



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

Balance Sheet
General

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

Analysis of Cash Position

	<u>5/31/2016</u>	<u>5/31/2015</u>
Cash	8,754,280	7,801,671
Current liabilities	(978,707)	(933,717)
Actual quick assets	<u>\$ 7,775,574</u>	<u>\$ 6,867,953</u>
 Cash reserved for capital projects (impact fees)	 <u>\$ 857,459</u>	
 Cash Available for Operating and Capital Expenditures	 <u>\$ 6,918,115</u>	
Fund Balance	<u>\$ 9,894,524</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 0.59%

Revenues

Ambulance

- Revenues through May are \$91,200 above budget and \$279,900 greater than 2015.
- Average Daily Revenue through April is \$9,112, as compared to 2015 YE average of \$7,571.

Accounts Receivable
Ambulance

- Unbilled receivables equal 0 days of revenues, equal to April.
- Billed receivables equal 62 days of revenues, up 2 days from April.
- Ambulance billing write-off % through May is 48%, as compared to 46% for 2015.

Expenditures

General

Salary costs

- At the end of May we are at 42% of payroll budget, 42% 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 May revenues exceed expenditures by \$ 1,715,658

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 May 31, 2016

	31-May-16	30-Apr-16	31-May-15
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	2,918,308	2,337,299	2,393,018
Flexible Benefits	(1,542)	(1,803)	(2,049)
GA Health and Benefit	62,526	34,998	129,777
Certificates of Deposit	1,366,339	1,366,313	886,944
ColoTrust	4,408,399	4,406,269	4,393,730
Total Cash	<u>8,754,280</u>	<u>8,143,326</u>	<u>7,801,671</u>
Other Current Assets			
Unbilled Ambulance Revenues	-	-	67,992
A/R - Ambulance	566,878	497,337	400,022
Due from Contracting Parties	103,726	85,947	102,075
Cash with County Treasurer	1,170,639	840,793	961,482
Other	214,244	199,397	1,100,908
Allowances	(100,568)	(101,629)	(188,757)
Prepays	164,031	214,791	146,087
Total Other Current Assets	<u>2,118,950</u>	<u>1,736,636</u>	<u>2,589,809</u>
Total Current Assets	<u>10,873,231</u>	<u>9,879,962</u>	<u>10,391,480</u>
Equipment	<u>8,225,599</u>	<u>8,225,599</u>	<u>8,225,599</u>
TOTAL ASSETS	<u>19,098,830</u>	<u>18,105,561</u>	<u>18,617,079</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	92,040	37,248	61,281
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>886,666</u>	<u>881,785</u>	<u>872,436</u>
Total Current Liabilities	<u>978,707</u>	<u>919,033</u>	<u>933,717</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>978,707</u>	<u>919,033</u>	<u>933,717</u>
Equity			
Invested in Capital Assets	8,225,599	8,225,599	8,225,599
Restricted for Capital Projects	857,459	834,788	585,407
Unreserved			
Undesignated Fund Balance	7,321,407	7,351,076	7,243,619
Excess of Revenues over Expenditures, Net	1,715,658	775,064	1,628,736
Total Equity	<u>18,120,123</u>	<u>17,186,527</u>	<u>17,683,361</u>
TOTAL LIABILITIES & EQUITY	<u>19,098,830</u>	<u>18,105,561</u>	<u>18,617,079</u>

