



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

Balance Sheet  
General

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

Analysis of Cash Position

	<u>8/31/2016</u>	<u>8/31/2015</u>
Cash	9,582,586	9,580,680
Current liabilities	(862,532)	(844,109)
Actual quick assets	<u>\$ 8,720,054</u>	<u>\$ 8,736,571</u>
 Cash reserved for capital projects (impact fees)	 <u>\$ 925,472</u>	
 Cash Available for Operating and Capital Expenditures	 <u>\$ 7,794,582</u>	
Fund Balance	<u>\$ 9,833,896</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.73%

Revenues

Ambulance

- Revenues through August are \$230,400 above budget and \$461,100 greater than 2015.  
- Average Daily Revenue through August is \$9,428, as compared to 2015 YE average of \$7,571.

Accounts Receivable  
Ambulance

- Unbilled receivables equal 0 days of revenues, equal to July.  
- Billed receivables equal 80 days of revenues, up 4 days from July.  
- Ambulance billing write-off % through August is 47%, as compared to 46% for 2015.

Expenditures

General

Salary costs

- At the end of August we are at 67% of payroll budget, 65% 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 August revenues exceed expenditures by \$ 1,655,030

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 August 31, 2016**

	31-Aug-16	31-Jul-16	31-Aug-15
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	3,808,265	3,832,444	4,212,546
Flexible Benefits	(762)	(1,007)	(2,737)
GA Health and Benefit	(7,634)	73,389	87,221
Certificates of Deposit	1,366,938	1,366,911	887,801
ColoTrust	4,415,530	4,412,931	4,395,599
Total Cash	<u>9,582,586</u>	<u>9,684,917</u>	<u>9,580,680</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	51,090
A/R - Ambulance	751,974	703,234	420,720
Due from Contracting Parties	39,752	77,134	41,394
Cash with County Treasurer	52,221	76,292	21,448
Other	290,794	199,835	264,626
Allowances	(132,594)	(128,859)	(178,175)
Prepays	111,695	140,308	99,823
Total Other Current Assets	<u>1,113,842</u>	<u>1,067,943</u>	<u>720,927</u>
Total Current Assets	<u>10,696,428</u>	<u>10,752,860</u>	<u>10,301,607</u>
Equipment	<u>7,730,319</u>	<u>7,730,319</u>	<u>8,225,599</u>
TOTAL ASSETS	<u>18,426,747</u>	<u>18,483,179</u>	<u>18,527,206</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	74,036	32,725	53,461
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>788,496</u>	<u>901,168</u>	<u>790,648</u>
Total Current Liabilities	<u>862,532</u>	<u>933,893</u>	<u>844,109</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>862,532</u>	<u>933,893</u>	<u>844,109</u>
Equity			
Invested in Capital Assets	7,730,319	7,730,319	8,225,599
Restricted for Capital Projects	925,472	902,801	653,420
Unreserved			
Undesignated Fund Balance	7,253,394	7,200,508	7,175,606
Excess of Revenues over Expenditures, Net	1,655,030	1,715,658	1,628,472
Total Equity	<u>17,564,215</u>	<u>17,549,286</u>	<u>17,683,097</u>
TOTAL LIABILITIES & EQUITY	<u>18,426,747</u>	<u>18,483,179</u>	<u>18,527,206</u>

