

Boulder County Regional Fire Training Center

Balance Sheet

As of November 30, 2019

Nov 30, 19

ASSETS

Current Assets

Checking/Savings

1004 · Great Western Checking Account 59,897.69

1010 · Great Western Bank Savings 100,159.02

Total Checking/Savings 160,056.71

Total Current Assets 160,056.71

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 516,297.17

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 23,294.33

Total Equity 516,297.17

TOTAL LIABILITIES & EQUITY 516,297.17

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

| | Jan - Dec 19 | | | | |
|---|---------------------|---------------|-----------------------|--------------------|------------------|
| | Nov 19 | Budget | \$ Over Budget | % of Budget | Budget |
| 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 | 0.49 | 0.50 | -0.01 | 98.0% | 10.00 |
| 3600 · Interest Income - Other | 79.52 | | | | |
| Total 3600 · Interest Income | 80.01 | 0.50 | 79.51 | 16,002.0% | 10.00 |
| Total Income | 80.01 | 833.84 | -753.83 | 9.6% | 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 | 2,311.00 | -2,311.00 | 0.0% | 2,311.00 |
| 4235 · Office Supplies | 0.00 | 33.34 | -33.34 | 0.0% | 400.00 |
| 4240 · Postage and Delivery | 0.00 | 4.16 | -4.16 | 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
 November 2019

| | <u>Jan - Dec 19</u> | | | | |
|--|---------------------|------------------|-----------------------|--------------------|-------------------|
| | <u>Nov 19</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> | <u>Budget</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 |
| Total 4250 · Professional Fees | 75.00 | 208.35 | -133.35 | 36.0% | 2,500.00 |
| Total 4200 · General & Administrative | 75.00 | 2,598.52 | -2,523.52 | 2.89% | 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 | 0.00 | 691.68 | -691.68 | 0.0% | 8,300.00 |
| 5000 · Capital Expenditures | 0.00 | 747.92 | -747.92 | 0.0% | 8,975.00 |
| Total Expense | 75.00 | 4,621.46 | -4,546.46 | 1.62% | 30,036.00 |
| Net Ordinary Income | 5.01 | -3,787.62 | 3,792.63 | -0.13% | 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 | 0.00 | 0.00 | 0.00 | 0.0% | 17,574.00 |
| Net Other Income | 0.00 | 0.00 | 0.00 | 0.0% | -17,574.00 |
| Net Income | 5.01 | -3,787.62 | 3,792.63 | -0.13% | 0.00 |

