



**Durango Fire Protection District  
April 2021 Financial Report  
Comments**

Balance Sheet  
General

- Comparative balance sheet is shown for April 30, 2021; March 31, 2021; and April 30, 2020

Analysis of Cash Position

	<u>4/30/2021</u>	<u>4/30/2020</u>
Cash	5,016,899	5,718,746
Current liabilities	(1,443,171)	(1,578,151)
Actual quick assets	<u>\$ 3,573,727</u>	<u>\$ 4,140,595</u>
Cash committed for capital projects (Stations 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 6,616,740</u>	
Cash committed for capital projects (Stations 2)	\$ 1,513,288	
Cash committed for other capital expenditures	<u>\$ 1,739,695</u>	
Fund Balance - Capital Projects Fund	<u>\$ 3,252,983</u>	
Fund Balance - Total	<u>\$ 9,869,723</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.06%

Revenues

Ambulance - Revenues through April are \$145,300 above budget and \$276,600 more than 2020.  
- Average Daily Revenue through April is \$11,766, as compared to 2020 YE average of \$10,734.

Accounts Receivable

Ambulance - Billed receivables equal 83 days of revenues, equivalent to that from March.  
- Ambulance billing write-off % through April is 113%, as compared to 60% for 2020.

Expenditures

General

Salary costs - At the end of April we are at 29% of payroll budget, 31% of 2021 pay periods have been expended.

Equipment

- The value of land, buildings, and equipment is reflected at depreciated value on 12/31/2019.

Excess of Revenues Over Expenditures

- At the end of April revenues exceed expenditures by \$ 1,681,543

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 April 30, 2021**

	4/30/2021	3/31/2021	4/30/2020
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	2,042,333	1,223,119	2,242,700
Certificates of Deposit	2,069,120	2,072,118	2,076,838
ColoTrust	905,196	905,153	1,398,958
Total Cash	<u>5,016,899</u>	<u>4,200,640</u>	<u>5,718,746</u>
Other Current Assets			
A/R - Ambulance	982,431	952,032	1,479,108
Due from Capital Projects Fund	36,701	801,634	192,814
Due from Contracting Parties	166,000	121,000	159,496
Cash with County Treasurer	1,242,405	962,504	1,454,744
Other	51,436	56,772	-
Allowances	276,965	286,601	(428,262)
Prepays	287,075	308,597	296,905
Total Other Current Assets	<u>3,043,013</u>	<u>3,489,140</u>	<u>3,154,805</u>
Total Current Assets	<u>8,059,912</u>	<u>7,689,780</u>	<u>8,873,551</u>
Capital Assets, net	4,934,712	4,934,712	4,934,712
TOTAL ASSETS	<u>12,994,624</u>	<u>12,624,492</u>	<u>13,808,263</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	543,787	94,557	254,767
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>899,384</u>	<u>897,416</u>	<u>1,323,384</u>
Total Current Liabilities	<u>1,443,171</u>	<u>991,973</u>	<u>1,578,151</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,443,171</u>	<u>991,973</u>	<u>1,578,151</u>
Equity			
Invested in Capital Assets	4,934,712	4,934,712	4,934,712
Committed for Capital Projects	200,000	200,000	200,000
Unreserved			
Undesignated Fund Balance	4,748,897	5,073,216	4,393,960
Excess of Revenues over Expenditures, Net	1,667,844	1,424,591	2,701,440
Total Equity	<u>11,551,452</u>	<u>11,632,519</u>	<u>12,230,111</u>
TOTAL LIABILITIES & EQUITY	<u>12,994,624</u>	<u>12,624,492</u>	<u>13,808,263</u>

