

Boulder Fire Department  
Central Valley Fire District  
Front Range Fire Rescue  
Greeley Fire Department  
Longmont Fire Department  
Loveland Fire Rescue Authority



Mountain View Fire Protection District  
Platte Valley Fire Protection District  
Poudre Fire Authority  
Wellington Fire Protection District  
Windsor-Severance Fire Rescue

**FRFC Board of Directors  
Notice of Board Meeting and Agenda  
February 9, 2022, 10:00 AM**

**Windsor Severance Fire District, 100 N 7th St, Windsor, Colorado**

**Meeting will be in-person live and video-conference**

**Zoom Video-Conference link <https://us02web.zoom.us/j/88455968197>**

**Agenda Items and Requested Actions**

**1. Call to order**

**2. Director roll call**

**3. Approval or changes to agenda**

*Review and consider approval and/or changes to agenda*

**4. Central Valley withdrawal as associate member**

*Item for information, no action required*

**5. Review and approval of previous meeting minutes**

*Review and consider approval of November 11, 2021 regular meeting*

*Review and consider approval of December 14, 2021 special meeting*

**6. Public input**

**7. Financial Report**

*Review and consider approval of summary 2021 financial report*

**Boulder Fire Department**  
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**Mountain View Fire Protection District**  
**Platte Valley Fire Protection District**  
**Poudre Fire Authority**  
**Wellington Fire Protection District**  
**Windsor-Severance Fire Rescue**

**8. Banking changes**

*Review and consider action to amend authorized users and access to FRFC bank accounts*

**9. Resolution 2022-1: 2021 Audit exemption application review and approval for submission**

*Review and consider approval of Resolution 2022-1 to submit 2021 audit exemption and direct Executive Chief to submit to state*

**10. 2022-1 Academy Update**

*Item for information, no action necessary*

*13 recruits, start Tuesday February 22 at PFA Training Center*

**11. 2022-2 Academy – Tentative recruit numbers**

*Discussion of potential recruit numbers for fall 2022 academy and options*

<b>Member</b>	<b>Min</b>	<b>Max</b>
Poudre	27	30
Front Range	2	4
Greeley	2	3
Loveland	6	8
Platte Valley	1	3
Windsor	3	4
Wellington		
Boulder		
Longmont		
Mountain View		
Other		
Other		
<b>Total</b>	<b>41</b>	<b>52</b>

**Boulder Fire Department  
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## **12. Envision Leadership Update**

*Item for information, no action required. FRFC Envision Leadership 2021-2022, First Semester Financial Budget Report/Update-January 2022*

*Review and consider development of new “Becoming a Firefighter of Character” program*

## **13. Future Strategic Plan, IGA and Policy Manual review**

*Discussion of future review of Strategic plan, IGA and Policy Manual and consider establishing direction to review these documents at a future Board of Directors meeting*

## **14. Other business**

## **15. Next meeting / Adjournment**

**June 8<sup>th</sup>, 2022 @ Loveland Fire Rescue Authority, 10:00 AM**



## **CENTRAL VALLEY FIRE DISTRICT**

215 Wings Way Belgrade, MT 59714

Phone: 406-388-4480 Fax: 406-388-6270

January 20, 2022

Anthony Stratman  
Training Officer  
Central Valley Fire District

Board of Directors  
Front Range Fire Consortium

Board of Directors,

It is with humble appreciation and gratitude that Central Valley Fire District is officially requesting to withdraw from the Front Range Fire Consortium. Due to staffing shortages, budget constraints, and operational impacts, this is no longer a feasible option for CVFD to participate in.

We would like to sincerely express our appreciation to all the organizations, instructors, and members that have contributed to the overwhelming success in training our recruits over the years. The knowledge, skills, and abilities that our members have gained from the FRFC Training Academy is incredible and allows our members to provide exceptional service to the public.

As we move in this new direction with our organization, we will always remain in admiration of the FRFC and appreciate the dedication that your organization has given to CVFD over the last 7 years.

Thank you for your consideration in this and please let me know if you need any additional information or actions from me.

Sincerely,

A handwritten signature in black ink that reads "Anthony Stratman".

Anthony Stratman

**MINUTES  
BOARD OF DIRECTORS REGULAR MEETING  
FRONT RANGE FIRE CONSORTIUM**

**Date: November 12, 2021**

**LOCATION:** Limited in-person attendance at Loveland Fire Rescue Authority includes optional virtual attendance via Microsoft Teams for members unable to make the meeting in-person.

1. **Call to Order:** President Kris Kazian call the meeting to order at 1003.
2. **Roll Call and Attendance: Board Members Present,** Brian Kuznik (Greeley), Kris Kazian (Windsor), Derek Bergsten (PFA), Mike Patterson (Wellington), Michael West (Front Range Fire Rescue), Tim Sendelbach (Loveland Fire), Jim Klug (Platte Valley), Mike Calderazzo (Boulder), Dave Beebe (Mountain View)

**Also Present:** Warren Jones, Cindy Heesemann, Sarah Simonton with James Vincent Group Accounting representatives

**Board Members Absent:** Rob Spendlow (Longmont), Ron Lindroth (Central Valley)

3. **Approval or Changes to the Agenda:** No changes to the agenda

*Motion to approve the agenda (Tim Sendelbach)  
Seconded and approved (Brian Kuznik)  
All Approved*

4. **Discussion/Possible Action: Review & Approval of Previous Meeting Minutes:**

*Motion to approve the previous meetings minutes from August 13, 2021 (Mike West)  
Seconded and approved (Brian Kuznik)  
All Approved*

5. **Public Input: None**

6. **Discussion/Possible Action: Financial Report**

- i. **January 1- October 31, 2021 Financial Report**

Presented by Sarah with James Vincent Accounting (See attached FRFC Financial Reports)

- a. The balance sheet was reviewed and presented.
    - b. Cheyenne Fire was issued a check for unused credit.
    - c. The accounts receivable balance at the end of October is due in November, there is a timing issues with the receivables.
    - d. Budget vs. Actuals were reviewed, and reports provided (attached) as well as a prior year analysis. Changes were made to the policies for academy payments, in the past it was a net number. Going forward it will show as a gross number then adjusted with leased resources.
    - e. Close to \$20,000 has been billed out for Professional Development specifically Envision Leadership.
    - f. Academy expenses are over budget due to the change in the accounting policy as stated above.
    - g. The profit and loss report were reviewed and presented.
    - h. Chief Patterson asked about amending the budget due to the changes in the reports process and asked when would be the appropriate time to make the change?
    - i. Sarah will work with Ben and get back to the Board later.
    - j. Chief Kazian states that FRFC is in a good spot financially. The biggest challenge is getting the accounting system to compare apples to apples. This will improve in 2022.

