



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

Balance Sheet
General

- Comparative balance sheet is shown for September 30, 2016; August 31, 2016 ; and September 30, 2015

Analysis of Cash Position

	<u>9/30/2016</u>	<u>9/30/2015</u>
Cash	9,118,527	9,101,216
Current liabilities	(896,770)	(878,085)
Actual quick assets	<u>\$ 8,221,756</u>	<u>\$ 8,223,131</u>
Cash reserved for capital projects (impact fees)	<u>\$ 948,143</u>	
Cash Available for Operating and Capital Expenditures	<u>\$ 7,273,613</u>	
Fund Balance	<u>\$ 9,603,457</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 0.80%

Revenues

Ambulance

- Revenues through September are \$234,900 above budget and \$471,300 greater than 2015.
- Average Daily Revenue through September is \$9,357, as compared to 2015 YE average of \$7,571.

Accounts Receivable
Ambulance

- Unbilled receivables equal 0 days of revenues, equal to August.
- Billed receivables equal 84 days of revenues, up 4 days from August.
- Ambulance billing write-off % through September is 47%, as compared to 46% for 2015.

Expenditures

General

Salary costs

- At the end of September we are at 79% of payroll budget, 77% of 2016 pay periods have been expended.

Equipment

- The value of contributed equipment is reflected at depreciated value on 12/31/2015.

Excess of Revenues Over Expenditures

- At the end of September revenues exceed expenditures by \$ 1,424,591

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 September 31, 2016

	30-Sep-16	31-Aug-16	30-Sep-15
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	3,338,955	3,808,355	3,730,209
Flexible Benefits	314	(762)	(1,282)
GA Health and Benefit	(6,253)	(7,634)	87,467
Certificates of Deposit	1,366,965	1,366,938	888,265
ColoTrust	4,418,295	4,415,530	4,396,307
Total Cash	<u>9,118,527</u>	<u>9,582,676</u>	<u>9,101,216</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	53,138
A/R - Ambulance	784,706	752,278	443,946
Due from Contracting Parties	63,331	39,752	61,728
Cash with County Treasurer	33,477	52,221	58,386
Other	521,139	290,556	490,941
Allowances	(136,342)	(132,594)	(181,023)
Prepays	115,390	111,695	104,599
Total Other Current Assets	<u>1,381,701</u>	<u>1,113,907</u>	<u>1,031,715</u>
Total Current Assets	<u>10,500,228</u>	<u>10,696,583</u>	<u>10,132,931</u>
Equipment	<u>7,730,319</u>	<u>7,730,319</u>	<u>8,225,599</u>
TOTAL ASSETS	<u>18,230,547</u>	<u>18,426,902</u>	<u>18,358,530</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	53,079	75,492	84,151
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>843,691</u>	<u>788,496</u>	<u>793,934</u>
Total Current Liabilities	<u>896,770</u>	<u>863,988</u>	<u>878,085</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>896,770</u>	<u>863,988</u>	<u>878,085</u>
Equity			
Invested in Capital Assets	7,730,319	7,730,319	8,225,599
Restricted for Capital Projects	948,143	925,472	676,091
Unreserved			
Undesignated Fund Balance	7,230,723	7,191,465	7,152,935
Excess of Revenues over Expenditures, Net	1,424,591	1,715,658	1,425,820
Total Equity	<u>17,333,776</u>	<u>17,562,914</u>	<u>17,480,445</u>
TOTAL LIABILITIES & EQUITY	<u>18,230,547</u>	<u>18,426,902</u>	<u>18,358,530</u>

Durango Fire Protection District
Statement of Revenues Budget and Actual
For the Nine Months Ended September 30, 2016

