



Durango Fire Protection District
May 2023 Financial Report
Comments

Balance Sheet

General

- Comparative balance sheet is shown for May 31, 2023; April 30, 2023; and May 31, 2022

Analysis of Cash Position

	<u>5/31/2023</u>	<u>5/31/2022</u>
Cash	6,436,127	6,037,458
Current liabilities	(1,269,273)	(1,124,797)
Actual quick assets	<u>\$ 5,166,854</u>	<u>\$ 4,912,661</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 7,114,765</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 913,620</u>	
Fund Balance - Capital Projects Fund	<u>\$ 913,620</u>	
Fund Balance - Total	<u>\$ 8,028,385</u>	

Return on Cash Balances

COLOTRUST - Annual YTD yield 5.12%

Revenues

Ambulance

- Revenues through May are \$97,500 below budget and \$54,800 more than 2022.
 - Average Daily Revenue through May is \$13,234, as compared to 2022 YE average of \$14,406.

Accounts Receivable

Ambulance

- Billed receivables equal 75 days of revenues, the same as in April.
 - Ambulance billing write-off % through May is 66%, as compared to 60% for 2022.

Expenditures

General

Salary costs

- At the end of May we are at 37% of payroll budget, 38% of 2023 pay periods have been expended.

Equipment

- The value of land, buildings, and equipment is reflected at depreciated value on 12/31/2022.

Excess of Revenues Over Expenditures

- At the end of May revenues exceed expenditures by \$ 2,558,748

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 May 31, 2023

	5/31/2023	4/30/2023	5/31/2022
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	586,716	571,082	2,074,891
Certificates of Deposit	988,521	995,841	2,054,489
ColoTrust	4,860,641	4,340,205	1,907,828
Total Cash	<u>6,436,127</u>	<u>5,907,378</u>	<u>6,037,458</u>
Other Current Assets			
A/R - Ambulance	991,332	992,177	1,012,835
Due from Capital Projects Fund	(305,968)	(256,558)	(16,447)
Due from Contracting Parties	173,963	139,963	82,021
Cash with County Treasurer	953,501	916,901	646,448
Other	46,499	1,710	32,730
Allowances	(174,380)	(178,331)	(279,732)
Prepays	262,963	284,310	263,942
Total Other Current Assets	<u>1,947,911</u>	<u>1,900,173</u>	<u>1,741,798</u>
Total Current Assets	<u>8,384,038</u>	<u>7,807,551</u>	<u>7,779,256</u>
Capital Assets, net	4,075,105	4,075,105	4,529,278
TOTAL ASSETS	<u><u>12,459,143</u></u>	<u><u>11,882,656</u></u>	<u><u>12,308,534</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	246,675	226,931	169,493
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,022,599</u>	<u>1,032,840</u>	<u>955,303</u>
Total Current Liabilities	<u>1,269,273</u>	<u>1,259,771</u>	<u>1,124,797</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,269,273</u>	<u>1,259,771</u>	<u>1,124,797</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	4,356,017	4,923,189	3,564,114
Excess of Revenues over Expenditures, Net	2,558,748	1,424,591	2,890,345
Total Equity	<u>11,189,870</u>	<u>10,622,885</u>	<u>11,183,738</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,459,143</u></u>	<u><u>11,882,656</u></u>	<u><u>12,308,534</u></u>

**Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the Five Months Ended May 31, 2023**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2022 May</u>	<u>2022 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,910,344	4,910,344	409,195	2,045,977	(2,864,367)	42%	409,867	2,049,333
DFPD Property Taxes	5,152,708	5,152,708	941,567	4,181,271	(971,437)	81%	626,006	3,886,804
DFPD SO Taxes	1,000,000	1,000,000	74,315	374,793	(625,207)	37%	77,236	456,318
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>70,287</u>	<u>(4,713)</u>	<u>94%</u>	<u>-</u>	<u>58,804</u>
Total Local Government Operations Funding	<u>11,153,052</u>	<u>11,153,052</u>	<u>1,425,077</u>	<u>6,672,327</u>	<u>(4,480,725)</u>	<u>60%</u>	<u>1,113,108</u>	<u>6,451,259</u>
Other Revenues								
Ambulance Income	5,030,000	5,030,000	407,069	1,998,288	(3,031,712)	40%	393,555	1,943,450
IFT Transport Income	700,000	700,000	72,694	348,259	(351,741)	50%	47,035	293,835
CMS Supplemental Payment	900,000	900,000	-	-	(900,000)	0%	-	-
Prevention Fees	80,000	80,000	19,068	50,701	(29,299)	63%	6,557	32,024
Special Events Fees	15,000	15,000	4,060	10,060	(4,940)	67%	5,440	10,320
Wildland Fires	780,000	780,000	29,616	33,614	(746,386)	4%	53,971	120,058
Grants	406,000	406,000	-	5,582	(400,418)	1%	-	170,840
Interest	50,000	50,000	18,109	67,127	17,127	134%	9,680	(3)
Miscellaneous Income	60,500	60,500	105	72,852	12,352	120%	324	15,712
Williams Field Contract	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>19,966</u>
Total Other Revenues	<u>8,021,500</u>	<u>8,021,500</u>	<u>550,721</u>	<u>2,586,484</u>	<u>(5,435,016)</u>	<u>32%</u>	<u>516,563</u>	<u>2,606,201</u>
Total Revenues	<u>19,174,552</u>	<u>19,174,552</u>	<u>1,975,797</u>	<u>9,258,811</u>	<u>(9,915,741)</u>	<u>48%</u>	<u>1,629,670</u>	<u>9,057,460</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Five Months Ended May 31, 2023**

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2022 May	2022 YTD
Administration								
Office of the Chief								
Salary	478,000	478,000	36,592	182,958	295,042	38%	38,352	178,993
Benefits	121,000	121,000	9,821	48,901	72,099	40%	9,316	44,692
Purchased professional services	497,582	497,582	53,854	210,009	287,573	42%	41,208	229,386
Purchased property services	333,000	333,000	54,980	169,539	163,461	51%	55,425	163,898
Other purchased services	16,500	16,500	(54)	6,266	10,234	38%	757	6,034
Supplies	31,150	31,150	14,223	40,541	(9,391)	130%	2,197	12,765
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	-	-
Totals	<u>1,617,232</u>	<u>1,617,232</u>	<u>169,416</u>	<u>658,215</u>	<u>959,017</u>	41%	<u>147,255</u>	<u>635,768</u>
Operations								
Salary	207,000	207,000	16,061	80,141	126,859	39%	16,497	75,203
Benefits	54,000	54,000	3,568	17,785	36,215	33%	3,451	17,189
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>261,000</u>	<u>261,000</u>	<u>19,629</u>	<u>97,926</u>	<u>163,074</u>	38%	<u>19,948</u>	<u>92,392</u>
Total Administration	<u>1,878,232</u>	<u>1,878,232</u>	<u>189,045</u>	<u>756,140</u>	<u>1,122,092</u>	40%	<u>167,203</u>	<u>728,160</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Five Months Ended May 31, 2023**

