



**Durango Fire Protection District  
 October 2017 Financial Report  
 Comments**

**Balance Sheet  
 General**

- Comparative balance sheet is shown for October 31, 2017; September 30, 2017 ; and October 31, 2016

**Analysis of Cash Position**

	<u>10/31/2017</u>	<u>10/31/2016</u>
Cash	9,248,190	9,004,278
Current liabilities	(850,443)	(959,674)
Actual quick assets	<u>\$ 8,397,747</u>	<u>\$ 8,044,604</u>
Cash reserved for capital projects (impact fees)	<u>\$ 1,242,866</u>	
Cash Available for Operating and Capital Expenditures	<u>\$ 7,154,881</u>	
Fund Balance	<u>\$ 10,103,545</u>	

**Return on Cash  
 Balances**

COLOTRUST - Annual YTD yield 1.29%

**Revenues**

**Ambulance**

- Revenues through October are \$117,900 above budget and \$9,400 more than 2016.  
 - Average Daily Revenue through October is \$9,448, as compared to 2016 YE average of \$9,185.

**Accounts Receivable**

**Ambulance**

- Billed receivables equal 101 days of revenues, down 4 days from September.  
 - Ambulance billing write-off % through October is 55%, as compared to 47% for 2016.

**Expenditures**

**General**

**Salary costs**

- At the end of October we are at 87% of payroll budget, 85% of 2017 pay periods have been expended.

**Equipment**

- The value of land, buildings, and equipment is reflected at depreciated value on 12/31/2016.

**Excess of Revenues Over Expenditures**

- At the end of October revenues exceed expenditures by \$ 1,421,459

**Notes**

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

**Durango Fire Protection District**  
**Balance Sheet**  
**At October 31, 2017**

	10/31/2017	9/30/2017	10/31/2016
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	3,823,609	3,997,762	3,224,302
Flexible Benefits	(528)	(2,036)	1,007
GA Health and Benefit	(41,813)	(61,987)	(20,666)
Certificates of Deposit	999,163	999,163	1,378,037
ColoTrust	4,467,509	4,462,725	4,421,347
Total Cash	<u>9,248,190</u>	<u>9,395,876</u>	<u>9,004,278</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	-
A/R - Ambulance	950,425	1,010,928	806,337
Due from Contracting Parties	25,200	85,979	21,039
Cash with County Treasurer	37,247	37,595	30,193
Other	684,168	252,472	531,374
Allowances	(79,009)	(108,476)	(137,307)
Prepays	87,768	112,103	87,524
Total Other Current Assets	<u>1,705,799</u>	<u>1,390,601</u>	<u>1,339,160</u>
Total Current Assets	<u>10,953,989</u>	<u>10,786,477</u>	<u>10,343,438</u>
Capital Assets, net	<u>6,843,474</u>	<u>6,843,474</u>	<u>7,730,319</u>
TOTAL ASSETS	<u>17,797,463</u>	<u>17,629,951</u>	<u>18,073,757</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	115,857	148,467	152,114
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>734,586</u>	<u>777,321</u>	<u>807,560</u>
Total Current Liabilities	<u>850,443</u>	<u>925,788</u>	<u>959,674</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>850,443</u>	<u>925,788</u>	<u>959,674</u>
Equity			
Invested in Capital Assets	6,843,474	6,843,474	7,730,319
Restricted for Capital Projects	1,242,866	1,220,195	970,814
Unreserved			
Undesignated Fund Balance	7,439,220	7,215,902	7,208,052
Excess of Revenues over Expenditures, Net	1,421,459	1,424,591	1,204,898
Total Equity	<u>16,947,019</u>	<u>16,704,162</u>	<u>17,114,083</u>
TOTAL LIABILITIES & EQUITY	<u>17,797,463</u>	<u>17,629,951</u>	<u>18,073,757</u>

