

Durango Fire Protection District July 2023 Financial Report Comments

Balance Sheet

General - Comparative balance sheet is shown for July 31, 2023; June 30, 2023 to July 31, 2022

Analysis of Cash Position	on	7/31/2023 7/31/2022
•	Cash	6,894,951 6,346,461
	Current liabilities	(1,104,867) (1,254,920)
	Actual quick assets	\$ 5,790,084 \$ 5,091,541
	Cash committed for capital projects (Station 5)	\$ 200,000
	Fund Balance - General Fund	<u>\$ 7,026,806</u>
	Cash committed for capital projects (Station 2)	\$ -
	Cash committed for other capital expenditures	\$ 986,117
	Fund Balance - Capital Projects Fund	\$ 986,117
	Fund Balance - Total	\$ 8,012,923
Return on Cash Balances	COLOTRUST - Annual YTD yield	5.41%
Revenues Ambulance	 Revenues through July are \$3,700 below budget and \$10,800 less than 2 Average Daily Revenue through July is \$13,823, as compared to 2022 Y 	
Accounts Receivable Ambulance	 Billed receivables equal 71 days of revenues, same as July. Ambulance billing write-off % through June is 65%, as compared to 60% 	% for 2022.
Expenditures General Salary costs	- At the end of July we are at 57% of payroll budget, 58% of 2023 pay per expended.	riods have been

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 July revenues exceed expenditures by 2,470,790