**Durango Fire Protection District**  
**Statement of Revenues Budget and Actual**  
**For the Eight Months Ended August 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual August</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2015 August</u>	<u>2015 YTD</u>
Local Government Funding								
Operations								
City of Durango	2,943,622	2,943,622	245,302	1,962,414	(981,208)	67%	227,882	1,823,056
DFPD Property Taxes	3,634,503	3,634,503	27,559	3,564,984	(69,519)	98%	19,853	3,156,552
DFPD SO Taxes	580,000	580,000	45,771	366,560	(213,440)	63%	24,552	337,001
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>318,631</u>	<u>6,032,708</u>	<u>(1,315,417)</u>	82%	<u>272,286</u>	<u>5,484,544</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	181,368	(90,684)	67%	22,671	181,368
Total Capital Funding	<u>272,052</u>	<u>272,052</u>	<u>22,671</u>	<u>181,368</u>	<u>(90,684)</u>	67%	<u>22,671</u>	<u>181,368</u>
Other Revenues								
Ambulance Income	3,105,000	3,105,000	320,072	2,300,434	(804,566)	74%	239,040	1,839,361
Prevention Fees	65,000	65,000	3,577	29,879	(35,121)	46%	5,300	41,178
Special Events Fees	5,000	5,000	3,482	3,482	(1,518)	70%	713	3,823
Wildland Fires	175,000	175,000	301,066	328,061	153,061	187%	192,038	231,246
Grants	-	-	16,963	31,396	31,396	0%	29,490	401,455
Interest	9,000	9,000	3,703	20,044	11,044	223%	907	6,333
Miscellaneous Income	185,500	185,500	18,959	122,254	(63,246)	66%	11,985	167,817
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>667,823</u>	<u>2,883,120</u>	<u>(709,011)</u>	80%	<u>479,474</u>	<u>2,738,372</u>
Total Revenues	<u>11,212,308</u>	<u>11,212,308</u>	<u>1,009,125</u>	<u>9,097,197</u>	<u>(2,115,111)</u>	81%	<u>774,431</u>	<u>8,404,284</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Eight Months Ended August 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual August</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 August</u>	<u>2015 YTD</u>
Administration								
Office of the Chief								
Salary	397,300	397,300	30,561	321,171	76,129	81%	27,995	262,275
Benefits	118,091	118,091	9,340	77,888	40,203	66%	7,019	67,336
Purchased professional services	351,352	351,352	21,739	208,091	143,261	59%	8,650	196,211
Purchased property services	235,486	235,486	14,493	176,024	59,462	75%	17,725	174,210
Other purchased services	18,600	18,600	196	12,064	6,536	65%	304	12,074
Supplies	13,720	13,720	474	10,763	2,957	78%	941	7,188
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>76,803</u>	<u>830,388</u>	<u>480,302</u>	63%	<u>62,634</u>	<u>837,907</u>
Operations								
Salary	155,759	155,759	11,982	101,846	53,913	65%	7,380	62,734
Benefits	46,813	46,813	3,726	30,542	16,271	65%	1,996	16,372
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>202,572</u>	<u>202,572</u>	<u>15,708</u>	<u>132,388</u>	<u>70,184</u>	65%	<u>9,376</u>	<u>79,106</u>
Total Administration	<u>1,513,262</u>	<u>1,513,262</u>	<u>92,511</u>	<u>962,776</u>	<u>550,486</u>	64%	<u>72,010</u>	<u>917,012</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Eight Months Ended August 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual August</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 August</u>	<u>2015 YTD</u>
Fire Fighting								
Salary	2,254,042	2,254,042	148,922	1,436,580	817,462	64%	169,270	1,497,109
Salary - Single resource	125,400	125,400	123,176	279,599	(154,199)	223%	99,490	225,874
Benefits	695,930	695,930	70,240	492,152	203,778	71%	68,085	482,250
Purchased professional services	16,200	16,200	5	6,741	9,459	42%	3,393	12,876
Purchased property services	18,000	18,000	83	5,188	12,812	29%	22	9,977
Other purchased services	5,500	5,500	-	431	5,069	8%	-	539
Single resource purchased services	5,000	5,000	35,528	51,138	(46,138)	1023%	22,129	35,279
Supplies	118,800	118,800	7,051	77,672	41,128	65%	2,102	62,964
Capital outlay	137,400	137,400	-	47,153	90,247	34%	-	55,300
Other	-	-	-	-	-		-	-
Totals	<u>3,376,272</u>	<u>3,376,272</u>	<u>385,003</u>	<u>2,396,654</u>	<u>979,618</u>	71%	<u>364,490</u>	<u>2,382,169</u>
Fire Prevention								
Salary	318,972	318,972	24,509	206,554	112,418	65%	21,855	186,803
Benefits	104,800	104,800	8,534	69,488	35,312	66%	6,847	56,037
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	3,250	3,250	-	1,987	1,263	61%	165	2,505
Supplies	11,350	11,350	507	7,175	4,175	63%	132	5,886
Capital outlay	5,000	5,000	-	-	5,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>443,372</u>	<u>443,372</u>	<u>33,550</u>	<u>285,204</u>	<u>158,168</u>	64%	<u>28,998</u>	<u>251,231</u>
Fire Training								
Salary	310,039	310,039	23,561	200,376	109,663	65%	12,137	100,216
Benefits	93,237	93,237	7,382	60,428	32,809	65%	5,662	44,511
