



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

Balance Sheet
General

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

Analysis of Cash Position

	<u>12/31/2016</u>	<u>12/31/2015</u>
Cash	8,216,504	8,092,907
Current liabilities	(827,081)	(891,200)
Actual quick assets	<u>\$ 7,389,423</u>	<u>\$ 7,201,707</u>
 Cash reserved for capital projects (impact fees)	 <u>\$ 1,016,156</u>	
 Cash Available for Operating and Capital Expenditures	 <u>\$ 6,373,267</u>	
Fund Balance	<u>\$ 8,723,336</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 0.93%

Revenues

Ambulance

- Revenues through December are \$256,900 above budget and \$598,400 greater than 2015.
- Average Daily Revenue through December is \$9,185, as compared to 2015 YE average of \$7,571.

Accounts Receivable

Ambulance

- Billed receivables equal 89 days of revenues, up 3 days from November.
- Ambulance billing write-off % through December is 47%, as compared to 46% for 2015.

Expenditures

General

Salary costs

- At the end of December we are at 99% of payroll budget, 100% 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 December revenues exceed expenditures by \$ 543,371

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 December 31, 2016

	31-Dec-16	30-Nov-16	31-Dec-15
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	2,482,836	2,979,589	2,761,655
Flexible Benefits	668	734	1,633
GA Health and Benefit	(61,609)	(83,775)	41,167
Certificates of Deposit	1,366,689	1,366,404	889,122
ColoTrust	4,427,670	4,424,372	4,399,080
Total Cash	<u>8,216,504</u>	<u>8,687,575</u>	<u>8,092,907</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	55,686
A/R - Ambulance	818,521	797,294	477,582
Due from Contracting Parties	63,010	43,510	61,690
Cash with County Treasurer	24,549	49,189	17,128
Other	492,920	561,052	607,145
Allowances	(133,051)	(140,758)	(273,283)
Prepays	67,965	60,259	31,211
Total Other Current Assets	<u>1,333,913</u>	<u>1,370,546</u>	<u>977,159</u>
Total Current Assets	<u>9,550,417</u>	<u>10,058,121</u>	<u>9,070,066</u>
Equipment	<u>7,730,319</u>	<u>7,730,319</u>	<u>8,225,599</u>
TOTAL ASSETS	<u>17,280,736</u>	<u>17,788,440</u>	<u>17,295,665</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	91,317	113,403	51,102
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>735,764</u>	<u>713,834</u>	<u>840,098</u>
Total Current Liabilities	<u>827,081</u>	<u>827,237</u>	<u>891,200</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>827,081</u>	<u>827,237</u>	<u>891,200</u>
Equity			
Invested in Capital Assets	7,730,319	7,730,319	8,225,599
Restricted for Capital Projects	1,016,156	993,485	744,104
Unreserved			
Undesignated Fund Balance	7,163,809	6,812,808	7,084,222
Excess of Revenues over Expenditures, Net	543,371	1,424,591	350,540
Total Equity	<u>16,453,655</u>	<u>16,961,203</u>	<u>16,404,465</u>
TOTAL LIABILITIES & EQUITY	<u>17,280,736</u>	<u>17,788,440</u>	<u>17,295,665</u>

Durango Fire Protection District
Statement of Revenues Budget and Actual
For the Twelve Months Ended December 31, 2016

