

Boulder County Regional Fire Training Center

Balance Sheet

As of September 30, 2019

Sep 30, 19

ASSETS

Current Assets

Checking/Savings

1009 · Great Western Checking Balance	
1004 · Yearly Operating Budget	93,837.31
1009 · Great Western Checking Balance - Other	68,540.18
Total 1009 · Great Western Checking Balance	<u>162,377.49</u>

Total Checking/Savings 162,377.49

Total Current Assets 162,377.49

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 518,617.95

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 25,615.11

Total Equity 518,617.95

TOTAL LIABILITIES & EQUITY 518,617.95

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
 September 2019

	<u>Sep 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 19</u> <u>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%	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
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
3476 · Rocky Mountain Fire District	0.00	0.00	0.00	0.0%	4,500.00
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%	0.00
Total 3400 · Training Center User Fees	0.00	0.00	0.00	0.0%	37,600.00
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	833.34	-833.34	0.0%	10,000.00
Total 3500 · Facility Rental Fees	0.00	833.34	-833.34	0.0%	10,000.00
3600 · Interest Income					
3610 · Earnings on Investments	1.34	0.50	0.84	268.0%	10.00
Total 3600 · Interest Income	1.34	0.50	0.84	268.0%	10.00
Total Income	1.34	833.84	-832.50	0.16%	47,610.00
Expense					
4000 · Boulder Facility					
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%	0.00
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
Total 4000 · Boulder Facility	0.00	583.34	-583.34	0.0%	7,000.00
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
4235 · Office Supplies	0.00	33.34	-33.34	0.0%	400.00

Boulder County Regional Fire Training Center

Profit & Loss Budget vs. Actual

September 2019

	<u>Sep 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 19</u> <u>Budget</u>
4240 · Postage and Delivery	0.00	4.17	-4.17	0.0%	50.00
4250 · Professional Fees					
4670 · Tax Liability - Form 990	0.00	0.00	0.00	0.0%	0.00
4260 · Accounting	75.00	83.34	-8.34	89.99%	1,000.00
4275 · Legal Fees	0.00	41.67	-41.67	0.0%	500.00
4665 · Tax Preparation	0.00	83.34	-83.34	0.0%	1,000.00
Total 4250 · Professional Fees	<u>75.00</u>	<u>208.35</u>	<u>-133.35</u>	<u>36.0%</u>	<u>2,500.00</u>
Total 4200 · General & Administrative	75.00	287.53	-212.53	26.08%	5,761.00
4400 · Trailers					
4410 · Licenses & Permits	0.00	8.34	-8.34	0.0%	100.00
4420 · Maintenance & Repairs	0.00	416.67	-416.67	0.0%	5,000.00
4440 · Transportation	0.00	266.67	-266.67	0.0%	3,200.00
Total 4400 · Trailers	<u>0.00</u>	<u>691.68</u>	<u>-691.68</u>	<u>0.0%</u>	<u>8,300.00</u>
5000 · Capital Expenditures	0.00	747.92	-747.92	0.0%	8,975.00
Total Expense	<u>75.00</u>	<u>2,310.47</u>	<u>-2,235.47</u>	<u>3.25%</u>	<u>30,036.00</u>
Net Ordinary Income	-73.66	-1,476.63	1,402.97	4.99%	17,574.00
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	0.00	0.00	0.0%	17,574.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>17,574.00</u>
Net Other Income	0.00	0.00	0.00	0.0%	-17,574.00
	<u><u>-73.66</u></u>	<u><u>-1,476.63</u></u>	<u><u>1,402.97</u></u>	<u><u>4.99%</u></u>	<u><u>0.00</u></u>

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

	<u>Jan - Sep 19</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	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	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	0.00	0.00	0.00	0.0%
Total 3400 · Training Center User Fees	<u>36,500.00</u>	<u>37,600.00</u>	<u>-1,100.00</u>	<u>97.07%</u>
3500 · Facility Rental Fees				
3510 · Facility Rental Fees	10,000.00	7,499.98	2,500.02	133.33%
Total 3500 · Facility Rental Fees	<u>10,000.00</u>	<u>7,499.98</u>	<u>2,500.02</u>	<u>133.33%</u>
3600 · Interest Income				
3610 · Earnings on Investments	11.53	8.50	3.03	135.65%
Total 3600 · Interest Income	<u>11.53</u>	<u>8.50</u>	<u>3.03</u>	<u>135.65%</u>
Total Income	<u>47,011.53</u>	<u>45,108.48</u>	<u>1,903.05</u>	<u>104.22%</u>
Expense				
4000 · Boulder Facility				
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%
4030 · Propane Expense	1,164.97	1,499.99	-335.02	77.67%
4005 · Repairs and Maintenance	2,709.88	3,749.99	-1,040.11	72.26%
Total 4000 · Boulder Facility	<u>3,874.85</u>	<u>5,249.98</u>	<u>-1,375.13</u>	<u>73.81%</u>
4200 · General & Administrative				
4247 · Web Presence	19.99	374.99	-355.00	5.33%
4220 · General & Liability Insurance	0.00	0.00	0.00	0.0%
4235 · Office Supplies	0.00	299.98	-299.98	0.0%

