



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

Balance Sheet  
General

- Comparative balance sheet is shown for February 29, 2016; January 31, 2016 ; and February 28, 2015

Analysis of Cash Position

	<u>2/29/2016</u>	<u>2/28/2015</u>
Cash	7,782,130	6,903,193
Current liabilities	(959,614)	(895,580)
Actual quick assets	<u>\$ 6,822,516</u>	<u>\$ 6,007,613</u>
Cash reserved for capital projects (impact fees)	<u>\$ 789,446</u>	
Cash Available for Operating and Capital Expenditures	<u>\$ 6,033,070</u>	
Fund Balance	<u>\$ 8,713,039</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.50%

Revenues

Ambulance

- Revenues through February are \$87,200 above budget and \$156,800 greater than 2015.  
- Average Daily Revenue through February is \$10,078, as compared to 2015 YE average of \$7,571.

Accounts Receivable  
Ambulance

- Unbilled receivables equal 0 days of revenues, equal to January.  
- Billed receivables equal 52 days of revenues, up 4 days from January.  
- Ambulance billing write-off % through February is 47%, as compared to 46% for 2015.

Expenditures

General

Salary costs

- At the end of February we are at 16% of payroll budget, 15% 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 February revenues exceed expenditures by \$ 417,470

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 February 29, 2016**

	29-Feb-16	31-Jan-16	28-Feb-15
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	2,536,637	2,351,784	1,531,791
Flexible Benefits	(4,251)	(2,117)	(300)
GA Health and Benefit	217,894	127,453	93,128
Certificates of Deposit	629,287	888,936	886,112
ColoTrust	4,402,312	4,400,644	4,392,213
Total Cash	<u>7,782,130</u>	<u>7,766,951</u>	<u>6,903,193</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	55,145
A/R - Ambulance	528,116	467,074	495,920
Due from Contracting Parties	49,400	24,300	43,608
Cash with County Treasurer	875,684	53,955	703,349
Other	284,945	410,289	991,323
Allowances	(65,926)	(77,746)	(252,351)
Prepays	218,305	246,451	195,659
Total Other Current Assets	<u>1,890,524</u>	<u>1,124,322</u>	<u>2,232,651</u>
Total Current Assets	<u>9,672,653</u>	<u>8,891,273</u>	<u>9,135,844</u>
Equipment	<u>8,225,599</u>	<u>8,225,599</u>	<u>8,225,599</u>
<b>TOTAL ASSETS</b>	<u><b>17,898,252</b></u>	<u><b>17,116,872</b></u>	<u><b>17,361,443</b></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	36,217	53,410	69,555
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>923,397</u>	<u>830,531</u>	<u>826,025</u>
Total Current Liabilities	<u>959,614</u>	<u>883,941</u>	<u>895,580</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>959,614</u>	<u>883,941</u>	<u>895,580</u>
Equity			
Invested in Capital Assets	8,225,599	8,225,599	8,225,599
Restricted for Capital Projects	789,446	766,775	517,394
Unreserved			
Undesignated Fund Balance	7,506,124	6,296,401	7,310,634
Excess of Revenues over Expenditures, Net	417,470	944,156	412,236
Total Equity	<u>16,938,638</u>	<u>16,232,931</u>	<u>16,465,863</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>17,898,252</b></u>	<u><b>17,116,872</b></u>	<u><b>17,361,443</b></u>