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 July 31, 2023

Current Assers		31-Jul-23	6/30/2023	7/31/2022
Checking/Savings Cash 250 250 250 Petry Cash 198,258 325,106 1368,019 260,3708 108,019 260,3708 108,019 260,3708 108,019 260,3708 108,019 291,4884 983,015 20,037,08 20,017,037 2914,484 100,017 2914,484 100,017 2914,484 100,017 2914,484 100,017 2914,484 100,017 2914,484 100,017 2914,484 100,017 2914,484 100,017 2914,484 100,017 2914,484 100,017 2914,484 100,017 2914,484 100,017 2914,484 100,017<	ASSETS			
Cash Petty Cash 250 250 250 Cash - Checking 198,258 325,106 1,368,019 Ccrificates of Deposit 988,142 983,915 2,063,708 ColoTrust 5,708,301 5,382,776 2,914,844 Total Cash 6,894,951 6,692,048 6,346,461 Other Current Assets	Current Assets			
Petry Cash 250 250 250 Cash - Checking 198,258 325,106 1,368,019 Carbificates of Deposit 98,812 983,915 2,063,708 ColoTrust 5,708,301 5,382,776 2,914,848 Total Cash 6,894,951 6,692,048 6,344,461 Other Current Assets 3 4,775,105 3,71,764 1,675,61 A/R - Ambulance 985,484 963,014 1,047,561 6,897,7 Due from Capital Projects Fund (373,105) (371,764) (68,797) Due from Contracting Parties 261,909 219,201 168,406 Cash with County Treasurer 147,763 761,385 71,223 Other 152,891 36,071 356,841 Allowances (188,449) (153,830) (212,544) Prepaids 220,148 238,493 220,125 Total Current Assets 1,231,672 1,632,41 7,239,203 Capital Assets, net 4,075,105 4,075,105 4,259,278 Total Current Liabilit	Checking/Savings			
Cash - Checking Certificates of Deposit Certificates of Deposit Period Certificates of Deposit Period Section 198,142 983,15 2,063,708 26,708 26,708 2014,884 325,106 22,043,808 325,106 22,044,884 24,064,018 24,064,018 24,064,018 24,064,018 24,064,018 24,064,018 24,064,018 24,064,018 24,064,018 24,064,018 24,064,018 24,064,018 26,074,018 27,074,018 27,074,018 27,074,018 27,074,018 27,074,018 27,074,018 27,074,018 27,074,018 27,074,018 27,074,018 27,074,018 27,074,018 </td <td>Cash</td> <td></td> <td></td> <td></td>	Cash			
Certificates of Deposit 988,142 983,915 2,063,708 ColoTrust 5,708,301 5,382,776 2,914,484 Total Cash 6,894,951 6,692,048 6,346,445 Other Current Assets 985,484 963,014 1,047,561 Due from Capital Projects Fund (373,105) (371,764) (68,797) Due from Contracting Parties 261,990 219,201 168,406 Cash with County Treasurer 147,763 761,385 71,923 Other 152,891 36,071 356,841 Allowances (158,449) (153,830) (212,544) Prepaids 220,148 238,493 220,052 Total Other Current Assets 1,236,722 1,692,571 1,583,418 Total Current Assets 8,131,674 8,384,618 7,029,093 Capital Assets, net 4,075,105 4,529,278 TOTAL ASSETS 12,206,779 12,459,181 IABLITIES & EQUITY 1 1,043,674 1,098,063 1,016,295 Total Current Liabilities 1,033,264			250	250
ColoTrust 5,708,301 5,382,776 2,914,484 Total Cash 6,894,951 6,692,048 0,346,41 Other Current Assets 398,484 963,014 1,047,561 Due from Capital Projects Fund (373,105) (371,764) (68,797) Due from Contracting Parties 261,990 219,201 168,406 Cash with County Treasurer 147,763 761,385 71,923 Other 152,891 36,071 356,841 Allowances (158,409) 219,201 168,406 Allowances (158,449) 36,973 220,684 Prepaids 220,148 238,493 220,052 Total Other Current Assets 1,236,722 1,022,571 1,583,442 Total Current Assets 8,131,674 8,384,618 79,292,98 TOTAL ASSETS 12,206,779 12,459,723 12,459,18 TOTAL ASSETS 71,603 136,234 238,624 Prepaid from Contracting Parties 71,603 136,234 238,624 Prepaid from Contracting Parties <t< td=""><td>_</td><td>198,258</td><td>325,106</td><td>1,368,019</td></t<>	_	198,258	325,106	1,368,019
Total Cash 6,894,951 6,692,048 6,346,461 Other Current Assets 8 4/R - Ambulance 985,484 963,014 1,047,561 Due from Capital Projects Fund (373,105) (371,764) (68,797) Due from Contracting Parties 261,990 219,201 168,406 Cash with County Treasurer 147,765 761,385 71,923 Other 152,891 36,071 356,841 Allowances (158,499) (155,830) (212,544) Prepaids 220,148 238,493 220,052 Total Other Current Assets 1,236,722 1,692,571 1,583,442 Total Current Assets 4,075,105 4,529,278 1,583,442 Total Current Assets 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY 1,004,867 1,234,297 1,254,920 Prepaid from Contracting Parties 71,603 136,234 238,624 Prepaid From Contracting Parties 1,033,264 <td< td=""><td></td><td></td><td></td><td>2,063,708</td></td<>				2,063,708
Other Current Assets 985,484 963,014 1,047,561 A/R - Ambulance 985,484 963,014 1,047,561 Due from Contracting Parties 261,990 219,201 168,406 Cash with County Treasurer 147,763 76,385 71,923 Other 152,891 36,071 356,841 Allowances (158,449) (153,830) (212,544) Prepaids 220,148 238,493 220,052 Total Other Current Assets 1,236,722 1,092,571 1,583,442 Total Current Assets 8,131,674 8,384,618 7,929,903 Capital Assets, net 4,075,105 4,075,105 4,529,278 TOTAL ASSETS 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY Liabilities 71,603 136,234 238,624 Prepaid from Contracting Parties 71,603 136,234 238,624 Prepaid from Contracting Parties 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920		5,708,301		
