



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

**Balance Sheet
General**

- Comparative balance sheet is shown for November 30, 2017; October 31, 2017 ; and November 30, 2016

Analysis of Cash Position

	<u>11/30/2017</u>	<u>11/30/2016</u>
Cash	9,516,497	8,693,952
Current liabilities	(882,001)	(827,237)
Actual quick assets	<u>\$ 8,634,495</u>	<u>\$ 7,866,715</u>
 Cash reserved for capital projects (impact fees)	 <u>\$ 1,265,537</u>	
 Cash Available for Operating and Capital Expenditures	 <u>\$ 7,368,958</u>	
Fund Balance	<u>\$ 9,854,591</u>	

**Return on Cash
Balances**

COLOTRUST - Annual YTD yield 1.30%

Revenues

Ambulance

- Revenues through November are \$79,300 above budget and \$19,800 more than 2016.
- Average Daily Revenue through November is \$9,308, as compared to 2016 YE average of \$9,185.

Accounts Receivable

Ambulance

- Billed receivables equal 101 days of revenues, equal to October.
- Ambulance billing write-off % through November is 53%, as compared to 47% for 2016.

Expenditures

General

Salary costs

- At the end of November we are at 94% of payroll budget, 92% 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 November revenues exceed expenditures by \$ 1,172,505

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, 2017

	11/30/2017	10/31/2017	11/30/2016
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	4,114,140	3,823,609	2,979,589
Flexible Benefits	(1,335)	(528)	734
GA Health and Benefit	(67,949)	(41,916)	(83,775)
Certificates of Deposit	999,163	999,163	1,372,781
ColoTrust	4,472,227	4,467,509	4,424,372
Total Cash	<u>9,516,497</u>	<u>9,248,087</u>	<u>8,693,952</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	-
A/R - Ambulance	935,997	950,425	805,110
Due from Contracting Parties	67,885	36,280	43,510
Cash with County Treasurer	53,558	37,247	49,189
Other	319,135	687,919	556,703
Allowances	(219,019)	(204,009)	(140,758)
Prepays	62,541	87,768	60,059
Total Other Current Assets	<u>1,220,096</u>	<u>1,595,630</u>	<u>1,373,812</u>
Total Current Assets	<u>10,736,593</u>	<u>10,843,717</u>	<u>10,067,765</u>
Capital Assets, net	<u>6,843,474</u>	<u>6,843,474</u>	<u>7,730,319</u>
TOTAL ASSETS	<u><u>17,580,067</u></u>	<u><u>17,687,191</u></u>	<u><u>17,798,084</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	139,062	135,039	113,403
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>742,939</u>	<u>734,482</u>	<u>713,834</u>
Total Current Liabilities	<u>882,001</u>	<u>869,521</u>	<u>827,237</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>882,001</u>	<u>869,521</u>	<u>827,237</u>
Equity			
Invested in Capital Assets	6,843,474	6,843,474	7,730,319
Restricted for Capital Projects	1,265,537	1,242,866	993,485
Unreserved			
Undesignated Fund Balance	7,416,549	7,306,739	7,185,381
Excess of Revenues over Expenditures, Net	1,172,505	1,424,591	1,061,661
Total Equity	<u>16,698,065</u>	<u>16,817,670</u>	<u>16,970,846</u>
TOTAL LIABILITIES & EQUITY	<u><u>17,580,067</u></u>	<u><u>17,687,191</u></u>	<u><u>17,798,084</u></u>

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	Budget %	2016 November	2016 YTD
Local Government Funding								
Operations								
City of Durango	3,002,282	3,002,282	250,190	2,752,092	(250,190)	92%	245,302	2,698,320
DFPD Property Taxes	3,168,838	3,168,838	19,058	3,128,395	(40,443)	99%	21,407	3,594,175
DFPD SO Taxes	580,000	580,000	66,679	615,004	35,004	106%	50,898	518,215
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>335,927</u>	<u>6,589,977</u>	<u>(296,143)</u>	<u>96%</u>	<u>317,607</u>	<u>6,949,459</u>
Volunteer Pension Funding	-	-	-	-	-	0%	-	-
State Match	-	-	-	-	-	0%	-	-
Total Volunteer Pension Funding	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Long Term Capital Replacement Funding								
Current Year Obligation	272,052	272,052	22,671	249,381	(22,671)	92%	22,671	249,381
City of Durango								
Total Capital Funding	<u>272,052</u>	<u>272,052</u>	<u>22,671</u>	<u>249,381</u>	<u>(22,671)</u>	<u>92%</u>	<u>22,671</u>	<u>249,381</u>
Other Revenues								
Ambulance Income	3,305,000	3,305,000	236,750	3,108,850	(196,150)	94%	247,190	3,128,671
Prevention Fees	65,000	65,000	4,964	67,965	2,965	105%	2,536	42,015
Special Events Fees	6,500	6,500	-	4,046	(2,454)	62%	920	6,996
Wildland Fires	300,000	300,000	9,715	1,092,626	792,626	364%	51,029	620,579
Grants	6,000	6,000	-	7,192	1,192	0%	-	31,396
Interest	25,000	25,000	4,718	53,042	28,042	212%	1,915	39,407
Miscellaneous Income	145,500	145,500	97,444	510,393	364,893	351%	14,956	211,539
Williams Field Contract	47,631	47,631	1,000	49,735	2,104	104%	-	47,571
Total Other Revenues	<u>3,900,631</u>	<u>3,900,631</u>	<u>354,590</u>	<u>4,893,850</u>	<u>993,219</u>	<u>125%</u>	<u>318,546</u>	<u>4,128,174</u>
Total Revenues	<u>11,058,803</u>	<u>11,058,803</u>	<u>713,188</u>	<u>11,733,208</u>	<u>674,405</u>	<u>106%</u>	<u>658,823</u>	<u>11,327,014</u>

