



**Durango Fire Protection District  
April 2014 Financial Report  
Comments**

Balance Sheet  
General

- Comparative balance sheet is shown for April 30, 2014; March 31, 2014 ; and April 30, 2013

Analysis of Cash Position

|   | <u>4/30/2014</u>        | <u>4/30/2013</u>    |
|---|-------------------------|---------------------|
| Cash  | 7,980,661               | 4,965,720           |
| Current liabilities                                       | (845,182)               | (699,583)           |
| Actual quick assets                                       | <u>\$ 7,135,479</u>     | <u>\$ 4,266,137</u> |
| <br>Cash reserved for capital projects (impact fees)      | <br><u>\$ 200,000</u>   |                     |
| <br>Cash Available for Operating and Capital Expenditures | <br><u>\$ 6,935,479</u> |                     |
| Fund Balance  | <u>\$ 9,799,487</u>     |                     |

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.12%

Revenues

Ambulance

- Revenues through April are \$3,700 below budget and \$55,300 more than 2013.  
- Average Daily Revenue through April is \$6,092, as compared to 2013 YE average of \$6,108.

Accounts Receivable  
Ambulance

- Unbilled receivables equal 14 days of revenues, up 2 days from March.  
- Billed receivables equal 95 days of revenues, up 12 days from March.  
- Ambulance billing write-off % through April is 33%, as compared to 46% for 2013.

Expenditures

General

Salary costs

- At the end of April we are at 30% of payroll budget, 31% of 2014 pay periods have been expended.

Equipment

- The value of contributed equipment is reflected at depreciated value on 12/31/2013.

Excess of Revenues Over Expenditures

- At the end of April revenues exceed expenditures by \$ 1,485,982

Notes

- Contractuals and write offs are estimated at 45%.  
- PRISM collection fees are at 7% of amount collected.

**Durango Fire Protection District**  
**Balance Sheet**  
**At April 30, 2014**

|   | 30-Apr-14         | 31-Mar-14         | 30-Apr-13         |
|---|-------------------|-------------------|-------------------|
| ASSETS                                    |                   |                   |                   |
| Current Assets                            |                   |                   |                   |
| Checking/Savings                          |                   |                   |                   |
| Cash                                      |                   |                   |                   |
| Petty Cash                                | 250               | 250               | 800               |
| Cash - Checking                           | 2,652,760         | 2,746,091         | 1,331,467         |
| Flexible Benefits                         | (202)             | 1,053             | (3,622)           |
| GA Health and Benefit                     | 57,252            | 105,724           | 5,387             |
| Certificates of Deposit                   | 882,633           | 882,480           | 255,384           |
| ColoTrust                                 | 4,387,968         | 4,387,553         | 3,376,305         |
| Total Cash                                | <u>7,980,661</u>  | <u>8,123,151</u>  | <u>4,965,720</u>  |
| Other Current Assets                      |                   |                   |                   |
| Unbilled Ambulance Revenues               | 87,207            | 75,769            | 41,029            |
| A/R - Ambulance                           | 580,823           | 504,165           | 343,891           |
| Due from Contracting Parties              | 64,807            | 64,865            | 0                 |
| Cash with County Treasurer                | 1,370,699         | 185,284           | -                 |
| Other                                     | 699,958           | 661,259           | 229,869           |
| Allowances                                | (271,434)         | (221,779)         | (219,884)         |
| Prepays                                   | 131,949           | 155,407           | 170,257           |
| Total Other Current Assets                | <u>2,664,008</u>  | <u>1,424,970</u>  | <u>565,163</u>    |
| Total Current Assets                      | <u>10,644,669</u> | <u>9,548,121</u>  | <u>5,530,883</u>  |
| Equipment                                 | <u>10,580,484</u> | <u>10,580,484</u> | <u>6,920,250</u>  |
| TOTAL ASSETS                              | <u>21,225,153</u> | <u>20,128,605</u> | <u>12,451,133</u> |
| LIABILITIES & EQUITY                      |                   |                   |                   |
| Liabilities                               |                   |                   |                   |
| Current Liabilities                       |                   |                   |                   |
| Accounts Payable                          | 124,831           | 60,979            | 71,233            |
| Prepaid from Contracting Parties          | -                 | -                 | 49,822            |
| Other Current Liabilities                 | <u>720,351</u>    | <u>774,164</u>    | <u>578,528</u>    |
| Total Current Liabilities                 | <u>845,182</u>    | <u>835,142</u>    | <u>699,583</u>    |
| Long-Term Liabilities                     |                   |                   |                   |
| Capital Lease Payable                     | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| Total Liabilities                         | <u>845,182</u>    | <u>835,142</u>    | <u>699,583</u>    |
| Equity                                    |                   |                   |                   |
| Invested in Capital Assets                | 10,580,484        | 10,580,484        | 6,920,250         |
| Restricted for Capital Projects           | 200,000           | 200,000           | 200,000           |
| Unreserved                                |                   |                   |                   |
| Undesignated Fund Balance                 | 8,113,505         | 8,189,515         | 4,703,220         |
| Excess of Revenues over Expenditures, Net | 1,485,982         | 323,463           | (71,919)          |
| Total Equity                              | <u>20,379,971</u> | <u>19,293,462</u> | <u>11,751,550</u> |
| TOTAL LIABILITIES & EQUITY                | <u>21,225,153</u> | <u>20,128,605</u> | <u>12,451,133</u> |