- k. Some clean-up of administrative expense vs admin and logistics part of the Academy, the professional development and exercise equipment/programming activities.

*Motion to accept financial report (Dave Beebe)*

*Motion seconded (Brian Kuznik)*

*Passed by vote*

**ii. Transition to Bill.com for AP and AR**

- a. Sarah proposes that FRFR transition to bill.com, this is an online accounts payable service. Allows for electronic AP and AR services.
- b. Chief Patterson reviews the current process and explained how the process would improve and save time in approving AP.
- c. Chief Kazian advises to move to bill.com.
- d. Sarah will begin transitioning to bill.com.

*Motion to move to Bill.com (Mike West)*

*Motion seconded (Brian Kuznik)*

*Passed by vote*

**7. Discussion/Possible Action: Consideration of 2022 Proposed Meeting Schedule**

- a. The packet contains dates for 2022
- b. The Board met four times in 2021 on the second Friday of the month.
- c. Chief Kazian asks if everyone is on board with meeting on Friday's? Most prefer to meet on another day of the week.
- d. After discussion it is decided to change the meeting to the 2<sup>nd</sup> Wednesday of the month in the morning.
- e. The meetings will be February 9<sup>th</sup>, June 8<sup>th</sup>, August 10<sup>th</sup> and November 9<sup>th</sup>.

*Motion to move the meeting to the 2<sup>nd</sup> Wednesday of the month (Brian Kuznik)*

*Motion seconded (Dave Beebe)*

*Passed by vote*

**8. Discussion/Possible Action: Consideration of Proposed 2022 Fee Schedule**

- a. The 2022 fee schedule, contributions and reimbursement schedule are attached.
- b. Chief Patterson summarized past years and how rates were determined for 2021
- c. The rates for 2022 are unchanged from 2021 and will stay at \$10,000 annual membership fees and \$14,250 per recruit
- d. Due to the timing of this year's budget the rates will stay the same, next year the budget will begin earlier in the year to allow for budget planning for the various agencies

*Motion to move keep the proposed 2022 fee schedule the same- (Dave Beebe)*

*Seconded – (Tim Sendelbach)*

*Passed by vote*

**9. Discussion/Possible Action: 2022 Budget Public Hearing and Consideration of Adoption**

- a. No guests from the public are present
- b. *Motion to close the public hearing (Mike West) Motion seconded (Brian Kuznik) Passed by vote*
- c. 2022 Budget message is attached for review
- d. A revised copy of the budget was provided and reviewed. There was an error in expenses code 10.6000 category, the 0400.14 vs 0400.15, when transferring the \$44,000 was miscategorized, this should have been under professional development instead of admin and logistics coordinator expense
- e. This budget is based on 45 recruits for 2022, that number is used to build the academy payments and build the leased resources to support the recruit's numbers

- f. The numbers are based on the trends over the past several academies to figure out the leased resource expense. The number will go up or down depending on the number of recruits
- g. Chief Patterson added an audit finance line item, historically the FRFC has been exempt from an annual audit, the budget has been under the \$750,000 threshold. Carrying the books this way and having the number of recruits may trigger an audit. This will depend on the number of recruits in the spring and fall in 2022
- h. Chief Kazian notes that the audit exemption amount may have been increased to \$1 million. Chief Kazian asks Sarah to look into the amount for an audit exemption and get back to the Board
- i. Chief Beebe asks about line-item number 500.24 leased resources, Chief Patterson and Chief Kazian explained the process with tuition and leased resources

*Motion to approve the budget as discussed for 2022- (Brian Kuznik)*

*Seconded – (Mike West)*

*Passed by vote*

#### **10. Discussion/Possible Action: Election of Officer(s) for 2022/2023 Term**

- a. Chief Kazian summarized the 2020 election of officers and additional details are in the Board packet
- b. Chief West is willing to hold a two-year term and Chief Kazian will hold his position for two more years. The secretary/treasury will be held by Brian Kuznik for two years
- c. *Passed by vote*

#### **11. Discussion: FRFC Executive Chief Position**

- a. Chief Patterson has accepted a temporary Chief's position with WFPD until April or May of 2022. Accepting this position does not allow the time to perform both positions
- b. Chief Patterson has served the FRFC well and would like to return to the position at FRFC if the Chief's position with WFPD does not become a full-time position
- c. Chief Kazian explains that Chief Warren Jones is interested in filling the Executive position temporarily until spring. Chief Mirowski was approached, he stated that he would help but if there is another option that would be his preference
- d. Open discussion and may need to consider a special meeting to discuss the budget and Chief Jones filling in to the Executive Chief position
- e. The 2022-1 Academy is set up pretty well and Chief Jones would be able to step in and take over
- f. Chief Jones operates as an LLC and will present a 1099. This eliminates the limited hour requirement that has previously been in place. Chief Kazian will get with Chief Jones and get the process in place for filling in January 15 through June 15. Will consider extending if necessary
- g. Chief Jones expresses his willingness to help out and is able to fill in
- h. Chief Kazian will connect with Chief Jones offline and work through legal to issue a contract and go over the details
- i. May need to schedule a special meeting to review the budget and finalize the position for Chief Jones

