

# Boulder County Regional Fire Training Center

## Balance Sheet

As of February 29, 2020

Feb 29, 20

### ASSETS

#### Current Assets

##### Checking/Savings

1004 · Great Western Checking Account 102,440.28

1010 · Great Western Bank Savings 100,400.00

Total Checking/Savings 202,840.28

Total Current Assets 202,840.28

#### 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 559,080.74**

### 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 30,504.39

Net Income 42,354.25

Total Equity 559,080.74

**TOTAL LIABILITIES & EQUITY 559,080.74**

**Boulder County Regional Fire Training Center**  
**Profit & Loss Budget vs. Actual**  
February 2020

	<u>Feb 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3100 · Grant Income	0.00	0.00	0.00	0.0%
3400 · Training Center User Fees				
3404 · Allenspark FPD	550.00	0.00	550.00	100.0%
3408 · Berthoud FPD	3,300.00	0.00	3,300.00	100.0%
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	550.00	0.00	550.00	100.0%
3420 · Boulder Rural FPD	8,250.00	0.00	8,250.00	100.0%
3424 · Coal Creek Canyon FD	550.00	0.00	550.00	100.0%
3428 · Four Mile FPD	0.00	0.00	0.00	0.0%
3432 · Gold Hill FPD	550.00	0.00	550.00	100.0%
3436 · Hygiene Fire Protection Dist.	0.00	0.00	0.00	0.0%
3440 · Indian Peaks FPD	550.00	0.00	550.00	100.0%
3448 · Lafayette FPD	4,500.00	0.00	4,500.00	100.0%
3452 · Lefthand FPD	550.00	0.00	550.00	100.0%
3456 · Longmont Emergency Unit	0.00	0.00	0.00	0.0%
3464 · Mountain View FPD	11,000.00	0.00	11,000.00	100.0%
3468 · Nederland FPD	550.00	0.00	550.00	100.0%
3472 · Pinewood Springs FPD	0.00	0.00	0.00	0.0%
3476 · Rocky Mountain Fire District	4,500.00	0.00	4,500.00	100.0%
3480 · Sugarloaf FPD	0.00	0.00	0.00	0.0%
3484 · Sunshine FPD	550.00	0.00	550.00	100.0%
3488 · Timberline FPD	550.00	0.00	550.00	100.0%
<b>Total 3400 · Training Center User Fees</b>	<b>36,500.00</b>	<b>0.00</b>	<b>36,500.00</b>	<b>100.0%</b>
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	5,950.00	0.00	5,950.00	100.0%
<b>Total 3500 · Facility Rental Fees</b>	<b>5,950.00</b>	<b>0.00</b>	<b>5,950.00</b>	<b>100.0%</b>
3600 · Interest Income				
3610 · Earnings on Investments	0.57	75.00	-74.43	0.76%
3600 · Interest Income - Other	69.08	0.00	69.08	100.0%
<b>Total 3600 · Interest Income</b>	<b>69.65</b>	<b>75.00</b>	<b>-5.35</b>	<b>92.87%</b>
<b>Total Income</b>	<b>42,519.65</b>	<b>75.00</b>	<b>42,444.65</b>	<b>56,692.87%</b>
<b>Expense</b>				
4000 · Boulder Facility				
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%
4018 · Copier / Paper	0.00	0.00	0.00	0.0%
4030 · Propane Expense	0.00	125.00	-125.00	0.0%
4005 · Repairs and Maintenance	0.00	250.00	-250.00	0.0%
<b>Total 4000 · Boulder Facility</b>	<b>0.00</b>	<b>375.00</b>	<b>-375.00</b>	<b>0.0%</b>
4200 · General & Administrative				
4247 · Web Presence	0.00	41.66	-41.66	0.0%
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%