**Durango Fire Protection District  
Statement of Revenues Budget and Actual  
For the Ten Months Ended October 31, 2017**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	Budget %	2016 October	2016 YTD
<b>Local Government Funding</b>								
Operations								
City of Durango	3,002,282	3,002,282	250,190	2,501,902	(500,381)	83%	245,302	2,453,018
DFPD Property Taxes	3,168,838	3,168,838	9,065	3,109,338	(59,501)	98%	3,848	3,572,768
DFPD SO Taxes	580,000	580,000	53,669	537,244	(42,756)	93%	47,515	467,317
DFPD Tribal Payment	100,000	100,000	-	55,861	(44,139)	56%	-	101,796
DFPD Other Property Taxes	35,000	35,000	-	38,625	3,625	110%	-	36,954
<b>Total Local Government Operations Funding</b>	<u>6,886,120</u>	<u>6,886,120</u>	<u>312,924</u>	<u>6,242,970</u>	<u>(643,150)</u>	<u>91%</u>	<u>296,665</u>	<u>6,631,852</u>
Volunteer Pension Funding	-	-	-	-	-	0%	-	-
State Match	-	-	-	-	-	0%	-	-
<b>Total Volunteer Pension Funding</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Long Term Capital Replacement Funding								
Current Year Obligation	272,052	272,052	22,671	226,710	(45,342)	83%	22,671	226,710
City of Durango								
<b>Total Capital Funding</b>	<u>272,052</u>	<u>272,052</u>	<u>22,671</u>	<u>226,710</u>	<u>(45,342)</u>	<u>83%</u>	<u>22,671</u>	<u>226,710</u>
Other Revenues								
Ambulance Income	3,305,000	3,305,000	246,860	2,872,100	(432,900)	87%	315,420	2,881,482
Prevention Fees	65,000	65,000	5,448	62,201	(2,799)	96%	3,432	39,479
Special Events Fees	6,500	6,500	-	4,046	(2,454)	62%	-	6,076
Wildland Fires	300,000	300,000	463,885	1,078,009	778,009	359%	19,841	569,551
Grants	6,000	6,000	-	7,192	1,192	0%	-	31,396
Interest	25,000	25,000	5,050	48,324	23,324	193%	7,191	37,492
Miscellaneous Income	145,500	145,500	26,603	413,749	268,249	284%	9,951	196,583
Williams Field Contract	47,631	47,631	-	48,735	1,104	102%	-	47,571
<b>Total Other Revenues</b>	<u>3,900,631</u>	<u>3,900,631</u>	<u>747,846</u>	<u>4,534,357</u>	<u>633,726</u>	<u>116%</u>	<u>355,834</u>	<u>3,809,629</u>
<b>Total Revenues</b>	<u>11,058,803</u>	<u>11,058,803</u>	<u>1,083,441</u>	<u>11,004,037</u>	<u>(54,766)</u>	<u>100%</u>	<u>675,170</u>	<u>10,668,191</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2017**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2016 October	2016 YTD
<b>Administration</b>								
Office of the Chief								
Salary	404,039	404,039	29,378	327,204	76,835	81%	30,561	397,573
Benefits	114,026	114,026	8,619	89,788	24,238	79%	9,340	98,664
Purchased professional services	364,052	364,052	10,339	228,289	135,763	63%	12,152	241,467
Purchased property services	211,554	211,554	21,236	232,220	(20,666)	110%	14,692	231,852
Other purchased services	18,600	18,600	718	12,850	5,750	69%	116	12,863
Supplies	13,100	13,100	597	7,306	5,794	56%	237	12,099
Capital outlay	10,000	10,000	-	3,807	6,193	38%	-	24,388
Other/Pension	156,141	156,141	-	-	156,141	0%	-	-
Totals	<u>1,291,512</u>	<u>1,291,512</u>	<u>70,886</u>	<u>901,465</u>	<u>390,047</u>	<u>70%</u>	<u>67,098</u>	<u>1,018,906</u>
<b>Operations</b>								
Salary	158,875	158,875	12,221	134,433	24,442	85%	11,982	131,800
Benefits	45,118	45,118	3,525	36,762	8,356	81%	3,737	38,745
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>203,993</u>	<u>203,993</u>	<u>15,746</u>	<u>171,195</u>	<u>32,798</u>	<u>84%</u>	<u>15,718</u>	<u>170,545</u>
Total Administration	<u>1,495,505</u>	<u>1,495,505</u>	<u>86,633</u>	<u>1,072,660</u>	<u>422,845</u>	<u>72%</u>	<u>82,817</u>	<u>1,189,450</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2017**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2016 October	2016 YTD
<b>Fire Fighting</b>								
Salary	2,359,412	2,359,412	171,101	1,875,489	483,923	79%	156,699	1,826,857
Salary - Single resource	204,000	204,000	12,018	623,536	(419,536)	306%	18,042	393,660
Benefits	695,689	695,689	61,129	652,835	42,854	94%	62,407	630,425
Purchased professional services	20,200	20,200	985	13,934	6,266	69%	-	9,713
Purchased property services	18,000	18,000	2,010	12,665	5,335	70%	487	10,139
Other purchased services	6,500	6,500	-	530	5,970	8%	-	431
Single resource purchased services	5,000	5,000	6,874	111,146	(106,146)	2223%	2,382	62,526
Supplies	104,000	104,000	8,910	88,631	15,369	85%	6,076	96,664
Capital outlay	142,260	142,260	19,278	26,219	116,041	18%	20,002	67,155
