

Boulder County Regional Fire Training Center

Balance Sheet

As of April 30, 2020

Apr 30, 20

ASSETS

Current Assets

Checking/Savings

1004 · Great Western Checking Account 44,991.40

1010 · Great Western Money Market 160,989.49

Total Checking/Savings 205,980.89

Accounts Receivable

1200 · Accounts Receivable 2,550.00

Total Accounts Receivable 2,550.00

Total Current Assets 208,530.89

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 564,771.35

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 35,204.39

Net Income 43,344.86

Total Equity 564,771.35

TOTAL LIABILITIES & EQUITY 564,771.35

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

	<u>Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
3100 · Grant Income	0.00	0.00	0.00	0.0%
3400 · Training Center User Fees				
3404 · Allenspark FPD	0.00	0.00	0.00	0.0%
3408 · Berthoud FPD	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
3420 · Boulder Rural FPD	0.00	0.00	0.00	0.0%
3424 · Coal Creek Canyon FD	0.00	0.00	0.00	0.0%
3428 · Four Mile FPD	0.00	0.00	0.00	0.0%
3432 · Gold Hill FPD	0.00	0.00	0.00	0.0%
3436 · Hygiene Fire Protection Dist.	0.00	0.00	0.00	0.0%
3440 · Indian Peaks FPD	0.00	0.00	0.00	0.0%
3448 · Lafayette FPD	0.00	0.00	0.00	0.0%
3452 · Lefthand FPD	0.00	0.00	0.00	0.0%
3456 · Longmont Emergency Unit	0.00	0.00	0.00	0.0%
3464 · Mountain View FPD	0.00	0.00	0.00	0.0%
3468 · Nederland FPD	0.00	0.00	0.00	0.0%
3472 · Pinewood Springs FPD	0.00	0.00	0.00	0.0%
3476 · Rocky Mountain Fire District	0.00	0.00	0.00	0.0%
3480 · Sugarloaf FPD	0.00	0.00	0.00	0.0%
3484 · Sunshine FPD	0.00	0.00	0.00	0.0%
3488 · Timberline FPD	0.00	0.00	0.00	0.0%
Total 3400 · Training Center User Fees	0.00	0.00	0.00	0.0%
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	600.00	0.00	600.00	100.0%
Total 3500 · Facility Rental Fees	600.00	0.00	600.00	100.0%
3600 · Interest Income				
3610 · Earnings on Investments	0.37	75.00	-74.63	0.49%
3600 · Interest Income - Other	37.38	0.00	37.38	100.0%
Total 3600 · Interest Income	37.75	75.00	-37.25	50.33%
Total Income	637.75	75.00	562.75	850.33%
Expense				
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%
Total 4000 · Boulder Facility	0.00	375.00	-375.00	0.0%
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
April 2020

	<u>Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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%
Total 4250 · Professional Fees	<u>125.00</u>	<u>208.32</u>	<u>-83.32</u>	<u>60.0%</u>
Total 4200 · General & Administrative	<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%
Total 4400 · Trailers	<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%
Total Expense	<u>125.00</u>	<u>1,738.46</u>	<u>-1,613.46</u>	<u>7.19%</u>
Net Ordinary Income	512.75	-1,663.46	2,176.21	-30.82%
Other Income/Expense				
Other Expense				
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%
Total Other Expense	<u>0.00</u>	<u>1,464.50</u>	<u>-1,464.50</u>	<u>0.0%</u>
Net Other Income	0.00	-1,464.50	1,464.50	0.0%
Net Income	<u><u>512.75</u></u>	<u><u>-3,127.96</u></u>	<u><u>3,640.71</u></u>	<u><u>-16.39%</u></u>

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

	Jan - Dec 20
	<u>Budget</u>
Ordinary Income/Expense	
Income	
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
Total 3400 · Training Center User Fees	<u>39,800.00</u>
3500 · Facility Rental Fees	
3510 · Facility Rental Fees	10,000.00
Total 3500 · Facility Rental Fees	<u>10,000.00</u>
3600 · Interest Income	
3610 · Earnings on Investments	900.00
3600 · Interest Income - Other	0.00
Total 3600 · Interest Income	<u>900.00</u>
Total Income	<u>51,200.00</u>
Expense	
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
Total 4000 · Boulder Facility	<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
April 2020**

	Jan - Dec 20
	<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
Total 4250 · Professional Fees	<u>2,500.00</u>
Total 4200 · General & Administrative	<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
Total 4400 · Trailers	<u>8,300.00</u>
5000 · Capital Expenditures	2,662.00
Total Expense	<u>20,862.00</u>
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	<u>17,574.00</u>
Net Other Income	<u>-17,574.00</u>
Net Income	<u><u>12,764.00</u></u>

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

	<u>Jan - Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
3200 · Donation	500.00		
3100 · Grant Income	0.00	500.00	-500.00
3400 · Training Center User Fees			
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
Total 3400 · Training Center User Fees	<u>38,700.00</u>	<u>39,800.00</u>	<u>-1,100.00</u>
3500 · Facility Rental Fees			
3510 · Facility Rental Fees	6,550.00	10,000.00	-3,450.00
Total 3500 · Facility Rental Fees	<u>6,550.00</u>	<u>10,000.00</u>	<u>-3,450.00</u>
3600 · Interest Income			
3610 · Earnings on Investments	2.20	300.00	-297.80
3600 · Interest Income - Other	242.66	0.00	242.66
Total 3600 · Interest Income	<u>244.86</u>	<u>300.00</u>	<u>-55.14</u>
Total Income	<u>45,994.86</u>	<u>50,600.00</u>	<u>-4,605.14</u>
Expense			
4000 · Boulder Facility			
4017 · Kitchen Supplies	0.00	0.00	0.00
4018 · Copier / Paper	0.00	0.00	0.00
4030 · Propane Expense	0.00	500.00	-500.00
4005 · Repairs and Maintenance	0.00	1,000.00	-1,000.00
Total 4000 · Boulder Facility	<u>0.00</u>	<u>1,500.00</u>	<u>-1,500.00</u>
4200 · General & Administrative			
4247 · Web Presence	0.00	166.64	-166.64