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2015 September</u>	<u>2015 YTD</u>
Local Government Funding								
Operations								
City of Durango	2,943,622	2,943,622	245,302	2,207,716	(735,906)	75%	227,882	2,050,938
DFPD Property Taxes	3,634,503	3,634,503	3,936	3,568,920	(65,583)	98%	9,417	3,165,969
DFPD SO Taxes	580,000	580,000	53,241	419,802	(160,198)	72%	69,587	406,588
DFPD Tribal Payment	155,000	155,000	-	101,796	(53,204)	66%	-	133,424
DFPD Other Property Taxes	35,000	35,000	-	36,954	1,954	0%	-	34,511
Total Local Government Operations Funding	<u>7,348,125</u>	<u>7,348,125</u>	<u>302,479</u>	<u>6,335,187</u>	<u>(1,012,938)</u>	86%	<u>306,886</u>	<u>5,791,429</u>
Volunteer Pension Funding								
State Match	-	-	-	-	-	0%	-	-
Total Volunteer Pension Funding	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%	<u>-</u>	<u>-</u>
Long Term Capital Replacement Funding								
Current Year Obligation								
City of Durango	272,052	272,052	22,671	204,039	(68,013)	75%	22,671	204,039
Total Capital Funding	<u>272,052</u>	<u>272,052</u>	<u>22,671</u>	<u>204,039</u>	<u>(68,013)</u>	75%	<u>22,671</u>	<u>204,039</u>
Other Revenues								
Ambulance Income	3,105,000	3,105,000	262,970	2,563,708	(541,292)	83%	253,018	2,092,379
Prevention Fees	65,000	65,000	4,968	34,847	(30,153)	54%	2,156	43,334
Special Events Fees	5,000	5,000	3,794	7,276	2,276	146%	-	3,823
Wildland Fires	175,000	175,000	227,499	555,560	380,560	317%	198,620	429,866
Grants	-	-	-	31,396	31,396	0%	134,508	535,963
Interest	9,000	9,000	3,058	23,102	14,102	257%	1,172	7,505
Miscellaneous Income	185,500	185,500	64,379	186,632	1,132	101%	3,412	171,229
Williams Field Contract	47,631	47,631	-	47,571	(60)	100%	-	47,160
Total Other Revenues	<u>3,592,131</u>	<u>3,592,131</u>	<u>566,668</u>	<u>3,450,092</u>	<u>(142,039)</u>	96%	<u>592,887</u>	<u>3,331,259</u>
Total Revenues	<u>11,212,308</u>	<u>11,212,308</u>	<u>891,818</u>	<u>9,989,319</u>	<u>(1,222,989)</u>	89%	<u>922,443</u>	<u>9,326,727</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 September</u>	<u>2015 YTD</u>
Administration								
Office of the Chief								
Salary	397,300	397,300	45,842	367,012	30,288	92%	29,184	291,459
Benefits	118,091	118,091	11,436	89,324	28,767	76%	7,201	74,536
Purchased professional services	351,352	351,352	18,178	227,880	123,472	65%	11,082	207,293
Purchased property services	235,486	235,486	15,349	190,124	45,362	81%	12,246	186,455
Other purchased services	18,600	18,600	609	12,692	5,908	68%	617	12,691
Supplies	13,720	13,720	1,118	11,862	1,858	86%	1,645	8,833
Capital outlay	20,000	20,000	-	24,388	(4,388)	122%	-	19,013
Other/Pension	156,141	156,141	-	-	156,141	0%	-	99,600
Totals	<u>1,310,690</u>	<u>1,310,690</u>	<u>92,532</u>	<u>923,282</u>	<u>387,408</u>	70%	<u>61,975</u>	<u>899,882</u>
Operations								
Salary	155,759	155,759	17,973	119,818	35,941	77%	7,380	70,114
Benefits	46,813	46,813	4,465	35,008	11,805	75%	1,996	18,367
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>202,572</u>	<u>202,572</u>	<u>22,438</u>	<u>154,826</u>	<u>47,746</u>	76%	<u>9,376</u>	<u>88,482</u>
Total Administration	<u>1,513,262</u>	<u>1,513,262</u>	<u>114,971</u>	<u>1,078,109</u>	<u>435,153</u>	71%	<u>71,351</u>	<u>988,363</u>

