



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

Balance Sheet  
General

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

Analysis of Cash Position

	<u>11/30/2021</u>	<u>11/30/2020</u>
Cash	6,066,336	6,030,802
Current liabilities	(970,640)	(1,561,876)
Actual quick assets	<u>\$ 5,095,696</u>	<u>\$ 4,468,927</u>
Cash committed for capital projects (Stations 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 4,709,089</u>	
Cash committed for capital projects (Stations 2)	<u>\$ 1,615,308</u>	
Cash committed for other capital expenditures	<u>\$ 3,705,230</u>	
Fund Balance - Capital Projects Fund	<u>\$ 5,320,538</u>	
Fund Balance - Total	<u>\$ 10,029,627</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.10%

Revenues

Ambulance

- Revenues through November are \$230,500 above budget and \$916,900 more than 2020.  
- Average Daily Revenue through November is \$13,315, as compared to 2020 YE average of \$10,734.

Accounts Receivable

Ambulance

- Billed receivables equal 71 days of revenues, down 2 days from October.  
- Ambulance billing write-off % through November is 81%, as compared to 60% for 2020.

Expenditures

General

Salary costs

- At the end of November we are at 88% of payroll budget, 88% 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 November revenues exceed expenditures by \$ (239,404)

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 November 30, 2021**

	11/30/2021	10/31/2021	11/30/2020
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	3,103,466	3,546,936	529,059
Certificates of Deposit	2,057,258	2,058,177	2,096,803
ColoTrust	905,361	905,341	3,404,690
Total Cash	<u>6,066,336</u>	<u>6,510,704</u>	<u>6,030,802</u>
Other Current Assets			
A/R - Ambulance	950,219	979,788	1,527,145
Due from Capital Projects Fund	(2,030,253)	(176,730)	(819,348)
Due from Contracting Parties	82,871	47,000	313,795
Cash with County Treasurer	68,955	63,440	72,616
Other	306,199	133,967	291,712
Allowances	33,637	62,865	(373,043)
Prepays	201,767	213,285	138,666
Total Other Current Assets	<u>(386,606)</u>	<u>1,323,615</u>	<u>1,151,543</u>
Total Current Assets	<u>5,679,729</u>	<u>7,834,319</u>	<u>7,182,345</u>
Capital Assets, net	4,529,278	4,529,278	4,934,712
<b>TOTAL ASSETS</b>	<u><u>10,209,007</u></u>	<u><u>12,363,597</u></u>	<u><u>12,117,057</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	63,954	217,936	537,642
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>906,686</u>	<u>901,096</u>	<u>1,024,233</u>
Total Current Liabilities	<u>970,640</u>	<u>1,119,032</u>	<u>1,561,876</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>970,640</u>	<u>1,119,032</u>	<u>1,561,876</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	5,090,696	4,393,960
Excess of Revenues over Expenditures, Net	(239,404)	1,424,591	1,026,510
Total Equity	<u>9,238,367</u>	<u>11,244,565</u>	<u>10,555,181</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>10,209,007</u></u>	<u><u>12,363,597</u></u>	<u><u>12,117,057</u></u>

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	Budget %	2020 November	2020 YTD
Local Government Funding								
Operations								
City of Durango	4,921,851	4,921,851	409,370	4,503,066	(418,785)	91%	406,313	4,469,441
DFPD Property Taxes	4,956,462	4,956,462	24,686	4,909,267	(47,195)	99%	25,487	4,725,059
DFPD SO Taxes	920,000	920,000	88,010	988,851	68,851	107%	93,514	887,458
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>522,065</u>	<u>10,489,891</u>	<u>(403,422)</u>	96%	<u>525,313</u>	<u>10,183,761</u>
Other Revenues								
Ambulance Income	3,800,000	4,600,000	341,699	4,447,214	(152,786)	97%	337,802	3,530,319
IFT Transport Income	500,000	500,000	62,391	741,381	241,381	148%	67,148	517,058
CMS Supplemental Payment	750,000	750,000	-	728,093	(21,907)	97%	-	870,960
Prevention Fees	70,000	70,000	11,198	59,122	(10,878)	84%	2,074	53,819
Special Events Fees	6,000	6,000	-	3,497	(2,503)	58%	-	-
Wildland Fires	500,000	1,000,000	196,076	1,074,604	74,604	107%	249,654	977,890
Grants	6,000	6,000	62,332	89,374	83,374	1490%	-	3,617
Interest	45,000	45,000	6,043	(6,514)	(51,514)	-14%	8,221	95,386
Miscellaneous Income	40,500	40,500	196	92,274	51,774	228%	2,906	67,577
Williams Field Contract	-	-	-	-	-	0%	-	348,540
Total Other Revenues	<u>5,717,500</u>	<u>7,017,500</u>	<u>679,934</u>	<u>7,229,044</u>	<u>211,544</u>	103%	<u>667,805</u>	<u>6,465,165</u>
Total Revenues	<u>16,610,813</u>	<u>17,910,813</u>	<u>1,201,999</u>	<u>17,718,935</u>	<u>(191,878)</u>	99%	<u>1,193,119</u>	<u>16,648,926</u>

