



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

**Balance Sheet
General**

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

Analysis of Cash Position

	<u>4/30/2023</u>	<u>4/30/2022</u>
Cash	5,907,378	5,443,502
Current liabilities	(1,211,002)	(1,106,164)
Actual quick assets	<u>\$ 4,696,375</u>	<u>\$ 4,337,338</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 6,644,901</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 861,560</u>	
Fund Balance - Capital Projects Fund	<u>\$ 861,560</u>	
Fund Balance - Total	<u>\$ 7,506,461</u>	

**Return on Cash
Balances**

COLOTRUST - Annual YTD yield 5.04%

Revenues

Ambulance

- Revenues through April are \$85,500 below budget and \$41,300 more than 2022.
- Average Daily Revenue through April is \$13,26, as compared to 2022 YE average of \$14,406.

Accounts Receivable

Ambulance

- Billed receivables equal 75 days of revenues, down 3 days from March.
- Ambulance billing write-off % through April is 67%, as compared to 60% for 2022.

Expenditures

General

Salary costs

- At the end of April we are at 29% of payroll budget, 31% 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 April revenues exceed expenditures by \$ 2,088,631

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 April 30, 2023

	4/30/2023	3/31/2023	4/30/2022
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	571,082	323,224	1,490,616
Certificates of Deposit	995,841	2,061,197	2,046,091
ColoTrust	4,340,205	2,723,547	1,906,546
Total Cash	<u>5,907,378</u>	<u>5,108,218</u>	<u>5,443,502</u>
Other Current Assets			
A/R - Ambulance	992,177	1,045,347	1,004,134
Due from Capital Projects Fund	(256,558)	(215,612)	3,495
Due from Contracting Parties	154,000	116,000	168,629
Cash with County Treasurer	916,901	898,197	864,798
Other	36,026	13,156	19
Allowances	(178,331)	(211,431)	(256,948)
Prepays	284,310	305,491	285,765
Total Other Current Assets	<u>1,948,526</u>	<u>1,951,148</u>	<u>2,069,892</u>
Total Current Assets	<u>7,855,903</u>	<u>7,059,366</u>	<u>7,513,394</u>
Capital Assets, net	4,075,105	4,075,105	4,529,278
TOTAL ASSETS	<u><u>11,931,008</u></u>	<u><u>11,134,471</u></u>	<u><u>12,042,672</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	178,163	87,044	150,906
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,032,840</u>	<u>1,031,892</u>	<u>955,258</u>
Total Current Liabilities	<u>1,211,002</u>	<u>1,118,936</u>	<u>1,106,164</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,211,002</u>	<u>1,118,936</u>	<u>1,106,164</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	4,315,839	3,564,114
Excess of Revenues over Expenditures, Net	2,088,631	1,424,591	2,643,116
Total Equity	<u>10,720,006</u>	<u>10,015,535</u>	<u>10,936,508</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,931,008</u></u>	<u><u>11,134,471</u></u>	<u><u>12,042,672</u></u>

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

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	Budget %	2022 April	2022 YTD
Local Government Funding								
Operations								
City of Durango	4,910,344	4,910,344	409,195	1,636,781	(3,273,563)	33%	409,867	1,639,466
DFPD Property Taxes	5,152,708	5,152,708	831,496	3,239,704	(1,913,004)	63%	746,440	3,260,799
DFPD SO Taxes	1,000,000	1,000,000	78,360	314,515	(685,485)	31%	126,144	379,083
DFPD Tribal Payment	15,000	15,000	-	-	(15,000)	0%	-	-
DFPD Other Property Taxes	75,000	75,000	70,287	70,287	(4,713)	94%	58,804	58,804
Total Local Government Operations Funding	<u>11,153,052</u>	<u>11,153,052</u>	<u>1,389,338</u>	<u>5,261,288</u>	<u>(5,891,764)</u>	47%	<u>1,341,255</u>	<u>5,338,151</u>
Other Revenues								
Ambulance Income	5,030,000	5,030,000	382,371	1,591,218	(3,438,782)	32%	353,398	1,549,895
IFT Transport Income	700,000	700,000	48,094	275,566	(424,434)	39%	79,057	246,800
CMS Supplemental Payment	900,000	900,000	-	-	(900,000)	0%	-	-
Prevention Fees	80,000	80,000	12,335	31,633	(48,367)	40%	9,276	25,467
Special Events Fees	15,000	15,000	-	6,000	(9,000)	40%	138	4,880
Wildland Fires	780,000	780,000	-	3,999	(776,001)	1%	-	66,087
Grants	406,000	406,000	1,944	5,582	(400,418)	1%	-	170,840
Interest	50,000	50,000	21,930	49,019	(981)	98%	(1,653)	(9,683)
Miscellaneous Income	60,500	60,500	54,254	72,567	12,067	120%	997	15,388
Williams Field Contract	-	-	-	-	-	0%	19,966	19,966
Total Other Revenues	<u>8,021,500</u>	<u>8,021,500</u>	<u>520,929</u>	<u>2,035,583</u>	<u>(5,985,917)</u>	25%	<u>461,178</u>	<u>2,089,639</u>
Total Revenues	<u>19,174,552</u>	<u>19,174,552</u>	<u>1,910,267</u>	<u>7,296,871</u>	<u>(11,877,681)</u>	38%	<u>1,802,433</u>	<u>7,427,790</u>