**Durango Fire Protection District  
Statement of Revenues Budget and Actual  
For the Four Months Ended April 30, 2014**

|  | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> | <u>Actual<br/>April</u> | <u>Actual<br/>YTD</u> | <u>Favorable<br/>(Unfavorable)</u> | <u>Budget<br/>%</u> | <u>2013<br/>April</u> | <u>2013<br/>YTD</u> |
|--|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|---------------------|-----------------------|---------------------|
| <b>Local Government Funding</b>                  |                            |                           |                         |                       |                                    |                     |                       |                     |
| <b>Operations</b>                                |                            |                           |                         |                       |                                    |                     |                       |                     |
| City of Durango                                  | 2,975,153                  | 2,975,153                 | 223,346                 | 893,384               | (2,081,769)                        | 30%                 | 237,314               | 949,256             |
| Animas Fire Protection District                  | -                          | -                         | -                       | -                     | -                                  | 0%                  | 249,464               | 997,855             |
| Hermosa Cliff Fire Protection District           | -                          | -                         | -                       | -                     | -                                  | 0%                  | 51,620                | 206,478             |
| DFPD Property Taxes                              | 3,077,757                  | 3,077,757                 | 1,216,214               | 2,294,187             | (783,570)                          | 75%                 | -                     | -                   |
| DFPD SO Taxes                                    | 345,000                    | 345,000                   | 20,613                  | 164,474               | (180,526)                          | 48%                 | -                     | -                   |
| DFPD Tribal Payment                              | 100,000                    | 100,000                   | 137,544                 | 137,544               | 37,544                             | 138%                | -                     | -                   |
| DFPD Other Property Taxes                        | -                          | -                         | 33,106                  | 33,106                | -                                  | 0%                  | -                     | -                   |
| <b>Total Local Government Operations Funding</b> | <b>6,497,910</b>           | <b>6,497,910</b>          | <b>1,630,823</b>        | <b>3,522,695</b>      | <b>(2,975,215)</b>                 | <b>54%</b>          | <b>538,397</b>        | <b>2,153,590</b>    |
| <b>Volunteer Pension Funding</b>                 |                            |                           |                         |                       |                                    |                     |                       |                     |
| Animas Fire Protection District                  | -                          | -                         | -                       | -                     | -                                  | 0%                  | -                     | -                   |
| Hermosa Cliff Fire Protection District           | -                          | -                         | -                       | -                     | -                                  | 0%                  | -                     | -                   |
| State Match                                      | 38,552                     | 38,552                    | -                       | -                     | (38,552)                           | 0%                  | -                     | -                   |
| <b>Total Volunteer Pension Funding</b>           | <b>38,552</b>              | <b>38,552</b>             | <b>-</b>                | <b>-</b>              | <b>(38,552)</b>                    | <b>0%</b>           | <b>-</b>              | <b>-</b>            |
| <b>Long Term Capital Replacement Funding</b>     |                            |                           |                         |                       |                                    |                     |                       |                     |
| <b>Current Year Obligation</b>                   |                            |                           |                         |                       |                                    |                     |                       |                     |
| City of Durango                                  | 272,052                    | 272,052                   | 22,671                  | 90,684                | 45,342                             | 33%                 | -                     | -                   |
| Animas Fire Protection District                  | -                          | -                         | -                       | -                     | -                                  | 0%                  | -                     | -                   |
| Hermosa Cliff Fire Protection District           | -                          | -                         | -                       | -                     | -                                  | 0%                  | -                     | -                   |
| <b>Total Capital Funding</b>                     | <b>272,052</b>             | <b>272,052</b>            | <b>22,671</b>           | <b>90,684</b>         | <b>(181,368)</b>                   | <b>33%</b>          | <b>-</b>              | <b>-</b>            |
| <b>Other Revenues</b>                            |                            |                           |                         |                       |                                    |                     |                       |                     |
| Ambulance Income                                 | 2,204,000                  | 2,204,000                 | 185,210                 | 731,015               | (1,472,985)                        | 33%                 | 153,045               | 675,680             |
| Prevention Fees                                  | 55,000                     | 55,000                    | 1,300                   | 9,373                 | (45,627)                           | 17%                 | 3,244                 | 10,530              |
| Special Events Fees                              | 2,500                      | 2,500                     | -                       | -                     | (2,500)                            | 0%                  | -                     | -                   |
| Wildland Fires                                   | 175,000                    | 175,000                   | -                       | -                     | (175,000)                          | 0%                  | -                     | -                   |
| Grants   | 410,406                    | 410,406                   | 35,425                  | 131,425               | (278,981)                          | 32%                 | 31,236                | 138,767             |
| Interest   | 12,000                     | 12,000                    | 569                     | 2,261                 | (9,739)                            | 19%                 | 538                   | 2,718               |
| Miscellaneous Income                             | 87,930                     | 87,930                    | 2,129                   | 50,390                | (37,540)                           | 57%                 | 9,824                 | 72,729              |
| Williams Field Contract                          | 46,000                     | 46,000                    | 46,000                  | 46,000                | -                                  | 100%                | -                     | 43,686              |
| <b>Total Other Revenues</b>                      | <b>2,992,836</b>           | <b>2,992,836</b>          | <b>270,632</b>          | <b>970,464</b>        | <b>(2,022,372)</b>                 | <b>32%</b>          | <b>197,886</b>        | <b>944,109</b>      |
| <b>Total Revenues</b>                            | <b>9,801,350</b>           | <b>9,801,350</b>          | <b>1,924,126</b>        | <b>4,583,843</b>      | <b>(5,217,507)</b>                 | <b>47%</b>          | <b>736,284</b>        | <b>3,097,699</b>    |