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2020 November	2020 YTD
Administration								
Office of the Chief								
Salary	419,000	419,000	33,828	392,954	26,046	94%	30,761	366,064
Benefits	112,000	112,000	9,328	101,185	10,815	90%	9,431	106,186
Purchased professional services	460,422	460,422	17,236	293,337	167,085	64%	20,000	262,009
Purchased property services	323,000	323,000	13,614	298,569	24,431	92%	15,298	278,951
Other purchased services	17,000	17,000	66	11,303	5,697	66%	1,113	18,186
Supplies	18,150	18,150	351	24,858	(6,708)	137%	982	16,356
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	222,215	222,215	-	228,723	(6,508)	103%	-	-
Totals	<u>1,571,787</u>	<u>1,571,787</u>	<u>74,423</u>	<u>1,350,930</u>	<u>220,857</u>	86%	<u>77,585</u>	<u>1,047,752</u>
Operations								
Salary	195,000	195,000	14,427	173,411	21,589	89%	14,359	172,305
Benefits	53,000	53,000	3,589	42,052	10,948	79%	2,986	34,867
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>248,000</u>	<u>248,000</u>	<u>18,015</u>	<u>215,463</u>	<u>32,537</u>	87%	<u>17,345</u>	<u>207,172</u>
Total Administration	<u>1,819,787</u>	<u>1,819,787</u>	<u>92,438</u>	<u>1,566,392</u>	<u>253,395</u>	86%	<u>94,930</u>	<u>1,254,924</u>

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2020 November	2020 YTD
<b>Fire Fighting</b>								
Salary	3,220,000	3,220,000	243,845	2,735,636	484,364	85%	255,289	2,795,074
Salary - Single resource	310,000	760,000	42,665	765,644	(5,644)	101%	52,793	622,416
Benefits	1,005,000	1,005,000	82,857	941,732	63,268	94%	81,325	887,779
Purchased professional services	23,000	23,000	229	2,601	20,399	11%	310	4,312
Purchased property services	15,000	15,000	165	4,833	10,167	32%	-	2,860
Other purchased services	550	550	-	468	82	85%	-	468
Single resource purchased services	-	50,000	-	66,382	(16,382)	133%	-	43,169
Supplies	297,000	297,000	70,579	267,098	29,902	90%	61,053	242,046
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,870,550</u>	<u>5,370,550</u>	<u>440,339</u>	<u>4,784,393</u>	<u>586,157</u>	89%	<u>450,769</u>	<u>4,598,124</u>
<b>Fire Prevention</b>								
Salary	468,000	468,000	36,885	430,470	37,530	92%	32,060	355,899
Benefits	150,000	150,000	12,533	134,943	15,057	90%	11,550	125,819
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,300	3,300	145	2,044	1,256	62%	60	2,320
Supplies	13,450	13,450	691	30,247	(16,797)	225%	552	7,904
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>634,750</u>	<u>634,750</u>	<u>50,254</u>	<u>597,705</u>	<u>37,045</u>	94%	<u>44,221</u>	<u>491,942</u>
<b>Fire Training</b>								
Salary	353,000	353,000	27,540	296,652	56,348	84%	25,702	305,927
Benefits	99,000	99,000	7,640	81,486	17,514	82%	7,303	82,779
Purchased professional services	73,000	73,000	1,204	40,934	32,066	56%	1,150	22,792
Purchased property services	-	-	-	36	(36)	0%	-	-
Other purchased services	30,400	30,400	(1)	16,091	14,309	53%	-	2,726
Supplies	29,425	29,425	328	38,953	(9,528)	132%	1,015	21,791
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>584,825</u>	<u>584,825</u>	<u>36,711</u>	<u>474,152</u>	<u>110,673</u>	81%	<u>35,170</u>	<u>436,015</u>

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2020 November	2020 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	210	12,013	2,987	80%	210	14,805
Other purchased services	120,100	120,100	-	96,896	23,204	81%	-	92,520
Supplies	31,000	31,000	-	57,374	(26,374)	185%	-	19,585
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>210</u>	<u>166,283</u>	<u>317</u>	100%	<u>210</u>	<u>126,910</u>
Fire Repair Services								
Salary	282,000	282,000	25,120	239,666	42,334	85%	17,870	214,445
Benefits	88,000	88,000	7,373	73,095	14,905	83%	5,377	60,868
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	150,000	150,000	9,474	155,458	(5,458)	104%	4,436	98,464
Other purchased services	200	200	-	-	200	0%	-	429
Supplies	11,600	11,600	1,859	15,785	(4,185)	136%	1,001	9,220
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>531,800</u>	<u>531,800</u>	<u>43,826</u>	<u>484,004</u>	<u>47,796</u>	91%	<u>28,685</u>	<u>383,426</u>
EMS								
Salary	2,781,000	2,781,000	206,257	2,423,248	357,752	87%	204,203	2,279,911
Benefits	766,000	766,000	59,640	667,672	98,328	87%	60,337	657,263
Purchased professional services	196,000	196,000	15,250	174,320	21,680	89%	15,432	145,298
Purchased property services	6,000	6,000	4,214	8,882	(2,882)	148%	-	695
Other purchased services	11,800	11,800	548	9,856	1,944	84%	1,013	8,299
Supplies	187,500	187,500	11,540	140,133	47,367	75%	14,072	192,480
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,600,560	2,000,560	163,923	2,093,166	(92,606)	105%	142,282	1,485,301
Bad debts	451,440	851,440	70,594	948,329	(96,889)	111%	73,342	785,257
Totals	<u>6,000,300</u>	<u>6,800,300</u>	<u>531,966</u>	<u>6,465,607</u>	<u>334,693</u>	95%	<u>510,681</u>	<u>5,554,505</u>

