



**Durango Fire Protection District  
April 2016 Financial Report  
Comments**

Balance Sheet  
General

- Comparative balance sheet is shown for April 30, 2016; March 31, 2016 ; and April 30, 2015

Analysis of Cash Position

	<u>4/30/2016</u>	<u>4/30/2015</u>
Cash	8,142,702	7,362,550
Current liabilities	(949,534)	(893,825)
Actual quick assets	<u>\$ 7,193,168</u>	<u>\$ 6,468,725</u>
 Cash reserved for capital projects (impact fees)	 <u>\$ 834,788</u>	
 Cash Available for Operating and Capital Expenditures	 <u>\$ 6,358,380</u>	
Fund Balance	<u>\$ 8,953,930</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.57%

Revenues

Ambulance

- Revenues through April are \$48,200 above budget and \$193,800 greater than 2015.  
- Average Daily Revenue through April is \$8,952, as compared to 2015 YE average of \$7,571.

Accounts Receivable  
Ambulance

- Unbilled receivables equal 0 days of revenues, equal to March.  
- Billed receivables equal 60 days of revenues, up 8 days from March.  
- Ambulance billing write-off % through April is 48%, as compared to 46% for 2015.

Expenditures

General

Salary costs

- At the end of April we are at 34% of payroll budget, 35% of 2016 pay periods have been expended.

Equipment

- The value of contributed equipment is reflected at depreciated value on 12/31/2014.

Excess of Revenues Over Expenditures

- At the end of April revenues exceed expenditures by \$ 775,064

Notes

- Contractuals and write offs are estimated at 47%.  
- New Directions collection fees are at 7% of amount collected.

**Durango Fire Protection District**  
**Balance Sheet**  
**At April 30, 2016**

	30-Apr-16	31-Mar-16	30-Apr-15
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	2,304,678	3,373,567	1,959,455
Flexible Benefits	(1,803)	(1,513)	(1,093)
GA Health and Benefit	66,996	51,758	123,983
Certificates of Deposit	1,366,313	365,616	886,751
ColoTrust	4,406,269	4,404,264	4,393,204
Total Cash	<u>8,142,702</u>	<u>8,193,943</u>	<u>7,362,550</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	63,123
A/R - Ambulance	481,807	496,189	449,927
Due from Contracting Parties	92,700	69,200	82,338
Cash with County Treasurer	840,793	265,987	709,189
Other	199,715	375,433	1,280,911
Allowances	(101,042)	(124,437)	(224,181)
Prepays	246,789	188,758	171,425
Total Other Current Assets	<u>1,760,762</u>	<u>1,271,132</u>	<u>2,532,732</u>
Total Current Assets	<u>9,903,464</u>	<u>9,465,075</u>	<u>9,895,282</u>
Equipment	<u>8,225,599</u>	<u>8,225,599</u>	<u>8,225,599</u>
<b>TOTAL ASSETS</b>	<b><u>18,129,063</u></b>	<b><u>17,690,674</u></b>	<b><u>18,120,881</u></b>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	35,751	10,917	64,623
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>913,783</u>	<u>847,670</u>	<u>829,201</u>
Total Current Liabilities	<u>949,534</u>	<u>858,588</u>	<u>893,825</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>949,534</u>	<u>858,588</u>	<u>893,825</u>
Equity			
Invested in Capital Assets	8,225,599	8,225,599	8,225,599
Restricted for Capital Projects	834,788	812,117	562,736
Unreserved			
Undesignated Fund Balance	7,344,078	7,376,900	7,266,290
Excess of Revenues over Expenditures, Net	775,064	417,470	1,172,431
Total Equity	<u>17,179,529</u>	<u>16,832,086</u>	<u>17,227,056</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>18,129,063</u></b>	<b><u>17,690,674</u></b>	<b><u>18,120,881</u></b>

