

Boulder County Regional Fire Training Center

Balance Sheet

As of December 31, 2019

Dec 31, 19

ASSETS

Current Assets

Checking/Savings

1004 · Great Western Checking Account 60,239.20

1010 · Great Western Bank Savings 100,159.02

Total Checking/Savings 160,398.22

Total Current Assets 160,398.22

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 516,638.68

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 23,635.84

Total Equity 516,638.68

TOTAL LIABILITIES & EQUITY 516,638.68

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

					Year-to-Date
	Dec 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	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	0.00	0.00	0.00	0.0%	37,600.00
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	750.00	833.34	-83.34	90.0%	10,000.00
Total 3500 · Facility Rental Fees	750.00	833.34	-83.34	90.0%	10,000.00
3600 · Interest Income					
3610 · Earnings on Investments	0.51	0.50	0.01	102.0%	10.00
Total 3600 · Interest Income	0.51	0.50	0.01	102.0%	10.00
Total Income	750.51	833.84	-83.33	90.01%	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
4225 · Licenses and Permits	10.00				
4235 · Office Supplies	0.00	33.34	-33.34	0.0%	400.00
4240 · Postage and Delivery	0.00	4.16	-4.16	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	83.34	-8.34	89.99%	1,000.00

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

	Dec 19	Budget	\$ Over Budget	% of Budget	Year-to-Date Budget
4275 · Legal Fees	324.00	41.67	282.33	777.54%	500.00
4665 · Tax Preparation	0.00	83.34	-83.34	0.0%	1,000.00
Total 4250 · Professional Fees	399.00	208.35	190.65	191.51%	2,500.00
Total 4200 · General & Administrative	409.00	287.52	121.48	142.25%	5,761.00
4400 · Trailers					
4410 · Licenses & Permits	0.00	8.34	-8.34	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	0.00	691.68	-691.68	0.0%	8,300.00
5000 · Capital Expenditures	0.00	747.92	-747.92	0.0%	8,975.00
Total Expense	409.00	2,310.46	-1,901.46	17.7%	30,036.00
Net Ordinary Income	341.51	-1,476.62	1,818.13	-23.13%	17,574.00
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	0.00	0.00	0.0%	17,574.00
Total Other Expense	0.00	0.00	0.00	0.0%	17,574.00
Net Other Income	0.00	0.00	0.00	0.0%	-17,574.00
Net Income	341.51	-1,476.62	1,818.13	-23.13%	0.00

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

	<u>Jan - Dec 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	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	0.00	0.00	0.00	0.0%
Total 3400 · Training Center User Fees	36,500.00	37,600.00	-1,100.00	97.07%
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	10,750.00	10,000.00	750.00	107.5%
Total 3500 · Facility Rental Fees	10,750.00	10,000.00	750.00	107.5%
3600 · Interest Income				
3610 · Earnings on Investments	13.24	10.00	3.24	132.4%
3600 · Interest Income - Other	159.02			
Total 3600 · Interest Income	172.26	10.00	162.26	1,722.6%
Total Income	47,922.26	47,610.00	312.26	100.66%
Expense				
4000 · Boulder Facility				
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%
4030 · Propane Expense	1,164.97	2,000.00	-835.03	58.25%
4005 · Repairs and Maintenance	2,709.88	5,000.00	-2,290.12	54.2%
Total 4000 · Boulder Facility	3,874.85	7,000.00	-3,125.15	55.36%
4200 · General & Administrative				
4247 · Web Presence	19.99	500.00	-480.01	4.0%
4220 · General & Liability Insurance	2,331.00	2,311.00	20.00	100.87%
4225 · Licenses and Permits	10.00			
4235 · Office Supplies	0.00	400.00	-400.00	0.0%
4240 · Postage and Delivery	60.50	50.00	10.50	121.0%

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

	<u>Jan - Dec 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4250 · Professional Fees				
4670 · Tax Liability - Form 990	26.08	0.00	26.08	100.0%
4260 · Accounting	1,666.00	1,000.00	666.00	166.6%
4275 · Legal Fees	324.00	500.00	-176.00	64.8%
4665 · Tax Preparation	0.00	1,000.00	-1,000.00	0.0%
Total 4250 · Professional Fees	<u>2,016.08</u>	<u>2,500.00</u>	<u>-483.92</u>	<u>80.64%</u>
Total 4200 · General & Administrative	4,437.57	5,761.00	-1,323.43	77.03%
4400 · Trailers				
4410 · Licenses & Permits	0.00	100.00	-100.00	0.0%
4420 · Maintenance & Repairs	0.00	5,000.00	-5,000.00	0.0%
4440 · Transportation	400.00	3,200.00	-2,800.00	12.5%
Total 4400 · Trailers	<u>400.00</u>	<u>8,300.00</u>	<u>-7,900.00</u>	<u>4.82%</u>
5000 · Capital Expenditures	0.00	8,975.00	-8,975.00	0.0%
Total Expense	<u>8,712.42</u>	<u>30,036.00</u>	<u>-21,323.58</u>	<u>29.01%</u>
Net Ordinary Income	39,209.84	17,574.00	21,635.84	223.11%
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>23,635.84</u></u>	<u><u>0.00</u></u>	<u><u>23,635.84</u></u>	<u><u>100.0%</u></u>