**Boulder County Regional Fire Training Center**  
**Profit & Loss Budget vs. Actual**  
February 2020

	<b>Feb 20</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
4220 · General & Liability Insurance	0.00	195.00	-195.00	0.0%
4225 · Licenses and Permits	0.00	0.00	0.00	0.0%
4230 · Meals	0.00	0.00	0.00	0.0%
4235 · Office Supplies	0.00	0.00	0.00	0.0%
4240 · Postage and Delivery	0.00	5.00	-5.00	0.0%
4245 · Printing and Reproduction	0.00	0.00	0.00	0.0%
4250 · Professional Fees				
4670 · Tax Liability - Form 990	0.00	0.00	0.00	0.0%
4260 · Accounting	125.00	125.00	0.00	100.0%
4270 · Administrative Assistant Fees	0.00	0.00	0.00	0.0%
4275 · Legal Fees	0.00	41.66	-41.66	0.0%
4665 · Tax Preparation	0.00	41.66	-41.66	0.0%
<b>Total 4250 · Professional Fees</b>	<b>125.00</b>	<b>208.32</b>	<b>-83.32</b>	<b>60.0%</b>
<b>Total 4200 · General &amp; Administrative</b>	<b>125.00</b>	<b>449.98</b>	<b>-324.98</b>	<b>27.78%</b>
4400 · Trailers				
4410 · Licenses & Permits	0.00	8.33	-8.33	0.0%
4420 · Maintenance & Repairs	0.00	416.66	-416.66	0.0%
4430 · Tires	0.00	0.00	0.00	0.0%
4440 · Transportation	0.00	266.66	-266.66	0.0%
<b>Total 4400 · Trailers</b>	<b>0.00</b>	<b>691.65</b>	<b>-691.65</b>	<b>0.0%</b>
5000 · Capital Expenditures	0.00	221.83	-221.83	0.0%
<b>Total Expense</b>	<b>125.00</b>	<b>1,738.46</b>	<b>-1,613.46</b>	<b>7.19%</b>
<b>Net Ordinary Income</b>	<b>42,394.65</b>	<b>-1,663.46</b>	<b>44,058.11</b>	<b>-2,548.58%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
7050 · Annual Boulder Lease Agreement	0.00	1,464.50	-1,464.50	0.0%
4215 · Depreciation Expense	0.00	0.00	0.00	0.0%
8000 · SUSPENSE	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>1,464.50</b>	<b>-1,464.50</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-1,464.50</b>	<b>1,464.50</b>	<b>0.0%</b>
	<b><u>42,394.65</u></b>	<b><u>-3,127.96</u></b>	<b><u>45,522.61</u></b>	<b><u>-1,355.35%</u></b>

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

February 2020

Jan - Dec 20

Budget

Ordinary Income/Expense

Income

3100 · Grant Income	500.00
<b>3400 · Training Center User Fees</b>	
3404 · Allenspark FPD	550.00
3408 · Berthoud FPD	3,300.00
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	4,500.00
3452 · Lefthand FPD	550.00
3456 · Longmont Emergency Unit	550.00
3464 · Mountain View FPD	11,000.00
3468 · Nederland FPD	550.00
3472 · Pinewood Springs FPD	0.00
3476 · Rocky Mountain Fire District	4,500.00
3480 · Sugarloaf FPD	550.00
3484 · Sunshine FPD	550.00
3488 · Timberline FPD	550.00
<b>Total 3400 · Training Center User Fees</b>	<u>39,800.00</u>
<b>3500 · Facility Rental Fees</b>	
3510 · Facility Rental Fees	10,000.00
<b>Total 3500 · Facility Rental Fees</b>	<u>10,000.00</u>
<b>3600 · Interest Income</b>	
3610 · Earnings on Investments	900.00
3600 · Interest Income - Other	0.00
<b>Total 3600 · Interest Income</b>	<u>900.00</u>
<b>Total Income</b>	<u>51,200.00</u>

Expense

<b>4000 · Boulder Facility</b>	
4017 · Kitchen Supplies	0.00
4018 · Copier / Paper	0.00
4030 · Propane Expense	1,500.00
4005 · Repairs and Maintenance	3,000.00
<b>Total 4000 · Boulder Facility</b>	<u>4,500.00</u>
<b>4200 · General &amp; Administrative</b>	
4247 · Web Presence	500.00
4246 · Bank Service Charges	0.00

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

February 2020

Jan - Dec 20

Budget

4220 · General & Liability Insurance	2,340.00
4225 · Licenses and Permits	0.00
4230 · Meals	0.00
4235 · Office Supplies	0.00
4240 · Postage and Delivery	60.00
4245 · Printing and Reproduction	0.00
4250 · Professional Fees	
4670 · Tax Liability - Form 990	0.00
4260 · Accounting	1,500.00
4270 · Administrative Assistant Fees	0.00
4275 · Legal Fees	500.00
4665 · Tax Preparation	500.00
<b>Total 4250 · Professional Fees</b>	<u>2,500.00</u>
<b>Total 4200 · General &amp; Administrative</b>	<u>5,400.00</u>
4400 · Trailers	
4410 · Licenses & Permits	100.00
4420 · Maintenance & Repairs	5,000.00
4430 · Tires	0.00
4440 · Transportation	3,200.00
<b>Total 4400 · Trailers</b>	<u>8,300.00</u>
5000 · Capital Expenditures	<u>2,662.00</u>
<b>Total Expense</b>	<u>20,862.00</u>
<b>Net Ordinary Income</b>	<u>30,338.00</u>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
7050 · Annual Boulder Lease Agreement	17,574.00
4215 · Depreciation Expense	0.00
8000 · SUSPENSE	0.00
<b>Total Other Expense</b>	<u>17,574.00</u>
<b>Net Other Income</b>	<u>-17,574.00</u>
	<u><u>12,764.00</u></u>