**Durango Fire Protection District**  
**Statement of Revenues Budget and Actual**  
**For the Two Months Ended February 29, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual February</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2015 February</u>	<u>2015 YTD</u>
<b>Local Government Funding</b>								
<b>Operations</b>								
City of Durango	2,943,622	2,943,622	245,302	490,604	(2,453,018)	17%	227,882	455,764
DFPD Property Taxes	3,634,503	3,634,503	872,882	899,704	(2,734,799)	25%	698,549	770,156
DFPD SO Taxes	580,000	580,000	54,253	106,529	(473,471)	18%	47,426	96,622
DFPD Tribal Payment	155,000	155,000	-	-	(155,000)	0%	-	-
DFPD Other Property Taxes	35,000	35,000	-	-	(35,000)	0%	-	-
<b>Total Local Government Operations Funding</b>	<u>7,348,125</u>	<u>7,348,125</u>	<u>1,172,437</u>	<u>1,496,837</u>	<u>(5,851,288)</u>	20%	<u>973,857</u>	<u>1,322,543</u>
<b>Volunteer Pension Funding</b>								
State Match	-	-	-	-	-	0%	-	-
<b>Total Volunteer Pension Funding</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%	<u>-</u>	<u>-</u>
<b>Long Term Capital Replacement Funding</b>								
<b>Current Year Obligation</b>								
City of Durango	272,052	272,052	22,671	45,342	(226,710)	17%	22,671	45,342
<b>Total Capital Funding</b>	<u>272,052</u>	<u>272,052</u>	<u>22,671</u>	<u>45,342</u>	<u>(226,710)</u>	17%	<u>22,671</u>	<u>45,342</u>
<b>Other Revenues</b>								
Ambulance Income	3,105,000	3,105,000	304,232	604,695	(2,500,305)	19%	213,472	447,884
Prevention Fees	65,000	65,000	2,654	5,260	(59,740)	8%	2,022	3,512
Special Events Fees	5,000	5,000	-	-	(5,000)	0%	-	-
Wildland Fires	175,000	175,000	-	-	(175,000)	0%	4,489	4,489
Grants	-	-	3,617	3,617	3,617	0%	31,085	64,592
Interest	9,000	9,000	1,832	3,555	(5,445)	40%	624	1,257
Miscellaneous Income	185,500	185,500	3,234	6,391	(179,109)	3%	7,035	30,688
Williams Field Contract	47,631	47,631	47,571	47,571	(60)	100%	47,160	47,160
<b>Total Other Revenues</b>	<u>3,592,131</u>	<u>3,592,131</u>	<u>363,139</u>	<u>671,088</u>	<u>(2,921,043)</u>	19%	<u>305,886</u>	<u>599,582</u>
<b>Total Revenues</b>	<u>11,212,308</u>	<u>11,212,308</u>	<u>1,558,248</u>	<u>2,213,268</u>	<u>(8,999,040)</u>	20%	<u>1,302,414</u>	<u>1,967,466</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Two Months Ended February 29, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual February</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 February</u>	<u>2015 YTD</u>
Administration								
Office of the Chief								
Salary	397,300	397,300	30,561	122,545	274,755	31%	30,454	60,908
Benefits	118,091	118,091	9,340	19,755	98,336	17%	8,320	16,639
Purchased professional services	351,352	351,352	31,577	40,842	310,510	12%	31,050	47,865
Purchased property services	235,486	235,486	14,174	60,155	175,331	26%	12,973	72,667
Other purchased services	18,600	18,600	7,413	8,826	9,774	47%	5,109	8,277
Supplies	13,720	13,720	272	2,918	10,802	21%	281	1,123
Capital outlay	20,000	20,000	-	-	20,000	0%	281	8,970
Other/Pension	156,141	156,141	-	-	156,141	0%	-	-
Totals	<u>1,310,690</u>	<u>1,310,690</u>	<u>93,337</u>	<u>255,041</u>	<u>1,055,649</u>	19%	<u>88,467</u>	<u>216,450</u>
Operations								
Salary	155,759	155,759	8,462	16,924	138,835	11%	7,380	14,761
Benefits	46,813	46,813	3,193	6,386	40,427	14%	1,996	3,991
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>202,572</u>	<u>202,572</u>	<u>11,655</u>	<u>23,309</u>	<u>179,263</u>	12%	<u>9,376</u>	<u>18,752</u>
Total Administration	<u>1,513,262</u>	<u>1,513,262</u>	<u>104,992</u>	<u>278,350</u>	<u>1,234,912</u>	18%	<u>97,843</u>	<u>235,202</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Two Months Ended February 29, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual February</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 February</u>	<u>2015 YTD</u>
Fire Fighting								
Salary	2,254,042	2,254,042	183,129	382,489	1,871,553	17%	171,276	357,483
Salary - Single resource	125,400	125,400	-	972	124,428	1%	-	-
Benefits	695,930	695,930	54,934	112,649	583,281	16%	53,660	108,713
Purchased professional services	16,200	16,200	1,890	2,871	13,329	18%	-	3,096
Purchased property services	18,000	18,000	1,179	2,102	15,898	12%	593	593
Other purchased services	5,500	5,500	-	-	5,500	0%	-	-
Single resource purchased services	5,000	5,000	-	-	5,000	0%	-	-
Supplies	118,800	118,800	4,391	8,908	109,892	7%	5,871	11,212
Capital outlay	137,400	137,400	10,332	16,395	121,005	12%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>3,376,272</u>	<u>3,376,272</u>	<u>255,856</u>	<u>526,385</u>	<u>2,849,887</u>	16%	<u>231,400</u>	<u>481,097</u>
Fire Prevention								
Salary	318,972	318,972	24,384	48,340	270,632	15%	21,722	43,701
Benefits	104,800	104,800	8,519	16,953	87,847	16%	6,822	13,637
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	3,250	3,250	70	370	2,880	11%	365	1,015
Supplies	11,350	11,350	766	1,434	9,916	13%	959	1,690
