

**Boulder County Regional Fire Training Center**  
**Balance Sheet**  
As of March 31, 2021

Mar 31, 21

**ASSETS**

**Current Assets**

**Checking/Savings**

1004 · Great Western Checking Account 81,774.08  
1010 · Great Western Money Market 161,186.76

**Total Checking/Savings** 242,960.84

**Total Current Assets** 242,960.84

**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 -122,291.00  
1520 · Accum Depr - Storage Container -11,055.00  
1540 · Accum Depr - Trailers -112,605.00  
1560 · Accum Depr - Furniture -5,420.00  
1570 · Accum Depr - Door Simulator -8,634.00  
1580 · Accum Depr - Foam Dispersal -3,675.00

**Total 1500 · Accumulated Depreciation** -263,680.00

**Total Fixed Assets** 319,598.46

**TOTAL ASSETS** 562,559.30

**LIABILITIES & EQUITY**

**Equity**

**3000 · Net Assets**

3010 · Unrestricted 488,499.85  
3035 · Capital Reserves 9,473.64

**Total 3000 · Net Assets** 497,973.49

**3050 · Retained Earnings** 26,342.52

**Net Income** 38,243.29

**Total Equity** 562,559.30

**TOTAL LIABILITIES & EQUITY** 562,559.30

**Boulder County Regional Fire Training Center  
Profit & Loss Budget vs. Actual  
March 2021**

OrdinaryIncome/Expense	Jan - Dec 21				
	Mar 21	Budget	\$ Over Budget	% of Budget	Budget
<b>Income</b>					
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	550.00	0.00	550.00	100.0%	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	550.00	0.00	550.00	100.0%	550.00
3432 · Gold Hill FPD	550.00	0.00	550.00	100.0%	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	50.00	0.00	50.00	100.0%	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%	15,500.00
3468 · Nederland FPD	0.00	0.00	0.00	0.0%	550.00
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	550.00	0.00	550.00	100.0%	550.00
<b>Total 3400 · Training Center User Fees</b>	<b>2,250.00</b>	<b>0.00</b>	<b>2,250.00</b>	<b>100.0%</b>	<b>39,800.00</b>
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	0.00	0.00	0.0%	6,500.00
<b>Total 3500 · Facility Rental Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>6,500.00</b>
3600 · Interest Income					
3610 · Earnings on Investments	0.68				
3600 · Interest Income - Other	14.57	0.00	14.57	100.0%	300.00
<b>Total 3600 · Interest Income</b>	<b>15.25</b>	<b>0.00</b>	<b>15.25</b>	<b>100.0%</b>	<b>300.00</b>
<b>Total Income</b>	<b>2,265.25</b>	<b>0.00</b>	<b>2,265.25</b>	<b>100.0%</b>	<b>47,100.00</b>
<b>Expense</b>					
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	50.00	-50.00	0.0%	600.00
4040 · Repairs and Maintenance	0.00	187.50	-187.50	0.0%	2,250.00
<b>Total 4000 · Boulder Facility</b>	<b>0.00</b>	<b>237.50</b>	<b>-237.50</b>	<b>0.0%</b>	<b>2,850.00</b>
4200 · General & Administrative					
4247 · Web Presence	0.00	10.83	-10.83	0.0%	130.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	0.00	208.33	-208.33	0.0%	2,500.00
4240 · Postage and Delivery	0.00	4.16	-4.16	0.0%	50.00
4250 · Professional Fees					
4260 · Accounting	125.00	125.00	0.00	100.0%	1,500.00
4275 · Legal Fees	0.00	33.33	-33.33	0.0%	400.00
4665 · Tax Preparation	0.00	400.00	-400.00	0.0%	400.00
4250 · Professional Fees - Other	10.00				

