



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

Balance Sheet  
General

- Comparative balance sheet is shown for September 30, 2021; August 31, 2021; and September 30, 2020

Analysis of Cash Position

	<u>9/30/2021</u>	<u>9/30/2020</u>
Cash	6,316,894	6,669,042
Current liabilities	(991,071)	(1,201,373)
Actual quick assets	<u>\$ 5,325,824</u>	<u>\$ 5,467,669</u>
Cash committed for capital projects (Stations 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 7,454,096</u>	
Cash committed for capital projects (Stations 2)	<u>\$ 1,581,302</u>	
Cash committed for other capital expenditures	<u>\$ 1,770,874</u>	
Fund Balance - Capital Projects Fund	<u>\$ 3,352,176</u>	
Fund Balance - Total	<u>\$ 10,806,272</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.02%

Revenues

Ambulance

- Revenues through September are \$879,800 above budget and \$879,400 more than 2020.  
- Average Daily Revenue through September is \$13,662, as compared to 2020 YE average of \$10,734.

Accounts Receivable

Ambulance

- Billed receivables equal 77 days of revenues, down 1 day from August.  
- Ambulance billing write-off % through September is 82%, as compared to 60% for 2020.

Expenditures

General

Salary costs

- At the end of September we are at 77% of payroll budget, 73% 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 September revenues exceed expenditures by \$ 2,505,178

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 30, 2021**

	9/30/2021	8/31/2021	9/30/2020
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	3,342,817	2,873,749	1,172,648
Certificates of Deposit	2,068,512	2,068,512	2,092,357
ColoTrust	905,315	905,315	3,403,786
Total Cash	<u>6,316,894</u>	<u>5,847,826</u>	<u>6,669,042</u>
Other Current Assets			
A/R - Ambulance	1,050,532	1,053,258	1,638,954
Due from Capital Projects Fund	(62,059)	(18,500)	47,111
Due from Contracting Parties	142,622	97,042	220,535
Cash with County Treasurer	47,933	86,400	55,091
Other	582,258	447,956	156,755
Allowances	133,829	113,801	(474,502)
Prepays	233,157	249,070	69,027
Total Other Current Assets	<u>2,128,272</u>	<u>2,029,027</u>	<u>1,712,971</u>
Total Current Assets	<u>8,445,167</u>	<u>7,876,853</u>	<u>8,382,013</u>
Capital Assets, net	4,529,278	4,529,278	4,934,712
TOTAL ASSETS	<u>12,974,445</u>	<u>12,406,131</u>	<u>13,316,725</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	89,975	192,496	197,843
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>901,095</u>	<u>901,096</u>	<u>1,003,529</u>
Total Current Liabilities	<u>991,071</u>	<u>1,093,592</u>	<u>1,201,373</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>991,071</u>	<u>1,093,592</u>	<u>1,201,373</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	4,748,918	5,158,671	4,393,960
Excess of Revenues over Expenditures, Net	2,505,178	1,424,591	2,586,680
Total Equity	<u>11,983,374</u>	<u>11,312,540</u>	<u>12,115,352</u>
TOTAL LIABILITIES & EQUITY	<u>12,974,445</u>	<u>12,406,131</u>	<u>13,316,725</u>

