



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

Balance Sheet  
General

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

Analysis of Cash Position

	<u>10/31/2021</u>	<u>10/31/2020</u>
Cash	6,522,526	6,412,682
Current liabilities	(1,030,558)	(1,013,902)
Actual quick assets	<u>\$ 5,491,967</u>	<u>\$ 5,398,779</u>
Cash committed for capital projects (Stations 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 6,826,091</u>	
Cash committed for capital projects (Stations 2)	\$ 1,598,305	
Cash committed for other capital expenditures	<u>\$ 1,868,638</u>	
Fund Balance - Capital Projects Fund	<u>\$ 3,466,943</u>	
Fund Balance - Total	<u>\$ 10,293,034</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.10%

Revenues

Ambulance

- Revenues through October are \$272,200 above budget and \$913,000 more than 2020.  
- Average Daily Revenue through October is \$13,505, as compared to 2020 YE average of \$10,734.

Accounts Receivable

Ambulance

- Billed receivables equal 72 days of revenues, down 5 days from September.  
- Ambulance billing write-off % through October is 82%, as compared to 60% for 2020.

Expenditures

General

Salary costs

- At the end of October we are at 80% of payroll budget, 81% 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 October revenues exceed expenditures by \$ 1,877,598

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 October 31, 2021**

	10/31/2021	9/30/2021	10/31/2020
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	3,548,422	3,345,152	919,160
Certificates of Deposit	2,068,512	2,068,512	2,088,963
ColoTrust	905,341	905,329	3,404,309
Total Cash	<u>6,522,526</u>	<u>6,319,242</u>	<u>6,412,682</u>
Other Current Assets			
A/R - Ambulance	976,883	1,048,197	1,624,736
Due from Capital Projects Fund	(176,730)	(62,059)	(121,508)
Due from Contracting Parties	47,000	142,622	268,178
Cash with County Treasurer	63,440	47,933	66,134
Other	146,810	571,913	109,708
Allowances	63,436	53,829	(504,920)
Prepays	213,285	233,157	162,063
Total Other Current Assets	<u>1,334,123</u>	<u>2,035,592</u>	<u>1,604,391</u>
Total Current Assets	<u>7,856,649</u>	<u>8,354,835</u>	<u>8,017,072</u>
Capital Assets, net	4,529,278	4,529,278	4,934,712
TOTAL ASSETS	<u>12,385,927</u>	<u>12,884,113</u>	<u>12,951,784</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	124,214	107,209	257,404
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>906,345</u>	<u>901,095</u>	<u>756,498</u>
Total Current Liabilities	<u>1,030,558</u>	<u>1,008,304</u>	<u>1,013,902</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,030,558</u>	<u>1,008,304</u>	<u>1,013,902</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	4,748,493	5,721,939	4,393,960
Excess of Revenues over Expenditures, Net	1,877,598	1,424,591	2,409,210
Total Equity	<u>11,355,369</u>	<u>11,875,808</u>	<u>11,937,882</u>
TOTAL LIABILITIES & EQUITY	<u>12,385,927</u>	<u>12,884,113</u>	<u>12,951,784</u>

