

Boulder County Regional Fire Training Center

Balance Sheet

As of May 31, 2019
May 31, 19

ASSETS

Current Assets

Checking/Savings

1009 · Great Western Checking Balance	
1004 · Yearly Operating Budget	87,462.16
1009 · Great Western Checking Balance - Other	68,534.85
Total 1009 · Great Western Checking Balance	155,997.01

Total Checking/Savings 155,997.01

Total Current Assets 155,997.01

Fixed Assets

1400 · Property & Equipment

1405 · Building & Improvements	190,060.38
1420 · Storage Container	11,055.00
1440 · Trailers	360,302.00
1460 · Furniture	5,445.98
1470 · Forcible Entry Door Simulator	11,515.10
1480 · Foam Dispersal System	4,900.00

Total 1400 · Property & Equipment 583,278.46

1500 · Accumulated Depreciation

1505 · Accum Depr - Building & Improv	-109,651.00
1520 · Accum Depr - Storage Container	-11,055.00
1540 · Accum Depr - Trailers	-91,885.00
1560 · Accum Depr - Furniture	-5,420.00
1570 · Accum Depr - Door Simulator	-6,332.00
1580 · Accum Depr - Foam Dispersal	-2,695.00

Total 1500 · Accumulated Depreciation -227,038.00

Total Fixed Assets 356,240.46

TOTAL ASSETS 512,237.47

LIABILITIES & EQUITY

Equity

3000 · Net Assets

3010 · Unrestricted	476,748.46
3035 · Capital Reserves	9,473.64

Total 3000 · Net Assets 486,222.10

3050 · Retained Earnings 6,780.74

Net Income 19,234.63

Total Equity 512,237.47

TOTAL LIABILITIES & EQUITY 512,237.47

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

May 2019

Ordinary Income/Expense	May 19	Budget	\$ Over Budget	% of Budget
Income				
3100 · Grant Income	500.00	0.00	500.00	100.0%
3400 · Training Center User Fees				
3404 · Allenspark FPD	0.00	0.00	0.00	0.0%
3409 · Boulder County Sheriff	0.00	0.00	0.00	0.0%
3412 · Boulder Emergency Squad	0.00	0.00	0.00	0.0%
3416 · Boulder Mountain FPD	0.00	0.00	0.00	0.0%
3420 · Boulder Rural FPD	0.00	0.00	0.00	0.0%
3424 · Coal Creek Canyon FD	0.00	0.00	0.00	0.0%
3428 · Four Mile FPD	0.00	0.00	0.00	0.0%
3432 · Gold Hill FPD	0.00	0.00	0.00	0.0%
3436 · Hygiene Fire Protection Dist.	0.00	0.00	0.00	0.0%
3440 · Indian Peaks FPD	0.00	0.00	0.00	0.0%
3448 · Lafayette FPD	0.00	0.00	0.00	0.0%
3452 · Lefthand FPD	0.00	0.00	0.00	0.0%
3456 · Longmont Emergency Unit	0.00	0.00	0.00	0.0%
3460 · Lyons FPD	0.00	0.00	0.00	0.0%
3464 · Mountain View FPD	0.00	0.00	0.00	0.0%
3468 · Nederland FPD	0.00	0.00	0.00	0.0%
3472 · Pinewood Springs FPD	0.00	0.00	0.00	0.0%
3476 · Rocky Mountain Fire District	0.00	0.00	0.00	0.0%
3480 · Sugarloaf FPD	0.00	0.00	0.00	0.0%
3484 · Sunshine FPD	0.00	0.00	0.00	0.0%
3488 · Timberline FPD	0.00	0.00	0.00	0.0%
3400 · Training Center User Fees - Other	0.00	0.00	0.00	0.0%
Total 3400 · Training Center User Fees	0.00	0.00	0.00	0.0%
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	0.00	833.33	-833.33	0.0%
Total 3500 · Facility Rental Fees	0.00	833.33	-833.33	0.0%
3600 · Interest Income				
3610 · Earnings on Investments	1.33	1.00	0.33	133.0%
Total 3600 · Interest Income	1.33	1.00	0.33	133.0%
Total Income	501.33	834.33	-333.00	60.09%
Expense				
4000 · Boulder Facility				
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%
4030 · Propane Expense	0.00	166.67	-166.67	0.0%
4005 · Repairs and Maintenance	0.00	416.67	-416.67	0.0%
Total 4000 · Boulder Facility	0.00	583.34	-583.34	0.0%
4200 · General & Administrative				
4247 · Web Presence	0.00	41.67	-41.67	0.0%
4220 · General & Liability Insurance	0.00	0.00	0.00	0.0%
4235 · Office Supplies	0.00	33.33	-33.33	0.0%