Purchased professional services	54,500	54,500	480	43,350	11,150	80%	6,755	37,404
Purchased property services	1,000	1,000	-	110	890	11%	4	4
Other purchased services	39,500	39,500	1,956	19,297	20,203	49%	2,363	29,646
Supplies	20,813	20,813	2,817	10,585	10,228	51%	3,235	12,782
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>519,089</u>	<u>519,089</u>	<u>36,196</u>	<u>334,145</u>	<u>184,944</u>	64%	<u>30,155</u>	<u>224,562</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Eight Months Ended August 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual August</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 August</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	1,013	10,455	3,245	76%	808	7,190
Other purchased services	77,500	77,500	-	64,556	12,944	83%	150	57,804
Supplies	1,200	1,200	-	273	927	23%	-	1,406
Capital outlay	25,000	25,000	2,230	14,130	10,870	57%	4,698	8,872
Other	-	-	-	-	-		-	-
Totals	<u>118,400</u>	<u>118,400</u>	<u>3,244</u>	<u>89,415</u>	<u>28,986</u>	76%	<u>5,656</u>	<u>75,573</u>
<b>Fire Repair Services</b>								
Salary	207,536	207,536	14,342	133,901	73,635	65%	15,267	129,766
Benefits	64,436	64,436	4,902	41,971	22,465	65%	4,853	39,809
Purchased professional services	500	500	43	345	155	69%	-	13
Purchased property services	115,000	115,000	20,173	69,057	45,943	60%	10,835	61,308
Other purchased services	1,100	1,100	-	773	327	70%	-	50
Supplies	12,150	12,150	571	4,899	7,251	40%	587	6,325
Capital outlay	5,000	5,000	-	2,510	2,490		-	-
Other	-	-	-	-	-		-	-
Totals	<u>405,722</u>	<u>405,722</u>	<u>40,030</u>	<u>253,455</u>	<u>152,267</u>	62%	<u>31,541</u>	<u>237,271</u>
<b>EMS</b>								
Salary	2,009,516	2,009,516	140,783	1,218,569	790,947	61%	144,914	1,192,316
Benefits	593,736	593,736	46,664	381,361	212,375	64%	42,024	346,734
Purchased professional services	215,396	215,396	25,373	125,964	89,432	58%	17,371	134,692
Purchased property services	11,800	11,800	1,808	6,474	5,326	55%	1,599	6,216
Other purchased services	3,500	3,500	242	1,387	2,113	40%	-	-
Supplies	94,578	94,578	7,128	61,792	32,786	65%	10,198	63,589
Capital outlay	-	-	-	13,252	(13,252)	0%	-	1,228
CMS contractual agreements	1,116,558	1,116,558	165,533	937,658	178,900	84%	-	-
Bad debts	<u>326,025</u>	<u>326,025</u>	<u>3,112</u>	<u>258,991</u>	<u>67,034</u>	79%	<u>105,345</u>	<u>844,413</u>
Totals	<u>4,371,109</u>	<u>4,371,109</u>	<u>390,642</u>	<u>3,005,448</u>	<u>1,365,661</u>	69%	<u>321,450</u>	<u>2,589,189</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the Eight Months Ended August 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual August</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 August</u>	<u>2015 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	156,300	156,300	11,932	105,865	50,435	68%	10,266	92,632
Other purchased services	-	-	-	-	-		-	-
Supplies	10,500	10,500	1,088	9,204	1,296	88%	318	6,173
Capital outlay	20,000	20,000	-	-	20,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>186,800</u>	<u>186,800</u>	<u>13,019</u>	<u>115,069</u>	<u>71,731</u>	62%	<u>10,584</u>	<u>98,805</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>994,196</u>	<u>7,442,166</u>	<u>3,770,142</u>	66%	<u>864,884</u>	<u>6,775,812</u>
Excess (Deficit) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>14,929</u>	<u>1,655,030</u>	<u>1,655,030</u>		<u>(90,453)</u>	<u>1,628,472</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 Eight Months Ended August 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual August</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 August</u>	<u>2015 YTD</u>
All Activities and All Functions								
Salary	5,778,564	5,778,564	517,835	3,898,596	1,879,968	67%	498,308	3,657,093
Benefits	1,717,043	1,717,043	150,788	1,153,830	563,213	67%	136,485	1,053,049
Purchased professional services	638,948	638,948	47,640	384,490	254,458	60%	36,168	381,496
Purchased property services	551,286	551,286	49,501	373,173	178,113	68%	41,259	351,537
Other purchased services	153,950	153,950	37,922	151,631	2,319	98%	25,111	137,896
Supplies	283,111	283,111	19,635	182,363	100,748	64%	17,511	166,312
Capital outlay	212,400	212,400	2,230	101,432	110,968	48%	4,698	84,414
Other/EMS Adjustments	<u>1,598,724</u>	<u>1,598,724</u>	<u>168,645</u>	<u>1,196,650</u>	<u>402,074</u>	<u>75%</u>	<u>105,345</u>	<u>944,013</u>
Totals	<u>10,934,026</u>	<u>10,934,026</u>	<u>994,196</u>	<u>7,442,166</u>	<u>3,491,860</u>	<u>68%</u>	<u>864,884</u>	<u>6,775,812</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>994,196</u>	<u>7,442,166</u>	<u>3,770,142</u>	<u>66%</u>	<u>864,884</u>	<u>6,775,812</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