



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

Balance Sheet
General

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

Analysis of Cash Position

	<u>9/30/2017</u>	<u>9/30/2016</u>
Cash	9,395,308	9,125,753
Current liabilities	(917,285)	(934,208)
Actual quick assets	<u>\$ 8,478,023</u>	<u>\$ 8,191,545</u>
 Cash reserved for capital projects (impact fees)	 <u>\$ 1,220,195</u>	
 Cash Available for Operating and Capital Expenditures	 <u>\$ 7,257,828</u>	
Fund Balance	<u>\$ 9,898,060</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 1.25%

Revenues

Ambulance

- Revenues through September are \$146,400 above budget and \$59,200 more than 2016.
- Average Daily Revenue through September is \$9,616, as compared to 2016 YE average of \$9,185.

Accounts Receivable

Ambulance

- Billed receivables equal 105 days of revenues, up 5 days from August.
- Ambulance billing write-off % through September is 55%, as compared to 47% for 2016.

Expenditures

General

Salary costs

- At the end of September we are at 79% of payroll budget, 77% 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 September revenues exceed expenditures by \$ 1,215,974

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 30, 2017

	9/30/2017	8/31/2017	9/30/2016
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	3,997,762	4,314,805	3,338,955
Flexible Benefits	(2,036)	(3,649)	314
GA Health and Benefit	(62,555)	31,941	(6,227)
Certificates of Deposit	999,163	999,163	1,374,165
ColoTrust	4,462,725	4,458,196	4,418,295
Total Cash	<u>9,395,308</u>	<u>9,800,706</u>	<u>9,125,753</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	-
A/R - Ambulance	1,010,928	944,295	787,059
Due from Contracting Parties	85,979	56,128	63,331
Cash with County Treasurer	37,595	54,054	33,477
Other	281,908	65,262	513,436
Allowances	(108,476)	(82,848)	(135,771)
Prepays	112,103	338,607	115,189
Total Other Current Assets	<u>1,420,037</u>	<u>1,375,498</u>	<u>1,376,723</u>
Total Current Assets	<u>10,815,345</u>	<u>11,176,205</u>	<u>10,502,475</u>
Capital Assets, net	<u>6,843,474</u>	<u>6,843,474</u>	<u>7,730,319</u>
TOTAL ASSETS	<u>17,658,819</u>	<u>18,019,679</u>	<u>18,232,794</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	140,532	83,978	90,490
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>776,753</u>	<u>805,491</u>	<u>843,718</u>
Total Current Liabilities	<u>917,285</u>	<u>889,469</u>	<u>934,208</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>917,285</u>	<u>889,469</u>	<u>934,208</u>
Equity			
Invested in Capital Assets	6,843,474	6,843,474	7,730,319
Restricted for Capital Projects	1,220,195	1,197,524	948,143
Unreserved			
Undesignated Fund Balance	7,461,891	7,664,621	7,230,723
Excess of Revenues over Expenditures, Net	1,215,974	1,424,591	1,389,401
Total Equity	<u>16,741,534</u>	<u>17,130,210</u>	<u>17,298,586</u>
TOTAL LIABILITIES & EQUITY	<u>17,658,819</u>	<u>18,019,679</u>	<u>18,232,794</u>

Durango Fire Protection District
Statement of Revenues Budget and Actual
For the Nine Months Ended September 30, 2017

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2016 September</u>	<u>2016 YTD</u>
Local Government Funding								
Operations								
City of Durango	3,002,282	3,002,282	250,190	2,251,711	(750,571)	75%	245,302	2,207,716
DFPD Property Taxes	3,168,838	3,168,838	5,542	3,100,272	(68,566)	98%	3,936	3,568,920
DFPD SO Taxes	580,000	580,000	62,072	483,576	(96,424)	83%	53,241	419,802
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
Total Local Government Operations Funding	<u>6,886,120</u>	<u>6,886,120</u>	<u>317,804</u>	<u>5,930,045</u>	<u>(956,075)</u>	86%	<u>302,479</u>	<u>6,335,187</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	3,305,000	3,305,000	327,659	2,625,240	(679,760)	79%	263,622	2,566,062
Prevention Fees	65,000	65,000	3,862	56,753	(8,247)	87%	4,968	36,047
Special Events Fees	6,500	6,500	-	4,046	(2,454)	62%	3,794	6,076
Wildland Fires	300,000	300,000	221,470	620,518	320,518	207%	227,298	549,710
Grants	6,000	6,000	787	7,192	1,192	0%	-	31,396
Interest	25,000	25,000	4,794	43,275	18,275	173%	3,226	30,301
Miscellaneous Income	145,500	145,500	39,353	387,147	241,647	266%	64,379	186,632
Williams Field Contract	47,631	47,631	-	48,735	1,104	102%	-	47,571
Total Other Revenues	<u>3,900,631</u>	<u>3,900,631</u>	<u>597,925</u>	<u>3,792,906</u>	<u>(107,725)</u>	97%	<u>567,288</u>	<u>3,453,795</u>
Total Revenues	<u>11,058,803</u>	<u>11,058,803</u>	<u>938,400</u>	<u>9,926,990</u>	<u>(1,131,813)</u>	90%	<u>892,438</u>	<u>9,993,021</u>