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2022 May	2022 YTD
Fire Fighting								
Salary	3,686,000	3,686,000	283,532	1,442,885	2,243,115	39%	284,343	1,289,949
Salary - Single resource	497,000	497,000	51,990	133,522	363,478	27%	75,553	142,088
Benefits	1,064,000	1,064,000	85,165	411,940	652,060	39%	82,281	374,621
Purchased professional services	436,500	436,500	155	9,164	427,336	2%	134	670
Purchased property services	11,000	11,000	741	5,280	5,720	48%	-	1,707
Other purchased services	600	600	-	468	132	78%	-	-
Single resource purchased services	70,000	70,000	-	-	70,000	0%	9,673	21,340
Supplies	412,000	412,000	23,048	203,472	208,528	49%	19,993	101,098
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	6,177,100	6,177,100	444,631	2,206,730	3,970,370	36%	471,977	1,931,473
Fire Prevention								
Salary	531,000	531,000	41,554	196,213	334,787	37%	39,669	175,260
Benefits	153,000	153,000	12,614	60,799	92,201	40%	11,500	57,394
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,000	3,000	-	1,941	1,059	65%	1,163	1,573
Supplies	15,300	15,300	1,678	3,453	11,847	23%	823	4,993
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	702,300	702,300	55,845	262,405	439,895	37%	53,154	239,220
Fire Training								
Salary	390,000	390,000	27,340	129,072	260,928	33%	34,716	127,407
Benefits	99,000	99,000	7,376	35,813	63,187	36%	7,791	34,911
Purchased professional services	89,000	89,000	938	17,160	71,840	19%	2,626	20,614
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	32,400	32,400	1,117	22,114	10,286	68%	4,611	16,247
Supplies	39,500	39,500	1,555	6,850	32,650	17%	324	9,624
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	649,900	649,900	38,327	211,010	438,890	32%	50,067	208,802

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Five Months Ended May 31, 2023**

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2022 May	2022 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	16,000	16,000	385	6,690	9,310	42%	210	6,398
Other purchased services	120,100	120,100	-	100	120,000	0%	33,844	67,787
Supplies	31,000	31,000	-	224	30,776	1%	99	1,451
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>167,100</u>	<u>167,100</u>	<u>385</u>	<u>7,014</u>	<u>160,086</u>	4%	<u>34,152</u>	<u>75,636</u>
Fire Repair Services								
Salary	307,000	307,000	21,286	118,360	188,640	39%	27,528	117,867
Benefits	89,000	89,000	6,828	31,290	57,710	35%	6,800	33,534
Purchased professional services	-	-	-	9,855	(9,855)	0%	-	-
Purchased property services	190,000	190,000	10,122	52,353	137,647	28%	18,349	54,285
Other purchased services	450	450	-	208	242	46%	-	148
Supplies	26,200	26,200	3,035	8,142	18,058	31%	2,187	8,941
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>612,650</u>	<u>612,650</u>	<u>41,272</u>	<u>220,208</u>	<u>392,442</u>	36%	<u>54,865</u>	<u>214,775</u>
EMS								
Salary	3,317,000	3,317,000	214,077	1,126,229	2,190,771	34%	212,587	1,041,975
Benefits	870,000	870,000	62,361	320,553	549,447	37%	61,478	314,189
Purchased professional services	235,000	235,000	17,343	112,791	122,209	48%	13,438	104,693
Purchased property services	3,000	3,000	-	802	2,198	27%	-	1,294
Other purchased services	19,000	19,000	1,003	7,839	11,161	41%	1,097	4,304
Supplies	208,500	208,500	65,543	155,859	52,641	75%	14,749	68,466
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,441,200	2,441,200	198,748	975,644	1,465,556	40%	192,149	948,870
Bad debts	<u>520,320</u>	<u>520,320</u>	<u>42,361</u>	<u>207,950</u>	<u>312,370</u>	40%	<u>40,955</u>	<u>202,243</u>
Totals	<u>7,614,020</u>	<u>7,614,020</u>	<u>601,435</u>	<u>2,907,667</u>	<u>4,706,353</u>	38%	<u>536,452</u>	<u>2,686,034</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Five Months Ended May 31, 2023**

