



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

**Balance Sheet  
General**

- Comparative balance sheet is shown for September 30, 2023; August 31, 2023 to September 30, 2022

**Analysis of Cash Position**

	<u>9/30/2023</u>	<u>9/30/2022</u>
Cash	7,486,790	5,996,325
Current liabilities	(1,148,733)	(1,151,793)
Actual quick assets	<u>\$ 6,338,057</u>	<u>\$ 4,844,532</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 7,328,431</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 1,334,103</u>	
Fund Balance - Capital Projects Fund	<u>\$ 1,334,103</u>	
Fund Balance - Total	<u>\$ 8,662,534</u>	

**Return on Cash  
Balances**

COLOTRUST - Annual YTD yield 5.52%

**Revenues**

**Ambulance**

- Revenues through September are \$65,600 above budget and \$65,600 less than 2022.  
- Average Daily Revenue through September is \$14,059, as compared to 2022 YE average of \$14,406.

**Accounts Receivable**

**Ambulance**

- Billed receivables equal 68 days of revenues, equal to August.  
- Ambulance billing write-off % through June is 65%, as compared to 60% for 2022.

**Expenditures**

**General**

**Salary costs**

- At the end of September we are at 74% of payroll budget, 73% 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 September revenues exceed expenditures by \$ 2,772,162

**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 September 30, 2023**

	9/30/2023	8/31/2023	9/30/2022
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	747,420	718,539	1,264,424
Certificates of Deposit	982,413	984,000	2,055,098
ColoTrust	5,756,706	5,234,782	2,676,553
Total Cash	<u>7,486,790</u>	<u>6,937,571</u>	<u>5,996,325</u>
Other Current Assets			
A/R - Ambulance	949,050	945,101	1,098,207
Due from Capital Projects Fund	(715,454)	(250,464)	(291,343)
Due from Contracting Parties	128,635	197,482	144,022
Cash with County Treasurer	57,736	91,509	79,753
Other	485,420	398,525	346,969
Allowances	(92,671)	(110,204)	(259,666)
Prepays	177,658	200,359	172,754
Total Other Current Assets	<u>990,375</u>	<u>1,472,306</u>	<u>1,290,696</u>
Total Current Assets	<u>8,477,165</u>	<u>8,409,878</u>	<u>7,287,021</u>
Capital Assets, net	4,075,105	4,075,105	4,529,278
TOTAL ASSETS	<u>12,552,270</u>	<u>12,484,983</u>	<u>11,816,299</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	117,348	308,145	196,961
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,031,385</u>	<u>1,031,688</u>	<u>954,832</u>
Total Current Liabilities	<u>1,148,733</u>	<u>1,339,832</u>	<u>1,151,793</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,148,733</u>	<u>1,339,832</u>	<u>1,151,793</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	4,356,269	5,445,454	3,564,114
Excess of Revenues over Expenditures, Net	2,772,162	1,424,591	2,371,114
Total Equity	<u>11,403,536</u>	<u>11,145,150</u>	<u>10,664,506</u>
TOTAL LIABILITIES & EQUITY	<u>12,552,270</u>	<u>12,484,983</u>	<u>11,816,299</u>