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2016 November	2016 YTD
Administration								
Office of the Chief								
Salary	404,039	404,039	29,378	356,582	47,457	88%	30,561	428,135
Benefits	114,026	114,026	8,619	98,407	15,619	86%	9,340	108,004
Purchased professional services	364,052	364,052	13,039	241,328	122,724	66%	18,842	260,308
Purchased property services	211,554	211,554	16,189	248,409	(36,855)	117%	15,101	246,953
Other purchased services	18,600	18,600	497	13,298	5,302	71%	764	13,626
Supplies	13,100	13,100	694	8,337	4,763	64%	413	12,512
Capital outlay	10,000	10,000	-	3,926	6,074	39%	-	24,388
Other/Pension	156,141	156,141	-	-	156,141	0%	-	-
Totals	1,291,512	1,291,512	68,415	970,288	321,224	75%	75,021	1,093,926
Operations								
Salary	158,875	158,875	12,221	146,654	12,221	92%	11,982	143,782
Benefits	45,118	45,118	3,525	40,287	4,831	89%	3,737	42,481
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	203,993	203,993	15,746	186,941	17,052	92%	15,718	186,263
Total Administration	1,495,505	1,495,505	84,161	1,157,229	338,276	77%	90,739	1,280,190

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2016 November	2016 YTD
Fire Fighting								
Salary	2,359,412	2,359,412	184,346	2,059,835	299,577	87%	171,903	1,998,760
Salary - Single resource	204,000	204,000	-	623,536	(419,536)	306%	16,191	409,851
Benefits	695,689	695,689	52,160	704,995	(9,306)	101%	55,865	686,291
Purchased professional services	20,200	20,200	-	13,934	6,266	69%	-	9,713
Purchased property services	18,000	18,000	3,847	16,511	1,489	92%	1,896	12,035
Other purchased services	6,500	6,500	-	530	5,970	8%	-	431
Single resource purchased services	5,000	5,000	-	111,146	(106,146)	2223%	3,533	66,058
Supplies	104,000	104,000	8,047	97,986	6,014	94%	7,317	103,981
Capital outlay	142,260	142,260	28,415	54,634	87,626	38%	-	67,155
Other	-	-	-	-	-	-	-	-
Totals	3,555,061	3,555,061	276,815	3,683,107	(128,046)	104%	256,705	3,354,276
Fire Prevention								
Salary	325,281	325,281	25,207	292,109	33,172	90%	24,591	292,773
Benefits	101,254	101,254	8,125	101,241	13	100%	8,539	96,593
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	2,400	2,400	130	2,323	77	97%	11	2,088
Supplies	10,900	10,900	761	8,802	2,098	81%	477	10,872
Capital outlay	-	-	-	-	-	-	225	2,386
Other	-	-	-	-	-	-	-	-
Totals	439,835	439,835	34,223	404,475	35,360	92%	33,842	404,712
Fire Training								
Salary	316,168	316,168	23,928	290,878	25,290	92%	23,561	282,395
Benefits	90,151	90,151	6,957	79,495	10,656	88%	7,406	83,929
Purchased professional services	47,000	47,000	7,067	39,299	7,701	84%	4,979	57,570
Purchased property services	1,000	1,000	-	-	1,000	0%	-	110
Other purchased services	25,300	25,300	2,019	22,968	2,332	91%	584	25,581
Supplies	18,000	18,000	2,715	12,513	5,487	70%	420	15,443
Capital outlay	10,000	10,000	2,233	10,888	(888)	109%	-	-
Other	-	-	-	-	-	-	-	-
Totals	507,619	507,619	44,919	456,041	51,578	90%	36,949	465,027

