

Boulder County Regional Fire Training Center

Balance Sheet

As of February 28, 2019
Feb 28, 19

ASSETS

Current Assets

Checking/Savings

1009 · Great Western Checking Balance	
1004 · Yearly Operating Budget	86,325.16
1009 · Great Western Checking Balance - Other	68,530.92
Total 1009 · Great Western Checking Balance	154,856.08

Total Checking/Savings 154,856.08

Total Current Assets 154,856.08

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	-109,651.00
1520 · Accum Depr - Storage Container	-11,055.00
1540 · Accum Depr - Trailers	-91,885.00
1560 · Accum Depr - Furniture	-5,420.00
1570 · Accum Depr - Door Simulator	-6,332.00
1580 · Accum Depr - Foam Dispersal	-2,695.00

Total 1500 · Accumulated Depreciation -227,038.00

Total Fixed Assets 356,240.46

TOTAL ASSETS 511,096.54

LIABILITIES & EQUITY

Equity

3000 · Net Assets

3010 · Unrestricted	476,748.46
3035 · Capital Reserves	9,473.64

Total 3000 · Net Assets 486,222.10

3050 · Retained Earnings 6,780.74

Net Income 18,093.70

Total Equity 511,096.54

TOTAL LIABILITIES & EQUITY 511,096.54

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

February 2019

	<u>Feb 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
3100 · Grant Income	0.00	0.00	0.00	0.0%
3400 · Training Center User Fees				
3404 · Allenspark FPD	0.00	550.00	-550.00	0.0%
3409 · Boulder County Sheriff	550.00	550.00	0.00	100.0%
3412 · Boulder Emergency Squad	0.00	550.00	-550.00	0.0%
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	0.00	550.00	-550.00	0.0%
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%
3460 · Lyons FPD	0.00	550.00	-550.00	0.0%
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	0.00	550.00	-550.00	0.0%
3476 · Rocky Mountain Fire District	4,500.00	4,500.00	0.00	100.0%
3480 · Sugarloaf FPD	0.00	550.00	-550.00	0.0%
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	0.00	0.00	0.00	0.0%
Total 3400 · Training Center User Fees	<u>34,300.00</u>	<u>37,600.00</u>	<u>-3,300.00</u>	<u>91.22%</u>
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	0.00	833.33	-833.33	0.0%
Total 3500 · Facility Rental Fees	<u>0.00</u>	<u>833.33</u>	<u>-833.33</u>	<u>0.0%</u>
3600 · Interest Income				
3610 · Earnings on Investments	1.11	1.00	0.11	111.0%
Total 3600 · Interest Income	<u>1.11</u>	<u>1.00</u>	<u>0.11</u>	<u>111.0%</u>
Total Income	<u>34,301.11</u>	<u>38,434.33</u>	<u>-4,133.22</u>	<u>89.25%</u>
Expense				
4000 · Boulder Facility				
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%
4030 · Propane Expense	0.00	166.66	-166.66	0.0%
4005 · Repairs and Maintenance	0.00	416.66	-416.66	0.0%
Total 4000 · Boulder Facility	<u>0.00</u>	<u>583.32</u>	<u>-583.32</u>	<u>0.0%</u>
4200 · General & Administrative				
4247 · Web Presence	19.99	41.66	-21.67	47.98%
4220 · General & Liability Insurance	0.00	0.00	0.00	0.0%
4235 · Office Supplies	0.00	33.33	-33.33	0.0%

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

February 2019

	Feb 19	Budget	\$ Over Budget	% of Budget
4240 · Postage and Delivery	0.00	4.16	-4.16	0.0%
4250 · Professional Fees				
4670 · Tax Liability - Form 990	0.00	0.00	0.00	0.0%
4260 · Accounting	453.00	83.33	369.67	543.62%
4275 · Legal Fees	0.00	41.66	-41.66	0.0%
4665 · Tax Preparation	0.00	83.33	-83.33	0.0%
Total 4250 · Professional Fees	453.00	208.32	244.68	217.45%
Total 4200 · General & Administrative	472.99	287.47	185.52	164.54%
4400 · Trailers				
4410 · Licenses & Permits	0.00	8.33	-8.33	0.0%
4420 · Maintenance & Repairs	0.00	416.66	-416.66	0.0%
4440 · Transportation	0.00	266.66	-266.66	0.0%
Total 4400 · Trailers	0.00	691.65	-691.65	0.0%
5000 · Capital Expenditures	0.00	747.91	-747.91	0.0%
Total Expense	472.99	2,310.35	-1,837.36	20.47%
Net Ordinary Income	33,828.12	36,123.98	-2,295.86	93.64%
Other Income/Expense				
Other Expense				
7050 · Annual Boulder Lease Agreement	0.00	17,574.00	-17,574.00	0.0%
Total Other Expense	0.00	17,574.00	-17,574.00	0.0%
Net Other Income	0.00	-17,574.00	17,574.00	0.0%
Net Income	33,828.12	18,549.98	15,278.14	182.36%