**Durango Fire Protection District**  
**General Fund**  
**Statement of Revenues Budget and Actual**  
**For the Nine Months Ended September 30, 2023**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2022 September</u>	<u>2022 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,910,344	4,910,344	409,195	3,682,758	(1,227,586)	75%	409,867	3,688,799
DFPD Property Taxes	5,152,708	5,152,708	7,846	5,044,238	(108,470)	98%	17,200	4,846,515
DFPD SO Taxes	1,000,000	1,000,000	94,631	740,285	(259,716)	74%	124,055	812,272
DFPD Tribal Payment	15,000	15,000	-	29,948	14,948	200%	-	18,008
DFPD Other Property Taxes	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>70,821</u>	<u>(4,179)</u>	<u>94%</u>	<u>-</u>	<u>71,077</u>
Total Local Government Operations Funding	<u>11,153,052</u>	<u>11,153,052</u>	<u>511,672</u>	<u>9,568,050</u>	<u>(1,585,002)</u>	<u>86%</u>	<u>551,122</u>	<u>9,436,671</u>
Other Revenues								
Ambulance Income	5,030,000	5,030,000	444,190	3,838,075	(1,191,925)	76%	448,875	3,903,688
IFT Transport Income	700,000	700,000	48,613	644,243	(55,757)	92%	64,248	492,000
CMS Supplemental Payment	900,000	900,000	1,500,972	1,500,972	600,972	167%	1,086,442	1,086,442
Prevention Fees	80,000	80,000	4,673	91,806	11,806	115%	9,253	76,718
Special Events Fees	15,000	15,000	1,685	14,440	(560)	96%	-	15,158
Wildland Fires	780,000	780,000	133,548	687,186	(92,814)	88%	41,543	755,725
Grants	406,000	406,000	-	65,922	(340,078)	16%	-	170,840
Interest	50,000	50,000	23,483	173,414	123,414	347%	7,664	29,928
Miscellaneous Income	60,500	60,500	17,365	92,324	31,824	153%	14,124	32,807
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>2,174,528</u>	<u>7,108,382</u>	<u>(913,118)</u>	<u>89%</u>	<u>1,672,148</u>	<u>6,583,272</u>
Total Revenues	<u>19,174,552</u>	<u>19,174,552</u>	<u>2,686,200</u>	<u>16,676,432</u>	<u>(2,498,120)</u>	<u>87%</u>	<u>2,223,270</u>	<u>16,019,943</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Nine Months Ended September 30, 2023**

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2022 September	2022 YTD
Administration								
Office of the Chief								
Salary	478,000	478,000	37,356	354,879	123,121	74%	35,352	338,078
Benefits	121,000	121,000	9,951	91,469	29,531	76%	9,310	84,177
Purchased professional services	497,582	497,582	7,401	296,951	200,631	60%	10,446	327,633
Purchased property services	333,000	333,000	15,668	268,961	64,039	81%	39,631	274,642
Other purchased services	16,500	16,500	138	10,080	6,420	61%	1,348	8,849
Supplies	31,150	31,150	7,895	59,485	(28,335)	191%	1,482	22,712
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	-	-
Totals	<u>1,617,232</u>	<u>1,617,232</u>	<u>78,409</u>	<u>1,081,824</u>	<u>535,408</u>	67%	<u>97,569</u>	<u>1,056,091</u>
Operations								
Salary	207,000	207,000	16,061	152,414	54,586	74%	14,997	142,691
Benefits	54,000	54,000	3,583	32,525	21,475	60%	3,389	31,261
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>261,000</u>	<u>261,000</u>	<u>19,644</u>	<u>184,939</u>	<u>76,061</u>	71%	<u>18,386</u>	<u>173,953</u>
Total Administration	<u>1,878,232</u>	<u>1,878,232</u>	<u>98,053</u>	<u>1,266,763</u>	<u>611,469</u>	67%	<u>115,955</u>	<u>1,230,043</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Nine Months Ended September 30, 2023**

