



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

Balance Sheet  
General

- Comparative balance sheet is shown for June 30, 2016; May 31, 2016 ; and June 30, 2015

Analysis of Cash Position

	<u>6/30/2016</u>	<u>6/30/2015</u>
Cash	9,624,347	8,571,463
Current liabilities	(970,710)	(1,025,769)
Actual quick assets	<u>\$ 8,653,637</u>	<u>\$ 7,545,694</u>
Cash reserved for capital projects (impact fees)	<u>\$ 880,130</u>	
Cash Available for Operating and Capital Expenditures	<u>\$ 7,773,507</u>	
Fund Balance	<u>\$ 10,072,621</u>	

Return on Cash  
Balances

COLOTRUST - Annual YTD yield 0.61%

Revenues

Ambulance

- Revenues through June are \$108,400 above budget and \$321,500 greater than 2015.  
- Average Daily Revenue through June is \$10,927, as compared to 2015 YE average of \$7,571.

Accounts Receivable  
Ambulance

- Unbilled receivables equal 0 days of revenues, equal to May.  
- Billed receivables equal 57 days of revenues, down 5 days from May.  
- Ambulance billing write-off % through June is 46%, as compared to 46% for 2015.

Expenditures

General

Salary costs

- At the end of June we are at 50% of payroll budget, 50% 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 June revenues exceed expenditures by \$ 1,893,755

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 June 30, 2016**

	30-Jun-16	31-May-16	30-Jun-15
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	3,776,619	2,918,308	3,156,287
Flexible Benefits	(1,945)	(1,542)	(3,756)
GA Health and Benefit	72,222	62,820	136,998
Certificates of Deposit	1,366,624	1,366,596	887,405
ColoTrust	4,410,578	4,408,399	4,394,280
Total Cash	<u>9,624,347</u>	<u>8,754,831</u>	<u>8,571,463</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	35,201
A/R - Ambulance	625,705	566,325	435,475
Due from Contracting Parties	57,601	103,726	55,879
Cash with County Treasurer	464,581	1,170,639	460,941
Other	202,107	200,628	1,284,439
Allowances	(98,535)	(98,962)	(187,040)
Prepays	167,525	164,031	151,293
Total Other Current Assets	<u>1,418,984</u>	<u>2,106,387</u>	<u>2,236,188</u>
Total Current Assets	<u>11,043,331</u>	<u>10,861,219</u>	<u>10,807,651</u>
Equipment	<u>7,730,319</u>	<u>7,730,319</u>	<u>8,225,599</u>
<b>TOTAL ASSETS</b>	<b><u>18,773,650</u></b>	<b><u>18,591,538</u></b>	<b><u>19,033,250</u></b>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	74,118	114,308	158,253
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>896,592</u>	<u>887,103</u>	<u>867,516</u>
Total Current Liabilities	<u>970,710</u>	<u>1,001,412</u>	<u>1,025,769</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>970,710</u>	<u>1,001,412</u>	<u>1,025,769</u>
Equity			
Invested in Capital Assets	7,730,319	7,730,319	8,225,599
Restricted for Capital Projects	880,130	857,459	608,078
Unreserved			
Undesignated Fund Balance	7,298,736	7,286,690	7,220,948
Excess of Revenues over Expenditures, Net	1,893,755	1,715,658	1,952,856
Total Equity	<u>17,802,940</u>	<u>17,590,126</u>	<u>18,007,481</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>18,773,650</u></b>	<b><u>18,591,538</u></b>	<b><u>19,033,250</u></b>

