

Boulder County Regional Fire Training Center

Balance Sheet

As of June 30, 2019

Jun 30, 19

ASSETS

Current Assets

Checking/Savings

| | |
|---|-------------------|
| 1009 · Great Western Checking Balance | |
| 1004 · Yearly Operating Budget | 84,192.31 |
| 1009 · Great Western Checking Balance - Other | 68,536.13 |
| Total 1009 · Great Western Checking Balance | <u>152,728.44</u> |

| | |
|------------------------|-------------------|
| Total Checking/Savings | <u>152,728.44</u> |
|------------------------|-------------------|

| | |
|----------------------|------------|
| Total Current Assets | 152,728.44 |
|----------------------|------------|

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 | <u>583,278.46</u> |
|-----------------------------------|-------------------|

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 | <u>-227,038.00</u> |
|---------------------------------------|--------------------|

| | |
|--------------------|-------------------|
| Total Fixed Assets | <u>356,240.46</u> |
|--------------------|-------------------|

| | |
|--------------|--------------------------|
| TOTAL ASSETS | <u><u>508,968.90</u></u> |
|--------------|--------------------------|

LIABILITIES & EQUITY

Equity

3000 · Net Assets

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

| | |
|-------------------------|-------------------|
| Total 3000 · Net Assets | <u>486,222.10</u> |
|-------------------------|-------------------|

| | |
|--------------------------|----------|
| 3050 · Retained Earnings | 6,780.74 |
|--------------------------|----------|

| | |
|------------|-----------|
| Net Income | 15,966.06 |
|------------|-----------|

| | |
|--------------|-------------------|
| Total Equity | <u>508,968.90</u> |
|--------------|-------------------|

| | |
|----------------------------|--------------------------|
| TOTAL LIABILITIES & EQUITY | <u><u>508,968.90</u></u> |
|----------------------------|--------------------------|

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

June 2019

| | Budget | | |
|---|-----------------|---------------|------------------|
| | Jun 19 | Budget | Jan - Dec 19 |
| Ordinary Income/Expense | | | |
| Income | | | |
| 3100 · Grant Income | 0.00 | 0.00 | 0.00 |
| 3400 · Training Center User Fees | | | |
| 3404 · Allenspark FPD | 0.00 | 0.00 | 550.00 |
| 3409 · Boulder County Sheriff | 0.00 | 0.00 | 550.00 |
| 3412 · Boulder Emergency Squad | 0.00 | 0.00 | 550.00 |
| 3416 · Boulder Mountain FPD | 0.00 | 0.00 | 550.00 |
| 3420 · Boulder Rural FPD | 0.00 | 0.00 | 8,250.00 |
| 3424 · Coal Creek Canyon FD | 0.00 | 0.00 | 550.00 |
| 3428 · Four Mile FPD | 0.00 | 0.00 | 550.00 |
| 3432 · Gold Hill FPD | 0.00 | 0.00 | 550.00 |
| 3436 · Hygiene Fire Protection Dist. | 0.00 | 0.00 | 550.00 |
| 3440 · Indian Peaks FPD | 0.00 | 0.00 | 550.00 |
| 3448 · Lafayette FPD | 0.00 | 0.00 | 4,500.00 |
| 3452 · Lefthand FPD | 0.00 | 0.00 | 550.00 |
| 3456 · Longmont Emergency Unit | 0.00 | 0.00 | 550.00 |
| 3460 · Lyons FPD | 0.00 | 0.00 | 550.00 |
| 3464 · Mountain View FPD | 0.00 | 0.00 | 11,000.00 |
| 3468 · Nederland FPD | 0.00 | 0.00 | 550.00 |
| 3472 · Pinewood Springs FPD | 0.00 | 0.00 | 550.00 |
| 3476 · Rocky Mountain Fire District | 0.00 | 0.00 | 4,500.00 |
| 3480 · Sugarloaf FPD | 0.00 | 0.00 | 550.00 |
| 3484 · Sunshine FPD | 0.00 | 0.00 | 550.00 |
| 3488 · Timberline FPD | 0.00 | 0.00 | 550.00 |
| 3400 · Training Center User Fees - Other | 0.00 | 0.00 | 0.00 |
| Total 3400 · Training Center User Fees | 0.00 | 0.00 | 37,600.00 |
| 3500 · Facility Rental Fees | | | |
| 3510 · Facility Rental Fees | 0.00 | 833.33 | 10,000.00 |
| Total 3500 · Facility Rental Fees | 0.00 | 833.33 | 10,000.00 |
| 3600 · Interest Income | | | |
| 3610 · Earnings on Investments | 1.28 | 1.00 | 10.00 |
| Total 3600 · Interest Income | 1.28 | 1.00 | 10.00 |
| Total Income | 1.28 | 834.33 | 47,610.00 |
| Expense | | | |
| 4000 · Boulder Facility | | | |
| 4017 · Kitchen Supplies | 0.00 | 0.00 | 0.00 |
| 4030 · Propane Expense | 484.97 | 166.67 | 2,000.00 |
| 4005 · Repairs and Maintenance | 2,709.88 | 416.67 | 5,000.00 |
| Total 4000 · Boulder Facility | 3,194.85 | 583.34 | 7,000.00 |
| 4200 · General & Administrative | | | |
| 4247 · Web Presence | 0.00 | 41.67 | 500.00 |
| 4220 · General & Liability Insurance | 0.00 | 0.00 | 2,311.00 |
| 4235 · Office Supplies | 0.00 | 33.33 | 400.00 |