**Durango Fire Protection District  
General Fund  
Statement of Revenues Budget and Actual  
For the Four Months Ended April 30, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2020 April</u>	<u>2020 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,921,851	4,921,851	409,370	1,637,479	(3,284,372)	33%	406,313	1,625,251
DFPD Property Taxes	4,956,462	4,956,462	1,229,824	3,501,464	(1,454,998)	71%	1,363,448	3,334,444
DFPD SO Taxes	920,000	920,000	93,044	343,226	(576,774)	37%	67,177	313,028
DFPD Tribal Payment	45,000	45,000	-	29,931	(15,069)	67%	44,123	44,123
DFPD Other Property Taxes	50,000	50,000	58,266	58,266	8,266	117%	57,171	57,171
Total Local Government Operations Funding	<u>10,893,313</u>	<u>10,893,313</u>	<u>1,790,504</u>	<u>5,570,366</u>	<u>(5,322,947)</u>	51%	<u>1,938,232</u>	<u>5,374,018</u>
Other Revenues								
Ambulance Income	3,800,000	3,800,000	382,724	1,411,980	(2,388,020)	37%	214,010	1,135,360
IFT Transport Income	500,000	500,000	107,313	298,248	(201,752)	60%	51,325	188,451
CMS Supplemental Payment	750,000	750,000	-	-	(750,000)	0%	-	-
Prevention Fees	70,000	70,000	2,544	17,393	(52,607)	25%	3,932	16,940
Special Events Fees	6,000	6,000	-	-	(6,000)	0%	-	-
Wildland Fires	500,000	500,000	1,450	31,085	(468,915)	6%	2,687	2,687
Grants	6,000	6,000	-	6,709	709	112%	-	3,617
Interest	45,000	45,000	(2,476)	(14,393)	(59,393)	-32%	28,973	55,444
Miscellaneous Income	40,500	40,500	352	69,809	29,309	172%	34,345	41,567
Williams Field Contract	-	-	-	-	-	0%	-	348,540
Total Other Revenues	<u>5,717,500</u>	<u>5,717,500</u>	<u>491,907</u>	<u>1,820,831</u>	<u>(3,896,669)</u>	32%	<u>335,272</u>	<u>1,792,606</u>
Total Revenues	<u>16,610,813</u>	<u>16,610,813</u>	<u>2,282,410</u>	<u>7,391,197</u>	<u>(9,219,616)</u>	44%	<u>2,273,504</u>	<u>7,166,624</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 April</u>	<u>2020 YTD</u>
Administration								
Office of the Chief								
Salary	419,000	419,000	32,894	130,507	288,493	31%	29,883	134,473
Benefits	112,000	112,000	8,661	34,147	77,853	30%	9,732	39,096
Purchased professional services	460,422	460,422	54,338	149,076	311,346	32%	57,388	151,012
Purchased property services	323,000	323,000	21,021	112,426	210,574	35%	13,890	98,986
Other purchased services	17,000	17,000	298	6,066	10,934	36%	1,948	12,185
Supplies	18,150	18,150	301	10,039	8,111	55%	1,825	3,467
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	222,215	222,215	-	-	222,215	0%	-	-
Totals	<u>1,571,787</u>	<u>1,571,787</u>	<u>117,513</u>	<u>442,262</u>	<u>1,129,525</u>	28%	<u>114,668</u>	<u>439,220</u>
Operations								
Salary	195,000	195,000	14,968	59,870	135,130	31%	14,359	64,615
Benefits	53,000	53,000	4,054	16,045	36,955	30%	3,023	12,916
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>248,000</u>	<u>248,000</u>	<u>19,022</u>	<u>75,915</u>	<u>172,085</u>	31%	<u>17,382</u>	<u>77,531</u>
Total Administration	<u>1,819,787</u>	<u>1,819,787</u>	<u>136,534</u>	<u>518,177</u>	<u>1,301,610</u>	28%	<u>132,049</u>	<u>516,751</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2021**

