

Boulder County Regional Fire Training Center

Balance Sheet

As of May 31, 2020

May 31, 20

ASSETS

Current Assets

Checking/Savings

1004 · Great Western Checking Account 45,016.78

1010 · Great Western Money Market 161,015.00

Total Checking/Savings 206,031.78

Accounts Receivable

1200 · Accounts Receivable 2,400.00

Total Accounts Receivable 2,400.00

Total Current Assets 208,431.78

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 564,672.24

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 35,204.39

Net Income 43,245.75

Total Equity 564,672.24

TOTAL LIABILITIES & EQUITY 564,672.24

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
May 2020

	Jan - Dec 20				
	May 20	Budget	\$ Over Budget	% of Budget	Budget
Ordinary Income/Expense					
Income					
3100 · Grant Income	0.00	0.00	0.00	0.0%	500.00
3400 · Training Center User Fees					
3404 · Allenspark FPD	0.00	0.00	0.00	0.0%	550.00
3408 · Berthoud FPD	0.00	0.00	0.00	0.0%	3,300.00
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
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%	0.00
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	150.00				
Total 3400 · Training Center User Fees	150.00	0.00	150.00	100.0%	39,800.00
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	0.00	0.00	0.0%	10,000.00
Total 3500 · Facility Rental Fees	0.00	0.00	0.00	0.0%	10,000.00
3600 · Interest Income					
3610 · Earnings on Investments	0.38	75.00	-74.62	0.51%	900.00
3600 · Interest Income - Other	25.51	0.00	25.51	100.0%	0.00
Total 3600 · Interest Income	25.89	75.00	-49.11	34.52%	900.00
Total Income	175.89	75.00	100.89	234.52%	51,200.00
Expense					
4000 · Boulder Facility					
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%	0.00
4018 · Copier / Paper	0.00	0.00	0.00	0.0%	0.00
4030 · Propane Expense	0.00	125.00	-125.00	0.0%	1,500.00
4005 · Repairs and Maintenance	0.00	250.00	-250.00	0.0%	3,000.00
Total 4000 · Boulder Facility	0.00	375.00	-375.00	0.0%	4,500.00
4200 · General & Administrative					
4247 · Web Presence	0.00	41.66	-41.66	0.0%	500.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	0.00	195.00	-195.00	0.0%	2,340.00
4225 · Licenses and Permits	0.00	0.00	0.00	0.0%	0.00
4230 · Meals	0.00	0.00	0.00	0.0%	0.00
4235 · Office Supplies	0.00	0.00	0.00	0.0%	0.00

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
May 2020

	Jan - Dec 20				
	May 20	Budget	\$ Over Budget	% of Budget	Budget
4240 · Postage and Delivery	0.00	5.00	-5.00	0.0%	60.00
4245 · Printing and Reproduction	0.00	0.00	0.00	0.0%	0.00
4250 · Professional Fees					
4670 · Tax Liability - Form 990	0.00	0.00	0.00	0.0%	0.00
4260 · Accounting	125.00	125.00	0.00	100.0%	1,500.00
4270 · Administrative Assistant Fees	0.00	0.00	0.00	0.0%	0.00
4275 · Legal Fees	0.00	41.66	-41.66	0.0%	500.00
4665 · Tax Preparation	0.00	41.66	-41.66	0.0%	500.00
Total 4250 · Professional Fees	125.00	208.32	-83.32	60.0%	2,500.00
Total 4200 · General & Administrative	125.00	449.98	-324.98	27.78%	5,400.00
4400 · Trailers					
4410 · Licenses & Permits	0.00	8.33	-8.33	0.0%	100.00
4420 · Maintenance & Repairs	0.00	416.66	-416.66	0.0%	5,000.00
4430 · Tires	0.00	0.00	0.00	0.0%	0.00
4440 · Transportation	0.00	266.66	-266.66	0.0%	3,200.00
Total 4400 · Trailers	0.00	691.65	-691.65	0.0%	8,300.00
5000 · Capital Expenditures	0.00	221.83	-221.83	0.0%	2,662.00
Total Expense	125.00	1,738.46	-1,613.46	7.19%	20,862.00
Net Ordinary Income	50.89	-1,663.46	1,714.35	-3.06%	30,338.00
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	1,464.50	-1,464.50	0.0%	17,574.00
4215 · Depreciation Expense	0.00	0.00	0.00	0.0%	0.00
8000 · SUSPENSE	0.00	0.00	0.00	0.0%	0.00
Total Other Expense	0.00	1,464.50	-1,464.50	0.0%	17,574.00
Net Other Income	0.00	-1,464.50	1,464.50	0.0%	-17,574.00
Net Income	50.89	-3,127.96	3,178.85	-1.63%	12,764.00

