



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

Balance Sheet
General

- Comparative balance sheet is shown for November 30, 2016; October 31, 2016 ; and November 30, 2015

Analysis of Cash Position

	<u>11/30/2016</u>	<u>11/30/2015</u>
Cash	8,687,575	8,601,196
Current liabilities	(827,237)	(1,001,299)
Actual quick assets	<u>\$ 7,860,338</u>	<u>\$ 7,599,897</u>
 Cash reserved for capital projects (impact fees)	 <u>\$ 993,485</u>	
 Cash Available for Operating and Capital Expenditures	 <u>\$ 6,866,853</u>	
Fund Balance	<u>\$ 9,230,884</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 0.84%

Revenues

Ambulance

- Revenues through November are \$274,600 above budget and \$601,400 greater than 2015.
- Average Daily Revenue through November is \$9,316, as compared to 2015 YE average of \$7,571.

Accounts Receivable

Ambulance

- Billed receivables equal 86 days of revenues, up 1 day from October.
- Ambulance billing write-off % through November is 47%, as compared to 46% for 2015.

Expenditures

General

Salary costs

- At the end of November we are at 95% of payroll budget, 92% 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 November revenues exceed expenditures by \$ 1,052,018

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 November 30, 2016

	30-Nov-16	31-Oct-16	30-Nov-15
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	2,979,589	3,224,302	3,149,644
Flexible Benefits	734	1,007	(3,579)
GA Health and Benefit	(83,775)	(20,666)	168,245
Certificates of Deposit	1,366,404	1,366,377	888,667
ColoTrust	4,424,372	4,421,347	4,397,969
Total Cash	<u>8,687,575</u>	<u>8,992,617</u>	<u>8,601,196</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	69,450
A/R - Ambulance	797,294	806,227	416,567
Due from Contracting Parties	43,510	21,039	43,757
Cash with County Treasurer	49,189	30,193	53,280
Other	561,052	535,795	666,930
Allowances	(140,758)	(137,307)	(141,736)
Prepays	60,259	87,725	53,866
Total Other Current Assets	<u>1,370,546</u>	<u>1,343,672</u>	<u>1,162,114</u>
Total Current Assets	<u>10,058,121</u>	<u>10,336,289</u>	<u>9,763,310</u>
Equipment	<u>7,730,319</u>	<u>7,730,319</u>	<u>8,225,599</u>
TOTAL ASSETS	<u>17,788,440</u>	<u>18,066,608</u>	<u>17,988,909</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	113,403	152,114	85,542
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>713,834</u>	<u>807,560</u>	<u>915,758</u>
Total Current Liabilities	<u>827,237</u>	<u>959,674</u>	<u>1,001,299</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>827,237</u>	<u>959,674</u>	<u>1,001,299</u>
Equity			
Invested in Capital Assets	7,730,319	7,730,319	8,225,599
Restricted for Capital Projects	993,485	970,814	721,433
Unreserved			
Undesignated Fund Balance	7,185,381	6,981,210	7,107,593
Excess of Revenues over Expenditures, Net	1,052,018	1,424,591	932,985
Total Equity	<u>16,961,203</u>	<u>17,106,934</u>	<u>16,987,610</u>
TOTAL LIABILITIES & EQUITY	<u>17,788,440</u>	<u>18,066,608</u>	<u>17,988,909</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2015 November</u>	<u>2015 YTD</u>
Local Government Funding								
Operations								
City of Durango	2,943,622	2,943,622	245,302	2,698,320	(245,302)	92%	227,882	2,506,702
DFPD Property Taxes	3,634,503	3,634,503	21,407	3,594,175	(40,328)	99%	26,967	3,199,322
DFPD SO Taxes	580,000	580,000	50,898	518,215	(61,785)	89%	49,571	503,225
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%	-	34,817
Total Local Government Operations Funding	7,348,125	7,348,125	317,607	6,949,459	(398,666)	95%	304,419	6,377,490
Volunteer Pension Funding								
State Match	-	-	-	-	-	0%	-	-
Total Volunteer Pension Funding	-	-	-	-	-	0%	-	-
Long Term Capital Replacement Funding								
Current Year Obligation								
City of Durango	272,052	272,052	22,671	249,381	(22,671)	92%	22,671	249,381
Total Capital Funding	272,052	272,052	22,671	249,381	(22,671)	92%	22,671	249,381
Other Revenues								
Ambulance Income	3,105,000	3,105,000	239,496	3,120,868	15,868	101%	219,365	2,519,426
Prevention Fees	65,000	65,000	2,536	42,015	(22,985)	65%	3,124	54,896
Special Events Fees	5,000	5,000	920	6,996	1,996	140%	-	3,823
Wildland Fires	175,000	175,000	50,957	624,889	449,889	357%	216,525	740,080
Grants	-	-	-	31,396	31,396	0%	30,229	610,569
Interest	9,000	9,000	7,199	33,030	24,030	367%	1,075	9,569
Miscellaneous Income	185,500	185,500	14,950	211,533	26,033	114%	16,362	228,244
Williams Field Contract	47,631	47,631	-	47,571	(60)	100%	-	47,160
Total Other Revenues	3,592,131	3,592,131	316,057	4,118,298	526,167	115%	486,680	4,213,767
Total Revenues	11,212,308	11,212,308	656,335	11,317,137	104,829	101%	813,770	10,840,638