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

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	Budget %	2020 September	2020 YTD
Local Government Funding								
Operations								
City of Durango	4,921,851	4,921,851	409,370	3,684,327	(1,237,524)	75%	406,313	3,656,815
DFPD Property Taxes	4,956,462	4,956,462	1,496	4,869,002	(87,460)	98%	15,260	4,677,300
DFPD SO Taxes	920,000	920,000	92,064	805,514	(114,486)	88%	82,001	701,770
DFPD Tribal Payment	45,000	45,000	-	29,931	(15,069)	67%	-	44,123
DFPD Other Property Taxes	50,000	50,000	-	58,775	8,775	118%	-	57,680
Total Local Government Operations Funding	<u>10,893,313</u>	<u>10,893,313</u>	<u>502,929</u>	<u>9,447,549</u>	<u>(1,445,764)</u>	87%	<u>503,574</u>	<u>9,137,689</u>
Other Revenues								
Ambulance Income	3,800,000	3,800,000	452,845	3,729,839	(70,161)	98%	334,980	2,850,452
IFT Transport Income	500,000	500,000	80,925	645,812	145,812	129%	50,467	394,492
CMS Supplemental Payment	750,000	750,000	728,093	728,093	(21,907)	0%	870,960	870,960
Prevention Fees	70,000	70,000	12,111	44,530	(25,470)	64%	1,225	46,951
Special Events Fees	6,000	6,000	-	3,497	(2,503)	0%	-	-
Wildland Fires	500,000	500,000	215,238	854,827	354,827	171%	156,684	618,467
Grants	6,000	6,000	-	27,042	21,042	451%	-	3,617
Interest	45,000	45,000	531	(2,778)	(47,778)	-6%	2,068	89,505
Miscellaneous Income	40,500	40,500	5,015	90,790	50,290	224%	13,315	63,957
Williams Field Contract	-	-	-	-	-	0%	-	348,540
Total Other Revenues	<u>5,717,500</u>	<u>5,717,500</u>	<u>1,494,758</u>	<u>6,121,651</u>	<u>404,151</u>	107%	<u>1,429,699</u>	<u>5,286,941</u>
Total Revenues	<u>16,610,813</u>	<u>16,610,813</u>	<u>1,997,688</u>	<u>15,569,200</u>	<u>(1,041,613)</u>	94%	<u>1,933,273</u>	<u>14,424,630</u>

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

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2020 September	2020 YTD
Administration								
Office of the Chief								
Salary	419,000	419,000	33,828	325,298	93,702	78%	30,761	304,541
Benefits	112,000	112,000	9,106	82,563	29,437	74%	9,377	87,328
Purchased professional services	460,422	460,422	7,269	263,090	197,332	57%	7,895	230,741
Purchased property services	323,000	323,000	38,622	268,506	54,494	83%	38,563	250,254
Other purchased services	17,000	17,000	1,660	10,239	6,761	60%	307	16,085
Supplies	18,150	18,150	503	21,016	(2,866)	116%	5,774	14,230
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	222,215	222,215	-	-	222,215	0%	-	-
Totals	<u>1,571,787</u>	<u>1,571,787</u>	<u>90,988</u>	<u>970,712</u>	<u>601,075</u>	62%	<u>92,678</u>	<u>903,178</u>
Operations								
Salary	195,000	195,000	14,427	144,557	50,443	74%	14,359	143,588
Benefits	53,000	53,000	3,475	34,892	18,108	66%	3,058	28,895
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>248,000</u>	<u>248,000</u>	<u>17,902</u>	<u>179,450</u>	<u>68,550</u>	72%	<u>17,417</u>	<u>172,483</u>
Total Administration	<u>1,819,787</u>	<u>1,819,787</u>	<u>108,890</u>	<u>1,150,162</u>	<u>669,625</u>	63%	<u>110,095</u>	<u>1,075,662</u>

