



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

Balance Sheet
General

- Comparative balance sheet is shown for December 31, 2021; November 30, 2021; and December 31, 2020

Analysis of Cash Position

	<u>12/31/2021</u>	<u>12/31/2020</u>
Cash	3,708,742	3,691,131
Current liabilities	(1,071,360)	(1,107,386)
Actual quick assets	<u>\$ 2,637,382</u>	<u>\$ 2,583,744</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 4,084,910</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 253,641</u>	
Fund Balance - Capital Projects Fund	<u>\$ 253,641</u>	
Fund Balance - Total	<u>\$ 4,338,551</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 0.05%

Revenues

Ambulance

- Revenues through December are \$212,000 above budget and \$883,500 more than 2020.
- Average Daily Revenue through December is \$13,184, as compared to 2020 YE average of \$10,734.

Accounts Receivable

Ambulance

- Billed receivables equal 68 days of revenues, down 3 days from November.
- Ambulance billing write-off % through December is 80%, as compared to 60% for 2020.

Expenditures

General

Salary costs

- At the end of December we are at 99% of payroll budget, 100% 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 December revenues exceed expenditures by \$ (863,583)

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 December 31, 2021

	12/31/2021	11/30/2021	12/31/2020
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	744,117	3,103,466	200,117
Certificates of Deposit	2,058,965	2,057,258	2,085,808
ColoTrust	905,409	905,361	1,404,956
Total Cash	<u>3,708,742</u>	<u>6,066,336</u>	<u>3,691,131</u>
Other Current Assets			
A/R - Ambulance	895,159	950,219	1,609,222
Due from Capital Projects Fund	36,708	(2,030,253)	458,398
Due from Contracting Parties	122,871	82,871	361,769
Cash with County Treasurer	45,083	68,955	40,790
Other	223,210	293,912	197,177
Allowances	13,468	13,637	(418,496)
Prepays	111,029	201,767	116,068
Total Other Current Assets	<u>1,447,528</u>	<u>(418,893)</u>	<u>2,364,928</u>
Total Current Assets	<u>5,156,270</u>	<u>5,647,442</u>	<u>6,056,059</u>
Capital Assets, net	4,529,278	4,529,278	4,934,712
TOTAL ASSETS	<u><u>9,685,548</u></u>	<u><u>10,176,720</u></u>	<u><u>10,990,771</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	96,796	65,180	135,907
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>974,563</u>	<u>906,466</u>	<u>971,480</u>
Total Current Liabilities	<u>1,071,360</u>	<u>971,646</u>	<u>1,107,386</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,071,360</u>	<u>971,646</u>	<u>1,107,386</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	3,051,205	4,295,558
Excess of Revenues over Expenditures, Net	(863,583)	1,424,591	453,114
Total Equity	<u>8,614,188</u>	<u>9,205,074</u>	<u>9,883,384</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,685,548</u></u>	<u><u>10,176,720</u></u>	<u><u>10,990,771</u></u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	Budget %	2020 December	2020 YTD
Local Government Funding								
Operations								
City of Durango	4,921,851	4,921,851	409,370	4,912,436	(9,415)	100%	406,313	4,875,754
DFPD Property Taxes	4,956,462	4,956,462	79	4,909,346	(47,116)	99%	-	4,725,059
DFPD SO Taxes	920,000	920,000	85,006	1,073,858	153,858	117%	81,843	969,300
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>494,455</u>	<u>10,984,346</u>	<u>91,033</u>	101%	<u>488,155</u>	<u>10,671,916</u>
Other Revenues								
Ambulance Income	3,800,000	4,600,000	364,833	4,812,046	212,046	105%	398,226	3,928,544
IFT Transport Income	500,000	500,000	80,357	821,738	321,738	164%	43,415	560,473
CMS Supplemental Payment	750,000	750,000	-	728,093	(21,907)	97%	-	870,960
Prevention Fees	70,000	70,000	4,051	63,173	(6,827)	90%	1,554	55,373
Special Events Fees	6,000	6,000	-	3,497	(2,503)	58%	-	-
Wildland Fires	500,000	1,000,000	96	1,074,697	74,697	107%	631	978,521
Grants	6,000	6,000	26,083	115,457	109,457	1924%	102,606	106,223
Interest	45,000	45,000	5,500	(1,014)	(46,014)	-2%	(43)	95,343
Miscellaneous Income	40,500	40,500	1,852	94,126	53,626	232%	10,496	78,073
Williams Field Contract	-	-	-	-	-	0%	-	348,540
Total Other Revenues	<u>5,717,500</u>	<u>7,017,500</u>	<u>482,771</u>	<u>7,711,812</u>	<u>694,312</u>	110%	<u>556,885</u>	<u>7,022,050</u>
Total Revenues	<u>16,610,813</u>	<u>17,910,813</u>	<u>977,227</u>	<u>18,696,158</u>	<u>785,345</u>	104%	<u>1,045,041</u>	<u>17,693,966</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2020 December	2020 YTD
Administration								
Office of the Chief								
Salary	419,000	419,000	53,742	446,696	(27,696)	107%	59,436	425,499
Benefits	112,000	112,000	11,408	112,593	(593)	101%	12,427	118,613
Purchased professional services	460,422	460,422	27,912	323,444	136,978	70%	28,648	290,657
Purchased property services	323,000	323,000	13,893	312,526	10,474	97%	13,188	292,138
Other purchased services	17,000	17,000	196	11,499	5,501	68%	475	18,661
Supplies	18,150	18,150	424	41,447	(23,297)	228%	2,495	18,852
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	222,215	222,215	-	228,723	(6,508)	103%	222,215	222,215
Totals	<u>1,571,787</u>	<u>1,571,787</u>	<u>107,574</u>	<u>1,476,928</u>	<u>94,859</u>	94%	<u>338,884</u>	<u>1,386,636</u>
Operations								
Salary	195,000	195,000	25,140	198,551	(3,551)	102%	22,666	194,972
Benefits	53,000	53,000	4,036	46,088	6,912	87%	3,839	38,706
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>248,000</u>	<u>248,000</u>	<u>29,176</u>	<u>244,639</u>	<u>3,361</u>	99%	<u>26,505</u>	<u>233,677</u>
Total Administration	<u>1,819,787</u>	<u>1,819,787</u>	<u>136,751</u>	<u>1,721,566</u>	<u>98,221</u>	95%	<u>365,389</u>	<u>1,620,313</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2020 December	2020 YTD
Fire Fighting								
Salary	3,220,000	3,220,000	401,113	3,136,749	83,251	97%	315,437	3,110,511
