



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

Balance Sheet  
General

- Comparative balance sheet is shown for September 30, 2020; August 31, 2020; and September 30, 2019

Analysis of Cash Position

	<u>9/30/2020</u>	<u>9/30/2019</u>
Cash	6,667,918	4,765,215
Current liabilities	(1,163,157)	(1,529,077)
Actual quick assets	<u>\$ 5,504,761</u>	<u>\$ 3,236,138</u>
Cash committed for capital projects (Stations 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 7,540,753</u>	
Cash committed for capital projects (Stations 2)	\$ 1,836,351	
Cash committed for other capital expenditures	<u>\$ 1,403,524</u>	
Fund Balance - Capital Projects Fund	<u>\$ 3,239,875</u>	
Fund Balance - Total	<u>\$ 10,780,628</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.26%

Revenues

Ambulance

- Revenues through September are \$75,500 below budget and \$198,300 less than 2019.  
- Average Daily Revenue through September is \$10,403, as compared to 2019 YE average of \$11,055.

Accounts Receivable

Ambulance

- Billed receivables equal 158 days of revenues, down 8 days from August.  
- Ambulance billing write-off % through September is 56%, as compared to 54% for 2019.

Expenditures

General

Salary costs

- At the end of September we are at 75% of payroll budget, 74% 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 September revenues exceed expenditures by \$ 2,946,793