**Durango Fire Protection District
Expenditures Budget and Actual
For the Nine Months Ended September 30, 2017**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2016 September</u>	<u>2016 YTD</u>
Administration								
Office of the Chief								
Salary	404,039	404,039	44,067	297,827	106,212	74%	45,842	367,012
Benefits	114,026	114,026	10,608	81,169	32,857	71%	11,436	89,324
Purchased professional services	364,052	364,052	6,422	216,365	147,687	59%	19,612	229,314
Purchased property services	211,554	211,554	36,370	210,984	570	100%	42,385	217,160
Other purchased services	18,600	18,600	314	13,572	5,028	73%	609	12,747
Supplies	13,100	13,100	495	6,688	6,412	51%	1,118	11,862
Capital outlay	10,000	10,000	-	3,063	6,937	31%	-	24,388
Other/Pension	156,141	156,141	-	-	156,141	0%	-	-
Totals	<u>1,291,512</u>	<u>1,291,512</u>	<u>98,275</u>	<u>829,667</u>	<u>461,845</u>	64%	<u>121,002</u>	<u>951,807</u>
Operations								
Salary	158,875	158,875	18,332	122,212	36,663	77%	17,973	119,818
Benefits	45,118	45,118	4,282	33,237	11,881	74%	4,465	35,008
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>203,993</u>	<u>203,993</u>	<u>22,613</u>	<u>155,448</u>	<u>48,545</u>	76%	<u>22,438</u>	<u>154,826</u>
Total Administration	<u>1,495,505</u>	<u>1,495,505</u>	<u>120,888</u>	<u>985,116</u>	<u>510,389</u>	66%	<u>143,441</u>	<u>1,106,633</u>

Durango Fire Protection District
Expenditures Budget and Actual
For the Nine Months Ended September 30, 2017

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2016 September</u>	<u>2016 YTD</u>
Fire Fighting								
Salary	2,359,412	2,359,412	256,402	1,704,388	655,024	72%	233,578	1,670,158
Salary - Single resource	204,000	204,000	216,899	611,518	(407,518)	300%	96,019	375,618
Benefits	695,689	695,689	94,141	591,706	103,983	85%	75,866	568,018
Purchased professional services	20,200	20,200	-	12,949	7,251	64%	2,972	9,713
Purchased property services	18,000	18,000	626	10,654	7,346	59%	4,303	9,652
Other purchased services	6,500	6,500	-	530	5,970	8%	-	431
Single resource purchased services	5,000	5,000	31,328	91,789	(86,789)	1836%	9,006	60,144
Supplies	104,000	104,000	5,065	69,526	34,474	67%	12,696	90,588
Capital outlay	142,260	142,260	-	6,941	135,319	5%	-	47,153
Other	-	-	-	-	-		-	-
Totals	<u>3,555,061</u>	<u>3,555,061</u>	<u>604,462</u>	<u>3,100,001</u>	<u>455,060</u>	87%	<u>434,441</u>	<u>2,831,476</u>
Fire Prevention								
Salary	325,281	325,281	36,527	241,820	83,461	74%	36,993	243,548
Benefits	101,254	101,254	9,517	84,119	17,135	83%	10,036	79,524
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	2,400	2,400	-	2,193	207	91%	-	1,987
Supplies	10,900	10,900	161	7,459	3,441	68%	1,663	8,182
Capital outlay	-	-	-	-	-		-	435
Other	-	-	-	-	-		-	-
Totals	<u>439,835</u>	<u>439,835</u>	<u>46,206</u>	<u>335,592</u>	<u>104,243</u>	76%	<u>48,692</u>	<u>333,676</u>
Fire Training								
Salary	316,168	316,168	35,930	243,626	72,542	77%	34,522	234,898
Benefits	90,151	90,151	8,347	65,647	24,504	73%	8,644	69,072
Purchased professional services	47,000	47,000	475	28,744	18,256	61%	9,059	52,409
Purchased property services	1,000	1,000	-	-	1,000	0%	-	110
Other purchased services	25,300	25,300	531	16,591	8,709	66%	4,387	23,534
Supplies	18,000	18,000	165	7,940	10,060	44%	855	11,511
Capital outlay	10,000	10,000	-	8,655	1,345	87%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>507,619</u>	<u>507,619</u>	<u>45,449</u>	<u>371,204</u>	<u>136,415</u>	73%	<u>57,467</u>	<u>391,533</u>

Durango Fire Protection District
Expenditures Budget and Actual
For the Nine Months Ended September 30, 2017

