



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

Balance Sheet
General

- Comparative balance sheet is shown for April 30, 2017; March 31, 2017 ; and April 30, 2016

Analysis of Cash Position

	<u>4/30/2017</u>	<u>4/30/2016</u>
Cash	8,720,046	8,176,791
Current liabilities	(1,014,421)	(973,981)
Actual quick assets	<u>\$ 7,705,625</u>	<u>\$ 7,202,810</u>
Cash reserved for capital projects (impact fees)	<u>\$ 1,106,840</u>	
Cash Available for Operating and Capital Expenditures	<u>\$ 6,598,785</u>	
Fund Balance	<u>\$ 9,452,503</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 1.04%

Revenues

Ambulance

- Revenues through April are \$25,000 above budget and \$37,100 more than 2016.
- Average Daily Revenue through April is \$9,389, as compared to 2016 YE average of \$9,185.

Accounts Receivable

Ambulance

- Billed receivables equal 96 days of revenues, down 8 days from March.
- Ambulance billing write-off % through April is 47%, as compared to 47% for 2016.

Expenditures

General

Salary costs

- At the end of April we are at 32% of payroll budget, 35% of 2017 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 April revenues exceed expenditures by \$ 888,420

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 April 30, 2017

	30-Apr-17	31-Mar-17	30-Apr-16
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	3,068,858	2,726,805	2,337,299
Flexible Benefits	(728)	(697)	(1,578)
GA Health and Benefit	103,186	53,401	68,239
Certificates of Deposit	1,107,068	1,366,241	1,366,313
ColoTrust	4,441,413	4,437,745	4,406,269
Total Cash	<u>8,720,046</u>	<u>8,583,745</u>	<u>8,176,791</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	-
A/R - Ambulance	901,015	1,012,813	486,611
Due from Contracting Parties	81,118	59,668	85,947
Cash with County Treasurer	663,523	419,142	840,793
Other	30,476	(3,208)	194,668
Allowances	(136,930)	(136,930)	(100,022)
Prepays	207,676	196,898	213,540
Total Other Current Assets	<u>1,746,877</u>	<u>1,548,384</u>	<u>1,721,537</u>
Total Current Assets	<u>10,466,924</u>	<u>10,132,129</u>	<u>9,898,328</u>
Equipment	<u>7,730,319</u>	<u>7,730,319</u>	<u>7,730,319</u>
TOTAL ASSETS	<u>18,197,243</u>	<u>17,862,448</u>	<u>17,628,647</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	61,564	96,158	58,730
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>952,857</u>	<u>899,276</u>	<u>915,251</u>
Total Current Liabilities	<u>1,014,421</u>	<u>995,433</u>	<u>973,981</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,014,421</u>	<u>995,433</u>	<u>973,981</u>
Equity			
Invested in Capital Assets	7,730,319	7,730,319	7,730,319
Restricted for Capital Projects	1,106,840	1,084,169	834,788
Unreserved			
Undesignated Fund Balance	7,457,243	6,627,936	7,344,095
Excess of Revenues over Expenditures, Net	888,420	1,424,591	745,464
Total Equity	<u>17,182,822</u>	<u>16,867,015</u>	<u>16,654,666</u>
TOTAL LIABILITIES & EQUITY	<u>18,197,243</u>	<u>17,862,448</u>	<u>17,628,647</u>