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2014**

|                                 | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> | <u>Actual<br/>April</u> | <u>Actual<br/>YTD</u> | <u>Favorable<br/>(Unfavorable)</u> | <u>%</u> | <u>2013<br/>April</u> | <u>2013<br/>YTD</u> |
|---------------------------------|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|----------|-----------------------|---------------------|
| Administration                  |                            |                           |                         |                       |                                    |          |                       |                     |
| Office of the Chief             |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                          | 379,102                    | 379,102                   | 34,103                  | 120,272               | 258,830                            | 32%      | 30,612                | 114,049             |
| Benefits                        | 122,345                    | 122,345                   | 11,270                  | 42,572                | 79,773                             | 35%      | 9,940                 | 38,995              |
| Purchased professional services | 182,300                    | 182,300                   | 65,423                  | 139,933               | 42,367                             | 77%      | 12,894                | 42,234              |
| Purchased property services     | 198,812                    | 198,812                   | 12,701                  | 74,424                | 124,388                            | 37%      | 12,833                | 66,917              |
| Other purchased services        | 14,300                     | 14,300                    | 406                     | 10,652                | 3,648                              | 74%      | 522                   | 7,785               |
| Supplies                        | 12,000                     | 12,000                    | 1,592                   | 4,490                 | 7,510                              | 37%      | 1,903                 | 3,628               |
| Capital outlay                  | 20,000                     | 20,000                    | -                       | 29,187                | (9,187)                            | 146%     | -                     | 4,880               |
| Other/Pension                   | 171,352                    | 171,352                   | -                       | -                     | 171,352                            | 0%       | -                     | -                   |
| Totals                          | <u>1,100,211</u>           | <u>1,100,211</u>          | <u>125,495</u>          | <u>421,530</u>        | <u>678,681</u>                     | 38%      | <u>68,703</u>         | <u>278,488</u>      |
| Operations                      |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                          | 93,151                     | 93,151                    | 7,165                   | 28,662                | 64,489                             | 31%      | 6,957                 | 27,827              |
| Benefits                        | 28,198                     | 28,198                    | 2,170                   | 8,811                 | 19,387                             | 31%      | 2,262                 | 9,049               |
| Purchased professional services | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Purchased property services     | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Other purchased services        | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Supplies                        | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Capital outlay                  | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Other                           | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Totals                          | <u>121,349</u>             | <u>121,349</u>            | <u>9,335</u>            | <u>37,472</u>         | <u>83,877</u>                      | 31%      | <u>9,219</u>          | <u>36,876</u>       |
| Total Administration            | <u>1,221,560</u>           | <u>1,221,560</u>          | <u>134,831</u>          | <u>459,002</u>        | <u>762,558</u>                     | 38%      | <u>77,922</u>         | <u>315,364</u>      |