#### **12. Discussion: FRFC Member Agency Hiring & Planning Process**

- a. Chief Kazian feels like FRFC should create an agreement that prevents agencies from hiring firefighters away from each other in the future. Chief explained that a large amount of time and financial resources go into training firefighters and would like to see this eliminated or at least have the agency reimbursed for the training academy cost
- b. Would also like to see a cost share and a possible IGA in place to recoup some of the cost, what does that number look like?
- c. Chief suggests a workshop specifically to discuss this topic as this is not in the spirit of what the FRFC represents
- d. Chief Kazian states he supports members that want to switch agencies, but he and his Board will not engage with FRFC if they are at risk of losing a large number of resources by training recruits only to have them leave to another organization
- e. Chief Patterson adds that an option is to set a dollar amount based on the timeframe to reimburse the agency if a firefighter leaves within a certain amount of time

- f. Currently WSFR requires a repayment of training costs if a firefighter leaves within 2 years
- g. FRFC cadre instructors should not be recruiting recruits at all during or after the academy, that should be communicated clearly to the instructors
- h. Chief Kazian will put together a workgroup to draft a document that outlines details

### **13. Discussion: Chiefs/BOD Updates**

- i. **2021-02 Academy Update and 2022 Academy Forecast**
  - a. There have been Covid exposures recently requiring quarantine, the latest number is 2 recruits and 1 Cadre. Monday there was 1 recruit that tested positive so FRFC tested all the recruits. This resulted in 1 more recruit testing positive.
  - b. Those recruits reported back to their agencies and followed their protocol
  - c. The major content has been presented but there is the State JPR testing that needs to be completed, followed by FF1 and FF2 written
  - d. The alternate plan is to cancel hell night and replace that with JPR testing, the goal is to get everyone through JPR testing
  - e. Several lectures have been presented remotely as necessary
  - f. Target Solutions continues to be updated so uncompleted activities can be completed at a later time, possibly at the home agency. An option would be to combine activities with other agencies.
  - g. Financially the academy is in good shape
  - h. Chief Kazian states that Chief Patterson has done a good job operating the Academy
  - i. Chief Kazian proposes a Covid policy that is specific to FRFC, it becomes challenging when agencies have different Covid protocols that the recruits need to follow. Having one process to follow while at the academy would be beneficial to all
  - j. Chief Bergsten asks about mandatory vaccination. Not all agencies have required vaccinations
  - k. A question was asked about requiring a vaccination going forward? This would include instructors and recruits.
  - l. Chief Bergsten feels like it should be a requirement to attend the academy by fall next year, does not feel it is right to the other recruits or instructors
  - m. Chief Kazian suggests looking into this further before making a hard decision, the option is to include this and review at a separate meeting. This decision needs to be made soon so that when job offers are offered, they can include the vaccine requirement
  - n. Chief Kazian would also like to develop a formal FRFC Covid protocol this is to be discussed in another meeting
  - o. Graduation is set for December 4, 2021, at Timberline Church, looking for a keynote speaker
  - p. Chief West suggests cutting down the video presented at graduation
  - q. Chief Patterson is looking for recruit numbers for 2022-1 and forecasting for 2022-2. Chief will bring this up at the Training Chiefs meeting next week. Instructors are in place for 2022-1
- ii. **2021/2022 Professional Development Update**
  - a. Finishing the first semester in December. The second half of the course will resume in February 2022

**14. Executive Session (if needed):** None

**15. Possible Action on Any Matter Discussed in Executive Session:** None

**16. Other Business:**

**17. Next Meeting/Adjournment:**

- a. The next regular meeting is February 9, 2022, at 1000
- b. A separate special meeting will be scheduled for early to Mid-December to discuss the Executive Chief Position, developing an agreement regarding hiring other agency firefighters and Covid requirements
- c. Meeting adjourned at 1213

**ATTESTATION OF MINUTES:**

We attest that the foregoing minutes, which have been approved by the affirmative majority vote of the Board of Directors of the Front Range Fire Consortium, are a true and accurate record of the meeting held on the date stated above.

\_\_\_\_\_  
[Redacted], President/Chairman

\_\_\_\_\_  
[Redacted], Secretary/Treasurer

**MINUTES  
FRONT RANGE FIRE CONSORTIUM  
BOARD OF DIRECTORS SPECIAL MEETING**

**Date: December 14, 2021 9:30 AM**

**LOCATION:** Limited in-person attendance at Windsor Severance Fire Rescue Station 1, 100 N. 7<sup>th</sup> St, Windsor, CO 80550. Includes optional virtual attendance via Microsoft Teams for members unable to make the meeting in-person.

1. **Call to Order:** President Kris Kazian call the meeting to order at 0936.
2. **Roll Call and Attendance: Board Members Present,** Brian Kuznik (Greeley), Kris Kazian (Windsor), Rick Vander Velde (PFA), Mike Patterson (Wellington), Michael West (Front Range Fire Rescue), Tim Sendelbach (Loveland Fire), Jim Klug (Platte Valley), Dave Beebe (Mountain View)

**Also Present:** Jeremy Greer (Windsor), Cindy Heesemann (Front Range Fire Rescue)

**Board Members Absent:** Rob Spendlow (Longmont), Ron Lindroth (Central Valley), Mike Calderazzo (Boulder)

3. **Approval or Changes to the Agenda:** No changes to the agenda

*Motion to approve the agenda (Brian Kuznik)  
Seconded and approved (Rick Vander Velde)  
All Approved*

4. **Public Input: None**

5. **Discussion/Possible Action: Consideration of limited term contract for Executive Chief / Training Academy Manager position**

- a. Chief Kazian begins the discussion stating that Chief Warren Jones is interested in the Executive Chief, Training Academy Manager as an interim position. Chief Jones would like to set up terms along the lines of a 6 month, 250-hour maximum contract and feels like this is adequate based on how Chief Patterson has set up FRFC for the first half of 2022. The pay rate will be \$65 per hour. He does have the ability to move the date out further if necessary.
- b. Chief Patterson reviewed how the position is currently paid and states that it is paid as an employee with no benefits as an hourly rate.
- c. Chief Vander Velde adds that he feels this would be positive and suggests that the contract be issued as 6 months with an additional 6-month option. This would cover 2 academies. Chief Kazian adds that we would let Chief Jones know by May 1<sup>st</sup> if the contract is extended. This would allow Chief Patterson to settle his situation and determine if the position will be full time.
- d. The dates are set for January 15, 2022, through June 15, 2022.