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

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2020 September	2020 YTD
<b>Fire Fighting</b>								
Salary	3,220,000	3,220,000	242,401	2,260,847	959,153	70%	238,659	2,306,156
Salary - Single resource	310,000	310,000	126,955	675,048	(365,048)	218%	111,031	488,852
Benefits	1,005,000	1,005,000	93,343	777,558	227,442	77%	86,599	711,149
Purchased professional services	23,000	23,000	774	2,158	20,842	9%	-	3,183
Purchased property services	15,000	15,000	-	4,463	10,537	30%	-	2,735
Other purchased services	550	550	2,541	47,173	(46,623)	8577%	-	468
Single resource purchased services	-	-	-	-	-	0%	5,887	26,522
Supplies	297,000	297,000	8,072	163,572	133,428	55%	41,025	161,844
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>4,870,550</u>	<u>4,870,550</u>	<u>474,087</u>	<u>3,930,819</u>	<u>939,731</u>	81%	<u>483,201</u>	<u>3,700,910</u>
<b>Fire Prevention</b>								
Salary	468,000	468,000	36,833	356,416	111,584	76%	30,165	291,680
Benefits	150,000	150,000	12,140	109,895	40,105	73%	11,267	102,714
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,300	3,300	-	1,899	1,401	58%	-	2,115
Supplies	13,450	13,450	216	28,915	(15,465)	215%	3,656	6,873
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>634,750</u>	<u>634,750</u>	<u>49,190</u>	<u>497,125</u>	<u>137,625</u>	78%	<u>45,087</u>	<u>403,381</u>
<b>Fire Training</b>								
Salary	353,000	353,000	28,585	240,966	112,034	68%	22,837	245,472
Benefits	99,000	99,000	7,604	66,173	32,827	67%	7,217	67,838
Purchased professional services	73,000	73,000	1,096	26,236	46,764	36%	3,417	11,768
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	3,524	10,829	19,571	36%	-	2,726
Supplies	29,425	29,425	2,042	29,202	223	99%	2,679	15,899
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>584,825</u>	<u>584,825</u>	<u>42,851</u>	<u>373,407</u>	<u>211,418</u>	64%	<u>36,150</u>	<u>343,704</u>

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

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2020 September	2020 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	227	9,676	5,324	65%	208	12,586
Other purchased services	120,100	120,100	-	48,498	71,602	40%	-	69,415
Supplies	31,000	31,000	-	12,618	18,382	41%	1,576	19,585
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>227</u>	<u>70,792</u>	<u>95,808</u>	42%	<u>1,784</u>	<u>101,586</u>
Fire Repair Services								
Salary	282,000	282,000	22,354	189,964	92,036	67%	17,870	178,704
Benefits	88,000	88,000	6,713	58,468	29,532	66%	5,345	50,116
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	150,000	150,000	11,155	124,305	25,695	83%	14,037	89,321
Other purchased services	200	200	-	-	200	0%	429	429
Supplies	11,600	11,600	1,299	12,658	(1,058)	109%	1,094	7,342
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>531,800</u>	<u>531,800</u>	<u>41,521</u>	<u>385,395</u>	<u>146,405</u>	72%	<u>38,775</u>	<u>325,913</u>
EMS								
Salary	2,781,000	2,781,000	211,597	2,016,890	764,110	73%	204,893	1,886,346
Benefits	766,000	766,000	58,028	545,937	220,063	71%	58,915	537,250
Purchased professional services	196,000	196,000	17,083	145,258	50,742	74%	3,839	104,515
Purchased property services	6,000	6,000	-	501	5,499	8%	-	695
Other purchased services	11,800	11,800	358	9,050	2,750	77%	1,665	6,508
Supplies	187,500	187,500	13,359	114,855	72,645	61%	20,929	165,014
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,600,560	1,600,560	210,738	1,751,008	(150,448)	109%	141,093	1,198,941
Bad debts	451,440	451,440	83,798	713,105	(261,665)	158%	73,006	638,068
Totals	<u>6,000,300</u>	<u>6,000,300</u>	<u>594,962</u>	<u>5,296,603</u>	<u>703,697</u>	88%	<u>504,340</u>	<u>4,537,337</u>

