



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

Balance Sheet
General

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

Analysis of Cash Position

	<u>11/30/2020</u>	<u>11/30/2019</u>
Cash	6,030,802	3,894,013
Current liabilities	(1,561,876)	(1,212,082)
Actual quick assets	<u>\$ 4,468,927</u>	<u>\$ 2,681,932</u>
Cash committed for capital projects (Stations 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 5,987,278</u>	
Cash committed for capital projects (Stations 2)	<u>\$ 1,411,270</u>	
Cash committed for other capital expenditures	<u>\$ 2,696,574</u>	
Fund Balance - Capital Projects Fund	<u>\$ 4,107,844</u>	
Fund Balance - Total	<u>\$ 10,095,122</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 0.12%

Revenues

Ambulance

- Revenues through November are \$47,000 above budget and \$173,000 less than 2019.
- Average Daily Revenue through November is \$10,538, as compared to 2019 YE average of \$11,055.

Accounts Receivable

Ambulance

- Billed receivables equal 145 days of revenues, down 3 days from October.
- Ambulance billing write-off % through November is 60%, as compared to 54% for 2019.

Expenditures

General

Salary costs

- At the end of November we are at 92% of payroll budget, 89% 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 November revenues exceed expenditures by \$ 1,393,318

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 November 30, 2020

	11/30/2020	10/31/2020	11/30/2019
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	529,059	919,160	355,722
Certificates of Deposit	2,096,803	2,088,963	2,038,594
ColoTrust	3,404,690	3,404,309	1,499,927
Total Cash	<u>6,030,802</u>	<u>6,412,682</u>	<u>3,894,013</u>
Other Current Assets			
A/R - Ambulance	1,527,145	1,624,736	1,370,043
Due from Capital Projects Fund	(819,348)	121,508	1,337,167
Due from Contracting Parties	313,795	268,178	214,300
Cash with County Treasurer	72,616	66,134	80,921
Other	293,203	109,708	11,262
Allowances	(7,726)	(172,814)	(253,336)
Prepays	138,666	162,063	135,891
Total Other Current Assets	<u>1,518,351</u>	<u>2,179,514</u>	<u>2,896,249</u>
Total Current Assets	<u>7,549,153</u>	<u>8,592,195</u>	<u>6,790,262</u>
Capital Assets, net	4,934,712	4,934,712	4,934,712
TOTAL ASSETS	<u>12,483,865</u>	<u>13,526,907</u>	<u>11,724,974</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	537,642	257,404	239,511
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,024,233</u>	<u>999,514</u>	<u>972,570</u>
Total Current Liabilities	<u>1,561,876</u>	<u>1,256,918</u>	<u>1,212,082</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,561,876</u>	<u>1,256,918</u>	<u>1,212,082</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	5,710,686	3,579,014
Excess of Revenues over Expenditures, Net	<u>1,393,318</u>	<u>1,424,591</u>	<u>1,799,167</u>
Total Equity	<u>10,921,990</u>	<u>12,269,989</u>	<u>10,512,893</u>
TOTAL LIABILITIES & EQUITY	<u>12,483,865</u>	<u>13,526,907</u>	<u>11,724,974</u>

**Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the Eleven Months Ended November 30, 2020**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2019 November</u>	<u>2019 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,826,788	4,826,788	406,313	4,469,441	(357,347)	93%	378,883	4,167,717
DFPD Property Taxes	4,861,104	4,861,104	25,487	4,725,059	(136,045)	97%	30,428	4,572,681
DFPD SO Taxes	920,000	920,000	93,514	887,458	(32,542)	96%	100,822	899,304
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>525,313</u>	<u>10,183,761</u>	<u>(529,131)</u>	95%	<u>510,133</u>	<u>9,750,021</u>
Other Revenues								
Ambulance Income	3,700,000	3,800,000	337,802	3,530,319	(269,682)	93%	287,624	3,703,341
IFT Transport Income	400,000	550,000	67,148	517,058	(32,942)	94%	21,045	465,136
CMS Supplemental Payment	600,000	850,000	-	870,960	20,960	0%	-	361,158
Prevention Fees	75,000	75,000	2,074	53,819	(21,181)	72%	4,663	76,449
Special Events Fees	6,000	6,000	-	-	(6,000)	0%	-	6,014
Wildland Fires	300,000	700,000	251,099	979,335	279,335	140%	35,388	496,634
Grants	6,000	6,000	-	3,617	(2,383)	60%	-	154,347
Interest	55,000	55,000	8,221	95,386	40,386	173%	17,879	103,969
Miscellaneous Income	40,000	40,000	2,906	67,577	27,577	169%	23,246	124,424
Williams Field Contract	330,500	330,500	-	348,540	18,040	105%	-	-
Total Other Revenues	<u>5,512,500</u>	<u>6,412,500</u>	<u>669,250</u>	<u>6,466,610</u>	<u>54,110</u>	101%	<u>389,845</u>	<u>5,491,471</u>
Total Revenues	<u>16,225,392</u>	<u>17,125,392</u>	<u>1,194,564</u>	<u>16,650,371</u>	<u>(475,021)</u>	97%	<u>899,978</u>	<u>15,241,493</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Eleven Months Ended November 30, 2020**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 November</u>	<u>2019 YTD</u>
Administration								
Office of the Chief								
Salary	437,423	437,423	30,761	366,064	71,359	84%	28,493	430,971
Benefits	125,771	125,771	9,431	106,186	19,585	84%	8,320	127,579
Purchased professional services	391,105	391,105	20,000	262,009	129,096	67%	14,414	298,265
Purchased property services	308,500	308,500	15,298	278,951	29,549	90%	12,674	223,382
Other purchased services	17,000	17,000	1,113	18,186	(1,186)	107%	1,003	16,457
Supplies	20,150	20,150	982	16,356	3,794	81%	745	11,416
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	222,215	222,215	-	-	222,215	0%	-	-
Totals	<u>1,522,164</u>	<u>1,522,164</u>	<u>77,585</u>	<u>1,047,752</u>	<u>474,412</u>	69%	<u>65,648</u>	<u>1,108,069</u>
Operations								
Salary	183,830	183,830	14,359	172,305	11,525	94%	13,597	163,163
Benefits	40,414	40,414	2,986	34,867	5,547	86%	3,343	44,924
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>224,244</u>	<u>224,244</u>	<u>17,345</u>	<u>207,172</u>	<u>17,072</u>	92%	<u>16,940</u>	<u>208,086</u>
Total Administration	<u>1,746,408</u>	<u>1,746,408</u>	<u>94,930</u>	<u>1,254,924</u>	<u>491,484</u>	72%	<u>82,587</u>	<u>1,316,156</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Eleven Months Ended November 30, 2020**