**Durango Fire Protection District  
General Fund  
Statement of Revenues Budget and Actual  
For the Ten Months Ended October 31, 2021**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	Budget %	2020 October	2020 YTD
Local Government Funding								
Operations								
City of Durango	4,921,851	4,921,851	409,370	4,093,697	(828,154)	83%	406,313	4,063,128
DFPD Property Taxes	4,956,462	4,956,462	15,378	4,884,380	(72,082)	99%	22,272	4,699,572
DFPD SO Taxes	920,000	920,000	95,328	900,841	(19,159)	98%	92,174	793,944
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>520,075</u>	<u>9,967,624</u>	<u>(925,689)</u>	92%	<u>520,759</u>	<u>9,658,447</u>
Other Revenues								
Ambulance Income	3,800,000	4,600,000	375,676	4,105,515	(494,485)	89%	342,064	3,192,517
IFT Transport Income	500,000	500,000	33,178	678,990	178,990	136%	55,417	449,910
CMS Supplemental Payment	750,000	750,000	-	728,093	(21,907)	97%	-	870,960
Prevention Fees	70,000	70,000	3,394	47,924	(22,076)	68%	4,794	51,745
Special Events Fees	6,000	6,000	-	3,497	(2,503)	58%	-	-
Wildland Fires	500,000	1,000,000	23,701	878,528	(121,472)	88%	109,769	728,236
Grants	6,000	6,000	-	27,042	21,042	451%	-	3,617
Interest	45,000	45,000	544	(2,221)	(47,221)	-5%	(2,340)	87,165
Miscellaneous Income	40,500	40,500	1,288	92,078	51,578	227%	714	64,671
Williams Field Contract	-	-	-	-	-	0%	-	348,540
Total Other Revenues	<u>5,717,500</u>	<u>7,017,500</u>	<u>437,782</u>	<u>6,559,446</u>	<u>(458,054)</u>	93%	<u>510,418</u>	<u>5,797,360</u>
Total Revenues	<u>16,610,813</u>	<u>17,910,813</u>	<u>957,857</u>	<u>16,527,070</u>	<u>(1,383,743)</u>	92%	<u>1,031,177</u>	<u>15,455,807</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual October</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 October</u>	<u>2020 YTD</u>
Administration								
Office of the Chief								
Salary	419,000	419,000	33,828	359,126	59,874	86%	30,761	335,302
Benefits	112,000	112,000	9,294	91,857	20,143	82%	9,427	96,755
Purchased professional services	460,422	460,422	7,292	275,221	185,201	60%	11,269	242,010
Purchased property services	323,000	323,000	16,045	284,801	38,199	88%	13,399	263,653
Other purchased services	17,000	17,000	998	11,237	5,763	66%	988	17,073
Supplies	18,150	18,150	945	23,733	(5,583)	131%	1,144	15,375
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	222,215	222,215	228,723	228,723	(6,508)	103%	-	-
Totals	<u>1,571,787</u>	<u>1,571,787</u>	<u>297,124</u>	<u>1,274,699</u>	<u>297,088</u>	81%	<u>66,989</u>	<u>970,167</u>
Operations								
Salary	195,000	195,000	14,427	158,984	36,016	82%	14,359	157,947
Benefits	53,000	53,000	3,571	38,463	14,537	73%	2,985	31,881
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>248,000</u>	<u>248,000</u>	<u>17,998</u>	<u>197,447</u>	<u>50,553</u>	80%	<u>17,344</u>	<u>189,827</u>
Total Administration	<u>1,819,787</u>	<u>1,819,787</u>	<u>315,122</u>	<u>1,472,146</u>	<u>347,641</u>	81%	<u>84,333</u>	<u>1,159,994</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2021**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2020 October	2020 YTD
<b>Fire Fighting</b>								
Salary	3,220,000	3,220,000	230,944	2,491,791	728,209	77%	233,629	2,539,785
Salary - Single resource	310,000	760,000	47,931	722,980	37,020	95%	80,771	569,624
Benefits	1,005,000	1,005,000	81,317	858,875	146,125	85%	95,305	806,454
Purchased professional services	23,000	23,000	214	2,372	20,628	10%	819	4,002
Purchased property services	15,000	15,000	205	4,668	10,332	31%	125	2,860
Other purchased services	550	550	-	468	82	85%	-	468
Single resource purchased services	-	50,000	-	55,769	(5,769)	112%	16,648	43,169
Supplies	297,000	297,000	25,716	192,301	104,699	65%	19,148	180,993
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,870,550</u>	<u>5,370,550</u>	<u>386,327</u>	<u>4,329,223</u>	<u>1,041,327</u>	81%	<u>446,445</u>	<u>4,147,355</u>
<b>Fire Prevention</b>								
Salary	468,000	468,000	37,170	393,585	74,415	84%	32,160	323,839
Benefits	150,000	150,000	12,515	122,410	27,590	82%	11,556	114,270
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,300	3,300	-	1,899	1,401	58%	145	2,260
Supplies	13,450	13,450	491	29,406	(15,956)	219%	479	7,352
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>634,750</u>	<u>634,750</u>	<u>50,176</u>	<u>547,301</u>	<u>87,449</u>	86%	<u>44,340</u>	<u>447,721</u>
<b>Fire Training</b>								
Salary	353,000	353,000	28,146	269,112	83,888	76%	34,753	280,225
Benefits	99,000	99,000	7,673	73,846	25,154	75%	7,638	75,476
Purchased professional services	73,000	73,000	10,318	38,967	34,033	53%	9,874	21,642
