

# Boulder County Regional Fire Training Center

## Balance Sheet

As of October 31, 2019

Oct 31, 19

### ASSETS

#### Current Assets

##### Checking/Savings

1004 · Great Western Checking Account 59,972.20

1010 · Great Western Bank Savings 100,079.50

Total Checking/Savings 160,051.70

Total Current Assets 160,051.70

#### 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 516,292.16**

### 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 23,289.32

Total Equity 516,292.16

**TOTAL LIABILITIES & EQUITY 516,292.16**

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

	Budget				
	Oct 19	Budget	\$ Over Budget	% of Budget	Jan - Dec 19
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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
<b>Total 3400 · Training Center User Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>37,600.00</b>
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	833.34	-833.34	0.0%	10,000.00
<b>Total 3500 · Facility Rental Fees</b>	<b>0.00</b>	<b>833.34</b>	<b>-833.34</b>	<b>0.0%</b>	<b>10,000.00</b>
3600 · Interest Income					
3610 · Earnings on Investments	0.71	0.50	0.21	142.0%	
3600 · Interest Income - Other	79.50				10.00
<b>Total 3600 · Interest Income</b>	<b>80.21</b>	<b>0.50</b>	<b>79.71</b>	<b>16,042.0%</b>	<b>10.00</b>
<b>Total Income</b>	<b>80.21</b>	<b>833.84</b>	<b>-753.63</b>	<b>9.62%</b>	<b>47,610.00</b>
<b>Expense</b>					
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
<b>Total 4000 · Boulder Facility</b>	<b>0.00</b>	<b>583.34</b>	<b>-583.34</b>	<b>0.0%</b>	<b>7,000.00</b>
4200 · General & Administrative					
4247 · Web Presence	0.00	41.67	-41.67	0.0%	500.00
4220 · General & Liability Insurance	2,331.00	0.00	2,331.00	100.0%	2,311.00
4235 · Office Supplies	0.00	33.34	-33.34	0.0%	400.00
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

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

	Budget				
	<u>Oct 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 19</u>
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
<b>Total 4250 · Professional Fees</b>	<u>75.00</u>	<u>208.35</u>	<u>-133.35</u>	<u>36.0%</u>	<u>2,500.00</u>
<b>Total 4200 · General &amp; Administrative</b>	2,406.00	287.53	2,118.47	836.78%	5,761.00
<b>4400 · Trailers</b>					
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
<b>Total 4400 · Trailers</b>	<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
<b>Total Expense</b>	<u>2,406.00</u>	<u>2,310.47</u>	<u>95.53</u>	<u>104.14%</u>	<u>30,036.00</u>
<b>Net Ordinary Income</b>	-2,325.79	-1,476.63	-849.16	157.51%	17,574.00
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
7050 · Annual Boulder Lease Agreement	0.00	0.00	0.00	0.0%	17,574.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>17,574.00</u>
<b>Net Other Income</b>	0.00	0.00	0.00	0.0%	-17,574.00
<b>Net Income</b>	<u><u>-2,325.79</u></u>	<u><u>-1,476.63</u></u>	<u><u>-849.16</u></u>	<u><u>157.51%</u></u>	<u><u>0.00</u></u>