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2020 April	2020 YTD
<b>Fire Fighting</b>								
Salary	3,220,000	3,220,000	229,986	948,911	2,271,089	29%	214,076	1,034,447
Salary - Single resource	310,000	310,000	17,015	57,215	252,785	18%	10,031	24,954
Benefits	1,005,000	1,005,000	81,941	307,956	697,044	31%	69,991	289,545
Purchased professional services	23,000	23,000	165	1,515	21,485	7%	-	2,667
Purchased property services	15,000	15,000	-	808	14,192	5%	2,363	2,546
Other purchased services	550	550	-	-	550	0%	-	-
Single resource purchased services	-	-	-	-	-	100%	375	375
Supplies	297,000	297,000	10,245	42,064	254,936	14%	15,620	46,284
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,870,550</u>	<u>4,870,550</u>	<u>339,353</u>	<u>1,358,469</u>	<u>3,512,081</u>	28%	<u>312,456</u>	<u>1,400,818</u>
<b>Fire Prevention</b>								
Salary	468,000	468,000	35,207	134,414	333,586	29%	26,860	130,880
Benefits	150,000	150,000	11,707	45,262	104,738	30%	10,851	45,636
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,300	3,300	1,346	1,672	1,628	51%	-	1,802
Supplies	13,450	13,450	2,135	4,835	8,615	36%	70	1,430
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>634,750</u>	<u>634,750</u>	<u>50,394</u>	<u>186,183</u>	<u>448,567</u>	29%	<u>37,780</u>	<u>179,748</u>
<b>Fire Training</b>								
Salary	353,000	353,000	22,200	91,221	261,779	26%	25,627	109,230
Benefits	99,000	99,000	6,916	27,642	71,358	28%	7,452	30,265
Purchased professional services	73,000	73,000	602	6,946	66,054	10%	(807)	4,807
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	426	1,301	29,099	4%	-	2,726
Supplies	29,425	29,425	1,718	6,768	22,657	23%	1,478	9,943
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>584,825</u>	<u>584,825</u>	<u>31,862</u>	<u>133,878</u>	<u>450,947</u>	23%	<u>33,750</u>	<u>156,970</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 April</u>	<u>2020 YTD</u>
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	3,435	5,948	9,052	40%	2,008	4,512
Other purchased services	120,100	120,100	24,199	48,498	71,602	40%	23,105	23,205
Supplies	31,000	31,000	-	1,858	29,142	6%	4,403	4,795
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>27,634</u>	<u>56,304</u>	<u>110,296</u>	34%	<u>29,516</u>	<u>32,512</u>
Fire Repair Services								
Salary	282,000	282,000	21,718	78,871	203,129	28%	17,870	80,417
Benefits	88,000	88,000	6,769	25,472	62,528	29%	5,403	22,581
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	150,000	150,000	4,010	54,653	95,347	36%	10,236	28,010
Other purchased services	200	200	-	-	200	0%	-	-
Supplies	11,600	11,600	1,296	4,901	6,699	42%	834	3,070
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>531,800</u>	<u>531,800</u>	<u>33,793</u>	<u>163,896</u>	<u>367,904</u>	31%	<u>34,344</u>	<u>134,079</u>
EMS								
Salary	2,781,000	2,781,000	201,102	833,970	1,947,030	30%	173,393	841,756
Benefits	766,000	766,000	61,135	238,667	527,333	31%	58,306	237,610
Purchased professional services	196,000	196,000	13,103	42,198	153,802	22%	16,630	52,908
Purchased property services	6,000	6,000	-	-	6,000	0%	-	250
Other purchased services	11,800	11,800	717	3,703	8,097	31%	524	1,746
Supplies	187,500	187,500	13,046	38,042	149,458	20%	26,669	99,587
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,600,560	1,600,560	161,203	594,726	1,005,834	37%	90,141	476,544
Bad debts	451,440	451,440	75,468	287,743	163,697	64%	58,635	268,262
Totals	<u>6,000,300</u>	<u>6,000,300</u>	<u>525,775</u>	<u>2,039,050</u>	<u>3,961,250</u>	34%	<u>424,298</u>	<u>1,978,663</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 April</u>	<u>2020 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	191,000	191,000	16,733	58,899	132,101	31%	20,581	56,293
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	52,000	52,000	1,399	8,497	43,503	16%	2,573	9,350
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>243,000</u>	<u>243,000</u>	<u>18,132</u>	<u>67,396</u>	<u>175,604</u>	28%	<u>23,154</u>	<u>65,643</u>
Contingency	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>		<u>-</u>	<u>-</u>
Total Operating Expenditures	<u>15,051,612</u>	<u>15,051,612</u>	<u>1,163,477</u>	<u>4,523,354</u>	<u>10,528,258</u>	30%	<u>1,027,347</u>	<u>4,465,184</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,559,201</u>	<u>1,559,201</u>	<u>1,118,933</u>	<u>2,867,844</u>	<u>1,308,643</u>		<u>1,246,156</u>	<u>2,701,440</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>	100%	<u>-</u>	<u>-</u>
Total Expenditures	16,251,612	16,251,612	2,363,477	5,723,354	10,528,258		1,027,347	4,465,184
Net Income	<u>359,201</u>	<u>359,201</u>	<u>(81,067)</u>	<u>1,667,844</u>	<u>1,308,643</u>		<u>1,246,156</u>	<u>2,701,440</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 Four Months Ended April 30, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 April</u>	<u>2020 YTD</u>
All Activities and All Functions								
Salary	8,028,000	8,028,000	575,090	2,334,979	5,693,021	29%	512,099	2,420,772
Benefits	2,273,000	2,273,000	181,184	695,191	1,577,809	31%	164,758	677,650
Purchased professional services	752,922	752,922	68,208	199,736	553,186	27%	73,211	211,394
Purchased property services	700,000	700,000	45,199	232,734	467,266	33%	49,078	190,597
Other purchased services	183,350	183,350	26,985	61,240	122,111	33%	25,952	42,039
Supplies	640,125	640,125	30,140	117,006	523,119	18%	53,472	177,926
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,274,215</u>	<u>2,274,215</u>	<u>236,671</u>	<u>882,469</u>	<u>1,391,746</u>	39%	<u>148,776</u>	<u>744,806</u>
Totals	<u>14,851,612</u>	<u>14,851,612</u>	<u>1,163,477</u>	<u>4,523,354</u>	<u>10,328,258</u>	30%	<u>1,027,347</u>	<u>4,465,184</u>
Contingency	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	<u>15,051,612</u>	<u>15,051,612</u>	<u>1,163,477</u>	<u>4,523,354</u>	<u>10,528,258</u>	30%	<u>1,027,347</u>	<u>4,465,184</u>