*Motion to move forward with Warren Jones as Training Academy Manager (Brian Kuznik)  
Motion seconded (Mike West)  
Passed by vote*

6. **Discussion/Possible Action: Board on COVID-19 vaccination requirement for future FRFC Academy participants**

- a. Chief Kazian opens the discussion to mandate or not mandate vaccinations. He opened the topic up to the group.

- b. Chief Patterson gave an update on the current process. He asks what system would need to be in place to track the vaccination status of recruits and Cadre? There is currently not a system in place. The current process is, that if class is indoors that all wear a mask. Those that were vaccinated wore masks and continued with the academy. Those that reported as unvaccinated went through the quarantine process.
- c. Chief Kazian mentions that the spring class is smaller, and the fall class size is larger. He also adds that encouraging recruits and Cadre to vaccinate is adequate does not feel like he can get behind mandating a vaccination. It is ultimately on the recruit.
- d. Chief Vander Velde adds that PFA mandates a vaccination for all new hires. He feels like what is going on is working and that eventually Covid will get less and less.
- e. Chief Kuznik feels like we need to be proactive in the approach to handle Covid and feels like the FRFC has handled this well.
- f. Chief Sendelbach advocates that the protocol steps and repercussions should be laid out to let recruits know what is at stake and this would reinforce the importance of the vaccination. Advises one policy that is reflective of the strictest requirement. Ultimately would like one policy.
- g. Chief Kazian feels like FRFC should set the standard and create one policy since the recruit is a member of FRFC. Agrees with one policy for FRFC.
- h. Chief Patterson will work on a Covid procedure specific to FRFC based on the CDC and will share what the current addendum and return to work policies are. If changes need to be made, all agencies will be notified. Chief will also modify the wording on the introduction letter to include *vaccines are strongly encouraged*.

*No motions necessary*

**7. Discussion/Possible Action: Board direction for reimbursement for current Executive Chief position for hours worked October-December 2021**

- a. Chief Patterson has transitioned into his new role while continuing to support FRFC. Is it acceptable to reimburse Wellington for Chief's time?
- b. Chief Vander Velde feels like this is the right thing to do and a best practice.
- c. Chief Patterson reports that the amount is in the range of \$3,500 to \$5,000 between October to date. Chief will get a detailed list of hours by email to the Board for review then submit for payment.

*Motion to approve reimbursement Wellington for Chief Patterson's time not to exceed \$5,000 subject to an email approval (Tim Sendelbach)*

*Seconded – (Rick Vander Velde)*

*Mike Patterson abstained from voting*

*Passed by vote*

**8. Discussion: Provide update on final balance sheet for 2021-2 Recruit Academy**

- a. Chief Patterson does not have an update, his computer crashed and has been working on rebuilding the essential files. Invoices and a financial update will be upcoming.
- b. Chief Kazian thanked Chief Patterson for all his work with managing the Academy. Thank you to Chief Kuznik, Chief Klug, Chief West for their help with the Academy graduation.

*No motions necessary*

**9. Discussion: Review need to adopt an amended final budget for 2021 fiscal year and options for formal audit or audit exemption request.**

- a. Chief Kazian had a discussion and it is determined that an amended budget is not needed.
- b. Chief Patterson agrees. Chief has included audit fees for 2022 in case FRFC reached the financial threshold those fees are part of the budget.
- c. Chief Kazian asks about an audit engagement letter and the need to look into this if an audit is necessary.

**10. Discussion: FRFC Executive Session: *Not needed***

**11. Possible action on any matter discussed in Executive Session: *Not needed***

**12. Other Business:**

- a. Chief Kazian asked if any agencies were affected by the Telestaff virus? No agencies were affected.
- b. Thank you to Pam, Andrea and Christine for their help with the HR hiring process.
- c. Chief Vander Velde has a request for an individual that would like to go through the academy on his own and unaffiliated.
- d. Chief West has a concern with the health insurance and liability if they were to be injured during the academy.
- e. Chief Kazian, there is room for one but how would payment be processed. What is the capability? No agency support.
- f. Chief Patterson adds: What is the background of the individual? What agency would support them? What is the certification needs?
- g. Chief West adds that if they are going through the State exams or certifications, they will need an agency to get an FDID.
- h. Determined that this is not feasible.
- i. Chief Vander Velde brought up the need for an instructor code of conduct. A couple instructors received poor feedback. Does FRFC have a code in place? Chief Patterson did not see one from the past. Chief Kuznik adds that there was a one-page document that had 5-8 bullet points and read, accept and sign the code of conduct. Chief West will see what he can find and share with FRFC.
- j. Chief Vander Velde asked about changing the graduation from the weekend to a weekday ceremony. Chief Patterson mentions that it would take some work to make the dates/times work. Consideration with class size etc. Chief Kazian adds that graduation is a big deal to the recruits and their families and would not want to see the academy give up important elements of the academy.
- k. Chief Kuznik does not feel strong one way or the other.
- l. Chief Kazian adds that it would be difficult for families to take children out of school or working family members.
- m. Chief West is good either way, Chief Sendelbach feels like he could go either way, and in the past, he has only had them during the week.
- n. Chief Patterson reviewed the last week or so of the academy. In the spring academy it would be easier to have on a Friday since it stays light later. Chief will look into having graduation on a Friday in the spring while ensuring that all areas can be met.

