



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

**Balance Sheet
General**

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

Analysis of Cash Position

	<u>3/31/2022</u>	<u>3/31/2021</u>
Cash	4,875,632	4,200,640
Current liabilities	(1,051,504)	(995,584)
Actual quick assets	<u>\$ 3,824,129</u>	<u>\$ 3,205,055</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 5,910,123</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 261,387</u>	
Fund Balance - Capital Projects Fund	<u>\$ 261,387</u>	
Fund Balance - Total	<u>\$ 6,171,510</u>	

**Return on Cash
Balances**

COLOTRUST - Annual YTD yield 0.42%

Revenues

Ambulance

- Revenues through March are \$71,500 above budget and \$167,200 more than 2021.
- Average Daily Revenue through March is \$13,294, as compared to 2021 YE average of \$13,184.

Accounts Receivable

Ambulance

- Billed receivables equal 75 days of revenues, up 8 days from February.
- Ambulance billing write-off % through March is 58%, as compared to 80% for 2020.

Expenditures

General

Salary costs

- At the end of March we are at 22% of payroll budget, 23% 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 March revenues exceed expenditures by \$ 2,120,181

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 March 31, 2022

	3/31/2022	2/28/2022	3/31/2021
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	916,614	1,090,429	1,223,119
Certificates of Deposit	2,052,926	2,052,926	2,072,118
ColoTrust	1,905,842	405,496	905,153
Total Cash	<u>4,875,632</u>	<u>3,549,102</u>	<u>4,200,640</u>
Other Current Assets			
A/R - Ambulance	1,001,280	942,889	952,032
Due from Capital Projects Fund	29,064	1,267	801,634
Due from Contracting Parties	121,000	83,000	126,277
Cash with County Treasurer	801,583	1,671,913	969,378
Other	25,802	(791)	37,776
Allowances	(200,061)	(172,899)	136,811
Prepays	307,325	328,584	308,597
Total Other Current Assets	<u>2,085,994</u>	<u>2,853,964</u>	<u>3,332,505</u>
Total Current Assets	<u>6,961,626</u>	<u>6,403,065</u>	<u>7,533,145</u>
Capital Assets, net	4,529,278	4,529,278	4,934,712
TOTAL ASSETS	<u>11,490,904</u>	<u>10,932,343</u>	<u>12,467,857</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	109,554	99,810	98,173
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>941,950</u>	<u>998,598</u>	<u>897,411</u>
Total Current Liabilities	<u>1,051,504</u>	<u>1,098,408</u>	<u>995,584</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,051,504</u>	<u>1,098,408</u>	<u>995,584</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	3,589,942	3,680,066	4,748,672
Excess of Revenues over Expenditures, Net	2,120,181	1,424,591	1,588,888
Total Equity	<u>10,439,401</u>	<u>9,833,935</u>	<u>11,472,273</u>
TOTAL LIABILITIES & EQUITY	<u>11,490,904</u>	<u>10,932,343</u>	<u>12,467,857</u>

Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the Three Months Ended March 31, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual March</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2021 March</u>	<u>2021 YTD</u>
Local Government Funding								
Operations								
City of Durango	4,934,504	4,934,504	409,867	1,229,600	(3,704,905)	25%	409,370	1,228,109
DFPD Property Taxes	4,967,454	4,967,454	785,300	2,514,358	(2,453,096)	51%	922,291	2,278,515
DFPD SO Taxes	1,000,000	1,000,000	77,900	249,377	(750,623)	25%	77,325	255,459
DFPD Tribal Payment	30,000	30,000	-	-	(30,000)	0%	29,931	29,931
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>1,273,067</u>	<u>3,993,335</u>	<u>(6,993,623)</u>	<u>36%</u>	<u>1,438,916</u>	<u>3,792,014</u>
Other Revenues								
Ambulance Income	4,500,000	4,500,000	370,466	1,196,497	(3,303,503)	27%	379,696	1,029,256
IFT Transport Income	700,000	700,000	37,330	167,743	(532,257)	24%	126,743	190,935
CMS Supplemental Payment	720,000	720,000	-	-	(720,000)	0%	-	-
Prevention Fees	70,000	70,000	6,461	16,191	(53,809)	23%	5,522	14,849
Special Events Fees	6,000	6,000	4,742	4,742	(1,258)	79%	-	-
Wildland Fires	500,000	500,000	-	66,087	(433,913)	13%	-	12,948
Grants	6,000	6,000	-	170,840	164,840	2847%	-	6,709
Interest	7,000	7,000	877	(4,031)	(11,031)	-58%	(3,564)	(11,917)
Miscellaneous Income	60,500	60,500	17,360	31,477	(29,023)	52%	113	69,457
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>437,236</u>	<u>1,649,546</u>	<u>(4,919,954)</u>	<u>25%</u>	<u>508,509</u>	<u>1,312,236</u>
Total Revenues	<u>17,556,458</u>	<u>17,556,458</u>	<u>1,710,302</u>	<u>5,642,881</u>	<u>(11,913,577)</u>	<u>32%</u>	<u>1,947,426</u>	<u>5,104,251</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Three Months Ended March 31, 2022**

	Original Budget	Amended Budget	Actual March	Actual YTD	Favorable (Unfavorable)	%	2021 March	2021 YTD
Administration								
Office of the Chief								
Salary	450,000	450,000	37,160	105,481	344,519	23%	32,680	97,613
Benefits	118,000	118,000	9,385	26,194	91,806	22%	8,526	25,486
Purchased professional services	496,023	496,023	30,849	137,991	358,032	28%	39,840	94,738
Purchased property services	336,500	336,500	15,542	88,881	247,619	26%	14,673	91,405
Other purchased services	17,000	17,000	264	4,232	12,768	25%	85	5,768
Supplies	28,725	28,725	5,386	8,770	19,955	31%	4,283	9,738
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	140,000	140,000	-	-	140,000	0%	-	-
Totals	<u>1,586,248</u>	<u>1,586,248</u>	<u>98,586</u>	<u>371,549</u>	<u>1,214,699</u>	23%	<u>100,087</u>	<u>324,749</u>
Operations								
Salary	191,000	191,000	14,674	44,031	146,969	23%	14,968	44,903
Benefits	53,000	53,000	3,395	10,323	42,677	19%	4,002	11,991
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>244,000</u>	<u>244,000</u>	<u>18,069</u>	<u>54,354</u>	<u>189,646</u>	22%	<u>18,970</u>	<u>56,894</u>
Total Administration	<u>1,830,248</u>	<u>1,830,248</u>	<u>116,655</u>	<u>425,903</u>	<u>1,404,345</u>	23%	<u>119,057</u>	<u>381,643</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Three Months Ended March 31, 2022**

	Original Budget	Amended Budget	Actual March	Actual YTD	Favorable (Unfavorable)	%	2021 March	2021 YTD
Fire Fighting								
Salary	3,157,000	3,157,000	259,093	758,649	2,398,351	24%	232,240	718,867
Salary - Single resource	316,000	316,000	17,859	46,920	269,080	15%	12,125	40,256
Benefits	952,000	952,000	71,920	215,664	736,336	23%	74,084	226,015
Purchased professional services	21,000	21,000	134	402	20,598	2%	120	455
Purchased property services	15,000	15,000	124	1,321	13,679	9%	404	583
Other purchased services	550	550	-	-	550	0%	-	-
Single resource purchased services	-	-	-	7,207	(7,207)	0%	-	-
Supplies	339,300	339,300	14,504	37,411	301,889	11%	20,148	34,591
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	4,800,850	4,800,850	363,633	1,067,574	3,733,276	22%	339,121	1,020,768
Fire Prevention								
Salary	487,000	487,000	32,605	105,484	381,516	22%	32,769	99,207
Benefits	154,000	154,000	11,201	35,018	118,982	23%	11,184	33,550
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,800	3,800	-	115	3,685	3%	65	326
Supplies	15,200	15,200	351	2,639	12,561	17%	705	2,341
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	660,000	660,000	44,157	143,256	516,744	22%	44,723	135,424
Fire Training								
Salary	367,000	367,000	23,615	69,885	297,115	19%	23,437	69,021
Benefits	100,000	100,000	6,733	20,295	79,705	20%	6,801	20,726
Purchased professional services	86,000	86,000	831	6,914	79,086	8%	1,688	6,999
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	30,400	30,400	1,266	7,984	22,416	26%	125	875
Supplies	35,950	35,950	529	5,068	30,882	14%	2,530	6,952
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	619,350	619,350	32,974	110,147	509,203	18%	34,582	104,572

