



**Durango Fire Protection District  
May 2020 Financial Report  
Comments**

Balance Sheet  
General

- Comparative balance sheet is shown for May 31, 2020; April 30, 2020; and May 31, 2019

Analysis of Cash Position

	<u>5/31/2020</u>	<u>5/31/2019</u>
Cash	6,651,307	4,421,702
Current liabilities	(1,192,427)	(2,420,539)
Actual quick assets	<u>\$ 5,458,881</u>	<u>\$ 2,001,163</u>
Cash committed for capital projects (Stations 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 8,006,442</u>	
Cash committed for capital projects (Stations 2)	<u>\$ 1,745,667</u>	
Cash committed for other capital expenditures	<u>\$ 1,783,091</u>	
Fund Balance - Capital Projects Fund	<u>\$ 2,802,264</u>	
Fund Balance - Total	<u>\$ 10,808,706</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.57%

Revenues

Ambulance

- Revenues through May are \$128,100 below budget and \$179,900 less than 2019.  
- Average Daily Revenue through May is \$9,300, as compared to 2019 YE average of \$11,055.

Accounts Receivable

Ambulance

- Billed receivables equal 162 days of revenues, up 4 days from April.  
- Ambulance billing write-off % through May is 52%, as compared to 54% for 2019.

Expenditures

General

Salary costs

- At the end of May we are at 39% of payroll budget, 42% of 2020 pay periods have been expended.

Equipment

- The value of land, buildings, and equipment is reflected at depreciated value on 12/31/2018.

Excess of Revenues Over Expenditures

- At the end of May revenues exceed expenditures by \$ 3,112,482

Notes

- Contractuals and write offs are estimated at 54%.  
- Wittman collection fees are at 7% of amount collected.

**Durango Fire Protection District**  
**General Fund**  
**Balance Sheet**  
**At May 31, 2020**

	5/31/2020	4/30/2020	5/31/2019
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	3,148,311	2,242,563	1,750,638
Flexible Benefits	-	-	77
GA Health and Benefit	-	-	34
Certificates of Deposit	2,102,930	2,076,838	1,012,056
ColoTrust	1,399,816	1,398,958	1,658,647
Total Cash	<u>6,651,307</u>	<u>5,718,609</u>	<u>4,421,702</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	-
A/R - Ambulance	1,503,453	1,479,108	1,098,031
Due from Capital Projects Fund	481,466	192,814	2,164,860
Due from Contracting Parties	65,844	159,496	189,180
Cash with County Treasurer	500,165	1,454,744	907,503
Other	4,934	655	221,515
Allowances	(280,885)	(295,419)	(226,971)
Prepays	272,584	296,905	267,020
Total Other Current Assets	<u>2,547,561</u>	<u>3,288,302</u>	<u>4,621,137</u>
Total Current Assets	<u>9,198,868</u>	<u>9,006,911</u>	<u>9,042,839</u>
Capital Assets, net	<u>6,384,571</u>	<u>6,384,571</u>	<u>6,266,151</u>
TOTAL ASSETS	<u>15,583,439</u>	<u>15,391,482</u>	<u>15,308,990</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	168,260	246,144	1,428,314
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,024,167</u>	<u>1,023,384</u>	<u>992,225</u>
Total Current Liabilities	<u>1,192,427</u>	<u>1,269,528</u>	<u>2,420,539</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,192,427</u>	<u>1,269,528</u>	<u>2,420,539</u>
Equity			
Invested in Capital Assets	6,384,571	6,384,571	6,266,151
Committed for Capital Projects	200,000	200,000	200,000
Unreserved			
Undesignated Fund Balance	4,693,960	6,112,792	3,579,014
Excess of Revenues over Expenditures, Net	3,112,482	1,424,591	2,843,286
Total Equity	<u>14,391,013</u>	<u>14,121,954</u>	<u>12,888,451</u>
TOTAL LIABILITIES & EQUITY	<u>15,583,439</u>	<u>15,391,482</u>	<u>15,308,990</u>

