

Boulder County Regional Fire Training Center

Balance Sheet

As of August 31, 2021

Aug 31, 21

ASSETS

Current Assets

Checking/Savings

1004 · Great Western Checking Account	81,647.11
1010 · Great Western Money Market	161,254.34

Total Checking/Savings 242,901.45

Total Current Assets 242,901.45

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 562,499.91

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 38,183.90

Total Equity 562,499.91

TOTAL LIABILITIES & EQUITY 562,499.91

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

	<u>Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 21</u> <u>Budget</u>
OrdinaryIncome/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%	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	0.00	0.00	0.00	0.0%	550.00
Total 3400 · Training Center User Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>39,800.00</u>
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	0.00	0.00	0.0%	6,500.00
Total 3500 · Facility Rental Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>6,500.00</u>
3600 · Interest Income					
3610 · Earnings on Investments	0.69				
3600 · Interest Income - Other	14.13	0.00	14.13	100.0%	300.00
Total 3600 · Interest Income	<u>14.82</u>	<u>0.00</u>	<u>14.82</u>	<u>100.0%</u>	<u>300.00</u>
Total Income	<u>14.82</u>	<u>0.00</u>	<u>14.82</u>	<u>100.0%</u>	<u>47,100.00</u>
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	50.00	-50.00	0.0%	600.00
4040 · Repairs and Maintenance	0.00	187.50	-187.50	0.0%	2,250.00
Total 4000 · Boulder Facility	<u>0.00</u>	<u>237.50</u>	<u>-237.50</u>	<u>0.0%</u>	<u>2,850.00</u>
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	180.40	125.00	55.40	144.32%	1,500.00
4275 · Legal Fees	0.00	33.33	-33.33	0.0%	400.00
4665 · Tax Preparation	0.00	0.00	0.00	0.0%	400.00
Total 4250 · Professional Fees	<u>180.40</u>	<u>158.33</u>	<u>22.07</u>	<u>113.94%</u>	<u>2,300.00</u>

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

	<u>Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 21 Budget</u>
Total 4200 · General & Administrative	180.40	381.65	-201.25	47.27%	4,980.00
4400 · Trailers					
4410 · Licenses & Permits	0.00	6.25	-6.25	0.0%	75.00
4420 · Maintenance & Repairs	0.00	250.00	-250.00	0.0%	3,000.00
4440 · Transportation	0.00	208.33	-208.33	0.0%	2,500.00
Total 4400 · Trailers	0.00	464.58	-464.58	0.0%	5,575.00
5000 · Capital Expenditures	0.00	166.66	-166.66	0.0%	2,000.00
Total Expense	180.40	1,250.39	-1,069.99	14.43%	15,405.00
Net Ordinary Income	-165.58	-1,250.39	1,084.81	13.24%	31,695.00
OtherIncome/Expense					
OtherExpense					
7050 · Annual Boulder Lease Agreement	0.00	1,100.00	-1,100.00	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
Total Other Expense	0.00	1,100.00	-1,100.00	0.0%	13,200.00
Net Other Income	0.00	-1,100.00	1,100.00	0.0%	-13,200.00
Net Income	<u>-165.58</u>	<u>-2,350.39</u>	<u>2,184.81</u>	<u>7.05%</u>	<u>18,495.00</u>

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

	<u>Jan - Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 21</u> <u>Budget</u>
Ordinary Income/Expense					
Income					
3100 · Grant Income	0.00	500.00	-500.00	0.0%	500.00
3400 · Training Center User Fees					
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	550.00	550.00	0.00	100.0%	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
Total 3400 · Training Center User Fees	<u>39,800.00</u>	<u>39,800.00</u>	<u>0.00</u>	<u>100.0%</u>	<u>39,800.00</u>
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	6,500.00	-6,500.00	0.0%	6,500.00
Total 3500 · Facility Rental Fees	<u>0.00</u>	<u>6,500.00</u>	<u>-6,500.00</u>	<u>0.0%</u>	<u>6,500.00</u>
3600 · Interest Income					
3610 · Earnings on Investments	4.98				
3600 · Interest Income - Other	107.31	300.00	-192.69	35.77%	300.00
Total 3600 · Interest Income	<u>112.29</u>	<u>300.00</u>	<u>-187.71</u>	<u>37.43%</u>	<u>300.00</u>
Total Income	<u>39,912.29</u>	<u>47,100.00</u>	<u>-7,187.71</u>	<u>84.74%</u>	<u>47,100.00</u>
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	400.00	-400.00	0.0%	600.00
4040 · Repairs and Maintenance	0.00	1,500.00	-1,500.00	0.0%	2,250.00
Total 4000 · Boulder Facility	<u>0.00</u>	<u>1,900.00</u>	<u>-1,900.00</u>	<u>0.0%</u>	<u>2,850.00</u>
4200 · General & Administrative					
4247 · Web Presence	20.99	86.64	-65.65	24.23%	130.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	0.00	1,666.64	-1,666.64	0.0%	2,500.00
4240 · Postage and Delivery	0.00	33.28	-33.28	0.0%	50.00
4250 · Professional Fees					
4260 · Accounting	1,055.40	1,000.00	55.40	105.54%	1,500.00
4275 · Legal Fees	0.00	266.64	-266.64	0.0%	400.00
4665 · Tax Preparation	392.00	400.00	-8.00	98.0%	400.00
4250 · Professional Fees - Other	10.00				
Total 4250 · Professional Fees	<u>1,457.40</u>	<u>1,666.64</u>	<u>-209.24</u>	<u>87.45%</u>	<u>2,300.00</u>
Total 4200 · General & Administrative	<u>1,478.39</u>	<u>3,453.20</u>	<u>-1,974.81</u>	<u>42.81%</u>	<u>4,980.00</u>
4400 · Trailers					

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

	<u>Jan - Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 21</u> <u>Budget</u>
4410 · Licenses & Permits	0.00	50.00	-50.00	0.0%	75.00
4420 · Maintenance & Repairs	250.00	2,000.00	-1,750.00	12.5%	3,000.00
4440 · Transportation	0.00	1,666.64	-1,666.64	0.0%	2,500.00
Total 4400 · Trailers	250.00	3,716.64	-3,466.64	6.73%	5,575.00
5000 · Capital Expenditures	0.00	1,333.28	-1,333.28	0.0%	2,000.00
Total Expense	1,728.39	10,403.12	-8,674.73	16.61%	15,405.00
Net Ordinary Income	38,183.90	36,696.88	1,487.02	104.05%	31,695.00
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	8,800.00	-8,800.00	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
Total Other Expense	0.00	8,800.00	-8,800.00	0.0%	13,200.00
Net Other Income	0.00	-8,800.00	8,800.00	0.0%	-13,200.00
Net Income	<u>38,183.90</u>	<u>27,896.88</u>	<u>10,287.02</u>	<u>136.88%</u>	<u>18,495.00</u>