**13. Next Meeting/Adjournment:**

- a. The next meeting is February 9, 2022, at 1000
- b. *Motion to adjourn the meeting (Rick Vande Velde) Second by (Tim Sendelbach)*

**ATTESTATION OF MINUTES:**

We attest that the foregoing minutes, which have been approved by the affirmative majority vote of the Board of Directors of the Front Range Fire Consortium, are a true and accurate record of the meeting held on the date stated above.

\_\_\_\_\_  
[Redacted], President/Chairman

\_\_\_\_\_  
[Redacted], Secretary/Treasurer



## Front Range Fire Consortium

### Monthly Financial Report

#### Monthly Financial Report – December 2021

Attached are the following for your information and review:

1. Balance Sheet as of December 31, 2021.
2. Summary of reconciled cash balances on December 31, 2021.
3. Income Statement of Revenues and Expenditures for Fiscal Year 2021 to Date, including budget to actual and year-to-date balances.
4. 12-Month Cash Flow.
5. Fiscal Year 2021 to Date Check Detail Report.

Key points:

- Total Revenue for the Fiscal Year is \$628,684 which is \$274,634 over budget
  - Academy Revenue is at \$499,134, over budget by \$299,134.
- Total Expenses for the Fiscal Year are \$450,869, which is \$101,119 over budget.
  - Total Admin expenses are \$60,084 which is \$18,916 under budget.
  - Total Academy expenses are \$379,952 which is \$118,202 over budget.

Please contact the Finance Director for any questions or concerns regarding this report.

# Front Range Fire Consortium

## Balance Sheet

As of December 31, 2021

	TOTAL		
	AS OF DEC 31, 2021	AS OF DEC 31, 2020 (PY)	CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
1000.01 Bank of Colorado	174,380.11	212,578.57	-38,198.46
<b>Total Bank Accounts</b>	<b>\$174,380.11</b>	<b>\$212,578.57</b>	<b>\$ -38,198.46</b>
Accounts Receivable			
11000 Accounts Receivable	89,298.33	69,384.07	19,914.26
<b>Total Accounts Receivable</b>	<b>\$89,298.33</b>	<b>\$69,384.07</b>	<b>\$19,914.26</b>
Other Current Assets			
12000 Undeposited Funds	91,925.05	0.00	91,925.05
<b>Total Other Current Assets</b>	<b>\$91,925.05</b>	<b>\$0.00</b>	<b>\$91,925.05</b>
<b>Total Current Assets</b>	<b>\$355,603.49</b>	<b>\$281,962.64</b>	<b>\$73,640.85</b>
<b>TOTAL ASSETS</b>	<b>\$355,603.49</b>	<b>\$281,962.64</b>	<b>\$73,640.85</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 Accounts Payable	1,280.50	105,454.01	-104,173.51
<b>Total Accounts Payable</b>	<b>\$1,280.50</b>	<b>\$105,454.01</b>	<b>\$ -104,173.51</b>
<b>Total Current Liabilities</b>	<b>\$1,280.50</b>	<b>\$105,454.01</b>	<b>\$ -104,173.51</b>
<b>Total Liabilities</b>	<b>\$1,280.50</b>	<b>\$105,454.01</b>	<b>\$ -104,173.51</b>
Equity			
32000 Unrestricted Net Assets	176,508.63	173,099.66	3,408.97
Net Income	177,814.36	3,408.97	174,405.39
<b>Total Equity</b>	<b>\$354,322.99</b>	<b>\$176,508.63</b>	<b>\$177,814.36</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$355,603.49</b>	<b>\$281,962.64</b>	<b>\$73,640.85</b>

**Front Range Fire Consortium**  
**Summary of Reconciled Cash Balances**  
Period Ending 12/31/2021

	<b>Bank of Colorado DS 12/31/2021</b>
<b>Beginning Balance</b>	<u>198,240.48</u>
<b>Cleared Transactions</b>	
<b>Checks and Payments</b>	(54,078.35)
<b>Deposits and Credits</b>	<u>35,457.79</u>
<b>Total Cleared Transactions</b>	<u>(18,620.56)</u>
 <b>Cleared Balance</b>	 <u><u>179,619.92</u></u>
<b>Uncleared Transactions</b>	
<b>Checks and Payments</b>	(5,239.81)
<b>Deposits and Credits</b>	
<b>Total Uncleared Transactions</b>	<u>(5,239.81)</u>
 <b>Register Balance as of 12/31/2021</b>	 <u><u>174,380.11</u></u>

