

Boulder County Regional Fire Training Center

Balance Sheet

As of December 31, 2020

Dec 31, 20

ASSETS

Current Assets

Checking/Savings

1004 · Great Western Checking Account 43,570.52

1010 · Great Western Money Market 161,147.03

Total Checking/Savings 204,717.55

Total Current Assets 204,717.55

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 560,958.01

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 44,231.52

Total Equity 560,958.01

TOTAL LIABILITIES & EQUITY 560,958.01

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

	<u>Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 20</u> <u>Budget</u>
Ordinary Income/Expense					
Income					
3100 · Grant Income	0.00	0.00	0.00	0.0%	500.00
3400 · Training Center User Fees					
3404 · Allenspark FPD	0.00	0.00	0.00	0.0%	550.00
3408 · Berthoud FPD	0.00	0.00	0.00	0.0%	3,300.00
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
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%	0.00
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
Total 3400 · Training Center User Fees	0.00	0.00	0.00	0.0%	39,800.00
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	0.00	0.00	0.0%	10,000.00
Total 3500 · Facility Rental Fees	0.00	0.00	0.00	0.0%	10,000.00
3600 · Interest Income					
3610 · Earnings on Investments	14.03	75.00	-60.97	18.71%	900.00
3600 · Interest Income - Other	0.00	0.00	0.00	0.0%	0.00
Total 3600 · Interest Income	14.03	75.00	-60.97	18.71%	900.00
Total Income	14.03	75.00	-60.97	18.71%	51,200.00
Expense					
4000 · Boulder Facility					
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%	0.00
4018 · Copier / Paper	0.00	0.00	0.00	0.0%	0.00
4030 · Propane Expense	0.00	125.00	-125.00	0.0%	1,500.00
4005 · Repairs and Maintenance	0.00	250.00	-250.00	0.0%	3,000.00
Total 4000 · Boulder Facility	0.00	375.00	-375.00	0.0%	4,500.00
4200 · General & Administrative					
4247 · Web Presence	0.00	41.74	-41.74	0.0%	500.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	0.00	195.00	-195.00	0.0%	2,340.00
4225 · Licenses and Permits	0.00	0.00	0.00	0.0%	0.00
4230 · Meals	0.00	0.00	0.00	0.0%	0.00
4235 · Office Supplies	0.00	0.00	0.00	0.0%	0.00
4240 · Postage and Delivery	0.00	5.00	-5.00	0.0%	60.00
4245 · Printing and Reproduction	0.00	0.00	0.00	0.0%	0.00
4250 · Professional Fees					
4670 · Tax Liability - Form 990	0.00	0.00	0.00	0.0%	0.00

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

	<u>Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 20</u> <u>Budget</u>
4260 · Accounting	250.00	125.00	125.00	200.0%	1,500.00
4270 · Administrative Assistant Fees	0.00	0.00	0.00	0.0%	0.00
4275 · Legal Fees	0.00	41.74	-41.74	0.0%	500.00
4665 · Tax Preparation	0.00	41.74	-41.74	0.0%	500.00
Total 4250 · Professional Fees	<u>250.00</u>	<u>208.48</u>	<u>41.52</u>	<u>119.92%</u>	<u>2,500.00</u>
Total 4200 · General & Administrative	<u>250.00</u>	<u>450.22</u>	<u>-200.22</u>	<u>55.53%</u>	<u>5,400.00</u>
4400 · Trailers					
4410 · Licenses & Permits	0.00	8.37	-8.37	0.0%	100.00
4420 · Maintenance & Repairs	0.00	416.74	-416.74	0.0%	5,000.00
4430 · Tires	0.00	0.00	0.00	0.0%	0.00
4440 · Transportation	0.00	266.74	-266.74	0.0%	3,200.00
Total 4400 · Trailers	<u>0.00</u>	<u>691.85</u>	<u>-691.85</u>	<u>0.0%</u>	<u>8,300.00</u>
5000 · Capital Expenditures	0.00	221.87	-221.87	0.0%	2,662.00
Total Expense	<u>250.00</u>	<u>1,738.94</u>	<u>-1,488.94</u>	<u>14.38%</u>	<u>20,862.00</u>
Net Ordinary Income	<u>-235.97</u>	<u>-1,663.94</u>	<u>1,427.97</u>	<u>14.18%</u>	<u>30,338.00</u>
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	1,464.50	-1,464.50	0.0%	17,574.00
4215 · Depreciation Expense	0.00	0.00	0.00	0.0%	0.00
8000 · SUSPENSE	0.00	0.00	0.00	0.0%	0.00
Total Other Expense	<u>0.00</u>	<u>1,464.50</u>	<u>-1,464.50</u>	<u>0.0%</u>	<u>17,574.00</u>
Net Other Income	<u>0.00</u>	<u>-1,464.50</u>	<u>1,464.50</u>	<u>0.0%</u>	<u>-17,574.00</u>
Net Income	<u><u>-235.97</u></u>	<u><u>-3,128.44</u></u>	<u><u>2,892.47</u></u>	<u><u>7.54%</u></u>	<u><u>12,764.00</u></u>

