



**Durango Fire Protection District
January 2022 Financial Report
Comments**

Balance Sheet
General

- Comparative balance sheet is shown for January 31, 2022; December 31, 2021; and January 31, 2021

Analysis of Cash Position

	<u>1/31/2022</u>	<u>1/31/2021</u>
Cash	3,125,593	3,629,348
Current liabilities	(1,106,100)	(1,159,195)
Actual quick assets	<u>\$ 2,019,493</u>	<u>\$ 2,470,153</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 3,600,429</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 277,330</u>	
Fund Balance - Capital Projects Fund	<u>\$ 277,330</u>	
Fund Balance - Total	<u>\$ 3,877,759</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 0.09%

Revenues

Ambulance

- Revenues through January are \$30,900 above budget and \$67,300 more than 2021.
- Average Daily Revenue through January is \$13,094, as compared to 2021 YE average of \$13,184.

Accounts Receivable

Ambulance

- Billed receivables equal 70 days of revenues, up 2 days from December.
- Ambulance billing write-off % through January is 58%, as compared to 80% for 2020.

Expenditures

General

Salary costs

- At the end of January we are at 8% of payroll budget, 8% 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 January revenues exceed expenditures by \$ (192,043)

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 January 31, 2022

	1/31/2022	12/31/2021	1/31/2021
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	663,527	744,117	639,994
Certificates of Deposit	2,056,350	2,058,965	2,084,061
ColoTrust	405,466	905,409	905,043
Total Cash	<u>3,125,593</u>	<u>3,708,742</u>	<u>3,629,348</u>
Other Current Assets			
A/R - Ambulance	921,762	895,159	1,212,044
Due from Capital Projects Fund	13,037	36,708	517,898
Due from Contracting Parties	167,264	135,264	45,572
Cash with County Treasurer	93,077	45,083	110,285
Other	241,029	209,595	102,606
Allowances	(212,943)	(225,693)	(35,886)
Prepays	357,710	111,029	347,715
Total Other Current Assets	<u>1,580,936</u>	<u>1,207,147</u>	<u>2,300,235</u>
Total Current Assets	<u>4,706,529</u>	<u>4,915,888</u>	<u>5,929,583</u>
Capital Assets, net	4,529,278	4,529,278	4,934,712
TOTAL ASSETS	<u><u>9,235,807</u></u>	<u><u>9,445,166</u></u>	<u><u>10,864,295</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	102,241	107,998	196,426
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,003,859</u>	<u>1,015,418</u>	<u>962,769</u>
Total Current Liabilities	<u>1,106,100</u>	<u>1,123,416</u>	<u>1,159,195</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,106,100</u>	<u>1,123,416</u>	<u>1,159,195</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	3,592,472	2,167,881	4,735,048
Excess of Revenues over Expenditures, Net	(192,043)	1,424,591	(164,660)
Total Equity	<u>8,129,707</u>	<u>8,321,750</u>	<u>9,705,101</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,235,807</u></u>	<u><u>9,445,166</u></u>	<u><u>10,864,295</u></u>

**Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the One Month Ended January 31, 2022**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2021 January</u>	<u>2021 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,934,504	4,934,504	409,867	409,867	(4,524,638)	8%	409,370	409,370
DFPD Property Taxes	4,967,454	4,967,454	60,835	60,835	(4,906,619)	1%	73,023	73,023
DFPD SO Taxes	1,000,000	1,000,000	66,255	66,255	(933,745)	7%	78,104	78,104
DFPD Tribal Payment	30,000	30,000	-	-	(30,000)	0%	-	-
DFPD Other Property Taxes	<u>55,000</u>	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>(55,000)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total Local Government Operations Funding	<u>10,986,958</u>	<u>10,986,958</u>	<u>536,957</u>	<u>536,957</u>	<u>(10,450,001)</u>	<u>5%</u>	<u>560,496</u>	<u>560,496</u>
Other Revenues								
Ambulance Income	4,500,000	4,500,000	405,907	405,907	(4,094,093)	9%	338,630	338,630
IFT Transport Income	700,000	700,000	48,589	48,589	(651,411)	7%	63,707	63,707
CMS Supplemental Payment	720,000	720,000	-	-	(720,000)	0%	-	-
Prevention Fees	70,000	70,000	5,704	5,704	(64,296)	8%	3,582	3,582
Special Events Fees	6,000	6,000	-	-	(6,000)	0%	-	-
Wildland Fires	500,000	500,000	66,087	66,087	(433,913)	13%	-	-
Grants	6,000	6,000	-	-	(6,000)	0%	-	-
Interest	7,000	7,000	(2,045)	(2,045)	(9,045)	-29%	(1,146)	(1,146)
Miscellaneous Income	60,500	60,500	1,209	1,209	(59,291)	2%	8,184	8,184
Williams Field Contract	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total Other Revenues	<u>6,569,500</u>	<u>6,569,500</u>	<u>525,451</u>	<u>525,451</u>	<u>(6,044,049)</u>	<u>8%</u>	<u>412,957</u>	<u>412,957</u>
Total Revenues	<u>17,556,458</u>	<u>17,556,458</u>	<u>1,062,408</u>	<u>1,062,408</u>	<u>(16,494,050)</u>	<u>6%</u>	<u>973,453</u>	<u>973,453</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2022**

