

# Boulder County Regional Fire Training Center

## Balance Sheet As of March 31, 2020

Mar 31, 20

### ASSETS

#### Current Assets

##### Checking/Savings

1004 · Great Western Checking Account 44,516.03

1010 · Great Western Money Market 160,952.11

Total Checking/Savings 205,468.14

Total Current Assets 205,468.14

#### 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 561,708.60**

### 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 44,982.11

Total Equity 561,708.60

**TOTAL LIABILITIES & EQUITY 561,708.60**

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

	<u>Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>3200 · Donation</b>	500.00			
<b>3100 · Grant Income</b>	0.00	0.00	0.00	0.0%
<b>3400 · Training Center User Fees</b>				
<b>3404 · Allenspark FPD</b>	0.00	0.00	0.00	0.0%
<b>3408 · Berthoud FPD</b>	0.00	0.00	0.00	0.0%
<b>3409 · Boulder County Sheriff</b>	0.00	0.00	0.00	0.0%
<b>3412 · Boulder Emergency Squad</b>	550.00	0.00	550.00	100.0%
<b>3416 · Boulder Mountain FPD</b>	0.00	0.00	0.00	0.0%
<b>3420 · Boulder Rural FPD</b>	0.00	0.00	0.00	0.0%
<b>3424 · Coal Creek Canyon FD</b>	0.00	0.00	0.00	0.0%
<b>3428 · Four Mile FPD</b>	550.00	0.00	550.00	100.0%
<b>3432 · Gold Hill FPD</b>	0.00	0.00	0.00	0.0%
<b>3436 · Hygiene Fire Protection Dist.</b>	550.00	0.00	550.00	100.0%
<b>3440 · Indian Peaks FPD</b>	0.00	0.00	0.00	0.0%
<b>3448 · Lafayette FPD</b>	0.00	0.00	0.00	0.0%
<b>3452 · Lefthand FPD</b>	0.00	0.00	0.00	0.0%
<b>3456 · Longmont Emergency Unit</b>	550.00	0.00	550.00	100.0%
<b>3464 · Mountain View FPD</b>	0.00	0.00	0.00	0.0%
<b>3468 · Nederland FPD</b>	0.00	0.00	0.00	0.0%
<b>3472 · Pinewood Springs FPD</b>	0.00	0.00	0.00	0.0%
<b>3476 · Rocky Mountain Fire District</b>	0.00	0.00	0.00	0.0%
<b>3480 · Sugarloaf FPD</b>	0.00	0.00	0.00	0.0%
<b>3484 · Sunshine FPD</b>	0.00	0.00	0.00	0.0%
<b>3488 · Timberline FPD</b>	0.00	0.00	0.00	0.0%
<b>Total 3400 · Training Center User Fees</b>	<u>2,200.00</u>	<u>0.00</u>	<u>2,200.00</u>	<u>100.0%</u>
<b>3500 · Facility Rental Fees</b>				
<b>3510 · Facility Rental Fees</b>	0.00	0.00	0.00	0.0%
<b>Total 3500 · Facility Rental Fees</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>3600 · Interest Income</b>				
<b>3610 · Earnings on Investments</b>	0.75	75.00	-74.25	1.0%
<b>3600 · Interest Income - Other</b>	52.11	0.00	52.11	100.0%
<b>Total 3600 · Interest Income</b>	<u>52.86</u>	<u>75.00</u>	<u>-22.14</u>	<u>70.48%</u>
<b>Total Income</b>	<u>2,752.86</u>	<u>75.00</u>	<u>2,677.86</u>	<u>3,670.48%</u>
<b>Expense</b>				
<b>4000 · Boulder Facility</b>				
<b>4017 · Kitchen Supplies</b>	0.00	0.00	0.00	0.0%
<b>4018 · Copier / Paper</b>	0.00	0.00	0.00	0.0%
<b>4030 · Propane Expense</b>	0.00	125.00	-125.00	0.0%
<b>4005 · Repairs and Maintenance</b>	0.00	250.00	-250.00	0.0%
<b>Total 4000 · Boulder Facility</b>	<u>0.00</u>	<u>375.00</u>	<u>-375.00</u>	<u>0.0%</u>
<b>4200 · General &amp; Administrative</b>				
<b>4247 · Web Presence</b>	0.00	41.66	-41.66	0.0%