A/R - Ambulance 985,844 963,014 1,047,561 Due from Capital Projects Fund (373,105) (371,764) (68,797) Due from Contracting Parties 261,990 219,201 168,406 Cash with County Treasurer 147,763 761,385 71,923 Other 152,891 36,071 356,841 Allowances (158,449) (153,830) 220,052 Prepaids 220,148 238,493 220,052 Total Other Current Assets 8,131,674 8,384,618 7229,093 Total Current Assets 8,131,674 8,384,618 7229,093 TOTAL ASSETS 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY 13,104,87 136,234 238,624 Prepaid from Contracting Parties 71,603 136,234 238,624 Prepaid from Contracting Parties 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities 1,104,867 1,234,297 1,254,920 <tr< td=""><td></td><td>6,894,951</td><td>6,692,048</td><td>6,346,461</td></tr<>		6,894,951	6,692,048	6,346,461
Due from Capital Projects Fund (373,105) (371,764) (68,797) Due from Contracting Parties 261,990 219,201 168,406 Cash with County Treasurer 114,7763 761,385 71,923 Other 152,891 36,071 356,841 Allowances (158,449) (153,830) (212,544) Prepaids 220,148 238,493 220,525 Total Other Current Assets 8,131,674 8,384,618 7,929,903 Capital Assets, net 4,075,105 4,075,105 4,529,278 TOTAL ASSETS 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY 1 1 1 1 238,624 Prepaid from Contracting Parties 71,603 136,234 238,624 238,624 1 98,003 1,016,295 1 Total Current Liabilities 1,033,264 1,098,063 1,016,295 1 1 1,234,297 1,254,920 1 Long-Term Liabilities 1,104,867 1,234,297 1,254,920 1 1				
Due from Contracting Parties 261,990 219,201 168,406 Cash with County Treasurer 147,763 761,385 71,923 Other 152,891 36,071 356,841 Allowances (158,449) (153,830) (212,544) Prepaids 220,148 238,493 220,052 Total Other Current Assets 1,236,722 1,692,571 1,583,442 Total Current Assets 8,313,674 8,384,618 7,929,903 Capital Assets, net 4,075,105 4,075,105 4,529,278 TOTAL ASSETS 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY 200,079 12,459,723 12,459,181 LIABILITIES & EQUITY 1 1,033,264 1,098,063 1,016,295 Accounts Payable 71,603 136,234 238,624 Prepaid from Contracting Parties 1,104,867 1,234,297 1,254,920 Long-Term Liabilities 1,104,867 1,234,297 1,254,920 Total Current Liabilities 1,104,867 1,234,297 1,254,920 <td>,</td> <td></td> <td>•</td> <td>1,047,561</td>	,		•	1,047,561
Cash with County Treasurer 147,763 761,385 71,923 Other 152,891 36,071 356,841 Allowances (158,449) (153,330) (212,544) Prepaids 220,148 238,493 220,652 Total Other Current Assets 1,236,722 1,692,571 1,583,442 Total Current Assets 8,131,674 8,384,618 7,292,903 Capital Assets, net 4,075,105 4,075,105 4,529,278 TOTAL ASSETS 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY Liabilities 71,603 136,234 238,624 Prepaid from Contracting Parties 71,603 136,234 238,624 Prepaid from Contracting Parties 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities 1,104,867 1,234,297 1,254,920 Equity 1 1,248,671 1,234,297 1,254,920 Equity 1 4,075,105 4,075,105				, , ,
Other 152,891 36,071 356,841 Allowances (153,849) (153,830) 221,544 Prepaids 220,182 238,493 220,052 Total Other Current Assets 1,236,722 1,692,571 1,583,442 Total Current Assets 8,131,674 8,384,618 7,929,903 Capital Assets, net 4,075,105 4,075,105 4,529,278 TOTAL ASSETS 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY 1 1,2459,723 12,459,181 Liabilities 71,603 136,234 238,624 Accounts Payable 71,603 136,234 238,624 Prepaid from Contracting Parties 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities 1,104,867 1,234,297 1,254,920 Equity 1 1,04,867 1,234,297 1,254,920 Equity 1 1,04,867 1,234,297 1,254,927 Invested in		261,990	219,201	168,406
Allowances				
Prepaids 220,148 238,493 220,024 Total Other Current Assets 1,236,722 1,692,571 1,583,442 Total Current Assets 8,131,674 8,384,618 7,929,903 Capital Assets, net 4,075,105 4,075,105 4,529,728 TOTAL ASSETS 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY 1 1,000 1,000 1,000 1,000 200,000 238,624 Accounts Payable 71,603 136,234 238,624				
Total Other Current Assets 1,236,722 1,692,571 1,583,442 Total Current Assets 8,131,674 8,384,618 7,929,003 Capital Assets, net 4,075,105 4,075,105 4,529,278 TOTAL ASSETS 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 71,603 136,234 238,624 Prepaid from Contracting Parties - - - - Other Current Liabilities 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities - - - - Total Liabilities 1,104,867 1,234,297 1,254,920 Equity 1 1,234,297 1,254,920 Equity 2 4,075,105 4,075,105 4,529,278 Committed for Capital Projects 200,000 200,000 200,000 Undesignated Fund Balance 4,356,017 5,525,730 <td< td=""><td></td><td>(158,449)</td><td>(153,830)</td><td>(212,544)</td></td<>		(158,449)	(153,830)	(212,544)
Total Current Assets 8,131,674 8,384,618 7,929,03 Capital Assets, net 4,075,105 4,075,105 4,529,278 TOTAL ASSETS 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY 200,007 12,459,723 12,459,181 Liabilities 71,603 136,234 238,624 Prepaid from Contracting Parties - - - - Other Current Liabilities 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities - - - - Total Liabilities 1,104,867 1,234,297 1,254,920 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 200,000 200,000 200,000 Undesignated Fund Balance 4,356,017 5,525,730 3,564,114 <tr< td=""><td>Prepaids</td><td></td><td>238,493</td><td>220,052</td></tr<>	Prepaids		238,493	220,052
