

Boulder County Regional Fire Training Center

Balance Sheet

As of December 31, 2018

Dec 31, 18

ASSETS

Current Assets

Checking/Savings

1009 · Great Western Checking Balance

1004 · Yearly Operating Budget 68,233.73

1009 · Great Western Checking Balance - Other 68,528.65

Total 1009 · Great Western Checking Balance 136,762.38

Total Checking/Savings 136,762.38

Total Current Assets 136,762.38

Fixed Assets

1400 · Property & Equipment

1405 · Building & Improvements 188,577.38

1420 · Storage Container 11,055.00

1440 · Trailers 342,275.00

1460 · Furniture 5,445.98

1470 · Forcible Entry Door Simulator 11,515.10

1480 · Foam Dispersal System 4,900.00

Total 1400 · Property & Equipment 563,768.46

1500 · Accumulated Depreciation

1505 · Accum Depr - Building & Improv -80,594.43

1520 · Accum Depr - Storage Container -6,980.00

1540 · Accum Depr - Trailers -62,006.64

1560 · Accum Depr - Furniture -3,882.59

1570 · Accum Depr - Door Simulator -2,878.78

1580 · Accum Depr - Foam Dispersal -1,225.00

Total 1500 · Accumulated Depreciation -157,567.44

Total Fixed Assets 406,201.02

TOTAL ASSETS 542,963.40

LIABILITIES & EQUITY

Equity

3000 · Net Assets

3010 · Unrestricted 560,914.33

3035 · Capital Reserves 9,473.64

Total 3000 · Net Assets 570,387.97

3050 · Retained Earnings -55,464.31

Net Income 28,039.74

Total Equity 542,963.40

TOTAL LIABILITIES & EQUITY 542,963.40

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
December 2018

	<u>Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan-Dec Budget</u>
Ordinary Income/Expense					
Income					
3100 · Grant Income	0.00	0.00	0.00	0.0%	0.00
3400 · Training Center User Fees					
3404 · Allenspark FPD	0.00	0.00	0.00	0.0%	550.00
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%	5,500.00
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
3460 · Lyons FPD	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%	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
3400 - Training Center User Fees-other	0.00	0.00	0.00	0.0%	
Total 3400 · Training Center User Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>34,100.00</u>
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	300.00	0.00	300.00	100.0%	14,100.00
Total 3500 · Facility Rental Fees	<u>300.00</u>	<u>0.00</u>	<u>300.00</u>	<u>100.0%</u>	<u>14,100.00</u>
3600 · Interest Income					
3610 · Earnings on Investments	1.17	0.84	0.33	139.29%	10.00
Total 3600 · Interest Income	<u>1.17</u>	<u>0.84</u>	<u>0.33</u>	<u>139.29%</u>	<u>10.00</u>
Total Income	<u>301.17</u>	<u>0.84</u>	<u>300.33</u>	<u>35,853.57%</u>	<u>48,210.00</u>
Expense					
4000 · Boulder Facility					
4017 · Kitchen Supplies	0.00	166.67	-166.67	0.0%	2,000.00
4030 · Propane Expense	0.00	166.67	-166.67	0.0%	2,000.00
4005 · Repairs and Maintenance	0.00	416.67	-416.67	0.0%	5,000.00
4035 · Small Tools and Equipment	0.00	0.00	0.00	0.0%	0.00
Total 4000 · Boulder Facility	<u>0.00</u>	<u>750.01</u>	<u>-750.01</u>	<u>0.0%</u>	<u>9,000.00</u>
4200 · General & Administrative					
4247 · Web Presence	0.00	41.67	-41.67	0.0%	500.00
4220 · General & Liability Insurance	0.00	0.00	0.00	0.0%	2,311.00
4225 · Licenses and Permits	0.00	0.00	0.00	0.0%	10.00

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
December 2018

	<u>Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan-Dec Budget</u>
4235 · Office Supplies	0.00	0.00	0.00	0.0%	50.00
4240 · Postage and Delivery	0.00	0.00	0.00	0.0%	50.00
4245 · Printing and Reproduction	0.00	0.00	0.00	0.0%	0.00
4250 · Professional Fees					
4260 · Accounting	75.00	75.00	0.00	100.0%	1,000.00
4275 · Legal Fees	0.00	0.00	0.00	0.0%	500.00
4665 · Tax Preparation	0.00	0.00	0.00	0.0%	1,000.00
Total 4250 · Professional Fees	<u>75.00</u>	<u>75.00</u>	<u>0.00</u>	<u>100.0%</u>	<u>2,500.00</u>
Total 4200 · General & Administrative	<u>75.00</u>	<u>116.67</u>	<u>-41.67</u>	<u>64.28%</u>	<u>5,421.00</u>
4400 · Trailers					
4410 · Licenses & Permits	0.00	0.00	0.00	0.0%	100.00
4420 · Maintenance & Repairs	0.00	486.77	-486.77	0.0%	5,841.25
4440 · Transportation	400.00	233.34	166.66	171.42%	2,800.00
Total 4400 · Trailers	<u>400.00</u>	<u>720.11</u>	<u>-320.11</u>	<u>55.55%</u>	<u>8,741.25</u>
5000 · Capital Expenditures	0.00	0.00	0.00	0.0%	10,315.00
Total Expense	<u>475.00</u>	<u>1,586.79</u>	<u>-1,111.79</u>	<u>29.94%</u>	<u>33,477.25</u>
Net Ordinary Income	<u>-173.83</u>	<u>-1,585.95</u>	<u>1,412.12</u>	<u>10.96%</u>	<u>14,732.75</u>
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	0.00	0.00	0.0%	15,574.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>15,574.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>-15,574.00</u>
Net Income	<u><u>-173.83</u></u>	<u><u>-1,585.95</u></u>	<u><u>1,412.12</u></u>	<u><u>10.96%</u></u>	<u><u>-841.25</u></u>