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

	<u>Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%
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>	<u>125.00</u>	<u>208.32</u>	<u>-83.32</u>	<u>60.0%</u>
<b>Total 4200 · General &amp; Administrative</b>	<u>125.00</u>	<u>449.98</u>	<u>-324.98</u>	<u>27.78%</u>
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>	<u>0.00</u>	<u>691.65</u>	<u>-691.65</u>	<u>0.0%</u>
5000 · Capital Expenditures	0.00	221.83	-221.83	0.0%
<b>Total Expense</b>	<u>125.00</u>	<u>1,738.46</u>	<u>-1,613.46</u>	<u>7.19%</u>
<b>Net Ordinary Income</b>	<u>2,627.86</u>	<u>-1,663.46</u>	<u>4,291.32</u>	<u>-157.98%</u>
<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>	<u>0.00</u>	<u>1,464.50</u>	<u>-1,464.50</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>-1,464.50</u>	<u>1,464.50</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>2,627.86</u></u>	<u><u>-3,127.96</u></u>	<u><u>5,755.82</u></u>	<u><u>-84.01%</u></u>

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

March 2020

	Jan - Dec 20
	Budget
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3200 · Donation	
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>	39,800.00
3500 · Facility Rental Fees	
3510 · Facility Rental Fees	10,000.00
<b>Total 3500 · Facility Rental Fees</b>	10,000.00
3600 · Interest Income	
3610 · Earnings on Investments	900.00
3600 · Interest Income - Other	0.00
<b>Total 3600 · Interest Income</b>	900.00
<b>Total Income</b>	51,200.00
<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>	4,500.00
4200 · General & Administrative	
4247 · Web Presence	500.00

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

March 2020

	Jan - Dec 20
	Budget
4246 · Bank Service Charges	0.00
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
Total 4250 · Professional Fees	2,500.00
Total 4200 · General & Administrative	5,400.00
4400 · Trailers	
4410 · Licenses & Permits	100.00
4420 · Maintenance & Repairs	5,000.00
4430 · Tires	0.00
4440 · Transportation	3,200.00
Total 4400 · Trailers	8,300.00
5000 · Capital Expenditures	2,662.00
Total Expense	20,862.00
Net Ordinary Income	30,338.00
Other Income/Expense	
Other Expense	
7050 · Annual Boulder Lease Agreement	17,574.00
4215 · Depreciation Expense	0.00
8000 · SUSPENSE	0.00
Total Other Expense	17,574.00
Net Other Income	-17,574.00
Net Income	12,764.00

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

	<u>Jan - Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
3200 · Donation	500.00		
3100 · Grant Income	0.00	500.00	-500.00
<b>3400 · Training Center User Fees</b>			
3404 · Allenspark FPD	550.00	550.00	0.00
3408 · Berthoud FPD	3,300.00	3,300.00	0.00
3409 · Boulder County Sheriff	0.00	550.00	-550.00
3412 · Boulder Emergency Squad	550.00	550.00	0.00
3416 · Boulder Mountain FPD	550.00	550.00	0.00
3420 · Boulder Rural FPD	8,250.00	8,250.00	0.00
3424 · Coal Creek Canyon FD	550.00	550.00	0.00
3428 · Four Mile FPD	550.00	550.00	0.00
3432 · Gold Hill FPD	550.00	550.00	0.00
3436 · Hygiene Fire Protection Dist.	550.00	550.00	0.00
3440 · Indian Peaks FPD	550.00	550.00	0.00
3448 · Lafayette FPD	4,500.00	4,500.00	0.00
3452 · Lefthand FPD	550.00	550.00	0.00
3456 · Longmont Emergency Unit	550.00	550.00	0.00
3464 · Mountain View FPD	11,000.00	11,000.00	0.00
3468 · Nederland FPD	550.00	550.00	0.00
3472 · Pinewood Springs FPD	0.00	0.00	0.00
3476 · Rocky Mountain Fire District	4,500.00	4,500.00	0.00
3480 · Sugarloaf FPD	0.00	550.00	-550.00
3484 · Sunshine FPD	550.00	550.00	0.00
3488 · Timberline FPD	550.00	550.00	0.00
<b>Total 3400 · Training Center User Fees</b>	<b>38,700.00</b>	<b>39,800.00</b>	<b>-1,100.00</b>
<b>3500 · Facility Rental Fees</b>			
3510 · Facility Rental Fees	5,950.00	10,000.00	-4,050.00
<b>Total 3500 · Facility Rental Fees</b>	<b>5,950.00</b>	<b>10,000.00</b>	<b>-4,050.00</b>
<b>3600 · Interest Income</b>			
3610 · Earnings on Investments	1.83	225.00	-223.17
3600 · Interest Income - Other	205.28	0.00	205.28
<b>Total 3600 · Interest Income</b>	<b>207.11</b>	<b>225.00</b>	<b>-17.89</b>
<b>Total Income</b>	<b>45,357.11</b>	<b>50,525.00</b>	<b>-5,167.89</b>
<b>Expense</b>			
<b>4000 · Boulder Facility</b>			
4017 · Kitchen Supplies	0.00	0.00	0.00
4018 · Copier / Paper	0.00	0.00	0.00
4030 · Propane Expense	0.00	375.00	-375.00
4005 · Repairs and Maintenance	0.00	750.00	-750.00
<b>Total 4000 · Boulder Facility</b>	<b>0.00</b>	<b>1,125.00</b>	<b>-1,125.00</b>
<b>4200 · General &amp; Administrative</b>			
4247 · Web Presence	0.00	124.98	-124.98