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

| | <u>Jan - Nov 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 | 500.00 | 0.00 | 500.00 | 100.0% | 0.00 |
| 3400 · Training Center User Fees | | | | | |
| 3404 · Allenspark FPD | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3409 · Boulder County Sheriff | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3412 · Boulder Emergency Squad | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3416 · Boulder Mountain FPD | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3420 · Boulder Rural FPD | 8,250.00 | 8,250.00 | 0.00 | 100.0% | 8,250.00 |
| 3424 · Coal Creek Canyon FD | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3428 · Four Mile FPD | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3432 · Gold Hill FPD | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3436 · Hygiene Fire Protection Dist. | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3440 · Indian Peaks FPD | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3448 · Lafayette FPD | 4,500.00 | 4,500.00 | 0.00 | 100.0% | 4,500.00 |
| 3452 · Lefthand FPD | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3456 · Longmont Emergency Unit | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3460 · Lyons FPD | 0.00 | 550.00 | -550.00 | 0.0% | 550.00 |
| 3464 · Mountain View FPD | 11,000.00 | 11,000.00 | 0.00 | 100.0% | 11,000.00 |
| 3468 · Nederland FPD | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3472 · Pinewood Springs FPD | 0.00 | 550.00 | -550.00 | 0.0% | 550.00 |
| 3476 · Rocky Mountain Fire District | 4,500.00 | 4,500.00 | 0.00 | 100.0% | 4,500.00 |
| 3480 · Sugarloaf FPD | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3484 · Sunshine FPD | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3488 · Timberline FPD | 550.00 | 550.00 | 0.00 | 100.0% | 550.00 |
| 3400 · Training Center User Fees - Other | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 3400 · Training Center User Fees | 36,500.00 | 37,600.00 | -1,100.00 | 97.07% | 37,600.00 |
| 3500 · Facility Rental Fees | | | | | |
| 3510 · Facility Rental Fees | 10,000.00 | 9,166.66 | 833.34 | 109.09% | 10,000.00 |
| Total 3500 · Facility Rental Fees | 10,000.00 | 9,166.66 | 833.34 | 109.09% | 10,000.00 |
| 3600 · Interest Income | | | | | |
| 3610 · Earnings on Investments | 12.73 | 9.50 | 3.23 | 134.0% | 10.00 |
| 3600 · Interest Income - Other | 159.02 | | | | |
| Total 3600 · Interest Income | 171.75 | 9.50 | 162.25 | 1,807.9% | 10.00 |
| Total Income | 47,171.75 | 46,776.16 | 395.59 | 100.85% | 47,610.00 |
| Expense | | | | | |
| 4000 · Boulder Facility | | | | | |
| 4017 · Kitchen Supplies | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4030 · Propane Expense | 1,164.97 | 1,833.33 | -668.36 | 63.54% | 2,000.00 |
| 4005 · Repairs and Maintenance | 2,709.88 | 4,583.33 | -1,873.45 | 59.13% | 5,000.00 |
| Total 4000 · Boulder Facility | 3,874.85 | 6,416.66 | -2,541.81 | 60.39% | 7,000.00 |
| 4200 · General & Administrative | | | | | |
| 4247 · Web Presence | 19.99 | 458.33 | -438.34 | 4.36% | 500.00 |
| 4220 · General & Liability Insurance | 2,331.00 | 2,311.00 | 20.00 | 100.87% | 2,311.00 |
| 4235 · Office Supplies | 0.00 | 366.66 | -366.66 | 0.0% | 400.00 |
| 4240 · Postage and Delivery | 60.50 | 45.84 | 14.66 | 131.98% | 50.00 |
| 4250 · Professional Fees | | | | | |
| 4670 · Tax Liability - Form 990 | 26.08 | 0.00 | 26.08 | 100.0% | 0.00 |
| 4260 · Accounting | 1,591.00 | 916.66 | 674.34 | 173.57% | 1,000.00 |
| 4275 · Legal Fees | 0.00 | 458.33 | -458.33 | 0.0% | 500.00 |
| 4665 · Tax Preparation | 0.00 | 916.66 | -916.66 | 0.0% | 1,000.00 |
| Total 4250 · Professional Fees | 1,617.08 | 2,291.65 | -674.57 | 70.56% | 2,500.00 |

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

| | <u>Jan - Nov 19</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> | <u>Jan - Dec 19</u> <u>Budget</u> |
|--|---------------------|-----------------|-----------------------|--------------------|--------------------------------------|
| Total 4200 · General & Administrative | 4,028.57 | 5,473.48 | -1,444.91 | 73.6% | 5,761.00 |
| 4400 · Trailers | | | | | |
| 4410 · Licenses & Permits | 0.00 | 91.66 | -91.66 | 0.0% | 100.00 |
| 4420 · Maintenance & Repairs | 0.00 | 4,583.33 | -4,583.33 | 0.0% | 5,000.00 |
| 4440 · Transportation | 400.00 | 2,933.33 | -2,533.33 | 13.64% | 3,200.00 |
| Total 4400 · Trailers | 400.00 | 7,608.32 | -7,208.32 | 5.26% | 8,300.00 |
| 5000 · Capital Expenditures | 0.00 | 8,227.08 | -8,227.08 | 0.0% | 8,975.00 |
| Total Expense | 8,303.42 | 27,725.54 | -19,422.12 | 29.95% | 30,036.00 |
| Net Ordinary Income | 38,868.33 | 19,050.62 | 19,817.71 | 204.03% | 17,574.00 |
| Other Income/Expense | | | | | |
| Other Expense | | | | | |
| 7050 · Annual Boulder Lease Agreement | 15,574.00 | 17,574.00 | -2,000.00 | 88.62% | 17,574.00 |
| Total Other Expense | 15,574.00 | 17,574.00 | -2,000.00 | 88.62% | 17,574.00 |
| Net Other Income | -15,574.00 | -17,574.00 | 2,000.00 | 88.62% | -17,574.00 |
| Net Income | <u>23,294.33</u> | <u>1,476.62</u> | <u>21,817.71</u> | <u>1,577.54%</u> | <u>0.00</u> |