



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

**Balance Sheet
General**

- Comparative balance sheet is shown for February 28, 2022; January 31, 2022; and February 28, 2021

Analysis of Cash Position

	<u>2/28/2022</u>	<u>2/28/2021</u>
Cash	3,537,771	3,454,504
Current liabilities	(1,097,284)	(1,210,133)
Actual quick assets	<u>\$ 2,440,488</u>	<u>\$ 2,244,371</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 5,301,828</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 289,122</u>	
Fund Balance - Capital Projects Fund	<u>\$ 289,122</u>	
Fund Balance - Total	<u>\$ 5,590,950</u>	

**Return on Cash
Balances**

COLOTRUST - Annual YTD yield 0.11%

Revenues

Ambulance

- Revenues through February are \$76,000 above budget and \$176,500 more than 2021.
- Average Daily Revenue through February is \$14,001, as compared to 2021 YE average of \$13,184.

Accounts Receivable

Ambulance

- Billed receivables equal 67 days of revenues, down 3 days from January.
- Ambulance billing write-off % through February is 61%, as compared to 80% for 2020.

Expenditures

General

Salary costs

- At the end of February we are at 15% of payroll budget, 15% 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 February revenues exceed expenditures by \$ 1,522,467

Notes

- Contractuals and write offs are estimated at 60%.
- Wittman collection fees are at 7% of amount collected.

Durango Fire Protection District
General Fund
Balance Sheet
At February 28, 2022

	2/28/2022	1/31/2022	2/28/2021
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	1,079,099	663,746	472,888
Certificates of Deposit	2,052,926	2,056,350	2,076,263
ColoTrust	405,496	405,466	905,103
Total Cash	<u>3,537,771</u>	<u>3,125,812</u>	<u>3,454,504</u>
Other Current Assets			
A/R - Ambulance	942,889	921,762	989,897
Due from Capital Projects Fund	1,267	13,037	651,303
Due from Contracting Parties	83,000	167,264	88,012
Cash with County Treasurer	1,671,913	93,077	1,295,572
Other	6,586	219,659	51,275
Allowances	(172,899)	(212,943)	136,752
Prepays	328,584	357,710	326,972
Total Other Current Assets	<u>2,861,341</u>	<u>1,559,566</u>	<u>3,539,782</u>
Total Current Assets	<u>6,399,112</u>	<u>4,685,378</u>	<u>6,994,286</u>
Capital Assets, net	4,529,278	4,529,278	4,934,712
TOTAL ASSETS	<u>10,928,390</u>	<u>9,214,656</u>	<u>11,928,998</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	98,686	119,039	254,695
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>998,598</u>	<u>1,003,859</u>	<u>955,438</u>
Total Current Liabilities	<u>1,097,284</u>	<u>1,122,898</u>	<u>1,210,133</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,097,284</u>	<u>1,122,898</u>	<u>1,210,133</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	3,579,361	1,937,889	4,748,672
Excess of Revenues over Expenditures, Net	1,522,467	1,424,591	835,481
Total Equity	<u>9,831,106</u>	<u>8,091,758</u>	<u>10,718,865</u>
TOTAL LIABILITIES & EQUITY	<u>10,928,390</u>	<u>9,214,656</u>	<u>11,928,998</u>

Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the Two Months Ended February 28, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual February</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2021 February</u>	<u>2021 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,934,504	4,934,504	409,867	819,733	(4,114,771)	17%	409,370	818,739
DFPD Property Taxes	4,967,454	4,967,454	1,668,223	1,729,058	(3,238,396)	35%	1,283,201	1,356,224
DFPD SO Taxes	1,000,000	1,000,000	105,221	171,477	(828,523)	17%	100,031	178,135
DFPD Tribal Payment	30,000	30,000	-	-	(30,000)	0%	-	-
DFPD Other Property Taxes	55,000	55,000	-	-	(55,000)	0%	-	-
Total Local Government Operations Funding	<u>10,986,958</u>	<u>10,986,958</u>	<u>2,183,311</u>	<u>2,720,268</u>	<u>(8,266,690)</u>	25%	<u>1,792,602</u>	<u>2,353,098</u>
Other Revenues								
Ambulance Income	4,500,000	4,500,000	420,124	826,031	(3,673,969)	18%	310,930	649,560
IFT Transport Income	700,000	700,000	81,824	130,413	(569,587)	19%	485	64,192
CMS Supplemental Payment	720,000	720,000	-	-	(720,000)	0%	-	-
Prevention Fees	70,000	70,000	4,026	9,730	(60,270)	14%	5,745	9,327
Special Events Fees	6,000	6,000	-	-	(6,000)	0%	-	-
Wildland Fires	500,000	500,000	-	66,087	(433,913)	13%	12,948	12,948
Grants	6,000	6,000	170,840	170,840	164,840	2847%	6,709	6,709
Interest	7,000	7,000	(2,863)	(4,908)	(11,908)	-70%	(7,208)	(8,353)
Miscellaneous Income	60,500	60,500	12,908	14,117	(46,383)	23%	61,160	69,344
Williams Field Contract	-	-	-	-	-	0%	-	-
Total Other Revenues	<u>6,569,500</u>	<u>6,569,500</u>	<u>686,859</u>	<u>1,212,310</u>	<u>(5,357,190)</u>	18%	<u>390,769</u>	<u>803,727</u>
Total Revenues	<u>17,556,458</u>	<u>17,556,458</u>	<u>2,870,170</u>	<u>3,932,578</u>	<u>(13,623,880)</u>	22%	<u>2,183,371</u>	<u>3,156,825</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Two Months Ended February 28, 2022**

	Original Budget	Amended Budget	Actual February	Actual YTD	Favorable (Unfavorable)	%	2021 February	2021 YTD
Administration								
Office of the Chief								
Salary	450,000	450,000	34,161	68,321	381,679	15%	32,961	64,933
Benefits	118,000	118,000	7,790	16,809	101,191	14%	8,544	16,960
Purchased professional services	496,023	496,023	68,122	105,789	390,234	21%	46,712	54,899
Purchased property services	336,500	336,500	15,450	72,937	263,563	22%	37,121	76,732
Other purchased services	17,000	17,000	699	3,968	13,032	23%	494	5,683
Supplies	28,725	28,725	1,716	2,493	26,232	9%	1,288	5,455
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	-	-
Totals	<u>1,586,248</u>	<u>1,586,248</u>	<u>127,938</u>	<u>270,317</u>	<u>1,315,931</u>	17%	<u>127,120</u>	<u>224,662</u>
Operations								
Salary	191,000	191,000	14,683	29,357	161,643	15%	14,968	29,935
Benefits	53,000	53,000	3,532	6,928	46,072	13%	3,999	7,989
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>244,000</u>	<u>244,000</u>	<u>18,214</u>	<u>36,284</u>	<u>207,716</u>	15%	<u>18,967</u>	<u>37,924</u>
Total Administration	<u>1,830,248</u>	<u>1,830,248</u>	<u>146,152</u>	<u>306,601</u>	<u>1,523,647</u>	17%	<u>146,087</u>	<u>262,586</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Two Months Ended February 28, 2022**