**Durango Fire Protection District  
General Fund  
Statement of Revenues Budget and Actual  
For the Five Months Ended May 31, 2020**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2019 May</u>	<u>2019 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,826,788	4,826,788	406,313	2,031,564	(2,795,224)	42%	378,883	1,894,417
DFPD Property Taxes	4,861,104	4,861,104	484,706	3,819,151	(1,041,953)	79%	892,196	3,790,631
DFPD SO Taxes	920,000	920,000	60,062	373,090	(546,910)	41%	82,672	384,812
DFPD Tribal Payment	55,000	55,000	-	44,123	(10,877)	80%	-	56,725
DFPD Other Property Taxes	50,000	50,000	-	57,171	7,171	114%	-	53,594
Total Local Government Operations Funding	<u>10,712,892</u>	<u>10,712,892</u>	<u>951,081</u>	<u>6,325,099</u>	<u>(4,387,793)</u>	59%	<u>1,353,751</u>	<u>6,180,178</u>
Long Term Capital Replacement Funding								
Current Year Obligation								
City of Durango	-	-	-	-	-	0%	-	-
Total Capital Funding	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%	<u>-</u>	<u>-</u>
Other Revenues								
Ambulance Income	3,700,000	3,700,000	278,257	1,413,618	(2,286,383)	38%	292,876	1,593,526
IFT Transport Income	400,000	400,000	24,612	213,064	(186,936)	53%	49,778	174,762
CMS Supplemental Payment	600,000	600,000	-	-	(600,000)	0%	-	-
Prevention Fees	75,000	75,000	15,242	32,182	(42,818)	43%	6,376	32,562
Special Events Fees	6,000	6,000	-	-	(6,000)	0%	-	-
Wildland Fires	300,000	300,000	-	2,687	(297,313)	1%	-	-
Grants	6,000	6,000	-	3,617	(2,383)	60%	225	8,690
Interest	55,000	55,000	29,039	84,483	29,483	154%	3,457	26,358
Miscellaneous Income	40,000	40,000	1	41,568	1,568	104%	757	43,812
Williams Field Contract	330,500	330,500	-	348,540	18,040	105%	-	-
Total Other Revenues	<u>5,512,500</u>	<u>5,512,500</u>	<u>347,152</u>	<u>2,139,758</u>	<u>(3,372,742)</u>	39%	<u>353,470</u>	<u>1,879,710</u>
Total Revenues	<u>16,225,392</u>	<u>16,225,392</u>	<u>1,298,233</u>	<u>8,464,856</u>	<u>(7,760,536)</u>	52%	<u>1,707,221</u>	<u>8,059,888</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Five Months Ended May 31, 2020**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 May</u>	<u>2019 YTD</u>
Administration								
Office of the Chief								
Salary	437,423	437,423	29,883	164,356	273,067	38%	37,355	205,650
Benefits	125,771	125,771	9,221	48,317	77,454	38%	11,637	60,572
Purchased professional services	391,105	391,105	25,705	170,968	220,137	44%	36,832	173,976
Purchased property services	308,500	308,500	46,826	142,467	166,033	46%	13,312	68,233
Other purchased services	17,000	17,000	860	13,046	3,954	77%	325	11,273
Supplies	20,150	20,150	85	3,552	16,598	18%	1,547	4,763
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	222,215	222,215	-	-	222,215	0%	-	-
Totals	<u>1,522,164</u>	<u>1,522,164</u>	<u>112,580</u>	<u>542,706</u>	<u>979,458</u>	36%	<u>101,007</u>	<u>524,467</u>
Operations								
Salary	183,830	183,830	14,359	78,973	104,857	43%	13,597	74,783
Benefits	40,414	40,414	3,027	15,943	24,471	39%	4,030	20,905
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>224,244</u>	<u>224,244</u>	<u>17,385</u>	<u>94,916</u>	<u>129,328</u>	42%	<u>17,627</u>	<u>95,688</u>
Total Administration	<u>1,746,408</u>	<u>1,746,408</u>	<u>129,966</u>	<u>637,622</u>	<u>1,108,786</u>	37%	<u>118,634</u>	<u>620,156</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Five Months Ended May 31, 2020**