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Three Months Ended March 31, 2022**

	Original Budget	Amended Budget	Actual March	Actual YTD	Favorable (Unfavorable)	%	2021 March	2021 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	15,000	15,000	262	4,179	10,821	28%	276	2,513
Other purchased services	120,100	120,100	-	100	120,000	0%	24,199	24,299
Supplies	31,000	31,000	-	611	30,389	2%	1,858	1,858
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>166,600</u>	<u>166,600</u>	<u>262</u>	<u>4,890</u>	<u>161,710</u>	3%	<u>26,333</u>	<u>28,670</u>
Fire Repair Services								
Salary	293,000	293,000	22,585	67,754	225,246	23%	19,872	57,153
Benefits	91,000	91,000	6,606	20,087	70,913	22%	6,376	18,702
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	155,000	155,000	12,032	38,408	116,592	25%	14,071	52,244
Other purchased services	200	200	-	-	200	0%	-	-
Supplies	22,200	22,200	2,218	4,980	17,220	22%	1,484	3,605
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>561,400</u>	<u>561,400</u>	<u>43,441</u>	<u>131,229</u>	<u>430,171</u>	23%	<u>41,802</u>	<u>131,705</u>
EMS								
Salary	3,050,000	3,050,000	198,729	627,799	2,422,201	21%	207,150	632,868
Benefits	864,000	864,000	60,488	187,213	676,787	22%	58,148	177,532
Purchased professional services	196,000	196,000	13,388	80,051	115,949	41%	11,665	29,095
Purchased property services	6,000	6,000	664	1,044	4,956	17%	251	251
Other purchased services	18,100	18,100	618	2,496	15,604	14%	1,473	2,986
Supplies	171,850	171,850	13,843	40,869	130,981	24%	7,956	24,996
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,239,200	2,239,200	156,040	503,965	1,735,235	23%	179,928	493,523
Bad debts	<u>460,800</u>	<u>460,800</u>	<u>44,011</u>	<u>142,144</u>	<u>318,656</u>	31%	<u>105,038</u>	<u>302,066</u>
Totals	<u>7,005,950</u>	<u>7,005,950</u>	<u>487,782</u>	<u>1,585,580</u>	<u>5,420,370</u>	23%	<u>571,608</u>	<u>1,663,316</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Three Months Ended March 31, 2022**

	Original Budget	Amended Budget	Actual March	Actual YTD	Favorable (Unfavorable)	%	2021 March	2021 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	202,000	202,000	14,192	48,337	153,663	24%	13,557	42,896
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	45,000	45,000	1,740	5,783	39,217	13%	3,236	6,369
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>247,000</u>	<u>247,000</u>	<u>15,932</u>	<u>54,121</u>	<u>192,879</u>	22%	<u>16,793</u>	<u>49,264</u>
Contingency	<u>200,000</u>	<u>200,000</u>	-	-	200,000		-	-
Total Operating Expenditures	<u>16,091,398</u>	<u>16,091,398</u>	<u>1,104,837</u>	<u>3,522,699</u>	<u>12,568,699</u>	22%	<u>1,194,019</u>	<u>3,515,362</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,465,060</u>	<u>1,465,060</u>	<u>605,466</u>	<u>2,120,181</u>	<u>655,121</u>		<u>753,407</u>	<u>1,588,888</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	-	-	1,200,000	0%	-	-
Total Expenditures	17,291,398	17,291,398	1,104,837	3,522,699	13,768,699		1,194,019	3,515,362
Net Income	<u>265,060</u>	<u>265,060</u>	<u>605,466</u>	<u>2,120,181</u>	<u>(544,879)</u>		<u>753,407</u>	<u>1,588,888</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 Three Months Ended March 31, 2022