**Durango Fire Protection District
Statement of Revenues Budget and Actual
For the Four Months Ended April 30, 2017**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2016 April</u>	<u>2016 YTD</u>
Local Government Funding								
Operations								
City of Durango	3,002,282	3,002,282	250,190	1,000,761	(2,001,521)	33%	245,302	981,207
DFPD Property Taxes	3,168,838	3,168,838	617,010	1,831,229	(1,337,609)	58%	696,863	1,846,173
DFPD SO Taxes	580,000	580,000	48,552	188,758	(391,242)	33%	47,433	193,502
DFPD Tribal Payment	100,000	100,000	-	-	(100,000)	0%	101,796	101,796
DFPD Other Property Taxes	35,000	35,000	38,625	38,625	3,625	0%	36,954	36,954
Total Local Government Operations Funding	<u>6,886,120</u>	<u>6,886,120</u>	<u>954,377</u>	<u>3,059,372</u>	<u>(3,826,748)</u>	44%	<u>1,128,347</u>	<u>3,159,632</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	90,684	(181,368)	33%	22,671	90,684
Total Capital Funding	<u>272,052</u>	<u>272,052</u>	<u>22,671</u>	<u>90,684</u>	<u>(181,368)</u>	33%	<u>22,671</u>	<u>90,684</u>
Other Revenues								
Ambulance Income	3,305,000	3,305,000	247,613	1,126,738	(2,178,262)	34%	232,630	1,089,651
Prevention Fees	65,000	65,000	15,574	28,491	(36,509)	44%	4,070	10,504
Special Events Fees	6,500	6,500	-	-	(6,500)	0%	-	-
Wildland Fires	300,000	300,000	21,163	39,644	(260,356)	13%	-	(4,814)
Grants	6,000	6,000	-	-	(6,000)	0%	-	3,617
Interest	25,000	25,000	3,909	16,049	(8,951)	64%	2,693	8,630
Miscellaneous Income	145,500	145,500	3,762	26,524	(118,976)	18%	10,188	54,446
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>292,020</u>	<u>1,286,182</u>	<u>(2,614,449)</u>	33%	<u>249,582</u>	<u>1,209,606</u>
Total Revenues	<u>11,058,803</u>	<u>11,058,803</u>	<u>1,269,069</u>	<u>4,436,238</u>	<u>(6,622,565)</u>	40%	<u>1,400,600</u>	<u>4,459,922</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2016 April</u>	<u>2016 YTD</u>
Administration								
Office of the Chief								
Salary	404,039	404,039	24,262	137,461	266,578	34%	45,842	198,926
Benefits	114,026	114,026	7,854	36,338	77,688	32%	11,436	40,528
Purchased professional services	364,052	364,052	40,021	105,496	258,556	29%	29,704	92,830
Purchased property services	211,554	211,554	14,225	79,719	131,835	38%	13,671	89,516
Other purchased services	18,600	18,600	446	12,439	6,161	67%	349	9,782
Supplies	13,100	13,100	945	4,108	8,992	31%	1,207	6,065
Capital outlay	10,000	10,000	-	-	10,000	0%	14,489	24,388
Other/Pension	156,141	156,141	-	-	156,141	0%	-	-
Totals	<u>1,291,512</u>	<u>1,291,512</u>	<u>87,753</u>	<u>375,561</u>	<u>915,951</u>	29%	<u>116,698</u>	<u>462,035</u>
Operations								
Salary	158,875	158,875	12,221	54,995	103,880	35%	17,973	53,918
Benefits	45,118	45,118	3,525	14,855	30,263	33%	4,460	15,638
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>69,850</u>	<u>134,143</u>	34%	<u>22,433</u>	<u>69,557</u>
Total Administration	<u>1,495,505</u>	<u>1,495,505</u>	<u>103,499</u>	<u>445,411</u>	<u>1,050,094</u>	30%	<u>139,131</u>	<u>531,591</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2016 April</u>	<u>2016 YTD</u>
Fire Fighting								
Salary	2,359,412	2,359,412	169,576	775,449	1,583,963	33%	243,052	773,243
Salary - Single resource	204,000	204,000	28,379	28,379	175,621	14%	9,373	10,486
Benefits	695,689	695,689	54,907	226,288	469,401	33%	70,994	232,816
Purchased professional services	20,200	20,200	-	8,094	12,106	40%	890	3,761
Purchased property services	18,000	18,000	-	4,935	13,065	27%	125	2,627
Other purchased services	6,500	6,500	-	431	6,069	7%	-	431
Single resource purchased services	5,000	5,000	3,629	3,629	1,371	73%	192	192
Supplies	104,000	104,000	6,872	22,247	81,753	21%	4,504	39,172
Capital outlay	142,260	142,260	-	5,901	136,359	4%	1,497	40,426
Other	-	-	-	-	-		-	-
Totals	<u>3,555,061</u>	<u>3,555,061</u>	<u>263,363</u>	<u>1,075,352</u>	<u>2,479,709</u>	30%	<u>330,628</u>	<u>1,103,155</u>
Fire Prevention								
Salary	325,281	325,281	20,828	101,771	223,510	31%	35,911	108,950
Benefits	101,254	101,254	7,481	36,247	65,007	36%	9,915	35,411
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	2,400	2,400	-	648	1,752	27%	50	1,725
Supplies	10,900	10,900	510	2,494	8,406	23%	339	1,510
Capital outlay	-	-	-	-	-		-	337
Other	-	-	-	-	-		-	-
Totals	<u>439,835</u>	<u>439,835</u>	<u>28,818</u>	<u>141,160</u>	<u>298,675</u>	32%	<u>46,215</u>	<u>147,933</u>
Fire Training								
Salary	316,168	316,168	24,605	108,519	207,649	34%	35,581	106,348
Benefits	90,151	90,151	7,038	29,303	60,848	33%	8,757	30,915
Purchased professional services	47,000	47,000	2,172	15,671	31,329	33%	22,944	37,409
Purchased property services	1,000	1,000	-	-	1,000	0%	-	-
Other purchased services	25,300	25,300	126	6,553	18,747	26%	112	7,973
Supplies	18,000	18,000	297	2,975	15,025	17%	178	5,143
Capital outlay	10,000	10,000	-	-	10,000		-	-
Other	-	-	-	-	-		-	-
Totals	<u>507,619</u>	<u>507,619</u>	<u>34,237</u>	<u>163,021</u>	<u>344,598</u>	32%	<u>67,573</u>	<u>187,788</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2016 April</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	2,308	4,733	9,467	33%	808	4,903
Other purchased services	84,700	84,700	20,031	35,432	49,268	42%	19,975	21,275
Supplies	1,200	1,200	-	908	292	76%	-	273
Capital outlay	25,000	25,000	13,628	13,628	11,372	55%	6,500	11,900
Other	-	-	-	-	-		-	-
Totals	<u>126,100</u>	<u>126,100</u>	<u>35,967</u>	<u>54,820</u>	<u>71,280</u>	43%	<u>27,283</u>	<u>38,351</u>
Fire Repair Services								
Salary	211,691	211,691	16,283	73,645	138,046	35%	23,947	71,841
Benefits	63,270	63,270	4,967	20,973	42,297	33%	6,180	21,638
Purchased professional services	300	300	-	-	300	0%	-	-
Purchased property services	120,000	120,000	7,029	25,463	94,537	21%	6,996	30,020
Other purchased services	1,100	1,100	-	303	797	28%	-	773
Supplies	8,700	8,700	1,150	3,211	5,489	37%	675	2,348
Capital outlay	-	-	-	-	-		2,510	2,510
Other	-	-	-	-	-		-	-
Totals	<u>405,061</u>	<u>405,061</u>	<u>29,429</u>	<u>123,594</u>	<u>281,467</u>	31%	<u>40,308</u>	<u>129,130</u>
EMS								
Salary	2,051,917	2,051,917	136,219	653,545	1,398,372	32%	210,234	637,057
Benefits	570,506	570,506	42,371	181,570	388,936	32%	54,221	194,027
Purchased professional services	205,129	205,129	15,848	53,632	151,497	26%	14,284	61,142
Purchased property services	11,800	11,800	-	2,537	9,263	21%	-	2,112
Other purchased services	3,500	3,500	-	-	3,500	0%	-	667
Supplies	95,650	95,650	5,868	35,307	60,343	37%	3,800	27,856
Capital outlay	-	-	-	6,096	(6,096)	0%	-	13,252
CMS contractual agreements	1,229,460	1,229,460	92,112	438,030	791,430	36%	112,277	394,840
Bad debts	330,500	330,500	24,761	91,213	239,287	28%	-	186,783
Totals	<u>4,498,462</u>	<u>4,498,462</u>	<u>317,180</u>	<u>1,461,930</u>	<u>3,036,532</u>	32%	<u>394,817</u>	<u>1,517,736</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2016 April</u>	<u>2016 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	159,800	159,800	9,514	50,442	109,358	32%	16,002	54,836
Other purchased services	-	-	-	-	-		-	-
Supplies	10,000	10,000	515	4,839	5,161	48%	718	3,938
Capital outlay	20,000	20,000	-	27,250	(7,250)	136%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>189,800</u>	<u>189,800</u>	<u>10,029</u>	<u>82,531</u>	<u>107,269</u>	43%	<u>16,721</u>	<u>58,774</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>822,522</u>	<u>3,547,818</u>	<u>7,949,625</u>	31%	<u>1,062,675</u>	<u>3,714,458</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(438,640)</u>	<u>(438,640)</u>	<u>446,546</u>	<u>888,420</u>	<u>1,327,060</u>		<u>337,924</u>	<u>745,464</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, 2017

