



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

Balance Sheet  
General

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

Analysis of Cash Position

	<u>1/31/2016</u>	<u>1/31/2015</u>
Cash	7,766,951	6,901,713
Current liabilities	(878,478)	(889,179)
Actual quick assets	<u>\$ 6,888,473</u>	<u>\$ 6,012,534</u>
 Cash reserved for capital projects (impact fees)	 <u>\$ 766,775</u>	
 Cash Available for Operating and Capital Expenditures	 <u>\$ 6,121,698</u>	
Fund Balance	<u>\$ 8,025,131</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.46%

Revenues

Ambulance

- Revenues through January are \$41,700 above budget and \$66,100 greater than 2015.  
- Average Daily Revenue through January is \$9,692, as compared to 2015 YE average of \$7,571.

Accounts Receivable  
Ambulance

- Unbilled receivables equal 0 days of revenues, down 7 days from December.  
- Billed receivables equal 48 days of revenues, down 15 days from December.  
- Ambulance billing write-off % through January is 76%, as compared to 46% for 2015.

Expenditures

General

Salary costs

- At the end of January we are at 8% of payroll budget, 8% of 2016 pay periods have been expended.

Equipment

- The value of contributed equipment is reflected at depreciated value on 12/31/2014.

Excess of Revenues Over Expenditures

- At the end of January revenues exceed expenditures by \$ (271,549)

Notes

- Contractuals and write offs are estimated at 47%.  
- New Directions collection fees are at 7% of amount collected.

**Durango Fire Protection District**  
**Balance Sheet**  
**At January 31, 2016**

	31-Jan-16	31-Dec-15	31-Jan-15
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	2,351,784	2,713,816	1,529,306
Flexible Benefits	(2,117)	(1,897)	285
GA Health and Benefit	127,453	92,536	94,171
Certificates of Deposit	888,936	888,777	885,908
ColoTrust	4,400,644	4,399,080	4,391,793
Total Cash	<u>7,766,951</u>	<u>8,092,561</u>	<u>6,901,713</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	55,686	80,224
A/R - Ambulance	467,074	477,582	468,327
Due from Contracting Parties	24,300	61,690	22,092
Cash with County Treasurer	53,955	17,128	96,345
Other	422,625	581,060	1,028,802
Allowances	(77,746)	(178,082)	(245,150)
Prepays	246,451	34,344	221,451
Total Other Current Assets	<u>1,136,658</u>	<u>1,049,408</u>	<u>1,672,091</u>
Total Current Assets	<u>8,903,608</u>	<u>9,141,969</u>	<u>8,573,804</u>
Equipment	<u>8,225,599</u>	<u>8,225,599</u>	<u>8,225,599</u>
TOTAL ASSETS	<u>17,129,207</u>	<u>17,367,568</u>	<u>16,799,403</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	47,947	48,346	69,822
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>830,531</u>	<u>796,943</u>	<u>819,356</u>
Total Current Liabilities	<u>878,478</u>	<u>845,289</u>	<u>889,179</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>878,478</u>	<u>845,289</u>	<u>889,179</u>
Equity			
Invested in Capital Assets	8,225,599	8,225,599	8,225,599
Restricted for Capital Projects	766,775	744,104	494,723
Unreserved			
Undesignated Fund Balance	7,529,905	6,608,420	7,334,303
Excess of Revenues over Expenditures, Net	(271,549)	944,156	(144,401)
Total Equity	<u>16,250,730</u>	<u>16,522,279</u>	<u>15,910,224</u>
TOTAL LIABILITIES & EQUITY	<u>17,129,207</u>	<u>17,367,568</u>	<u>16,799,403</u>

