

# Boulder County Regional Fire Training Center

## Balance Sheet

As of June 30, 2021

Jun 30, 21

### ASSETS

#### Current Assets

##### Checking/Savings

1004 · Great Western Checking Account 81,401.12

1010 · Great Western Money Market 161,226.95

Total Checking/Savings 242,628.07

Total Current Assets 242,628.07

#### 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 562,226.53**

### 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 37,910.52

Total Equity 562,226.53

**TOTAL LIABILITIES & EQUITY 562,226.53**

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

	<u>Jan - Dec 21</u>				
	<u>Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</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	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
<b>Total 3400 · Training Center User Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>39,800.00</b>
3500 · Facility Rental Fees					
3510 · Facility Rental Fees	0.00	0.00	0.00	0.0%	6,500.00
<b>Total 3500 · Facility Rental Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>6,500.00</b>
3600 · Interest Income					
3610 · Earnings on Investments	0.67				
3600 · Interest Income - Other	14.57	0.00	14.57	100.0%	300.00
<b>Total 3600 · Interest Income</b>	<b>15.24</b>	<b>0.00</b>	<b>15.24</b>	<b>100.0%</b>	<b>300.00</b>
<b>Total Income</b>	<b>15.24</b>	<b>0.00</b>	<b>15.24</b>	<b>100.0%</b>	<b>47,100.00</b>
<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	50.00	-50.00	0.0%	600.00
4040 · Repairs and Maintenance	0.00	187.50	-187.50	0.0%	2,250.00
<b>Total 4000 · Boulder Facility</b>	<b>0.00</b>	<b>237.50</b>	<b>-237.50</b>	<b>0.0%</b>	<b>2,850.00</b>
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
<b>Total 4250 · Professional Fees</b>	<b>125.00</b>	<b>158.33</b>	<b>-33.33</b>	<b>78.95%</b>	<b>2,300.00</b>

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

	<u>Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 21</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	-109.76	-1,250.39	1,140.63	8.78%	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>-109.76</u>	<u>-2,350.39</u>	<u>2,240.63</u>	<u>4.67%</u>	<u>18,495.00</u>

