



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

Balance Sheet  
General

- Comparative balance sheet is shown for June 30, 2021; May 31, 2021; and June 30, 2020

Analysis of Cash Position

	<u>6/30/2021</u>	<u>6/30/2020</u>
Cash	5,565,520	6,829,256
Current liabilities	(1,035,462)	(1,209,699)
Actual quick assets	<u>\$ 4,530,058</u>	<u>\$ 5,619,557</u>
Cash committed for capital projects (Stations 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 7,355,657</u>	
Cash committed for capital projects (Stations 2)	<u>\$ 1,547,294</u>	
Cash committed for other capital expenditures	<u>\$ 1,519,772</u>	
Fund Balance - Capital Projects Fund	<u>\$ 3,067,066</u>	
Fund Balance - Total	<u>\$ 10,422,723</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.06%

Revenues

Ambulance

- Revenues through June are \$442,600 above budget and \$585,900 more than 2020.  
- Average Daily Revenue through June is \$12,942, as compared to 2020 YE average of \$10,734.

Accounts Receivable

Ambulance

- Billed receivables equal 80 days of revenues, down 3 days from May.  
- Ambulance billing write-off % through June is 93%, as compared to 60% for 2020.

Expenditures

General

Salary costs

- At the end of June we are at 46% of payroll budget, 46% of 2021 pay periods have been expended.

Equipment

- The value of land, buildings, and equipment is reflected at depreciated value on 12/31/2020.

