

# Boulder County Regional Fire Training Center

## Balance Sheet As of August 31, 2020

Aug 31, 20

### ASSETS

#### Current Assets

##### Checking/Savings

1004 · Great Western Checking Account 44,380.03

1010 · Great Western Money Market 161,093.32

Total Checking/Savings 205,473.35

Total Current Assets 205,473.35

#### 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 561,713.81**

### 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 30,504.39

Net Income 44,987.32

Total Equity 561,713.81

**TOTAL LIABILITIES & EQUITY 561,713.81**

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

	<u>Aug 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 20</u> <u>Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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	550.00	0.00	550.00	100.0%	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
<b>Total 3400 · Training Center User Fees</b>	<u>550.00</u>	<u>0.00</u>	<u>550.00</u>	<u>100.0%</u>	<u>39,800.00</u>
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	0.00	0.00	0.0%	10,000.00
<b>Total 3500 · Facility Rental Fees</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>10,000.00</u>
3600 · Interest Income					
3610 · Earnings on Investments	0.37	75.00	-74.63	0.49%	900.00
3600 · Interest Income - Other	22.88	0.00	22.88	100.0%	0.00
<b>Total 3600 · Interest Income</b>	<u>23.25</u>	<u>75.00</u>	<u>-51.75</u>	<u>31.0%</u>	<u>900.00</u>
<b>Total Income</b>	573.25	75.00	498.25	764.33%	51,200.00
<b>Expense</b>					
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
<b>Total 4000 · Boulder Facility</b>	<u>0.00</u>	<u>375.00</u>	<u>-375.00</u>	<u>0.0%</u>	<u>4,500.00</u>
4200 · General & Administrative					
4247 · Web Presence	128.87	41.66	87.21	309.34%	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
4240 · Postage and Delivery	0.00	5.00	-5.00	0.0%	60.00

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

	<u>Aug 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 20</u> <u>Budget</u>
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
<b>Total 4250 · Professional Fees</b>	<u>125.00</u>	<u>208.32</u>	<u>-83.32</u>	<u>60.0%</u>	<u>2,500.00</u>
<b>Total 4200 · General &amp; Administrative</b>	<u>253.87</u>	<u>449.98</u>	<u>-196.11</u>	<u>56.42%</u>	<u>5,400.00</u>
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
<b>Total 4400 · Trailers</b>	<u>0.00</u>	<u>691.65</u>	<u>-691.65</u>	<u>0.0%</u>	<u>8,300.00</u>
5000 · Capital Expenditures	0.00	221.83	-221.83	0.0%	2,662.00
<b>Total Expense</b>	<u>253.87</u>	<u>1,738.46</u>	<u>-1,484.59</u>	<u>14.6%</u>	<u>20,862.00</u>
<b>Net Ordinary Income</b>	<u>319.38</u>	<u>-1,663.46</u>	<u>1,982.84</u>	<u>-19.2%</u>	<u>30,338.00</u>
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
<b>Total Other Expense</b>	<u>0.00</u>	<u>1,464.50</u>	<u>-1,464.50</u>	<u>0.0%</u>	<u>17,574.00</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>-1,464.50</u>	<u>1,464.50</u>	<u>0.0%</u>	<u>-17,574.00</u>
<b>Net Income</b>	<u><u>319.38</u></u>	<u><u>-3,127.96</u></u>	<u><u>3,447.34</u></u>	<u><u>-10.21%</u></u>	<u><u>12,764.00</u></u>

