

Boulder County Regional Fire Training Center

Balance Sheet

As of September 30, 2018

Sep 30, 18

ASSETS

Current Assets

Checking/Savings

1009 · Great Western Checking Balance	
1004 · Yearly Operating Budget	72,465.57
1009 · Great Western Checking Balance - Other	68,525.12
Total 1009 · Great Western Checking Balance	140,990.69

Total Checking/Savings 140,990.69

Total Current Assets 140,990.69

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 547,191.71

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 32,268.05

Total Equity 547,191.71

TOTAL LIABILITIES & EQUITY 547,191.71

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

					Jan - Dec 18
	Sep 18	Budget	\$ Over Budget	% of Budget	Budget
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	1.16	0.84	0.32	138.1%	10.00
Total 3600 · Interest Income	1.16	0.84	0.32	138.1%	10.00
Total Income	1.16	0.84	0.32	138.1%	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	0.00	416.67	-416.67	0.0%	5,000.00
4035 · Small Tools and Equipment	0.00	0.00	0.00	0.0%	0.00
Total 4000 · Boulder Facility	0.00	750.01	-750.01	0.0%	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
 September 2018

	Sep 18	Budget	\$ Over Budget	% of Budget	Jan - Dec 18 Budget
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	75.00	75.00	0.00	100.0%	2,500.00
Total 4200 · General & Administrative	75.00	116.67	-41.67	64.28%	5,421.00
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	400.00	233.34	166.66	171.42%	2,800.00
Total 4400 · Trailers	400.00	720.11	-320.11	55.55%	8,741.25
5000 · Capital Expenditures	0.00	0.00	0.00	0.0%	10,315.00
Total Expense	475.00	1,586.79	-1,111.79	29.94%	33,477.25
Net Ordinary Income	-473.84	-1,585.95	1,112.11	29.88%	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	0.00	0.00	0.00	0.0%	15,574.00
Net Other Income	0.00	0.00	0.00	0.0%	-15,574.00
	<u>-473.84</u>	<u>-1,585.95</u>	<u>1,112.11</u>	<u>29.88%</u>	<u>-841.25</u>

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

	<u>Jan - Sep 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	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
3400 · Training Center User Fees - Other	0.00	0.00	0.00	0.0%	0.00
Total 3400 · Training Center User Fees	<u>34,150.00</u>	<u>34,100.00</u>	<u>50.00</u>	<u>100.15%</u>	<u>34,100.00</u>
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	8,670.00	14,100.00	-5,430.00	61.49%	14,100.00
Total 3500 · Facility Rental Fees	<u>8,670.00</u>	<u>14,100.00</u>	<u>-5,430.00</u>	<u>61.49%</u>	<u>14,100.00</u>
3600 · Interest Income					
3610 · Earnings on Investments	9.53	7.48	2.05	127.41%	10.00
Total 3600 · Interest Income	<u>9.53</u>	<u>7.48</u>	<u>2.05</u>	<u>127.41%</u>	<u>10.00</u>
Total Income	<u>43,329.53</u>	<u>48,207.48</u>	<u>-4,877.95</u>	<u>89.88%</u>	<u>48,210.00</u>
Expense					
4000 · Boulder Facility					
4017 · Kitchen Supplies	0.00	1,499.99	-1,499.99	0.0%	2,000.00
4030 · Propane Expense	0.00	1,499.99	-1,499.99	0.0%	2,000.00
4005 · Repairs and Maintenance	242.00	3,749.99	-3,507.99	6.45%	5,000.00
4035 · Small Tools and Equipment	0.00	0.00	0.00	0.0%	0.00
Total 4000 · Boulder Facility	<u>242.00</u>	<u>6,749.97</u>	<u>-6,507.97</u>	<u>3.59%</u>	<u>9,000.00</u>
4200 · General & Administrative					
4247 · Web Presence	0.00	374.99	-374.99	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

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

	<u>Jan - Sep 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 18</u> <u>Budget</u>
4235 · Office Supplies	323.26	0.00	323.26	100.0%	50.00
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	600.00	775.00	-175.00	77.42%	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>600.00</u>	<u>2,275.00</u>	<u>-1,675.00</u>	<u>26.37%</u>	<u>2,500.00</u>
Total 4200 · General & Administrative	<u>945.84</u>	<u>2,709.99</u>	<u>-1,764.15</u>	<u>34.9%</u>	<u>5,421.00</u>
4400 · Trailers					
4410 · Licenses & Permits	0.00	100.00	-100.00	0.0%	100.00
4420 · Maintenance & Repairs	0.00	4,380.94	-4,380.94	0.0%	5,841.25
4440 · Transportation	400.00	2,099.98	-1,699.98	19.05%	2,800.00
Total 4400 · Trailers	<u>400.00</u>	<u>6,580.92</u>	<u>-6,180.92</u>	<u>6.08%</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>11,061.48</u>	<u>26,355.88</u>	<u>-15,294.40</u>	<u>41.97%</u>	<u>33,477.25</u>
Net Ordinary Income	<u>32,268.05</u>	<u>21,851.60</u>	<u>10,416.45</u>	<u>147.67%</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>32,268.05</u>	<u>21,851.60</u>	<u>10,416.45</u>	<u>147.67%</u>	<u>-841.25</u>