



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

Balance Sheet
General

- Comparative balance sheet is shown for December 31, 2020; November 30, 2020; and December 31, 2019

Analysis of Cash Position

	<u>12/31/2020</u>	<u>12/31/2019</u>
Cash	3,691,131	2,936,476
Current liabilities	(1,206,980)	(1,498,149)
Actual quick assets	<u>\$ 2,484,151</u>	<u>\$ 1,438,328</u>
Cash committed for capital projects (Stations 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 5,156,546</u>	
Cash committed for capital projects (Stations 2)	\$ 1,428,273	
Cash committed for other capital expenditures	<u>\$ 1,402,165</u>	
Fund Balance - Capital Projects Fund	<u>\$ 2,830,438</u>	
Fund Balance - Total	<u>\$ 7,986,984</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 0.12%

Revenues

Ambulance

- Revenues through December are \$128,500 above budget and \$106,600 less than 2019.
- Average Daily Revenue through December is \$10,734, as compared to 2019 YE average of \$11,055.

Accounts Receivable

Ambulance

- Billed receivables equal 150 days of revenues, up 5 days from November.
- Ambulance billing write-off % through December is 60%, as compared to 54% for 2019.

Expenditures

General

Salary costs

- At the end of December we are at 103% of payroll budget, 100% of 2020 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 December revenues exceed expenditures by \$ 562,587