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2014**

|                                    | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> | <u>Actual<br/>April</u> | <u>Actual<br/>YTD</u> | <u>Favorable<br/>(Unfavorable)</u> | <u>%</u> | <u>2013<br/>April</u> | <u>2013<br/>YTD</u> |
|------------------------------------|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|----------|-----------------------|---------------------|
| Fire Fighting                      |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                             | 2,410,814                  | 2,410,814                 | 148,716                 | 639,082               | 1,771,732                          | 27%      | 172,674               | 671,581             |
| Salary - Single resource           | 118,450                    | 118,450                   | 4,935                   | 4,935                 | 113,515                            | 4%       | -                     | 1,147               |
| Benefits                           | 804,166                    | 804,166                   | 61,458                  | 246,067               | 558,099                            | 31%      | 64,548                | 254,310             |
| Purchased professional services    | 15,000                     | 15,000                    | -                       | 1,803                 | 13,197                             | 12%      | 450                   | 1,800               |
| Purchased property services        | 10,600                     | 10,600                    | 1,765                   | 7,039                 | 3,561                              | 66%      | 572                   | 7,826               |
| Other purchased services           | 550                        | 550                       | 167                     | 167                   | 383                                | 30%      | -                     | -                   |
| Single resource purchased services | 12,700                     | 12,700                    | -                       | -                     | 12,700                             | 0%       | 1,030                 | 4,555               |
| Supplies                           | 119,000                    | 119,000                   | 9,638                   | 58,586                | 60,414                             | 49%      | 6,550                 | 19,788              |
| Capital outlay                     | 132,000                    | 132,000                   | 62,930                  | 62,930                | 69,070                             | 48%      | 21,903                | 66,754              |
| Other                              | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals                             | <u>3,623,280</u>           | <u>3,623,280</u>          | <u>289,610</u>          | <u>1,020,609</u>      | <u>2,602,671</u>                   | 28%      | <u>267,725</u>        | <u>1,027,760</u>    |
| Fire Prevention                    |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                             | 271,502                    | 271,502                   | 20,872                  | 82,944                | 188,558                            | 31%      | 19,511                | 78,498              |
| Benefits                           | 96,145                     | 96,145                    | 8,010                   | 31,816                | 64,329                             | 33%      | 9,150                 | 32,758              |
| Purchased professional services    | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Purchased property services        | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Other purchased services           | 2,000                      | 2,000                     | -                       | 290                   | 1,710                              | 15%      | -                     | 1,406               |
| Supplies                           | 11,200                     | 11,200                    | 2,553                   | 3,843                 | 7,357                              | 34%      | 3,264                 | 4,310               |
| Capital outlay                     | 3,000                      | 3,000                     | -                       | -                     | 3,000                              | 0%       | -                     | -                   |
| Other                              | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals                             | <u>383,847</u>             | <u>383,847</u>            | <u>31,435</u>           | <u>118,893</u>        | <u>264,954</u>                     | 31%      | <u>31,926</u>         | <u>116,972</u>      |
| Fire Training                      |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                             | 268,250                    | 268,250                   | 20,315                  | 81,365                | 186,885                            | 30%      | 20,850                | 83,859              |
| Benefits                           | 96,144                     | 96,144                    | 8,593                   | 32,248                | 63,896                             | 34%      | 7,918                 | 31,580              |
| Purchased professional services    | 65,000                     | 65,000                    | 418                     | 6,817                 | 58,183                             | 10%      | 15,743                | 40,081              |
| Purchased property services        | 1,000                      | 1,000                     | 83                      | 165                   | 835                                | 17%      | -                     | -                   |
| Other purchased services           | 31,500                     | 31,500                    | 138                     | 4,018                 | 27,482                             | 13%      | 9,055                 | 22,775              |
| Supplies                           | 19,150                     | 19,150                    | 84                      | 4,011                 | 15,139                             | 21%      | 1,978                 | 9,773               |
| Capital outlay                     | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Other                              | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals                             | <u>481,044</u>             | <u>481,044</u>            | <u>29,631</u>           | <u>128,624</u>        | <u>352,420</u>                     | 27%      | <u>55,544</u>         | <u>188,069</u>      |