**Durango Fire Protection District
Statement of Revenues Budget and Actual
For the Five Months Ended May 31, 2016**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2015 May</u>	<u>2015 YTD</u>
Local Government Funding								
Operations								
City of Durango	2,943,622	2,943,622	245,302	1,226,509	(1,717,113)	42%	227,882	1,139,410
DFPD Property Taxes	3,634,503	3,634,503	1,183,641	3,029,814	(604,689)	83%	966,764	2,637,177
DFPD SO Taxes	580,000	580,000	40,310	233,812	(346,188)	40%	43,641	225,740
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>1,469,252</u>	<u>4,628,884</u>	<u>(2,719,241)</u>	63%	<u>1,238,287</u>	<u>4,170,262</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	113,355	(158,697)	42%	22,671	113,355
Total Capital Funding	<u>272,052</u>	<u>272,052</u>	<u>22,671</u>	<u>113,355</u>	<u>(158,697)</u>	42%	<u>22,671</u>	<u>113,355</u>
Other Revenues								
Ambulance Income	3,105,000	3,105,000	286,171	1,384,962	(1,720,038)	45%	215,590	1,105,039
Prevention Fees	65,000	65,000	5,746	16,250	(48,750)	25%	5,751	21,370
Special Events Fees	5,000	5,000	-	-	(5,000)	0%	-	-
Wildland Fires	175,000	175,000	-	-	(175,000)	0%	1,741	31,815
Grants	-	-	-	3,617	3,617	0%	43,669	172,987
Interest	9,000	9,000	2,157	10,788	1,788	120%	719	3,607
Miscellaneous Income	185,500	185,500	23,812	78,238	(107,262)	42%	3,150	125,592
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>317,886</u>	<u>1,541,426</u>	<u>(2,050,705)</u>	43%	<u>270,620</u>	<u>1,507,569</u>
Total Revenues	<u>11,212,308</u>	<u>11,212,308</u>	<u>1,809,809</u>	<u>6,283,665</u>	<u>(4,928,643)</u>	56%	<u>1,531,578</u>	<u>5,791,185</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 May</u>	<u>2015 YTD</u>
Administration								
Office of the Chief								
Salary	397,300	397,300	30,561	229,487	167,813	58%	46,477	170,417
Benefits	118,091	118,091	9,340	49,868	68,223	42%	10,409	43,894
Purchased professional services	351,352	351,352	53,402	144,419	206,933	41%	35,596	149,289
Purchased property services	235,486	235,486	14,269	102,534	132,952	44%	19,797	117,093
Other purchased services	18,600	18,600	316	10,039	8,561	54%	402	10,273
Supplies	13,720	13,720	827	6,892	6,828	50%	884	3,666
Capital outlay	20,000	20,000	-	24,388	(4,388)	122%	1,853	18,813
Other/Pension	156,141	156,141	-	-	156,141	0%	66,400	66,400
Totals	<u>1,310,690</u>	<u>1,310,690</u>	<u>108,715</u>	<u>567,627</u>	<u>743,063</u>	43%	<u>181,819</u>	<u>579,846</u>
Operations								
Salary	155,759	155,759	8,462	46,540	109,219	30%	11,071	40,593
Benefits	46,813	46,813	3,193	16,431	30,382	35%	2,402	10,385
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>62,971</u>	<u>139,601</u>	31%	<u>13,473</u>	<u>50,977</u>
Total Administration	<u>1,513,262</u>	<u>1,513,262</u>	<u>120,370</u>	<u>630,599</u>	<u>882,663</u>	42%	<u>195,292</u>	<u>630,823</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 May</u>	<u>2015 YTD</u>
Fire Fighting								
Salary	2,254,042	2,254,042	192,761	1,018,488	1,235,554	45%	261,775	967,498
Salary - Single resource	125,400	125,400	21,302	31,789	93,611	25%	34,497	36,531
Benefits	695,930	695,930	56,781	295,222	400,708	42%	68,469	291,042
Purchased professional services	16,200	16,200	1,980	5,741	10,459	35%	1,530	5,499
Purchased property services	18,000	18,000	912	3,539	14,461	20%	1,371	8,835
Other purchased services	5,500	5,500	-	431	5,069	8%	-	539
Single resource purchased services	5,000	5,000	5,940	6,132	(1,132)	123%	1,559	1,610
Supplies	118,800	118,800	9,206	31,007	87,793	26%	4,254	38,066
Capital outlay	137,400	137,400	5,441	66,470	70,930	48%	652	7,395
Other	-	-	-	-	-		-	-
Totals	<u>3,376,272</u>	<u>3,376,272</u>	<u>294,323</u>	<u>1,458,821</u>	<u>1,917,451</u>	43%	<u>374,107</u>	<u>1,357,015</u>
Fire Prevention								
Salary	318,972	318,972	23,900	132,850	186,122	42%	33,193	120,642
Benefits	104,800	104,800	8,467	43,878	60,922	42%	8,198	35,488
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	3,250	3,250	175	1,900	1,350	58%	-	2,340
Supplies	11,350	11,350	559	2,448	8,902	22%	392	4,585
Capital outlay	5,000	5,000	-	-	5,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>443,372</u>	<u>443,372</u>	<u>33,101</u>	<u>181,076</u>	<u>262,296</u>	41%	<u>41,783</u>	<u>163,055</u>
Fire Training								
Salary	310,039	310,039	16,031	85,734	224,305	28%	13,910	68,898
Benefits	93,237	93,237	6,738	34,428	58,809	37%	5,874	28,191
Purchased professional services	54,500	54,500	-	17,721	36,779	33%	8,680	22,940
Purchased property services	1,000	1,000	-	-	1,000	0%	-	-
Other purchased services	39,500	39,500	3,190	11,163	28,337	28%	1,730	23,831
Supplies	20,813	20,813	1,432	6,422	14,391	31%	2,634	9,059
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>519,089</u>	<u>519,089</u>	<u>27,392</u>	<u>155,468</u>	<u>363,621</u>	30%	<u>32,828</u>	<u>152,920</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 May</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	1,363	6,266	7,434	46%	1,108	4,691
Other purchased services	77,500	77,500	19,975	41,250	36,250	53%	-	36,647
Supplies	1,200	1,200	-	6,773	(5,573)	564%	-	-
Capital outlay	25,000	25,000	-	5,400	19,600	22%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>118,400</u>	<u>118,400</u>	<u>21,338</u>	<u>59,689</u>	<u>58,711</u>	50%	<u>1,108</u>	<u>41,638</u>
Fire Repair Services								
Salary	207,536	207,536	15,965	87,806	119,730	42%	22,900	83,966
Benefits	64,436	64,436	5,153	26,791	37,645	42%	5,835	25,248
Purchased professional services	500	500	193	193	307	39%	13	13
Purchased property services	115,000	115,000	2,444	32,464	82,536	28%	7,907	33,827
Other purchased services	1,100	1,100	-	773	327	70%	-	50
Supplies	12,150	12,150	827	3,176	8,974	26%	365	3,769
Capital outlay	5,000	5,000	-	2,510	2,490		-	-
Other	-	-	-	-	-		-	-
Totals	<u>405,722</u>	<u>405,722</u>	<u>24,582</u>	<u>153,712</u>	<u>252,010</u>	38%	<u>37,020</u>	<u>146,874</u>
EMS								
Salary	2,009,516	2,009,516	138,298	775,356	1,234,160	39%	212,617	762,190
Benefits	593,736	593,736	46,334	240,361	353,375	40%	49,357	219,725
Purchased professional services	215,396	215,396	12,153	73,255	142,141	34%	21,008	77,219
Purchased property services	11,800	11,800	1,805	3,917	7,883	33%	1,535	4,577
Other purchased services	3,500	3,500	119	846	2,654	24%	-	-
Supplies	94,578	94,578	6,506	34,361	60,217	36%	3,815	33,330
Capital outlay	-	-	-	13,252	(13,252)	0%	-	1,228
CMS contractual agreements	1,116,558	1,116,558	124,259	519,100	597,458	46%	-	-
Bad debts	<u>326,025</u>	<u>326,025</u>	<u>9,780</u>	<u>196,563</u>	<u>129,462</u>	60%	<u>94,839</u>	<u>506,078</u>
Totals	<u>4,371,109</u>	<u>4,371,109</u>	<u>339,254</u>	<u>1,857,010</u>	<u>2,514,099</u>	42%	<u>383,171</u>	<u>1,604,345</u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 May</u>	<u>2015 YTD</u>
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	156,300	156,300	15,193	65,827	90,473	42%	9,851	61,030
Other purchased services	-	-	-	-	-		-	-
Supplies	10,500	10,500	661	5,805	4,695	55%	112	4,749
Capital outlay	20,000	20,000	-	-	20,000	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>186,800</u>	<u>186,800</u>	<u>15,854</u>	<u>71,632</u>	<u>115,168</u>	38%	<u>9,963</u>	<u>65,779</u>
Contingency	<u>278,282</u>	<u>278,282</u>	-	-	278,282		-	-
Total Expenditures	<u>11,212,308</u>	<u>11,212,308</u>	<u>876,213</u>	<u>4,568,007</u>	<u>6,644,301</u>	41%	<u>1,075,272</u>	<u>4,162,449</u>
Excess (Deficit) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>933,596</u>	<u>1,715,658</u>	<u>1,715,658</u>		<u>456,306</u>	<u>1,628,736</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 Five Months Ended May 31, 2016