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 September 31, 2020**

	9/30/2020	8/31/2020	9/30/2019
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	1,172,548	1,734,087	733,485
Certificates of Deposit	2,091,993	2,091,993	2,037,623
ColoTrust	3,403,126	3,403,126	1,994,076
Total Cash	<u>6,667,918</u>	<u>7,229,456</u>	<u>4,765,215</u>
Other Current Assets			
A/R - Ambulance	1,638,954	1,673,804	1,378,035
Due from Capital Projects Fund	61,353	61,353	815,536
Due from Contracting Parties	220,535	178,828	125,817
Cash with County Treasurer	55,091	92,690	57,596
Other	166,638	96,263	23,747
Allowances	(175,606)	(258,549)	(303,689)
Prepays	69,027	206,753	179,385
Total Other Current Assets	<u>2,035,992</u>	<u>2,051,142</u>	<u>2,276,426</u>
Total Current Assets	<u>8,703,910</u>	<u>9,280,599</u>	<u>7,041,641</u>
Capital Assets, net	4,934,712	4,934,712	4,934,712
TOTAL ASSETS	<u>13,638,622</u>	<u>14,215,311</u>	<u>11,976,353</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	128,330	1,446,655	514,521
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,034,827</u>	<u>1,069,294</u>	<u>1,014,557</u>
Total Current Liabilities	<u>1,163,157</u>	<u>2,515,949</u>	<u>1,529,077</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,163,157</u>	<u>2,515,949</u>	<u>1,529,077</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	5,140,059	3,579,014
Excess of Revenues over Expenditures, Net	2,946,793	1,424,591	1,733,550
Total Equity	<u>12,475,465</u>	<u>11,699,362</u>	<u>10,447,276</u>
TOTAL LIABILITIES & EQUITY	<u>13,638,622</u>	<u>14,215,311</u>	<u>11,976,353</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2019 September</u>	<u>2019 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,826,788	4,826,788	406,313	3,656,815	(1,169,973)	76%	378,883	3,409,950
DFPD Property Taxes	4,861,104	4,861,104	15,260	4,677,300	(183,804)	96%	9,834	4,535,752
DFPD SO Taxes	920,000	920,000	82,001	701,770	(218,230)	76%	94,080	718,924
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>503,574</u>	<u>9,137,689</u>	<u>(1,575,203)</u>	85%	<u>482,797</u>	<u>8,774,945</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	334,980	2,850,452	(849,548)	77%	382,611	3,048,775
IFT Transport Income	400,000	400,000	50,467	394,492	(5,508)	99%	41,149	320,947
CMS Supplemental Payment	600,000	600,000	870,960	870,960	270,960	0%	361,158	361,158
Prevention Fees	75,000	75,000	1,225	46,951	(28,049)	63%	7,717	66,594
Special Events Fees	6,000	6,000	-	-	(6,000)	0%	1,228	6,014
Wildland Fires	300,000	300,000	156,658	618,441	318,441	206%	81,168	160,602
Grants	6,000	6,000	-	3,617	(2,383)	60%	-	154,347
Interest	55,000	55,000	1,045	88,481	33,481	161%	6,777	82,880
Miscellaneous Income	40,000	40,000	13,315	63,957	23,957	160%	12,112	75,070
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>1,428,649</u>	<u>5,285,892</u>	<u>(226,608)</u>	96%	<u>893,921</u>	<u>4,276,386</u>
Total Revenues	<u>16,225,392</u>	<u>16,225,392</u>	<u>1,932,224</u>	<u>14,423,580</u>	<u>(1,801,812)</u>	89%	<u>1,376,718</u>	<u>13,051,330</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 September</u>	<u>2019 YTD</u>
Administration								
Office of the Chief								
Salary	437,423	437,423	30,761	304,541	132,882	70%	36,922	369,326
Benefits	125,771	125,771	9,377	87,328	38,443	69%	11,362	108,566
Purchased professional services	391,105	391,105	7,662	224,758	166,347	57%	22,254	267,605
Purchased property services	308,500	308,500	14,869	226,549	81,951	73%	36,697	196,892
Other purchased services	17,000	17,000	307	16,060	940	94%	1,358	14,260
Supplies	20,150	20,150	477	8,931	11,219	44%	2,395	9,914
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	222,215	222,215	-	-	222,215	0%	-	-
Totals	<u>1,522,164</u>	<u>1,522,164</u>	<u>63,453</u>	<u>868,167</u>	<u>653,997</u>	57%	<u>110,987</u>	<u>966,564</u>
Operations								
Salary	183,830	183,830	14,359	143,588	40,242	78%	13,597	135,969
Benefits	40,414	40,414	3,058	28,895	11,519	71%	3,947	37,686
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>224,244</u>	<u>224,244</u>	<u>17,417</u>	<u>172,483</u>	<u>51,761</u>	77%	<u>17,544</u>	<u>173,656</u>
Total Administration	<u>1,746,408</u>	<u>1,746,408</u>	<u>80,870</u>	<u>1,040,650</u>	<u>705,758</u>	60%	<u>128,531</u>	<u>1,140,220</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 September</u>	<u>2019 YTD</u>
Fire Fighting								
Salary	3,112,476	3,112,476	238,659	2,306,156	806,320	74%	208,252	2,149,524
Salary - Single resource	237,363	237,363	111,031	488,852	(251,489)	206%	94,795	433,226
Benefits	930,725	930,725	86,599	711,149	219,576	76%	78,115	688,203
Purchased professional services	28,000	28,000	-	3,183	24,817	11%	1,348	9,009
Purchased property services	15,000	15,000	-	2,735	12,265	18%	1,855	19,026
Other purchased services	750	750	-	468	282	62%	-	426
Single resource purchased services	25,000	25,000	4,649	24,219	781	97%	3,668	19,135
Supplies	297,000	297,000	31,414	136,598	160,402	46%	28,395	126,462
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>4,646,314</u>	<u>4,646,314</u>	<u>472,352</u>	<u>3,673,360</u>	<u>972,954</u>	79%	<u>416,427</u>	<u>3,445,010</u>
Fire Prevention								
Salary	475,800	475,800	30,165	291,680	184,120	61%	26,927	268,484
Benefits	155,237	155,237	11,267	102,714	52,523	66%	8,942	84,972
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	2,800	2,800	-	2,115	685	76%	-	1,756
Supplies	13,450	13,450	3,656	6,873	6,577	51%	268	6,587
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>647,287</u>	<u>647,287</u>	<u>45,087</u>	<u>403,381</u>	<u>243,906</u>	62%	<u>36,137</u>	<u>361,798</u>
Fire Training								
Salary	336,787	336,787	22,837	245,472	91,315	73%	31,650	237,117
Benefits	98,823	98,823	7,217	67,838	30,985	69%	7,393	69,234
Purchased professional services	56,500	56,500	3,417	11,768	44,732	21%	258	37,942
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	-	2,726	27,674	9%	1,175	25,060
Supplies	29,425	29,425	192	13,412	16,013	46%	569	13,563
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>551,935</u>	<u>551,935</u>	<u>33,663</u>	<u>341,217</u>	<u>210,718</u>	62%	<u>41,045</u>	<u>382,916</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 September</u>	<u>2019 YTD</u>
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	14,700	14,700	208	12,586	2,114	86%	208	9,817
Other purchased services	90,500	90,500	-	69,415	21,085	77%	21,703	65,402
Supplies	31,000	31,000	583	18,593	12,407	60%	55	2,394
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>136,700</u>	<u>136,700</u>	<u>791</u>	<u>100,593</u>	<u>36,107</u>	74%	<u>21,966</u>	<u>77,613</u>
Fire Repair Services								
Salary	227,988	227,988	17,870	178,704	49,284	78%	16,863	168,630
Benefits	69,597	69,597	5,345	50,116	19,481	72%	5,386	51,859
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	150,000	150,000	14,037	89,321	60,679	60%	40,675	112,862
Other purchased services	400	400	429	429	(29)	107%	-	-
Supplies	11,600	11,600	1,094	7,397	4,203	64%	825	7,883
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>459,585</u>	<u>459,585</u>	<u>38,775</u>	<u>325,968</u>	<u>133,617</u>	71%	<u>63,748</u>	<u>341,234</u>
EMS								
Salary	2,656,045	2,656,045	204,893	1,886,346	769,699	71%	184,635	1,802,973
Benefits	762,876	762,876	58,915	537,250	225,626	70%	55,483	514,986
Purchased professional services	236,000	236,000	3,839	104,313	131,687	44%	10,960	132,065
Purchased property services	6,500	6,500	-	695	5,805	11%	-	5,144
Other purchased services	17,500	17,500	1,665	6,397	11,103	37%	538	8,757
Supplies	147,000	147,000	20,529	163,564	(16,564)	111%	9,337	93,215
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,558,440	1,558,440	141,093	1,198,941	359,499	77%	166,423	1,371,826
Bad debts	439,560	439,560	39,796	339,172	100,388	77%	38,261	310,484
Totals	<u>5,823,921</u>	<u>5,823,921</u>	<u>470,730</u>	<u>4,236,678</u>	<u>1,587,243</u>	73%	<u>465,637</u>	<u>4,239,451</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 September</u>	<u>2019 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	182,000	182,000	12,542	132,121	49,879	73%	17,452	108,518
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	48,000	48,000	1,310	17,069	30,931	36%	2,060	21,021
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>230,000</u>	<u>230,000</u>	<u>13,852</u>	<u>149,190</u>	<u>80,810</u>	65%	<u>19,513</u>	<u>129,538</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>1,156,121</u>	<u>10,276,787</u>	<u>4,165,363</u>	71%	<u>1,193,004</u>	<u>10,117,780</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,783,242</u>	<u>1,783,242</u>	<u>776,103</u>	<u>4,146,793</u>	<u>2,363,551</u>		<u>183,714</u>	<u>2,933,550</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>	<u>1,200,000</u>	<u>-</u>	100%	<u>-</u>	<u>1,200,000</u>
Total Expenditures	15,642,150	15,642,150	1,156,121	11,476,787	4,165,363		1,193,004	11,317,780
Net Income	<u>583,242</u>	<u>583,242</u>	<u>776,103</u>	<u>2,946,793</u>	<u>2,363,551</u>		<u>183,714</u>	<u>1,733,550</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 Nine Months Ended September 30, 2020**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2019 September</u>	<u>2019 YTD</u>
All Activities and All Functions								
Salary	7,667,712	7,667,712	670,575	5,845,339	1,822,373	76%	613,641	5,565,250
Benefits	2,183,443	2,183,443	181,778	1,585,291	598,152	73%	170,627	1,555,506
Purchased professional services	712,105	712,105	14,917	344,021	368,084	48%	34,820	446,622
Purchased property services	676,700	676,700	41,656	464,008	212,692	69%	96,888	452,259
Other purchased services	184,350	184,350	7,050	121,829	62,521	66%	28,441	134,795
Supplies	597,625	597,625	59,255	372,437	225,188	62%	43,903	281,038
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,220,215</u>	<u>2,220,215</u>	<u>180,889</u>	<u>1,538,113</u>	<u>682,102</u>	<u>69%</u>	<u>204,684</u>	<u>1,682,310</u>
Totals	<u>14,242,150</u>	<u>14,242,150</u>	<u>1,156,121</u>	<u>10,271,037</u>	<u>3,971,113</u>	<u>72%</u>	<u>1,193,004</u>	<u>10,117,780</u>
Contingency	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>5,750</u>	<u>194,250</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>14,442,150</u>	<u>14,442,150</u>	<u>1,156,121</u>	<u>10,276,787</u>	<u>4,165,363</u>	<u>71%</u>	<u>1,193,004</u>	<u>10,117,780</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 September 31, 2020**