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2019 May	2019 YTD
<b>Fire Fighting</b>								
Salary	3,112,476	3,112,476	210,590	1,245,037	1,867,439	40%	213,241	1,171,231
Salary - Single resource	237,363	237,363	46,410	71,364	165,999	30%	24,787	34,025
Benefits	930,725	930,725	73,341	362,886	567,839	39%	68,879	355,401
Purchased professional services	28,000	28,000	-	2,667	25,333	10%	-	3,270
Purchased property services	15,000	15,000	25	2,570	12,430	17%	378	4,059
Other purchased services	750	750	468	468	282	62%	-	426
Single resource purchased services	25,000	25,000	63	63	24,937	0%	-	-
Supplies	297,000	297,000	27,072	65,458	231,542	22%	11,122	42,590
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,646,314</u>	<u>4,646,314</u>	<u>357,967</u>	<u>1,750,513</u>	<u>2,895,801</u>	38%	<u>318,407</u>	<u>1,611,001</u>
<b>Fire Prevention</b>								
Salary	475,800	475,800	23,568	154,448	321,352	32%	26,934	147,777
Benefits	155,237	155,237	10,443	56,079	99,158	36%	9,157	47,186
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	2,800	2,800	-	1,802	998	64%	175	1,756
Supplies	13,450	13,450	1,084	2,514	10,936	19%	176	2,998
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>647,287</u>	<u>647,287</u>	<u>35,095</u>	<u>214,842</u>	<u>432,445</u>	33%	<u>36,441</u>	<u>199,716</u>
<b>Fire Training</b>								
Salary	336,787	336,787	25,944	135,174	201,613	40%	23,943	118,080
Benefits	98,823	98,823	7,505	37,770	61,053	38%	7,445	37,746
Purchased professional services	56,500	56,500	3	4,810	51,690	9%	2,039	29,749
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	-	2,726	27,674	9%	3,003	14,554
Supplies	29,425	29,425	213	9,841	19,584	33%	4,127	10,443
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>551,935</u>	<u>551,935</u>	<u>33,666</u>	<u>190,321</u>	<u>361,614</u>	34%	<u>40,555</u>	<u>210,572</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Five Months Ended May 31, 2020**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 May</u>	<u>2019 YTD</u>
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	14,700	14,700	4,336	9,375	5,325	64%	-	4,433
Other purchased services	90,500	90,500	23,105	49,127	41,373	54%	2,885	21,996
Supplies	31,000	31,000	-	4,795	26,205	15%	902	902
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>136,700</u>	<u>136,700</u>	<u>27,441</u>	<u>63,297</u>	<u>73,403</u>	46%	<u>3,787</u>	<u>27,331</u>
Fire Repair Services								
Salary	227,988	227,988	17,870	98,287	129,701	43%	16,863	92,747
Benefits	69,597	69,597	5,415	27,996	41,601	40%	5,510	29,008
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	150,000	150,000	11,495	39,505	110,495	26%	12,461	48,698
Other purchased services	400	400	-	-	400	0%	-	-
Supplies	11,600	11,600	759	3,842	7,758	33%	1,082	4,899
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>459,585</u>	<u>459,585</u>	<u>35,539</u>	<u>169,630</u>	<u>289,955</u>	37%	<u>35,916</u>	<u>175,352</u>
EMS								
Salary	2,656,045	2,656,045	173,329	1,015,085	1,640,960	38%	178,267	998,893
Benefits	762,876	762,876	56,538	294,148	468,728	39%	54,484	284,641
Purchased professional services	236,000	236,000	10,996	63,702	172,298	27%	16,814	68,292
Purchased property services	6,500	6,500	-	250	6,250	4%	-	4,644
Other purchased services	17,500	17,500	356	1,991	15,509	11%	877	4,830
Supplies	147,000	147,000	6,267	105,600	41,400	72%	10,839	43,820
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,558,440	1,558,440	117,202	593,746	964,694	38%	133,042	734,106
Bad debts	439,560	439,560	33,057	168,476	271,084	38%	29,288	164,959
Totals	<u>5,823,921</u>	<u>5,823,921</u>	<u>397,744</u>	<u>2,242,998</u>	<u>3,580,923</u>	39%	<u>423,609</u>	<u>2,304,185</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Five Months Ended May 31, 2020**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 May</u>	<u>2019 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	182,000	182,000	10,752	67,045	114,955	37%	9,222	59,538
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	48,000	48,000	1,005	10,355	37,645	22%	1,849	8,753
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>230,000</u>	<u>230,000</u>	<u>11,757</u>	<u>77,400</u>	<u>152,600</u>	34%	<u>11,071</u>	<u>68,291</u>
Contingency	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>5,750</u>	<u>194,250</u>		<u>-</u>	<u>-</u>
Total Operating Expenditures	<u>14,442,150</u>	<u>14,442,150</u>	<u>1,029,174</u>	<u>5,352,374</u>	<u>9,089,776</u>	37%	<u>988,421</u>	<u>5,216,602</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,783,242</u>	<u>1,783,242</u>	<u>269,058</u>	<u>3,112,482</u>	<u>1,329,240</u>		<u>718,800</u>	<u>2,843,286</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>	<u>-</u>	<u>1,200,000</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	15,642,150	15,642,150	1,029,174	5,352,374	10,289,776		988,421	5,216,602
Net Income	<u>583,242</u>	<u>583,242</u>	<u>269,058</u>	<u>3,112,482</u>	<u>129,240</u>		<u>718,800</u>	<u>2,843,286</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**  
**General Fund**  
**Expenditures - Totals by Object**  
**For the Five Months Ended May 31, 2020**