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual March</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2021 March</u>	<u>2021 YTD</u>
All Activities and All Functions								
Salary	8,311,000	8,311,000	606,319	1,826,003	6,484,997	22%	575,240	1,759,889
Benefits	2,332,000	2,332,000	169,728	514,794	1,817,206	22%	169,122	514,002
Purchased professional services	799,523	799,523	45,202	225,358	574,165	28%	53,312	131,288
Purchased property services	729,500	729,500	42,817	182,170	547,330	25%	43,232	189,892
Other purchased services	190,150	190,150	2,148	22,134	168,016	12%	25,947	34,254
Supplies	689,225	689,225	38,571	106,133	583,092	15%	42,200	90,449
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>2,840,000</u>	<u>2,840,000</u>	<u>200,052</u>	<u>646,108</u>	<u>2,193,892</u>	23%	<u>284,966</u>	<u>795,588</u>
Totals	<u>15,891,398</u>	<u>15,891,398</u>	<u>1,104,837</u>	<u>3,522,699</u>	<u>12,368,699</u>	22%	<u>1,194,019</u>	<u>3,515,362</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>1,104,837</u>	<u>3,522,699</u>	<u>12,568,699</u>	22%	<u>1,194,019</u>	<u>3,515,362</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 March 31, 2022**

	3/31/2022
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	290,451
Total Checking/Savings	290,451
Other Current Assets	
Due from General Fund	-
Total Other Current Assets	-
 Total Current Assets	 290,451
Capital Assets, net	9,763,172
 TOTAL ASSETS	 <u>10,053,623</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	29,064
Total Current Liabilities	29,064
 Total Liabilities	 29,064
Equity	
Invested in Capital Assets	9,763,172
Committed for Capital Projects	261,387
Total Equity	10,024,559
 TOTAL LIABILITIES & EQUITY	 <u>10,053,623</u>

**Durango Fire Protection District
Capital Projects Fund
Statement of Revenues Budget and Actual
For the Three Months Ended March 31, 2022**

	Original Budget	Amended Budget	Actual March	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	68,013	(204,039)	25%
Lease Purchase Funding	3,000,000	3,000,000	-	-	(3,000,000)	0%
Development fees	300,000	300,000	10,213	15,312	(284,688)	5%
Capital Grants	-	-	-	-	-	0%
Sale of assets	-	-	-	-	-	0%
Interest	2,000	2,000	62	102	(1,898)	5%
Total Income	<u>4,774,052</u>	<u>4,774,052</u>	<u>32,946</u>	<u>83,427</u>	<u>(4,690,625)</u>	<u>2%</u>
Expense						
Capital equipment	1,630,000	1,630,000	50,909	51,909	(1,578,091)	3%
Station 2	3,000,000	3,000,000	9,772	23,772	(2,976,228)	1%
Lease purchase payments	100,000	100,000	-	-	(100,000)	0%
Total Expenses	<u>4,730,000</u>	<u>4,730,000</u>	<u>60,681</u>	<u>75,681</u>	<u>(4,654,319)</u>	<u>2%</u>
 Net Income	 <u>44,052</u>	 <u>44,052</u>	 <u>(27,735)</u>	 <u>7,746</u>	 <u>(36,306)</u>	 <u>18%</u>