**Durango Fire Protection District  
Statement of Revenues Budget and Actual  
For the One Month Ended January 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2015 January</u>	<u>2015 YTD</u>
<b>Local Government Funding</b>								
<b>Operations</b>								
City of Durango	2,943,622	2,943,622	245,302	245,302	(2,698,320)	8%	227,882	227,882
DFPD Property Taxes	3,634,503	3,634,503	26,822	26,822	(3,607,681)	1%	71,608	71,608
DFPD SO Taxes	580,000	580,000	52,276	52,276	(527,724)	9%	49,196	49,196
DFPD Tribal Payment	155,000	155,000	-	-	(155,000)	0%	-	-
DFPD Other Property Taxes	35,000	35,000	-	-	(35,000)	0%	-	-
<b>Total Local Government Operations Funding</b>	<u>7,348,125</u>	<u>7,348,125</u>	<u>324,400</u>	<u>324,400</u>	<u>(7,023,725)</u>	4%	<u>348,686</u>	<u>348,686</u>
<b>Volunteer Pension Funding</b>								
State Match	-	-	-	-	-	0%	-	-
<b>Total Volunteer Pension Funding</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%	<u>-</u>	<u>-</u>
<b>Long Term Capital Replacement Funding</b>								
<b>Current Year Obligation</b>								
City of Durango	272,052	272,052	22,671	22,671	(249,381)	8%	22,671	22,671
<b>Total Capital Funding</b>	<u>272,052</u>	<u>272,052</u>	<u>22,671</u>	<u>22,671</u>	<u>(249,381)</u>	8%	<u>22,671</u>	<u>22,671</u>
<b>Other Revenues</b>								
Ambulance Income	3,105,000	3,105,000	300,463	300,463	(2,804,537)	10%	234,413	234,413
Prevention Fees	65,000	65,000	2,606	2,606	(62,394)	4%	1,490	1,490
Special Events Fees	5,000	5,000	-	-	(5,000)	0%	-	-
Wildland Fires	175,000	175,000	-	-	(175,000)	0%	-	-
Grants	-	-	-	-	-	0%	33,507	33,507
Interest	9,000	9,000	1,723	1,723	(7,277)	19%	634	634
Miscellaneous Income	185,500	185,500	3,157	3,157	(182,343)	2%	23,652	23,652
Williams Field Contract	47,631	47,631	-	-	(47,631)	0%	-	-
<b>Total Other Revenues</b>	<u>3,592,131</u>	<u>3,592,131</u>	<u>307,949</u>	<u>307,949</u>	<u>(3,284,182)</u>	9%	<u>293,696</u>	<u>293,696</u>
<b>Total Revenues</b>	<u>11,212,308</u>	<u>11,212,308</u>	<u>655,020</u>	<u>655,020</u>	<u>(10,557,288)</u>	6%	<u>665,052</u>	<u>665,052</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the One Month Ended January 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 January</u>	<u>2015 YTD</u>
Administration								
Office of the Chief								
Salary	397,300	397,300	91,983	91,983	305,317	23%	30,454	30,454
Benefits	118,091	118,091	10,415	10,415	107,676	9%	8,319	8,319
Purchased professional services	351,352	351,352	7,899	7,899	343,453	2%	16,815	16,815
Purchased property services	235,486	235,486	41,579	41,579	193,907	18%	59,695	59,695
Other purchased services	18,600	18,600	1,358	1,358	17,243	7%	3,168	3,168
Supplies	13,720	13,720	682	682	13,038	5%	842	842
Capital outlay	20,000	20,000	-	-	20,000	0%	8,689	8,689
Other/Pension	156,141	156,141	-	-	156,141	0%	-	-
Totals	<u>1,310,690</u>	<u>1,310,690</u>	<u>153,915</u>	<u>153,915</u>	<u>1,156,775</u>	12%	<u>127,983</u>	<u>127,983</u>
Operations								
Salary	155,759	155,759	8,462	8,462	147,297	5%	7,380	7,380
Benefits	46,813	46,813	3,193	3,193	43,620	7%	1,996	1,996
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>202,572</u>	<u>202,572</u>	<u>11,655</u>	<u>11,655</u>	<u>190,917</u>	6%	<u>9,376</u>	<u>9,376</u>
Total Administration	<u>1,513,262</u>	<u>1,513,262</u>	<u>165,570</u>	<u>165,570</u>	<u>1,347,692</u>	11%	<u>137,359</u>	<u>137,359</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the One Month Ended January 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 January</u>	<u>2015 YTD</u>
<b>Fire Fighting</b>								
Salary	2,254,042	2,254,042	199,360	199,360	2,054,683	9%	186,206	186,206
Salary - Single resource	125,400	125,400	972	972	124,428	1%	-	-
Benefits	695,930	695,930	57,715	57,715	638,215	8%	55,054	55,054
Purchased professional services	16,200	16,200	981	981	15,219	6%	3,096	3,096
Purchased property services	18,000	18,000	922	922	17,078	5%	-	-
Other purchased services	5,500	5,500	-	-	5,500	0%	-	-
Single resource purchased services	5,000	5,000	-	-	5,000	0%	-	-
Supplies	118,800	118,800	3,385	3,385	115,415	3%	5,341	5,341
Capital outlay	137,400	137,400	5,113	5,113	132,287	4%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>3,376,272</u>	<u>3,376,272</u>	<u>268,448</u>	<u>268,448</u>	<u>3,107,824</u>	8%	<u>249,697</u>	<u>249,697</u>
<b>Fire Prevention</b>								
Salary	318,972	318,972	23,956	23,956	295,016	8%	21,978	21,978
Benefits	104,800	104,800	8,434	8,434	96,366	8%	6,815	6,815
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	3,250	3,250	-	-	3,250	0%	650	650
Supplies	11,350	11,350	550	550	10,800	5%	731	731
Capital outlay	5,000	5,000	-	-	5,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>443,372</u>	<u>443,372</u>	<u>32,940</u>	<u>32,940</u>	<u>410,432</u>	7%	<u>30,174</u>	<u>30,174</u>
<b>Fire Training</b>								
Salary	310,039	310,039	15,418	15,418	294,621	5%	16,732	16,732
Benefits	93,237	93,237	6,665	6,665	86,572	7%	5,967	5,967
Purchased professional services	54,500	54,500	3,498	3,498	51,003	6%	3,755	3,755
Purchased property services	1,000	1,000	-	-	1,000	0%	-	-
Other purchased services	39,500	39,500	402	402	39,098	1%	2,505	2,505
Supplies	20,813	20,813	209	209	20,604	1%	967	967
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>519,089</u>	<u>519,089</u>	<u>26,192</u>	<u>26,192</u>	<u>492,897</u>	5%	<u>29,925</u>	<u>29,925</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the One Month Ended January 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 January</u>	<u>2015 YTD</u>
<b>Fire Communications</b>								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	1,000	1,000	-	-	1,000	0%	300	300
Purchased property services	13,700	13,700	938	938	12,762	7%	808	808
Other purchased services	77,500	77,500	1,300	1,300	76,200	2%	1,200	1,200
Supplies	1,200	1,200	130	130	1,070	11%	-	-
Capital outlay	25,000	25,000	-	-	25,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>118,400</u>	<u>118,400</u>	<u>2,368</u>	<u>2,368</u>	<u>116,032</u>	2%	<u>2,308</u>	<u>2,308</u>
<b>Fire Repair Services</b>								
Salary	207,536	207,536	15,965	15,965	191,571	8%	15,267	15,267
Benefits	64,436	64,436	5,153	5,153	59,283	8%	4,853	4,853
Purchased professional services	500	500	-	-	500	0%	-	-
Purchased property services	115,000	115,000	8,596	8,596	106,404	7%	6,313	6,313
Other purchased services	1,100	1,100	-	-	1,100	0%	50	50
Supplies	12,150	12,150	305	305	11,845	3%	942	942
Capital outlay	5,000	5,000	-	-	5,000		-	-
Other	-	-	-	-	-		-	-
Totals	<u>405,722</u>	<u>405,722</u>	<u>30,018</u>	<u>30,018</u>	<u>375,704</u>	7%	<u>27,425</u>	<u>27,425</u>
<b>EMS</b>								
Salary	2,009,516	2,009,516	143,147	143,147	1,866,369	7%	145,856	145,856
Benefits	593,736	593,736	46,014	46,014	547,722	8%	42,832	42,832
Purchased professional services	215,396	215,396	14,904	14,904	200,492	7%	10,578	10,578
Purchased property services	11,800	11,800	-	-	11,800	0%	200	200
Other purchased services	3,500	3,500	-	-	3,500	0%	-	-
Supplies	94,578	94,578	7,620	7,620	86,958	8%	7,006	7,006
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	1,116,558	1,116,558	134,061	134,061	982,497	12%	-	-
Bad debts	<u>326,025</u>	<u>326,025</u>	<u>37,404</u>	<u>37,404</u>	<u>288,621</u>	11%	<u>108,479</u>	<u>108,479</u>
Totals	<u>4,371,109</u>	<u>4,371,109</u>	<u>383,151</u>	<u>383,151</u>	<u>3,987,958</u>	9%	<u>314,950</u>	<u>314,950</u>