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

	<b>Jan - Dec 21</b>				
	<b>Jan - Jun 21</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>	<b>Budget</b>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>3100 · Grant Income</b>	0.00	500.00	-500.00	0.0%	500.00
<b>3400 · Training Center User Fees</b>					
<b>3404 · Allenspark FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3408 · Berthoud FPD</b>	3,300.00	3,300.00	0.00	100.0%	3,300.00
<b>3409 · Boulder County Sheriff</b>	550.00	550.00	0.00	100.0%	550.00
<b>3412 · Boulder Emergency Squad</b>	0.00	550.00	-550.00	0.0%	550.00
<b>3416 · Boulder Mountain FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3420 · Boulder Rural FPD</b>	8,250.00	8,250.00	0.00	100.0%	8,250.00
<b>3424 · Coal Creek Canyon FD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3428 · Four Mile FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3432 · Gold Hill FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3436 · Hygiene Fire Protection Dist.</b>	550.00	550.00	0.00	100.0%	550.00
<b>3440 · Indian Peaks FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3448 · Lafayette FPD</b>	4,500.00	4,500.00	0.00	100.0%	4,500.00
<b>3452 · Lefthand FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3456 · Longmont Emergency Unit</b>	550.00	550.00	0.00	100.0%	550.00
<b>3464 · Mountain View FPD</b>	15,500.00	15,500.00	0.00	100.0%	15,500.00
<b>3468 · Nederland FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3480 · Sugarloaf FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3484 · Sunshine FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>3488 · Timberline FPD</b>	550.00	550.00	0.00	100.0%	550.00
<b>Total 3400 · Training Center User Fees</b>	39,250.00	39,800.00	-550.00	98.62%	39,800.00
<b>3500 · Facility Rental Fees</b>					
<b>3510 · Facility Rental Fees</b>	0.00	6,500.00	-6,500.00	0.0%	6,500.00
<b>Total 3500 · Facility Rental Fees</b>	0.00	6,500.00	-6,500.00	0.0%	6,500.00
<b>3600 · Interest Income</b>					
<b>3610 · Earnings on Investments</b>	3.59				
<b>3600 · Interest Income - Other</b>	79.92	300.00	-220.08	26.64%	300.00
<b>Total 3600 · Interest Income</b>	83.51	300.00	-216.49	27.84%	300.00
<b>Total Income</b>	39,333.51	47,100.00	-7,766.49	83.51%	47,100.00
<b>Expense</b>					
<b>4000 · Boulder Facility</b>					
<b>4017 · Kitchen Supplies</b>	0.00	0.00	0.00	0.0%	0.00
<b>4018 · Copier / Paper</b>	0.00	0.00	0.00	0.0%	0.00
<b>4030 · Propane Expense</b>	0.00	300.00	-300.00	0.0%	600.00
<b>4040 · Repairs and Maintenance</b>	0.00	1,125.00	-1,125.00	0.0%	2,250.00
<b>Total 4000 · Boulder Facility</b>	0.00	1,425.00	-1,425.00	0.0%	2,850.00
<b>4200 · General &amp; Administrative</b>					
<b>4247 · Web Presence</b>	20.99	64.98	-43.99	32.3%	130.00
<b>4246 · Bank Service Charges</b>	0.00	0.00	0.00	0.0%	0.00
<b>4220 · General &amp; Liability Insurance</b>	0.00	1,249.98	-1,249.98	0.0%	2,500.00
<b>4240 · Postage and Delivery</b>	0.00	24.96	-24.96	0.0%	50.00
<b>4250 · Professional Fees</b>					
<b>4260 · Accounting</b>	750.00	750.00	0.00	100.0%	1,500.00
<b>4275 · Legal Fees</b>	0.00	199.98	-199.98	0.0%	400.00
<b>4665 · Tax Preparation</b>	392.00	400.00	-8.00	98.0%	400.00
<b>4250 · Professional Fees - Other</b>	10.00				
<b>Total 4250 · Professional Fees</b>	1,152.00	1,349.98	-197.98	85.34%	2,300.00
<b>Total 4200 · General &amp; Administrative</b>	1,172.99	2,689.90	-1,516.91	43.61%	4,980.00
<b>4400 · Trailers</b>					

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

	<u>Jan - Jun 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	37.50	-37.50	0.0%	75.00
4420 · Maintenance & Repairs	250.00	1,500.00	-1,250.00	16.67%	3,000.00
4440 · Transportation	0.00	1,249.98	-1,249.98	0.0%	2,500.00
<b>Total 4400 · Trailers</b>	<b>250.00</b>	<b>2,787.48</b>	<b>-2,537.48</b>	<b>8.97%</b>	<b>5,575.00</b>
5000 · Capital Expenditures	0.00	999.96	-999.96	0.0%	2,000.00
<b>Total Expense</b>	<b>1,422.99</b>	<b>7,902.34</b>	<b>-6,479.35</b>	<b>18.01%</b>	<b>15,405.00</b>
<b>Net Ordinary Income</b>	<b>37,910.52</b>	<b>39,197.66</b>	<b>-1,287.14</b>	<b>96.72%</b>	<b>31,695.00</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
7050 · Annual Boulder Lease Agreement	0.00	6,600.00	-6,600.00	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
<b>Total Other Expense</b>	<b>0.00</b>	<b>6,600.00</b>	<b>-6,600.00</b>	<b>0.0%</b>	<b>13,200.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-6,600.00</b>	<b>6,600.00</b>	<b>0.0%</b>	<b>-13,200.00</b>
<b>Net Income</b>	<b><u>37,910.52</u></b>	<b><u>32,597.66</u></b>	<b><u>5,312.86</u></b>	<b><u>116.3%</u></b>	<b><u>18,495.00</u></b>