# Front Range Fire Consortium

Budget vs. Actuals: FY\_2021 - FY21 P&L

January - December 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
10.5000 Revenue	0.00		0.00	
0100.00 Membership Dues	110,000.00	110,000.00	0.00	100.00 %
0200.00 Academy Payments	499,133.68	200,000.00	299,133.68	249.57 %
0300.00 Professional Development	19,550.00	44,000.00	-24,450.00	44.43 %
<b>Total 10.5000 Revenue</b>	<b>628,683.68</b>	<b>354,000.00</b>	<b>274,683.68</b>	<b>177.59 %</b>
<b>Total Income</b>	<b>\$628,683.68</b>	<b>\$354,000.00</b>	<b>\$274,683.68</b>	<b>177.59 %</b>
<b>GROSS PROFIT</b>	<b>\$628,683.68</b>	<b>\$354,000.00</b>	<b>\$274,683.68</b>	<b>177.59 %</b>
<b>Expenses</b>				
10.6000 Expenses				
0400.00 Admin		100.00	-100.00	
0400.01 Executive Administrator	23,814.00	10,000.00	13,814.00	238.14 %
0400.02 Legal	620.00	2,500.00	-1,880.00	24.80 %
0400.03 Insurance	0.00	100.00	-100.00	0.00 %
0400.04 Audit/Finance	2,500.00		2,500.00	
0400.05 Leased Resources	7,075.36	1,000.00	6,075.36	707.54 %
0400.07 Office Supplies/Equipment	56.48	1,200.00	-1,143.52	4.71 %
0400.08 Miscellaneous		100.00	-100.00	
0400.09 Board Support	62.04		62.04	
0400.10 Web Service	1,575.57	1,000.00	575.57	157.56 %
0400.11 Seminar Expenses		1,000.00	-1,000.00	
0400.13 Professional Development Design	2,400.00		2,400.00	
0400.14 Professional Development Expense	17,215.24	40,000.00	-22,784.76	43.04 %
0400.15 Admin/Logistics Coordinator	4,765.50	22,000.00	-17,234.50	21.66 %
<b>Total 0400.00 Admin</b>	<b>60,084.19</b>	<b>79,000.00</b>	<b>-18,915.81</b>	<b>76.06 %</b>
0500.00 Academy Expenses				
0500.01 Printing	309.67	1,100.00	-790.33	28.15 %
0500.02 Books	9,321.60	12,000.00	-2,678.40	77.68 %
0500.03 Extinguishers	738.25	250.00	488.25	295.30 %
0500.04 Rental	1,194.23	2,000.00	-805.77	59.71 %
0500.05 Building Materials	17,592.89	18,000.00	-407.11	97.74 %
0500.07 Recruit Clothing	12,731.85	11,000.00	1,731.85	115.74 %
0500.08 Instructor Clothing	53.82	1,000.00	-946.18	5.38 %
0500.09 Fuel	2,488.31	500.00	1,988.31	497.66 %
0500.11 Food/Water	5,846.65	7,500.00	-1,653.35	77.96 %
0500.12 Propane		800.00	-800.00	
0500.13 Awards	547.26	400.00	147.26	136.82 %
0500.14 Equipment Repair	218.01	2,800.00	-2,581.99	7.79 %
0500.15 Webbing		350.00	-350.00	
0500.16 Hand Tools		900.00	-900.00	
0500.18 Admin/Logistics Coordinator	21,073.50	25,000.00	-3,926.50	84.29 %
0500.19 Insurance	10,064.87	12,000.00	-1,935.13	83.87 %

# Front Range Fire Consortium

Budget vs. Actuals: FY\_2021 - FY21 P&L

January - December 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
0500.20 Instructor Lodging		800.00	-800.00	
0500.21 Office Supplies	859.54	350.00	509.54	245.58 %
0500.22 Miscellaneous	5,297.65	5,000.00	297.65	105.95 %
0500.23 Testing Equip/Software/Test Bnk	1,802.00		1,802.00	
0500.24 Leased Resources	289,812.16	160,000.00	129,812.16	181.13 %
<b>Total 0500.00 Academy Expenses</b>	<b>379,952.26</b>	<b>261,750.00</b>	<b>118,202.26</b>	<b>145.16 %</b>
0550.00 Major Academy Equipment				
0550.01 Major Academy Equipment	1,714.69		1,714.69	
0550.02 Exercise Equipment	8,818.18	2,000.00	6,818.18	440.91 %
0550.03 Radio	300.00	7,000.00	-6,700.00	4.29 %
<b>Total 0550.00 Major Academy Equipment</b>	<b>10,832.87</b>	<b>9,000.00</b>	<b>1,832.87</b>	<b>120.37 %</b>
<b>Total 10.6000 Expenses</b>	<b>450,869.32</b>	<b>349,750.00</b>	<b>101,119.32</b>	<b>128.91 %</b>
<b>Total Expenses</b>	<b>\$450,869.32</b>	<b>\$349,750.00</b>	<b>\$101,119.32</b>	<b>128.91 %</b>
NET OPERATING INCOME	<b>\$177,814.36</b>	<b>\$4,250.00</b>	<b>\$173,564.36</b>	<b>4,183.87 %</b>
NET INCOME	<b>\$177,814.36</b>	<b>\$4,250.00</b>	<b>\$173,564.36</b>	<b>4,183.87 %</b>

# Front Range Fire Consortium

## Profit and Loss

January - December 2021

	TOTAL		
	JAN - DEC 2021	JAN - DEC 2020 (PY)	CHANGE
<b>Income</b>			
10.5000 Revenue	0.00	5,000.00	-5,000.00
0100.00 Membership Dues	110,000.00	100,000.00	10,000.00
0200.00 Academy Payments	499,133.68	138,611.52	360,522.16
0300.00 Professional Development	19,550.00	11,122.23	8,427.77
<b>Total 10.5000 Revenue</b>	<b>628,683.68</b>	<b>254,733.75</b>	<b>373,949.93</b>
<b>Total Income</b>	<b>\$628,683.68</b>	<b>\$254,733.75</b>	<b>\$373,949.93</b>
<b>GROSS PROFIT</b>	<b>\$628,683.68</b>	<b>\$254,733.75</b>	<b>\$373,949.93</b>
<b>Expenses</b>			
10.6000 Expenses			
0400.00 Admin			
0400.01 Executive Administrator	23,814.00	24,988.50	-1,174.50
0400.02 Legal	620.00	1,729.68	-1,109.68
0400.03 Insurance	0.00	21.41	-21.41
0400.04 Audit/Finance	2,500.00	1,000.00	1,500.00
0400.05 Leased Resources	7,075.36	2,171.49	4,903.87
0400.07 Office Supplies/Equipment	56.48	75.24	-18.76
0400.08 Miscellaneous		183.57	-183.57
0400.09 Board Support	62.04	207.90	-145.86
0400.10 Web Service	1,575.57	1,888.33	-312.76
0400.11 Seminar Expenses		4,000.00	-4,000.00
0400.13 Professional Development Design	2,400.00	4,032.00	-1,632.00
0400.14 Professional Development Expense	17,215.24	13,987.81	3,227.43
0400.15 Admin/Logistics Coordinator	4,765.50		4,765.50
<b>Total 0400.00 Admin</b>	<b>60,084.19</b>	<b>54,285.93</b>	<b>5,798.26</b>
0500.00 Academy Expenses			
0500.01 Printing	309.67	392.81	-83.14
0500.02 Books	9,321.60	7,149.64	2,171.96
0500.03 Extinguishers	738.25		738.25
0500.04 Rental	1,194.23	140.00	1,054.23
0500.05 Building Materials	17,592.89	19,503.51	-1,910.62
0500.07 Recruit Clothing	12,731.85	11,421.90	1,309.95
0500.08 Instructor Clothing	53.82	800.26	-746.44
0500.09 Fuel	2,488.31	57.97	2,430.34
0500.11 Food/Water	5,846.65	2,598.98	3,247.67
0500.13 Awards	547.26	288.40	258.86
0500.14 Equipment Repair	218.01	360.66	-142.65
0500.16 Hand Tools		1,613.35	-1,613.35
0500.18 Admin/Logistics Coordinator	21,073.50	19,089.00	1,984.50
0500.19 Insurance	10,064.87	9,610.00	454.87