Excess of Revenues Over Expenditures

- At the end of June revenues exceed expenditures by \$ 2,406,967

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 June 30, 2021**

	6/30/2021	5/31/2021	6/30/2020
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	2,588,425	2,475,648	1,325,086
Certificates of Deposit	2,071,575	2,076,537	2,102,771
ColoTrust	905,270	905,240	3,401,148
Total Cash	<u>5,565,520</u>	<u>5,457,675</u>	<u>6,829,256</u>
Other Current Assets			
A/R - Ambulance	1,041,617	1,026,799	1,510,214
Due from Capital Projects Fund	222,886	93,738	157,158
Due from Contracting Parties	129,225	213,791	96,973
Cash with County Treasurer	799,873	337,943	716,807
Other	80,118	1,097	81,515
Allowances	310,720	282,629	(424,253)
Prepays	241,161	267,319	253,413
Total Other Current Assets	<u>2,825,600</u>	<u>2,223,316</u>	<u>2,391,827</u>
Total Current Assets	<u>8,391,119</u>	<u>7,680,991</u>	<u>9,221,083</u>
Capital Assets, net	4,529,278	4,529,278	4,934,712
TOTAL ASSETS	<u>12,920,397</u>	<u>12,210,269</u>	<u>14,155,795</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	134,575	130,142	189,250
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>900,887</u>	<u>900,529</u>	<u>1,020,449</u>
Total Current Liabilities	<u>1,035,462</u>	<u>1,030,671</u>	<u>1,209,699</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,035,462</u>	<u>1,030,671</u>	<u>1,209,699</u>
Equity			
Invested in Capital Assets	4,529,278	4,529,278	4,934,712
Committed for Capital Projects	200,000	200,000	200,000
Unreserved			
Undesignated Fund Balance	4,748,690	5,025,728	4,393,960
Excess of Revenues over Expenditures, Net	2,406,967	1,424,591	3,417,424
Total Equity	<u>11,884,935</u>	<u>11,179,597</u>	<u>12,946,096</u>
TOTAL LIABILITIES & EQUITY	<u>12,920,397</u>	<u>12,210,269</u>	<u>14,155,795</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2020 June</u>	<u>2020 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,921,851	4,921,851	409,370	2,456,218	(2,465,633)	50%	406,313	2,437,877
DFPD Property Taxes	4,956,462	4,956,462	839,371	4,702,950	(253,512)	95%	700,943	4,520,094
DFPD SO Taxes	920,000	920,000	83,931	518,129	(401,871)	56%	66,822	441,238
DFPD Tribal Payment	45,000	45,000	-	29,931	(15,069)	67%	-	44,123
DFPD Other Property Taxes	50,000	50,000	-	58,266	8,266	117%	-	57,171
Total Local Government Operations Funding	<u>10,893,313</u>	<u>10,893,313</u>	<u>1,332,672</u>	<u>7,765,494</u>	<u>(3,127,819)</u>	71%	<u>1,174,078</u>	<u>7,500,503</u>
Other Revenues								
Ambulance Income	3,800,000	3,800,000	478,695	2,342,579	(1,457,421)	62%	343,061	1,756,678
IFT Transport Income	500,000	500,000	80,270	435,444	(64,556)	87%	36,515	249,579
CMS Supplemental Payment	750,000	750,000	-	-	(750,000)	0%	-	-
Prevention Fees	70,000	70,000	2,037	22,736	(47,264)	32%	3,494	35,676
Special Events Fees	6,000	6,000	3,497	3,497	(2,503)	0%	-	-
Wildland Fires	500,000	500,000	86,905	101,302	(398,698)	20%	81,471	84,158
Grants	6,000	6,000	16,176	22,885	16,885	381%	-	3,617
Interest	45,000	45,000	5,596	(1,336)	(46,336)	-3%	1,173	85,656
Miscellaneous Income	40,500	40,500	1,140	70,972	30,472	175%	2,663	44,230
Williams Field Contract	-	-	-	-	-	0%	-	348,540
Total Other Revenues	<u>5,717,500</u>	<u>5,717,500</u>	<u>674,316</u>	<u>2,998,078</u>	<u>(2,719,422)</u>	52%	<u>468,377</u>	<u>2,608,135</u>
Total Revenues	<u>16,610,813</u>	<u>16,610,813</u>	<u>2,006,987</u>	<u>10,763,572</u>	<u>(5,847,241)</u>	65%	<u>1,642,455</u>	<u>10,108,637</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 June</u>	<u>2020 YTD</u>
Administration								
Office of the Chief								
Salary	419,000	419,000	33,828	206,900	212,100	49%	33,096	197,452
Benefits	112,000	112,000	9,312	53,089	58,911	47%	9,501	57,818
Purchased professional services	460,422	460,422	42,050	219,230	241,192	48%	28,721	205,671
Purchased property services	323,000	323,000	37,790	197,677	125,323	61%	32,174	179,325
Other purchased services	17,000	17,000	1,011	8,154	8,846	48%	1,571	14,617
Supplies	18,150	18,150	465	15,565	2,585	86%	1,543	5,095
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	222,215	222,215	-	-	222,215	0%	-	-
Totals	<u>1,571,787</u>	<u>1,571,787</u>	<u>124,456</u>	<u>700,615</u>	<u>871,172</u>	45%	<u>106,606</u>	<u>659,980</u>
Operations								
Salary	195,000	195,000	14,427	93,869	101,131	48%	14,359	93,332
Benefits	53,000	53,000	3,580	24,025	28,975	45%	3,011	18,954
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>248,000</u>	<u>248,000</u>	<u>18,007</u>	<u>117,895</u>	<u>130,105</u>	48%	<u>17,370</u>	<u>112,286</u>
Total Administration	<u>1,819,787</u>	<u>1,819,787</u>	<u>142,463</u>	<u>818,510</u>	<u>1,001,277</u>	45%	<u>123,976</u>	<u>772,265</u>