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2016 November	2016 YTD
Fire Communications								
Salary	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased professional services	1,000	1,000	-	120	880	12%	-	-
Purchased property services	14,200	14,200	208	10,640	3,560	75%	208	13,923
Other purchased services	84,700	84,700	-	77,601	7,099	92%	-	84,531
Supplies	1,200	1,200	-	2,003	(803)	167%	-	273
Capital outlay	25,000	25,000	2,721	16,349	8,651	65%	-	16,361
Other	-	-	-	-	-	-	-	-
Totals	126,100	126,100	2,929	106,712	19,388	85%	208	115,088
Fire Repair Services								
Salary	211,691	211,691	16,283	195,768	15,923	92%	15,965	188,695
Benefits	63,270	63,270	4,967	56,789	6,481	90%	5,153	58,289
Purchased professional services	300	300	-	303	(3)	101%	-	345
Purchased property services	120,000	120,000	6,870	131,582	(11,582)	110%	7,424	99,808
Other purchased services	1,100	1,100	-	252	848	23%	-	773
Supplies	8,700	8,700	994	8,257	443	95%	355	6,791
Capital outlay	-	-	-	-	-	-	-	2,510
Other	-	-	-	-	-	-	-	-
Totals	405,061	405,061	29,114	392,951	12,110	97%	28,897	357,212
EMS								
Salary	2,051,917	2,051,917	147,140	1,725,883	326,034	84%	145,900	1,734,073
Benefits	570,506	570,506	43,974	497,097	73,409	87%	46,948	530,248
Purchased professional services	205,129	205,129	21,519	170,292	34,837	83%	21,073	178,233
Purchased property services	11,800	11,800	-	6,502	5,298	55%	3,031	10,465
Other purchased services	3,500	3,500	187	1,676	1,824	48%	46	2,055
Supplies	95,650	95,650	10,169	94,536	1,114	99%	6,892	83,324
Capital outlay	-	-	-	24,682	(24,682)	0%	-	13,252
CMS contractual agreements	1,229,460	1,229,460	100,571	1,353,221	(123,761)	110%	110,534	1,314,330
Bad debts	330,500	330,500	23,675	310,894	19,606	94%	5,388	268,986
Totals	4,498,462	4,498,462	347,235	4,184,782	313,680	93%	339,813	4,134,965

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

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2016 November	2016 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	159,800	159,800	11,540	135,614	24,186	85%	9,215	136,291
Other purchased services	-	-	-	-	-	-	-	-
Supplies	10,000	10,000	1,855	12,541	(2,541)	125%	950	12,052
Capital outlay	20,000	20,000	-	27,250	(7,250)	136%	4,741	5,541
Other	-	-	-	-	-	-	-	-
Totals	<u>189,800</u>	<u>189,800</u>	<u>13,395</u>	<u>175,405</u>	<u>14,395</u>	<u>92%</u>	<u>14,906</u>	<u>153,884</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>832,793</u>	<u>10,560,703</u>	<u>936,740</u>	<u>92%</u>	<u>802,060</u>	<u>10,265,353</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(438,640)</u>	<u>(438,640)</u>	<u>(119,605)</u>	<u>1,172,505</u>	<u>1,611,145</u>		<u>(143,236)</u>	<u>1,061,661</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

**Durango Fire and Rescue Authority
Expenditures - Totals by Object
For the Eleven Months Ended November 30, 2017**

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2016 November	2016 YTD
All Activities and All Functions								
Salary	6,031,383	6,031,383	438,504	5,691,245	340,138	94%	440,654	5,478,464
Benefits	1,680,014	1,680,014	128,327	1,578,312	101,702	94%	136,987	1,605,836
Purchased professional services	637,681	637,681	41,624	465,276	172,405	73%	44,894	506,170
Purchased property services	536,354	536,354	38,654	549,258	(12,904)	102%	36,876	519,583
Other purchased services	147,100	147,100	2,832	229,794	(82,694)	156%	4,937	195,143
Supplies	261,550	261,550	25,236	244,974	16,576	94%	16,824	245,249
Capital outlay	207,260	207,260	33,370	137,729	69,531	66%	4,966	131,592
Other/EMS Adjustments	1,716,101	1,716,101	124,246	1,664,115	51,986	97%	115,923	1,583,316
Totals	<u>11,217,443</u>	<u>11,217,443</u>	<u>832,793</u>	<u>10,560,703</u>	<u>656,740</u>	<u>94%</u>	<u>802,060</u>	<u>10,265,353</u>
Contingency	<u>280,000</u>	<u>280,000</u>	<u>-</u>	<u>-</u>	<u>280,000</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>11,497,443</u>	<u>11,497,443</u>	<u>832,793</u>	<u>10,560,703</u>	<u>936,740</u>	<u>92%</u>	<u>802,060</u>	<u>10,265,353</u>

Purchased Prof Service: Legal, audit, emp wellness program, emp. assistance program, training costs, class fees, outside repairs, EMS billing,
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Supplies: Uniforms, office supplies, fuel, general and safety supplies, publications, small tools, cleaning, kitchen and garage supplies