



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

Balance Sheet  
General

- Comparative balance sheet is shown for January 31, 2020; December 31, 2020; and January 31, 2020

Analysis of Cash Position

	<u>1/31/2021</u>	<u>1/31/2020</u>
Cash	3,629,348	3,725,355
Current liabilities	(1,272,034)	(1,733,200)
Actual quick assets	<u>\$ 2,357,314</u>	<u>\$ 1,992,155</u>
Cash committed for capital projects (Stations 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 5,036,260</u>	
Cash committed for capital projects (Stations 2)	<u>\$ 1,462,279</u>	
Cash committed for other capital expenditures	<u>\$ 1,308,954</u>	
Fund Balance - Capital Projects Fund	<u>\$ 2,771,233</u>	
Fund Balance - Total	<u>\$ 7,807,493</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.09%

Revenues

Ambulance

- Revenues through January are \$21,900 above budget and \$12,000 less than 2020.  
- Average Daily Revenue through January is \$10,924, as compared to 2020 YE average of \$10,734.

Accounts Receivable

Ambulance

- Billed receivables equal 111 days of revenues, down 39 days from December.  
- Ambulance billing write-off % through January is 190%, as compared to 60% for 2020.

Expenditures

General

Salary costs

- At the end of January we are at 8% of payroll budget, 8% 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 January revenues exceed expenditures by \$ (78,302)

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 January 31, 2021**

	1/31/2021	12/31/2020	1/31/2020
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	639,994	200,117	298,973
Certificates of Deposit	2,084,061	2,085,808	2,032,120
ColoTrust	905,043	1,404,956	1,394,012
Total Cash	<u>3,629,348</u>	<u>3,691,131</u>	<u>3,725,355</u>
Other Current Assets			
A/R - Ambulance	1,212,044	1,609,222	1,432,175
Due from Capital Projects Fund	517,898	458,398	(130,514)
Due from Contracting Parties	38,000	354,847	718,795
Cash with County Treasurer	109,843	40,790	102,257
Other	10,873	94,570	13
Allowances	442,572	(19,968)	(254,278)
Prepays	347,715	116,068	369,199
Total Other Current Assets	<u>2,678,946</u>	<u>2,653,928</u>	<u>2,237,647</u>
Total Current Assets	<u>6,308,294</u>	<u>6,345,059</u>	<u>5,963,002</u>
Capital Assets, net	4,934,712	4,934,712	4,934,712
TOTAL ASSETS	<u>11,243,006</u>	<u>11,279,771</u>	<u>10,897,714</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	194,244	135,907	336,209
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,077,791</u>	<u>1,094,590</u>	<u>1,396,991</u>
Total Current Liabilities	<u>1,272,034</u>	<u>1,230,496</u>	<u>1,733,200</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,272,034</u>	<u>1,230,496</u>	<u>1,733,200</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	4,914,562	3,489,971	4,393,960
Excess of Revenues over Expenditures, Net	<u>(78,302)</u>	<u>1,424,591</u>	<u>(364,158)</u>
Total Equity	<u>9,970,972</u>	<u>10,049,274</u>	<u>9,164,514</u>
TOTAL LIABILITIES & EQUITY	<u>11,243,006</u>	<u>11,279,771</u>	<u>10,897,714</u>