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2016 September</u>	<u>2016 YTD</u>
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	1,000	1,000	-	120	880	12%	-	-
Purchased property services	14,200	14,200	208	8,423	5,777	59%	1,251	11,706
Other purchased services	84,700	84,700	-	57,570	27,130	68%	-	64,556
Supplies	1,200	1,200	-	2,003	(803)	167%	-	273
Capital outlay	25,000	25,000	-	13,628	11,372	55%	2,231	16,361
Other	-	-	-	-	-		-	-
Totals	<u>126,100</u>	<u>126,100</u>	<u>208</u>	<u>81,744</u>	<u>44,356</u>	65%	<u>3,482</u>	<u>92,896</u>
Fire Repair Services								
Salary	211,691	211,691	24,425	163,202	48,489	77%	22,865	156,766
Benefits	63,270	63,270	6,014	46,855	16,415	74%	6,012	47,983
Purchased professional services	300	300	-	303	(3)	101%	-	345
Purchased property services	120,000	120,000	15,581	111,278	8,722	93%	8,275	77,373
Other purchased services	1,100	1,100	-	132	968	12%	-	773
Supplies	8,700	8,700	710	6,507	2,194	75%	809	5,708
Capital outlay	-	-	-	-	-		-	2,510
Other	-	-	-	-	-		-	-
Totals	<u>405,061</u>	<u>405,061</u>	<u>46,729</u>	<u>328,277</u>	<u>76,784</u>	81%	<u>37,962</u>	<u>291,458</u>
EMS								
Salary	2,051,917	2,051,917	215,426	1,434,458	617,459	70%	223,014	1,441,584
Benefits	570,506	570,506	51,019	406,075	164,431	71%	55,344	436,705
Purchased professional services	205,129	205,129	21,805	141,078	64,051	69%	16,568	142,705
Purchased property services	11,800	11,800	1,806	6,502	5,298	55%	888	7,362
Other purchased services	3,500	3,500	-	700	2,800	20%	815	2,008
Supplies	95,650	95,650	8,712	76,742	18,908	80%	8,485	70,276
Capital outlay	-	-	-	6,096	(6,096)	0%	-	13,252
CMS contractual agreements	1,229,460	1,229,460	121,889	1,035,817	193,643	84%	117,033	1,054,692
Bad debts	330,500	330,500	32,766	262,533	67,967	79%	1,483	260,475
Totals	<u>4,498,462</u>	<u>4,498,462</u>	<u>453,422</u>	<u>3,370,002</u>	<u>1,128,460</u>	75%	<u>423,630</u>	<u>3,429,058</u>

**Durango Fire Protection District
Expenditures Budget and Actual
For the Nine Months Ended September 30, 2017**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2016 September</u>	<u>2016 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	159,800	159,800	9,036	102,319	57,481	64%	9,134	115,821
Other purchased services	-	-	-	-	-		-	-
Supplies	10,000	10,000	676	9,512	488	95%	870	10,269
Capital outlay	20,000	20,000	-	27,250	(7,250)	136%	800	800
Other	-	-	-	-	-		-	-
Totals	<u>189,800</u>	<u>189,800</u>	<u>9,712</u>	<u>139,081</u>	<u>50,719</u>	73%	<u>10,804</u>	<u>126,889</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>1,327,076</u>	<u>8,711,016</u>	<u>2,786,427</u>	76%	<u>1,159,919</u>	<u>8,603,620</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(438,640)</u>	<u>(438,640)</u>	<u>(388,676)</u>	<u>1,215,974</u>	<u>1,654,614</u>		<u>(267,481)</u>	<u>1,389,401</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, 2017

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2016 September</u>	<u>2016 YTD</u>
All Activities and All Functions								
Salary	6,031,383	6,031,383	848,008	4,819,050	1,212,333	80%	710,806	4,609,402
Benefits	1,680,014	1,680,014	183,929	1,308,809	371,205	78%	171,804	1,325,634
Purchased professional services	637,681	637,681	28,701	399,559	238,122	63%	48,211	434,486
Purchased property services	536,354	536,354	63,627	450,161	86,193	84%	66,236	439,183
Other purchased services	147,100	147,100	32,172	183,077	(35,977)	124%	14,817	166,180
Supplies	261,550	261,550	15,984	186,376	75,174	71%	26,497	208,669
Capital outlay	207,260	207,260	-	65,632	141,628	32%	3,031	104,898
Other/EMS Adjustments	<u>1,716,101</u>	<u>1,716,101</u>	<u>154,655</u>	<u>1,298,350</u>	<u>417,751</u>	76%	<u>118,517</u>	<u>1,315,166</u>
Totals	<u>11,217,443</u>	<u>11,217,443</u>	<u>1,327,076</u>	<u>8,711,016</u>	<u>2,506,427</u>	78%	<u>1,159,919</u>	<u>8,603,620</u>
Contingency	<u>280,000</u>	<u>280,000</u>	<u>-</u>	<u>-</u>	<u>280,000</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	<u>11,497,443</u>	<u>11,497,443</u>	<u>1,327,076</u>	<u>8,711,016</u>	<u>2,786,427</u>	76%	<u>1,159,919</u>	<u>8,603,620</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