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

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2020 September	2020 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	191,000	191,000	14,213	139,267	51,733	73%	12,439	132,018
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	52,000	52,000	1,339	20,451	31,549	39%	1,681	17,439
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>243,000</u>	<u>243,000</u>	<u>15,551</u>	<u>159,719</u>	<u>83,281</u>	66%	<u>14,120</u>	<u>149,458</u>
Contingency	<u>200,000</u>	<u>200,000</u>	-	-	200,000		-	-
Total Operating Expenditures	<u>15,051,612</u>	<u>15,051,612</u>	<u>1,327,278</u>	<u>11,864,022</u>	<u>3,187,590</u>	79%	<u>1,233,553</u>	<u>10,637,950</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,559,201</u>	<u>1,559,201</u>	<u>670,409</u>	<u>3,705,178</u>	<u>2,145,977</u>		<u>699,721</u>	<u>3,786,680</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	-	1,200,000	-	100%	-	1,200,000
Total Expenditures	16,251,612	16,251,612	1,327,278	13,064,022	3,187,590		1,233,553	11,837,950
Net Income	<u>359,201</u>	<u>359,201</u>	<u>670,409</u>	<u>2,505,178</u>	<u>2,145,977</u>		<u>699,721</u>	<u>2,586,680</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, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 September</u>	<u>2020 YTD</u>
All Activities and All Functions								
Salary	8,028,000	8,028,000	716,981	6,209,987	1,818,013	77%	670,575	5,845,339
Benefits	2,273,000	2,273,000	190,409	1,675,487	597,513	74%	181,778	1,585,291
Purchased professional services	752,922	752,922	26,221	436,742	316,180	58%	15,151	350,206
Purchased property services	700,000	700,000	64,217	546,718	153,282	78%	65,248	487,610
Other purchased services	183,350	183,350	8,084	127,688	55,662	70%	8,288	124,267
Supplies	640,125	640,125	26,830	403,287	236,838	63%	78,413	408,228
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,274,215</u>	<u>2,274,215</u>	<u>294,536</u>	<u>2,464,113</u>	<u>(189,898)</u>	108%	<u>214,100</u>	<u>1,837,009</u>
Totals	<u>14,851,612</u>	<u>14,851,612</u>	<u>1,327,278</u>	<u>11,864,022</u>	<u>2,987,590</u>	80%	<u>1,233,553</u>	<u>10,637,950</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>1,327,278</u>	<u>11,864,022</u>	<u>3,187,590</u>	79%	<u>1,233,553</u>	<u>10,637,950</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 30, 2021**

	9/30/2021
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
ColoTrust	<u>3,290,117</u>
Total Checking/Savings	3,290,117
Other Current Assets	
Due from General Fund	<u>62,059</u>
Total Other Current Assets	62,059
 Total Current Assets	 <u>3,352,176</u>
Capital Assets, net	<u>9,763,172</u>
 TOTAL ASSETS	 <u>13,115,348</u>
 <b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Payable to General Fund	<u>-</u>
Total Current Liabilities	-
 Total Liabilities	 -
Equity	
Invested in Capital Assets	9,763,172
Committed for Capital Projects	<u>3,352,176</u>
Total Equity	13,115,348
 TOTAL LIABILITIES & EQUITY	 <u>13,115,348</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>
<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	204,039	(68,013)	75%
Development fees	100,000	100,000	20,887	276,384	176,384	276%
Capital Grants	120,000	120,000	-	116,385	(3,615)	0%
Sale of assets	-	-	-	7,500	7,500	0%
Interest	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>1,281</u>	<u>(33,719)</u>	4%
Total Income	<u>1,727,052</u>	<u>1,727,052</u>	<u>43,558</u>	<u>1,805,589</u>	<u>78,537</u>	105%
 <b>Expense</b>						
Capital equipment	1,620,000	1,620,000	-	123,811	(1,496,189)	8%
Training site construction expense	1,400,000	1,400,000	-	1,160,040	(239,960)	83%
Station 3 construction expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total Expenses	<u>3,020,000</u>	<u>3,020,000</u>	<u>-</u>	<u>1,283,851</u>	<u>(1,736,149)</u>	43%
 Net Income	 <u>(1,292,948)</u>	 <u>(1,292,948)</u>	 <u>43,558</u>	 <u>521,738</u>	 <u>1,814,686</u>	 -40%