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2019 November	2019 YTD
Fire Fighting								
Salary	3,112,476	3,112,476	255,289	2,795,074	317,402	90%	220,611	2,569,083
Salary - Single resource	237,363	237,363	52,793	622,416	(385,053)	262%	33,316	538,105
Benefits	930,725	930,725	81,325	887,779	42,946	95%	59,589	823,556
Purchased professional services	28,000	28,000	310	4,312	23,688	15%	1,173	10,614
Purchased property services	15,000	15,000	-	2,860	12,140	19%	2,027	22,174
Other purchased services	750	750	-	468	282	62%	-	426
Single resource purchased services	25,000	25,000	-	43,169	(18,169)	173%	210	25,363
Supplies	297,000	297,000	61,053	241,990	55,010	81%	7,272	152,368
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>4,646,314</u>	<u>4,646,314</u>	<u>450,769</u>	<u>4,598,069</u>	<u>48,245</u>	99%	<u>324,197</u>	<u>4,141,688</u>
Fire Prevention								
Salary	475,800	475,800	32,060	355,899	119,901	75%	31,303	331,561
Benefits	155,237	155,237	11,550	125,819	29,418	81%	8,049	102,507
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	2,800	2,800	60	2,320	480	83%	100	1,869
Supplies	13,450	13,450	552	7,904	5,546	59%	425	9,140
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>647,287</u>	<u>647,287</u>	<u>44,221</u>	<u>491,942</u>	<u>155,345</u>	76%	<u>39,877</u>	<u>445,076</u>
Fire Training								
Salary	336,787	336,787	25,702	305,927	30,860	91%	19,475	275,915
Benefits	98,823	98,823	7,303	82,779	16,044	84%	5,671	81,682
Purchased professional services	56,500	56,500	1,150	22,792	33,708	40%	5,201	55,729
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	-	2,726	27,674	9%	835	34,748
Supplies	29,425	29,425	1,015	21,791	7,634	74%	1,314	15,759
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>551,935</u>	<u>551,935</u>	<u>35,170</u>	<u>436,015</u>	<u>115,920</u>	79%	<u>32,496</u>	<u>463,832</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Eleven Months Ended November 30, 2020**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 November</u>	<u>2019 YTD</u>
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	2,416	2,416
Purchased property services	14,700	14,700	210	14,805	(105)	101%	399	12,224
Other purchased services	90,500	90,500	-	92,520	(2,020)	102%	-	87,105
Supplies	31,000	31,000	-	19,585	11,415	63%	843	3,237
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>136,700</u>	<u>136,700</u>	<u>210</u>	<u>126,910</u>	<u>9,790</u>	93%	<u>3,658</u>	<u>104,982</u>
Fire Repair Services								
Salary	227,988	227,988	17,870	214,445	13,543	94%	16,863	202,357
Benefits	69,597	69,597	5,377	60,868	8,729	87%	4,480	61,645
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	150,000	150,000	4,436	98,464	51,536	66%	6,892	127,202
Other purchased services	400	400	-	429	(29)	107%	-	-
Supplies	11,600	11,600	1,001	9,276	2,324	80%	1,060	9,657
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>459,585</u>	<u>459,585</u>	<u>28,685</u>	<u>383,482</u>	<u>76,103</u>	83%	<u>29,295</u>	<u>400,861</u>
EMS								
Salary	2,656,045	2,656,045	204,203	2,279,911	376,134	86%	180,971	2,161,679
Benefits	762,876	762,876	60,337	657,263	105,613	86%	45,359	616,362
Purchased professional services	236,000	236,000	15,432	145,298	90,702	62%	16,269	166,040
Purchased property services	6,500	6,500	-	695	5,805	11%	(816)	6,053
Other purchased services	17,500	17,500	1,013	8,299	9,201	47%	532	10,564
Supplies	147,000	147,000	14,072	192,480	(45,480)	131%	7,863	113,310
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,558,440	1,558,440	142,282	1,485,301	73,139	95%	131,088	1,663,509
Bad debts	439,560	439,560	40,131	419,940	19,620	96%	28,762	375,940
Totals	<u>5,823,921</u>	<u>5,823,921</u>	<u>477,471</u>	<u>5,189,188</u>	<u>634,733</u>	89%	<u>410,028</u>	<u>5,113,456</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Eleven Months Ended November 30, 2020**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 November</u>	<u>2019 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	182,000	182,000	9,952	152,300	29,700	84%	13,203	221,234
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	48,000	48,000	1,156	24,222	23,778	50%	8,697	35,040
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>230,000</u>	<u>230,000</u>	<u>11,107</u>	<u>176,523</u>	<u>53,477</u>	77%	<u>21,900</u>	<u>256,274</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>1,142,563</u>	<u>12,657,053</u>	<u>1,785,097</u>	88%	<u>944,038</u>	<u>12,242,326</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,783,242</u>	<u>2,683,242</u>	<u>52,001</u>	<u>3,993,318</u>	<u>1,310,076</u>		<u>(44,060)</u>	<u>2,999,167</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>2,600,000</u>	<u>1,400,000</u>	<u>2,600,000</u>	<u>-</u>	100%	<u>-</u>	<u>1,200,000</u>
Total Expenditures	15,642,150	17,042,150	2,542,563	15,257,053	1,785,097		944,038	13,442,326
Net Income	<u>583,242</u>	<u>83,242</u>	<u>(1,347,999)</u>	<u>1,393,318</u>	<u>1,310,076</u>		<u>(44,060)</u>	<u>1,799,167</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 Eleven Months Ended November 30, 2020