**Boulder County Regional Fire Training Center**  
**Profit & Loss Budget vs. Actual**  
January through February 2020

	<u>Jan - Feb 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3100 · Grant Income	0.00	500.00	-500.00	0.0%
3400 · Training Center User Fees				
3404 · Allenspark FPD	550.00	550.00	0.00	100.0%
3408 · Berthoud FPD	3,300.00	3,300.00	0.00	100.0%
3409 · Boulder County Sheriff	0.00	550.00	-550.00	0.0%
3412 · Boulder Emergency Squad	0.00	550.00	-550.00	0.0%
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	0.00	550.00	-550.00	0.0%
3432 · Gold Hill FPD	550.00	550.00	0.00	100.0%
3436 · Hygiene Fire Protection Dist.	0.00	550.00	-550.00	0.0%
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	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	0.00	0.00	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%
<b>Total 3400 · Training Center User Fees</b>	<b>36,500.00</b>	<b>39,800.00</b>	<b>-3,300.00</b>	<b>91.71%</b>
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	5,950.00	10,000.00	-4,050.00	59.5%
<b>Total 3500 · Facility Rental Fees</b>	<b>5,950.00</b>	<b>10,000.00</b>	<b>-4,050.00</b>	<b>59.5%</b>
3600 · Interest Income				
3610 · Earnings on Investments	1.08	150.00	-148.92	0.72%
3600 · Interest Income - Other	153.17	0.00	153.17	100.0%
<b>Total 3600 · Interest Income</b>	<b>154.25</b>	<b>150.00</b>	<b>4.25</b>	<b>102.83%</b>
<b>Total Income</b>	<b>42,604.25</b>	<b>50,450.00</b>	<b>-7,845.75</b>	<b>84.45%</b>
<b>Expense</b>				
4000 · Boulder Facility				
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%
4018 · Copier / Paper	0.00	0.00	0.00	0.0%
4030 · Propane Expense	0.00	250.00	-250.00	0.0%
4005 · Repairs and Maintenance	0.00	500.00	-500.00	0.0%
<b>Total 4000 · Boulder Facility</b>	<b>0.00</b>	<b>750.00</b>	<b>-750.00</b>	<b>0.0%</b>
4200 · General & Administrative				
4247 · Web Presence	0.00	83.32	-83.32	0.0%
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%

**Boulder County Regional Fire Training Center**  
**Profit & Loss Budget vs. Actual**  
January through February 2020

	<u>Jan - Feb 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4220 · General & Liability Insurance	0.00	390.00	-390.00	0.0%
4225 · Licenses and Permits	0.00	0.00	0.00	0.0%
4230 · Meals	0.00	0.00	0.00	0.0%
4235 · Office Supplies	0.00	0.00	0.00	0.0%
4240 · Postage and Delivery	0.00	10.00	-10.00	0.0%
4245 · Printing and Reproduction	0.00	0.00	0.00	0.0%
4250 · Professional Fees				
4670 · Tax Liability - Form 990	0.00	0.00	0.00	0.0%
4260 · Accounting	250.00	250.00	0.00	100.0%
4270 · Administrative Assistant Fees	0.00	0.00	0.00	0.0%
4275 · Legal Fees	0.00	83.32	-83.32	0.0%
4665 · Tax Preparation	0.00	83.32	-83.32	0.0%
<b>Total 4250 · Professional Fees</b>	<b>250.00</b>	<b>416.64</b>	<b>-166.64</b>	<b>60.0%</b>
<b>Total 4200 · General &amp; Administrative</b>	<b>250.00</b>	<b>899.96</b>	<b>-649.96</b>	<b>27.78%</b>
4400 · Trailers				
4410 · Licenses & Permits	0.00	16.66	-16.66	0.0%
4420 · Maintenance & Repairs	0.00	833.32	-833.32	0.0%
4430 · Tires	0.00	0.00	0.00	0.0%
4440 · Transportation	0.00	533.32	-533.32	0.0%
<b>Total 4400 · Trailers</b>	<b>0.00</b>	<b>1,383.30</b>	<b>-1,383.30</b>	<b>0.0%</b>
5000 · Capital Expenditures	0.00	443.66	-443.66	0.0%
<b>Total Expense</b>	<b>250.00</b>	<b>3,476.92</b>	<b>-3,226.92</b>	<b>7.19%</b>
<b>Net Ordinary Income</b>	<b>42,354.25</b>	<b>46,973.08</b>	<b>-4,618.83</b>	<b>90.17%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
7050 · Annual Boulder Lease Agreement	0.00	2,929.00	-2,929.00	0.0%
4215 · Depreciation Expense	0.00	0.00	0.00	0.0%
8000 · SUSPENSE	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>2,929.00</b>	<b>-2,929.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-2,929.00</b>	<b>2,929.00</b>	<b>0.0%</b>
	<b><u>42,354.25</u></b>	<b><u>44,044.08</u></b>	<b><u>-1,689.83</u></b>	<b><u>96.16%</u></b>