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2014**

|                                 | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> | <u>Actual<br/>April</u> | <u>Actual<br/>YTD</u> | <u>Favorable<br/>(Unfavorable)</u> | <u>%</u> | <u>2013<br/>April</u> | <u>2013<br/>YTD</u> |
|---------------------------------|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|----------|-----------------------|---------------------|
| <b>Fire Communications</b>      |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                          | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Benefits                        | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Purchased professional services | 2,500                      | 2,500                     | -                       | -                     | 2,500                              | 0%       | -                     | -                   |
| Purchased property services     | 11,800                     | 11,800                    | 4,689                   | 8,264                 | 3,536                              | 70%      | 575                   | 2,437               |
| Other purchased services        | 67,300                     | 67,300                    | 16,167                  | 28,548                | 38,752                             | 42%      | 16,613                | 30,925              |
| Supplies                        | 3,000                      | 3,000                     | 299                     | 299                   | 2,701                              | 10%      | -                     | -                   |
| Capital outlay                  | 30,000                     | 30,000                    | -                       | -                     | 30,000                             | 0%       | -                     | -                   |
| Other                           | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals                          | <u>114,600</u>             | <u>114,600</u>            | <u>21,155</u>           | <u>37,111</u>         | <u>77,489</u>                      | 32%      | <u>17,188</u>         | <u>33,362</u>       |
| <b>Fire Repair Services</b>     |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                          | 193,502                    | 193,502                   | 14,824                  | 59,298                | 134,204                            | 31%      | 14,452                | 57,808              |
| Benefits                        | 70,276                     | 70,276                    | 6,049                   | 23,869                | 46,407                             | 34%      | 5,729                 | 22,916              |
| Purchased professional services | 200                        | 200                       | -                       | 554                   | (354)                              | 277%     | -                     | 11                  |
| Purchased property services     | 107,000                    | 107,000                   | 5,634                   | 34,608                | 72,392                             | 32%      | 5,052                 | 37,051              |
| Other purchased services        | 450                        | 450                       | -                       | -                     | 450                                | 0%       | -                     | -                   |
| Supplies                        | 20,808                     | 20,808                    | 1,207                   | 4,019                 | 16,789                             | 19%      | 3,480                 | 8,464               |
| Capital outlay                  | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Other                           | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals                          | <u>392,236</u>             | <u>392,236</u>            | <u>27,714</u>           | <u>122,349</u>        | <u>269,887</u>                     | 31%      | <u>28,714</u>         | <u>126,250</u>      |
| <b>EMS</b>                      |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                          | 1,712,518                  | 1,712,518                 | 140,146                 | 571,957               | 1,140,561                          | 33%      | 131,537               | 541,474             |
| Benefits                        | 606,530                    | 606,530                   | 51,924                  | 205,274               | 401,256                            | 34%      | 50,547                | 195,652             |
| Purchased professional services | 169,800                    | 169,800                   | 18,732                  | 55,317                | 114,483                            | 33%      | 19,661                | 52,918              |
| Purchased property services     | 9,200                      | 9,200                     | -                       | 1,032                 | 8,168                              | 11%      | 233                   | 2,909               |
| Other purchased services        | 2,000                      | 2,000                     | -                       | 542                   | 1,458                              | 27%      | -                     | 21                  |
| Supplies                        | 119,665                    | 119,665                   | 6,443                   | 28,430                | 91,235                             | 24%      | 8,490                 | 40,332              |
| Capital outlay                  | 30,000                     | 30,000                    | -                       | -                     | 30,000                             | 0%       | -                     | 3,421               |
| Bad debts                       | 991,800                    | 991,800                   | 78,205                  | 294,835               | 696,965                            | 30%      | 106,697               | 306,758             |
| Totals                          | <u>3,641,513</u>           | <u>3,641,513</u>          | <u>295,451</u>          | <u>1,157,387</u>      | <u>2,484,126</u>                   | 32%      | <u>317,166</u>        | <u>1,143,484</u>    |

