

Boulder County Regional Fire Training Center

Balance Sheet

As of June 30, 2018

Jun 30, 18

ASSETS

Current Assets

Checking/Savings

1009 · Great Western Checking Balance

1004 · Yearly Operating Budget 65,665.57

1009 · Great Western Checking Balance - Other 68,521.57

Total 1009 · Great Western Checking Balance 134,187.14

Total Checking/Savings 134,187.14

Total Current Assets 134,187.14

Fixed Assets

1400 · Property & Equipment

1405 · Building & Improvements 188,577.38

1420 · Storage Container 11,055.00

1440 · Trailers 342,275.00

1460 · Furniture 5,445.98

1470 · Forcible Entry Door Simulator 11,515.10

1480 · Foam Dispersal System 4,900.00

Total 1400 · Property & Equipment 563,768.46

1500 · Accumulated Depreciation

1505 · Accum Depr - Building & Improv -80,594.43

1520 · Accum Depr - Storage Container -6,980.00

1540 · Accum Depr - Trailers -62,006.64

1560 · Accum Depr - Furniture -3,882.59

1570 · Accum Depr - Door Simulator -2,878.78

1580 · Accum Depr - Foam Dispersal -1,225.00

Total 1500 · Accumulated Depreciation -157,567.44

Total Fixed Assets 406,201.02

TOTAL ASSETS 540,388.16

LIABILITIES & EQUITY

Equity

3000 · Net Assets

3010 · Unrestricted 560,914.33

3035 · Capital Reserves 9,473.64

Total 3000 · Net Assets 570,387.97

3050 · Retained Earnings -55,464.31

Net Income 25,464.50

Total Equity 540,388.16

TOTAL LIABILITIES & EQUITY 540,388.16

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
June 2018

	<u>Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 18</u> <u>Budget</u>
Ordinary Income/Expense					
Income					
3100 · Grant Income	0.00	0.00	0.00	0.0%	0.00
3400 · Training Center User Fees					
3404 · Allenspark FPD	0.00	0.00	0.00	0.0%	550.00
3409 · Boulder County Sheriff	0.00	0.00	0.00	0.0%	550.00
3412 · Boulder Emergency Squad	0.00	0.00	0.00	0.0%	550.00
3416 · Boulder Mountain FPD	0.00	0.00	0.00	0.0%	550.00
3420 · Boulder Rural FPD	0.00	0.00	0.00	0.0%	8,250.00
3424 · Coal Creek Canyon FD	0.00	0.00	0.00	0.0%	550.00
3428 · Four Mile FPD	0.00	0.00	0.00	0.0%	550.00
3432 · Gold Hill FPD	0.00	0.00	0.00	0.0%	550.00
3436 · Hygiene Fire Protection Dist.	0.00	0.00	0.00	0.0%	550.00
3440 · Indian Peaks FPD	0.00	0.00	0.00	0.0%	550.00
3448 · Lafayette FPD	0.00	0.00	0.00	0.0%	5,500.00
3452 · Lefthand FPD	0.00	0.00	0.00	0.0%	550.00
3456 · Longmont Emergency Unit	0.00	0.00	0.00	0.0%	550.00
3460 · Lyons FPD	0.00	0.00	0.00	0.0%	550.00
3464 · Mountain View FPD	0.00	0.00	0.00	0.0%	11,000.00
3468 · Nederland FPD	0.00	0.00	0.00	0.0%	550.00
3472 · Pinewood Springs FPD	0.00	0.00	0.00	0.0%	550.00
3480 · Sugarloaf FPD	0.00	0.00	0.00	0.0%	550.00
3484 · Sunshine FPD	0.00	0.00	0.00	0.0%	550.00
3488 · Timberline FPD	0.00	0.00	0.00	0.0%	550.00
Total 3400 · Training Center User Fees	0.00	0.00	0.00	0.0%	34,100.00
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	0.00	0.00	0.0%	14,100.00
Total 3500 · Facility Rental Fees	0.00	0.00	0.00	0.0%	14,100.00
3600 · Interest Income					
3610 · Earnings on Investments	1.11	0.83	0.28	133.74%	10.00
Total 3600 · Interest Income	1.11	0.83	0.28	133.74%	10.00
Total Income	1.11	0.83	0.28	133.74%	48,210.00
Expense					
4000 · Boulder Facility					
4017 · Kitchen Supplies	0.00	166.67	-166.67	0.0%	2,000.00
4030 · Propane Expense	0.00	166.67	-166.67	0.0%	2,000.00
4005 · Repairs and Maintenance	242.00	416.67	-174.67	58.08%	5,000.00
4035 · Small Tools and Equipment	0.00	0.00	0.00	0.0%	0.00
Total 4000 · Boulder Facility	242.00	750.01	-508.01	32.27%	9,000.00
4200 · General & Administrative					
4247 · Web Presence	0.00	41.67	-41.67	0.0%	500.00
4220 · General & Liability Insurance	0.00	0.00	0.00	0.0%	2,311.00
4225 · Licenses and Permits	0.00	0.00	0.00	0.0%	10.00
4235 · Office Supplies	0.00	0.00	0.00	0.0%	50.00