Capital Assets, net 4,075,105 4,075,105 4,529,278 TOTAL ASSETS 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 71,603 136,234 238,624 Prepaid from Contracting Parties - - - Other Current Liabilities 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities - - - - Capital Lease Payable - - - - Total Liabilities 1,104,867 1,234,297 1,254,920 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 4,356,017 5,525,730 3,564,114 Excess of Revenues over Expenditures, Net 2,470,790 1,424,591 2,910,869 Total Equity 11,101,911 11,225,42				
TOTAL ASSETS 12,206,779 12,459,723 12,459,181 LIABILITIES & EQUITY Liabilities Current Liabilities 71,603 136,234 238,624 Accounts Payable 71,603 136,234 238,624 Prepaid from Contracting Parties 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities 2 2 2 Total Liabilities 1,104,867 1,234,297 1,254,920 Equity 1 1,254,920 2,200,000 200,000 200,000 200,000 200,000 200,000 200,000				
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable Accounts				
Liabilities Current Liabilities 71,603 136,234 238,624 Prepaid from Contracting Parties - - - Other Current Liabilities 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities - - - - Capital Lease Payable - - - - Total Liabilities 1,104,867 1,234,297 1,254,920 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 5,525,730 3,564,114 Excess of Revenues over Expenditures, Net 2,470,790 1,424,591 2,910,869 Total Equity 11,101,911 11,225,426 11,204,261	TOTAL ASSETS	12,206,779	12,459,723	12,459,181
Current Liabilities 71,603 136,234 238,624 Prepaid from Contracting Parties - - - Other Current Liabilities 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities - - - - Capital Lease Payable - - - - Total Liabilities 1,104,867 1,234,297 1,254,920 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 5,525,730 3,564,114 Excess of Revenues over Expenditures, Net 2,470,790 1,424,591 2,910,869 Total Equity 11,101,911 11,225,426 11,204,261	LIABILITIES & EQUITY			
Accounts Payable 71,603 136,234 238,624 Prepaid from Contracting Parties - - - Other Current Liabilities 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities - - - - Capital Lease Payable - - - - Total Liabilities 1,104,867 1,234,297 1,254,920 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 5,525,730 3,564,114 Excess of Revenues over Expenditures, Net 2,470,790 1,424,591 2,910,869 Total Equity 11,101,911 11,225,426 11,204,261				
Prepaid from Contracting Parties - <				
Other Current Liabilities 1,033,264 1,098,063 1,016,295 Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities - - - - Capital Lease Payable - - - - Total Liabilities 1,104,867 1,234,297 1,254,920 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 5,525,730 3,564,114 Excess of Revenues over Expenditures, Net 2,470,790 1,424,591 2,910,869 Total Equity 11,101,911 11,225,426 11,204,261		71,603	136,234	238,624
Total Current Liabilities 1,104,867 1,234,297 1,254,920 Long-Term Liabilities - - - - Capital Lease Payable - <	Prepaid from Contracting Parties	-	-	-
Long-Term Liabilities Capital Lease Payable - </td <td>Other Current Liabilities</td> <td>1,033,264</td> <td>1,098,063</td> <td>1,016,295</td>	Other Current Liabilities	1,033,264	1,098,063	1,016,295
Capital Lease Payable -	Total Current Liabilities	1,104,867	1,234,297	1,254,920
Capital Lease Payable -	Long-Term Liabilities			
Equity Invested in Capital Assets Committed for Capital Projects Undesignated Fund Balance Excess of Revenues over Expenditures, Net Equity 1,075,105 4,075,105 4,075,105 4,075,105 4,075,105 4,075,105 4,075,105 4,075,105 4,075,105 200,000 200,000 200,000 200,000 200,000 10,424,591 2,910,869 11,101,911 11,225,426 11,204,261			-	
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 5,525,730 3,564,114 Excess of Revenues over Expenditures, Net 2,470,790 1,424,591 2,910,869 Total Equity 11,101,911 11,225,426 11,204,261	Total Liabilities	1,104,867	1,234,297	1,254,920
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 5,525,730 3,564,114 Excess of Revenues over Expenditures, Net 2,470,790 1,424,591 2,910,869 Total Equity 11,101,911 11,225,426 11,204,261	Equity			
Committed for Capital Projects 200,000 200,000 200,000 Unreserved Undesignated Fund Balance 4,356,017 5,525,730 3,564,114 Excess of Revenues over Expenditures, Net 2,470,790 1,424,591 2,910,869 Total Equity 11,101,911 11,225,426 11,204,261		4,075,105	4,075,105	4,529,278
Unreserved Undesignated Fund Balance 4,356,017 5,525,730 3,564,114 Excess of Revenues over Expenditures, Net 2,470,790 1,424,591 2,910,869 Total Equity 11,101,911 11,225,426 11,204,261	Committed for Capital Projects	200,000	200,000	
Excess of Revenues over Expenditures, Net 2,470,790 1,424,591 2,910,869 Total Equity 11,101,911 11,225,426 11,204,261	Unreserved			
Excess of Revenues over Expenditures, Net 2,470,790 1,424,591 2,910,869 Total Equity 11,101,911 11,225,426 11,204,261	Undesignated Fund Balance	4,356,017	5,525,730	3,564,114
Total Equity 11,101,911 11,225,426 11,204,261	Excess of Revenues over Expenditures, Net			
TOTAL LIABILITIES & EQUITY 12,206,779 12,459,723 12,459,181	-			
	TOTAL LIABILITIES & EQUITY	12,206,779	12,459,723	12,459,181