	Original Budget	Amended Budget	Actual February	Actual YTD	Favorable (Unfavorable)	%	2021 February	2021 YTD
Fire Fighting								
Salary	3,157,000	3,157,000	238,911	499,557	2,657,443	16%	236,739	486,627
Salary - Single resource	316,000	316,000	7,928	29,061	286,939	9%	19,099	28,132
Benefits	952,000	952,000	71,062	143,745	808,255	15%	76,361	151,931
Purchased professional services	21,000	21,000	134	268	20,732	1%	215	335
Purchased property services	15,000	15,000	1,165	1,197	13,803	8%	179	179
Other purchased services	550	550	-	-	550	0%	-	-
Single resource purchased services	-	-	-	7,207	(7,207)	0%	-	-
Supplies	339,300	339,300	12,085	21,698	317,602	6%	4,820	14,443
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>4,800,850</u>	<u>4,800,850</u>	<u>331,284</u>	<u>702,732</u>	<u>4,098,118</u>	15%	<u>337,412</u>	<u>681,647</u>
Fire Prevention								
Salary	487,000	487,000	35,184	72,879	414,121	15%	33,255	66,438
Benefits	154,000	154,000	11,961	23,817	130,183	15%	11,213	22,365
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,800	3,800	-	60	3,740	2%	125	261
Supplies	15,200	15,200	241	2,288	12,912	15%	572	1,636
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>660,000</u>	<u>660,000</u>	<u>47,386</u>	<u>99,044</u>	<u>560,956</u>	15%	<u>45,164</u>	<u>90,701</u>
Fire Training								
Salary	367,000	367,000	21,253	46,270	320,730	13%	21,202	45,584
Benefits	100,000	100,000	6,839	13,562	86,438	14%	6,775	13,925
Purchased professional services	86,000	86,000	3,358	6,012	79,988	7%	2,676	5,311
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	3,040	4,568	25,832	15%	750	750
Supplies	35,950	35,950	657	4,298	31,652	12%	1,556	4,421
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>619,350</u>	<u>619,350</u>	<u>35,147</u>	<u>74,710</u>	<u>544,640</u>	12%	<u>32,959</u>	<u>69,991</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Two Months Ended February 28, 2022**

	Original Budget	Amended Budget	Actual February	Actual YTD	Favorable (Unfavorable)	%	2021 February	2021 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	210	3,917	11,083	26%	210	2,237
Other purchased services	120,100	120,100	-	100	120,000	0%	-	100
Supplies	31,000	31,000	-	-	31,000	0%	-	-
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>210</u>	<u>4,017</u>	<u>162,583</u>	2%	<u>210</u>	<u>2,337</u>
Fire Repair Services								
Salary	293,000	293,000	22,585	45,170	247,830	15%	18,641	37,282
Benefits	91,000	91,000	6,873	13,481	77,519	15%	6,173	12,327
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	155,000	155,000	7,427	26,299	128,701	17%	34,695	38,173
Other purchased services	200	200	-	-	200	0%	-	-
Supplies	22,200	22,200	1,586	2,762	19,438	12%	1,000	2,121
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>561,400</u>	<u>561,400</u>	<u>38,470</u>	<u>87,711</u>	<u>473,689</u>	16%	<u>60,509</u>	<u>89,902</u>
EMS								
Salary	3,050,000	3,050,000	199,638	429,069	2,620,931	14%	204,479	425,718
Benefits	864,000	864,000	63,048	126,725	737,275	15%	58,708	119,384
Purchased professional services	196,000	196,000	14,710	66,662	129,338	34%	10,543	17,431
Purchased property services	6,000	6,000	-	380	5,620	6%	-	-
Other purchased services	18,100	18,100	882	1,878	16,222	10%	667	1,513
Supplies	171,850	171,850	10,843	26,633	145,217	15%	9,253	17,040
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,239,200	2,239,200	176,956	347,924	1,891,276	16%	150,964	313,595
Bad debts	460,800	460,800	49,911	98,133	362,667	21%	96,869	197,028
Totals	<u>7,005,950</u>	<u>7,005,950</u>	<u>515,988</u>	<u>1,097,405</u>	<u>5,908,545</u>	16%	<u>531,482</u>	<u>1,091,708</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Two Months Ended February 28, 2022**