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
June 2018

	<u>Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 18</u> <u>Budget</u>
4240 · Postage and Delivery	0.00	0.00	0.00	0.0%	50.00
4245 · Printing and Reproduction	0.00	0.00	0.00	0.0%	0.00
4250 · Professional Fees					
4260 · Accounting	75.00	75.00	0.00	100.0%	1,000.00
4275 · Legal Fees	0.00	0.00	0.00	0.0%	500.00
4665 · Tax Preparation	0.00	0.00	0.00	0.0%	1,000.00
Total 4250 · Professional Fees	<u>75.00</u>	<u>75.00</u>	<u>0.00</u>	<u>100.0%</u>	<u>2,500.00</u>
Total 4200 · General & Administrative	<u>75.00</u>	<u>116.67</u>	<u>-41.67</u>	<u>64.28%</u>	<u>5,421.00</u>
4400 · Trailers					
4410 · Licenses & Permits	0.00	0.00	0.00	0.0%	100.00
4420 · Maintenance & Repairs	0.00	486.77	-486.77	0.0%	5,841.25
4440 · Transportation	0.00	233.33	-233.33	0.0%	2,800.00
Total 4400 · Trailers	<u>0.00</u>	<u>720.10</u>	<u>-720.10</u>	<u>0.0%</u>	<u>8,741.25</u>
5000 · Capital Expenditures	0.00	0.00	0.00	0.0%	10,315.00
Total Expense	<u>317.00</u>	<u>1,586.78</u>	<u>-1,269.78</u>	<u>19.98%</u>	<u>33,477.25</u>
Net Ordinary Income	<u>-315.89</u>	<u>-1,585.95</u>	<u>1,270.06</u>	<u>19.92%</u>	<u>14,732.75</u>
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	0.00	0.00	0.0%	15,574.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>15,574.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>-15,574.00</u>
	<u>-315.89</u>	<u>-1,585.95</u>	<u>1,270.06</u>	<u>19.92%</u>	<u>-841.25</u>