,	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	Budget <u>%</u>	2022 July	2022 YTD
Local Government Funding						_	<u> </u>	
Operations								
City of Durango	4,910,344	4,910,344	409,195	2,864,367	(2,045,977)	58%	409,867	2,869,066
DFPD Property Taxes	5,152,708	5,152,708	107,420	4,991,357	(161,351)	97%	53,717	4,790,679
DFPD SO Taxes	1,000,000	1,000,000	86,385	556,396	(443,604)	56%	40,109	595,712
DFPD Tribal Payment	15,000	15,000	-	29,948	14,948	200%	18,008	18,008
DFPD Other Property Taxes	75,000	75,000	<u> </u>	70,287	(4,713)	94% _	-	71,077
Total Local Government Operations Funding	11,153,052	11,153,052	603,000	8,512,355	(2,640,697)	76% _	521,701	8,344,542
Other Revenues								
Ambulance Income	5,030,000	5,030,000	469,454	2,930,519	(2,099,481)	58%	529,502	2,941,355
IFT Transport Income	700,000	700,000	27,354	518,138	(181,862)	74%	40,545	375,790
CMS Supplemental Payment	900,000	900,000	-	-	(900,000)	0%	-	-
Prevention Fees	80,000	80,000	12,053	78,061	(1,939)	98%	7,817	55,469
Special Events Fees	15,000	15,000	385	10,445	(4,555)	70%	2,685	13,005
Wildland Fires	780,000	780,000	151,449	232,565	(547,435)	30%	295,165	511,295
Grants	406,000	406,000	8,666	44,877	(361,123)	11%	-	170,840
Interest	50,000	50,000	32,892	121,635	71,635	243%	4,182	15,872
Miscellaneous Income	60,500	60,500	-	74,577	14,077	123%	2,301	18,178
Williams Field Contract		- -	<u> </u>			0% _	-	19,966
Total Other Revenues	8,021,500	8,021,500	702,254	4,010,817	(4,010,683)	50%	882,197	4,121,769
Total Revenues	19,174,552	19,174,552	1,305,254	12,523,172	(6,651,380)	65%	1,403,898	12,466,310