	Original Budget	Amended Budget	Actual February	Actual YTD	Favorable (Unfavorable)	%	2021 February	2021 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	202,000	202,000	13,687	33,918	168,082	17%	14,128	29,339
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	2,499	3,973	41,027	9%	1,654	3,133
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>247,000</u>	<u>247,000</u>	<u>16,186</u>	<u>37,891</u>	<u>209,109</u>	15%	<u>15,782</u>	<u>32,472</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>1,130,823</u>	<u>2,410,112</u>	<u>13,681,286</u>	15%	<u>1,169,607</u>	<u>2,321,344</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,465,060</u>	<u>1,465,060</u>	<u>1,739,348</u>	<u>1,522,467</u>	<u>57,407</u>		<u>1,013,765</u>	<u>835,481</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	1,130,823	2,410,112	14,881,286		1,169,607	2,321,344
Net Income	<u>265,060</u>	<u>265,060</u>	<u>1,739,348</u>	<u>1,522,467</u>	<u>(1,142,593)</u>		<u>1,013,765</u>	<u>835,481</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 Two Months Ended February 28, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual February</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2021 February</u>	<u>2021 YTD</u>
All Activities and All Functions								
Salary	8,311,000	8,311,000	574,341	1,219,684	7,091,316	15%	581,342	1,184,649
Benefits	2,332,000	2,332,000	171,104	345,065	1,986,935	15%	171,773	344,881
Purchased professional services	799,523	799,523	86,324	178,732	620,791	22%	60,147	77,975
Purchased property services	729,500	729,500	37,938	138,648	590,852	19%	86,333	146,660
Other purchased services	190,150	190,150	4,622	17,781	172,369	9%	2,036	8,307
Supplies	689,225	689,225	29,627	64,145	625,080	9%	20,144	48,249
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,840,000</u>	<u>2,840,000</u>	<u>226,867</u>	<u>446,057</u>	<u>2,393,943</u>	16%	<u>247,832</u>	<u>510,623</u>
Totals	<u>15,891,398</u>	<u>15,891,398</u>	<u>1,130,823</u>	<u>2,410,112</u>	<u>13,481,286</u>	15%	<u>1,169,607</u>	<u>2,321,344</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>1,130,823</u>	<u>2,410,112</u>	<u>13,681,286</u>	15%	<u>1,169,607</u>	<u>2,321,344</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 February 28, 2022

	2/28/2022
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	290,389
Total Checking/Savings	290,389
Other Current Assets	
Due from General Fund	-
Total Other Current Assets	-
 Total Current Assets	 290,389
Capital Assets, net	9,763,172
 TOTAL ASSETS	 <u>10,053,561</u>
 LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	1,267
Total Current Liabilities	1,267
 Total Liabilities	 1,267
Equity	
Invested in Capital Assets	9,763,172
Committed for Capital Projects	289,122
Total Equity	10,052,294
 TOTAL LIABILITIES & EQUITY	 <u>10,053,561</u>

Durango Fire Protection District
Capital Projects Fund
Statement of Revenues Budget and Actual
For the Two Months Ended February 28, 2022

	Original Budget	Amended Budget	Actual February	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	45,342	(226,710)	17%
Lease Purchase Funding	3,000,000	3,000,000	-	-	(3,000,000)	0%
Development fees	300,000	300,000	4,099	5,099	(294,901)	2%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	-	-	0%
Interest	2,000	2,000	22	40	(1,960)	2%
Total Income	<u>4,774,052</u>	<u>4,774,052</u>	<u>26,792</u>	<u>50,481</u>	<u>(4,723,571)</u>	1%
 Expense						
Capital equipment	1,630,000	1,630,000	1,000	1,000	(1,629,000)	0%
Station 2	3,000,000	3,000,000	14,000	14,000	(2,986,000)	0%
Lease purchase payments	100,000	100,000	-	-	(100,000)	0%
Total Expenses	<u>4,730,000</u>	<u>4,730,000</u>	<u>15,000</u>	<u>15,000</u>	<u>(4,715,000)</u>	0%
 Net Income	 <u>44,052</u>	 <u>44,052</u>	 <u>11,792</u>	 <u>35,481</u>	 <u>(8,571)</u>	 81%