	<u>Orginal Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 May</u>	<u>2019 YTD</u>
All Activities and All Functions								
Salary	7,667,712	7,667,712	541,952	2,962,724	4,704,988	39%	534,986	2,843,185
Benefits	2,183,443	2,183,443	165,488	843,138	1,340,305	39%	161,141	835,458
Purchased professional services	712,105	712,105	36,705	242,147	469,958	34%	55,684	275,286
Purchased property services	676,700	676,700	73,433	261,212	415,488	39%	35,373	189,605
Other purchased services	184,350	184,350	24,853	69,223	115,127	38%	7,264	54,836
Supplies	597,625	597,625	36,485	205,958	391,667	34%	31,643	119,167
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,220,215</u>	<u>2,220,215</u>	<u>150,259</u>	<u>762,222</u>	<u>1,457,993</u>	34%	<u>162,329</u>	<u>899,065</u>
Totals	<u>14,242,150</u>	<u>14,242,150</u>	<u>1,029,174</u>	<u>5,346,624</u>	<u>8,895,526</u>	38%	<u>988,421</u>	<u>5,216,602</u>
Contingency	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>5,750</u>	<u>194,250</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	<u>14,442,150</u>	<u>14,442,150</u>	<u>1,029,174</u>	<u>5,352,374</u>	<u>9,089,776</u>	37%	<u>988,421</u>	<u>5,216,602</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 May 31, 2020**

5/31/2020

ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	3,283,730
Total Checking/Savings	3,283,730
Other Current Assets	
Due from General Fund	-
Total Other Current Assets	-
 Total Current Assets	 3,283,730
Capital Assets, net	726,494
 TOTAL ASSETS	 <u>4,010,224</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	481,466
Total Current Liabilities	481,466
 Total Liabilities	 481,466
Equity	
Invested in Capital Assets	726,494
Committed for Capital Projects	2,802,264
Total Equity	3,528,758
 TOTAL LIABILITIES & EQUITY	 <u>4,010,224</u>

**Durango Fire Protection District  
Capital Projects Fund  
Statement of Revenues Budget and Actual  
For the Five Months Ended May 31, 2020**

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	1,200,000	-	-	(1,200,000)	0%
Capital Contribution from City of Durango	272,052	272,052	22,671	113,355	(158,697)	42%
Development fees	100,000	100,000	4,914	42,982	(57,018)	43%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	-	-	0%
Interest	140,000	140,000	2,012	18,805	(121,195)	13%
Total Income	<u>1,712,052</u>	<u>1,712,052</u>	<u>29,597</u>	<u>175,142</u>	<u>(1,536,910)</u>	10%
Expense						
Capital equipment	1,630,000	1,630,000	311,979	685,191	(944,809)	42%
Training site construction expense	1,500,000	1,500,000	3,475	6,025	(1,493,975)	0%
Station 3 construction expense	-	-	-	184,250	184,250	0%
Total Expenses	<u>3,130,000</u>	<u>3,130,000</u>	<u>315,454</u>	<u>875,466</u>	<u>(2,254,534)</u>	28%
 Net Income	 <u>(1,417,948)</u>	 <u>(1,417,948)</u>	 <u>(285,857)</u>	 <u>(700,324)</u>	 <u>717,624</u>	49%