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2020 June	2020 YTD
<b>Fire Fighting</b>								
Salary	3,220,000	3,220,000	236,372	1,424,124	1,795,876	44%	230,231	1,475,267
Salary - Single resource	310,000	310,000	83,660	178,403	131,597	58%	77,502	148,866
Benefits	1,005,000	1,005,000	87,606	474,190	530,810	47%	79,300	442,186
Purchased professional services	23,000	23,000	390	2,025	20,975	9%	172	2,839
Purchased property services	15,000	15,000	504	4,463	10,537	30%	-	2,570
Other purchased services	550	550	6,451	11,218	(10,668)	2040%	-	468
Single resource purchased services	-	-	-	-	-	100%	6,589	7,668
Supplies	297,000	297,000	15,513	86,770	210,230	29%	14,729	87,828
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>4,870,550</u>	<u>4,870,550</u>	<u>430,496</u>	<u>2,181,192</u>	<u>2,689,358</u>	45%	<u>408,524</u>	<u>2,167,692</u>
<b>Fire Prevention</b>								
Salary	468,000	468,000	35,048	204,199	263,801	44%	23,568	178,015
Benefits	150,000	150,000	11,983	68,896	81,104	46%	10,334	66,413
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,300	3,300	-	1,672	1,628	51%	230	2,032
Supplies	13,450	13,450	501	27,035	(13,585)	201%	285	2,799
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>634,750</u>	<u>634,750</u>	<u>47,532</u>	<u>301,801</u>	<u>332,949</u>	48%	<u>34,417</u>	<u>249,259</u>
<b>Fire Training</b>								
Salary	353,000	353,000	27,255	143,624	209,376	41%	25,980	161,153
Benefits	99,000	99,000	7,677	42,540	56,461	43%	7,441	45,211
Purchased professional services	73,000	73,000	623	11,439	61,561	16%	1,684	6,494
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	-	5,727	24,673	19%	-	2,726
Supplies	29,425	29,425	947	13,371	16,054	45%	1,631	12,152
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>584,825</u>	<u>584,825</u>	<u>36,502</u>	<u>216,700</u>	<u>368,125</u>	37%	<u>36,736</u>	<u>227,736</u>

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2020 June	2020 YTD
<b>Fire Communications</b>								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	210	6,639	8,361	44%	1,438	10,161
Other purchased services	120,100	120,100	-	48,498	71,602	40%	-	46,310
Supplies	31,000	31,000	353	10,027	20,973	32%	876	16,144
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>562</u>	<u>65,164</u>	<u>101,436</u>	39%	<u>2,314</u>	<u>72,616</u>
<b>Fire Repair Services</b>								
Salary	282,000	282,000	18,641	120,451	161,549	43%	17,870	116,158
Benefits	88,000	88,000	6,327	38,726	49,274	44%	5,368	33,364
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	150,000	150,000	18,209	90,002	59,998	60%	9,167	50,100
Other purchased services	200	200	-	-	200	0%	-	-
Supplies	11,600	11,600	1,787	10,606	994	91%	827	4,614
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>531,800</u>	<u>531,800</u>	<u>44,964</u>	<u>259,784</u>	<u>272,016</u>	49%	<u>33,232</u>	<u>204,235</u>
<b>EMS</b>								
Salary	2,781,000	2,781,000	220,023	1,261,124	1,519,876	45%	193,115	1,208,200
Benefits	766,000	766,000	61,686	359,887	406,113	47%	57,964	352,112
Purchased professional services	196,000	196,000	13,582	67,243	128,757	34%	9,910	73,814
Purchased property services	6,000	6,000	-	31,204	(25,204)	520%	250	500
Other purchased services	11,800	11,800	1,203	6,307	5,493	53%	840	2,942
Supplies	187,500	187,500	13,545	66,895	120,605	36%	9,928	116,856
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,600,560	1,600,560	201,626	986,694	613,866	62%	144,497	738,243
Bad debts	451,440	451,440	63,013	424,443	26,997	94%	73,966	408,496
Totals	<u>6,000,300</u>	<u>6,000,300</u>	<u>574,679</u>	<u>3,203,796</u>	<u>2,796,504</u>	53%	<u>490,471</u>	<u>2,901,164</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 June</u>	<u>2020 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	191,000	191,000	22,643	93,586	97,414	49%	14,454	83,588
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	52,000	52,000	2,005	16,073	35,927	31%	1,712	12,658
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>243,000</u>	<u>243,000</u>	<u>24,648</u>	<u>109,659</u>	<u>133,341</u>	45%	<u>16,166</u>	<u>96,246</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>1,301,847</u>	<u>7,156,605</u>	<u>7,895,007</u>	48%	<u>1,145,834</u>	<u>6,691,213</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,559,201</u>	<u>1,559,201</u>	<u>705,141</u>	<u>3,606,967</u>	<u>2,047,766</u>		<u>496,620</u>	<u>3,417,424</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>-</u>
Total Expenditures	16,251,612	16,251,612	1,301,847	8,356,605	7,895,007		1,145,834	6,691,213
Net Income	<u>359,201</u>	<u>359,201</u>	<u>705,141</u>	<u>2,406,967</u>	<u>2,047,766</u>		<u>496,620</u>	<u>3,417,424</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 Six Months Ended June 30, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 June</u>	<u>2020 YTD</u>
All Activities and All Functions								
Salary	8,028,000	8,028,000	669,254	3,632,693	4,395,307	45%	615,721	3,578,445
Benefits	2,273,000	2,273,000	188,172	1,061,351	1,211,649	47%	172,919	1,016,057
Purchased professional services	752,922	752,922	56,645	299,937	452,986	40%	40,486	288,818
Purchased property services	700,000	700,000	79,356	423,570	276,430	61%	57,482	326,246
Other purchased services	183,350	183,350	8,665	81,576	101,774	44%	9,231	76,762
Supplies	640,125	640,125	35,115	246,341	393,784	38%	31,532	258,146
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,274,215</u>	<u>2,274,215</u>	<u>264,639</u>	<u>1,411,137</u>	<u>863,078</u>	62%	<u>218,464</u>	<u>1,146,739</u>
Totals	<u>14,851,612</u>	<u>14,851,612</u>	<u>1,301,847</u>	<u>7,156,605</u>	<u>7,695,007</u>	48%	<u>1,145,834</u>	<u>6,691,213</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>1,301,847</u>	<u>7,156,605</u>	<u>7,895,007</u>	48%	<u>1,145,834</u>	<u>6,691,213</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 June 30, 2021**