**Durango Fire Protection District  
Statement of Revenues Budget and Actual  
For the Six Months Ended June 30, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2015 June</u>	<u>2015 YTD</u>
Local Government Funding								
Operations								
City of Durango	2,943,622	2,943,622	245,302	1,471,811	(1,471,811)	50%	227,882	1,367,292
DFPD Property Taxes	3,634,503	3,634,503	454,449	3,484,263	(150,240)	96%	453,983	3,091,160
DFPD SO Taxes	580,000	580,000	42,710	276,522	(303,478)	48%	37,700	263,440
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>742,462</u>	<u>5,371,346</u>	<u>(1,976,779)</u>	73%	<u>719,565</u>	<u>4,889,826</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	136,026	(136,026)	50%	22,671	136,026
Total Capital Funding	<u>272,052</u>	<u>272,052</u>	<u>22,671</u>	<u>136,026</u>	<u>(136,026)</u>	50%	<u>22,671</u>	<u>136,026</u>
Other Revenues								
Ambulance Income	3,105,000	3,105,000	275,973	1,660,935	(1,444,066)	53%	234,407	1,339,446
Prevention Fees	65,000	65,000	4,176	20,426	(44,574)	31%	10,006	31,376
Special Events Fees	5,000	5,000	-	-	(5,000)	0%	1,777	1,777
Wildland Fires	175,000	175,000	-	-	(175,000)	0%	7,393	39,208
Grants	-	-	10,816	14,433	14,433	0%	169,543	342,530
Interest	9,000	9,000	2,206	13,250	4,250	147%	1,011	4,618
Miscellaneous Income	185,500	185,500	16,490	94,294	(91,206)	51%	11,041	136,633
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>309,660</u>	<u>1,850,909</u>	<u>(1,741,222)</u>	52%	<u>435,178</u>	<u>1,942,746</u>
Total Revenues	<u>11,212,308</u>	<u>11,212,308</u>	<u>1,074,792</u>	<u>7,358,281</u>	<u>(3,854,027)</u>	66%	<u>1,177,413</u>	<u>6,968,599</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 June</u>	<u>2015 YTD</u>
Administration								
Office of the Chief								
Salary	397,300	397,300	30,561	260,048	137,252	65%	30,985	201,402
Benefits	118,091	118,091	9,340	59,208	58,883	50%	8,371	52,266
Purchased professional services	351,352	351,352	33,100	177,766	173,586	51%	25,365	174,654
Purchased property services	235,486	235,486	29,838	134,866	100,620	57%	23,328	140,421
Other purchased services	18,600	18,600	836	11,195	7,405	60%	575	10,848
Supplies	13,720	13,720	1,100	8,023	5,697	58%	1,759	5,424
Capital outlay	20,000	20,000	-	24,388	(4,388)	122%	-	18,813
Other/Pension	156,141	156,141	-	-	156,141	0%	-	66,400
Totals	<u>1,310,690</u>	<u>1,310,690</u>	<u>104,775</u>	<u>675,494</u>	<u>635,196</u>	52%	<u>90,383</u>	<u>670,229</u>
Operations								
Salary	155,759	155,759	11,982	77,882	77,877	50%	7,380	47,973
Benefits	46,813	46,813	3,726	23,090	23,723	49%	1,996	12,380
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>100,972</u>	<u>101,600</u>	50%	<u>9,376</u>	<u>60,353</u>
Total Administration	<u>1,513,262</u>	<u>1,513,262</u>	<u>120,482</u>	<u>776,466</u>	<u>736,796</u>	51%	<u>99,759</u>	<u>730,582</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 June</u>	<u>2015 YTD</u>
<b>Fire Fighting</b>								
Salary	2,254,042	2,254,042	169,002	1,123,342	1,130,700	50%	187,036	1,154,535
Salary - Single resource	125,400	125,400	40,821	72,610	52,790	58%	26,694	63,224
Benefits	695,930	695,930	59,208	347,698	348,232	50%	57,839	348,881
Purchased professional services	16,200	16,200	965	6,706	9,494	41%	2,943	8,443
Purchased property services	18,000	18,000	460	5,105	12,895	28%	278	9,113
Other purchased services	5,500	5,500	-	431	5,069	8%	-	539
Single resource purchased services	5,000	5,000	3,103	9,235	(4,235)	185%	2,949	4,559
Supplies	118,800	118,800	6,974	39,103	79,697	33%	11,977	50,043
Capital outlay	137,400	137,400	1,179	67,650	69,750	49%	47,905	55,300
Other	-	-	-	-	-		-	-
Totals	<u>3,376,272</u>	<u>3,376,272</u>	<u>281,712</u>	<u>1,671,880</u>	<u>1,704,392</u>	50%	<u>337,621</u>	<u>1,694,636</u>
<b>Fire Prevention</b>								
Salary	318,972	318,972	24,560	157,411	161,561	49%	22,538	143,180
Benefits	104,800	104,800	8,540	52,418	52,382	50%	6,895	42,383
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	3,250	3,250	-	1,900	1,350	58%	-	2,340
Supplies	11,350	11,350	2,851	5,299	6,051	47%	555	5,139
Capital outlay	5,000	5,000	-	-	5,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>443,372</u>	<u>443,372</u>	<u>35,952</u>	<u>217,028</u>	<u>226,344</u>	49%	<u>29,987</u>	<u>193,042</u>
<b>Fire Training</b>								
Salary	310,039	310,039	22,482	153,004	157,035	49%	9,590	78,489