Boulder County Regional Fire Training Center

Profit & Loss Budget vs. Actual

January through June 2018

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget	Jan - Dec 18 Budget
Ordinary Income/Expense					
Income					
3100 · Grant Income	500.00	0.00	500.00	100.0%	0.00
3400 · Training Center User Fees					
3404 · Allenspark FPD	550.00	550.00	0.00	100.0%	550.00
3409 · Boulder County Sheriff	550.00	550.00	0.00	100.0%	550.00
3412 · Boulder Emergency Squad	550.00	550.00	0.00	100.0%	550.00
3416 · Boulder Mountain FPD	550.00	550.00	0.00	100.0%	550.00
3420 · Boulder Rural FPD	8,250.00	8,250.00	0.00	100.0%	8,250.00
3424 · Coal Creek Canyon FD	550.00	550.00	0.00	100.0%	550.00
3428 · Four Mile FPD	550.00	550.00	0.00	100.0%	550.00
3432 · Gold Hill FPD	550.00	550.00	0.00	100.0%	550.00
3436 · Hygiene Fire Protection Dist.	550.00	550.00	0.00	100.0%	550.00
3440 · Indian Peaks FPD	550.00	550.00	0.00	100.0%	550.00
3448 · Lafayette FPD	5,500.00	5,500.00	0.00	100.0%	5,500.00
3452 · Lefthand FPD	550.00	550.00	0.00	100.0%	550.00
3456 · Longmont Emergency Unit	600.00	550.00	50.00	109.09%	550.00
3460 · Lyons FPD	550.00	550.00	0.00	100.0%	550.00
3464 · Mountain View FPD	11,000.00	11,000.00	0.00	100.0%	11,000.00
3468 · Nederland FPD	550.00	550.00	0.00	100.0%	550.00
3472 · Pinewood Springs FPD	550.00	550.00	0.00	100.0%	550.00
3480 · Sugarloaf FPD	550.00	550.00	0.00	100.0%	550.00
3484 · Sunshine FPD	550.00	550.00	0.00	100.0%	550.00
3488 · Timberline FPD	550.00	550.00	0.00	100.0%	550.00
Total 3400 · Training Center User Fees	34,150.00	34,100.00	50.00	100.15%	34,100.00
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	1,320.00	14,100.00	-12,780.00	9.36%	14,100.00
Total 3500 · Facility Rental Fees	1,320.00	14,100.00	-12,780.00	9.36%	14,100.00
3600 · Interest Income					
3610 · Earnings on Investments	5.98	4.98	1.00	120.08%	10.00
Total 3600 · Interest Income	5.98	4.98	1.00	120.08%	10.00
Total Income	35,975.98	48,204.98	-12,229.00	74.63%	48,210.00
Expense					
4000 · Boulder Facility					
4017 · Kitchen Supplies	0.00	999.98	-999.98	0.0%	2,000.00
4030 · Propane Expense	0.00	999.98	-999.98	0.0%	2,000.00
4005 · Repairs and Maintenance	242.00	2,499.98	-2,257.98	9.68%	5,000.00
4035 · Small Tools and Equipment	0.00	0.00	0.00	0.0%	0.00
Total 4000 · Boulder Facility	242.00	4,499.94	-4,257.94	5.38%	9,000.00
4200 · General & Administrative					
4247 · Web Presence	0.00	249.98	-249.98	0.0%	500.00
4220 · General & Liability Insurance	0.00	0.00	0.00	0.0%	2,311.00
4225 · Licenses and Permits	0.00	10.00	-10.00	0.0%	10.00
4235 · Office Supplies	323.26	0.00	323.26	100.0%	50.00

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
 January through June 2018

	<u>Jan - Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 18</u> <u>Budget</u>
4240 · Postage and Delivery	22.58	50.00	-27.42	45.16%	50.00
4245 · Printing and Reproduction	0.00	0.00	0.00	0.0%	0.00
4250 · Professional Fees					
4260 · Accounting	450.00	550.00	-100.00	81.82%	1,000.00
4275 · Legal Fees	0.00	500.00	-500.00	0.0%	500.00
4665 · Tax Preparation	0.00	1,000.00	-1,000.00	0.0%	1,000.00
Total 4250 · Professional Fees	<u>450.00</u>	<u>2,050.00</u>	<u>-1,600.00</u>	<u>21.95%</u>	<u>2,500.00</u>
Total 4200 · General & Administrative	795.84	2,359.98	-1,564.14	33.72%	5,421.00
4400 · Trailers					
4410 · Licenses & Permits	0.00	100.00	-100.00	0.0%	100.00
4420 · Maintenance & Repairs	0.00	2,920.63	-2,920.63	0.0%	5,841.25
4440 · Transportation	0.00	1,399.98	-1,399.98	0.0%	2,800.00
Total 4400 · Trailers	<u>0.00</u>	<u>4,420.61</u>	<u>-4,420.61</u>	<u>0.0%</u>	<u>8,741.25</u>
5000 · Capital Expenditures	9,473.64	10,315.00	-841.36	91.84%	10,315.00
Total Expense	<u>10,511.48</u>	<u>21,595.53</u>	<u>-11,084.05</u>	<u>48.67%</u>	<u>33,477.25</u>
Net Ordinary Income	25,464.50	26,609.45	-1,144.95	95.7%	14,732.75
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	0.00	0.00	0.0%	15,574.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>15,574.00</u>
Net Other Income	0.00	0.00	0.00	0.0%	-15,574.00
	<u>25,464.50</u>	<u>26,609.45</u>	<u>-1,144.95</u>	<u>95.7%</u>	<u>-841.25</u>