**Boulder County Regional Fire Training Center**  
**Profit & Loss Budget vs. Actual**  
 March 2021

	<b>Mar 21</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>	<b>Jan - Dec 21 Budget</b>
<b>Total 4250 · Professional Fees</b>	135.00	558.33	-423.33	24.18%	2,300.00
<b>Total 4200 · General &amp; Administrative</b>	135.00	781.65	-646.65	17.27%	4,980.00
<b>4400 · Trailers</b>					
<b>4410 · Licenses &amp; Permits</b>	0.00	6.25	-6.25	0.0%	75.00
<b>4420 · Maintenance &amp; Repairs</b>	0.00	250.00	-250.00	0.0%	3,000.00
<b>4440 · Transportation</b>	0.00	208.33	-208.33	0.0%	2,500.00
<b>Total 4400 · Trailers</b>	0.00	464.58	-464.58	0.0%	5,575.00
<b>5000 · Capital Expenditures</b>	0.00	166.66	-166.66	0.0%	2,000.00
<b>Total Expense</b>	135.00	1,650.39	-1,515.39	8.18%	15,405.00
<b>Net Ordinary Income</b>	2,130.25	-1,650.39	3,780.64	-129.08%	31,695.00
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>7050 · Annual Boulder Lease Agreement</b>	0.00	1,100.00	-1,100.00	0.0%	13,200.00
<b>7075 · Depreciation Expense</b>	0.00	0.00	0.00	0.0%	0.00
<b>8000 · SUSPENSE</b>	0.00	0.00	0.00	0.0%	0.00
<b>Total Other Expense</b>	0.00	1,100.00	-1,100.00	0.0%	13,200.00
<b>Net Other Income</b>	0.00	-1,100.00	1,100.00	0.0%	-13,200.00
<b>Net Income</b>	<u>2,130.25</u>	<u>-2,750.39</u>	<u>4,880.64</u>	<u>-77.45%</u>	<u>18,495.00</u>

**Boulder County Regional Fire Training Center**  
**Profit & Loss Budget vs. Actual**  
 January through March 2021

Ordinary Income/Expense	Jan - Dec 21				
	Jan - Mar 21	Budget	\$ Over Budget	% of Budget	Budget
<b>Income</b>					
<b>3100 · Grant Income</b>	0.00	500.00	-500.00	0.0%	500.00
<b>3400 · Training Center User Fees</b>					
3404 · Allenspark FPD	550.00	550.00	0.00	100.0%	550.00
3408 · Berthoud FPD	3,300.00	3,300.00	0.00	100.0%	3,300.00
3409 · Boulder County Sheriff	550.00	550.00	0.00	100.0%	550.00
3412 · Boulder Emergency Squad	0.00	550.00	-550.00	0.0%	550.00
3416 · Boulder Mountain FPD	550.00	550.00	0.00	100.0%	550.00
3420 · Boulder Rural FPD	8,250.00	8,250.00	0.00	100.0%	8,250.00
3424 · Coal Creek Canyon FD	550.00	550.00	0.00	100.0%	550.00
3428 · Four Mile FPD	550.00	550.00	0.00	100.0%	550.00
3432 · Gold Hill FPD	550.00	550.00	0.00	100.0%	550.00
3436 · Hygiene Fire Protection Dist.	550.00	550.00	0.00	100.0%	550.00
3440 · Indian Peaks FPD	550.00	550.00	0.00	100.0%	550.00
3448 · Lafayette FPD	4,500.00	4,500.00	0.00	100.0%	4,500.00
3452 · Lefthand FPD	550.00	550.00	0.00	100.0%	550.00
3456 · Longmont Emergency Unit	550.00	550.00	0.00	100.0%	550.00
3464 · Mountain View FPD	15,500.00	15,500.00	0.00	100.0%	15,500.00
3468 · Nederland FPD	550.00	550.00	0.00	100.0%	550.00
3480 · Sugarloaf FPD	550.00	550.00	0.00	100.0%	550.00
3484 · Sunshine FPD	550.00	550.00	0.00	100.0%	550.00
3488 · Timberline FPD	550.00	550.00	0.00	100.0%	550.00
<b>Total 3400 · Training Center User Fees</b>	<u>39,250.00</u>	<u>39,800.00</u>	<u>-550.00</u>	<u>98.62%</u>	<u>39,800.00</u>
<b>3500 · Facility Rental Fees</b>					
3510 · Facility Rental Fees	0.00	6,500.00	-6,500.00	0.0%	6,500.00
<b>Total 3500 · Facility Rental Fees</b>	<u>0.00</u>	<u>6,500.00</u>	<u>-6,500.00</u>	<u>0.0%</u>	<u>6,500.00</u>
<b>3600 · Interest Income</b>					
3610 · Earnings on Investments	1.55				
3600 · Interest Income - Other	39.73	300.00	-260.27	13.24%	300.00
<b>Total 3600 · Interest Income</b>	<u>41.28</u>	<u>300.00</u>	<u>-258.72</u>	<u>13.76%</u>	<u>300.00</u>
<b>Total Income</b>	<u>39,291.28</u>	<u>47,100.00</u>	<u>-7,808.72</u>	<u>83.42%</u>	<u>47,100.00</u>
<b>Expense</b>					
<b>4000 · Boulder Facility</b>					
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	150.00	-150.00	0.0%	600.00
4040 · Repairs and Maintenance	0.00	562.50	-562.50	0.0%	2,250.00
<b>Total 4000 · Boulder Facility</b>	<u>0.00</u>	<u>712.50</u>	<u>-712.50</u>	<u>0.0%</u>	<u>2,850.00</u>
<b>4200 · General &amp; Administrative</b>					
4247 · Web Presence	20.99	32.49	-11.50	64.6%	130.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	0.00	624.99	-624.99	0.0%	2,500.00
4240 · Postage and Delivery	0.00	12.48	-12.48	0.0%	50.00
4250 · Professional Fees					
4260 · Accounting	375.00	375.00	0.00	100.0%	1,500.00
4275 · Legal Fees	0.00	99.99	-99.99	0.0%	400.00
4665 · Tax Preparation	392.00	400.00	-8.00	98.0%	400.00
4250 · Professional Fees - Other	10.00				
<b>Total 4250 · Professional Fees</b>	<u>777.00</u>	<u>874.99</u>	<u>-97.99</u>	<u>88.8%</u>	<u>2,300.00</u>
<b>Total 4200 · General &amp; Administrative</b>	<u>797.99</u>	<u>1,544.95</u>	<u>-746.96</u>	<u>51.65%</u>	<u>4,980.00</u>
<b>4400 · Trailers</b>					