Salary - Single resource	310,000	760,000	19,444	785,088	(25,088)	103%	12,044	634,460
Benefits	1,005,000	1,005,000	88,914	1,030,646	(25,646)	103%	101,691	989,470
Purchased professional services	23,000	23,000	8,204	10,805	12,195	47%	14,855	19,167
Purchased property services	15,000	15,000	424	5,257	9,743	35%	322	3,182
Other purchased services	550	550	-	468	82	85%	-	468
Single resource purchased services	-	50,000	-	66,807	(16,807)	134%	-	43,169
Supplies	297,000	297,000	13,117	284,227	12,773	96%	52,260	294,306
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,870,550</u>	<u>5,370,550</u>	<u>531,217</u>	<u>5,320,047</u>	<u>50,503</u>	99%	<u>496,609</u>	<u>5,094,734</u>
Fire Prevention								
Salary	468,000	468,000	56,992	487,462	(19,462)	104%	37,483	393,382
Benefits	150,000	150,000	14,210	149,153	847	99%	11,996	137,815
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,300	3,300	-	2,149	1,151	65%	-	2,320
Supplies	13,450	13,450	229	15,279	(1,829)	114%	1,235	9,139
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>634,750</u>	<u>634,750</u>	<u>71,431</u>	<u>654,044</u>	<u>(19,294)</u>	103%	<u>50,714</u>	<u>542,657</u>
Fire Training								
Salary	353,000	353,000	40,769	337,421	15,579	96%	26,126	332,053
Benefits	99,000	99,000	8,623	90,109	8,891	91%	7,577	90,356
Purchased professional services	73,000	73,000	513	41,707	31,293	57%	1,244	24,036
Purchased property services	-	-	-	36	(36)	0%	-	-
Other purchased services	30,400	30,400	(728)	18,172	12,228	60%	-	2,726
Supplies	29,425	29,425	6,966	46,832	(17,407)	159%	756	22,547
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>584,825</u>	<u>584,825</u>	<u>56,143</u>	<u>534,277</u>	<u>50,548</u>	91%	<u>35,702</u>	<u>471,718</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2020 December	2020 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	210	12,222	2,778	81%	210	15,015
Other purchased services	120,100	120,100	-	96,896	23,204	81%	-	92,520
Supplies	31,000	31,000	7,687	65,319	(34,319)	211%	38,141	57,727
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>7,896</u>	<u>174,437</u>	<u>(7,837)</u>	105%	<u>38,351</u>	<u>165,261</u>
Fire Repair Services								
Salary	282,000	282,000	33,332	272,998	9,002	97%	22,423	236,869
Benefits	88,000	88,000	7,927	81,023	6,977	92%	5,848	66,716
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	150,000	150,000	15,461	171,127	(21,127)	114%	7,084	105,547
Other purchased services	200	200	-	-	200	0%	-	429
Supplies	11,600	11,600	6,483	22,268	(10,668)	192%	3,878	13,098
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>531,800</u>	<u>531,800</u>	<u>63,203</u>	<u>547,416</u>	<u>(15,616)</u>	103%	<u>39,233</u>	<u>422,659</u>
EMS								
Salary	2,781,000	2,781,000	332,781	2,756,029	24,971	99%	277,341	2,557,252
Benefits	766,000	766,000	69,355	737,027	28,973	96%	69,400	726,664
Purchased professional services	196,000	196,000	15,108	189,428	6,572	97%	17,951	163,249
Purchased property services	6,000	6,000	-	8,882	(2,882)	148%	-	695
Other purchased services	11,800	11,800	93	9,959	1,841	84%	1,546	9,846
Supplies	187,500	187,500	13,133	154,134	33,366	82%	(48,099)	144,382
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,600,560	2,000,560	173,667	2,266,834	(266,274)	113%	167,733	1,653,033
Bad debts	451,440	851,440	83,342	1,051,671	(200,231)	124%	80,520	865,777
Totals	<u>6,000,300</u>	<u>6,800,300</u>	<u>687,479</u>	<u>7,173,965</u>	<u>(373,665)</u>	105%	<u>566,393</u>	<u>6,120,898</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2020 December	2020 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	191,000	191,000	12,509	208,349	(17,349)	109%	21,760	174,060
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	52,000	52,000	1,484	25,640	26,360	49%	4,284	28,552
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>243,000</u>	<u>243,000</u>	<u>13,993</u>	<u>233,989</u>	<u>9,011</u>	96%	<u>26,044</u>	<u>202,612</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>16,351,612</u>	<u>1,568,113</u>	<u>16,359,741</u>	<u>(8,129)</u>	100%	<u>1,618,436</u>	<u>14,640,852</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,559,201</u>	<u>1,559,201</u>	<u>(590,886)</u>	<u>2,336,417</u>	<u>777,216</u>		<u>(573,396)</u>	<u>3,053,114</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>3,200,000</u>	<u>-</u>	<u>3,200,000</u>	<u>-</u>	100%	<u>-</u>	<u>2,600,000</u>
Total Expenditures	16,251,612	19,551,612	1,568,113	19,559,741	(8,129)		1,618,436	17,240,852
Net Income	<u>359,201</u>	<u>(1,640,799)</u>	<u>(590,886)</u>	<u>(863,583)</u>	<u>777,216</u>		<u>(573,396)</u>	<u>453,114</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 Twelve Months Ended December 31, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 December</u>	<u>2020 YTD</u>
All Activities and All Functions								
Salary	8,028,000	8,478,000	963,314	8,420,996	57,004	99%	772,957	7,884,999
Benefits	2,273,000	2,273,000	204,473	2,246,638	26,362	99%	212,778	2,168,340
Purchased professional services	752,922	752,922	51,737	565,385	187,537	75%	62,697	497,109
Purchased property services	700,000	700,000	42,497	718,398	(18,398)	103%	42,562	590,638
Other purchased services	183,350	233,350	(439)	205,950	27,400	88%	2,022	170,139
Supplies	640,125	640,125	49,522	655,147	(15,022)	102%	54,952	588,603
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,274,215</u>	<u>3,074,215</u>	<u>257,010</u>	<u>3,547,228</u>	<u>(473,013)</u>	115%	<u>470,467</u>	<u>2,741,026</u>
Totals	<u>14,851,612</u>	<u>16,151,612</u>	<u>1,568,113</u>	<u>16,359,741</u>	<u>(208,129)</u>	101%	<u>1,618,436</u>	<u>14,640,852</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>1,568,113</u>	<u>16,359,741</u>	<u>(8,129)</u>	100%	<u>1,618,436</u>	<u>14,640,852</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 December 31, 2021

