

# Boulder County Regional Fire Training Center

## Balance Sheet

As of November 30, 2020

Nov 30, 20

### ASSETS

#### Current Assets

##### Checking/Savings

1004 · Great Western Checking Account 43,695.14

1010 · Great Western Money Market 161,133.38

Total Checking/Savings 204,828.52

Total Current Assets 204,828.52

#### 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 561,068.98**

### 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 44,342.49

Total Equity 561,068.98

**TOTAL LIABILITIES & EQUITY 561,068.98**

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

	<u>Nov 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 20 Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3100 · Grant Income	0.00	0.00	0.00	0.0%	500.00
<b>3400 · Training Center User Fees</b>					
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
3460 · Lyons FPD	645.00				
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>	<b>645.00</b>	<b>0.00</b>	<b>645.00</b>	<b>100.0%</b>	<b>39,800.00</b>
<b>3500 · Facility Rental Fees</b>					
3510 · Facility Rental Fees	2,250.00	0.00	2,250.00	100.0%	10,000.00
<b>Total 3500 · Facility Rental Fees</b>	<b>2,250.00</b>	<b>0.00</b>	<b>2,250.00</b>	<b>100.0%</b>	<b>10,000.00</b>
<b>3600 · Interest Income</b>					
3610 · Earnings on Investments	0.37	75.00	-74.63	0.49%	900.00
3600 · Interest Income - Other	13.65	0.00	13.65	100.0%	0.00
<b>Total 3600 · Interest Income</b>	<b>14.02</b>	<b>75.00</b>	<b>-60.98</b>	<b>18.69%</b>	<b>900.00</b>
<b>Total Income</b>	<b>2,909.02</b>	<b>75.00</b>	<b>2,834.02</b>	<b>3,878.69%</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	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>	<b>0.00</b>	<b>375.00</b>	<b>-375.00</b>	<b>0.0%</b>	<b>4,500.00</b>
<b>4200 · General &amp; Administrative</b>					
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
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					

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

	<u>Nov 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	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>	125.00	449.98	-324.98	27.78%	5,400.00
<b>4400 · Trailers</b>					
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>	0.00	691.65	-691.65	0.0%	8,300.00
<b>5000 · Capital Expenditures</b>	0.00	221.83	-221.83	0.0%	2,662.00
<b>Total Expense</b>	<u>125.00</u>	<u>1,738.46</u>	<u>-1,613.46</u>	<u>7.19%</u>	<u>20,862.00</u>
<b>Net Ordinary Income</b>	2,784.02	-1,663.46	4,447.48	-167.36%	30,338.00
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
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>	0.00	1,464.50	-1,464.50	0.0%	17,574.00
<b>Net Other Income</b>	0.00	-1,464.50	1,464.50	0.0%	-17,574.00
<b>Net Income</b>	<u><u>2,784.02</u></u>	<u><u>-3,127.96</u></u>	<u><u>5,911.98</u></u>	<u><u>-89.0%</u></u>	<u><u>12,764.00</u></u>

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

	<u>Jan - Nov 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
3460 · Lyons FPD	645.00				
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>39,895.00</b>	<b>39,800.00</b>	<b>95.00</b>	<b>100.24%</b>	<b>39,800.00</b>
<b>3500 · Facility Rental Fees</b>					
3510 · Facility Rental Fees	8,950.00	10,000.00	-1,050.00	89.5%	10,000.00
<b>Total 3500 · Facility Rental Fees</b>	<b>8,950.00</b>	<b>10,000.00</b>	<b>-1,050.00</b>	<b>89.5%</b>	<b>10,000.00</b>
<b>3600 · Interest Income</b>					
3610 · Earnings on Investments	4.81	825.00	-820.19	0.58%	900.00
3600 · Interest Income - Other	386.55	0.00	386.55	100.0%	0.00
<b>Total 3600 · Interest Income</b>	<b>391.36</b>	<b>825.00</b>	<b>-433.64</b>	<b>47.44%</b>	<b>900.00</b>
<b>Total Income</b>	<b>49,736.36</b>	<b>51,125.00</b>	<b>-1,388.64</b>	<b>97.28%</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	1,100.00	1,375.00	-275.00	80.0%	1,500.00
4005 · Repairs and Maintenance	0.00	2,750.00	-2,750.00	0.0%	3,000.00
<b>Total 4000 · Boulder Facility</b>	<b>1,100.00</b>	<b>4,125.00</b>	<b>-3,025.00</b>	<b>26.67%</b>	<b>4,500.00</b>
<b>4200 · General &amp; Administrative</b>					
4247 · Web Presence	128.87	458.26	-329.39	28.12%	500.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	2,406.00	2,145.00	261.00	112.17%	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	55.00	-55.00	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 November 2020

	<u>Jan - Nov 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 20</u> <u>Budget</u>
<b>4250 · Professional Fees</b>					
4670 · Tax Liability - Form 990	0.00	0.00	0.00	0.0%	0.00
4260 · Accounting	1,759.00	1,375.00	384.00	127.93%	1,500.00
4270 · Administrative Assistant Fees	0.00	0.00	0.00	0.0%	0.00
4275 · Legal Fees	0.00	458.26	-458.26	0.0%	500.00
4665 · Tax Preparation	0.00	458.26	-458.26	0.0%	500.00
<b>Total 4250 · Professional Fees</b>	<u>1,759.00</u>	<u>2,291.52</u>	<u>-532.52</u>	<u>76.76%</u>	<u>2,500.00</u>
<b>Total 4200 · General &amp; Administrative</b>	4,293.87	4,949.78	-655.91	86.75%	5,400.00
<b>4400 · Trailers</b>					
4410 · Licenses & Permits	0.00	91.63	-91.63	0.0%	100.00
4420 · Maintenance & Repairs	0.00	4,583.26	-4,583.26	0.0%	5,000.00
4430 · Tires	0.00	0.00	0.00	0.0%	0.00
4440 · Transportation	0.00	2,933.26	-2,933.26	0.0%	3,200.00
<b>Total 4400 · Trailers</b>	<u>0.00</u>	<u>7,608.15</u>	<u>-7,608.15</u>	<u>0.0%</u>	<u>8,300.00</u>
5000 · Capital Expenditures	0.00	2,440.13	-2,440.13	0.0%	2,662.00
<b>Total Expense</b>	<u>5,393.87</u>	<u>19,123.06</u>	<u>-13,729.19</u>	<u>28.21%</u>	<u>20,862.00</u>
<b>Net Ordinary Income</b>	<u>44,342.49</u>	<u>32,001.94</u>	<u>12,340.55</u>	<u>138.56%</u>	<u>30,338.00</u>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
7050 · Annual Boulder Lease Agreement	0.00	16,109.50	-16,109.50	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>16,109.50</u>	<u>-16,109.50</u>	<u>0.0%</u>	<u>17,574.00</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>-16,109.50</u>	<u>16,109.50</u>	<u>0.0%</u>	<u>-17,574.00</u>
<b>Net Income</b>	<u><u>44,342.49</u></u>	<u><u>15,892.44</u></u>	<u><u>28,450.05</u></u>	<u><u>279.02%</u></u>	<u><u>12,764.00</u></u>