

**Durango Fire and Rescue Authority**  
**April 2011 Financial Report**  
**Comments**

Balance Sheet

General - Comparative balance sheet is shown for April 30, 2011; March 31, 2011 ; and April 30, 2010

Analysis of Cash Position

|   | <u>4/30/2011</u>    | <u>4/30/2010</u>    |
|---|---------------------|---------------------|
| Cash  | 5,092,627           | 4,191,710           |
| Current liabilities                                   | (623,727)           | (787,690)           |
| Actual quick assets                                   | <u>\$ 4,468,900</u> | <u>\$ 3,404,020</u> |
| Cash reserved for capital projects (impact fees)      | <u>\$ 211,000</u>   |                     |
| Cash Available for Operating and Capital Expenditures | <u>\$ 4,257,900</u> |                     |

|                         |  |       |
|-------------------------|--|-------|
| Return on Cash Balances | COLOTRUST - Annual YTD yield           | 0.15% |
|                         | First National Bank - Annual YTD yield | 0.45% |

Revenues

Ambulance - Revenues through April are \$36,300 below budget and \$25,600 more than 2010.  
 - Average Daily Revenue through April is \$5,234, as compared to 2010 YE average of \$4,815

Accounts Receivable  
 Ambulance - Unbilled receivables equal 16 days of revenues, up 7 days from March  
 - Billed receivables equal 69 days of revenues, down 10 days from March

Expenditures

General  
 Salary costs - At the end of April we are at 30% of payroll budget, 31% of 2011 pay periods have been expended

Equipment - The value of contributed equipment is reflected at depreciated value on 12/31/2010

Excess of Revenues Over Expenditures

- At the end of April revenues exceed expenditures by \$ 43,790

Notes

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

**Durango Fire and Rescue Authority**  
**Balance Sheet**  
**At April 30, 2011**

| ASSETS   | 30-Apr-11                | 31-Mar-11                | 30-Apr-10                |
|--|--------------------------|--------------------------|--------------------------|
| Current Assets                                 |                          |                          |                          |
| Checking/Savings                               |                          |                          |                          |
| Cash   |                          |                          |                          |
| Cash - Checking                                | 105,047                  | 229,500                  | 260,457                  |
| Petty Cash                                     | 800                      | 800                      | 800                      |
| MM Account - Operating                         | -                        | -                        | 233                      |
| MM Account - EMS                               | 1,034,932                | 942,244                  | 42,578                   |
| ColoTrust                                      | 3,864,936                | 3,864,519                | 3,856,803                |
| Flexible Benefits                              | 9,046                    | 10,672                   | 807                      |
| GA Health and Benefit                          | 77,865                   | 92,869                   | 30,031                   |
| Total Cash                                     | <u>5,092,627</u>         | <u>5,140,604</u>         | <u>4,191,710</u>         |
| Other Current Assets                           |                          |                          |                          |
| Unbilled Ambulance Revenues                    | 81,444                   | 45,529                   | 150,175                  |
| A/R - Ambulance                                | 360,905                  | 393,380                  | 271,405                  |
| Due from Contracting Parties                   | 52,959                   | 94,541                   | (277)                    |
| Other  | 2,112                    | 1,921                    | 114,054                  |
| Allowances                                     | (191,146)                | (283,511)                | (192,008)                |
| Prepays  | 123,007                  | 143,181                  | 123,331                  |
| Construction Work In Progress                  | -                        | -                        | -                        |
| Total Other Current Assets                     | <u>429,281</u>           | <u>395,041</u>           | <u>466,680</u>           |
| Total Current Assets                           | <u>5,521,909</u>         | <u>5,535,645</u>         | <u>4,658,390</u>         |
| Deferred Payments Due from Contracting Parties | -                        | -                        | 452,000                  |
| Equipment                                      | <u>7,932,974</u>         | <u>8,641,653</u>         | <u>8,641,653</u>         |
| <b>TOTAL ASSETS</b>                            | <b><u>13,454,883</u></b> | <b><u>14,177,297</u></b> | <b><u>13,752,043</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>                |                          |                          |                          |
| Liabilities                                    |                          |                          |                          |
| Current Liabilities                            |                          |                          |                          |
| Accounts Payable                               | (22,880)                 | 82,321                   | 80,624                   |
| Total Accounts Payable                         | <u>(22,880)</u>          | <u>82,321</u>            | <u>80,624</u>            |
| Other Current Liabilities                      | <u>646,607</u>           | <u>672,240</u>           | <u>707,066</u>           |
| Total Current Liabilities                      | <u>623,727</u>           | <u>754,561</u>           | <u>787,690</u>           |
| Long-Term Liabilities                          |                          |                          |                          |
| Capital Lease Payable                          | -                        | -                        | -                        |
| Total Liabilities                              | <u>623,727</u>           | <u>754,561</u>           | <u>787,690</u>           |
| Equity   |                          |                          |                          |
| Invested in Capital Assets and EMS Receivables | 8,362,255                | 9,036,693                | 9,560,333                |
| Restricted for Capital Projects                | 211,000                  | 211,000                  | 200,000                  |
| Unrestricted                                   |                          |                          |                          |
| Undesignated Cash Funds                        | 4,214,110                | 4,161,735                | 2,525,079                |
| Excess of Revenues over Expenditures, Net      | 43,790                   | 13,308                   | 678,941                  |
| Total Equity                                   | <u>12,831,156</u>        | <u>13,422,736</u>        | <u>12,964,353</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>          | <b><u>13,454,883</u></b> | <b><u>14,177,297</u></b> | <b><u>13,752,043</u></b> |