	12/31/2021
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	290,349
Total Checking/Savings	290,349
Other Current Assets	
Due from General Fund	-
Total Other Current Assets	-
 Total Current Assets	 290,349
Capital Assets, net	9,763,172
 TOTAL ASSETS	 <u>10,053,521</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	36,708
Total Current Liabilities	36,708
 Total Liabilities	 36,708
Equity	
Invested in Capital Assets	9,763,172
Committed for Capital Projects	253,641
Total Equity	10,016,813
 TOTAL LIABILITIES & EQUITY	 <u>10,053,521</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	3,200,000	-	3,200,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	272,052	-	100%
Development fees	100,000	350,000	4,276	383,988	33,988	110%
Capital Grants	120,000	120,000	-	116,385	(3,615)	0%
Sale of assets	-	-	-	9,900	9,900	0%
Interest	35,000	35,000	64	1,513	(33,487)	4%
Total Income	<u>1,727,052</u>	<u>3,977,052</u>	<u>27,011</u>	<u>3,983,838</u>	<u>6,786</u>	100%
 Expense						
Capital equipment	1,620,000	370,000	93,186	394,502	24,502	107%
Training site construction expense	1,400,000	1,400,000	5,400	1,165,440	(234,560)	83%
Station 2 (9-R Bldg Purchase)	-	5,000,000	5,000,693	5,000,693	693	0%
Total Expenses	<u>3,020,000</u>	<u>6,770,000</u>	<u>5,099,279</u>	<u>6,560,635</u>	<u>(209,365)</u>	97%
 Net Income	 <u>(1,292,948)</u>	 <u>(2,792,948)</u>	 <u>(5,072,268)</u>	 <u>(2,576,797)</u>	 <u>216,151</u>	92%