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

	<u>Jan - Apr 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	780.00	-780.00
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	20.00	-20.00
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	500.00	500.00	0.00
4270 · Administrative Assistant Fees	0.00	0.00	0.00
4275 · Legal Fees	0.00	166.64	-166.64
4665 · Tax Preparation	0.00	166.64	-166.64
Total 4250 · Professional Fees	<u>500.00</u>	<u>833.28</u>	<u>-333.28</u>
Total 4200 · General & Administrative	500.00	1,799.92	-1,299.92
4400 · Trailers			
4410 · Licenses & Permits	0.00	33.32	-33.32
4420 · Maintenance & Repairs	0.00	1,666.64	-1,666.64
4430 · Tires	0.00	0.00	0.00
4440 · Transportation	0.00	1,066.64	-1,066.64
Total 4400 · Trailers	<u>0.00</u>	<u>2,766.60</u>	<u>-2,766.60</u>
5000 · Capital Expenditures	0.00	887.32	-887.32
Total Expense	<u>500.00</u>	<u>6,953.84</u>	<u>-6,453.84</u>
Net Ordinary Income	45,494.86	43,646.16	1,848.70
Other Income/Expense			
Other Expense			
7050 · Annual Boulder Lease Agreement	0.00	5,858.00	-5,858.00
4215 · Depreciation Expense	0.00	0.00	0.00
8000 · SUSPENSE	0.00	0.00	0.00
Total Other Expense	<u>0.00</u>	<u>5,858.00</u>	<u>-5,858.00</u>
Net Other Income	0.00	-5,858.00	5,858.00
Net Income	<u><u>45,494.86</u></u>	<u><u>37,788.16</u></u>	<u><u>7,706.70</u></u>

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

	<u>% of Budget</u>	<u>Jan - Dec 20 Budget</u>
Ordinary Income/Expense		
Income		
3200 · Donation		
3100 · Grant Income	0.0%	500.00
3400 · Training Center User Fees		
3404 · Allenspark FPD	100.0%	550.00
3408 · Berthoud FPD	100.0%	3,300.00
3409 · Boulder County Sheriff	0.0%	550.00
3412 · Boulder Emergency Squad	100.0%	550.00
3416 · Boulder Mountain FPD	100.0%	550.00
3420 · Boulder Rural FPD	100.0%	8,250.00
3424 · Coal Creek Canyon FD	100.0%	550.00
3428 · Four Mile FPD	100.0%	550.00
3432 · Gold Hill FPD	100.0%	550.00
3436 · Hygiene Fire Protection Dist.	100.0%	550.00
3440 · Indian Peaks FPD	100.0%	550.00
3448 · Lafayette FPD	100.0%	4,500.00
3452 · Lefthand FPD	100.0%	550.00
3456 · Longmont Emergency Unit	100.0%	550.00
3464 · Mountain View FPD	100.0%	11,000.00
3468 · Nederland FPD	100.0%	550.00
3472 · Pinewood Springs FPD	0.0%	0.00
3476 · Rocky Mountain Fire District	100.0%	4,500.00
3480 · Sugarloaf FPD	0.0%	550.00
3484 · Sunshine FPD	100.0%	550.00
3488 · Timberline FPD	100.0%	550.00
Total 3400 · Training Center User Fees	<u>97.24%</u>	<u>39,800.00</u>
3500 · Facility Rental Fees		
3510 · Facility Rental Fees	65.5%	10,000.00
Total 3500 · Facility Rental Fees	<u>65.5%</u>	<u>10,000.00</u>
3600 · Interest Income		
3610 · Earnings on Investments	0.73%	900.00
3600 · Interest Income - Other	100.0%	0.00
Total 3600 · Interest Income	<u>81.62%</u>	<u>900.00</u>
Total Income	<u>90.9%</u>	<u>51,200.00</u>
Expense		
4000 · Boulder Facility		
4017 · Kitchen Supplies	0.0%	0.00
4018 · Copier / Paper	0.0%	0.00
4030 · Propane Expense	0.0%	1,500.00
4005 · Repairs and Maintenance	0.0%	3,000.00
Total 4000 · Boulder Facility	<u>0.0%</u>	<u>4,500.00</u>
4200 · General & Administrative		
4247 · Web Presence	0.0%	500.00

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
January through April 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
Total 4250 · Professional Fees	<u>60.0%</u>	<u>2,500.00</u>
Total 4200 · General & Administrative	27.78%	5,400.00
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
Total 4400 · Trailers	<u>0.0%</u>	<u>8,300.00</u>
5000 · Capital Expenditures	0.0%	2,662.00
Total Expense	<u>7.19%</u>	<u>20,862.00</u>
Net Ordinary Income	104.24%	30,338.00
Other Income/Expense		
Other Expense		
7050 · Annual Boulder Lease Agreement	0.0%	17,574.00
4215 · Depreciation Expense	0.0%	0.00
8000 · SUSPENSE	0.0%	0.00
Total Other Expense	<u>0.0%</u>	<u>17,574.00</u>
Net Other Income	0.0%	-17,574.00
Net Income	<u><u>120.39%</u></u>	<u><u>12,764.00</u></u>