**Boulder County Regional Fire Training Center**  
**Profit & Loss Budget vs. Actual**  
 January through March 2021

	<u>Jan - Dec 21</u>				
	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Budget</u>
4410 · Licenses & Permits	0.00	18.75	-18.75	0.0%	75.00
4420 · Maintenance & Repairs	250.00	750.00	-500.00	33.33%	3,000.00
4440 · Transportation	0.00	624.99	-624.99	0.0%	2,500.00
<b>Total 4400 · Trailers</b>	<b>250.00</b>	<b>1,393.74</b>	<b>-1,143.74</b>	<b>17.94%</b>	<b>5,575.00</b>
5000 · Capital Expenditures	0.00	499.98	-499.98	0.0%	2,000.00
<b>Total Expense</b>	<b>1,047.99</b>	<b>4,151.17</b>	<b>-3,103.18</b>	<b>25.25%</b>	<b>15,405.00</b>
<b>Net Ordinary Income</b>	<b>38,243.29</b>	<b>42,948.83</b>	<b>-4,705.54</b>	<b>89.04%</b>	<b>31,695.00</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
7050 · Annual Boulder Lease Agreement	0.00	3,300.00	-3,300.00	0.0%	13,200.00
7075 · Depreciation Expense	0.00	0.00	0.00	0.0%	0.00
8000 · SUSPENSE	0.00	0.00	0.00	0.0%	0.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>3,300.00</b>	<b>-3,300.00</b>	<b>0.0%</b>	<b>13,200.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-3,300.00</b>	<b>3,300.00</b>	<b>0.0%</b>	<b>-13,200.00</b>
<b>Net Income</b>	<b><u>38,243.29</u></b>	<b><u>39,648.83</u></b>	<b><u>-1,405.54</u></b>	<b><u>96.46%</u></b>	<b><u>18,495.00</u></b>