# Front Range Fire Consortium

## Profit and Loss

January - December 2021

	TOTAL		
	JAN - DEC 2021	JAN - DEC 2020 (PY)	CHANGE
0500.21 Office Supplies	859.54	100.68	758.86
0500.22 Miscellaneous	5,297.65	5,216.65	81.00
0500.23 Testing Equip/Software/Test Bnk	1,802.00	2,533.00	-731.00
0500.24 Leased Resources	289,812.16	115,781.20	174,030.96
<b>Total 0500.00 Academy Expenses</b>	<b>379,952.26</b>	<b>196,658.01</b>	<b>183,294.25</b>
0550.00 Major Academy Equipment			
0550.01 Major Academy Equipment	1,714.69		1,714.69
0550.02 Exercise Equipment	8,818.18	380.84	8,437.34
0550.03 Radio	300.00		300.00
<b>Total 0550.00 Major Academy Equipment</b>	<b>10,832.87</b>	<b>380.84</b>	<b>10,452.03</b>
<b>Total 10.6000 Expenses</b>	<b>450,869.32</b>	<b>251,324.78</b>	<b>199,544.54</b>
<b>Total Expenses</b>	<b>\$450,869.32</b>	<b>\$251,324.78</b>	<b>\$199,544.54</b>
NET OPERATING INCOME	<b>\$177,814.36</b>	<b>\$3,408.97</b>	<b>\$174,405.39</b>
NET INCOME	<b>\$177,814.36</b>	<b>\$3,408.97</b>	<b>\$174,405.39</b>

# Front Range Fire Consortium

## Year to Date Disbursements

January - December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT
Bank of Colorado						
Beginning Balance						
01/06/2021	Bill Payment (Check)	1311	Bank_of_Colorado	Credit card payment		\$277.00
01/06/2021	Bill Payment (Check)	1318	Windsor Severance Fire	Leased Resource Credit Academy 2020-2		\$36,448.63
01/06/2021	Bill Payment (Check)	1317	Poudre_Fire_Authority	Leased Resource Credit Academy 2020-2		\$11,054.79
01/06/2021	Bill Payment (Check)	1316	Loveland Fire Rescue Authority	Leased Resource Credit Academy 2020-2		\$1,596.34
01/06/2021	Bill Payment (Check)	1315	Longmont_Fire_Department	Leased Resource Credit Academy 2020-2		\$1,470.88
01/06/2021	Bill Payment (Check)	1314	Greeley_Fire_Department	Leased Resource Credit Academy 2020-2		\$40,544.70
01/06/2021	Bill Payment (Check)	1313	Boulder_Fire_Rescue	Leased Resource Credit Academy 2020-2		\$11,643.67
01/06/2021	Bill Payment (Check)	1312	Poudre_Fire_Authority	Reimbursement for USPS shipping fees		\$23.25
01/11/2021	Payment	0049912557	Platte Valley Fire Protection District	Check #0049912557	\$12,073.90	
01/11/2021	Payment	0049911415	Windsor Severance Fire Rescue	Check #0049911415	\$10,000.00	
01/12/2021	Bill Payment (Check)	1319	The CELL	Invoice #CELL20-037, CELL20-038		\$2,000.00
01/13/2021	Payment	87392	Mountain View Fire Protection District	Check #87392	\$35,436.26	
01/14/2021	Payment	717927	Poudre Fire Authority	Check #717927	\$10,000.00	
01/15/2021	Payment	30428	Loveland Fire Rescue	Direct deposit	\$10,000.00	
01/16/2021	Payment	2130874	Central Valley Fire District	Check #2130874	\$10,000.00	
01/21/2021	Payment	0050196599	Front Range Fire Rescue	Check #0050196599	\$10,000.00	
01/21/2021	Payment	0050201509	Front Range Fire Rescue	Check #0050201509	\$37,715.11	
02/04/2021	Bill Payment (Check)	1321	Poudre_Fire_Authority	Invoice #2020-FRFC-20, FRFC-21		\$12,393.23
02/04/2021	Bill Payment (Check)	1320	Bank_of_Colorado	Credit card payment		\$7,825.21
02/04/2021	Bill Payment (Check)	1322	McNeil & Co.	Policy #MEPK09160203		\$799.87
02/09/2021	Payment	0050622830	Platte Valley Fire Protection District	Check #0050622830	\$10,000.00	
02/22/2021	Payment	00576758	Longmont Fire Department	Check #00576758	\$500.00	
02/22/2021	Payment	500125	Greeley Fire Department	Check #500125	\$10,000.00	
02/22/2021	Payment	1073139	Boulder Fire Rescue	Check #1073139	\$10,000.00	
03/03/2021	Bill Payment (Check)	1323	Bank_of_Colorado	Credit card payment		\$2,296.21
03/03/2021	Bill Payment (Check)	1324	McNeil & Co.	Invoice #107128, 108128, 109128		\$9,265.00
03/03/2021	Bill Payment (Check)	1325	First Due Intelligence, LLC	ARS 20210312		\$500.00
03/03/2021	Bill Payment (Check)	1326	Poudre_Fire_Authority	Reimbursement for office supplies and printing		\$167.72
03/18/2021	Bill Payment (Check)	1327	Mayberry & Company LLC	Invoice #565		\$1,000.00
04/06/2021	Bill Payment	1328	Ireland Stapleton Pryor &	Bill #127920, 13327		\$527.00