	9/30/2020
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
ColoTrust	3,286,986
Total Checking/Savings	3,286,986
Other Current Assets	
Due from General Fund	-
Total Other Current Assets	-
 Total Current Assets	 3,286,986
Capital Assets, net	6,063,426
 TOTAL ASSETS	 <u>9,350,412</u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Payable to General Fund	47,111
Total Current Liabilities	47,111
 Total Liabilities	 47,111
Equity	
Invested in Capital Assets	6,063,426
Committed for Capital Projects	3,239,875
Total Equity	9,303,301
 TOTAL LIABILITIES & EQUITY	 <u>9,350,412</u>

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

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	Budget %
<b>Income/Expenses</b>						
Income						
Transfer from General Fund	1,200,000	1,200,000	-	1,200,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	204,039	(68,013)	75%
Development fees	100,000	100,000	7,276	177,149	77,149	177%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	15,300	15,300	0%
Interest	140,000	140,000	-	22,062	(117,938)	16%
Total Income	<u>1,712,052</u>	<u>1,712,052</u>	<u>29,947</u>	<u>1,618,550</u>	<u>(93,502)</u>	95%
 Expense						
Capital equipment	1,630,000	1,630,000	1,821	1,954,016	324,016	120%
Training site construction expense	1,500,000	1,500,000	13,884	33,478	(1,466,522)	2%
Station 3 construction expense	-	-	-	193,768	193,768	0%
Total Expenses	<u>3,130,000</u>	<u>3,130,000</u>	<u>15,705</u>	<u>2,181,262</u>	<u>(948,738)</u>	70%
 Net Income	 <u>(1,417,948)</u>	 <u>(1,417,948)</u>	 <u>14,242</u>	 <u>(562,712)</u>	 <u>855,236</u>	 40%