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2020 November	2020 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	191,000	191,000	11,216	195,686	(4,686)	102%	9,952	152,300
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	52,000	52,000	1,236	24,117	27,883	46%	1,202	24,268
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>243,000</u>	<u>243,000</u>	<u>12,452</u>	<u>219,802</u>	<u>23,198</u>	90%	<u>11,153</u>	<u>176,569</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>1,208,196</u>	<u>14,758,339</u>	<u>1,593,273</u>	90%	<u>1,175,819</u>	<u>13,022,416</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,559,201</u>	<u>1,559,201</u>	<u>(6,198)</u>	<u>2,960,596</u>	<u>1,401,395</u>		<u>17,299</u>	<u>3,626,510</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>3,200,000</u>	<u>2,000,000</u>	<u>3,200,000</u>	-	100%	<u>1,400,000</u>	<u>2,600,000</u>
Total Expenditures	16,251,612	19,551,612	3,208,196	17,958,339	1,593,273		2,575,819	15,622,416
Net Income	<u>359,201</u>	<u>(1,640,799)</u>	<u>(2,006,198)</u>	<u>(239,404)</u>	<u>1,401,395</u>		<u>(1,382,701)</u>	<u>1,026,510</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 Eleven Months Ended November 30, 2021**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2020 November</u>	<u>2020 YTD</u>
All Activities and All Functions								
Salary	8,028,000	8,478,000	630,566	7,457,682	1,020,318	88%	633,037	7,112,042
Benefits	2,273,000	2,273,000	182,959	2,042,166	230,834	90%	178,309	1,955,561
Purchased professional services	752,922	752,922	33,919	511,193	241,729	68%	36,892	434,411
Purchased property services	700,000	700,000	38,893	675,476	24,524	96%	29,895	548,076
Other purchased services	183,350	233,350	758	203,040	30,310	87%	2,187	168,117
Supplies	640,125	640,125	86,583	598,564	41,561	94%	79,876	533,651
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,274,215</u>	<u>3,074,215</u>	<u>234,517</u>	<u>3,270,218</u>	<u>(196,003)</u>	106%	<u>215,624</u>	<u>2,270,558</u>
Totals	<u>14,851,612</u>	<u>16,151,612</u>	<u>1,208,196</u>	<u>14,758,339</u>	<u>1,393,273</u>	91%	<u>1,175,819</u>	<u>13,022,416</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>1,208,196</u>	<u>14,758,339</u>	<u>1,593,273</u>	90%	<u>1,175,819</u>	<u>13,022,416</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 November 30, 2021**

	11/30/2021
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
ColoTrust	3,290,285
Total Checking/Savings	3,290,285
Other Current Assets	
Due from General Fund	2,030,253
Total Other Current Assets	2,030,253
 Total Current Assets	 5,320,538
Capital Assets, net	9,763,172
 TOTAL ASSETS	 <u>15,083,710</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	5,320,538
Total Equity	15,083,710
 TOTAL LIABILITIES & EQUITY	 <u>15,083,710</u>

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	Budget %
<b>Income/Expenses</b>						
<b>Income</b>						
Transfer from General Fund	1,200,000	3,200,000	2,000,000	3,200,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	249,381	(22,671)	92%
Development fees	100,000	350,000	13,728	379,711	29,711	108%
Capital Grants	120,000	120,000	-	116,385	(3,615)	0%
Sale of assets	-	-	-	9,900	9,900	0%
Interest	35,000	35,000	72	1,449	(33,551)	4%
Total Income	<u>1,727,052</u>	<u>3,977,052</u>	<u>2,036,471</u>	<u>3,956,826</u>	<u>(20,226)</u>	99%
 <b>Expense</b>						
Capital equipment	1,620,000	370,000	177,475	301,286	(68,714)	81%
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	-	-	(5,000,000)	0%
Total Expenses	<u>3,020,000</u>	<u>6,770,000</u>	<u>182,875</u>	<u>1,466,726</u>	<u>(5,303,274)</u>	22%
 Net Income	 <u>(1,292,948)</u>	 <u>(2,792,948)</u>	 <u>1,853,596</u>	 <u>2,490,100</u>	 <u>5,283,048</u>	 -89%