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

	<u>Jan - Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>
4246 · Bank Service Charges	0.00	0.00	0.00
4220 · General & Liability Insurance	0.00	585.00	-585.00
4225 · Licenses and Permits	0.00	0.00	0.00
4230 · Meals	0.00	0.00	0.00
4235 · Office Supplies	0.00	0.00	0.00
4240 · Postage and Delivery	0.00	15.00	-15.00
4245 · Printing and Reproduction	0.00	0.00	0.00
4250 · Professional Fees			
4670 · Tax Liability - Form 990	0.00	0.00	0.00
4260 · Accounting	375.00	375.00	0.00
4270 · Administrative Assistant Fees	0.00	0.00	0.00
4275 · Legal Fees	0.00	124.98	-124.98
4665 · Tax Preparation	0.00	124.98	-124.98
<b>Total 4250 · Professional Fees</b>	<u>375.00</u>	<u>624.96</u>	<u>-249.96</u>
<b>Total 4200 · General &amp; Administrative</b>	375.00	1,349.94	-974.94
4400 · Trailers			
4410 · Licenses & Permits	0.00	24.99	-24.99
4420 · Maintenance & Repairs	0.00	1,249.98	-1,249.98
4430 · Tires	0.00	0.00	0.00
4440 · Transportation	0.00	799.98	-799.98
<b>Total 4400 · Trailers</b>	<u>0.00</u>	<u>2,074.95</u>	<u>-2,074.95</u>
5000 · Capital Expenditures	0.00	665.49	-665.49
<b>Total Expense</b>	<u>375.00</u>	<u>5,215.38</u>	<u>-4,840.38</u>
<b>Net Ordinary Income</b>	44,982.11	45,309.62	-327.51
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
7050 · Annual Boulder Lease Agreement	0.00	4,393.50	-4,393.50
4215 · Depreciation Expense	0.00	0.00	0.00
8000 · SUSPENSE	0.00	0.00	0.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>4,393.50</u>	<u>-4,393.50</u>
<b>Net Other Income</b>	0.00	-4,393.50	4,393.50
<b>Net Income</b>	<u><u>44,982.11</u></u>	<u><u>40,916.12</u></u>	<u><u>4,065.99</u></u>