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2021 January	2021 YTD
Administration								
Office of the Chief								
Salary	450,000	450,000	34,161	34,161	415,839	8%	31,972	31,972
Benefits	118,000	118,000	9,020	9,020	108,980	8%	8,416	8,416
Purchased professional services	496,023	496,023	37,236	37,236	458,787	8%	8,187	8,187
Purchased property services	336,500	336,500	56,791	56,791	279,709	17%	39,611	39,611
Other purchased services	17,000	17,000	3,268	3,268	13,732	19%	5,189	5,189
Supplies	28,725	28,725	777	777	27,948	3%	4,167	4,167
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	-	-
Totals	<u>1,586,248</u>	<u>1,586,248</u>	<u>141,252</u>	<u>141,252</u>	<u>1,444,996</u>	9%	<u>97,542</u>	<u>97,542</u>
Operations								
Salary	191,000	191,000	14,674	14,674	176,326	8%	14,968	14,968
Benefits	53,000	53,000	3,396	3,396	49,604	6%	3,989	3,989
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>244,000</u>	<u>244,000</u>	<u>18,070</u>	<u>18,070</u>	<u>225,930</u>	7%	<u>18,957</u>	<u>18,957</u>
Total Administration	<u>1,830,248</u>	<u>1,830,248</u>	<u>159,323</u>	<u>159,323</u>	<u>1,670,925</u>	9%	<u>116,499</u>	<u>116,499</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2022**

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2021 January	2021 YTD
Fire Fighting								
Salary	3,157,000	3,157,000	260,646	260,646	2,896,354	8%	249,889	249,889
Salary - Single resource	316,000	316,000	21,133	21,133	294,867	7%	-	-
Benefits	952,000	952,000	72,683	72,683	879,317	8%	70,979	70,979
Purchased professional services	21,000	21,000	134	134	20,866	1%	120	120
Purchased property services	15,000	15,000	-	-	15,000	0%	-	-
Other purchased services	550	550	-	-	550	0%	-	-
Single resource purchased services	-	-	-	-	-	0%	-	-
Supplies	339,300	339,300	7,683	7,683	331,617	2%	9,623	9,623
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,800,850</u>	<u>4,800,850</u>	<u>362,279</u>	<u>362,279</u>	<u>4,438,571</u>	8%	<u>330,611</u>	<u>330,611</u>
Fire Prevention								
Salary	487,000	487,000	37,695	37,695	449,305	8%	33,183	33,183
Benefits	154,000	154,000	11,856	11,856	142,144	8%	11,153	11,153
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,800	3,800	-	-	3,800	0%	136	136
Supplies	15,200	15,200	2,047	2,047	13,153	13%	1,064	1,064
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>660,000</u>	<u>660,000</u>	<u>51,598</u>	<u>51,598</u>	<u>608,402</u>	8%	<u>45,537</u>	<u>45,537</u>
Fire Training								
Salary	367,000	367,000	25,017	25,017	341,983	7%	24,382	24,382
Benefits	100,000	100,000	6,723	6,723	93,277	7%	7,150	7,150
Purchased professional services	86,000	86,000	2,455	2,455	83,545	3%	2,635	2,635
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	-	-	30,400	0%	-	-
Supplies	35,950	35,950	3,390	3,390	32,560	9%	2,865	2,865
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>619,350</u>	<u>619,350</u>	<u>37,585</u>	<u>37,585</u>	<u>581,765</u>	6%	<u>37,031</u>	<u>37,031</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2022**

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2021 January	2021 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	3,707	3,707	11,293	25%	2,027	2,027
Other purchased services	120,100	120,100	100	100	120,000	0%	100	100
Supplies	31,000	31,000	-	-	31,000	0%	-	-
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>3,807</u>	<u>3,807</u>	<u>162,793</u>	2%	<u>2,127</u>	<u>2,127</u>
Fire Repair Services								
Salary	293,000	293,000	22,585	22,585	270,415	8%	18,641	18,641
Benefits	91,000	91,000	6,608	6,608	84,392	7%	6,154	6,154
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	155,000	155,000	12,275	12,275	142,725	8%	3,478	3,478
Other purchased services	200	200	-	-	200	0%	-	-
Supplies	22,200	22,200	1,176	1,176	21,024	5%	1,121	1,121
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>561,400</u>	<u>561,400</u>	<u>42,644</u>	<u>42,644</u>	<u>518,756</u>	8%	<u>29,393</u>	<u>29,393</u>
EMS								
Salary	3,050,000	3,050,000	229,431	229,431	2,820,569	8%	221,240	221,240
Benefits	864,000	864,000	63,677	63,677	800,323	7%	60,676	60,676
Purchased professional services	196,000	196,000	51,952	51,952	144,048	27%	6,887	6,887
Purchased property services	6,000	6,000	380	380	5,620	6%	-	-
Other purchased services	18,100	18,100	515	515	17,585	3%	846	846
Supplies	171,850	171,850	12,644	12,644	159,206	7%	7,786	7,786
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,239,200	2,239,200	170,968	170,968	2,068,232	8%	162,631	162,631
Bad debts	460,800	460,800	48,222	48,222	412,578	10%	100,159	100,159
Totals	<u>7,005,950</u>	<u>7,005,950</u>	<u>577,790</u>	<u>577,790</u>	<u>6,428,160</u>	8%	<u>560,225</u>	<u>560,225</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2022**

