

Boulder County Regional Fire Training Center

Balance Sheet As of August 31, 2019

Aug 31, 19

ASSETS

Current Assets

Checking/Savings

1009 · Great Western Checking Balance	
1004 · Yearly Operating Budget	93,912.31
1009 · Great Western Checking Balance - Other	68,538.84
Total 1009 · Great Western Checking Balance	162,451.15

Total Checking/Savings 162,451.15

Total Current Assets 162,451.15

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 518,691.61

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 25,688.77

Total Equity 518,691.61

TOTAL LIABILITIES & EQUITY 518,691.61

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
August 2019

					Jan - Dec 19
	Aug 19	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%	4,500.00
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
3476 · Rocky Mountain Fire District	0.00	0.00	0.00	0.0%	4,500.00
3480 · Sugarloaf FPD	550.00	0.00	550.00	100.0%	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	550.00	0.00	550.00	100.0%	37,600.00
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	833.33	-833.33	0.0%	10,000.00
Total 3500 · Facility Rental Fees	0.00	833.33	-833.33	0.0%	10,000.00
3600 · Interest Income					
3610 · Earnings on Investments	1.38	1.00	0.38	138.0%	10.00
Total 3600 · Interest Income	1.38	1.00	0.38	138.0%	10.00
Total Income	551.38	834.33	-282.95	66.09%	47,610.00
Expense					
4000 · Boulder Facility					
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%	0.00
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
Total 4000 · Boulder Facility	0.00	583.34	-583.34	0.0%	7,000.00
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
4235 · Office Supplies	0.00	33.33	-33.33	0.0%	400.00

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
 August 2019

	<u>Aug 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 19 Budget</u>
4240 · Postage and Delivery	0.00	4.17	-4.17	0.0%	50.00
4250 · Professional Fees					
4670 · Tax Liability - Form 990	0.00	0.00	0.00	0.0%	0.00
4260 · Accounting	75.00	83.33	-8.33	90.0%	1,000.00
4275 · Legal Fees	0.00	41.67	-41.67	0.0%	500.00
4665 · Tax Preparation	0.00	83.33	-83.33	0.0%	1,000.00
Total 4250 · Professional Fees	<u>75.00</u>	<u>208.33</u>	<u>-133.33</u>	<u>36.0%</u>	<u>2,500.00</u>
Total 4200 · General & Administrative	<u>75.00</u>	<u>287.50</u>	<u>-212.50</u>	<u>26.09%</u>	<u>5,761.00</u>
4400 · Trailers					
4410 · Licenses & Permits	0.00	8.33	-8.33	0.0%	100.00
4420 · Maintenance & Repairs	0.00	416.67	-416.67	0.0%	5,000.00
4440 · Transportation	0.00	266.67	-266.67	0.0%	3,200.00
Total 4400 · Trailers	<u>0.00</u>	<u>691.67</u>	<u>-691.67</u>	<u>0.0%</u>	<u>8,300.00</u>
5000 · Capital Expenditures	0.00	747.92	-747.92	0.0%	8,975.00
Total Expense	<u>75.00</u>	<u>2,310.43</u>	<u>-2,235.43</u>	<u>3.25%</u>	<u>30,036.00</u>
Net Ordinary Income	<u>476.38</u>	<u>-1,476.10</u>	<u>1,952.48</u>	<u>-32.27%</u>	<u>17,574.00</u>
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	0.00	0.00	0.0%	17,574.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>17,574.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>-17,574.00</u>
	<u>476.38</u>	<u>-1,476.10</u>	<u>1,952.48</u>	<u>-32.27%</u>	<u>0.00</u>

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

	<u>Jan - Aug 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 19</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	4,500.00	4,500.00	0.00	100.0%	4,500.00
3452 · Lefthand FPD	550.00	550.00	0.00	100.0%	550.00
3456 · Longmont Emergency Unit	550.00	550.00	0.00	100.0%	550.00
3460 · Lyons FPD	0.00	550.00	-550.00	0.0%	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	0.00	550.00	-550.00	0.0%	550.00
3476 · Rocky Mountain Fire District	4,500.00	4,500.00	0.00	100.0%	4,500.00
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	36,500.00	37,600.00	-1,100.00	97.07%	37,600.00
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	10,000.00	6,666.64	3,333.36	150.0%	10,000.00
Total 3500 · Facility Rental Fees	10,000.00	6,666.64	3,333.36	150.0%	10,000.00
3600 · Interest Income					
3610 · Earnings on Investments	10.19	8.00	2.19	127.38%	10.00
Total 3600 · Interest Income	10.19	8.00	2.19	127.38%	10.00
Total Income	47,010.19	44,274.64	2,735.55	106.18%	47,610.00
Expense					
4000 · Boulder Facility					
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%	0.00
4030 · Propane Expense	1,164.97	1,333.32	-168.35	87.37%	2,000.00
4005 · Repairs and Maintenance	2,709.88	3,333.32	-623.44	81.3%	5,000.00
Total 4000 · Boulder Facility	3,874.85	4,666.64	-791.79	83.03%	7,000.00
4200 · General & Administrative					
4247 · Web Presence	19.99	333.32	-313.33	6.0%	500.00
4220 · General & Liability Insurance	0.00	0.00	0.00	0.0%	2,311.00
4235 · Office Supplies	0.00	266.64	-266.64	0.0%	400.00
4240 · Postage and Delivery	60.50	33.34	27.16	181.46%	50.00
4250 · Professional Fees					
4670 · Tax Liability - Form 990	26.08	0.00	26.08	100.0%	0.00

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

	<u>Jan - Aug 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 19</u> <u>Budget</u>
4260 · Accounting	1,366.00	666.64	699.36	204.91%	1,000.00
4275 · Legal Fees	0.00	333.32	-333.32	0.0%	500.00
4665 · Tax Preparation	0.00	666.64	-666.64	0.0%	1,000.00
Total 4250 · Professional Fees	1,392.08	1,666.60	-274.52	83.53%	2,500.00
Total 4200 · General & Administrative	1,472.57	2,299.90	-827.33	64.03%	5,761.00
4400 · Trailers					
4410 · Licenses & Permits	0.00	66.64	-66.64	0.0%	100.00
4420 · Maintenance & Repairs	0.00	3,333.32	-3,333.32	0.0%	5,000.00
4440 · Transportation	400.00	2,133.32	-1,733.32	18.75%	3,200.00
Total 4400 · Trailers	400.00	5,533.28	-5,133.28	7.23%	8,300.00
5000 · Capital Expenditures	0.00	5,983.32	-5,983.32	0.0%	8,975.00
Total Expense	5,747.42	18,483.14	-12,735.72	31.1%	30,036.00
Net Ordinary Income	41,262.77	25,791.50	15,471.27	159.99%	17,574.00
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	15,574.00	17,574.00	-2,000.00	88.62%	17,574.00
8000 · SUSPENSE	0.00	0.00	0.00	0.0%	0.00
Total Other Expense	15,574.00	17,574.00	-2,000.00	88.62%	17,574.00
Net Other Income	-15,574.00	-17,574.00	2,000.00	88.62%	-17,574.00
	25,688.77	8,217.50	17,471.27	312.61%	0.00