	<u>Orginal Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 November</u>	<u>2019 YTD</u>
All Activities and All Functions								
Salary	7,667,712	7,667,712	633,037	7,112,042	555,670	93%	544,628	6,672,832
Benefits	2,183,443	2,183,443	178,309	1,955,561	227,882	90%	134,811	1,858,254
Purchased professional services	712,105	712,105	36,892	434,411	277,694	61%	39,472	533,064
Purchased property services	676,700	676,700	29,895	548,076	128,624	81%	34,378	612,269
Other purchased services	184,350	184,350	2,187	168,117	16,233	91%	2,680	176,531
Supplies	597,625	597,625	79,830	533,605	64,020	89%	28,218	349,926
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,220,215</u>	<u>2,220,215</u>	<u>182,413</u>	<u>1,905,241</u>	<u>314,974</u>	<u>86%</u>	<u>159,851</u>	<u>2,039,449</u>
Totals	<u>14,242,150</u>	<u>14,242,150</u>	<u>1,142,563</u>	<u>12,657,053</u>	<u>1,585,097</u>	<u>89%</u>	<u>944,038</u>	<u>12,242,326</u>
Contingency	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>14,442,150</u>	<u>14,442,150</u>	<u>1,142,563</u>	<u>12,657,053</u>	<u>1,785,097</u>	<u>88%</u>	<u>944,038</u>	<u>12,242,326</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 November 30, 2020**

	11/30/2020
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	3,288,496
Total Checking/Savings	3,288,496
Other Current Assets	
Due from General Fund	819,348
Total Other Current Assets	819,348
 Total Current Assets	 4,107,844
Capital Assets, net	6,063,426
 TOTAL ASSETS	 <u>10,171,270</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	-
Total Current Liabilities	-
 Total Liabilities	 -
Equity	
Invested in Capital Assets	6,063,426
Committed for Capital Projects	4,107,844
Total Equity	10,171,270
 TOTAL LIABILITIES & EQUITY	 <u>10,171,270</u>

**Durango Fire Protection District
Capital Projects Fund
Statement of Revenues Budget and Actual
For the Eleven Months Ended November 30, 2020**

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	2,600,000	1,400,000	2,600,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	249,381	(22,671)	92%
Development fees	100,000	100,000	15,626	215,423	115,423	215%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	15,300	15,300	0%
Interest	140,000	140,000	368	23,572	(116,428)	17%
Total Income	<u>1,712,052</u>	<u>3,112,052</u>	<u>1,438,665</u>	<u>3,103,676</u>	<u>(8,376)</u>	100%
Expense						
Capital equipment	1,630,000	3,030,000	127,353	2,103,226	(926,774)	69%
Training site construction expense	1,500,000	2,000,000	345,396	501,425	(1,498,575)	25%
Station 3 construction expense	-	-	-	193,768	193,768	0%
Total Expenses	<u>3,130,000</u>	<u>5,030,000</u>	<u>472,749</u>	<u>2,798,419</u>	<u>(2,231,581)</u>	56%
 Net Income	 <u>(1,417,948)</u>	 <u>(1,917,948)</u>	 <u>965,916</u>	 <u>305,257</u>	 <u>2,223,205</u>	 -16%