**Durango Fire and Rescue Authority  
Statement of Revenues Budget and Actual  
For the Four Months Ended April 30, 2011**

|  | <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>2010<br/>April</u> | <u>2010<br/>YTD</u> |
|--|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|---------------------|-----------------------|---------------------|
| Local Government Funding                         |                            |                           |                         |                       |                                    |                     |                       |                     |
| Operations                                       |                            |                           |                         |                       |                                    |                     |                       |                     |
| City of Durango                                  | 2,818,659                  | 2,818,659                 | 234,888                 | 939,553               | (1,879,106)                        | 33%                 | 223,871               | 1,067,485           |
| Animas Fire Protection District                  | 2,915,425                  | 2,915,425                 | 242,952                 | 971,808               | (1,943,617)                        | 33%                 | 336,829               | 1,627,315           |
| Hermosa Cliff Fire Protection District           | 525,505                    | 525,505                   | 43,792                  | 175,168               | (350,337)                          | 33%                 | 44,574                | 178,298             |
| <b>Total Local Government Operations Funding</b> | <b>6,259,589</b>           | <b>6,259,589</b>          | <b>521,632</b>          | <b>2,086,530</b>      | <b>(4,173,059)</b>                 | <b>33%</b>          | <b>605,274</b>        | <b>2,873,097</b>    |
| Volunteer Pension Funding                        |                            |                           |                         |                       |                                    |                     |                       |                     |
| Animas Fire Protection District                  | 144,718                    | 144,718                   | -                       | -                     | (144,718)                          | 0%                  | -                     | -                   |
| Hermosa Cliff Fire Protection District           | 26,617                     | 26,617                    | 20,300                  | 20,300                | (6,317)                            | 76%                 | -                     | -                   |
| <b>Total Volunteer Pension Funding</b>           | <b>171,335</b>             | <b>171,335</b>            | <b>20,300</b>           | <b>20,300</b>         | <b>(151,035)</b>                   | <b>12%</b>          | <b>-</b>              | <b>-</b>            |
| Long Term Capital Replacement Funding            |                            |                           |                         |                       |                                    |                     |                       |                     |
| Current Year Obligation                          |                            |                           |                         |                       |                                    |                     |                       |                     |
| City of Durango                                  | -                          | -                         | -                       | -                     | -                                  |                     | -                     | -                   |
| Animas Fire Protection District                  | -                          | -                         | -                       | -                     | -                                  |                     | -                     | -                   |
| Hermosa Cliff Fire Protection District           | -                          | -                         | -                       | -                     | -                                  |                     | -                     | -                   |
| <b>Total Capital Funding</b>                     | <b>-</b>                   | <b>-</b>                  | <b>-</b>                | <b>-</b>              | <b>-</b>                           |                     | <b>-</b>              | <b>-</b>            |
| Other Revenues                                   |                            |                           |                         |                       |                                    |                     |                       |                     |
| Ambulance Income                                 | 1,993,032                  | 1,993,032                 | 174,598                 | 628,045               | (1,364,987)                        | 32%                 | 134,866               | 602,444             |
| Special Events Fees                              | 5,000                      | 5,000                     | -                       | -                     | (5,000)                            | 0%                  | -                     | -                   |
| Wildland Fires                                   | 150,000                    | 150,000                   | -                       | -                     | (150,000)                          | 0%                  | -                     | -                   |
| Grants   | -                          | -                         | -                       | -                     | -                                  | 0%                  | -                     | 67,255              |
| Interest   | 8,825                      | 8,825                     | 906                     | 3,871                 | (4,954)                            | 44%                 | 772                   | 3,337               |
| Miscellaneous Income                             | 23,000                     | 23,000                    | 2,043                   | 15,291                | (7,709)                            | 66%                 | (2,312)               | 5,959               |
| Williams Field Contract                          | 41,595                     | 41,595                    | -                       | -                     | (41,595)                           | 0%                  | -                     | -                   |
| <b>Total Other Revenues</b>                      | <b>2,221,452</b>           | <b>2,221,452</b>          | <b>177,547</b>          | <b>647,206</b>        | <b>(1,574,246)</b>                 | <b>29%</b>          | <b>133,326</b>        | <b>678,996</b>      |
| <b>Total Revenues</b>                            | <b>8,652,376</b>           | <b>8,652,376</b>          | <b>719,480</b>          | <b>2,754,036</b>      | <b>(5,898,340)</b>                 | <b>32%</b>          | <b>738,601</b>        | <b>3,552,093</b>    |