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	<u>%</u>	2022 July	2022 YTD
Administration								
Office of the Chief								
Salary	478,000	478,000	37,356	280,168	197,832	59%	53,028	267,374
Benefits	121,000	121,000	9,793	71,629	49,371	59%	11,452	65,431
Purchased professional services	497,582	497,582	12,079	262,381	235,201	53%	18,149	291,180
Purchased property services	333,000	333,000	17,114	229,652	103,348	69%	19,791	220,208
Other purchased services	16,500	16,500	250	8,218	8,282	50%	(338)	6,762
Supplies	31,150	31,150	2,472	47,624	(16,474)	153%	626	20,573
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	<u> </u>	-	140,000	0% _	<u> </u>	
Totals	1,617,232	1,617,232	79,063	899,671	717,561	56%	102,708	871,527
Operations								
Salary	207,000	207,000	16,061	120,293	86,707	58%	22,496	112,696
Benefits	54,000	54,000	3,504	25,391	28,609	47%	3,796	24,422
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other						_	<u> </u>	-
Totals	261,000	261,000	19,565	145,684	115,316	56%	26,292	137,118
Total Administration	1,878,232	1,878,232	98,628	1,045,355	832,877	56%	129,001	1,008,645

	Original	Amended	Actual	Actual	Favorable	0/	2022	2022 XTD
P1 P1 1 1	Budget	Budget	July	YTD	(Unfavorable)	<u>%</u>	July	YTD
Fire Fighting	2 (0 (000	2 (0 (000	200.100	2 106 600	1 400 210	500/	402 722	1 070 077
Salary	3,686,000	3,686,000	299,108	2,186,690	1,499,310	59%	403,723	1,970,957
Salary - Single resource	497,000	497,000	165,598	438,060	58,940	88%	191,886	459,032
Benefits	1,064,000	1,064,000	102,377	626,468	437,532	59%	117,601	581,904
Purchased professional services	436,500	436,500	2,144	30,383	406,117	7%	134	938
Purchased property services	11,000	11,000	1,242	7,762	3,239	71%	-	1,745
Other purchased services	600	600	-	468	132	78%	-	-
Single resource purchased services	70,000	70,000	55	1,219	68,781	2%	14,028	49,066
Supplies	412,000	412,000	12,213	232,298	179,702	56%	24,856	149,630
Capital outlay	-	-	-	-	-	0%	-	-
Other		<u> </u>		-		_		-
Totals	6,177,100	6,177,100	582,738	3,523,347	2,653,753	57%	752,226	3,213,271
Fire Prevention								
Salary	531,000	531,000	41,304	298,745	232,255	56%	49,969	258,959
Benefits	153,000	153,000	12,384	87,871	65,129	57%	12,703	81,592
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,000	3,000	-	2,032	968	68%	49	1,677
Supplies	15,300	15,300	292	4,279	11,021	28%	2,443	8,343
Capital outlay	-	-	-	-	-	0%	-	-
Other				-		_	<u> </u>	
Totals	702,300	702,300	53,980	392,928	309,372	56%	65,164	350,571
Fire Training								
Salary	390,000	390,000	27,078	197,674	192,326	51%	41,594	198,830
Benefits	99,000	99,000	7,258	51,818	47,182	52%	8,466	51,039
Purchased professional services	89,000	89,000	2,409	45,497	43,503	51%	5,074	28,996
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	32,400	32,400	(849)	25,205	7,195	78%	3,076	19,820
Supplies	39,500	39,500	486	8,456	31,044	21%	1,596	13,112
Capital outlay	-	-	-	-	-	0%	-	-
Other			<u> </u>			_	<u> </u>	
Totals	649,900	649,900	36,382	328,648	321,252	51%	59,807	311,798