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

	Jan - Dec 20			
	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3200 · Donation	500.00			
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	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	645.00	0.00	0.00	100.0%
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%
Total 3400 · Training Center User Fees	39,895.00	39,800.00	95.00	100.24%
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	8,950.00	10,000.00	-1,050.00	89.5%
Total 3500 · Facility Rental Fees	8,950.00	10,000.00	-1,050.00	89.5%
3600 · Interest Income				
3610 · Earnings on Investments	405.39	900.00	-494.61	45.04%
3600 · Interest Income - Other	0.00	0.00	0.00	0.0%
Total 3600 · Interest Income	405.39	900.00	-494.61	45.04%
Total Income	49,750.39	51,200.00	-1,449.61	97.17%
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	1,100.00	1,500.00	-400.00	73.33%
4005 · Repairs and Maintenance	0.00	3,000.00	-3,000.00	0.0%
Total 4000 · Boulder Facility	1,100.00	4,500.00	-3,400.00	24.44%
4200 · General & Administrative				
4247 · Web Presence	128.87	500.00	-371.13	25.77%
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%
4220 · General & Liability Insurance	2,406.00	2,340.00	66.00	102.82%
4225 · Licenses and Permits	0.00	0.00	0.00	0.0%
4230 · Meals	0.00	0.00	0.00	0.0%

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

	<u>Jan - Dec 20</u>			
	<u>Jan - Dec 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4235 · Office Supplies	0.00	0.00	0.00	0.0%
4240 · Postage and Delivery	0.00	60.00	-60.00	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	1,884.00	1,500.00	384.00	125.6%
4270 · Administrative Assistant Fees	0.00	0.00	0.00	0.0%
4275 · Legal Fees	0.00	500.00	-500.00	0.0%
4665 · Tax Preparation	0.00	500.00	-500.00	0.0%
Total 4250 · Professional Fees	1,884.00	2,500.00	-616.00	75.36%
Total 4200 · General & Administrative	4,418.87	5,400.00	-981.13	81.83%
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%
4430 · Tires	0.00	0.00	0.00	0.0%
4440 · Transportation	0.00	3,200.00	-3,200.00	0.0%
Total 4400 · Trailers	0.00	8,300.00	-8,300.00	0.0%
5000 · Capital Expenditures	0.00	2,662.00	-2,662.00	0.0%
Total Expense	5,518.87	20,862.00	-15,343.13	26.45%
Net Ordinary Income	44,231.52	30,338.00	13,893.52	145.8%
Other Income/Expense				
Other Expense				
7050 · Annual Boulder Lease Agreement	0.00	17,574.00	-17,574.00	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	0.00	17,574.00	-17,574.00	0.0%
Net Other Income	0.00	-17,574.00	17,574.00	0.0%
Net Income	44,231.52	12,764.00	31,467.52	346.53%