**Durango Fire Protection District  
General Fund  
Statement of Revenues Budget and Actual  
For the One Month Ended January 31, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2020 January</u>	<u>2019 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,921,851	4,921,851	409,370	409,370	(4,512,481)	8%	406,313	406,313
DFPD Property Taxes	4,956,462	4,956,462	73,023	73,023	(4,883,439)	1%	64,472	64,472
DFPD SO Taxes	920,000	920,000	77,011	77,011	(842,989)	8%	77,526	77,526
DFPD Tribal Payment	45,000	45,000	-	-	(45,000)	0%	-	-
DFPD Other Property Taxes	50,000	50,000	-	-	(50,000)	0%	-	-
Total Local Government Operations Funding	<u>10,893,313</u>	<u>10,893,313</u>	<u>559,403</u>	<u>559,403</u>	<u>(10,333,910)</u>	5%	<u>548,310</u>	<u>548,310</u>
Other Revenues								
Ambulance Income	3,800,000	3,800,000	338,630	338,630	(3,461,370)	9%	326,632	326,632
IFT Transport Income	500,000	500,000	63,707	63,707	(436,293)	13%	58,616	58,616
CMS Supplemental Payment	750,000	750,000	-	-	(750,000)	0%	-	-
Prevention Fees	70,000	70,000	3,582	3,582	(66,418)	5%	2,324	2,324
Special Events Fees	6,000	6,000	-	-	(6,000)	0%	-	-
Wildland Fires	500,000	500,000	-	-	(500,000)	0%	-	-
Grants	6,000	6,000	-	-	(6,000)	0%	-	-
Interest	45,000	45,000	(1,146)	(1,146)	(46,146)	-3%	5,780	5,780
Miscellaneous Income	40,500	40,500	8,184	8,184	(32,316)	20%	-	-
Williams Field Contract	-	-	-	-	-	#DIV/0!	-	-
Total Other Revenues	<u>5,717,500</u>	<u>5,717,500</u>	<u>412,957</u>	<u>412,957</u>	<u>(5,304,543)</u>	7%	<u>393,352</u>	<u>393,352</u>
Total Revenues	<u>16,610,813</u>	<u>16,610,813</u>	<u>972,361</u>	<u>972,361</u>	<u>(15,638,452)</u>	6%	<u>941,662</u>	<u>941,662</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the One Month Ended January 31, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 January</u>	<u>2019 YTD</u>
Administration								
Office of the Chief								
Salary	419,000	419,000	31,972	31,972	387,028	8%	44,824	44,824
Benefits	112,000	112,000	8,416	8,416	103,584	8%	10,754	10,754
Purchased professional services	460,422	460,422	7,795	7,795	452,627	2%	7,388	7,388
Purchased property services	323,000	323,000	35,645	35,645	287,355	11%	53,053	53,053
Other purchased services	17,000	17,000	5,052	5,052	11,948	30%	2,187	2,187
Supplies	18,150	18,150	716	716	17,434	4%	265	265
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	222,215	222,215	-	-	222,215	0%	-	-
Totals	<u>1,571,787</u>	<u>1,571,787</u>	<u>89,597</u>	<u>89,597</u>	<u>1,482,190</u>	<u>6%</u>	<u>118,472</u>	<u>118,472</u>
Operations								
Salary	195,000	195,000	14,968	14,968	180,032	8%	21,538	21,538
Benefits	53,000	53,000	3,989	3,989	49,011	8%	3,807	3,807
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>248,000</u>	<u>248,000</u>	<u>18,957</u>	<u>18,957</u>	<u>229,043</u>	<u>8%</u>	<u>25,345</u>	<u>25,345</u>
Total Administration	<u>1,819,787</u>	<u>1,819,787</u>	<u>108,554</u>	<u>108,554</u>	<u>1,711,233</u>	<u>6%</u>	<u>143,816</u>	<u>143,816</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the One Month Ended January 31, 2021**