Benefits	93,237	93,237	7,264	45,634	47,603	49%	5,329	33,520
Purchased professional services	54,500	54,500	520	39,379	15,121	72%	393	23,333
Purchased property services	1,000	1,000	-	-	1,000	0%	-	-
Other purchased services	39,500	39,500	813	17,041	22,459	43%	1,921	25,752
Supplies	20,813	20,813	464	7,268	13,545	35%	418	9,478
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>519,089</u>	<u>519,089</u>	<u>31,542</u>	<u>262,326</u>	<u>256,763</u>	51%	<u>17,651</u>	<u>170,571</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 June</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	1,168	7,434	6,266	54%	818	5,509
Other purchased services	77,500	77,500	3,331	44,581	32,919	58%	3,321	39,968
Supplies	1,200	1,200	-	6,773	(5,573)	564%	351	351
Capital outlay	25,000	25,000	-	5,400	19,600	22%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>118,400</u>	<u>118,400</u>	<u>4,499</u>	<u>64,188</u>	<u>54,212</u>	54%	<u>4,490</u>	<u>46,128</u>
<b>Fire Repair Services</b>								
Salary	207,536	207,536	15,965	103,770	103,766	50%	15,267	99,233
Benefits	64,436	64,436	5,153	31,943	32,493	50%	4,853	30,102
Purchased professional services	500	500	303	496	4	99%	-	13
Purchased property services	115,000	115,000	6,429	40,560	74,440	35%	3,309	37,136
Other purchased services	1,100	1,100	-	773	327	70%	-	50
Supplies	12,150	12,150	556	3,732	8,418	31%	1,366	5,135
Capital outlay	5,000	5,000	-	2,510	2,490		-	-
Other	-	-	-	-	-		-	-
Totals	<u>405,722</u>	<u>405,722</u>	<u>28,405</u>	<u>183,783</u>	<u>221,939</u>	45%	<u>24,796</u>	<u>171,669</u>
<b>EMS</b>								
Salary	2,009,516	2,009,516	151,001	926,357	1,083,159	46%	137,990	900,180
Benefits	593,736	593,736	46,891	287,252	306,484	48%	42,502	262,226
Purchased professional services	215,396	215,396	15,115	88,370	127,026	41%	18,814	96,032
Purchased property services	11,800	11,800	315	4,232	7,568	36%	40	4,617
Other purchased services	3,500	3,500	232	1,078	2,422	31%	-	-
Supplies	94,578	94,578	5,816	40,894	53,684	43%	9,879	43,208
Capital outlay	-	-	-	13,252	(13,252)	0%	-	1,228
CMS contractual agreements	1,116,558	1,116,558	100,087	619,187	497,371	55%	-	-
Bad debts	<u>326,025</u>	<u>326,025</u>	<u>26,554</u>	<u>223,117</u>	<u>102,908</u>	68%	<u>120,256</u>	<u>626,334</u>
Totals	<u>4,371,109</u>	<u>4,371,109</u>	<u>346,012</u>	<u>2,203,738</u>	<u>2,167,371</u>	50%	<u>329,480</u>	<u>1,933,826</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 June</u>	<u>2015 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	156,300	156,300	12,481	78,308	77,992	50%	8,412	69,441
Other purchased services	-	-	-	-	-		-	-
Supplies	10,500	10,500	893	6,808	3,692	65%	1,097	5,846
Capital outlay	20,000	20,000	-	-	20,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>186,800</u>	<u>186,800</u>	<u>13,374</u>	<u>85,116</u>	<u>101,684</u>	46%	<u>9,509</u>	<u>75,288</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>861,979</u>	<u>5,464,526</u>	<u>5,747,782</u>	49%	<u>853,294</u>	<u>5,015,743</u>
Excess (Deficit) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>212,814</u>	<u>1,893,755</u>	<u>1,893,755</u>		<u>324,120</u>	<u>1,952,856</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 Six Months Ended June 30, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 June</u>	<u>2015 YTD</u>
All Activities and All Functions								
Salary	5,778,564	5,778,564	466,374	2,874,423	2,904,141	50%	437,480	2,688,216
Benefits	1,717,043	1,717,043	140,122	847,244	869,799	49%	127,785	781,758
Purchased professional services	638,948	638,948	50,002	312,718	326,230	49%	47,515	302,775
Purchased property services	551,286	551,286	50,692	270,505	280,781	49%	36,186	266,238
Other purchased services	153,950	153,950	8,314	86,234	67,716	56%	8,765	84,056
Supplies	283,111	283,111	18,654	117,900	165,211	42%	27,402	124,625
Capital outlay	212,400	212,400	1,179	113,199	99,201	53%	47,905	75,341
Other/EMS Adjustments	<u>1,598,724</u>	<u>1,598,724</u>	<u>126,641</u>	<u>842,304</u>	<u>756,420</u>	<u>53%</u>	<u>120,256</u>	<u>692,734</u>
Totals	<u>10,934,026</u>	<u>10,934,026</u>	<u>861,979</u>	<u>5,464,526</u>	<u>5,469,500</u>	<u>50%</u>	<u>853,294</u>	<u>5,015,743</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>861,979</u>	<u>5,464,526</u>	<u>5,747,782</u>	<u>49%</u>	<u>853,294</u>	<u>5,015,743</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