Durango Fire Protection District
Expenditures Budget and Actual
For the Eleven Months Ended November 30, 2016

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 November</u>	<u>2015 YTD</u>
Administration								
Office of the Chief								
Salary	397,300	397,300	30,561	428,135	(30,835)	108%	40,300	378,193
Benefits	118,091	118,091	9,340	108,004	10,087	91%	8,501	92,096
Purchased professional services	351,352	351,352	18,842	260,308	91,044	74%	5,810	227,044
Purchased property services	235,486	235,486	15,101	246,752	(11,266)	105%	15,978	216,364
Other purchased services	18,600	18,600	764	13,587	5,013	73%	1,838	14,789
Supplies	13,720	13,720	413	12,512	1,208	91%	3,357	13,253
Capital outlay	20,000	20,000	-	24,388	(4,388)	122%	1,935	20,948
Other/Pension	156,141	156,141	-	-	156,141	0%	-	99,600
Totals	<u>1,310,690</u>	<u>1,310,690</u>	<u>75,021</u>	<u>1,093,687</u>	<u>217,003</u>	83%	<u>77,719</u>	<u>1,062,286</u>
Operations								
Salary	155,759	155,759	11,982	143,782	11,977	92%	8,462	91,022
Benefits	46,813	46,813	3,737	42,481	4,332	91%	2,118	23,011
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>202,572</u>	<u>202,572</u>	<u>15,718</u>	<u>186,263</u>	<u>16,309</u>	92%	<u>10,580</u>	<u>114,033</u>
Total Administration	<u>1,513,262</u>	<u>1,513,262</u>	<u>90,739</u>	<u>1,279,950</u>	<u>233,312</u>	85%	<u>88,299</u>	<u>1,176,319</u>

Durango Fire Protection District
Expenditures Budget and Actual
For the Eleven Months Ended November 30, 2016