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

	<u>Jan - Sep 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4240 · Postage and Delivery	60.50	37.51	22.99	161.29%
4250 · Professional Fees				
4670 · Tax Liability - Form 990	26.08	0.00	26.08	100.0%
4260 · Accounting	1,441.00	749.98	691.02	192.14%
4275 · Legal Fees	0.00	374.99	-374.99	0.0%
4665 · Tax Preparation	0.00	749.98	-749.98	0.0%
Total 4250 · Professional Fees	<u>1,467.08</u>	<u>1,874.95</u>	<u>-407.87</u>	<u>78.25%</u>
Total 4200 · General & Administrative	<u>1,547.57</u>	<u>2,587.43</u>	<u>-1,039.86</u>	<u>59.81%</u>
4400 · Trailers				
4410 · Licenses & Permits	0.00	74.98	-74.98	0.0%
4420 · Maintenance & Repairs	0.00	3,749.99	-3,749.99	0.0%
4440 · Transportation	400.00	2,399.99	-1,999.99	16.67%
Total 4400 · Trailers	<u>400.00</u>	<u>6,224.96</u>	<u>-5,824.96</u>	<u>6.43%</u>
5000 · Capital Expenditures	<u>0.00</u>	<u>6,731.24</u>	<u>-6,731.24</u>	<u>0.0%</u>
Total Expense	<u>5,822.42</u>	<u>20,793.61</u>	<u>-14,971.19</u>	<u>28.0%</u>
Net Ordinary Income	<u>41,189.11</u>	<u>24,314.87</u>	<u>16,874.24</u>	<u>169.4%</u>
Other Income/Expense				
Other Expense				
7050 · Annual Boulder Lease Agreement	15,574.00	17,574.00	-2,000.00	88.62%
8000 · SUSPENSE	0.00			
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>
	<u><u>25,615.11</u></u>	<u><u>6,740.87</u></u>	<u><u>18,874.24</u></u>	<u><u>380.0%</u></u>

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

Jan - Dec 19
Budget

Ordinary Income/Expense

Income

3100 · Grant Income	0.00
3400 · Training Center User Fees	
3404 · Allenspark FPD	550.00
3409 · Boulder County Sheriff	550.00
3412 · Boulder Emergency Squad	550.00
3416 · Boulder Mountain FPD	550.00
3420 · Boulder Rural FPD	8,250.00
3424 · Coal Creek Canyon FD	550.00
3428 · Four Mile FPD	550.00
3432 · Gold Hill FPD	550.00
3436 · Hygiene Fire Protection Dist.	550.00
3440 · Indian Peaks FPD	550.00
3448 · Lafayette FPD	4,500.00
3452 · Lefthand FPD	550.00
3456 · Longmont Emergency Unit	550.00
3460 · Lyons FPD	550.00
3464 · Mountain View FPD	11,000.00
3468 · Nederland FPD	550.00
3472 · Pinewood Springs FPD	550.00
3476 · Rocky Mountain Fire District	4,500.00
3480 · Sugarloaf FPD	550.00
3484 · Sunshine FPD	550.00
3488 · Timberline FPD	550.00
3400 · Training Center User Fees - Other	0.00
Total 3400 · Training Center User Fees	<u>37,600.00</u>
3500 · Facility Rental Fees	
3510 · Facility Rental Fees	10,000.00
Total 3500 · Facility Rental Fees	<u>10,000.00</u>
3600 · Interest Income	
3610 · Earnings on Investments	10.00
Total 3600 · Interest Income	<u>10.00</u>
Total Income	<u>47,610.00</u>

Expense

4000 · Boulder Facility	
4017 · Kitchen Supplies	0.00
4030 · Propane Expense	2,000.00
4005 · Repairs and Maintenance	5,000.00
Total 4000 · Boulder Facility	<u>7,000.00</u>
4200 · General & Administrative	
4247 · Web Presence	500.00
4220 · General & Liability Insurance	2,311.00
4235 · Office Supplies	400.00

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

	<u>Jan - Dec 19</u>
	<u>Budget</u>
4240 · Postage and Delivery	50.00
4250 · Professional Fees	
4670 · Tax Liability - Form 990	0.00
4260 · Accounting	1,000.00
4275 · Legal Fees	500.00
4665 · Tax Preparation	1,000.00
Total 4250 · Professional Fees	<u>2,500.00</u>
Total 4200 · General & Administrative	<u>5,761.00</u>
4400 · Trailers	
4410 · Licenses & Permits	100.00
4420 · Maintenance & Repairs	5,000.00
4440 · Transportation	3,200.00
Total 4400 · Trailers	<u>8,300.00</u>
5000 · Capital Expenditures	8,975.00
Total Expense	<u>30,036.00</u>
Net Ordinary Income	<u>17,574.00</u>
Other Income/Expense	
Other Expense	
7050 · Annual Boulder Lease Agreement	17,574.00
8000 · SUSPENSE	0.00
Total Other Expense	<u>17,574.00</u>
Net Other Income	<u>-17,574.00</u>
	<u><u>0.00</u></u>