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

					Budget
	<u>Jan - Oct 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 19</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>3100 · Grant Income</b>	500.00	0.00	500.00	100.0%	0.00
<b>3400 · Training Center User Fees</b>					
<b>3404 · Allenspark FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3409 · Boulder County Sheriff</b>	550.00	550.00	0.00	100.0%	550.00
<b>3412 · Boulder Emergency Squad</b>	550.00	550.00	0.00	100.0%	550.00
<b>3416 · Boulder Mountain FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3420 · Boulder Rural FPD</b>	8,250.00	8,250.00	0.00	100.0%	8,250.00
<b>3424 · Coal Creek Canyon FD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3428 · Four Mile FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3432 · Gold Hill FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3436 · Hygiene Fire Protection Dist.</b>	550.00	550.00	0.00	100.0%	550.00
<b>3440 · Indian Peaks FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3448 · Lafayette FPD</b>	4,500.00	4,500.00	0.00	100.0%	4,500.00
<b>3452 · Lefthand FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3456 · Longmont Emergency Unit</b>	550.00	550.00	0.00	100.0%	550.00
<b>3460 · Lyons FPD</b>	0.00	550.00	-550.00	0.0%	550.00
<b>3464 · Mountain View FPD</b>	11,000.00	11,000.00	0.00	100.0%	11,000.00
<b>3468 · Nederland FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3472 · Pinewood Springs FPD</b>	0.00	550.00	-550.00	0.0%	550.00
<b>3476 · Rocky Mountain Fire District</b>	4,500.00	4,500.00	0.00	100.0%	4,500.00
<b>3480 · Sugarloaf FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3484 · Sunshine FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3488 · Timberline FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3400 · Training Center User Fees - Other</b>	0.00	0.00	0.00	0.0%	0.00
<b>Total 3400 · Training Center User Fees</b>	<u>36,500.00</u>	<u>37,600.00</u>	<u>-1,100.00</u>	<u>97.07%</u>	<u>37,600.00</u>
<b>3500 · Facility Rental Fees</b>					
<b>3510 · Facility Rental Fees</b>	10,000.00	8,333.32	1,666.68	120.0%	10,000.00
<b>Total 3500 · Facility Rental Fees</b>	<u>10,000.00</u>	<u>8,333.32</u>	<u>1,666.68</u>	<u>120.0%</u>	<u>10,000.00</u>
<b>3600 · Interest Income</b>					
<b>3610 · Earnings on Investments</b>	12.24	9.00	3.24	136.0%	
<b>3600 · Interest Income - Other</b>	79.50				10.00
<b>Total 3600 · Interest Income</b>	<u>91.74</u>	<u>9.00</u>	<u>82.74</u>	<u>1,019.33%</u>	<u>10.00</u>
<b>Total Income</b>	<u>47,091.74</u>	<u>45,942.32</u>	<u>1,149.42</u>	<u>102.5%</u>	<u>47,610.00</u>
<b>Expense</b>					
<b>4000 · Boulder Facility</b>					
<b>4017 · Kitchen Supplies</b>	0.00	0.00	0.00	0.0%	0.00
<b>4030 · Propane Expense</b>	1,164.97	1,666.66	-501.69	69.9%	2,000.00
<b>4005 · Repairs and Maintenance</b>	2,709.88	4,166.66	-1,456.78	65.04%	5,000.00
<b>Total 4000 · Boulder Facility</b>	<u>3,874.85</u>	<u>5,833.32</u>	<u>-1,958.47</u>	<u>66.43%</u>	<u>7,000.00</u>
<b>4200 · General &amp; Administrative</b>					
<b>4247 · Web Presence</b>	19.99	416.66	-396.67	4.8%	500.00
<b>4220 · General &amp; Liability Insurance</b>	2,331.00	0.00	2,331.00	100.0%	2,311.00
<b>4235 · Office Supplies</b>	0.00	333.32	-333.32	0.0%	400.00
<b>4240 · Postage and Delivery</b>	60.50	41.68	18.82	145.15%	50.00
<b>4250 · Professional Fees</b>					
<b>4670 · Tax Liability - Form 990</b>	26.08	0.00	26.08	100.0%	0.00
<b>4260 · Accounting</b>	1,516.00	833.32	682.68	181.92%	1,000.00

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

	<b>Jan - Oct 19</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>	<b>Budget Jan - Dec 19</b>
4275 · Legal Fees	0.00	416.66	-416.66	0.0%	500.00
4665 · Tax Preparation	0.00	833.32	-833.32	0.0%	1,000.00
<b>Total 4250 · Professional Fees</b>	<b>1,542.08</b>	<b>2,083.30</b>	<b>-541.22</b>	<b>74.02%</b>	<b>2,500.00</b>
<b>Total 4200 · General &amp; Administrative</b>	<b>3,953.57</b>	<b>2,874.96</b>	<b>1,078.61</b>	<b>137.52%</b>	<b>5,761.00</b>
<b>4400 · Trailers</b>					
4410 · Licenses & Permits	0.00	83.32	-83.32	0.0%	100.00
4420 · Maintenance & Repairs	0.00	4,166.66	-4,166.66	0.0%	5,000.00
4440 · Transportation	400.00	2,666.66	-2,266.66	15.0%	3,200.00
<b>Total 4400 · Trailers</b>	<b>400.00</b>	<b>6,916.64</b>	<b>-6,516.64</b>	<b>5.78%</b>	<b>8,300.00</b>
5000 · Capital Expenditures	0.00	7,479.16	-7,479.16	0.0%	8,975.00
<b>Total Expense</b>	<b>8,228.42</b>	<b>23,104.08</b>	<b>-14,875.66</b>	<b>35.62%</b>	<b>30,036.00</b>
<b>Net Ordinary Income</b>	<b>38,863.32</b>	<b>22,838.24</b>	<b>16,025.08</b>	<b>170.17%</b>	<b>17,574.00</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
7050 · Annual Boulder Lease Agreement	15,574.00	17,574.00	-2,000.00	88.62%	17,574.00
8000 · SUSPENSE	0.00				0.00
<b>Total Other Expense</b>	<b>15,574.00</b>	<b>17,574.00</b>	<b>-2,000.00</b>	<b>88.62%</b>	<b>17,574.00</b>
<b>Net Other Income</b>	<b>-15,574.00</b>	<b>-17,574.00</b>	<b>2,000.00</b>	<b>88.62%</b>	<b>-17,574.00</b>
<b>Net Income</b>	<b>23,289.32</b>	<b>5,264.24</b>	<b>18,025.08</b>	<b>442.41%</b>	<b>0.00</b>