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 November</u>	<u>2015 YTD</u>
Fire Fighting								
Salary	2,254,042	2,254,042	171,903	1,998,760	255,282	89%	170,604	2,109,476
Salary - Single resource	125,400	125,400	16,191	409,851	(284,451)	327%	-	469,052
Benefits	695,930	695,930	55,865	686,291	9,639	99%	53,034	695,738
Purchased professional services	16,200	16,200	-	9,713	6,487	60%	2,515	20,526
Purchased property services	18,000	18,000	1,896	12,035	5,965	67%	6,083	20,307
Other purchased services	5,500	5,500	-	431	5,069	8%	5,072	9,547
Single resource purchased services	5,000	5,000	3,533	66,058	(61,058)	1321%	-	74,175
Supplies	118,800	118,800	7,317	103,981	14,819	88%	8,483	86,159
Capital outlay	137,400	137,400	-	67,155	70,245	49%	38,842	233,437
Other	-	-	-	-	-		-	-
Totals	<u>3,376,272</u>	<u>3,376,272</u>	<u>256,705</u>	<u>3,354,276</u>	<u>21,996</u>	<u>99%</u>	<u>284,633</u>	<u>3,718,419</u>
Fire Prevention								
Salary	318,972	318,972	24,591	292,773	26,199	92%	21,560	263,466
Benefits	104,800	104,800	8,539	96,593	8,207	92%	6,753	77,829
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	3,250	3,250	11	2,088	1,162	64%	-	2,580
Supplies	11,350	11,350	477	10,872	478	96%	180	7,434
Capital outlay	5,000	5,000	225	2,386	2,614	48%	-	416
Other	-	-	-	-	-		-	-
Totals	<u>443,372</u>	<u>443,372</u>	<u>33,842</u>	<u>404,712</u>	<u>38,660</u>	<u>91%</u>	<u>28,494</u>	<u>351,726</u>
Fire Training								
Salary	310,039	310,039	23,561	282,395	27,644	91%	14,850	152,455
Benefits	93,237	93,237	7,406	83,929	9,308	90%	6,015	63,536
Purchased professional services	54,500	54,500	4,979	57,570	(3,070)	106%	6,471	51,282
Purchased property services	1,000	1,000	-	110	890	11%	-	1,313
Other purchased services	39,500	39,500	584	25,581	13,919	65%	830	33,310
Supplies	20,813	20,813	420	15,443	5,370	74%	6,833	25,411
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>519,089</u>	<u>519,089</u>	<u>36,949</u>	<u>465,027</u>	<u>54,062</u>	<u>90%</u>	<u>34,999</u>	<u>327,307</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 November</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	208	13,923	(223)	102%	1,116	10,082
Other purchased services	77,500	77,500	-	84,531	(7,031)	109%	-	75,478
Supplies	1,200	1,200	-	273	927	23%	-	2,670
Capital outlay	25,000	25,000	-	16,361	8,639	65%	18,895	27,767
Other	-	-	-	-	-		-	-
Totals	<u>118,400</u>	<u>118,400</u>	<u>208</u>	<u>115,088</u>	<u>3,312</u>	97%	<u>20,011</u>	<u>116,297</u>
Fire Repair Services								
Salary	207,536	207,536	15,965	188,695	18,841	91%	15,267	183,199
Benefits	64,436	64,436	5,153	58,289	6,147	90%	4,853	55,350
Purchased professional services	500	500	-	345	155	69%	68	81
Purchased property services	115,000	115,000	7,424	99,808	15,192	87%	10,074	83,874
Other purchased services	1,100	1,100	-	773	327	70%	-	50
Supplies	12,150	12,150	355	6,791	5,359	56%	529	8,358
Capital outlay	5,000	5,000	-	2,510	2,490		104,825	104,825
Other	-	-	-	-	-		-	-
Totals	<u>405,722</u>	<u>405,722</u>	<u>28,897</u>	<u>357,212</u>	<u>48,510</u>	88%	<u>135,616</u>	<u>435,738</u>
EMS								
Salary	2,009,516	2,009,516	145,900	1,734,073	275,443	86%	130,931	1,665,100
Benefits	593,736	593,736	46,948	530,248	63,488	89%	41,549	478,917
Purchased professional services	215,396	215,396	21,073	178,233	37,163	83%	8,107	182,669
Purchased property services	11,800	11,800	3,031	10,465	1,335	89%	1,732	8,336
Other purchased services	3,500	3,500	46	2,055	1,445	59%	89	1,332
Supplies	94,578	94,578	6,892	83,324	11,254	88%	4,381	85,634
Capital outlay	-	-	-	13,252	(13,252)	0%	-	60,220
CMS contractual agreements	1,116,558	1,116,558	110,534	1,314,330	(197,772)	118%	-	-
Bad debts	<u>326,025</u>	<u>326,025</u>	<u>5,395</u>	<u>268,993</u>	<u>57,033</u>	83%	<u>75,906</u>	<u>1,142,212</u>
Totals	<u>4,371,109</u>	<u>4,371,109</u>	<u>339,819</u>	<u>4,134,972</u>	<u>236,137</u>	95%	<u>262,694</u>	<u>3,624,420</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 November</u>	<u>2015 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	156,300	156,300	9,215	136,291	20,009	87%	9,405	140,676
Other purchased services	-	-	-	-	-		-	-
Supplies	10,500	10,500	950	12,052	(1,552)	115%	624	7,483
Capital outlay	20,000	20,000	4,741	5,541	14,459	28%	-	9,268
Other	-	-	-	-	-		-	-
Totals	<u>186,800</u>	<u>186,800</u>	<u>14,906</u>	<u>153,884</u>	<u>32,916</u>	82%	<u>10,029</u>	<u>157,427</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>802,066</u>	<u>10,265,120</u>	<u>947,188</u>	92%	<u>864,774</u>	<u>9,907,653</u>
Excess (Deficit) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(145,731)</u>	<u>1,052,018</u>	<u>1,052,018</u>		<u>(51,004)</u>	<u>932,985</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 Eleven Months Ended November 30, 2016

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 November</u>	<u>2015 YTD</u>
All Activities and All Functions								
Salary	5,778,564	5,778,564	440,654	5,478,464	300,100	95%	401,974	5,311,964
Benefits	1,717,043	1,717,043	136,987	1,605,836	111,207	94%	122,823	1,486,478
Purchased professional services	638,948	638,948	44,894	506,170	132,778	79%	22,970	481,902
Purchased property services	551,286	551,286	36,876	519,383	31,903	94%	44,388	480,953
Other purchased services	153,950	153,950	4,937	195,104	(41,154)	127%	7,829	211,261
Supplies	283,111	283,111	16,824	245,249	37,862	87%	24,387	236,401
Capital outlay	212,400	212,400	4,966	131,592	80,808	62%	164,497	456,883
Other/EMS Adjustments	<u>1,598,724</u>	<u>1,598,724</u>	<u>115,929</u>	<u>1,583,323</u>	<u>15,401</u>	<u>99%</u>	<u>75,906</u>	<u>1,241,812</u>
Totals	<u>10,934,026</u>	<u>10,934,026</u>	<u>802,066</u>	<u>10,265,120</u>	<u>668,906</u>	<u>94%</u>	<u>864,774</u>	<u>9,907,653</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>802,066</u>	<u>10,265,120</u>	<u>947,188</u>	<u>92%</u>	<u>864,774</u>	<u>9,907,653</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