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
January through February 2019

	<u>Jan - Feb 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
3100 · Grant Income	0.00	0.00	0.00	0.0%
3400 · Training Center User Fees				
3404 · Allenspark FPD	0.00	550.00	-550.00	0.0%
3409 · Boulder County Sheriff	550.00	550.00	0.00	100.0%
3412 · Boulder Emergency Squad	0.00	550.00	-550.00	0.0%
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	0.00	550.00	-550.00	0.0%
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%
3460 · Lyons FPD	0.00	550.00	-550.00	0.0%
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	0.00	550.00	-550.00	0.0%
3476 · Rocky Mountain Fire District	4,500.00	4,500.00	0.00	100.0%
3480 · Sugarloaf FPD	0.00	550.00	-550.00	0.0%
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	0.00	0.00	0.00	0.0%
Total 3400 · Training Center User Fees	34,300.00	37,600.00	-3,300.00	91.22%
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	0.00	1,666.66	-1,666.66	0.0%
Total 3500 · Facility Rental Fees	0.00	1,666.66	-1,666.66	0.0%
3600 · Interest Income				
3610 · Earnings on Investments	2.27	2.00	0.27	113.5%
Total 3600 · Interest Income	2.27	2.00	0.27	113.5%
Total Income	34,302.27	39,268.66	-4,966.39	87.35%
Expense				
4000 · Boulder Facility				
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%
4030 · Propane Expense	0.00	333.32	-333.32	0.0%
4005 · Repairs and Maintenance	0.00	833.32	-833.32	0.0%
Total 4000 · Boulder Facility	0.00	1,166.64	-1,166.64	0.0%
4200 · General & Administrative				
4247 · Web Presence	19.99	83.32	-63.33	23.99%
4220 · General & Liability Insurance	0.00	0.00	0.00	0.0%
4235 · Office Supplies	0.00	66.66	-66.66	0.0%

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
January through February 2019

	<u>Jan - Feb 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4240 · Postage and Delivery	60.50	8.32	52.18	727.16%
4250 · Professional Fees				
4670 · Tax Liability - Form 990	26.08	0.00	26.08	100.0%
4260 · Accounting	528.00	166.66	361.34	316.81%
4275 · Legal Fees	0.00	83.32	-83.32	0.0%
4665 · Tax Preparation	0.00	166.66	-166.66	0.0%
Total 4250 · Professional Fees	<u>554.08</u>	<u>416.64</u>	<u>137.44</u>	<u>132.99%</u>
Total 4200 · General & Administrative	<u>634.57</u>	<u>574.94</u>	<u>59.63</u>	<u>110.37%</u>
4400 · Trailers				
4410 · Licenses & Permits	0.00	16.66	-16.66	0.0%
4420 · Maintenance & Repairs	0.00	833.32	-833.32	0.0%
4440 · Transportation	0.00	533.32	-533.32	0.0%
Total 4400 · Trailers	<u>0.00</u>	<u>1,383.30</u>	<u>-1,383.30</u>	<u>0.0%</u>
5000 · Capital Expenditures	0.00	1,495.82	-1,495.82	0.0%
Total Expense	<u>634.57</u>	<u>4,620.70</u>	<u>-3,986.13</u>	<u>13.73%</u>
Net Ordinary Income	<u>33,667.70</u>	<u>34,647.96</u>	<u>-980.26</u>	<u>97.17%</u>
Other Income/Expense				
Other Expense				
7050 · Annual Boulder Lease Agreement	15,574.00	17,574.00	-2,000.00	88.62%
Total Other Expense	<u>15,574.00</u>	<u>17,574.00</u>	<u>-2,000.00</u>	<u>88.62%</u>
Net Other Income	<u>-15,574.00</u>	<u>-17,574.00</u>	<u>2,000.00</u>	<u>88.62%</u>
Net Income	<u><u>18,093.70</u></u>	<u><u>17,073.96</u></u>	<u><u>1,019.74</u></u>	<u><u>105.97%</u></u>