**Boulder County Regional Fire Training Center**  
**Profit & Loss Budget vs. Actual**  
January through February 2020

	<u>Jan - Dec 20</u>
	<u>Budget</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3100 · Grant Income	500.00
3400 · Training Center User Fees	
3404 · Allenspark FPD	550.00
3408 · Berthoud FPD	3,300.00
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	4,500.00
3452 · Lefthand FPD	550.00
3456 · Longmont Emergency Unit	550.00
3464 · Mountain View FPD	11,000.00
3468 · Nederland FPD	550.00
3472 · Pinewood Springs FPD	0.00
3476 · Rocky Mountain Fire District	4,500.00
3480 · Sugarloaf FPD	550.00
3484 · Sunshine FPD	550.00
3488 · Timberline FPD	550.00
<b>Total 3400 · Training Center User Fees</b>	<u>39,800.00</u>
3500 · Facility Rental Fees	
3510 · Facility Rental Fees	10,000.00
<b>Total 3500 · Facility Rental Fees</b>	<u>10,000.00</u>
3600 · Interest Income	
3610 · Earnings on Investments	900.00
3600 · Interest Income - Other	0.00
<b>Total 3600 · Interest Income</b>	<u>900.00</u>
<b>Total Income</b>	<u>51,200.00</u>
<b>Expense</b>	
4000 · Boulder Facility	
4017 · Kitchen Supplies	0.00
4018 · Copier / Paper	0.00
4030 · Propane Expense	1,500.00
4005 · Repairs and Maintenance	3,000.00
<b>Total 4000 · Boulder Facility</b>	<u>4,500.00</u>
4200 · General & Administrative	
4247 · Web Presence	500.00
4246 · Bank Service Charges	0.00



**Boulder County Regional Fire Training Center**  
**Profit & Loss Budget vs. Actual**  
 January through February 2020

	<u>Jan - Dec 20</u>
	<u>Budget</u>
4220 · General & Liability Insurance	2,340.00
4225 · Licenses and Permits	0.00
4230 · Meals	0.00
4235 · Office Supplies	0.00
4240 · Postage and Delivery	60.00
4245 · Printing and Reproduction	0.00
4250 · Professional Fees	
4670 · Tax Liability - Form 990	0.00
4260 · Accounting	1,500.00
4270 · Administrative Assistant Fees	0.00
4275 · Legal Fees	500.00
4665 · Tax Preparation	500.00
<b>Total 4250 · Professional Fees</b>	<u>2,500.00</u>
<b>Total 4200 · General &amp; Administrative</b>	<u>5,400.00</u>
4400 · Trailers	
4410 · Licenses & Permits	100.00
4420 · Maintenance & Repairs	5,000.00
4430 · Tires	0.00
4440 · Transportation	3,200.00
<b>Total 4400 · Trailers</b>	<u>8,300.00</u>
5000 · Capital Expenditures	2,662.00
<b>Total Expense</b>	<u>20,862.00</u>
<b>Net Ordinary Income</b>	<u>30,338.00</u>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
7050 · Annual Boulder Lease Agreement	17,574.00
4215 · Depreciation Expense	0.00
8000 · SUSPENSE	0.00
<b>Total Other Expense</b>	<u>17,574.00</u>
<b>Net Other Income</b>	<u>-17,574.00</u>
	<u><u>12,764.00</u></u>