**Durango Fire and Rescue Authority**  
**Expenditures Budget and Actual**  
**For the Four Months Ended April 30, 2011**

|                                 | <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>2010<br/>April</u> | <u>2010<br/>YTD</u> |
|---------------------------------|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|----------|-----------------------|---------------------|
| Administration                  |                            |                           |                         |                       |                                    |          |                       |                     |
| Office of the Chief             |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                          | 339,189                    | 339,189                   | 26,325                  | 104,923               | 234,266                            | 31%      | 25,514                | 102,426             |
| Benefits                        | 131,390                    | 131,390                   | 10,710                  | 42,782                | 88,608                             | 33%      | 8,995                 | 36,268              |
| Purchased professional services | 229,300                    | 229,300                   | 23,608                  | 56,189                | 173,111                            | 25%      | 19,372                | 46,513              |
| Purchased property services     | 182,620                    | 182,620                   | 10,490                  | 63,836                | 118,784                            | 35%      | 29,700                | 84,549              |
| Other purchased services        | 16,900                     | 16,900                    | 1,219                   | 8,834                 | 8,066                              | 52%      | 843                   | 8,161               |
| Supplies                        | 12,420                     | 12,420                    | 920                     | 3,663                 | 8,757                              | 29%      | 498                   | 3,818               |
| Capital outlay                  | 20,000                     | 20,000                    | 1,638                   | 3,398                 | 16,602                             | 17%      | 3,324                 | 6,578               |
| Other/Pension                   | 171,335                    | 171,335                   | -                       | -                     | 171,335                            | 0%       | -                     | -                   |
| Totals                          | <u>1,103,154</u>           | <u>1,103,154</u>          | <u>74,909</u>           | <u>283,625</u>        | <u>819,529</u>                     | 26%      | <u>88,246</u>         | <u>288,313</u>      |
| Operations                      |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                          | 126,037                    | 126,037                   | 10,705                  | 39,901                | 86,136                             | 32%      | 10,010                | 38,932              |
| Benefits                        | 52,268                     | 52,268                    | 4,479                   | 17,568                | 34,700                             | 34%      | 3,620                 | 14,757              |
| Purchased professional services | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Purchased property services     | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Other purchased services        | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Supplies                        | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Capital outlay                  | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Other                           | -                          | -                         | -                       | -                     | -                                  | -        | -                     | -                   |
| Totals                          | <u>178,305</u>             | <u>178,305</u>            | <u>15,185</u>           | <u>57,469</u>         | <u>120,836</u>                     | 32%      | <u>13,630</u>         | <u>53,689</u>       |
| Total Administration            | <u>1,281,459</u>           | <u>1,281,459</u>          | <u>90,094</u>           | <u>341,094</u>        | <u>940,365</u>                     | 27%      | <u>101,876</u>        | <u>342,002</u>      |