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2021 January	2021 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	202,000	202,000	18,080	18,080	183,920	9%	15,211	15,211
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	1,345	1,345	43,655	3%	1,479	1,479
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>247,000</u>	<u>247,000</u>	<u>19,425</u>	<u>19,425</u>	<u>227,575</u>	8%	<u>16,690</u>	<u>16,690</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>16,091,398</u>	<u>16,091,398</u>	<u>1,254,451</u>	<u>1,254,451</u>	<u>14,836,947</u>	8%	<u>1,138,113</u>	<u>1,138,113</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,465,060</u>	<u>1,465,060</u>	<u>(192,043)</u>	<u>(192,043)</u>	<u>(1,657,103)</u>		<u>(164,660)</u>	<u>(164,660)</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>	<u>-</u>	<u>1,200,000</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	17,291,398	17,291,398	1,254,451	1,254,451	16,036,947		1,138,113	1,138,113
Net Income	<u>265,060</u>	<u>265,060</u>	<u>(192,043)</u>	<u>(192,043)</u>	<u>(2,857,103)</u>		<u>(164,660)</u>	<u>(164,660)</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 One Month Ended January 31, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2021 January</u>	<u>2021 YTD</u>
All Activities and All Functions								
Salary	8,311,000	8,311,000	645,343	645,343	7,665,657	8%	594,274	594,274
Benefits	2,332,000	2,332,000	173,962	173,962	2,158,038	7%	168,517	168,517
Purchased professional services	799,523	799,523	91,777	91,777	707,746	11%	17,829	17,829
Purchased property services	729,500	729,500	91,234	91,234	638,266	13%	60,328	60,328
Other purchased services	190,150	190,150	3,883	3,883	186,267	2%	6,271	6,271
Supplies	689,225	689,225	29,063	29,063	660,162	4%	28,105	28,105
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,840,000</u>	<u>2,840,000</u>	<u>219,190</u>	<u>219,190</u>	<u>2,620,810</u>	8%	<u>262,790</u>	<u>262,790</u>
Totals	<u>15,891,398</u>	<u>15,891,398</u>	<u>1,254,451</u>	<u>1,254,451</u>	<u>14,636,947</u>	8%	<u>1,138,113</u>	<u>1,138,113</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>16,091,398</u>	<u>16,091,398</u>	<u>1,254,451</u>	<u>1,254,451</u>	<u>14,836,947</u>	8%	<u>1,138,113</u>	<u>1,138,113</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 January 31, 2022

	1/31/2022
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	290,367
Total Checking/Savings	290,367
Other Current Assets	
Due from General Fund	-
Total Other Current Assets	-
 Total Current Assets	 290,367
Capital Assets, net	9,763,172
 TOTAL ASSETS	 <u>10,053,539</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	13,037
Total Current Liabilities	13,037
 Total Liabilities	 13,037
Equity	
Invested in Capital Assets	9,763,172
Committed for Capital Projects	277,330
Total Equity	10,040,502
 TOTAL LIABILITIES & EQUITY	 <u>10,053,539</u>

Durango Fire Protection District
Capital Projects Fund
Statement of Revenues Budget and Actual
For the One Month Ended January 31, 2022

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	1,200,000	-	-	(1,200,000)	0%
Capital Contribution from City of Durango	272,052	272,052	22,671	22,671	(249,381)	8%
Lease Purchase Funding	3,000,000	3,000,000	-	-	(3,000,000)	0%
Development fees	300,000	300,000	1,000	1,000	(299,000)	0%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	-	-	0%
Interest	2,000	2,000	18	18	(1,982)	1%
Total Income	<u>4,774,052</u>	<u>4,774,052</u>	<u>23,689</u>	<u>23,689</u>	<u>(4,750,363)</u>	0%
Expense						
Capital equipment	1,630,000	1,630,000	-	-	(1,630,000)	0%
Station 2	3,000,000	3,000,000	-	-	(3,000,000)	0%
Lease purchase payments	100,000	100,000	-	-	(100,000)	0%
Total Expenses	<u>4,730,000</u>	<u>4,730,000</u>	<u>-</u>	<u>-</u>	<u>(4,730,000)</u>	0%
 Net Income	 <u>44,052</u>	 <u>44,052</u>	 <u>23,689</u>	 <u>23,689</u>	 <u>(20,363)</u>	 54%