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2022 September	2022 YTD
<b>Fire Fighting</b>								
Salary	3,686,000	3,686,000	299,680	2,762,290	923,710	75%	258,045	2,468,102
Salary - Single resource	497,000	497,000	150,432	743,669	(246,669)	150%	127,319	716,102
Benefits	1,064,000	1,064,000	101,620	834,563	229,437	78%	88,930	760,186
Purchased professional services	436,500	436,500	144	52,522	383,978	12%	2,651	4,443
Purchased property services	11,000	11,000	-	10,766	234	98%	995	2,739
Other purchased services	600	600	-	468	132	78%	-	-
Single resource purchased services	70,000	70,000	-	15,480	54,520	22%	22,305	90,699
Supplies	412,000	412,000	17,414	271,599	140,401	66%	41,214	230,198
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>6,177,100</u>	<u>6,177,100</u>	<u>569,290</u>	<u>4,691,356</u>	<u>1,485,744</u>	76%	<u>541,459</u>	<u>4,272,469</u>
<b>Fire Prevention</b>								
Salary	531,000	531,000	41,337	381,486	149,514	72%	33,874	327,086
Benefits	153,000	153,000	12,671	113,092	39,908	74%	11,401	104,693
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,000	3,000	-	2,252	748	75%	50	2,027
Supplies	15,300	15,300	264	5,370	9,930	35%	1,151	9,761
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>702,300</u>	<u>702,300</u>	<u>54,272</u>	<u>502,200</u>	<u>200,100</u>	72%	<u>46,476</u>	<u>443,566</u>
<b>Fire Training</b>								
Salary	390,000	390,000	27,459	250,742	139,258	64%	21,481	257,755
Benefits	99,000	99,000	7,443	66,529	32,471	67%	6,425	65,970
Purchased professional services	89,000	89,000	7,726	57,160	31,840	64%	20,807	53,340
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	32,400	32,400	1,120	27,868	4,532	86%	3,305	26,000
Supplies	39,500	39,500	502	24,020	15,480	61%	1,874	16,111
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>649,900</u>	<u>649,900</u>	<u>44,249</u>	<u>426,320</u>	<u>223,580</u>	66%	<u>53,892</u>	<u>419,176</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Nine Months Ended September 30, 2023**

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2022 September	2022 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	16,000	16,000	400	10,130	5,870	63%	210	13,005
Other purchased services	120,100	120,100	-	56,951	63,149	47%	-	101,631
Supplies	31,000	31,000	335	3,079	27,921	10%	6,050	18,482
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>167,100</u>	<u>167,100</u>	<u>735</u>	<u>70,159</u>	<u>96,941</u>	42%	<u>6,260</u>	<u>133,118</u>
Fire Repair Services								
Salary	307,000	307,000	21,672	214,920	92,080	70%	23,028	221,493
Benefits	89,000	89,000	6,920	59,785	29,215	67%	6,727	61,541
Purchased professional services	-	-	-	9,855	(9,855)	0%	-	-
Purchased property services	190,000	190,000	22,863	128,602	61,398	68%	21,463	121,460
Other purchased services	450	450	-	255	195	57%	-	148
Supplies	26,200	26,200	5,090	17,522	8,678	67%	404	14,926
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>612,650</u>	<u>612,650</u>	<u>56,545</u>	<u>430,940</u>	<u>181,710</u>	70%	<u>51,621</u>	<u>419,567</u>
EMS								
Salary	3,317,000	3,317,000	229,300	2,132,489	1,184,511	64%	251,796	2,153,314
Benefits	870,000	870,000	65,040	584,223	285,777	67%	67,003	588,820
Purchased professional services	235,000	235,000	16,418	183,933	51,067	78%	18,309	169,372
Purchased property services	3,000	3,000	-	1,167	1,833	39%	-	1,294
Other purchased services	19,000	19,000	800	17,163	1,837	90%	2,537	12,938
Supplies	208,500	208,500	14,985	122,590	85,910	59%	8,912	139,093
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,441,200	2,441,200	216,871	1,873,902	567,298	77%	219,159	1,905,937
Bad debts	520,320	520,320	46,224	399,405	120,915	77%	46,712	406,233
Totals	<u>7,614,020</u>	<u>7,614,020</u>	<u>589,638</u>	<u>5,314,871</u>	<u>2,299,149</u>	70%	<u>614,426</u>	<u>5,377,000</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Nine Months Ended September 30, 2023**

