

Boulder County Regional Fire Training Center
Balance Sheet

As of September 30, 2021

Sep 30, 21

ASSETS

Current Assets

Checking/Savings

1004 · Great Western Checking Account 81,522.78

1010 · Great Western Money Market 161,267.60

Total Checking/Savings 242,790.38

Total Current Assets 242,790.38

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 562,388.84

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 38,072.83

Total Equity 562,388.84

TOTAL LIABILITIES & EQUITY 562,388.84

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

	<u>Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 21 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	0.67				
3600 · Interest Income - Other	13.26	0.00	13.26	100.0%	300.00
Total 3600 · Interest Income	<u>13.93</u>	<u>0.00</u>	<u>13.93</u>	<u>100.0%</u>	<u>300.00</u>
Total Income	<u>13.93</u>	<u>0.00</u>	<u>13.93</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	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	0.00	0.00	0.0%	400.00
Total 4250 · Professional Fees	<u>125.00</u>	<u>158.33</u>	<u>-33.33</u>	<u>78.95%</u>	<u>2,300.00</u>

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

	<u>Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 21</u> <u>Budget</u>
Total 4200 · General & Administrative	125.00	381.65	-256.65	32.75%	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	125.00	1,250.39	-1,125.39	10.0%	15,405.00
Net Ordinary Income	-111.07	-1,250.39	1,139.32	8.88%	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>-111.07</u>	<u>-2,350.39</u>	<u>2,239.32</u>	<u>4.73%</u>	<u>18,495.00</u>

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

	Jan - Dec 21				
	Jan - Sep 21	Budget	\$ Over Budget	% of Budget	Budget
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	39,800.00	39,800.00	0.00	100.0%	39,800.00
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	0.00	6,500.00	-6,500.00	0.0%	6,500.00
3600 · Interest Income					
3610 · Earnings on Investments	5.65				
3600 · Interest Income - Other	120.57	300.00	-179.43	40.19%	300.00
Total 3600 · Interest Income	126.22	300.00	-173.78	42.07%	300.00
Total Income	39,926.22	47,100.00	-7,173.78	84.77%	47,100.00
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	450.00	-450.00	0.0%	600.00
4040 · Repairs and Maintenance	0.00	1,687.50	-1,687.50	0.0%	2,250.00
Total 4000 · Boulder Facility	0.00	2,137.50	-2,137.50	0.0%	2,850.00
4200 · General & Administrative					
4247 · Web Presence	20.99	97.47	-76.48	21.54%	130.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	0.00	1,874.97	-1,874.97	0.0%	2,500.00
4240 · Postage and Delivery	0.00	37.44	-37.44	0.0%	50.00
4250 · Professional Fees					
4260 · Accounting	1,180.40	1,125.00	55.40	104.92%	1,500.00
4275 · Legal Fees	0.00	299.97	-299.97	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	1,582.40	1,824.97	-242.57	86.71%	2,300.00
Total 4200 · General & Administrative	1,603.39	3,834.85	-2,231.46	41.81%	4,980.00
4400 · Trailers					

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Profit & Loss Budget vs. Actual
 January through September 2021

	<u>Jan - Sep 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	56.25	-56.25	0.0%	75.00
4420 · Maintenance & Repairs	250.00	2,250.00	-2,000.00	11.11%	3,000.00
4440 · Transportation	0.00	1,874.97	-1,874.97	0.0%	2,500.00
Total 4400 · Trailers	250.00	4,181.22	-3,931.22	5.98%	5,575.00
5000 · Capital Expenditures	0.00	1,499.94	-1,499.94	0.0%	2,000.00
Total Expense	1,853.39	11,653.51	-9,800.12	15.9%	15,405.00
Net Ordinary Income	38,072.83	35,446.49	2,626.34	107.41%	31,695.00
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	9,900.00	-9,900.00	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	9,900.00	-9,900.00	0.0%	13,200.00
Net Other Income	0.00	-9,900.00	9,900.00	0.0%	-13,200.00
Net Income	<u>38,072.83</u>	<u>25,546.49</u>	<u>12,526.34</u>	<u>149.03%</u>	<u>18,495.00</u>