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
January through May 2020

	<u>Jan - May 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 20</u> <u>Budget</u>
Ordinary Income/Expense					
Income					
3200 · Donation	500.00				
3100 · Grant Income	0.00	500.00	-500.00	0.0%	500.00
3400 · Training Center User Fees					
3404 · Allenspark FPD	550.00	550.00	0.00	100.0%	550.00
3408 · Berthoud FPD	3,300.00	3,300.00	0.00	100.0%	3,300.00
3409 · Boulder County Sheriff	0.00	550.00	-550.00	0.0%	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
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	0.00	0.00	0.0%	0.00
3476 · Rocky Mountain Fire District	4,500.00	4,500.00	0.00	100.0%	4,500.00
3480 · Sugarloaf FPD	0.00	550.00	-550.00	0.0%	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	150.00				
Total 3400 · Training Center User Fees	38,850.00	39,800.00	-950.00	97.61%	39,800.00
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	6,550.00	10,000.00	-3,450.00	65.5%	10,000.00
Total 3500 · Facility Rental Fees	6,550.00	10,000.00	-3,450.00	65.5%	10,000.00
3600 · Interest Income					
3610 · Earnings on Investments	2.58	375.00	-372.42	0.69%	900.00
3600 · Interest Income - Other	268.17	0.00	268.17	100.0%	0.00
Total 3600 · Interest Income	270.75	375.00	-104.25	72.2%	900.00
Total Income	46,170.75	50,675.00	-4,504.25	91.11%	51,200.00
Expense					
4000 · Boulder Facility					
4017 · Kitchen Supplies	0.00	0.00	0.00	0.0%	0.00
4018 · Copier / Paper	0.00	0.00	0.00	0.0%	0.00
4030 · Propane Expense	0.00	625.00	-625.00	0.0%	1,500.00
4005 · Repairs and Maintenance	0.00	1,250.00	-1,250.00	0.0%	3,000.00
Total 4000 · Boulder Facility	0.00	1,875.00	-1,875.00	0.0%	4,500.00
4200 · General & Administrative					
4247 · Web Presence	0.00	208.30	-208.30	0.0%	500.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	0.00	975.00	-975.00	0.0%	2,340.00
4225 · Licenses and Permits	0.00	0.00	0.00	0.0%	0.00
4230 · Meals	0.00	0.00	0.00	0.0%	0.00
4235 · Office Supplies	0.00	0.00	0.00	0.0%	0.00
4240 · Postage and Delivery	0.00	25.00	-25.00	0.0%	60.00
4245 · Printing and Reproduction	0.00	0.00	0.00	0.0%	0.00

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
 January through May 2020

	<u>Jan - May 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 20</u> <u>Budget</u>
4250 · Professional Fees					
4670 · Tax Liability - Form 990	0.00	0.00	0.00	0.0%	0.00
4260 · Accounting	625.00	625.00	0.00	100.0%	1,500.00
4270 · Administrative Assistant Fees	0.00	0.00	0.00	0.0%	0.00
4275 · Legal Fees	0.00	208.30	-208.30	0.0%	500.00
4665 · Tax Preparation	0.00	208.30	-208.30	0.0%	500.00
Total 4250 · Professional Fees	<u>625.00</u>	<u>1,041.60</u>	<u>-416.60</u>	<u>60.0%</u>	<u>2,500.00</u>
Total 4200 · General & Administrative	625.00	2,249.90	-1,624.90	27.78%	5,400.00
4400 · Trailers					
4410 · Licenses & Permits	0.00	41.65	-41.65	0.0%	100.00
4420 · Maintenance & Repairs	0.00	2,083.30	-2,083.30	0.0%	5,000.00
4430 · Tires	0.00	0.00	0.00	0.0%	0.00
4440 · Transportation	0.00	1,333.30	-1,333.30	0.0%	3,200.00
Total 4400 · Trailers	<u>0.00</u>	<u>3,458.25</u>	<u>-3,458.25</u>	<u>0.0%</u>	<u>8,300.00</u>
5000 · Capital Expenditures	0.00	1,109.15	-1,109.15	0.0%	2,662.00
Total Expense	<u>625.00</u>	<u>8,692.30</u>	<u>-8,067.30</u>	<u>7.19%</u>	<u>20,862.00</u>
Net Ordinary Income	45,545.75	41,982.70	3,563.05	108.49%	30,338.00
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	7,322.50	-7,322.50	0.0%	17,574.00
4215 · Depreciation Expense	0.00	0.00	0.00	0.0%	0.00
8000 · SUSPENSE	0.00	0.00	0.00	0.0%	0.00
Total Other Expense	<u>0.00</u>	<u>7,322.50</u>	<u>-7,322.50</u>	<u>0.0%</u>	<u>17,574.00</u>
Net Other Income	0.00	-7,322.50	7,322.50	0.0%	-17,574.00
	<u><u>45,545.75</u></u>	<u><u>34,660.20</u></u>	<u><u>10,885.55</u></u>	<u><u>131.41%</u></u>	<u><u>12,764.00</u></u>