

Boulder County Regional Fire Training Center

Balance Sheet

As of November 30, 2018

Nov 30, 18

ASSETS

Current Assets

Checking/Savings

1009 · Great Western Checking Balance

1004 · Yearly Operating Budget 68,408.73

1009 · Great Western Checking Balance - Other 68,527.48

Total 1009 · Great Western Checking Balance 136,936.21

Total Checking/Savings 136,936.21

Total Current Assets 136,936.21

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 543,137.23

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 28,213.57

Total Equity 543,137.23

TOTAL LIABILITIES & EQUITY 543,137.23

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

	<u>Nov 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
3400 - Training Center User Fees- Other	0.00	0.00	0.00	0.0%	0.00
Total 3400 · Training Center User Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>34,100.00</u>
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	0.00	0.00	0.0%	14,100.00
Total 3500 · Facility Rental Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>14,100.00</u>
3600 · Interest Income					
3610 · Earnings on Investments	1.16	0.84	0.32	138.1%	10.00
Total 3600 · Interest Income	<u>1.16</u>	<u>0.84</u>	<u>0.32</u>	<u>138.1%</u>	<u>10.00</u>
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	<u>0.00</u>	<u>750.01</u>	<u>-750.01</u>	<u>0.0%</u>	<u>9,000.00</u>
4200 · General & Administrative					
4247 · Web Presence	107.88	41.67	66.21	258.89%	500.00
4220 · General & Liability Insurance	2,239.00	0.00	2,239.00	100.0%	2,311.00
4225 · Licenses and Permits	0.00	0.00	0.00	0.0%	10.00

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

	<u>Nov 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 18</u> <u>Budget</u>
4235 · Office Supplies	0.00	0.00	0.00	0.0%	50.00
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					
4670 · Tax Liability - Form 990	1,634.96				
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>1,709.96</u>	<u>75.00</u>	<u>1,634.96</u>	<u>2,279.95%</u>	<u>2,500.00</u>
Total 4200 · General & Administrative	4,056.84	116.67	3,940.17	3,477.19%	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	0.00	233.34	-233.34	0.0%	2,800.00
Total 4400 · Trailers	<u>0.00</u>	<u>720.11</u>	<u>-720.11</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>4,056.84</u>	<u>1,586.79</u>	<u>2,470.05</u>	<u>255.66%</u>	<u>33,477.25</u>
Net Ordinary Income	-4,055.68	-1,585.95	-2,469.73	255.73%	14,732.75
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	15,574.00	-15,574.00	0.0%	15,574.00
Total Other Expense	<u>0.00</u>	<u>15,574.00</u>	<u>-15,574.00</u>	<u>0.0%</u>	<u>15,574.00</u>
Net Other Income	0.00	-15,574.00	15,574.00	0.0%	-15,574.00
	<u>-4,055.68</u>	<u>-17,159.95</u>	<u>13,104.27</u>	<u>23.64%</u>	<u>-841.25</u>

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

	<u>Jan - Nov 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
3100 · Grant Income	500.00	0.00	500.00	100.0%
3400 · Training Center User Fees				
3404 · Allenspark FPD	550.00	550.00	0.00	100.0%
3409 · Boulder County Sheriff	550.00	550.00	0.00	100.0%
3412 · Boulder Emergency Squad	550.00	550.00	0.00	100.0%
3416 · Boulder Mountain FPD	550.00	550.00	0.00	100.0%
3420 · Boulder Rural FPD	8,250.00	8,250.00	0.00	100.0%
3424 · Coal Creek Canyon FD	550.00	550.00	0.00	100.0%
3428 · Four Mile FPD	550.00	550.00	0.00	100.0%
3432 · Gold Hill FPD	550.00	550.00	0.00	100.0%
3436 · Hygiene Fire Protection Dist.	550.00	550.00	0.00	100.0%
3440 · Indian Peaks FPD	550.00	550.00	0.00	100.0%
3448 · Lafayette FPD	5,500.00	5,500.00	0.00	100.0%
3452 · Lefthand FPD	550.00	550.00	0.00	100.0%
3456 · Longmont Emergency Unit	600.00	550.00	50.00	109.09%
3460 · Lyons FPD	550.00	550.00	0.00	100.0%
3464 · Mountain View FPD	11,000.00	11,000.00	0.00	100.0%
3468 · Nederland FPD	550.00	550.00	0.00	100.0%
3472 · Pinewood Springs FPD	550.00	550.00	0.00	100.0%
3480 · Sugarloaf FPD	550.00	550.00	0.00	100.0%
3484 · Sunshine FPD	550.00	550.00	0.00	100.0%
3488 · Timberline FPD	550.00	550.00	0.00	100.0%
3400 · Training Center User Fees - Other	150.00	0.00	0.00	0.0%
Total 3400 · Training Center User Fees	34,300.00	34,100.00	200.00	100.59%
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	8,670.00	14,100.00	-5,430.00	61.49%
Total 3500 · Facility Rental Fees	8,670.00	14,100.00	-5,430.00	61.49%
3600 · Interest Income				
3610 · Earnings on Investments	11.89	9.16	2.73	129.8%
Total 3600 · Interest Income	11.89	9.16	2.73	129.8%
Total Income	43,481.89	48,209.16	-4,727.27	90.19%
Expense				
4000 · Boulder Facility				
4017 · Kitchen Supplies	0.00	1,833.33	-1,833.33	0.0%
4030 · Propane Expense	0.00	1,833.33	-1,833.33	0.0%
4005 · Repairs and Maintenance	242.00	4,583.33	-4,341.33	5.28%
4035 · Small Tools and Equipment	0.00	0.00	0.00	0.0%
Total 4000 · Boulder Facility	242.00	8,249.99	-8,007.99	2.93%
4200 · General & Administrative				
4247 · Web Presence	107.88	458.33	-350.45	23.54%
4220 · General & Liability Insurance	2,239.00	2,311.00	-72.00	96.88%
4225 · Licenses and Permits	0.00	10.00	-10.00	0.0%