**Durango Fire Protection District  
Statement of Revenues Budget and Actual  
For the Four Months Ended April 30, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2015 April</u>	<u>2015 YTD</u>
Local Government Funding								
Operations								
City of Durango	2,943,622	2,943,622	245,302	981,207	(1,962,415)	33%	227,882	911,528
DFPD Property Taxes	3,634,503	3,634,503	696,863	1,846,173	(1,788,330)	51%	534,552	1,670,413
DFPD SO Taxes	580,000	580,000	49,998	200,255	(379,746)	35%	42,126	182,099
DFPD Tribal Payment	155,000	155,000	101,796	101,796	(53,204)	66%	133,424	133,424
DFPD Other Property Taxes	35,000	35,000	36,954	36,954	1,954	0%	34,511	34,511
<b>Total Local Government Operations Funding</b>	<b>7,348,125</b>	<b>7,348,125</b>	<b>1,130,912</b>	<b>3,166,385</b>	<b>(4,181,740)</b>	<b>43%</b>	<b>972,495</b>	<b>2,931,974</b>
Volunteer Pension Funding								
State Match	-	-	-	-	-	0%	-	-
<b>Total Volunteer Pension Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>
Long Term Capital Replacement Funding								
Current Year Obligation								
City of Durango	272,052	272,052	22,671	90,684	(181,368)	33%	22,671	90,684
<b>Total Capital Funding</b>	<b>272,052</b>	<b>272,052</b>	<b>22,671</b>	<b>90,684</b>	<b>(181,368)</b>	<b>33%</b>	<b>22,671</b>	<b>90,684</b>
Other Revenues								
Ambulance Income	3,105,000	3,105,000	217,418	1,083,225	(2,021,775)	35%	233,674	889,449
Prevention Fees	65,000	65,000	4,070	10,504	(54,496)	16%	3,978	15,619
Special Events Fees	5,000	5,000	-	-	(5,000)	0%	-	-
Wildland Fires	175,000	175,000	-	-	(175,000)	0%	25,585	30,074
Grants	-	-	-	3,617	3,617	0%	34,222	129,317
Interest	9,000	9,000	2,693	8,630	(370)	96%	687	2,888
Miscellaneous Income	185,500	185,500	10,188	54,425	(131,075)	29%	62,537	122,442
Williams Field Contract	47,631	47,631	-	47,571	(60)	100%	-	47,160
<b>Total Other Revenues</b>	<b>3,592,131</b>	<b>3,592,131</b>	<b>234,369</b>	<b>1,207,973</b>	<b>(2,384,158)</b>	<b>34%</b>	<b>360,682</b>	<b>1,236,949</b>
<b>Total Revenues</b>	<b>11,212,308</b>	<b>11,212,308</b>	<b>1,387,952</b>	<b>4,465,042</b>	<b>(6,747,266)</b>	<b>40%</b>	<b>1,355,848</b>	<b>4,259,607</b>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 April</u>	<u>2015 YTD</u>
Administration								
Office of the Chief								
Salary	397,300	397,300	45,842	198,926	198,374	50%	30,985	123,940
Benefits	118,091	118,091	11,436	40,528	77,563	34%	8,371	33,485
Purchased professional services	351,352	351,352	27,892	91,018	260,334	26%	42,127	113,693
Purchased property services	235,486	235,486	13,671	88,205	147,281	37%	12,794	97,296
Other purchased services	18,600	18,600	290	9,723	8,877	52%	15	9,871
Supplies	13,720	13,720	1,207	6,065	7,655	44%	906	2,782
Capital outlay	20,000	20,000	14,489	24,388	(4,388)	122%	-	16,960
Other/Pension	156,141	156,141	-	-	156,141	0%	-	-
Totals	<u>1,310,690</u>	<u>1,310,690</u>	<u>114,827</u>	<u>458,852</u>	<u>851,838</u>	35%	<u>95,199</u>	<u>398,027</u>
Operations								
Salary	155,759	155,759	12,693	38,078	117,681	24%	7,380	29,522
Benefits	46,813	46,813	3,660	13,239	33,574	28%	1,996	7,983
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>202,572</u>	<u>202,572</u>	<u>16,353</u>	<u>51,317</u>	<u>151,255</u>	25%	<u>9,376</u>	<u>37,505</u>
Total Administration	<u>1,513,262</u>	<u>1,513,262</u>	<u>131,180</u>	<u>510,169</u>	<u>1,003,093</u>	34%	<u>104,575</u>	<u>435,531</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 April</u>	<u>2015 YTD</u>
Fire Fighting								
Salary	2,254,042	2,254,042	260,547	825,728	1,428,314	37%	175,282	705,724
Salary - Single resource	125,400	125,400	9,373	10,486	114,914	8%	2,034	2,034
Benefits	695,930	695,930	72,869	238,442	457,488	34%	57,100	222,573
Purchased professional services	16,200	16,200	890	3,761	12,439	23%	873	3,969
Purchased property services	18,000	18,000	125	2,627	15,373	15%	3,280	7,464
Other purchased services	5,500	5,500	-	431	5,069	8%	539	539
Single resource purchased services	5,000	5,000	192	192	4,808	4%	51	51
Supplies	118,800	118,800	5,314	21,745	97,055	18%	18,575	33,812
Capital outlay	137,400	137,400	-	59,533	77,867	43%	6,673	6,743
Other	-	-	-	-	-		-	-