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2015 December</u>	<u>2015 YTD</u>
Local Government Funding								
Operations								
City of Durango	2,943,622	2,943,622	245,302	2,943,622	(0)	100%	227,882	2,734,584
DFPD Property Taxes	3,634,503	3,634,503	(12)	3,594,163	(40,340)	99%	(294)	3,199,028
DFPD SO Taxes	580,000	580,000	44,061	562,276	(17,725)	97%	35,347	538,572
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	<u>7,348,125</u>	<u>7,348,125</u>	<u>289,350</u>	<u>7,238,809</u>	<u>(109,316)</u>	99%	<u>262,935</u>	<u>6,640,425</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	272,052	-	100%	22,671	272,052
Total Capital Funding	<u>272,052</u>	<u>272,052</u>	<u>22,671</u>	<u>272,052</u>	<u>-</u>	100%	<u>22,671</u>	<u>272,052</u>
Other Revenues								
Ambulance Income	3,105,000	3,105,000	241,002	3,361,870	256,870	108%	244,084	2,763,510
Prevention Fees	65,000	65,000	4,510	46,525	(18,475)	72%	5,163	60,059
Special Events Fees	5,000	5,000	-	6,996	1,996	140%	-	3,823
Wildland Fires	175,000	475,000	-	624,889	149,889	132%	-	740,080
Grants	-	-	-	31,396	31,396	0%	33,055	643,624
Interest	9,000	9,000	3,582	36,612	27,612	407%	1,566	11,135
Miscellaneous Income	185,500	185,500	99	211,632	26,132	114%	603	228,847
Williams Field Contract	47,631	47,631	-	47,571	(60)	100%	-	47,160
Total Other Revenues	<u>3,592,131</u>	<u>3,892,131</u>	<u>249,193</u>	<u>4,367,490</u>	<u>475,359</u>	112%	<u>284,470</u>	<u>4,498,237</u>
Total Revenues	<u>11,212,308</u>	<u>11,512,308</u>	<u>561,214</u>	<u>11,878,352</u>	<u>366,044</u>	103%	<u>570,076</u>	<u>11,410,713</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 December</u>	<u>2015 YTD</u>
Administration								
Office of the Chief								
Salary	397,300	397,300	30,561	458,696	(61,396)	115%	100,050	478,242
Benefits	118,091	118,091	9,340	117,344	747	99%	6,571	98,667
Purchased professional services	351,352	351,352	39,783	300,092	51,260	85%	29,907	256,951
Purchased property services	235,486	235,486	13,823	260,575	(25,089)	111%	13,478	229,842
Other purchased services	18,600	18,600	263	13,851	4,749	74%	470	15,259
Supplies	13,720	13,720	874	13,386	334	98%	769	14,022
Capital outlay	20,000	20,000	-	24,388	(4,388)	122%	1,102	22,051
Other/Pension	156,141	156,141	156,141	156,141	-	100%	36,541	136,141
Totals	<u>1,310,690</u>	<u>1,310,690</u>	<u>250,785</u>	<u>1,344,472</u>	<u>(33,782)</u>	103%	<u>188,888</u>	<u>1,251,174</u>
Operations								
Salary	155,759	155,759	11,982	155,764	(5)	100%	16,198	107,220
Benefits	46,813	46,813	3,737	46,218	595	99%	1,520	24,531
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>201,982</u>	<u>590</u>	100%	<u>17,718</u>	<u>131,752</u>
Total Administration	<u>1,513,262</u>	<u>1,513,262</u>	<u>266,504</u>	<u>1,546,454</u>	<u>(33,192)</u>	102%	<u>206,606</u>	<u>1,382,926</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 December</u>	<u>2015 YTD</u>
Fire Fighting								
Salary	2,254,042	2,254,042	170,619	2,169,380	84,662	96%	212,928	2,322,405
Salary - Single resource	125,400	355,400	11,463	421,314	(65,914)	119%	-	469,052
Benefits	695,930	695,930	55,032	741,322	(45,392)	107%	45,564	741,302
Purchased professional services	16,200	16,200	2,070	11,783	4,417	73%	11,615	32,141
Purchased property services	18,000	18,000	2,709	14,744	3,256	82%	1,885	22,193
Other purchased services	5,500	5,500	-	431	5,069	8%	-	9,547
Single resource purchased services	5,000	75,000	4,407	70,466	4,534	94%	5	74,180
Supplies	118,800	118,800	31,687	135,669	(16,869)	114%	12,398	98,558
Capital outlay	137,400	137,400	39,168	106,322	31,078	77%	166,472	399,909
Other	-	-	-	-	-		-	-
Totals	<u>3,376,272</u>	<u>3,676,272</u>	<u>317,155</u>	<u>3,671,431</u>	<u>4,841</u>	100%	<u>450,867</u>	<u>4,169,286</u>
Fire Prevention								
Salary	318,972	318,972	24,596	317,369	1,603	99%	19,931	283,397
Benefits	104,800	104,800	8,560	105,153	(353)	100%	3,982	81,811
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	3,250	3,250	135	2,223	1,027	68%	488	3,068
Supplies	11,350	11,350	173	11,045	305	97%	102	7,537
Capital outlay	5,000	5,000	-	2,386	2,614	48%	-	416
Other	-	-	-	-	-		-	-
Totals	<u>443,372</u>	<u>443,372</u>	<u>33,464</u>	<u>438,176</u>	<u>5,196</u>	99%	<u>24,503</u>	<u>376,229</u>
Fire Training								
Salary	310,039	310,039	23,561	305,956	4,083	99%	7,962	160,418
Benefits	93,237	93,237	7,405	91,334	1,903	98%	2,617	66,154
Purchased professional services	54,500	54,500	2,457	60,026	(5,526)	110%	1,307	52,589
Purchased property services	1,000	1,000	-	110	890	11%	-	1,313
Other purchased services	39,500	39,500	336	25,917	13,583	66%	763	34,073
Supplies	20,813	20,813	1,148	16,591	4,222	80%	2,783	28,194
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>519,089</u>	<u>519,089</u>	<u>34,907</u>	<u>499,934</u>	<u>19,155</u>	96%	<u>15,433</u>	<u>342,740</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 December</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	14,131	(431)	103%	1,451	11,533
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	12,090	28,451	(3,451)	114%	-	27,767
Other	-	-	-	-	-		-	-
Totals	<u>118,400</u>	<u>118,400</u>	<u>12,298</u>	<u>127,386</u>	<u>(8,986)</u>	108%	<u>1,451</u>	<u>117,748</u>
Fire Repair Services								
Salary	207,536	207,536	15,965	204,660	2,876	99%	18,813	202,012
Benefits	64,436	64,436	5,153	63,442	994	98%	3,162	58,513
Purchased professional services	500	500	-	345	155	69%	-	81
Purchased property services	115,000	115,000	4,973	104,781	10,219	91%	3,150	87,024
Other purchased services	1,100	1,100	-	773	327	70%	749	799
Supplies	12,150	12,150	714	7,505	4,645	62%	906	9,264
Capital outlay	5,000	5,000	-	2,510	2,490		-	104,825
Other	-	-	-	-	-		-	-
Totals	<u>405,722</u>	<u>405,722</u>	<u>26,804</u>	<u>384,015</u>	<u>21,707</u>	95%	<u>26,780</u>	<u>462,518</u>
EMS								
Salary	2,009,516	2,009,516	160,227	1,894,299	115,217	94%	152,225	1,817,325
Benefits	593,736	593,736	48,340	578,588	15,148	97%	26,641	505,557
Purchased professional services	215,396	215,396	19,899	198,132	17,264	92%	17,911	200,580
Purchased property services	11,800	11,800	-	10,465	1,335	89%	68	8,404
Other purchased services	3,500	3,500	-	2,055	1,445	59%	-	1,332
Supplies	94,578	94,578	6,450	89,773	4,805	95%	6,711	92,344
Capital outlay	-	-	-	13,252	(13,252)	0%	-	60,220
CMS contractual agreements	1,116,558	1,116,558	110,534	1,424,864	(308,306)	128%	-	-
Bad debts	<u>326,025</u>	<u>326,025</u>	<u>5,395</u>	<u>274,387</u>	<u>51,638</u>	84%	<u>211,579</u>	<u>1,353,791</u>
Totals	<u>4,371,109</u>	<u>4,371,109</u>	<u>350,843</u>	<u>4,485,815</u>	<u>(114,706)</u>	103%	<u>415,134</u>	<u>4,039,554</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 December</u>	<u>2015 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	156,300	156,300	11,219	147,509	8,791	94%	10,826	151,502
Other purchased services	-	-	-	-	-		-	-
Supplies	10,500	10,500	605	12,657	(2,157)	121%	921	8,404
Capital outlay	20,000	20,000	16,062	21,603	(1,603)	108%	-	9,268
Other	-	-	-	-	-		-	-
Totals	<u>186,800</u>	<u>186,800</u>	<u>27,886</u>	<u>181,769</u>	<u>5,031</u>	97%	<u>11,747</u>	<u>169,174</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>11,512,308</u>	<u>1,069,861</u>	<u>11,334,981</u>	<u>177,327</u>	98%	<u>1,152,521</u>	<u>11,060,174</u>
Excess (Deficit) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(508,647)</u>	<u>543,371</u>	<u>543,371</u>		<u>(582,445)</u>	<u>350,540</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 Twelve Months Ended December 31, 2016