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

	<u>Jan - Aug 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 20</u> <u>Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3200 · Donation	500.00				
3100 · Grant Income	0.00	500.00	-500.00	0.0%	500.00
<b>3400 · Training Center User Fees</b>					
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	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
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
<b>Total 3400 · Training Center User Fees</b>	<b>39,250.00</b>	<b>39,800.00</b>	<b>-550.00</b>	<b>98.62%</b>	<b>39,800.00</b>
<b>3500 · Facility Rental Fees</b>					
3510 · Facility Rental Fees	6,700.00	10,000.00	-3,300.00	67.0%	10,000.00
<b>Total 3500 · Facility Rental Fees</b>	<b>6,700.00</b>	<b>10,000.00</b>	<b>-3,300.00</b>	<b>67.0%</b>	<b>10,000.00</b>
<b>3600 · Interest Income</b>					
3610 · Earnings on Investments	3.70	600.00	-596.30	0.62%	900.00
3600 · Interest Income - Other	346.49	0.00	346.49	100.0%	0.00
<b>Total 3600 · Interest Income</b>	<b>350.19</b>	<b>600.00</b>	<b>-249.81</b>	<b>58.37%</b>	<b>900.00</b>
<b>Total Income</b>	<b>46,800.19</b>	<b>50,900.00</b>	<b>-4,099.81</b>	<b>91.95%</b>	<b>51,200.00</b>
<b>Expense</b>					
<b>4000 · Boulder Facility</b>					
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	300.00	1,000.00	-700.00	30.0%	1,500.00
4005 · Repairs and Maintenance	0.00	2,000.00	-2,000.00	0.0%	3,000.00
<b>Total 4000 · Boulder Facility</b>	<b>300.00</b>	<b>3,000.00</b>	<b>-2,700.00</b>	<b>10.0%</b>	<b>4,500.00</b>
<b>4200 · General &amp; Administrative</b>					
4247 · Web Presence	128.87	333.28	-204.41	38.67%	500.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	0.00	1,560.00	-1,560.00	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	40.00	-40.00	0.0%	60.00
4245 · Printing and Reproduction	0.00	0.00	0.00	0.0%	0.00
4250 · Professional Fees					

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

	<u>Jan - Aug 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 20</u> <u>Budget</u>
4670 · Tax Liability - Form 990	0.00	0.00	0.00	0.0%	0.00
4260 · Accounting	1,384.00	1,000.00	384.00	138.4%	1,500.00
4270 · Administrative Assistant Fees	0.00	0.00	0.00	0.0%	0.00
4275 · Legal Fees	0.00	333.28	-333.28	0.0%	500.00
4665 · Tax Preparation	0.00	333.28	-333.28	0.0%	500.00
<b>Total 4250 · Professional Fees</b>	<b>1,384.00</b>	<b>1,666.56</b>	<b>-282.56</b>	<b>83.05%</b>	<b>2,500.00</b>
<b>Total 4200 · General &amp; Administrative</b>	<b>1,512.87</b>	<b>3,599.84</b>	<b>-2,086.97</b>	<b>42.03%</b>	<b>5,400.00</b>
<b>4400 · Trailers</b>					
4410 · Licenses & Permits	0.00	66.64	-66.64	0.0%	100.00
4420 · Maintenance & Repairs	0.00	3,333.28	-3,333.28	0.0%	5,000.00
4430 · Tires	0.00	0.00	0.00	0.0%	0.00
4440 · Transportation	0.00	2,133.28	-2,133.28	0.0%	3,200.00
<b>Total 4400 · Trailers</b>	<b>0.00</b>	<b>5,533.20</b>	<b>-5,533.20</b>	<b>0.0%</b>	<b>8,300.00</b>
5000 · Capital Expenditures	0.00	1,774.64	-1,774.64	0.0%	2,662.00
<b>Total Expense</b>	<b>1,812.87</b>	<b>13,907.68</b>	<b>-12,094.81</b>	<b>13.04%</b>	<b>20,862.00</b>
<b>Net Ordinary Income</b>	<b>44,987.32</b>	<b>36,992.32</b>	<b>7,995.00</b>	<b>121.61%</b>	<b>30,338.00</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
7050 · Annual Boulder Lease Agreement	0.00	11,716.00	-11,716.00	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
<b>Total Other Expense</b>	<b>0.00</b>	<b>11,716.00</b>	<b>-11,716.00</b>	<b>0.0%</b>	<b>17,574.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-11,716.00</b>	<b>11,716.00</b>	<b>0.0%</b>	<b>-17,574.00</b>
<b>Net Income</b>	<b>44,987.32</b>	<b>25,276.32</b>	<b>19,711.00</b>	<b>177.98%</b>	<b>12,764.00</b>