Durango Fire Protection District
Expenditures Budget and Actual
For the Nine Months Ended September 30, 2016

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 September</u>	<u>2015 YTD</u>
Fire Fighting								
Salary	2,254,042	2,254,042	233,578	1,670,158	583,884	74%	168,312	1,665,421
Salary - Single resource	125,400	125,400	96,019	375,618	(250,218)	300%	181,410	407,283
Benefits	695,930	695,930	75,866	568,018	127,912	82%	80,958	563,208
Purchased professional services	16,200	16,200	2,972	9,713	6,487	60%	4,546	17,422
Purchased property services	18,000	18,000	4,303	9,652	8,348	54%	4,247	14,224
Other purchased services	5,500	5,500	(314)	117	5,383	2%	1,821	2,360
Single resource purchased services	5,000	5,000	9,320	60,458	(55,458)	1209%	28,550	63,828
Supplies	118,800	118,800	12,442	90,334	28,466	76%	4,646	67,611
Capital outlay	137,400	137,400	-	47,153	90,247	34%	77,845	133,145
Other	-	-	-	-	-		-	-
Totals	<u>3,376,272</u>	<u>3,376,272</u>	<u>434,186</u>	<u>2,831,222</u>	<u>545,050</u>	84%	<u>552,334</u>	<u>2,934,503</u>
Fire Prevention								
Salary	318,972	318,972	36,993	243,548	75,424	76%	22,074	208,877
Benefits	104,800	104,800	10,036	79,524	25,276	76%	6,850	62,887
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	3,250	3,250	-	1,987	1,263	61%	75	2,580
Supplies	11,350	11,350	1,663	8,618	2,732	76%	136	6,022
Capital outlay	5,000	5,000	-	-	5,000	0%	416	416
Other	-	-	-	-	-		-	-
Totals	<u>443,372</u>	<u>443,372</u>	<u>48,692</u>	<u>333,676</u>	<u>109,696</u>	75%	<u>29,552</u>	<u>280,783</u>
Fire Training								
Salary	310,039	310,039	34,522	234,898	75,141	76%	15,100	115,315
Benefits	93,237	93,237	8,644	69,072	24,165	74%	6,044	50,555
Purchased professional services	54,500	54,500	2,429	45,779	8,721	84%	4,423	41,826
Purchased property services	1,000	1,000	-	110	890	11%	1,310	1,313
Other purchased services	39,500	39,500	4,387	23,683	15,817	60%	1,850	31,496
Supplies	20,813	20,813	439	11,095	9,718	53%	3,657	16,439
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>519,089</u>	<u>519,089</u>	<u>50,421</u>	<u>384,636</u>	<u>134,453</u>	74%	<u>32,382</u>	<u>256,944</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 September</u>	<u>2015 YTD</u>
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	1,000	1,000	-	-	1,000	0%	-	300
Purchased property services	13,700	13,700	1,251	11,706	1,994	85%	968	8,159
Other purchased services	77,500	77,500	-	64,556	12,944	83%	-	57,804
Supplies	1,200	1,200	-	273	927	23%	-	1,406
Capital outlay	25,000	25,000	-	14,130	10,870	57%	-	8,872
Other	-	-	-	-	-		-	-
Totals	<u>118,400</u>	<u>118,400</u>	<u>1,251</u>	<u>90,665</u>	<u>27,735</u>	<u>77%</u>	<u>968</u>	<u>76,541</u>
Fire Repair Services								
Salary	207,536	207,536	22,865	156,766	50,770	76%	15,267	145,033
Benefits	64,436	64,436	6,012	47,983	16,453	74%	4,853	44,662
Purchased professional services	500	500	-	345	155	69%	-	13
Purchased property services	115,000	115,000	8,275	77,373	37,627	67%	3,714	65,021
Other purchased services	1,100	1,100	-	773	327	70%	-	50
Supplies	12,150	12,150	809	5,708	6,442	47%	352	6,677
Capital outlay	5,000	5,000	-	2,510	2,490		-	-
Other	-	-	-	-	-		-	-
Totals	<u>405,722</u>	<u>405,722</u>	<u>37,962</u>	<u>291,458</u>	<u>114,264</u>	<u>72%</u>	<u>24,186</u>	<u>261,457</u>
EMS								
Salary	2,009,516	2,009,516	223,014	1,441,584	567,932	72%	136,378	1,328,693
Benefits	593,736	593,736	55,344	436,705	157,031	74%	42,352	389,086
Purchased professional services	215,396	215,396	16,568	142,531	72,865	66%	14,940	149,631
Purchased property services	11,800	11,800	8	6,482	5,318	55%	-	6,216
Other purchased services	3,500	3,500	815	2,202	1,298	63%	55	55
Supplies	94,578	94,578	8,448	70,239	24,339	74%	9,643	73,233
Capital outlay	-	-	-	13,252	(13,252)	0%	58,992	60,220
CMS contractual agreements	1,116,558	1,116,558	117,033	1,054,692	61,866	94%	-	-
Bad debts	<u>326,025</u>	<u>326,025</u>	<u>1,483</u>	<u>260,475</u>	<u>65,550</u>	<u>80%</u>	<u>112,944</u>	<u>957,358</u>
Totals	<u>4,371,109</u>	<u>4,371,109</u>	<u>422,713</u>	<u>3,428,161</u>	<u>942,948</u>	<u>78%</u>	<u>375,303</u>	<u>2,964,492</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 September</u>	<u>2015 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	156,300	156,300	9,089	115,731	40,569	74%	29,750	122,383
Other purchased services	-	-	-	-	-		-	-
Supplies	10,500	10,500	870	10,269	231	98%	-	6,173
Capital outlay	20,000	20,000	800	800	19,200	4%	9,268	9,268
Other	-	-	-	-	-		-	-
Totals	<u>186,800</u>	<u>186,800</u>	<u>10,759</u>	<u>126,800</u>	<u>60,000</u>	68%	<u>39,018</u>	<u>137,823</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>1,120,956</u>	<u>8,564,727</u>	<u>2,647,581</u>	76%	<u>1,125,095</u>	<u>7,900,907</u>
Excess (Deficit) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(229,138)</u>	<u>1,424,591</u>	<u>1,424,591</u>		<u>(202,652)</u>	<u>1,425,820</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 Nine Months Ended September 30, 2016