Budget Budget July YTD (Unfavorable) <u>%</u> July Fire Communications	YTD
	-
	-
Salary	-
Benefits	
Purchased professional services	-
Purchased property services 16,000 16,000 2,010 9,314 6,686 58% 2,308	12,568
Other purchased services 120,100 120,100 - 100 120,000 0% 33,844	101,631
Supplies 31,000 - 11,152 19,848 36% 3,451	11,722
Capital outlay 0% -	-
Other	
Totals <u>167,100</u> <u>167,100</u> <u>2,010</u> <u>20,566</u> <u>146,534</u> <u>12%</u> <u>39,602</u>	125,920
Fire Repair Services	
Salary 307,000 307,000 21,286 171,576 135,424 56% 34,542	175,437
Benefits 89,000 89,000 6,700 46,008 42,992 52% 7,682	47,962
Purchased professional services 9,855 (9,855) 0% -	-
Purchased property services 190,000 190,000 14,096 83,924 106,076 44% 7,336	80,749
Other purchased services 450 450 - 240 210 53% -	148
Supplies 26,200 26,200 1,770 10,558 15,642 40% 1,235	11,694
Capital outlay 0% -	-
Other	-
Totals 612,650 612,650 43,852 322,161 290,489 53% 50,794	315,990
EMS	
Salary 3,317,000 3,317,000 217,846 1,687,089 1,629,911 51% 372,332	1,657,231
Benefits 870,000 870,000 62,158 455,776 414,224 52% 75,784	455,971
Purchased professional services 235,000 235,000 16,880 146,800 88,200 62% 16,215	136,903
Purchased property services 3,000 3,000 4,002 5,112 (2,112) 170% -	1,294
Other purchased services 19,000 19,000 466 12,086 6,914 64% 2,149	8,943
Supplies 208,500 208,500 13,670 207,002 1,498 99% 22,858	110,952
Capital outlay 0% -	-
CMS contractual agreements 2,441,200 2,441,200 229,206 1,430,797 1,010,403 59% 258,524	1,436,087
Bad debts 520,320 520,320 48,853 304,962 215,358 59% 55,102	306,089
Totals 7,614,020 7,614,020 593,082 4,249,622 3,364,398 56% 802,964	4,113,470

