

Boulder County Regional Fire Training Center
Balance Sheet
As of May 31, 2021

May 31, 21

ASSETS

Current Assets

Checking/Savings

1004 · Great Western Checking Account 81,525.45

1010 · Great Western Money Market 161,212.38

Total Checking/Savings 242,737.83

Total Current Assets 242,737.83

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 -122,291.00

1520 · Accum Depr - Storage Container -11,055.00

1540 · Accum Depr - Trailers -112,605.00

1560 · Accum Depr - Furniture -5,420.00

1570 · Accum Depr - Door Simulator -8,634.00

1580 · Accum Depr - Foam Dispersal -3,675.00

Total 1500 · Accumulated Depreciation -263,680.00

Total Fixed Assets 319,598.46

TOTAL ASSETS 562,336.29

LIABILITIES & EQUITY

Equity

3000 · Net Assets

3010 · Unrestricted 488,499.85

3035 · Capital Reserves 9,473.64

Total 3000 · Net Assets 497,973.49

3050 · Retained Earnings 26,342.52

Net Income 38,020.28

Total Equity 562,336.29

TOTAL LIABILITIES & EQUITY 562,336.29

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
May 2021

	<u>Jan - Dec 21</u>				
	<u>May 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Budget</u>
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%	15,500.00
3468 · Nederland FPD	0.00	0.00	0.00	0.0%	550.00
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
Total 3400 · Training Center User Fees	0.00	0.00	0.00	0.0%	39,800.00
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	0.00	0.00	0.0%	6,500.00
Total 3500 · Facility Rental Fees	0.00	0.00	0.00	0.0%	6,500.00
3600 · Interest Income					
3610 · Earnings on Investments	0.70				
3600 · Interest Income - Other	12.37	0.00	12.37	100.0%	300.00
Total 3600 · Interest Income	13.07	0.00	13.07	100.0%	300.00
Total Income	13.07	0.00	13.07	100.0%	47,100.00
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	50.00	-50.00	0.0%	600.00
4040 · Repairs and Maintenance	0.00	187.50	-187.50	0.0%	2,250.00
Total 4000 · Boulder Facility	0.00	237.50	-237.50	0.0%	2,850.00
4200 · General & Administrative					
4247 · Web Presence	0.00	10.83	-10.83	0.0%	130.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	0.00	208.33	-208.33	0.0%	2,500.00
4240 · Postage and Delivery	0.00	4.16	-4.16	0.0%	50.00
4250 · Professional Fees					
4260 · Accounting	125.00	125.00	0.00	100.0%	1,500.00
4275 · Legal Fees	0.00	33.33	-33.33	0.0%	400.00
4665 · Tax Preparation	0.00	0.00	0.00	0.0%	400.00
Total 4250 · Professional Fees	125.00	158.33	-33.33	78.95%	2,300.00

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
May 2021

	<u>Jan - Dec 21</u>				
	<u>May 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Budget</u>
Total 4200 · General & Administrative	125.00	381.65	-256.65	32.75%	4,980.00
4400 · Trailers					
4410 · Licenses & Permits	0.00	6.25	-6.25	0.0%	75.00
4420 · Maintenance & Repairs	0.00	250.00	-250.00	0.0%	3,000.00
4440 · Transportation	0.00	208.33	-208.33	0.0%	2,500.00
Total 4400 · Trailers	0.00	464.58	-464.58	0.0%	5,575.00
5000 · Capital Expenditures	0.00	166.66	-166.66	0.0%	2,000.00
Total Expense	125.00	1,250.39	-1,125.39	10.0%	15,405.00
Net Ordinary Income	-111.93	-1,250.39	1,138.46	8.95%	31,695.00
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	1,100.00	-1,100.00	0.0%	13,200.00
7075 · 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	1,100.00	-1,100.00	0.0%	13,200.00
Net Other Income	0.00	-1,100.00	1,100.00	0.0%	-13,200.00
Net Income	<u>-111.93</u>	<u>-2,350.39</u>	<u>2,238.46</u>	<u>4.76%</u>	<u>18,495.00</u>

Boulder County Regional Fire Training Center
Profit & Loss Budget vs. Actual
January through May 2021

	<u>Jan - Dec 21</u>				
	<u>Jan - May 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Budget</u>
Ordinary Income/Expense					
Income					
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	550.00	550.00	0.00	100.0%	550.00
3412 · Boulder Emergency Squad	0.00	550.00	-550.00	0.0%	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	15,500.00	15,500.00	0.00	100.0%	15,500.00
3468 · Nederland FPD	550.00	550.00	0.00	100.0%	550.00
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
Total 3400 · Training Center User Fees	39,250.00	39,800.00	-550.00	98.62%	39,800.00
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	6,500.00	-6,500.00	0.0%	6,500.00
Total 3500 · Facility Rental Fees	0.00	6,500.00	-6,500.00	0.0%	6,500.00
3600 · Interest Income					
3610 · Earnings on Investments	2.92				
3600 · Interest Income - Other	65.35	300.00	-234.65	21.78%	300.00
Total 3600 · Interest Income	68.27	300.00	-231.73	22.76%	300.00
Total Income	39,318.27	47,100.00	-7,781.73	83.48%	47,100.00
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	250.00	-250.00	0.0%	600.00
4040 · Repairs and Maintenance	0.00	937.50	-937.50	0.0%	2,250.00
Total 4000 · Boulder Facility	0.00	1,187.50	-1,187.50	0.0%	2,850.00
4200 · General & Administrative					
4247 · Web Presence	20.99	54.15	-33.16	38.76%	130.00
4246 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.00
4220 · General & Liability Insurance	0.00	1,041.65	-1,041.65	0.0%	2,500.00
4240 · Postage and Delivery	0.00	20.80	-20.80	0.0%	50.00
4250 · Professional Fees					
4260 · Accounting	625.00	625.00	0.00	100.0%	1,500.00
4275 · Legal Fees	0.00	166.65	-166.65	0.0%	400.00
4665 · Tax Preparation	392.00	400.00	-8.00	98.0%	400.00
4250 · Professional Fees - Other	10.00				
Total 4250 · Professional Fees	1,027.00	1,191.65	-164.65	86.18%	2,300.00
Total 4200 · General & Administrative	1,047.99	2,308.25	-1,260.26	45.4%	4,980.00
4400 · Trailers					

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Profit & Loss Budget vs. Actual
 January through May 2021

	<u>Jan - May 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 21</u> <u>Budget</u>
4410 · Licenses & Permits	0.00	31.25	-31.25	0.0%	75.00
4420 · Maintenance & Repairs	250.00	1,250.00	-1,000.00	20.0%	3,000.00
4440 · Transportation	0.00	1,041.65	-1,041.65	0.0%	2,500.00
Total 4400 · Trailers	250.00	2,322.90	-2,072.90	10.76%	5,575.00
5000 · Capital Expenditures	0.00	833.30	-833.30	0.0%	2,000.00
Total Expense	1,297.99	6,651.95	-5,353.96	19.51%	15,405.00
Net Ordinary Income	38,020.28	40,448.05	-2,427.77	94.0%	31,695.00
Other Income/Expense					
Other Expense					
7050 · Annual Boulder Lease Agreement	0.00	5,500.00	-5,500.00	0.0%	13,200.00
7075 · 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	5,500.00	-5,500.00	0.0%	13,200.00
Net Other Income	0.00	-5,500.00	5,500.00	0.0%	-13,200.00
Net Income	<u>38,020.28</u>	<u>34,948.05</u>	<u>3,072.23</u>	<u>108.79%</u>	<u>18,495.00</u>