**Durango Fire and Rescue Authority  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2011**

|                                    | <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>2010<br/>April</u> | <u>2010<br/>YTD</u> |
|------------------------------------|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|----------|-----------------------|---------------------|
| Fire Fighting                      |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                             | 2,070,826                  | 2,070,826                 | 148,833                 | 616,884               | 1,453,942                          | 30%      | 155,726               | 616,656             |
| Salary - Single resource           | 115,000                    | 115,000                   | 5,976                   | 5,976                 | 109,024                            | 5%       | -                     | -                   |
| Benefits                           | 861,273                    | 861,273                   | 70,409                  | 278,137               | 583,136                            | 32%      | 56,136                | 228,608             |
| Purchased professional services    | 7,465                      | 7,465                     | 450                     | 1,800                 | 5,665                              | 24%      | 513                   | 2,490               |
| Purchased property services        | 4,000                      | 4,000                     | -                       | -                     | 4,000                              | 0%       | 1,605                 | 2,008               |
| Other purchased services           | 1,100                      | 1,100                     | 100                     | 221                   | 879                                | 20%      | 100                   | 238                 |
| Single resource purchased services | 12,000                     | 12,000                    | 4,621                   | 4,621                 | 7,379                              | 39%      | -                     | -                   |
| Supplies                           | 112,003                    | 112,003                   | 4,850                   | 26,809                | 85,194                             | 24%      | 8,457                 | 33,760              |
| Capital outlay                     | 191,085                    | 191,085                   | 3,935                   | 21,870                | 169,215                            | 11%      | 20,241                | 41,609              |
| Other                              | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals                             | <u>3,374,752</u>           | <u>3,374,752</u>          | <u>239,174</u>          | <u>956,317</u>        | <u>2,418,435</u>                   | 28%      | <u>242,778</u>        | <u>925,368</u>      |
| Fire Prevention                    |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                             | 298,250                    | 298,250                   | 22,039                  | 88,309                | 209,941                            | 30%      | 22,039                | 88,450              |
| Benefits                           | 128,150                    | 128,150                   | 10,837                  | 43,388                | 84,762                             | 34%      | 8,861                 | 35,627              |
| Purchased professional services    | 500                        | 500                       | -                       | -                     | 500                                | 0%       | -                     | -                   |
| Purchased property services        | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Other purchased services           | 800                        | 800                       | 833                     | 833                   | (33)                               | 104%     | -                     | 35                  |
| Supplies                           | 16,709                     | 16,709                    | 341                     | 1,926                 | 14,783                             | 12%      | 689                   | 3,408               |
| Capital outlay                     | 18,000                     | 18,000                    | -                       | -                     | 18,000                             | 0%       | 1,665                 | 1,665               |
| Other                              | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals                             | <u>462,409</u>             | <u>462,409</u>            | <u>34,049</u>           | <u>134,456</u>        | <u>327,953</u>                     | 29%      | <u>33,253</u>         | <u>129,184</u>      |
| Fire Training                      |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                             | 240,138                    | 240,138                   | 27,066                  | 83,898                | 156,240                            | 35%      | 18,672                | 72,656              |
| Benefits                           | 105,196                    | 105,196                   | 9,003                   | 34,903                | 70,293                             | 33%      | 6,999                 | 28,118              |
| Purchased professional services    | 89,900                     | 89,900                    | 5,126                   | 33,329                | 56,571                             | 37%      | 4,209                 | 40,048              |
| Purchased property services        | 1,000                      | 1,000                     | -                       | -                     | 1,000                              | 0%       | -                     | -                   |
| Other purchased services           | 57,050                     | 57,050                    | 4,224                   | 27,539                | 29,511                             | 48%      | 9,539                 | 36,135              |
| Supplies                           | 19,533                     | 19,533                    | 1,257                   | 5,428                 | 14,105                             | 28%      | 2,752                 | 7,328               |
| Capital outlay                     | -                          | -                         | -                       | -                     | -                                  |          | -                     | 6,666               |
| Other                              | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals                             | <u>512,817</u>             | <u>512,817</u>            | <u>46,675</u>           | <u>185,098</u>        | <u>327,719</u>                     | 36%      | <u>42,171</u>         | <u>190,952</u>      |