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
January through December 2018

	<u>Jan - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
3100 · Grant Income	500.00	0.00	500.00	100.0%
3400 · Training Center User Fees				
3404 · Allenspark FPD	550.00	550.00	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	5,500.00	5,500.00	0.00	100.0%
3452 · Lefthand FPD	550.00	550.00	0.00	100.0%
3456 · Longmont Emergency Unit	600.00	550.00	50.00	109.09%
3460 · Lyons FPD	550.00	550.00	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	550.00	550.00	0.00	100.0%
3480 · Sugarloaf FPD	550.00	550.00	0.00	100.0%
3484 · Sunshine FPD	550.00	550.00	0.00	100.0%
3488 · Timberline FPD	550.00	550.00	0.00	100.0%
3400 · Training Center User Fees - Other	150.00			
Total 3400 · Training Center User Fees	<u>34,300.00</u>	<u>34,100.00</u>	<u>200.00</u>	<u>100.59%</u>
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	8,970.00	14,100.00	-5,130.00	63.62%
Total 3500 · Facility Rental Fees	<u>8,970.00</u>	<u>14,100.00</u>	<u>-5,130.00</u>	<u>63.62%</u>
3600 · Interest Income				
3610 · Earnings on Investments	13.06	10.00	3.06	130.6%
Total 3600 · Interest Income	<u>13.06</u>	<u>10.00</u>	<u>3.06</u>	<u>130.6%</u>
Total Income	<u>43,783.06</u>	<u>48,210.00</u>	<u>-4,426.94</u>	<u>90.82%</u>
Expense				
4000 · Boulder Facility				
4017 · Kitchen Supplies	0.00	2,000.00	-2,000.00	0.0%
4030 · Propane Expense	0.00	2,000.00	-2,000.00	0.0%
4005 · Repairs and Maintenance	242.00	5,000.00	-4,758.00	4.84%
4035 · Small Tools and Equipment	0.00	0.00	0.00	0.0%
Total 4000 · Boulder Facility	<u>242.00</u>	<u>9,000.00</u>	<u>-8,758.00</u>	<u>2.69%</u>
4200 · General & Administrative				
4247 · Web Presence	107.88	500.00	-392.12	21.58%
4220 · General & Liability Insurance	2,239.00	2,311.00	-72.00	96.88%
4225 · Licenses and Permits	0.00	10.00	-10.00	0.0%

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
January through December 2018

	<u>Jan - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4235 · Office Supplies	323.26	50.00	273.26	646.52%
4240 · Postage and Delivery	22.58	50.00	-27.42	45.16%
4245 · Printing and Reproduction	0.00	0.00	0.00	0.0%
4250 · Professional Fees				
4670 · Tax Liability - Form 990	1,634.96			
4260 · Accounting	900.00	1,000.00	-100.00	90.0%
4275 · Legal Fees	0.00	500.00	-500.00	0.0%
4665 · Tax Preparation	0.00	1,000.00	-1,000.00	0.0%
Total 4250 · Professional Fees	<u>2,534.96</u>	<u>2,500.00</u>	<u>34.96</u>	<u>101.4%</u>
Total 4200 · General & Administrative	<u>5,227.68</u>	<u>5,421.00</u>	<u>-193.32</u>	<u>96.43%</u>
4400 · Trailers				
4410 · Licenses & Permits	0.00	100.00	-100.00	0.0%
4420 · Maintenance & Repairs	0.00	5,841.25	-5,841.25	0.0%
4440 · Transportation	800.00	2,800.00	-2,000.00	28.57%
Total 4400 · Trailers	<u>800.00</u>	<u>8,741.25</u>	<u>-7,941.25</u>	<u>9.15%</u>
5000 · Capital Expenditures	9,473.64	10,315.00	-841.36	91.84%
Total Expense	<u>15,743.32</u>	<u>33,477.25</u>	<u>-17,733.93</u>	<u>47.03%</u>
Net Ordinary Income	<u>28,039.74</u>	<u>14,732.75</u>	<u>13,306.99</u>	<u>190.32%</u>
Other Income/Expense				
Other Expense				
7050 · Annual Boulder Lease Agreement	0.00	15,574.00	-15,574.00	0.0%
Total Other Expense	<u>0.00</u>	<u>15,574.00</u>	<u>-15,574.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>-15,574.00</u>	<u>15,574.00</u>	<u>0.0%</u>
Net Income	<u><u>28,039.74</u></u>	<u><u>-841.25</u></u>	<u><u>28,880.99</u></u>	<u><u>-3,333.1%</u></u>