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	1,275	13,195	17,205	43%	-	2,726
Supplies	29,425	29,425	334	29,873	(448)	102%	4,877	20,776
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>584,825</u>	<u>584,825</u>	<u>47,745</u>	<u>424,993</u>	<u>159,832</u>	73%	<u>57,142</u>	<u>400,846</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2021**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2020 October	2020 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	2,115	11,803	3,197	79%	2,010	14,596
Other purchased services	120,100	120,100	-	48,498	71,602	40%	23,105	92,520
Supplies	31,000	31,000	41,679	57,374	(26,374)	185%	-	19,585
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>43,793</u>	<u>117,675</u>	<u>48,925</u>	71%	<u>25,115</u>	<u>126,701</u>
Fire Repair Services								
Salary	282,000	282,000	24,582	214,546	67,454	76%	17,870	196,575
Benefits	88,000	88,000	7,254	65,722	22,278	75%	5,375	55,491
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	150,000	150,000	6,560	131,478	18,522	88%	4,706	94,027
Other purchased services	200	200	-	-	200	0%	-	429
Supplies	11,600	11,600	1,268	13,926	(2,326)	120%	877	8,219
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>531,800</u>	<u>531,800</u>	<u>39,664</u>	<u>425,673</u>	<u>106,127</u>	80%	<u>28,828</u>	<u>354,741</u>
EMS								
Salary	2,781,000	2,781,000	200,101	2,216,991	564,009	80%	189,362	2,075,708
Benefits	766,000	766,000	62,095	608,032	157,968	79%	59,676	596,927
Purchased professional services	196,000	196,000	13,812	159,070	36,930	81%	25,351	129,866
Purchased property services	6,000	6,000	-	501	5,499	8%	-	695
Other purchased services	11,800	11,800	258	9,308	2,492	79%	778	7,286
Supplies	187,500	187,500	11,337	126,365	61,135	67%	13,394	178,408
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,600,560	2,000,560	178,235	1,929,243	71,317	96%	144,078	1,343,018
Bad debts	451,440	851,440	84,630	877,735	(26,295)	103%	73,848	711,916
Totals	<u>6,000,300</u>	<u>6,800,300</u>	<u>550,469</u>	<u>5,927,246</u>	<u>873,054</u>	87%	<u>506,487</u>	<u>5,043,824</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2021**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2020 October	2020 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	191,000	191,000	43,712	183,188	7,812	96%	10,331	142,349
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	52,000	52,000	1,287	22,028	29,972	42%	5,627	23,067
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>243,000</u>	<u>243,000</u>	<u>44,999</u>	<u>205,215</u>	<u>37,785</u>	84%	<u>15,958</u>	<u>165,415</u>
Contingency	<u>200,000</u>	<u>200,000</u>	-	-	200,000		-	-
Total Operating Expenditures	<u>15,051,612</u>	<u>16,351,612</u>	<u>1,478,297</u>	<u>13,449,473</u>	<u>2,902,139</u>	82%	<u>1,208,647</u>	<u>11,846,597</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,559,201</u>	<u>1,559,201</u>	<u>(520,440)</u>	<u>3,077,598</u>	<u>1,518,397</u>		<u>(177,470)</u>	<u>3,609,210</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>3,200,000</u>	-	1,200,000	2,000,000	38%	-	1,200,000
Total Expenditures	16,251,612	19,551,612	1,478,297	14,649,473	4,902,139		1,208,647	13,046,597
Net Income	<u>359,201</u>	<u>(1,640,799)</u>	<u>(520,440)</u>	<u>1,877,598</u>	<u>(481,604)</u>		<u>(177,470)</u>	<u>2,409,210</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 Ten Months Ended October 31, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual October</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 October</u>	<u>2020 YTD</u>
All Activities and All Functions								
Salary	8,028,000	8,528,000	617,129	6,827,116	1,700,884	80%	633,666	6,479,005
Benefits	2,273,000	2,273,000	183,720	1,859,207	413,793	82%	191,962	1,777,252
Purchased professional services	752,922	752,922	31,637	475,630	277,292	63%	47,313	397,519
Purchased property services	700,000	700,000	68,636	616,439	83,561	88%	30,571	518,180
Other purchased services	183,350	183,350	2,530	140,373	42,977	77%	41,663	165,931
Supplies	640,125	640,125	83,057	495,007	145,118	77%	45,547	453,774
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,274,215</u>	<u>3,074,215</u>	<u>491,588</u>	<u>3,035,701</u>	<u>38,514</u>	99%	<u>217,925</u>	<u>2,054,934</u>
Totals	<u>14,851,612</u>	<u>16,151,612</u>	<u>1,478,297</u>	<u>13,449,473</u>	<u>2,702,139</u>	83%	<u>1,208,647</u>	<u>11,846,597</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>16,351,612</u>	<u>1,478,297</u>	<u>13,449,473</u>	<u>2,902,139</u>	82%	<u>1,208,647</u>	<u>11,846,597</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 October 31, 2021**