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

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2022 April	2022 YTD
Administration								
Office of the Chief								
Salary	478,000	478,000	36,592	146,367	331,633	31%	35,160	140,641
Benefits	121,000	121,000	9,795	39,080	81,920	32%	9,181	35,376
Purchased professional services	497,582	497,582	45,522	153,201	344,381	31%	49,031	188,178
Purchased property services	333,000	333,000	20,247	113,244	219,756	34%	18,365	108,473
Other purchased services	16,500	16,500	3,961	6,310	10,190	38%	959	5,277
Supplies	31,150	31,150	12	14,513	16,637	47%	1,457	10,568
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	-	-
Totals	<u>1,617,232</u>	<u>1,617,232</u>	<u>116,129</u>	<u>472,714</u>	<u>1,144,518</u>	29%	<u>114,154</u>	<u>488,513</u>
Operations								
Salary	207,000	207,000	16,061	64,080	142,920	31%	14,674	58,705
Benefits	54,000	54,000	3,561	14,217	39,783	26%	3,416	13,739
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>261,000</u>	<u>261,000</u>	<u>19,621</u>	<u>78,297</u>	<u>182,703</u>	30%	<u>18,090</u>	<u>72,444</u>
Total Administration	<u>1,878,232</u>	<u>1,878,232</u>	<u>135,750</u>	<u>551,010</u>	<u>1,327,222</u>	29%	<u>132,245</u>	<u>560,957</u>

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

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2022 April	2022 YTD
Fire Fighting								
Salary	3,686,000	3,686,000	265,839	1,159,352	2,526,648	31%	246,957	1,005,606
Salary - Single resource	497,000	497,000	20,901	81,532	415,468	16%	19,615	66,535
Benefits	1,064,000	1,064,000	80,779	326,775	737,225	31%	76,676	292,340
Purchased professional services	436,500	436,500	155	7,547	428,953	2%	134	536
Purchased property services	11,000	11,000	-	4,417	6,583	40%	-	1,707
Other purchased services	600	600	-	468	132	78%	-	-
Single resource purchased services	70,000	70,000	-	-	70,000	0%	4,460	11,667
Supplies	412,000	412,000	11,821	169,537	242,463	41%	28,142	81,105
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	6,177,100	6,177,100	379,495	1,749,628	4,427,472	28%	375,984	1,459,496
Fire Prevention								
Salary	531,000	531,000	42,217	154,659	376,341	29%	30,107	135,591
Benefits	153,000	153,000	12,510	48,185	104,815	31%	10,877	45,894
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,000	3,000	-	546	2,454	18%	150	410
Supplies	15,300	15,300	-	1,408	13,892	9%	1,082	4,170
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	702,300	702,300	54,727	204,797	497,503	29%	42,216	186,066
Fire Training								
Salary	390,000	390,000	27,501	101,732	288,268	26%	22,806	92,691
Benefits	99,000	99,000	7,369	28,437	70,563	29%	6,825	27,120
Purchased professional services	89,000	89,000	271	15,698	73,302	18%	7,644	17,988
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	32,400	32,400	1,596	19,360	13,040	60%	1,624	11,636
Supplies	39,500	39,500	200	4,955	34,545	13%	2,841	9,300
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	649,900	649,900	36,938	170,182	479,718	26%	41,740	158,735

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

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2022 April	2022 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	16,000	16,000	2,391	6,260	9,740	39%	2,010	6,188
Other purchased services	120,100	120,100	-	100	120,000	0%	-	33,944
Supplies	31,000	31,000	-	206	30,794	1%	-	1,352
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>167,100</u>	<u>167,100</u>	<u>2,391</u>	<u>6,566</u>	<u>160,534</u>	4%	<u>2,010</u>	<u>41,484</u>
Fire Repair Services								
Salary	307,000	307,000	17,056	97,074	209,926	32%	22,585	90,339
Benefits	89,000	89,000	6,119	24,462	64,538	27%	6,647	26,734
Purchased professional services	-	-	4,214	9,855	(9,855)	0%	-	-
Purchased property services	190,000	190,000	15,779	41,108	148,892	22%	13,239	35,935
Other purchased services	450	450	-	72	378	16%	-	148
Supplies	26,200	26,200	442	5,062	21,138	19%	1,774	6,754
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>612,650</u>	<u>612,650</u>	<u>43,609</u>	<u>177,632</u>	<u>435,018</u>	29%	<u>44,245</u>	<u>159,910</u>
EMS								
Salary	3,317,000	3,317,000	224,507	912,152	2,404,848	27%	201,590	829,388
Benefits	870,000	870,000	64,226	258,192	611,808	30%	65,498	252,711
Purchased professional services	235,000	235,000	16,627	95,449	139,551	41%	9,889	91,255
Purchased property services	3,000	3,000	25	753	2,247	25%	-	1,294
Other purchased services	19,000	19,000	1,153	6,620	12,380	35%	806	3,207
Supplies	208,500	208,500	5,102	47,095	161,405	23%	11,922	53,717
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,441,200	2,441,200	186,689	776,896	1,664,304	32%	172,543	756,721
Bad debts	520,320	520,320	39,791	165,589	354,731	32%	36,776	161,288
Totals	<u>7,614,020</u>	<u>7,614,020</u>	<u>538,120</u>	<u>2,262,745</u>	<u>5,351,275</u>	30%	<u>499,024</u>	<u>2,149,582</u>