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2019 January	2019 YTD
<b>Fire Fighting</b>								
Salary	3,220,000	3,220,000	249,889	249,889	2,970,111	8%	360,226	360,226
Salary - Single resource	310,000	310,000	9,033	9,033	300,967	3%	5,626	5,626
Benefits	1,005,000	1,005,000	75,570	75,570	929,430	8%	79,930	79,930
Purchased professional services	23,000	23,000	120	120	22,880	1%	1,282	1,282
Purchased property services	15,000	15,000	-	-	15,000	0%	-	-
Other purchased services	550	550	-	-	550	0%	-	-
Single resource purchased services	-	-	-	-	-	100%	-	-
Supplies	297,000	297,000	7,908	7,908	289,092	3%	2,617	2,617
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,870,550</u>	<u>4,870,550</u>	<u>342,520</u>	<u>342,520</u>	<u>4,528,030</u>	7%	<u>449,680</u>	<u>449,680</u>
<b>Fire Prevention</b>								
Salary	468,000	468,000	33,183	33,183	434,817	7%	48,380	48,380
Benefits	150,000	150,000	11,158	11,158	138,842	7%	12,922	12,922
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,300	3,300	-	-	3,300	0%	65	65
Supplies	13,450	13,450	894	894	12,556	7%	335	335
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>634,750</u>	<u>634,750</u>	<u>45,235</u>	<u>45,235</u>	<u>589,515</u>	7%	<u>61,702</u>	<u>61,702</u>
<b>Fire Training</b>								
Salary	353,000	353,000	24,382	24,382	328,618	7%	31,250	31,250
Benefits	99,000	99,000	7,150	7,150	91,850	7%	7,725	7,725
Purchased professional services	73,000	73,000	1,130	1,130	71,871	2%	141	141
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	-	-	30,400	0%	(227)	(227)
Supplies	29,425	29,425	237	237	29,188	1%	142	142
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>584,825</u>	<u>584,825</u>	<u>32,898</u>	<u>32,898</u>	<u>551,927</u>	6%	<u>39,031</u>	<u>39,031</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the One Month Ended January 31, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 January</u>	<u>2019 YTD</u>
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	2,010	2,010	12,990	13%	2,008	2,008
Other purchased services	120,100	120,100	100	100	120,000	0%	-	-
Supplies	31,000	31,000	-	-	31,000	0%	-	-
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>2,110</u>	<u>2,110</u>	<u>164,490</u>	1%	<u>2,008</u>	<u>2,008</u>
Fire Repair Services								
Salary	282,000	282,000	18,641	18,641	263,359	7%	26,806	26,806
Benefits	88,000	88,000	6,154	6,154	81,847	7%	6,248	6,248
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	150,000	150,000	3,191	3,191	146,809	2%	5,618	5,618
Other purchased services	200	200	-	-	200	0%	-	-
Supplies	11,600	11,600	1,121	1,121	10,479	10%	605	605
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>531,800</u>	<u>531,800</u>	<u>29,106</u>	<u>29,106</u>	<u>502,694</u>	5%	<u>39,278</u>	<u>39,278</u>
EMS								
Salary	2,781,000	2,781,000	221,240	221,240	2,559,760	8%	296,596	296,596
Benefits	766,000	766,000	60,676	60,676	705,324	8%	65,068	65,068
Purchased professional services	196,000	196,000	3,970	3,970	192,030	2%	11,578	11,578
Purchased property services	6,000	6,000	-	-	6,000	0%	-	-
Other purchased services	11,800	11,800	530	530	11,270	4%	301	301
Supplies	187,500	187,500	7,391	7,391	180,109	4%	7,504	7,504
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,600,560	1,600,560	142,631	142,631	1,457,929	9%	136,306	136,306
Bad debts	451,440	451,440	40,229	40,229	411,211	9%	38,944	38,944
Totals	<u>6,000,300</u>	<u>6,000,300</u>	<u>476,666</u>	<u>476,666</u>	<u>5,523,634</u>	8%	<u>556,297</u>	<u>556,297</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the One Month Ended January 31, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 January</u>	<u>2019 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	191,000	191,000	12,427	12,427	178,573	7%	12,746	12,746
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	52,000	52,000	1,148	1,148	50,852	2%	1,261	1,261
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>243,000</u>	<u>243,000</u>	<u>13,575</u>	<u>13,575</u>	<u>229,425</u>	6%	<u>14,008</u>	<u>14,008</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>1,050,663</u>	<u>1,050,663</u>	<u>14,000,949</u>	7%	<u>1,305,820</u>	<u>1,305,820</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,559,201</u>	<u>1,559,201</u>	<u>(78,302)</u>	<u>(78,302)</u>	<u>(1,637,503)</u>		<u>(364,158)</u>	<u>(364,158)</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>2,600,000</u>	<u>-</u>	<u>-</u>	<u>2,600,000</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	16,251,612	17,651,612	1,050,663	1,050,663	16,600,949		1,305,820	1,305,820
Net Income	<u>359,201</u>	<u>(1,040,799)</u>	<u>(78,302)</u>	<u>(78,302)</u>	<u>(4,237,503)</u>		<u>(364,158)</u>	<u>(364,158)</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**  
**General Fund**  
**Expenditures - Totals by Object**  
**For the One Month Ended January 31, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 January</u>	<u>2019 YTD</u>
All Activities and All Functions								
Salary	8,028,000	8,028,000	603,307	603,307	7,424,693	8%	835,246	835,246
Benefits	2,273,000	2,273,000	173,113	173,113	2,099,887	8%	186,455	186,455
Purchased professional services	752,922	752,922	13,015	13,015	739,907	2%	20,389	20,389
Purchased property services	700,000	700,000	53,272	53,272	646,728	8%	73,426	73,426
Other purchased services	183,350	183,350	5,682	5,682	177,668	3%	2,326	2,326
Supplies	640,125	640,125	19,415	19,415	620,710	3%	12,728	12,728
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,274,215</u>	<u>2,274,215</u>	<u>182,860</u>	<u>182,860</u>	<u>2,091,355</u>	8%	<u>175,250</u>	<u>175,250</u>
Totals	<u>14,851,612</u>	<u>14,851,612</u>	<u>1,050,663</u>	<u>1,050,663</u>	<u>13,800,949</u>	7%	<u>1,305,820</u>	<u>1,305,820</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>1,050,663</u>	<u>1,050,663</u>	<u>14,000,949</u>	7%	<u>1,305,820</u>	<u>1,305,820</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 January 31, 2021**