**Durango Fire and Rescue Authority  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2011**

|                                 | <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>2010<br/>April</u> | <u>2010<br/>YTD</u> |
|---------------------------------|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|----------|-----------------------|---------------------|
| <b>Fire Communications</b>      |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                          | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Benefits                        | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Purchased professional services | 2,000                      | 2,000                     | -                       | -                     | 2,000                              | 0%       | -                     | -                   |
| Purchased property services     | 10,400                     | 10,400                    | 1,019                   | 3,767                 | 6,633                              | 36%      | 865                   | 2,499               |
| Other purchased services        | 67,500                     | 67,500                    | 15,537                  | 25,808                | 41,692                             | 38%      | -                     | 16,557              |
| Supplies                        | 7,000                      | 7,000                     | -                       | -                     | 7,000                              | 0%       | -                     | -                   |
| Capital outlay                  | 25,000                     | 25,000                    | -                       | 4,923                 | 20,077                             | 20%      | 5,146                 | 5,146               |
| Other                           | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals                          | <u>111,900</u>             | <u>111,900</u>            | <u>16,556</u>           | <u>34,498</u>         | <u>77,402</u>                      | 31%      | <u>6,011</u>          | <u>24,202</u>       |
| <b>Fire Repair Services</b>     |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                          | 211,925                    | 211,925                   | 16,199                  | 64,948                | 146,977                            | 31%      | 16,199                | 65,458              |
| Benefits                        | 105,678                    | 105,678                   | 8,307                   | 33,250                | 72,428                             | 31%      | 7,030                 | 28,335              |
| Purchased professional services | 350                        | 350                       | -                       | -                     | 350                                | 0%       | 29                    | 83                  |
| Purchased property services     | 110,500                    | 110,500                   | 4,642                   | 32,605                | 77,895                             | 30%      | 6,384                 | 30,282              |
| Other purchased services        | 750                        | 750                       | -                       | -                     | 750                                | 0%       | 10                    | 137                 |
| Supplies                        | 23,419                     | 23,419                    | 432                     | 6,196                 | 17,223                             | 26%      | 1,852                 | 9,245               |
| Capital outlay                  | 5,000                      | 5,000                     | -                       | -                     | 5,000                              | 0%       | -                     | -                   |
| Other                           | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals                          | <u>457,622</u>             | <u>457,622</u>            | <u>29,579</u>           | <u>136,999</u>        | <u>320,623</u>                     | 30%      | <u>31,504</u>         | <u>133,539</u>      |
| <b>EMS</b>                      |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                          | 1,268,793                  | 1,268,793                 | 90,691                  | 374,814               | 893,979                            | 30%      | 98,231                | 377,860             |
| Benefits                        | 529,077                    | 529,077                   | 42,411                  | 170,028               | 359,049                            | 32%      | 35,526                | 143,704             |
| Purchased professional services | 159,732                    | 159,732                   | 8,719                   | 31,253                | 128,479                            | 20%      | 12,606                | 45,364              |
| Purchased property services     | 6,435                      | 6,435                     | -                       | 1,030                 | 5,405                              | 16%      | 247                   | 1,328               |
| Other purchased services        | 2,000                      | 2,000                     | 55                      | 384                   | 1,616                              | 19%      | -                     | 479                 |
| Supplies                        | 116,166                    | 116,166                   | 2,994                   | 28,197                | 87,969                             | 24%      | 3,886                 | 36,516              |
| Capital outlay                  | 20,000                     | 20,000                    | -                       | -                     | 20,000                             | 0%       | -                     | 137,710             |
| Bad debts                       | 896,864                    | 896,864                   | 62,994                  | 265,567               | 631,297                            | 30%      | 60,690                | 271,100             |
| Totals                          | <u>2,999,067</u>           | <u>2,999,067</u>          | <u>207,864</u>          | <u>871,272</u>        | <u>2,127,795</u>                   | 29%      | <u>211,185</u>        | <u>1,014,060</u>    |

**Durango Fire and Rescue Authority  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2011**

|  | <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>2010<br/>April</u> | <u>2010<br/>YTD</u> |
|--|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|----------|-----------------------|---------------------|
| Fire Stations and Buildings                    |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary   | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Benefits                                       | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Purchased professional services                | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Purchased property services                    | 151,700                    | 151,700                   | 8,379                   | 46,549                | 105,151                            | 31%      | 13,516                | 55,410              |
| Other purchased services                       | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Supplies                                       | 9,680                      | 9,680                     | 1,099                   | 3,265                 | 6,415                              | 34%      | 119                   | 1,956               |
| Capital outlay                                 | 25,000                     | 25,000                    | -                       | 699                   | 24,301                             | 3%       | 1,358                 | 3,047               |
| Other  | -                          | -                         | -                       | -                     | -                                  |          | -                     | -                   |
| Totals   | <u>186,380</u>             | <u>186,380</u>            | <u>9,478</u>            | <u>50,513</u>         | <u>135,867</u>                     | 27%      | <u>14,993</u>         | <u>60,413</u>       |
| Contingency                                    | <u>-</u>                   | <u>-</u>                  | <u>-</u>                | <u>-</u>              | <u>-</u>                           |          | <u>-</u>              | <u>(1,400)</u>      |
| Total Expenditures                             | <u>9,386,406</u>           | <u>9,386,406</u>          | <u>673,470</u>          | <u>2,710,246</u>      | <u>6,676,160</u>                   | 29%      | <u>683,769</u>        | <u>2,818,321</u>    |
| Excess (Deficit) of Revenues Over Expenditures | <u>(734,030)</u>           | <u>(734,030)</u>          | <u>46,010</u>           | <u>43,790</u>         | <u>777,820</u>                     |          | <u>54,831</u>         | <u>733,772</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 supplie:

**Durango Fire and Rescue Authority**  
**Expenditures - Totals by Object**  
**For the Four Months Ended April 30, 2011**

|                                  | <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>2010<br/>April</u> | <u>2010<br/>YTD</u> |
|----------------------------------|----------------------------|---------------------------|-------------------------|-----------------------|------------------------------------|----------|-----------------------|---------------------|
| All Activities and All Functions |                            |                           |                         |                       |                                    |          |                       |                     |
| Salary                           | 4,670,158                  | 4,670,158                 | 347,833                 | 1,379,653             | 3,290,505                          | 30%      | 346,389               | 1,362,437           |
| Benefits                         | 1,913,032                  | 1,913,032                 | 156,156                 | 620,055               | 1,292,977                          | 32%      | 127,167               | 515,417             |
| Purchased professional services  | 489,247                    | 489,247                   | 37,903                  | 122,570               | 366,677                            | 25%      | 36,728                | 134,498             |
| Purchased property services      | 466,655                    | 466,655                   | 24,530                  | 147,786               | 318,869                            | 32%      | 52,316                | 176,075             |
| Other purchased services         | 158,100                    | 158,100                   | 26,588                  | 68,240                | 89,860                             | 43%      | 10,492                | 61,742              |
| Supplies                         | 316,930                    | 316,930                   | 11,893                  | 75,484                | 241,446                            | 24%      | 18,253                | 96,031              |
| Capital outlay                   | 304,085                    | 304,085                   | 5,573                   | 30,890                | 273,195                            | 10%      | 31,734                | 202,421             |
| Other/EMS Adjustments            | <u>1,068,199</u>           | <u>1,068,199</u>          | <u>62,994</u>           | <u>265,567</u>        | <u>802,632</u>                     | 25%      | <u>60,690</u>         | <u>271,100</u>      |
| Totals                           | <u>9,386,406</u>           | <u>9,386,406</u>          | <u>673,470</u>          | <u>2,710,246</u>      | <u>6,676,160</u>                   | 29%      | <u>683,769</u>        | <u>2,819,721</u>    |
| Contingency                      | <u>-</u>                   | <u>-</u>                  | <u>-</u>                | <u>-</u>              | <u>-</u>                           | 0%       | <u>-</u>              | <u>(1,400)</u>      |
| Total Expenditures               | <u>9,386,406</u>           | <u>9,386,406</u>          | <u>673,470</u>          | <u>2,710,246</u>      | <u>6,676,160</u>                   | 29%      | <u>683,769</u>        | <u>2,818,321</u>    |

**Durango Fire and Rescue Authority**  
**Cash Flow Statement**  
**For the Four Months Ended April 30, 2011**

|  | Jan - Apr               |
|--|-------------------------|
| Cash at beginning of period  | 5,335,009               |
| Excess (Deficit) of Revenues Over Expenditures                                   | 43,790                  |
| Adjustments to reconcile Excess (Deficit)<br>to net cash provided by operations: |                         |
| (Increase)/Decrease in Unbilled Ambulance Revenues                               | (46,186)                |
| (Increase)/Decrease in A/R - Ambulance   | (28,703)                |
| (Increase)/Decrease in Other   | 68,366                  |
| (Increase)/Decrease in Allowances  | 5,474                   |
| (Increase)/Decrease in Due from Contracting Parties                              | (52,959)                |
| (Increase)/Decrease in Prepays   | (98,835)                |
| Increase/(Decrease) in Accounts Payable  | (92,454)                |
| Increase/(Decrease) in Other Current Liabilities                                 | (40,874)                |
| Net cash increase/(decrease) for period  | <u>(242,382)</u>        |
| Cash at end of period  | <u><u>5,092,627</u></u> |