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

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2022 April	2022 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	209,500	209,500	13,563	70,332	139,168	34%	8,681	59,498
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	1,205	15,348	29,652	34%	2,832	8,948
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>254,500</u>	<u>254,500</u>	<u>14,768</u>	<u>85,680</u>	<u>168,820</u>	34%	<u>11,513</u>	<u>68,446</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>1,205,797</u>	<u>5,208,240</u>	<u>12,947,562</u>	29%	<u>1,148,976</u>	<u>4,784,674</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,018,750</u>	<u>1,018,750</u>	<u>704,470</u>	<u>2,088,631</u>	<u>1,069,881</u>		<u>653,458</u>	<u>2,643,116</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	1,205,797	5,208,240	13,947,562		1,148,976	4,784,674
Net Income	<u>18,750</u>	<u>18,750</u>	<u>704,470</u>	<u>2,088,631</u>	<u>69,881</u>		<u>653,458</u>	<u>2,643,116</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 Four Months Ended April 30, 2023**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2022 April</u>	<u>2022 YTD</u>
All Activities and All Functions								
Salary	9,413,000	9,413,000	650,674	2,716,947	6,696,053	29%	593,494	2,419,497
Benefits	2,450,000	2,450,000	184,358	739,348	1,710,652	30%	179,120	693,914
Purchased professional services	1,258,082	1,258,082	66,789	281,749	976,333	22%	66,698	297,957
Purchased property services	762,500	762,500	52,004	236,113	526,387	31%	42,295	213,096
Other purchased services	262,050	262,050	6,709	33,476	228,574	13%	7,999	66,288
Supplies	808,650	808,650	18,781	258,122	550,528	32%	50,050	175,914
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>3,101,520</u>	<u>3,101,520</u>	<u>226,480</u>	<u>942,485</u>	<u>2,159,035</u>	30%	<u>209,319</u>	<u>918,009</u>
Totals	<u>18,055,802</u>	<u>18,055,802</u>	<u>1,205,797</u>	<u>5,208,240</u>	<u>12,847,562</u>	29%	<u>1,148,976</u>	<u>4,784,674</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>1,205,797</u>	<u>5,208,240</u>	<u>12,947,562</u>	29%	<u>1,148,976</u>	<u>4,784,674</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 April 30, 2023

4/30/2023

ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	605,002
Total Checking/Savings	605,002
Other Current Assets	
Due from General Fund	256,558
Total Other Current Assets	256,558
 Total Current Assets	 861,560
Capital Assets, net	16,814,144
 TOTAL ASSETS	 <u>17,675,704</u>
 LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	-
Total Current Liabilities	-
 Total Liabilities	 -
Equity	
Invested in Capital Assets	16,814,144
Committed for Capital Projects	861,560
Total Equity	17,675,704
 TOTAL LIABILITIES & EQUITY	 <u>17,675,704</u>

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

	Original Budget	Amended Budget	Actual April	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	90,684	(181,368)	33%
Lease Purchase Funding	-	-	-	-	-	0%
Development fees	200,000	200,000	8,708	59,384	(140,616)	30%
Capital Grants	405,000	405,000	-	-	(405,000)	0%
Rent	120,000	120,000	10,000	40,000	(80,000)	33%
Sale of assets	-	-	-	-	-	0%
Interest	5,000	5,000	2,494	9,461	4,461	189%
Total Income	<u>2,002,052</u>	<u>2,002,052</u>	<u>43,873</u>	<u>199,529</u>	<u>(1,802,523)</u>	<u>10%</u>
Expense						
Capital equipment	2,108,000	2,108,000	-	-	(2,108,000)	0%
Station 2	600,000	600,000	433	9,649	(590,351)	2%
Lease purchase payments	-	-	-	-	-	0%
Total Expenses	<u>2,708,000</u>	<u>2,708,000</u>	<u>433</u>	<u>9,649</u>	<u>(2,698,351)</u>	<u>0%</u>
 Net Income	 <u>(705,948)</u>	 <u>(705,948)</u>	 <u>43,441</u>	 <u>189,880</u>	 <u>895,828</u>	 <u>-27%</u>