

# Boulder County Regional Fire Training Center Balance Sheet

As of December 31, 2021

Dec 31, 21

## ASSETS

### Current Assets

#### Checking/Savings

1004 · Great Western Checking Account 63,536.80  
1010 · Great Western Money Market 176,309.77

Total Checking/Savings 239,846.57

Total Current Assets 239,846.57

### 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 559,445.03**

## 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 35,129.02

Total Equity 559,445.03

**TOTAL LIABILITIES & EQUITY 559,445.03**

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

	<u>Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<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	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
<b>Total 3400 · Training Center User Fees</b>	<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
<b>Total 3500 · Facility Rental Fees</b>	<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	14.98	0.00	14.98	100.0%	300.00
<b>Total 3600 · Interest Income</b>	<u>15.65</u>	<u>0.00</u>	<u>15.65</u>	<u>100.0%</u>	<u>300.00</u>
<b>Total Income</b>	<u>15.65</u>	<u>0.00</u>	<u>15.65</u>	<u>100.0%</u>	<u>47,100.00</u>
<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>	<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	10.87	-10.87	0.0%	130.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	0.00	208.37	-208.37	0.0%	2,500.00
4240 · Postage and Delivery	0.00	4.24	-4.24	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	33.37	-33.37	0.0%	400.00
4665 · Tax Preparation	0.00	0.00	0.00	0.0%	400.00
<b>Total 4250 · Professional Fees</b>	<u>125.00</u>	<u>158.37</u>	<u>-33.37</u>	<u>78.93%</u>	<u>2,300.00</u>

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

	<u>Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
<b>Total 4200 · General &amp; Administrative</b>	125.00	381.85	-256.85	32.74%	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	208.37	-208.37	0.0%	2,500.00
<b>Total 4400 · Trailers</b>	0.00	464.62	-464.62	0.0%	5,575.00
<b>5000 · Capital Expenditures</b>	0.00	166.74	-166.74	0.0%	2,000.00
<b>Total Expense</b>	125.00	1,250.71	-1,125.71	9.99%	15,405.00
<b>Net Ordinary Income</b>	-109.35	-1,250.71	1,141.36	8.74%	31,695.00
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>7050 · Annual Boulder Lease Agreement</b>	15,474.00	1,100.00	14,374.00	1,406.73%	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>	15,474.00	1,100.00	14,374.00	1,406.73%	13,200.00
<b>Net Other Income</b>	-15,474.00	-1,100.00	-14,374.00	1,406.73%	-13,200.00
<b>Net Income</b>	<u>-15,583.35</u>	<u>-2,350.71</u>	<u>-13,232.64</u>	<u>662.92%</u>	<u>18,495.00</u>

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

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3200 · Donation	15,000.00			
3100 · Grant Income	0.00	500.00	-500.00	0.0%
<b>3400 · Training Center User Fees</b>				
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%
3464 · Mountain View FPD	15,500.00	15,500.00	0.00	100.0%
3468 · Nederland FPD	550.00	550.00	0.00	100.0%
3480 · Sugarloaf FPD	1,100.00	550.00	550.00	200.0%
3484 · Sunshine FPD	550.00	550.00	0.00	100.0%
3488 · Timberline FPD	550.00	550.00	0.00	100.0%
<b>Total 3400 · Training Center User Fees</b>	<b>40,350.00</b>	<b>39,800.00</b>	<b>550.00</b>	<b>101.38%</b>
<b>3500 · Facility Rental Fees</b>				
3510 · Facility Rental Fees	0.00	6,500.00	-6,500.00	0.0%
<b>Total 3500 · Facility Rental Fees</b>	<b>0.00</b>	<b>6,500.00</b>	<b>-6,500.00</b>	<b>0.0%</b>
<b>3600 · Interest Income</b>				
3610 · Earnings on Investments	7.66			
3600 · Interest Income - Other	162.74	300.00	-137.26	54.25%
<b>Total 3600 · Interest Income</b>	<b>170.40</b>	<b>300.00</b>	<b>-129.60</b>	<b>56.8%</b>
<b>Total Income</b>	<b>55,520.40</b>	<b>47,100.00</b>	<b>8,420.40</b>	<b>117.88%</b>
<b>Expense</b>				
<b>4000 · Boulder Facility</b>				
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	600.00	-600.00	0.0%
4040 · Repairs and Maintenance	145.00	2,250.00	-2,105.00	6.44%
<b>Total 4000 · Boulder Facility</b>	<b>145.00</b>	<b>2,850.00</b>	<b>-2,705.00</b>	<b>5.09%</b>
<b>4200 · General &amp; Administrative</b>				
4247 · Web Presence	153.98	130.00	23.98	118.45%
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%
4220 · General & Liability Insurance	2,411.00	2,500.00	-89.00	96.44%
4240 · Postage and Delivery	0.00	50.00	-50.00	0.0%
4250 · Professional Fees				
4260 · Accounting	1,555.40	1,500.00	55.40	103.69%

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

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4275 · Legal Fees	0.00	400.00	-400.00	0.0%
4665 · Tax Preparation	392.00	400.00	-8.00	98.0%
4250 · Professional Fees - Other	10.00			
<b>Total 4250 · Professional Fees</b>	<u>1,957.40</u>	<u>2,300.00</u>	<u>-342.60</u>	<u>85.1%</u>
<b>Total 4200 · General &amp; Administrative</b>	<u>4,522.38</u>	<u>4,980.00</u>	<u>-457.62</u>	<u>90.81%</u>
<b>4400 · Trailers</b>				
4410 · Licenses & Permits	0.00	75.00	-75.00	0.0%
4420 · Maintenance & Repairs	250.00	3,000.00	-2,750.00	8.33%
4440 · Transportation	0.00	2,500.00	-2,500.00	0.0%
<b>Total 4400 · Trailers</b>	<u>250.00</u>	<u>5,575.00</u>	<u>-5,325.00</u>	<u>4.48%</u>
<b>5000 · Capital Expenditures</b>	<u>0.00</u>	<u>2,000.00</u>	<u>-2,000.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>4,917.38</u>	<u>15,405.00</u>	<u>-10,487.62</u>	<u>31.92%</u>
<b>Net Ordinary Income</b>	<u>50,603.02</u>	<u>31,695.00</u>	<u>18,908.02</u>	<u>159.66%</u>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
7050 · Annual Boulder Lease Agreement	15,474.00	13,200.00	2,274.00	117.23%
7075 · Depreciation Expense	0.00	0.00	0.00	0.0%
8000 · SUSPENSE	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<u>15,474.00</u>	<u>13,200.00</u>	<u>2,274.00</u>	<u>117.23%</u>
<b>Net Other Income</b>	<u>-15,474.00</u>	<u>-13,200.00</u>	<u>-2,274.00</u>	<u>117.23%</u>
<b>Net Income</b>	<u><u>35,129.02</u></u>	<u><u>18,495.00</u></u>	<u><u>16,634.02</u></u>	<u><u>189.94%</u></u>