	1/31/2021
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
ColoTrust	<u>3,289,131</u>
Total Checking/Savings	3,289,131
Other Current Assets	
Due from General Fund	<u>-</u>
Total Other Current Assets	-
 Total Current Assets	 <u>3,289,131</u>
Capital Assets, net	<u>6,063,426</u>
 TOTAL ASSETS	 <u>9,352,557</u>
 <b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Payable to General Fund	<u>517,898</u>
Total Current Liabilities	517,898
 Total Liabilities	 517,898
Equity	
Invested in Capital Assets	6,063,426
Committed for Capital Projects	<u>2,771,233</u>
Total Equity	8,834,659
 TOTAL LIABILITIES & EQUITY	 <u>9,352,557</u>

**Durango Fire Protection District  
Capital Projects Fund  
Statement of Revenues Budget and Actual  
For the One Month Ended January 31, 2021**

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	Budget %
<b>Income/Expenses</b>						
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	22,671	(249,381)	8%
Development fees	100,000	100,000	15,746	15,746	(84,254)	16%
Capital Grants	120,000	120,000	-	-	(120,000)	0%
Sale of assets	-	-	-	-	-	0%
Interest	<u>35,000</u>	<u>35,000</u>	295	295	(34,705)	1%
Total Income	<u>1,727,052</u>	<u>1,727,052</u>	<u>38,712</u>	<u>38,712</u>	<u>(1,688,340)</u>	2%
 Expense						
Capital equipment	1,620,000	1,620,000	-	-	(1,620,000)	0%
Training site construction expense	1,400,000	1,400,000	97,917	97,917	(1,302,083)	7%
Station 3 construction expense	-	-	-	-	-	0%
Total Expenses	<u>3,020,000</u>	<u>3,020,000</u>	<u>97,917</u>	<u>97,917</u>	<u>(2,922,083)</u>	3%
 Net Income	 <u>(1,292,948)</u>	 <u>(1,292,948)</u>	 <u>(59,205)</u>	 <u>(59,205)</u>	 <u>1,233,743</u>	 5%