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

May 2019

	<u>May 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4240 · Postage and Delivery	0.00	4.17	-4.17	0.0%
4250 · Professional Fees				
4670 · Tax Liability - Form 990	0.00	0.00	0.00	0.0%
4260 · Accounting	75.00	83.33	-8.33	90.0%
4275 · Legal Fees	0.00	41.67	-41.67	0.0%
4665 · Tax Preparation	0.00	83.33	-83.33	0.0%
Total 4250 · Professional Fees	<u>75.00</u>	<u>208.33</u>	<u>-133.33</u>	<u>36.0%</u>
Total 4200 · General & Administrative	75.00	287.50	-212.50	26.09%
4400 · Trailers				
4410 · Licenses & Permits	0.00	8.33	-8.33	0.0%
4420 · Maintenance & Repairs	0.00	416.67	-416.67	0.0%
4440 · Transportation	0.00	266.67	-266.67	0.0%
Total 4400 · Trailers	<u>0.00</u>	<u>691.67</u>	<u>-691.67</u>	<u>0.0%</u>
5000 · Capital Expenditures	0.00	747.92	-747.92	0.0%
Total Expense	<u>75.00</u>	<u>2,310.43</u>	<u>-2,235.43</u>	<u>3.25%</u>
Net Ordinary Income	426.33	-1,476.10	1,902.43	-28.88%
Other Income/Expense				
Other Expense				
7050 · Annual Boulder Lease Agreement	0.00	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u><u>426.33</u></u>	<u><u>-1,476.10</u></u>	<u><u>1,902.43</u></u>	<u><u>-28.88%</u></u>

Boulder County Regional Fire Training Center

Profit & Loss Budget vs. Actual

January through May 2019

	<u>Jan - May 19</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	4,500.00	4,500.00	0.00	100.0%
3452 · Lefthand FPD	550.00	550.00	0.00	100.0%
3456 · Longmont Emergency Unit	550.00	550.00	0.00	100.0%
3460 · Lyons FPD	0.00	550.00	-550.00	0.0%
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	0.00	550.00	-550.00	0.0%
3476 · Rocky Mountain Fire District	4,500.00	4,500.00	0.00	100.0%
3480 · Sugarloaf FPD	0.00	550.00	-550.00	0.0%
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	0.00	0.00	0.00	0.0%
Total 3400 · Training Center User Fees	35,950.00	37,600.00	-1,650.00	95.61%
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	0.00	4,166.65	-4,166.65	0.0%
Total 3500 · Facility Rental Fees	0.00	4,166.65	-4,166.65	0.0%
3600 · Interest Income				
3610 · Earnings on Investments	6.20	5.00	1.20	124.0%
Total 3600 · Interest Income	6.20	5.00	1.20	124.0%
Total Income	36,456.20	41,771.65	-5,315.45	87.28%
Expense				
4000 · Boulder Facility				
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%
4030 · Propane Expense	0.00	833.31	-833.31	0.0%
4005 · Repairs and Maintenance	0.00	2,083.31	-2,083.31	0.0%
Total 4000 · Boulder Facility	0.00	2,916.62	-2,916.62	0.0%
4200 · General & Administrative				
4247 · Web Presence	19.99	208.31	-188.32	9.6%
4220 · General & Liability Insurance	0.00	0.00	0.00	0.0%
4235 · Office Supplies	0.00	166.65	-166.65	0.0%

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
January through May 2019

	<u>Jan - May 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4240 · Postage and Delivery	60.50	20.83	39.67	290.45%
4250 · Professional Fees				
4670 · Tax Liability - Form 990	26.08	0.00	26.08	100.0%
4260 · Accounting	1,141.00	416.65	724.35	273.85%
4275 · Legal Fees	0.00	208.31	-208.31	0.0%
4665 · Tax Preparation	0.00	416.65	-416.65	0.0%
Total 4250 · Professional Fees	<u>1,167.08</u>	<u>1,041.61</u>	<u>125.47</u>	<u>112.05%</u>
Total 4200 · General & Administrative	<u>1,247.57</u>	<u>1,437.40</u>	<u>-189.83</u>	<u>86.79%</u>
4400 · Trailers				
4410 · Licenses & Permits	0.00	41.65	-41.65	0.0%
4420 · Maintenance & Repairs	0.00	2,083.31	-2,083.31	0.0%
4440 · Transportation	400.00	1,333.31	-933.31	30.0%
Total 4400 · Trailers	<u>400.00</u>	<u>3,458.27</u>	<u>-3,058.27</u>	<u>11.57%</u>
5000 · Capital Expenditures	0.00	3,739.56	-3,739.56	0.0%
Total Expense	<u>1,647.57</u>	<u>11,551.85</u>	<u>-9,904.28</u>	<u>14.26%</u>
Net Ordinary Income	<u>34,808.63</u>	<u>30,219.80</u>	<u>4,588.83</u>	<u>115.19%</u>
Other Income/Expense				
Other Expense				
7050 · Annual Boulder Lease Agreement	15,574.00	17,574.00	-2,000.00	88.62%
8000 · SUSPENSE	0.00			
Total Other Expense	<u>15,574.00</u>	<u>17,574.00</u>	<u>-2,000.00</u>	<u>88.62%</u>
Net Other Income	<u>-15,574.00</u>	<u>-17,574.00</u>	<u>2,000.00</u>	<u>88.62%</u>
Net Income	<u><u>19,234.63</u></u>	<u><u>12,645.80</u></u>	<u><u>6,588.83</u></u>	<u><u>152.1%</u></u>