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2022 May	2022 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	209,500	209,500	35,880	109,881	99,619	52%	12,545	72,043
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	1,740	19,008	25,992	42%	2,024	10,972
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>254,500</u>	<u>254,500</u>	<u>37,620</u>	<u>128,889</u>	<u>125,611</u>	51%	<u>14,569</u>	<u>83,015</u>
Contingency	<u>100,000</u>	<u>100,000</u>	-	-	100,000		-	-
Total Operating Expenditures	<u>18,155,802</u>	<u>18,155,802</u>	<u>1,408,559</u>	<u>6,700,063</u>	<u>11,455,739</u>	37%	<u>1,382,441</u>	<u>6,167,115</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,018,750</u>	<u>1,018,750</u>	<u>567,238</u>	<u>2,558,748</u>	<u>1,539,998</u>		<u>247,229</u>	<u>2,890,345</u>
Transfer to Capital Projects Fund	<u>1,000,000</u>	<u>1,000,000</u>	-	-	1,000,000	0%	-	-
Total Expenditures	19,155,802	19,155,802	1,408,559	6,700,063	12,455,739		1,382,441	6,167,115
Net Income	<u>18,750</u>	<u>18,750</u>	<u>567,238</u>	<u>2,558,748</u>	<u>539,998</u>		<u>247,229</u>	<u>2,890,345</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 Five Months Ended May 31, 2023**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2022 May</u>	<u>2022 YTD</u>
All Activities and All Functions								
Salary	9,413,000	9,413,000	692,432	3,409,379	6,003,621	36%	729,245	3,148,742
Benefits	2,450,000	2,450,000	187,733	927,081	1,522,919	38%	182,616	876,530
Purchased professional services	1,258,082	1,258,082	72,290	358,980	899,102	29%	57,406	355,363
Purchased property services	762,500	762,500	102,108	344,545	417,955	45%	86,529	299,625
Other purchased services	262,050	262,050	2,066	38,936	223,114	15%	51,144	117,432
Supplies	808,650	808,650	110,822	437,549	371,101	54%	42,396	218,310
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>3,101,520</u>	<u>3,101,520</u>	<u>241,109</u>	<u>1,183,594</u>	<u>1,917,926</u>	38%	<u>233,104</u>	<u>1,151,113</u>
Totals	<u>18,055,802</u>	<u>18,055,802</u>	<u>1,408,559</u>	<u>6,700,063</u>	<u>11,355,739</u>	37%	<u>1,382,441</u>	<u>6,167,115</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>1,408,559</u>	<u>6,700,063</u>	<u>11,455,739</u>	37%	<u>1,382,441</u>	<u>6,167,115</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 May 31, 2023

	5/31/2023
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	607,652
Total Checking/Savings	607,652
Other Current Assets	
Due from General Fund	305,968
Total Other Current Assets	305,968
Total Current Assets	913,620
Capital Assets, net	18,776,525
TOTAL ASSETS	19,690,145
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	-
Total Current Liabilities	-
Total Liabilities	-
Equity	
Invested in Capital Assets	18,776,525
Committed for Capital Projects	913,620
Total Equity	19,690,145
TOTAL LIABILITIES & EQUITY	19,690,145

Durango Fire Protection District
Capital Projects Fund
Statement of Revenues Budget and Actual
For the Five Months Ended May 31, 2023

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,000,000	1,000,000	-	-	(1,000,000)	0%
Capital Contribution from City of Durango	272,052	272,052	22,671	113,355	(158,697)	42%
Lease Purchase Funding	-	-	-	-	-	0%
Development fees	200,000	200,000	16,739	76,122	(123,878)	38%
Capital Grants	405,000	405,000	-	-	(405,000)	0%
Rent	120,000	120,000	10,000	50,000	(70,000)	42%
Sale of assets	-	-	-	-	-	0%
Interest	5,000	5,000	2,651	12,112	7,112	242%
Total Income	<u>2,002,052</u>	<u>2,002,052</u>	<u>52,061</u>	<u>251,589</u>	<u>(1,750,463)</u>	13%
Expense						
Capital equipment	2,108,000	2,108,000	-	-	(2,108,000)	0%
Station 2	600,000	600,000	-	9,649	(590,351)	2%
Lease purchase payments	-	-	-	-	-	0%
Total Expenses	<u>2,708,000</u>	<u>2,708,000</u>	<u>-</u>	<u>9,649</u>	<u>(2,698,351)</u>	0%
Net Income	<u>(705,948)</u>	<u>(705,948)</u>	<u>52,061</u>	<u>241,940</u>	<u>947,888</u>	-34%