	Original	Amended	Actual	Actual	Favorable		2022	2022
	Budget	Budget	July	YTD	(Unfavorable)	<u>%</u>	July	YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	209,500	209,500	14,408	134,056	75,444	64%	13,649	98,140
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	3,689	35,700	9,300	79%	4,050	17,637
Capital outlay	-	-	-	-	-	0%	-	-
Other		<u> </u>	<u> </u>				<u> </u>	_
Totals	254,500	254,500	18,097	169,755	84,745	67%	17,699	115,776
Contingency	100,000	100,000	<u> </u>	<u>-</u>	100,000	_	<u> </u>	
Total Operating Expenditures	18,155,802	18,155,802	1,428,769	10,052,382	8,103,420	55% _	1,917,257	9,555,441
Excess (Deficit) of Revenues Over Expenditures	1,018,750	1,018,750	(123,515)	2,470,790	1,452,040	=	(513,359)	2,910,869
Transfer to Capital Projects Fund	1,000,000	1,000,000	<u>-</u> -		1,000,000	0% _		
Total Expenditures	19,155,802	19,155,802	1,428,769	10,052,382	9,103,420		1,917,257	9,555,441
Net Income	18,750	18,750	(123,515)	2,470,790	452,040	_	(513,359)	2,910,869

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 Seven Months Ended July 31, 2023

	Orginial	Amended	Actual	Actual	Favorable		2022	2022
	Budget	Budget	July	YTD	(Unfavorable)	<u>%</u>	July	YTD
All Activities and All Functions								
Salary	9,413,000	9,413,000	825,638	5,380,294	4,032,706	57%	1,169,570	5,100,516
Benefits	2,450,000	2,450,000	204,175	1,364,961	1,085,039	56%	237,483	1,308,321
Purchased professional services	1,258,082	1,258,082	33,512	494,916	763,166	39%	39,572	458,016
Purchased property services	762,500	762,500	52,871	469,819	292,681	62%	43,083	414,703
Other purchased services	262,050	262,050	(78)	49,567	212,484	19%	52,808	188,046
Supplies	808,650	808,650	34,591	557,068	251,582	69%	61,115	343,662
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	3,101,520	3,101,520	278,060	1,735,758	1,365,762	56%	313,626	1,742,176
Totals	18,055,802	18,055,802	1,428,769	10,052,382	8,003,420	56% _	1,917,257	9,555,441
Contingency	100,000	100,000	<u> </u>		100,000	0% _	<u> </u>	
Total Expenditures	18,155,802	18,155,802	1,428,769	10,052,382	8,103,420	55%	1,917,257	9,555,441

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 July 31, 2023

	31-Jul-23
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	613,012
Total Checking/Savings	613,012
Other Current Assets	
Due from General Fund	373,105
Total Other Current Assets	373,105
Total Current Assets	986,117
Capital Assets, net	18,776,525
TOTAL ASSETS	19,762,642
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	986,117
Total Equity	19,762,642
TOTAL LIABILITIES & EQUITY	19,762,642

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

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses					7	
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	158,697	(113,355)	58%
Lease Purchase Funding	-	-	-	-	-	0%
Development fees	200,000	200,000	268,764	378,011	178,011	189%
Capital Grants	405,000	405,000	-	-	(405,000)	0%
Rent	120,000	120,000	10,000	70,000	(50,000)	58%
Sale of assets	-	-	-	-	-	0%
Interest	5,000	5,000	2,746	17,472	12,472	349%
Total Income	2,002,052	2,002,052	304,181	624,180	(1,377,872)	31%
Expense						
Capital equipment	2,108,000	2,108,000	259,953	266,353	(1,841,647)	13%
Station 2	600,000	600,000	33,741	43,391	(556,609)	7%
Lease purchase payments	_	_	-	-	-	0%
Total Expenses	2,708,000	2,708,000	293,694	309,744	(2,398,256)	11%
Net Income	(705,948)	(705,948)	10,487	314,436	1,020,384	-45%