Capital outlay	5,000	5,000	-	-	5,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>443,372</u>	<u>443,372</u>	<u>33,740</u>	<u>67,097</u>	<u>376,275</u>	15%	<u>29,867</u>	<u>60,042</u>
Fire Training								
Salary	310,039	310,039	15,418	30,835	279,204	10%	18,993	35,725
Benefits	93,237	93,237	6,666	13,331	79,906	14%	5,679	11,646
Purchased professional services	54,500	54,500	75	6,377	48,124	12%	5,468	9,223
Purchased property services	1,000	1,000	-	-	1,000	0%	-	-
Other purchased services	39,500	39,500	1,194	2,976	36,524	8%	3,634	6,139
Supplies	20,813	20,813	44	537	20,276	3%	2,442	3,408
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>519,089</u>	<u>519,089</u>	<u>23,397</u>	<u>54,056</u>	<u>465,033</u>	10%	<u>36,216</u>	<u>66,141</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Two Months Ended February 29, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual February</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 February</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	1,746	11,954	13%	1,158	1,966
Other purchased services	77,500	77,500	-	1,300	76,200	2%	100	1,300
Supplies	1,200	1,200	-	130	1,070	11%	-	-
Capital outlay	25,000	25,000	5,400	5,400	19,600	22%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>118,400</u>	<u>118,400</u>	<u>6,208</u>	<u>8,576</u>	<u>109,824</u>	7%	<u>1,258</u>	<u>3,566</u>
<b>Fire Repair Services</b>								
Salary	207,536	207,536	15,965	31,929	175,607	15%	15,267	30,533
Benefits	64,436	64,436	5,153	10,306	54,130	16%	4,853	9,707
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	115,000	115,000	9,110	17,998	97,002	16%	5,194	11,507
Other purchased services	1,100	1,100	-	-	1,100	0%	-	50
Supplies	12,150	12,150	621	927	11,223	8%	655	1,597
Capital outlay	5,000	5,000	-	-	5,000		-	-
Other	-	-	-	-	-		-	-
Totals	<u>405,722</u>	<u>405,722</u>	<u>30,849</u>	<u>61,160</u>	<u>344,562</u>	15%	<u>25,969</u>	<u>53,394</u>
<b>EMS</b>								
Salary	2,009,516	2,009,516	143,070	286,217	1,723,299	14%	133,694	279,550
Benefits	593,736	593,736	47,304	93,319	500,417	16%	42,688	85,520
Purchased professional services	215,396	215,396	15,237	30,141	185,255	14%	17,964	28,542
Purchased property services	11,800	11,800	1,532	2,112	9,688	18%	1,738	1,938
Other purchased services	3,500	3,500	-	-	3,500	0%	-	-
Supplies	94,578	94,578	5,920	14,400	80,178	15%	6,520	13,526
Capital outlay	-	-	-	-	-	0%	1,228	1,228
CMS contractual agreements	1,116,558	1,116,558	148,503	282,564	833,994	25%	-	-
Bad debts	<u>326,025</u>	<u>326,025</u>	<u>25,000</u>	<u>62,404</u>	<u>263,621</u>	19%	<u>107,348</u>	<u>215,826</u>
Totals	<u>4,371,109</u>	<u>4,371,109</u>	<u>386,566</u>	<u>771,156</u>	<u>3,599,953</u>	18%	<u>311,179</u>	<u>626,129</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Two Months Ended February 29, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual February</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 February</u>	<u>2015 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	156,300	156,300	10,934	24,672	131,628	16%	10,237	26,236
Other purchased services	-	-	-	-	-		-	-
Supplies	10,500	10,500	-	4,346	6,154	41%	1,807	3,422
Capital outlay	20,000	20,000	-	-	20,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>186,800</u>	<u>186,800</u>	<u>10,934</u>	<u>29,018</u>	<u>157,782</u>	16%	<u>12,044</u>	<u>29,659</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>852,540</u>	<u>1,795,798</u>	<u>9,416,510</u>	16%	<u>745,777</u>	<u>1,555,230</u>
Excess (Deficit) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>705,708</u>	<u>417,470</u>	<u>417,470</u>		<u>556,637</u>	<u>412,236</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 Two Months Ended February 29, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual February</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 February</u>	<u>2015 YTD</u>
All Activities and All Functions								
Salary	5,778,564	5,778,564	420,988	920,250	4,858,314	16%	398,787	822,660
Benefits	1,717,043	1,717,043	135,109	272,698	1,444,345	16%	124,017	249,852
Purchased professional services	638,948	638,948	48,779	80,230	558,718	13%	54,482	89,027
Purchased property services	551,286	551,286	37,737	108,785	442,501	20%	31,892	114,908
Other purchased services	153,950	153,950	8,677	13,472	140,478	9%	9,207	16,781
Supplies	283,111	283,111	12,016	33,600	249,511	12%	18,534	35,978
Capital outlay	212,400	212,400	15,732	21,794	190,606	10%	1,509	10,198
Other/EMS Adjustments	<u>1,598,724</u>	<u>1,598,724</u>	<u>173,503</u>	<u>344,968</u>	<u>1,253,756</u>	22%	<u>107,348</u>	<u>215,826</u>
Totals	<u>10,934,026</u>	<u>10,934,026</u>	<u>852,540</u>	<u>1,795,798</u>	<u>9,138,228</u>	16%	<u>745,777</u>	<u>1,555,230</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>852,540</u>	<u>1,795,798</u>	<u>9,416,510</u>	16%	<u>745,777</u>	<u>1,555,230</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