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

	<u>Jan - Nov 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4235 · Office Supplies	323.26	50.00	273.26	646.52%
4240 · Postage and Delivery	22.58	50.00	-27.42	45.16%
4245 · Printing and Reproduction	0.00	0.00	0.00	0.0%
4250 · Professional Fees				
4670 · Tax Liability - Form 990	1,634.96			
4260 · Accounting	825.00	925.00	-100.00	89.19%
4275 · Legal Fees	0.00	500.00	-500.00	0.0%
4665 · Tax Preparation	0.00	1,000.00	-1,000.00	0.0%
Total 4250 · Professional Fees	<u>2,459.96</u>	<u>2,425.00</u>	<u>34.96</u>	<u>101.44%</u>
Total 4200 · General & Administrative	<u>5,152.68</u>	<u>5,304.33</u>	<u>-151.65</u>	<u>97.14%</u>
4400 · Trailers				
4410 · Licenses & Permits	0.00	100.00	-100.00	0.0%
4420 · Maintenance & Repairs	0.00	5,354.48	-5,354.48	0.0%
4440 · Transportation	400.00	2,566.66	-2,166.66	15.58%
Total 4400 · Trailers	<u>400.00</u>	<u>8,021.14</u>	<u>-7,621.14</u>	<u>4.99%</u>
5000 · Capital Expenditures	9,473.64	10,315.00	-841.36	91.84%
Total Expense	<u>15,268.32</u>	<u>31,890.46</u>	<u>-16,622.14</u>	<u>47.88%</u>
Net Ordinary Income	<u>28,213.57</u>	<u>16,318.70</u>	<u>11,894.87</u>	<u>172.89%</u>
Other Income/Expense				
Other Expense				
7050 · Annual Boulder Lease Agreement	0.00	15,574.00	-15,574.00	0.0%
Total Other Expense	<u>0.00</u>	<u>15,574.00</u>	<u>-15,574.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>-15,574.00</u>	<u>15,574.00</u>	<u>0.0%</u>
	<u>28,213.57</u>	<u>744.70</u>	<u>27,468.87</u>	<u>3,788.58%</u>

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

Jan - Dec 18

Budget

Ordinary Income/Expense

Income

3100 · Grant Income	0.00
3400 · Training Center User Fees	
3404 · Allenspark FPD	550.00
3409 · Boulder County Sheriff	550.00
3412 · Boulder Emergency Squad	550.00
3416 · Boulder Mountain FPD	550.00
3420 · Boulder Rural FPD	8,250.00
3424 · Coal Creek Canyon FD	550.00
3428 · Four Mile FPD	550.00
3432 · Gold Hill FPD	550.00
3436 · Hygiene Fire Protection Dist.	550.00
3440 · Indian Peaks FPD	550.00
3448 · Lafayette FPD	5,500.00
3452 · Lefthand FPD	550.00
3456 · Longmont Emergency Unit	550.00
3460 · Lyons FPD	550.00
3464 · Mountain View FPD	11,000.00
3468 · Nederland FPD	550.00
3472 · Pinewood Springs FPD	550.00
3480 · Sugarloaf FPD	550.00
3484 · Sunshine FPD	550.00
3488 · Timberline FPD	550.00
3400 · Training Center User Fees - Other	0.00
Total 3400 · Training Center User Fees	<u>34,100.00</u>
3500 · Facility Rental Fees	
3510 · Facility Rental Fees	14,100.00
Total 3500 · Facility Rental Fees	<u>14,100.00</u>
3600 · Interest Income	
3610 · Earnings on Investments	10.00
Total 3600 · Interest Income	<u>10.00</u>
Total Income	<u>48,210.00</u>

Expense

4000 · Boulder Facility	
4017 · Kitchen Supplies	2,000.00
4030 · Propane Expense	2,000.00
4005 · Repairs and Maintenance	5,000.00
4035 · Small Tools and Equipment	0.00
Total 4000 · Boulder Facility	<u>9,000.00</u>
4200 · General & Administrative	
4247 · Web Presence	500.00
4220 · General & Liability Insurance	2,311.00
4225 · Licenses and Permits	10.00

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

	<u>Jan - Dec 18</u>
	<u>Budget</u>
4235 · Office Supplies	50.00
4240 · Postage and Delivery	50.00
4245 · Printing and Reproduction	0.00
4250 · Professional Fees	
4670 · Tax Liability - Form 990	
4260 · Accounting	1,000.00
4275 · Legal Fees	500.00
4665 · Tax Preparation	1,000.00
Total 4250 · Professional Fees	<u>2,500.00</u>
Total 4200 · General & Administrative	<u>5,421.00</u>
4400 · Trailers	
4410 · Licenses & Permits	100.00
4420 · Maintenance & Repairs	5,841.25
4440 · Transportation	2,800.00
Total 4400 · Trailers	<u>8,741.25</u>
5000 · Capital Expenditures	10,315.00
Total Expense	<u>33,477.25</u>
Net Ordinary Income	14,732.75
Other Income/Expense	
Other Expense	
7050 · Annual Boulder Lease Agreement	15,574.00
Total Other Expense	<u>15,574.00</u>
Net Other Income	<u>-15,574.00</u>
	<u><u>-841.25</u></u>