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 December 31, 2020

	12/31/2020	11/30/2020	12/31/2019
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	200,117	529,059	394,619
Certificates of Deposit	2,085,808	2,096,803	2,039,779
ColoTrust	1,404,956	3,404,690	501,828
Total Cash	<u>3,691,131</u>	<u>6,030,802</u>	<u>2,936,476</u>
Other Current Assets			
A/R - Ambulance	1,609,172	1,527,145	1,397,623
Due from Capital Projects Fund	458,398	(819,348)	1,168,718
Due from Contracting Parties	354,847	313,795	252,113
Cash with County Treasurer	40,790	72,616	37,159
Other	113,088	293,203	431,098
Allowances	(19,968)	(7,726)	(249,391)
Prepays	116,068	138,666	118,312
Total Other Current Assets	<u>2,672,396</u>	<u>1,518,351</u>	<u>3,155,632</u>
Total Current Assets	<u>6,363,527</u>	<u>7,549,153</u>	<u>6,092,108</u>
Capital Assets, net	4,934,712	4,934,712	4,934,712
TOTAL ASSETS	<u>11,298,239</u>	<u>12,483,865</u>	<u>11,026,820</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	111,791	537,642	157,589
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,095,190</u>	<u>1,024,233</u>	<u>1,340,560</u>
Total Current Liabilities	<u>1,206,980</u>	<u>1,561,876</u>	<u>1,498,149</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,206,980</u>	<u>1,561,876</u>	<u>1,498,149</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	4,393,960	4,362,687	3,655,773
Excess of Revenues over Expenditures, Net	562,587	1,424,591	738,187
Total Equity	<u>10,091,258</u>	<u>10,921,990</u>	<u>9,528,672</u>
TOTAL LIABILITIES & EQUITY	<u>11,298,239</u>	<u>12,483,865</u>	<u>11,026,820</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2019 December</u>	<u>2019 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,826,788	4,826,788	406,313	4,875,754	48,966	101%	378,883	4,546,600
DFPD Property Taxes	4,861,104	4,861,104	-	4,725,059	(136,045)	97%	(2,326)	4,570,354
DFPD SO Taxes	920,000	920,000	81,843	969,300	49,300	105%	77,230	976,534
DFPD Tribal Payment	55,000	55,000	-	44,123	(10,877)	80%	-	56,725
DFPD Other Property Taxes	50,000	50,000	-	57,680	7,680	115%	-	53,594
Total Local Government Operations Funding	<u>10,712,892</u>	<u>10,712,892</u>	<u>488,155</u>	<u>10,671,916</u>	<u>(40,976)</u>	100%	<u>453,787</u>	<u>10,203,808</u>
Other Revenues								
Ambulance Income	3,700,000	3,800,000	398,226	3,928,544	128,544	103%	331,755	4,035,097
IFT Transport Income	400,000	550,000	43,415	560,473	10,473	102%	83,473	548,609
CMS Supplemental Payment	600,000	850,000	-	870,960	20,960	0%	-	361,158
Prevention Fees	75,000	75,000	1,554	55,373	(19,627)	74%	5,246	81,695
Special Events Fees	6,000	6,000	-	-	(6,000)	0%	2,208	8,222
Wildland Fires	300,000	700,000	631	979,966	279,966	140%	421,436	918,070
Grants	6,000	6,000	-	3,617	(2,383)	60%	(132,338)	22,009
Interest	55,000	55,000	(43)	95,343	40,343	173%	3,086	107,055
Miscellaneous Income	40,000	40,000	3,575	71,151	31,151	178%	(167,680)	(43,256)
Williams Field Contract	330,500	330,500	-	348,540	18,040	105%	51,389	51,389
Total Other Revenues	<u>5,512,500</u>	<u>6,412,500</u>	<u>447,357</u>	<u>6,913,967</u>	<u>501,467</u>	108%	<u>598,576</u>	<u>6,090,047</u>
Total Revenues	<u>16,225,392</u>	<u>17,125,392</u>	<u>935,513</u>	<u>17,585,883</u>	<u>460,491</u>	103%	<u>1,052,363</u>	<u>16,293,855</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 December</u>	<u>2019 YTD</u>
Administration								
Office of the Chief								
Salary	437,423	437,423	46,548	412,611	24,812	94%	36,751	467,722
Benefits	125,771	125,771	11,525	117,711	8,060	94%	13,316	140,895
Purchased professional services	391,105	391,105	28,648	290,657	100,448	74%	135,932	434,196
Purchased property services	308,500	308,500	13,184	292,134	16,366	95%	11,562	234,944
Other purchased services	17,000	17,000	174	18,360	(1,360)	108%	1,044	17,501
Supplies	20,150	20,150	105	16,461	3,689	82%	43,171	54,586
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	222,215	222,215	222,215	222,215	-	100%	162,215	162,215
Totals	<u>1,522,164</u>	<u>1,522,164</u>	<u>322,398</u>	<u>1,370,150</u>	<u>152,014</u>	90%	<u>403,990</u>	<u>1,512,059</u>
Operations								
Salary	183,830	183,830	21,741	194,047	(10,217)	106%	15,050	178,213
Benefits	40,414	40,414	3,871	38,738	1,676	96%	4,322	49,245
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>224,244</u>	<u>224,244</u>	<u>25,612</u>	<u>232,784</u>	<u>(8,540)</u>	104%	<u>19,372</u>	<u>227,458</u>
Total Administration	<u>1,746,408</u>	<u>1,746,408</u>	<u>348,010</u>	<u>1,602,934</u>	<u>143,474</u>	92%	<u>423,362</u>	<u>1,739,517</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2019 December	2019 YTD
Fire Fighting								
Salary	3,112,476	3,112,476	371,554	3,166,628	(54,152)	102%	265,870	2,834,952
Salary - Single resource	237,363	237,363	12,044	634,460	(397,097)	267%	3,750	541,856
Benefits	930,725	930,725	86,167	973,946	(43,221)	105%	91,264	914,820
Purchased professional services	28,000	28,000	14,855	19,167	8,833	68%	12,729	23,343
Purchased property services	15,000	15,000	306	3,167	11,833	21%	2,322	24,495
Other purchased services	750	750	-	468	282	62%	-	426
Single resource purchased services	25,000	25,000	-	43,169	(18,169)	173%	-	25,363
Supplies	297,000	297,000	81,094	323,084	(26,084)	109%	94,048	246,416
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>4,646,314</u>	<u>4,646,314</u>	<u>566,020</u>	<u>5,164,089</u>	<u>(517,775)</u>	111%	<u>469,982</u>	<u>4,611,671</u>
Fire Prevention								
Salary	475,800	475,800	49,067	404,966	70,834	85%	54,727	386,288
Benefits	155,237	155,237	13,487	139,306	15,931	90%	14,920	117,427
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	2,800	2,800	-	2,320	480	83%	207	2,076
Supplies	13,450	13,450	9,033	16,937	(3,487)	126%	361	9,500
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>647,287</u>	<u>647,287</u>	<u>71,587</u>	<u>563,529</u>	<u>83,758</u>	87%	<u>70,215</u>	<u>515,292</u>
Fire Training								
Salary	336,787	336,787	30,639	336,566	221	100%	29,305	305,219
Benefits	98,823	98,823	8,115	90,894	7,929	92%	8,948	90,630
Purchased professional services	56,500	56,500	711	23,503	32,997	42%	2,670	58,399
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	-	2,726	27,674	9%	111	34,859
Supplies	29,425	29,425	603	22,394	7,031	76%	1,059	16,818
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>551,935</u>	<u>551,935</u>	<u>40,067</u>	<u>476,083</u>	<u>75,852</u>	86%	<u>42,094</u>	<u>505,926</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 December</u>	<u>2019 YTD</u>
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	2,416
Purchased property services	14,700	14,700	210	15,015	(315)	102%	332	12,557
Other purchased services	90,500	90,500	-	92,520	(2,020)	102%	-	87,105
Supplies	31,000	31,000	38,102	57,688	(26,688)	186%	-	3,237
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>136,700</u>	<u>136,700</u>	<u>38,312</u>	<u>165,222</u>	<u>(28,522)</u>	121%	<u>332</u>	<u>105,315</u>
Fire Repair Services								
Salary	227,988	227,988	27,110	241,555	(13,567)	106%	22,947	225,303
Benefits	69,597	69,597	6,517	67,385	2,212	97%	7,127	68,772
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	150,000	150,000	6,584	105,047	44,953	70%	8,487	135,690
Other purchased services	400	400	-	429	(29)	107%	-	-
Supplies	11,600	11,600	3,878	13,154	(1,554)	113%	5,556	15,212
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>459,585</u>	<u>459,585</u>	<u>44,089</u>	<u>427,570</u>	<u>32,015</u>	93%	<u>44,116</u>	<u>444,977</u>
EMS								
Salary	2,656,045	2,656,045	325,308	2,605,219	50,826	98%	153,691	2,315,369
Benefits	762,876	762,876	73,509	730,772	32,104	96%	62,111	678,473
Purchased professional services	236,000	236,000	17,951	163,249	72,751	69%	29,928	195,968
Purchased property services	6,500	6,500	-	695	5,805	11%	-	6,053
Other purchased services	17,500	17,500	1,275	9,574	7,926	55%	876	11,440
Supplies	147,000	147,000	4,653	197,133	(50,133)	134%	8,741	122,051
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,558,440	1,558,440	167,733	1,653,033	(94,593)	106%	147,505	1,811,014
Bad debts	439,560	439,560	47,309	467,249	(27,689)	106%	33,176	409,116
Totals	<u>5,823,921</u>	<u>5,823,921</u>	<u>637,737</u>	<u>5,826,925</u>	<u>(3,004)</u>	100%	<u>436,027</u>	<u>5,549,483</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 December</u>	<u>2019 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	182,000	182,000	18,558	170,859	11,141	94%	22,936	244,170
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	48,000	48,000	1,863	26,086	21,914	54%	4,277	39,317
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>230,000</u>	<u>230,000</u>	<u>20,422</u>	<u>196,944</u>	<u>33,056</u>	86%	<u>27,213</u>	<u>283,487</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>14,442,150</u>	<u>14,442,150</u>	<u>1,766,244</u>	<u>14,423,297</u>	<u>18,853</u>	100%	<u>1,513,342</u>	<u>13,755,668</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,783,242</u>	<u>2,683,242</u>	<u>(830,731)</u>	<u>3,162,587</u>	<u>479,345</u>		<u>(460,980)</u>	<u>2,538,187</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>2,600,000</u>	<u>-</u>	<u>2,600,000</u>	<u>-</u>	100%	<u>600,000</u>	<u>1,800,000</u>
Total Expenditures	15,642,150	17,042,150	1,766,244	17,023,297	18,853		2,113,342	15,555,668
Net Income	<u>583,242</u>	<u>83,242</u>	<u>(830,731)</u>	<u>562,587</u>	<u>479,345</u>		<u>(1,060,980)</u>	<u>738,187</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 Twelve Months Ended December 31, 2020