	6/30/2021
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
ColoTrust	3,289,952
Total Checking/Savings	3,289,952
Other Current Assets	
Due from General Fund	-
Total Other Current Assets	-
 Total Current Assets	 3,289,952
Capital Assets, net	9,763,172
 TOTAL ASSETS	 <u>13,053,124</u>
 <b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Payable to General Fund	222,886
Total Current Liabilities	222,886
 Total Liabilities	 222,886
Equity	
Invested in Capital Assets	9,763,172
Committed for Capital Projects	3,067,066
Total Equity	12,830,238
 TOTAL LIABILITIES & EQUITY	 <u>13,053,124</u>

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	Budget %
<b>Income/Expenses</b>						
<b>Income</b>						
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	136,026	(136,026)	50%
Development fees	100,000	100,000	27,085	107,679	7,679	108%
Capital Grants	120,000	120,000	-	-	(120,000)	0%
Sale of assets	-	-	-	-	-	0%
Interest	35,000	35,000	108	1,116	(33,884)	3%
Total Income	<u>1,727,052</u>	<u>1,727,052</u>	<u>49,864</u>	<u>1,444,821</u>	<u>(282,231)</u>	<u>84%</u>
 <b>Expense</b>						
Capital equipment	1,620,000	1,620,000	123,810	123,810	(1,496,190)	8%
Training site construction expense	1,400,000	1,400,000	55,093	1,084,382	(315,618)	77%
Station 3 construction expense	-	-	-	-	-	0%
Total Expenses	<u>3,020,000</u>	<u>3,020,000</u>	<u>178,903</u>	<u>1,208,192</u>	<u>(1,811,808)</u>	<u>40%</u>
 Net Income	 <u>(1,292,948)</u>	 <u>(1,292,948)</u>	 <u>(129,039)</u>	 <u>236,629</u>	 <u>1,529,577</u>	 <u>-18%</u>