u>164,750</u>	1%	<u>4,181</u>	<u>4,181</u>
Fire Repair Services								
Salary	307,000	307,000	47,106	47,106	259,894	15%	22,585	22,585
Benefits	89,000	89,000	6,193	6,193	82,807	7%	6,608	6,608
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	8,084	8,084	181,916	4%	18,872	18,872
Other purchased services	450	450	-	-	450	0%	-	-
Supplies	26,200	26,200	419	419	25,781	2%	1,176	1,176
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>612,650</u>	<u>612,650</u>	<u>61,803</u>	<u>61,803</u>	<u>550,847</u>	10%	<u>49,241</u>	<u>49,241</u>
EMS								
Salary	3,317,000	3,317,000	242,870	242,870	3,074,130	7%	229,431	229,431
Benefits	870,000	870,000	65,395	65,395	804,605	8%	63,677	63,677
Purchased professional services	235,000	235,000	48,776	48,776	186,224	21%	53,268	53,268
Purchased property services	3,000	3,000	-	-	3,000	0%	380	380
Other purchased services	19,000	19,000	2,150	2,150	16,850	11%	996	996
Supplies	208,500	208,500	5,216	5,216	203,284	3%	15,790	15,790
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,441,200	2,441,200	204,107	204,107	2,237,093	8%	198,180	198,180
Bad debts	<u>520,320</u>	<u>520,320</u>	<u>43,504</u>	<u>43,504</u>	<u>476,816</u>	8%	<u>42,240</u>	<u>42,240</u>
Totals	<u>7,614,020</u>	<u>7,614,020</u>	<u>612,017</u>	<u>612,017</u>	<u>7,002,003</u>	8%	<u>603,964</u>	<u>603,964</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2023**

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2022 January	2022 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	209,500	209,500	17,927	17,927	191,573	9%	20,458	20,458
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	6,539	6,539	38,461	15%	1,474	1,474
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>254,500</u>	<u>254,500</u>	<u>24,466</u>	<u>24,466</u>	<u>230,034</u>	10%	<u>21,932</u>	<u>21,932</u>
Contingency	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>		<u>-</u>	<u>-</u>
Total Operating Expenditures	<u>18,155,802</u>	<u>18,155,802</u>	<u>1,342,942</u>	<u>1,342,942</u>	<u>16,812,860</u>	7%	<u>1,303,642</u>	<u>1,303,642</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,018,750</u>	<u>1,018,750</u>	<u>(309,845)</u>	<u>(309,845)</u>	<u>(1,328,595)</u>		<u>(239,710)</u>	<u>(239,710)</u>
Transfer to Capital Projects Fund	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	19,155,802	19,155,802	1,342,942	1,342,942	17,812,860		1,303,642	1,303,642
Net Income	<u>18,750</u>	<u>18,750</u>	<u>(309,845)</u>	<u>(309,845)</u>	<u>(2,328,595)</u>		<u>(239,710)</u>	<u>(239,710)</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 One Month Ended January 31, 2023**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2022 January</u>	<u>2022 YTD</u>
All Activities and All Functions								
Salary	9,413,000	9,413,000	738,055	738,055	8,674,945	8%	645,343	645,343
Benefits	2,450,000	2,450,000	186,236	186,236	2,263,764	8%	173,962	173,962
Purchased professional services	1,258,082	1,258,082	63,276	63,276	1,194,806	5%	93,778	93,778
Purchased property services	762,500	762,500	85,334	85,334	677,166	11%	100,940	100,940
Other purchased services	262,050	262,050	4,739	4,739	257,311	2%	13,159	13,159
Supplies	808,650	808,650	17,692	17,692	790,958	2%	36,041	36,041
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>3,101,520</u>	<u>3,101,520</u>	<u>247,610</u>	<u>247,610</u>	<u>2,853,910</u>	8%	<u>240,420</u>	<u>240,420</u>
Totals	<u>18,055,802</u>	<u>18,055,802</u>	<u>1,342,942</u>	<u>1,342,942</u>	<u>16,712,860</u>	7%	<u>1,303,642</u>	<u>1,303,642</u>
Contingency	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	<u>18,155,802</u>	<u>18,155,802</u>	<u>1,342,942</u>	<u>1,342,942</u>	<u>16,812,860</u>	7%	<u>1,303,642</u>	<u>1,303,642</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 January 31, 2023

	1/31/2023
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	597,849
Total Checking/Savings	597,849
Other Current Assets	
Due from General Fund	64,690
Total Other Current Assets	64,690
Total Current Assets	662,539
Capital Assets, net	15,759,863
TOTAL ASSETS	16,422,402
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	662,539
Total Equity	16,422,402
TOTAL LIABILITIES & EQUITY	16,422,402

Durango Fire Protection District
Capital Projects Fund
Statement of Revenues Budget and Actual
For the One Month Ended January 31, 2023

	Original Budget	Amended Budget	Actual January	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	22,671	(249,381)	8%
Lease Purchase Funding	3,000,000	3,000,000	-	-	(3,000,000)	0%
Development fees	300,000	300,000	-	-	(300,000)	0%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	-	-	0%
Interest	2,000	2,000	2,309	2,309	309	115%
Total Income	4,774,052	4,774,052	24,980	24,980	(4,749,072)	1%
Expense						
Capital equipment	1,630,000	1,630,000	-	-	(1,630,000)	0%
Station 2	3,000,000	3,000,000	8,534	8,534	(2,991,466)	0%
Lease purchase payments	100,000	100,000	-	-	(100,000)	0%
Total Expenses	4,730,000	4,730,000	8,534	8,534	(4,721,466)	0%
Net Income	44,052	44,052	16,446	16,446	(27,606)	37%