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 December</u>	<u>2019 YTD</u>
All Activities and All Functions								
Salary	7,667,712	7,667,712	884,011	7,996,053	(328,341)	104%	582,090	7,254,923
Benefits	2,183,443	2,183,443	203,191	2,158,752	24,691	99%	202,008	2,060,262
Purchased professional services	712,105	712,105	62,164	496,576	215,529	70%	181,259	714,323
Purchased property services	676,700	676,700	38,841	586,917	89,783	87%	45,639	657,908
Other purchased services	184,350	184,350	1,449	169,566	14,784	92%	2,238	178,769
Supplies	597,625	597,625	139,331	672,936	(75,311)	113%	157,212	507,138
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,220,215</u>	<u>2,220,215</u>	<u>437,257</u>	<u>2,342,498</u>	<u>(122,283)</u>	106%	<u>342,895</u>	<u>2,382,345</u>
Totals	<u>14,242,150</u>	<u>14,242,150</u>	<u>1,766,244</u>	<u>14,423,297</u>	<u>(181,147)</u>	101%	<u>1,513,342</u>	<u>13,755,668</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>14,442,150</u>	<u>14,442,150</u>	<u>1,766,244</u>	<u>14,423,297</u>	<u>18,853</u>	100%	<u>1,513,342</u>	<u>13,755,668</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 December 31, 2020**

	12/31/2020
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	3,288,836
Total Checking/Savings	3,288,836
Other Current Assets	
Due from General Fund	-
Total Other Current Assets	-
Total Current Assets	3,288,836
Capital Assets, net	6,063,426
TOTAL ASSETS	9,352,262
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	458,398
Total Current Liabilities	458,398
Total Liabilities	458,398
Equity	
Invested in Capital Assets	6,063,426
Committed for Capital Projects	2,830,438
Total Equity	8,893,864
TOTAL LIABILITIES & EQUITY	9,352,262

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	2,600,000	-	2,600,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	272,052	-	100%
Development fees	100,000	100,000	4,119	219,542	119,542	220%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	15,300	15,300	0%
Interest	140,000	140,000	339	23,911	(116,089)	17%
Total Income	1,712,052	3,112,052	27,129	3,130,805	18,753	101%
Expense						
Capital equipment	1,630,000	3,030,000	868,176	2,971,402	(58,598)	98%
Training site construction expense	1,500,000	2,000,000	436,359	937,784	(1,062,216)	47%
Station 3 construction expense	-	-	-	193,768	193,768	0%
Total Expenses	3,130,000	5,030,000	1,304,535	4,102,954	(927,046)	82%
Net Income	(1,417,948)	(1,917,948)	(1,277,406)	(972,149)	945,799	51%