Other	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>3,555,061</b>	<b>3,555,061</b>	<b>282,305</b>	<b>3,404,984</b>	<b>150,077</b>	<b>96%</b>	<b>266,095</b>	<b>3,097,571</b>
<b>Fire Prevention</b>								
Salary	325,281	325,281	25,082	266,902	58,379	82%	24,634	268,182
Benefits	101,254	101,254	8,997	93,117	8,137	92%	8,531	88,055
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	2,400	2,400	-	2,193	207	91%	90	2,077
Supplies	10,900	10,900	568	8,041	2,859	74%	2,213	10,395
Capital outlay	-	-	-	-	-	-	1,726	2,161
Other	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>439,835</b>	<b>439,835</b>	<b>34,647</b>	<b>370,253</b>	<b>69,582</b>	<b>84%</b>	<b>37,194</b>	<b>370,870</b>
<b>Fire Training</b>								
Salary	316,168	316,168	23,324	266,950	49,218	84%	23,936	258,834
Benefits	90,151	90,151	6,890	72,538	17,613	80%	7,451	76,523
Purchased professional services	47,000	47,000	2,933	32,232	14,768	69%	182	52,591
Purchased property services	1,000	1,000	-	-	1,000	0%	-	110
Other purchased services	25,300	25,300	4,833	20,949	4,351	83%	1,463	24,997
Supplies	18,000	18,000	1,143	9,766	8,234	54%	3,513	15,023
Capital outlay	10,000	10,000	-	8,655	1,345	87%	-	-
Other	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>507,619</b>	<b>507,619</b>	<b>39,123</b>	<b>411,090</b>	<b>96,529</b>	<b>81%</b>	<b>36,545</b>	<b>428,078</b>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2017**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2016 October	2016 YTD
<b>Fire Communications</b>								
Salary	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased professional services	1,000	1,000	-	120	880	12%	-	-
Purchased property services	14,200	14,200	2,008	10,432	3,768	73%	2,008	13,714
Other purchased services	84,700	84,700	20,031	77,601	7,099	92%	19,975	84,531
Supplies	1,200	1,200	-	2,003	(803)	167%	-	273
Capital outlay	25,000	25,000	-	13,628	11,372	55%	-	16,361
Other	-	-	-	-	-	-	-	-
Totals	<u>126,100</u>	<u>126,100</u>	<u>22,039</u>	<u>103,783</u>	<u>22,317</u>	<u>82%</u>	<u>21,983</u>	<u>114,880</u>
<b>Fire Repair Services</b>								
Salary	211,691	211,691	16,283	179,485	32,206	85%	15,965	172,731
Benefits	63,270	63,270	4,967	51,822	11,448	82%	5,153	53,136
Purchased professional services	300	300	-	303	(3)	101%	-	345
Purchased property services	120,000	120,000	10,115	124,712	(4,712)	104%	15,011	92,384
Other purchased services	1,100	1,100	-	252	848	23%	-	773
Supplies	8,700	8,700	756	7,263	1,437	83%	728	6,436
Capital outlay	-	-	-	-	-	-	-	2,510
Other	-	-	-	-	-	-	-	-
Totals	<u>405,061</u>	<u>405,061</u>	<u>32,122</u>	<u>363,837</u>	<u>41,224</u>	<u>90%</u>	<u>36,856</u>	<u>328,314</u>
<b>EMS</b>								
Salary	2,051,917	2,051,917	144,285	1,578,743	473,174	77%	146,589	1,588,173
Benefits	570,506	570,506	47,048	453,123	117,383	79%	46,595	483,300
Purchased professional services	205,129	205,129	7,696	148,774	56,355	73%	14,455	157,160
Purchased property services	11,800	11,800	-	6,502	5,298	55%	71	7,433
Other purchased services	3,500	3,500	-	1,490	2,010	43%	-	2,008
Supplies	95,650	95,650	5,246	84,366	11,284	88%	6,156	76,432
Capital outlay	-	-	-	6,096	(6,096)	0%	-	13,252
CMS contractual agreements	1,229,460	1,229,460	91,832	1,127,649	101,811	92%	149,104	1,203,796
Bad debts	330,500	330,500	24,686	287,219	43,281	87%	3,123	263,598
Totals	<u>4,498,462</u>	<u>4,498,462</u>	<u>320,792</u>	<u>3,693,962</u>	<u>804,500</u>	<u>82%</u>	<u>366,094</u>	<u>3,795,153</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2017**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2016 October	2016 YTD
<b>Fire Stations and Buildings</b>								
Salary	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	159,800	159,800	21,755	124,074	35,726	78%	11,255	127,076
Other purchased services	-	-	-	-	-	-	-	-
Supplies	10,000	10,000	1,168	10,685	(685)	107%	833	11,102
Capital outlay	20,000	20,000	-	27,250	(7,250)	136%	-	800
Other	-	-	-	-	-	-	-	-
Totals	<u>189,800</u>	<u>189,800</u>	<u>22,923</u>	<u>162,010</u>	<u>27,790</u>	<u>85%</u>	<u>12,088</u>	<u>138,978</u>
Contingency	<u>280,000</u>	<u>280,000</u>	<u>-</u>	<u>-</u>	<u>280,000</u>		<u>-</u>	<u>-</u>
Total Expenditures	<u>11,497,443</u>	<u>11,497,443</u>	<u>840,584</u>	<u>9,582,577</u>	<u>1,914,866</u>	<u>83%</u>	<u>859,673</u>	<u>9,463,293</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(438,640)</u>	<u>(438,640)</u>	<u>242,857</u>	<u>1,421,459</u>	<u>1,860,099</u>		<u>(184,503)</u>	<u>1,204,898</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 supply;