Totals	<u>3,376,272</u>	<u>3,376,272</u>	<u>349,311</u>	<u>1,162,945</u>	<u>2,213,327</u>	34%	<u>264,407</u>	<u>982,908</u>
Fire Prevention								
Salary	318,972	318,972	35,911	108,950	210,022	34%	21,710	87,449
Benefits	104,800	104,800	9,915	35,411	69,389	34%	6,792	27,290
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	3,250	3,250	50	1,725	1,525	53%	1,256	2,340
Supplies	11,350	11,350	319	1,889	9,461	17%	2,264	4,192
Capital outlay	5,000	5,000	-	-	5,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>443,372</u>	<u>443,372</u>	<u>46,195</u>	<u>147,975</u>	<u>295,397</u>	33%	<u>32,021</u>	<u>121,272</u>
Fire Training								
Salary	310,039	310,039	23,366	69,703	240,336	22%	9,673	54,988
Benefits	93,237	93,237	7,682	27,689	65,548	30%	5,342	22,317
Purchased professional services	54,500	54,500	4,126	17,721	36,779	33%	2,398	14,261
Purchased property services	1,000	1,000	-	-	1,000	0%	-	-
Other purchased services	39,500	39,500	112	7,973	31,527	20%	5,524	22,101
Supplies	20,813	20,813	106	4,930	15,883	24%	1,477	6,425
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>519,089</u>	<u>519,089</u>	<u>35,393</u>	<u>128,016</u>	<u>391,073</u>	25%	<u>24,413</u>	<u>120,092</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 April</u>	<u>2015 YTD</u>
<b>Fire Communications</b>								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	1,000	1,000	-	-	1,000	0%	-	300
Purchased property services	13,700	13,700	808	4,903	8,797	36%	808	3,583
Other purchased services	77,500	77,500	19,975	21,275	56,225	27%	17,674	36,647
Supplies	1,200	1,200	6,500	6,630	(5,430)	552%	-	-
Capital outlay	25,000	25,000	-	5,400	19,600	22%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>118,400</u>	<u>118,400</u>	<u>27,283</u>	<u>38,207</u>	<u>80,193</u>	32%	<u>18,482</u>	<u>40,530</u>
<b>Fire Repair Services</b>								
Salary	207,536	207,536	23,947	71,841	135,695	35%	15,267	61,066
Benefits	64,436	64,436	6,180	21,638	42,798	34%	4,853	19,414
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	115,000	115,000	6,996	30,020	84,980	26%	5,491	25,919
Other purchased services	1,100	1,100	-	773	327	70%	-	50
Supplies	12,150	12,150	675	2,348	9,802	19%	906	3,404
Capital outlay	5,000	5,000	2,510	2,510	2,490		-	-
Other	-	-	-	-	-		-	-
Totals	<u>405,722</u>	<u>405,722</u>	<u>40,308</u>	<u>129,130</u>	<u>276,592</u>	32%	<u>26,518</u>	<u>109,853</u>
<b>EMS</b>								
Salary	2,009,516	2,009,516	210,234	637,057	1,372,459	32%	135,975	549,572
Benefits	593,736	593,736	54,221	194,027	399,709	33%	42,443	170,368
Purchased professional services	215,396	215,396	14,284	61,102	154,294	28%	16,612	56,211
Purchased property services	11,800	11,800	-	2,112	9,688	18%	1,104	3,042
Other purchased services	3,500	3,500	20	727	2,773	21%	-	-
Supplies	94,578	94,578	3,800	27,856	66,722	29%	8,865	29,515
Capital outlay	-	-	-	13,252	(13,252)	0%	-	1,228
CMS contractual agreements	1,116,558	1,116,558	112,277	394,840	721,718	35%	-	-
Bad debts	<u>326,025</u>	<u>326,025</u>	<u>-</u>	<u>186,783</u>	<u>139,242</u>	57%	<u>119,716</u>	<u>411,238</u>
Totals	<u>4,371,109</u>	<u>4,371,109</u>	<u>394,837</u>	<u>1,517,756</u>	<u>2,853,353</u>	35%	<u>324,716</u>	<u>1,221,174</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Four Months Ended April 30, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 April</u>	<u>2015 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	156,300	156,300	16,002	50,634	105,666	32%	10,554	51,178
Other purchased services	-	-	-	-	-		-	-
Supplies	10,500	10,500	-	5,144	5,356	49%	845	4,637
Capital outlay	20,000	20,000	-	-	20,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>186,800</u>	<u>186,800</u>	<u>16,002</u>	<u>55,778</u>	<u>131,022</u>	30%	<u>11,398</u>	<u>55,816</u>
Contingency	<u>278,282</u>	<u>278,282</u>	<u>-</u>	<u>-</u>	<u>278,282</u>		<u>-</u>	<u>-</u>
Total Expenditures	<u>11,212,308</u>	<u>11,212,308</u>	<u>1,040,509</u>	<u>3,689,977</u>	<u>7,522,331</u>	33%	<u>806,530</u>	<u>3,087,176</u>
Excess (Deficit) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>347,443</u>	<u>775,064</u>	<u>775,064</u>		<u>549,318</u>	<u>1,172,431</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 supplie:

**Durango Fire and Rescue Authority**  
**Expenditures - Totals by Object**  
**For the Four Months Ended April 30, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 April</u>	<u>2015 YTD</u>
All Activities and All Functions								
Salary	5,778,564	5,778,564	621,914	1,960,770	3,817,794	34%	398,306	1,614,295
Benefits	1,717,043	1,717,043	165,963	570,974	1,146,069	33%	126,898	503,430
Purchased professional services	638,948	638,948	47,192	173,602	465,346	27%	62,010	188,434
Purchased property services	551,286	551,286	37,603	178,500	372,786	32%	34,032	188,482
Other purchased services	153,950	153,950	20,639	42,819	111,131	28%	25,058	71,599
Supplies	283,111	283,111	17,922	76,607	206,504	27%	33,838	84,767
Capital outlay	212,400	212,400	16,999	105,082	107,318	49%	6,673	24,931
Other/EMS Adjustments	<u>1,598,724</u>	<u>1,598,724</u>	<u>112,277</u>	<u>581,624</u>	<u>1,017,101</u>	36%	<u>119,716</u>	<u>411,238</u>
Totals	<u>10,934,026</u>	<u>10,934,026</u>	<u>1,040,509</u>	<u>3,689,977</u>	<u>7,244,049</u>	34%	<u>806,530</u>	<u>3,087,176</u>
Contingency	<u>278,282</u>	<u>278,282</u>	<u>-</u>	<u>-</u>	<u>278,282</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	<u>11,212,308</u>	<u>11,212,308</u>	<u>1,040,509</u>	<u>3,689,977</u>	<u>7,522,331</u>	33%	<u>806,530</u>	<u>3,087,176</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