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2014**

|  | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> | <u>Actual<br/>April</u> | <u>Actual<br/>YTD</u> | <u>Favorable<br/>(Unfavorable)</u> | <u>%</u> | <u>2013<br/>April</u> | <u>2013<br/>YTD</u> |
|--|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|----------|-----------------------|---------------------|
| Fire Stations and Buildings                    |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary   | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Benefits                                       | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Purchased professional services                | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Purchased property services                    | 139,700                    | 139,700                   | 6,541                   | 47,813                | 91,887                             | 34%      | -                     | -                   |
| Other purchased services                       | -                          | -                         | -                       | -                     | -                                  |          | 11,918                | 47,000              |
| Supplies                                       | 10,900                     | 10,900                    | 1,252                   | 3,372                 | 7,528                              | 31%      | 101                   | 3,210               |
| Capital outlay                                 | 20,000                     | 20,000                    | -                       | 2,700                 | 17,300                             | 14%      | -                     | 3,850               |
| Other  | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals   | <u>170,600</u>             | <u>170,600</u>            | <u>7,792</u>            | <u>53,886</u>         | <u>116,714</u>                     | 32%      | <u>12,019</u>         | <u>54,060</u>       |
| Contingency                                    | <u>50,000</u>              | <u>50,000</u>             | <u>-</u>                | <u>-</u>              | <u>50,000</u>                      |          | <u>-</u>              | <u>-</u>            |
| Total Expenditures                             | <u>10,078,680</u>          | <u>10,078,680</u>         | <u>837,618</u>          | <u>3,097,861</u>      | <u>6,980,819</u>                   | 31%      | <u>808,203</u>        | <u>3,005,321</u>    |
| Excess (Deficit) of Revenues Over Expenditures | <u>(277,330)</u>           | <u>(277,330)</u>          | <u>1,086,509</u>        | <u>1,485,982</u>      | <u>1,763,312</u>                   |          | <u>(71,919)</u>       | <u>92,378</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 and Rescue Authority**  
**Expenditures - Totals by Object**  
**For the Four Months Ended April 30, 2014**

|                                  | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> | <u>Actual<br/>April</u> | <u>Actual<br/>YTD</u> | <u>Favorable<br/>(Unfavorable)</u> | <u>%</u>   | <u>2013<br/>April</u> | <u>2013<br/>YTD</u> |
|----------------------------------|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|------------|-----------------------|---------------------|
| All Activities and All Functions |                            |                           |                         |                       |                                    |            |                       |                     |
| Salary                           | 5,447,289                  | 5,447,289                 | 391,078                 | 1,588,515             | 3,858,774                          | 29%        | 396,592               | 1,576,244           |
| Benefits                         | 1,823,804                  | 1,823,804                 | 149,474                 | 590,657               | 1,233,147                          | 32%        | 150,094               | 585,259             |
| Purchased professional services  | 434,800                    | 434,800                   | 84,574                  | 204,424               | 230,376                            | 47%        | 48,747                | 137,044             |
| Purchased property services      | 478,112                    | 478,112                   | 31,411                  | 173,345               | 304,767                            | 36%        | 19,266                | 117,140             |
| Other purchased services         | 130,800                    | 130,800                   | 16,878                  | 44,217                | 86,583                             | 34%        | 39,138                | 114,465             |
| Supplies                         | 315,723                    | 315,723                   | 23,068                  | 107,050               | 208,673                            | 34%        | 25,766                | 89,505              |
| Capital outlay                   | 235,000                    | 235,000                   | 62,930                  | 94,817                | 140,183                            | 40%        | 21,903                | 78,905              |
| Other/EMS Adjustments            | <u>1,163,152</u>           | <u>1,163,152</u>          | <u>78,205</u>           | <u>294,835</u>        | <u>868,317</u>                     | <u>25%</u> | <u>106,697</u>        | <u>306,758</u>      |
| Totals                           | <u>10,028,680</u>          | <u>10,028,680</u>         | <u>837,618</u>          | <u>3,097,861</u>      | <u>6,930,819</u>                   | <u>31%</u> | <u>808,203</u>        | <u>3,005,321</u>    |
| Contingency                      | <u>50,000</u>              | <u>50,000</u>             | <u>-</u>                | <u>-</u>              | <u>50,000</u>                      | <u>0%</u>  | <u>-</u>              | <u>-</u>            |
| Total Expenditures               | <u>10,078,680</u>          | <u>10,078,680</u>         | <u>837,618</u>          | <u>3,097,861</u>      | <u>6,980,819</u>                   | <u>31%</u> | <u>808,203</u>        | <u>3,005,321</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