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 September</u>	<u>2015 YTD</u>
All Activities and All Functions								
Salary	5,778,564	5,778,564	710,806	4,609,402	1,169,162	80%	575,104	4,232,197
Benefits	1,717,043	1,717,043	171,804	1,325,634	391,409	77%	150,253	1,203,303
Purchased professional services	638,948	638,948	40,147	426,249	212,699	67%	34,990	416,486
Purchased property services	551,286	551,286	38,275	411,177	140,109	75%	52,234	403,772
Other purchased services	153,950	153,950	14,817	166,468	(12,518)	108%	32,968	170,864
Supplies	283,111	283,111	25,790	208,398	74,713	74%	20,080	186,393
Capital outlay	212,400	212,400	800	102,232	110,168	48%	146,521	230,935
Other/EMS Adjustments	<u>1,598,724</u>	<u>1,598,724</u>	<u>118,517</u>	<u>1,315,166</u>	<u>283,558</u>	<u>82%</u>	<u>112,944</u>	<u>1,056,958</u>
Totals	<u>10,934,026</u>	<u>10,934,026</u>	<u>1,120,956</u>	<u>8,564,727</u>	<u>2,369,299</u>	<u>78%</u>	<u>1,125,095</u>	<u>7,900,907</u>
Contingency	<u>278,282</u>	<u>278,282</u>	<u>-</u>	<u>-</u>	<u>278,282</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>11,212,308</u>	<u>11,212,308</u>	<u>1,120,956</u>	<u>8,564,727</u>	<u>2,647,581</u>	<u>76%</u>	<u>1,125,095</u>	<u>7,900,907</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