Purchased Prof Service: Legal, audit, emp wellness program, emp. assistance program, training costs, class fees, outside repairs, EMS billing,  
Purchased Prop Service: Utilities, phones, cell phones, insurance, software licenses, rental, repairs and maintenance,  
Other Purch Service: Dues and memberships, postage, freight, advertising, printing, copying, travel and training per diem, dispatch fees,  
Supplies: Uniforms, office supplies, fuel, general and safety supplies, publications, small tools, cleaning, kitchen and garage supplies



**Durango Fire Protection District  
Capital Projects Fund  
Balance Sheet  
At April 30, 2021**

4/30/2021

ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	3,289,684
Total Checking/Savings	3,289,684
Other Current Assets	
Due from General Fund	-
Total Other Current Assets	-
 Total Current Assets	 3,289,684
Capital Assets, net	6,063,426
 TOTAL ASSETS	 <u>9,353,110</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	36,701
Total Current Liabilities	36,701
 Total Liabilities	 36,701
Equity	
Invested in Capital Assets	6,063,426
Committed for Capital Projects	3,252,983
Total Equity	9,316,409
 TOTAL LIABILITIES & EQUITY	 <u>9,353,110</u>

**Durango Fire Protection District  
Capital Projects Fund  
Statement of Revenues Budget and Actual  
For the Four Months Ended April 30, 2021**

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	1,200,000	1,200,000	1,200,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	90,684	(181,368)	33%
Development fees	100,000	100,000	29,527	72,918	(27,082)	73%
Capital Grants	120,000	120,000	-	-	(120,000)	0%
Sale of assets	-	-	-	-	-	0%
Interest	35,000	35,000	155	848	(34,152)	2%
Total Income	<u>1,727,052</u>	<u>1,727,052</u>	<u>1,252,353</u>	<u>1,364,450</u>	<u>(362,602)</u>	79%
Expense						
Capital equipment	1,620,000	1,620,000	-	-	(1,620,000)	0%
Training site construction expense	1,400,000	1,400,000	487,265	941,905	(458,095)	67%
Station 3 construction expense	-	-	-	-	-	0%
Total Expenses	<u>3,020,000</u>	<u>3,020,000</u>	<u>487,265</u>	<u>941,905</u>	<u>(2,078,095)</u>	31%
 Net Income	 <u>(1,292,948)</u>	 <u>(1,292,948)</u>	 <u>765,088</u>	 <u>422,545</u>	 <u>1,715,493</u>	 -33%