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

June 2019

| | Budget | | |
|--|------------------|------------------|-------------------|
| | Jun 19 | Budget | Jan - Dec 19 |
| 4240 · Postage and Delivery | 0.00 | 4.17 | 50.00 |
| 4250 · Professional Fees | | | |
| 4670 · Tax Liability - Form 990 | 0.00 | 0.00 | 0.00 |
| 4260 · Accounting | 75.00 | 83.33 | 1,000.00 |
| 4275 · Legal Fees | 0.00 | 41.67 | 500.00 |
| 4665 · Tax Preparation | 0.00 | 83.33 | 1,000.00 |
| Total 4250 · Professional Fees | 75.00 | 208.33 | 2,500.00 |
| Total 4200 · General & Administrative | 75.00 | 287.50 | 5,761.00 |
| 4400 · Trailers | | | |
| 4410 · Licenses & Permits | 0.00 | 8.33 | 100.00 |
| 4420 · Maintenance & Repairs | 0.00 | 416.67 | 5,000.00 |
| 4440 · Transportation | 0.00 | 266.67 | 3,200.00 |
| Total 4400 · Trailers | 0.00 | 691.67 | 8,300.00 |
| 5000 · Capital Expenditures | 0.00 | 747.92 | 8,975.00 |
| Total Expense | 3,269.85 | 2,310.43 | 30,036.00 |
| Net Ordinary Income | -3,268.57 | -1,476.10 | 17,574.00 |
| Other Income/Expense | | | |
| Other Expense | | | |
| 7050 · Annual Boulder Lease Agreement | 0.00 | 0.00 | 17,574.00 |
| Total Other Expense | 0.00 | 0.00 | 17,574.00 |
| Net Other Income | 0.00 | 0.00 | -17,574.00 |
| Net Income | -3,268.57 | -1,476.10 | 0.00 |