	10/31/2021
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
ColoTrust	3,290,213
Total Checking/Savings	3,290,213
Other Current Assets	
Due from General Fund	176,730
Total Other Current Assets	176,730
 Total Current Assets	 3,466,943
Capital Assets, net	9,763,172
 TOTAL ASSETS	 <u>13,230,115</u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Payable to General Fund	-
Total Current Liabilities	-
 Total Liabilities	 -
Equity	
Invested in Capital Assets	9,763,172
Committed for Capital Projects	3,466,943
Total Equity	13,230,115
 TOTAL LIABILITIES & EQUITY	 <u>13,230,115</u>

**Durango Fire Protection District  
Capital Projects Fund  
Statement of Revenues Budget and Actual  
For the Ten Months Ended October 31, 2021**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	Budget %
<b>Income/Expenses</b>						
<b>Income</b>						
Transfer from General Fund	1,200,000	3,200,000	-	1,200,000	(2,000,000)	38%
Capital Contribution from City of Durango	272,052	272,052	22,671	226,710	(45,342)	83%
Development fees	100,000	350,000	89,600	365,984	15,984	105%
Capital Grants	120,000	120,000	-	116,385	(3,615)	0%
Sale of assets	-	-	2,400	9,900	9,900	0%
Interest	35,000	35,000	47	1,377	(33,623)	4%
Total Income	<u>1,727,052</u>	<u>3,977,052</u>	<u>114,718</u>	<u>1,920,356</u>	<u>(2,056,696)</u>	48%
 <b>Expense</b>						
Capital equipment	1,620,000	370,000	-	123,811	(246,189)	33%
Training site construction expense	1,400,000	1,400,000	-	1,160,040	(239,960)	83%
Station 2 (9-R Bldg Purchase)	-	5,000,000	-	-	(5,000,000)	0%
Total Expenses	<u>3,020,000</u>	<u>6,770,000</u>	<u>-</u>	<u>1,283,851</u>	<u>(5,486,149)</u>	19%
 Net Income	 <u>(1,292,948)</u>	 <u>(2,792,948)</u>	 <u>114,718</u>	 <u>636,505</u>	 <u>3,429,453</u>	 -23%