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2015 May</u>	<u>2015 YTD</u>
All Activities and All Functions								
Salary	5,778,564	5,778,564	447,280	2,408,050	3,370,514	42%	636,441	2,250,736
Benefits	1,717,043	1,717,043	136,005	706,979	1,010,064	41%	150,543	653,973
Purchased professional services	638,948	638,948	67,728	241,330	397,618	38%	66,827	255,261
Purchased property services	551,286	551,286	35,986	214,547	336,739	39%	41,570	230,052
Other purchased services	153,950	153,950	29,715	72,535	81,415	47%	3,691	75,290
Supplies	283,111	283,111	20,019	96,885	186,226	34%	12,457	97,223
Capital outlay	212,400	212,400	5,441	112,020	100,380	53%	2,505	27,436
Other/EMS Adjustments	<u>1,598,724</u>	<u>1,598,724</u>	<u>134,039</u>	<u>715,662</u>	<u>883,062</u>	45%	<u>161,239</u>	<u>572,478</u>
Totals	<u>10,934,026</u>	<u>10,934,026</u>	<u>876,213</u>	<u>4,568,007</u>	<u>6,366,019</u>	42%	<u>1,075,272</u>	<u>4,162,449</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>876,213</u>	<u>4,568,007</u>	<u>6,644,301</u>	41%	<u>1,075,272</u>	<u>4,162,449</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