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2022 September	2022 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	209,500	209,500	13,546	165,556	43,944	79%	12,054	129,154
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	1,487	36,107	8,893	80%	2,363	24,736
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>254,500</u>	<u>254,500</u>	<u>15,033</u>	<u>201,662</u>	<u>52,838</u>	79%	<u>14,417</u>	<u>153,890</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>1,427,814</u>	<u>12,904,271</u>	<u>5,251,531</u>	71%	<u>1,444,506</u>	<u>12,448,830</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,018,750</u>	<u>1,018,750</u>	<u>1,258,386</u>	<u>3,772,162</u>	<u>2,753,412</u>		<u>778,764</u>	<u>3,571,114</u>
Transfer to Capital Projects Fund	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	-	100%	-	1,200,000
Total Expenditures	19,155,802	19,155,802	2,427,814	13,904,271	5,251,531		1,444,506	13,648,830
Net Income	<u>18,750</u>	<u>18,750</u>	<u>258,386</u>	<u>2,772,162</u>	<u>2,753,412</u>		<u>778,764</u>	<u>2,371,114</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 Nine Months Ended September 30, 2023**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2022 September</u>	<u>2022 YTD</u>
All Activities and All Functions								
Salary	9,413,000	9,413,000	823,296	6,992,889	2,420,111	74%	765,892	6,624,621
Benefits	2,450,000	2,450,000	207,227	1,782,186	667,814	73%	193,186	1,696,646
Purchased professional services	1,258,082	1,258,082	31,689	600,420	657,662	48%	52,212	554,788
Purchased property services	762,500	762,500	52,476	585,181	177,319	77%	74,352	542,294
Other purchased services	262,050	262,050	2,059	130,516	131,534	50%	29,545	242,291
Supplies	808,650	808,650	47,971	539,772	268,878	67%	63,449	476,020
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>3,101,520</u>	<u>3,101,520</u>	<u>263,095</u>	<u>2,273,307</u>	<u>828,213</u>	73%	<u>265,870</u>	<u>2,312,170</u>
Totals	<u>18,055,802</u>	<u>18,055,802</u>	<u>1,427,814</u>	<u>12,904,271</u>	<u>5,151,531</u>	71%	<u>1,444,506</u>	<u>12,448,830</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>1,427,814</u>	<u>12,904,271</u>	<u>5,251,531</u>	71%	<u>1,444,506</u>	<u>12,448,830</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 September 30, 2023**

	30-Sep-23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
ColoTrust	618,649
Total Checking/Savings	618,649
Other Current Assets	
Due from General Fund	715,454
Total Other Current Assets	715,454
Total Current Assets	1,334,103
Capital Assets, net	18,776,525
<b>TOTAL ASSETS</b>	<b>20,110,628</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Payable to General Fund	-
Total Current Liabilities	-
Total Liabilities	-
Equity	
Invested in Capital Assets	18,776,525
Committed for Capital Projects	1,334,103
Total Equity	20,110,628
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>20,110,628</b>

**Durango Fire Protection District**  
**Capital Projects Fund**  
**Statement of Revenues Budget and Actual**  
**For the Nine Months Ended September 30, 2023**

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	Budget %
<b>Income/Expenses</b>						
Income						
Transfer from General Fund	1,000,000	1,000,000	1,000,000	1,000,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	204,039	(68,013)	75%
Lease Purchase Funding	-	-	-	-	-	0%
Development fees	200,000	200,000	4,634	395,761	195,761	198%
Capital Grants	405,000	405,000	27,214	27,214	(377,786)	7%
Rent	120,000	120,000	10,000	90,000	(30,000)	75%
Sale of assets	-	-	-	-	-	0%
Interest	5,000	5,000	2,793	23,109	18,109	462%
Total Income	2,002,052	2,002,052	1,067,312	1,740,123	(261,929)	87%
Expense						
Capital equipment	2,108,000	2,108,000	555,084	960,280	(1,147,720)	46%
Station 2	600,000	600,000	44,445	117,420	(482,580)	20%
Lease purchase payments	-	-	-	-	-	0%
Total Expenses	2,708,000	2,708,000	599,529	1,077,700	(1,630,300)	40%
<b>Net Income</b>	<b>(705,948)</b>	<b>(705,948)</b>	<b>467,783</b>	<b>662,423</b>	<b>1,368,371</b>	<b>-94%</b>