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual April</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2016 April</u>	<u>2016 YTD</u>
All Activities and All Functions								
Salary	6,031,383	6,031,383	432,372	1,933,763	4,097,620	32%	621,914	1,960,770
Benefits	1,680,014	1,680,014	128,143	545,574	1,134,440	32%	165,963	570,974
Purchased professional services	637,681	637,681	58,041	183,013	454,668	29%	67,822	195,142
Purchased property services	536,354	536,354	33,076	167,827	368,527	31%	37,603	184,013
Other purchased services	147,100	147,100	24,232	59,434	87,666	40%	20,678	42,818
Supplies	261,550	261,550	16,157	76,089	185,461	29%	11,422	86,305
Capital outlay	207,260	207,260	13,628	52,875	154,385	26%	24,996	92,813
Other/EMS Adjustments	<u>1,716,101</u>	<u>1,716,101</u>	<u>116,873</u>	<u>529,243</u>	<u>1,186,858</u>	31%	<u>112,277</u>	<u>581,624</u>
Totals	<u>11,217,443</u>	<u>11,217,443</u>	<u>822,522</u>	<u>3,547,818</u>	<u>7,669,625</u>	32%	<u>1,062,675</u>	<u>3,714,458</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>822,522</u>	<u>3,547,818</u>	<u>7,949,625</u>	31%	<u>1,062,675</u>	<u>3,714,458</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