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

| | Budget | | |
|---|------------------|------------------|------------------|
| | Jan - Jun 19 | Budget | Jan - Dec 19 |
| Ordinary Income/Expense | | | |
| Income | | | |
| 3100 · Grant Income | 500.00 | 0.00 | 0.00 |
| 3400 · Training Center User Fees | | | |
| 3404 · Allenspark FPD | 550.00 | 550.00 | 550.00 |
| 3409 · Boulder County Sheriff | 550.00 | 550.00 | 550.00 |
| 3412 · Boulder Emergency Squad | 550.00 | 550.00 | 550.00 |
| 3416 · Boulder Mountain FPD | 550.00 | 550.00 | 550.00 |
| 3420 · Boulder Rural FPD | 8,250.00 | 8,250.00 | 8,250.00 |
| 3424 · Coal Creek Canyon FD | 550.00 | 550.00 | 550.00 |
| 3428 · Four Mile FPD | 550.00 | 550.00 | 550.00 |
| 3432 · Gold Hill FPD | 550.00 | 550.00 | 550.00 |
| 3436 · Hygiene Fire Protection Dist. | 550.00 | 550.00 | 550.00 |
| 3440 · Indian Peaks FPD | 550.00 | 550.00 | 550.00 |
| 3448 · Lafayette FPD | 4,500.00 | 4,500.00 | 4,500.00 |
| 3452 · Lefthand FPD | 550.00 | 550.00 | 550.00 |
| 3456 · Longmont Emergency Unit | 550.00 | 550.00 | 550.00 |
| 3460 · Lyons FPD | 0.00 | 550.00 | 550.00 |
| 3464 · Mountain View FPD | 11,000.00 | 11,000.00 | 11,000.00 |
| 3468 · Nederland FPD | 550.00 | 550.00 | 550.00 |
| 3472 · Pinewood Springs FPD | 0.00 | 550.00 | 550.00 |
| 3476 · Rocky Mountain Fire District | 4,500.00 | 4,500.00 | 4,500.00 |
| 3480 · Sugarloaf FPD | 0.00 | 550.00 | 550.00 |
| 3484 · Sunshine FPD | 550.00 | 550.00 | 550.00 |
| 3488 · Timberline FPD | 550.00 | 550.00 | 550.00 |
| 3400 · Training Center User Fees - Other | 0.00 | 0.00 | 0.00 |
| Total 3400 · Training Center User Fees | 35,950.00 | 37,600.00 | 37,600.00 |
| 3500 · Facility Rental Fees | | | |
| 3510 · Facility Rental Fees | 0.00 | 4,999.98 | 10,000.00 |
| Total 3500 · Facility Rental Fees | 0.00 | 4,999.98 | 10,000.00 |
| 3600 · Interest Income | | | |
| 3610 · Earnings on Investments | 7.48 | 6.00 | 10.00 |
| Total 3600 · Interest Income | 7.48 | 6.00 | 10.00 |
| Total Income | 36,457.48 | 42,605.98 | 47,610.00 |
| Expense | | | |
| 4000 · Boulder Facility | | | |
| 4017 · Kitchen Supplies | 0.00 | 0.00 | 0.00 |
| 4030 · Propane Expense | 484.97 | 999.98 | 2,000.00 |
| 4005 · Repairs and Maintenance | 2,709.88 | 2,499.98 | 5,000.00 |
| Total 4000 · Boulder Facility | 3,194.85 | 3,499.96 | 7,000.00 |
| 4200 · General & Administrative | | | |
| 4247 · Web Presence | 19.99 | 249.98 | 500.00 |
| 4220 · General & Liability Insurance | 0.00 | 0.00 | 2,311.00 |
| 4235 · Office Supplies | 0.00 | 199.98 | 400.00 |

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

| | <u>Budget</u> | | |
|--|-------------------------|-------------------------|---------------------|
| | <u>Jan - Jun 19</u> | <u>Budget</u> | <u>Jan - Dec 19</u> |
| 4240 · Postage and Delivery | 60.50 | 25.00 | 50.00 |
| 4250 · Professional Fees | | | |
| 4670 · Tax Liability - Form 990 | 26.08 | 0.00 | 0.00 |
| 4260 · Accounting | 1,216.00 | 499.98 | 1,000.00 |
| 4275 · Legal Fees | 0.00 | 249.98 | 500.00 |
| 4665 · Tax Preparation | 0.00 | 499.98 | 1,000.00 |
| Total 4250 · Professional Fees | <u>1,242.08</u> | <u>1,249.94</u> | <u>2,500.00</u> |
| Total 4200 · General & Administrative | <u>1,322.57</u> | <u>1,724.90</u> | <u>5,761.00</u> |
| 4400 · Trailers | | | |
| 4410 · Licenses & Permits | 0.00 | 49.98 | 100.00 |
| 4420 · Maintenance & Repairs | 0.00 | 2,499.98 | 5,000.00 |
| 4440 · Transportation | 400.00 | 1,599.98 | 3,200.00 |
| Total 4400 · Trailers | <u>400.00</u> | <u>4,149.94</u> | <u>8,300.00</u> |
| 5000 · Capital Expenditures | 0.00 | 4,487.48 | 8,975.00 |
| Total Expense | <u>4,917.42</u> | <u>13,862.28</u> | <u>30,036.00</u> |
| Net Ordinary Income | <u>31,540.06</u> | <u>28,743.70</u> | <u>17,574.00</u> |
| Other Income/Expense | | | |
| Other Expense | | | |
| 7050 · Annual Boulder Lease Agreement | 15,574.00 | 17,574.00 | 17,574.00 |
| Total Other Expense | <u>15,574.00</u> | <u>17,574.00</u> | <u>17,574.00</u> |
| Net Other Income | <u>-15,574.00</u> | <u>-17,574.00</u> | <u>-17,574.00</u> |
| Net Income | <u><u>15,966.06</u></u> | <u><u>11,169.70</u></u> | <u><u>0.00</u></u> |