**Durango Fire Protection District  
Expenditures Budget and Actual  
For the One Month Ended January 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 January</u>	<u>2015 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	156,300	156,300	13,681	13,681	142,619	9%	15,999	15,999
Other purchased services	-	-	-	-	-		-	-
Supplies	10,500	10,500	4,202	4,202	6,298	40%	1,615	1,615
Capital outlay	20,000	20,000	-	-	20,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>186,800</u>	<u>186,800</u>	<u>17,883</u>	<u>17,883</u>	<u>168,917</u>	10%	<u>17,614</u>	<u>17,614</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>926,570</u>	<u>926,570</u>	<u>10,285,738</u>	8%	<u>809,453</u>	<u>809,453</u>
Excess (Deficit) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(271,549)</u>	<u>(271,549)</u>	<u>(271,549)</u>		<u>(144,401)</u>	<u>(144,401)</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 One Month Ended January 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual January</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 January</u>	<u>2015 YTD</u>
All Activities and All Functions								
Salary	5,778,564	5,778,564	499,262	499,262	5,279,302	9%	423,873	423,873
Benefits	1,717,043	1,717,043	137,589	137,589	1,579,454	8%	125,835	125,835
Purchased professional services	638,948	638,948	27,281	27,281	611,667	4%	34,544	34,544
Purchased property services	551,286	551,286	65,716	65,716	485,570	12%	83,015	83,015
Other purchased services	153,950	153,950	3,060	3,060	150,890	2%	7,573	7,573
Supplies	283,111	283,111	17,083	17,083	266,028	6%	17,444	17,444
Capital outlay	212,400	212,400	5,113	5,113	207,287	2%	8,689	8,689
Other/EMS Adjustments	<u>1,598,724</u>	<u>1,598,724</u>	<u>171,465</u>	<u>171,465</u>	<u>1,427,259</u>	11%	<u>108,479</u>	<u>108,479</u>
Totals	<u>10,934,026</u>	<u>10,934,026</u>	<u>926,570</u>	<u>926,570</u>	<u>10,007,456</u>	8%	<u>809,453</u>	<u>809,453</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>11,212,308</u>	<u>926,570</u>	<u>926,570</u>	<u>10,285,738</u>	8%	<u>809,453</u>	<u>809,453</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