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

	<u>% of Budget</u>	<u>Jan - Dec 20</u> <u>Budget</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>3200 · Donation</b>		
<b>3100 · Grant Income</b>	0.0%	500.00
<b>3400 · Training Center User Fees</b>		
<b>3404 · Allenspark FPD</b>	100.0%	550.00
<b>3408 · Berthoud FPD</b>	100.0%	3,300.00
<b>3409 · Boulder County Sheriff</b>	0.0%	550.00
<b>3412 · Boulder Emergency Squad</b>	100.0%	550.00
<b>3416 · Boulder Mountain FPD</b>	100.0%	550.00
<b>3420 · Boulder Rural FPD</b>	100.0%	8,250.00
<b>3424 · Coal Creek Canyon FD</b>	100.0%	550.00
<b>3428 · Four Mile FPD</b>	100.0%	550.00
<b>3432 · Gold Hill FPD</b>	100.0%	550.00
<b>3436 · Hygiene Fire Protection Dist.</b>	100.0%	550.00
<b>3440 · Indian Peaks FPD</b>	100.0%	550.00
<b>3448 · Lafayette FPD</b>	100.0%	4,500.00
<b>3452 · Lefthand FPD</b>	100.0%	550.00
<b>3456 · Longmont Emergency Unit</b>	100.0%	550.00
<b>3464 · Mountain View FPD</b>	100.0%	11,000.00
<b>3468 · Nederland FPD</b>	100.0%	550.00
<b>3472 · Pinewood Springs FPD</b>	0.0%	0.00
<b>3476 · Rocky Mountain Fire District</b>	100.0%	4,500.00
<b>3480 · Sugarloaf FPD</b>	0.0%	550.00
<b>3484 · Sunshine FPD</b>	100.0%	550.00
<b>3488 · Timberline FPD</b>	100.0%	550.00
<b>Total 3400 · Training Center User Fees</b>	<u>97.24%</u>	<u>39,800.00</u>
<b>3500 · Facility Rental Fees</b>		
<b>3510 · Facility Rental Fees</b>	59.5%	10,000.00
<b>Total 3500 · Facility Rental Fees</b>	<u>59.5%</u>	<u>10,000.00</u>
<b>3600 · Interest Income</b>		
<b>3610 · Earnings on Investments</b>	0.81%	900.00
<b>3600 · Interest Income - Other</b>	100.0%	0.00
<b>Total 3600 · Interest Income</b>	<u>92.05%</u>	<u>900.00</u>
<b>Total Income</b>	<u>89.77%</u>	<u>51,200.00</u>
<b>Expense</b>		
<b>4000 · Boulder Facility</b>		
<b>4017 · Kitchen Supplies</b>	0.0%	0.00
<b>4018 · Copier / Paper</b>	0.0%	0.00
<b>4030 · Propane Expense</b>	0.0%	1,500.00
<b>4005 · Repairs and Maintenance</b>	0.0%	3,000.00
<b>Total 4000 · Boulder Facility</b>	<u>0.0%</u>	<u>4,500.00</u>
<b>4200 · General &amp; Administrative</b>		
<b>4247 · Web Presence</b>	0.0%	500.00



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

	<u>% of Budget</u>	<u>Jan - Dec 20 Budget</u>
4246 · Bank Service Charges	0.0%	0.00
4220 · General & Liability Insurance	0.0%	2,340.00
4225 · Licenses and Permits	0.0%	0.00
4230 · Meals	0.0%	0.00
4235 · Office Supplies	0.0%	0.00
4240 · Postage and Delivery	0.0%	60.00
4245 · Printing and Reproduction	0.0%	0.00
4250 · Professional Fees		
4670 · Tax Liability - Form 990	0.0%	0.00
4260 · Accounting	100.0%	1,500.00
4270 · Administrative Assistant Fees	0.0%	0.00
4275 · Legal Fees	0.0%	500.00
4665 · Tax Preparation	0.0%	500.00
<b>Total 4250 · Professional Fees</b>	<b>60.0%</b>	<b>2,500.00</b>
<b>Total 4200 · General &amp; Administrative</b>	<b>27.78%</b>	<b>5,400.00</b>
4400 · Trailers		
4410 · Licenses & Permits	0.0%	100.00
4420 · Maintenance & Repairs	0.0%	5,000.00
4430 · Tires	0.0%	0.00
4440 · Transportation	0.0%	3,200.00
<b>Total 4400 · Trailers</b>	<b>0.0%</b>	<b>8,300.00</b>
5000 · Capital Expenditures	0.0%	2,662.00
<b>Total Expense</b>	<b>7.19%</b>	<b>20,862.00</b>
<b>Net Ordinary Income</b>	<b>99.28%</b>	<b>30,338.00</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
7050 · Annual Boulder Lease Agreement	0.0%	17,574.00
4215 · Depreciation Expense	0.0%	0.00
8000 · SUSPENSE	0.0%	0.00
<b>Total Other Expense</b>	<b>0.0%</b>	<b>17,574.00</b>
<b>Net Other Income</b>	<b>0.0%</b>	<b>-17,574.00</b>
<b>Net Income</b>	<b>109.94%</b>	<b>12,764.00</b>