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 December</u>	<u>2015 YTD</u>
All Activities and All Functions								
Salary	5,778,564	6,008,564	448,974	5,927,438	81,126	99%	528,107	5,840,071
Benefits	1,717,043	1,717,043	137,566	1,743,402	(26,359)	102%	90,057	1,576,535
Purchased professional services	638,948	638,948	64,208	570,378	68,570	89%	60,740	542,642
Purchased property services	551,286	551,286	32,931	552,314	(1,028)	100%	30,858	511,811
Other purchased services	153,950	223,950	5,142	200,246	23,704	89%	2,474	213,735
Supplies	283,111	283,111	41,651	286,899	(3,788)	101%	24,590	260,991
Capital outlay	212,400	212,400	67,320	198,912	13,488	94%	167,574	624,457
Other/EMS Adjustments	<u>1,598,724</u>	<u>1,598,724</u>	<u>272,070</u>	<u>1,855,393</u>	<u>(256,669)</u>	116%	<u>248,120</u>	<u>1,489,932</u>
Totals	<u>10,934,026</u>	<u>11,234,026</u>	<u>1,069,861</u>	<u>11,334,981</u>	<u>(100,955)</u>	101%	<u>1,152,521</u>	<u>11,060,174</u>
Contingency	<u>278,282</u>	<u>278,282</u>	<u>-</u>	<u>-</u>	<u>278,282</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	<u>11,212,308</u>	<u>11,512,308</u>	<u>1,069,861</u>	<u>11,334,981</u>	<u>177,327</u>	98%	<u>1,152,521</u>	<u>11,060,174</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