**Durango Fire and Rescue Authority  
Expenditures - Totals by Object  
For the Ten Months Ended October 31, 2017**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2016 October	2016 YTD
<b>All Activities and All Functions</b>								
Salary	6,031,383	6,031,383	433,691	5,252,742	778,641	87%	428,408	5,037,810
Benefits	1,680,014	1,680,014	141,175	1,449,985	230,029	86%	143,214	1,468,848
Purchased professional services	637,681	637,681	21,952	423,651	214,030	66%	26,790	461,276
Purchased property services	536,354	536,354	57,125	510,605	25,749	95%	43,525	482,708
Other purchased services	147,100	147,100	32,456	227,011	(79,911)	154%	24,026	190,206
Supplies	261,550	261,550	18,388	218,061	43,489	83%	19,755	228,425
Capital outlay	207,260	207,260	19,278	85,655	121,605	41%	21,728	126,626
Other/EMS Adjustments	1,716,101	1,716,101	116,518	1,414,868	301,233	82%	152,228	1,467,394
Totals	<u>11,217,443</u>	<u>11,217,443</u>	<u>840,584</u>	<u>9,582,577</u>	<u>1,634,866</u>	<u>85%</u>	<u>859,673</u>	<u>9,463,293</u>
Contingency	280,000	280,000	-	-	280,000	0%	-	-
Total Expenditures	<u>11,497,443</u>	<u>11,497,443</u>	<u>840,584</u>	<u>9,582,577</u>	<u>1,914,866</u>	<u>83%</u>	<u>859,673</u>	<u>9,463,293</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