# Front Range Fire Consortium

## Year to Date Disbursements

January - December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT
	(Check)		Pascoe, PC			
04/06/2021	Bill Payment	1329	Bank_of_Colorado	Credit card payment		\$9,454.56
	(Check)					
04/06/2021	Bill Payment	1330	Poudre_Fire_Authority	Invoice #2021-FRFC-22		\$6,331.50
	(Check)					
04/13/2021	Payment	6221	Wellington Fire Protection District	Check #6221	\$10,000.00	
04/30/2021	Payment	00578313	Longmont Fire Department	Check #00578313	\$10,000.00	
05/04/2021	Bill Payment	1332	Bank_of_Colorado			\$1,671.07
	(Check)					
05/04/2021	Bill Payment	1331	Front Range Fire Rescue	First Quarter Leased Hours: Cindy Heesemann		\$619.00
	(Check)					
06/08/2021	Bill Payment	1334	Poudre_Fire_Authority	Invoice #2021-FRFC-23; Reimbursements for FRFC purchases		\$14,458.31
	(Check)					
06/08/2021	Bill Payment	1333	Bank_of_Colorado	Credit card payment		\$1,075.94
	(Check)					
06/08/2021	Bill Payment	1335	Craft Trophy	Invoice #51082		\$135.64
	(Check)					
06/21/2021	Bill Payment	1339	Mountain View Fire Protection Dist.	Leased Resource Credit Academy 2021-1		\$822.30
	(Check)					
06/21/2021	Bill Payment	1340	Platte Valley Fire Protection District	Leased Resource Credit Academy 2021-1		\$1,916.23
	(Check)					
06/21/2021	Bill Payment	1338	Greeley_Fire_Department	Leased Resource Credit Academy 2021-1		\$53,759.60
	(Check)					
06/21/2021	Bill Payment	1341	Poudre_Fire_Authority	Leased Resource Credit Academy 2021-1		\$50,898.53
	(Check)					
06/21/2021	Bill Payment	1336	Boulder_Fire_Rescue	Leased Resource Credit Academy 2021-1		\$12,953.71
	(Check)					
06/21/2021	Bill Payment	1337	Front Range Fire Rescue	Leased Resource Credit Academy 2021-1		\$1,284.23
	(Check)					
07/02/2021	Payment	32262	Loveland Fire Rescue	AP Payment 32262	\$30,905.32	
07/07/2021	Payment	0054465696	Windsor Severance Fire Rescue	Check #0054465696	\$19,849.48	
07/07/2021	Bill Payment	1345	Bank_of_Colorado	Credit card payment		\$363.34
	(Check)					
07/07/2021	Bill Payment	1343	SCANTRON Corporation	Invoice #14786201		\$1,107.00
	(Check)					
07/07/2021	Bill Payment	1344	Train For The Win	PO Number 535		\$3,000.00
	(Check)					
07/07/2021	Payment	00579542	Longmont Fire Department	Check #00579542	\$79,696.45	
07/07/2021	Bill Payment	1342	Front Range Fire Rescue	Second Quarter Leased Resources: Cindy Heesemann		\$309.50
	(Check)					
08/02/2021	Payment	2131191	Central Valley Fire District	Check #2131191	\$28,500.00	
08/02/2021	Bill Payment	1346	Bank_of_Colorado	Credit card payment		\$5,298.15
	(Check)					
08/02/2021	Bill Payment	1347	Poudre_Fire_Authority	Invoice #FRFC-24, 2021-FRFC-25, Reimbursement for Rogue exercise equipment		\$14,481.06
	(Check)					
08/02/2021	Bill Payment	1348	James Vincent Group, LLC	Invoice #89168		\$1,500.00
	(Check)					
08/05/2021	Bill Payment	1349	SCANTRON Corporation	Invoice #2138307		\$695.00
	(Check)					
09/02/2021	Bill Payment	1352	Randy Mirowski	Reimbursable Hours for August 2021		\$1,200.00
	(Check)					
09/02/2021	Bill Payment	1355	Advanced Fire, Inc.	Invoice #11298		\$738.25

# Front Range Fire Consortium

## Year to Date Disbursements

January - December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT
	(Check)					
09/02/2021	Bill Payment	1350	Bank_of_Colorado	Credit card payment		\$17,536.90
	(Check)					
09/02/2021	Bill Payment	1351	Poudre_Fire_Authority	Reimbursements for printing and binders		\$319.14
	(Check)					
09/02/2021	Bill Payment	1353	First Due Intelligence, LLC	Invoice #20201016		\$500.00
	(Check)					
09/02/2021	Bill Payment	1354	S.M. Smith Company	Order #8012		\$330.00
	(Check)					
09/03/2021	Bill Payment	1356	Ireland Stapleton Pryor & Pascoe, PC	Bill #131994, 13327		\$93.00
	(Check)					
09/16/2021	Payment	50965	Berthoud Fire Protection District	Check #50965	\$2,200.00	
10/05/2021	Bill Payment	1357	S.M. Smith Company	Shipping charges on Order #8012		\$18.51
	(Check)					
10/05/2021	Bill Payment	1358	Bank_of_Colorado	Credit card payment		\$4,010.36
	(Check)					
10/05/2021	Bill Payment	1362	Greeley_Fire_Department	Reimbursement for Amazon purchase		\$324.00
	(Check)					
10/05/2021	Bill Payment	1360	Randy Mirowski	Reimbursable Hours September 2021		\$2,400.00
	(Check)					
10/05/2021	Bill Payment	1361	Front Range Fire Rescue	Third Quarter Leased Resources: Cindy Heesemann		\$464.25
	(Check)					
10/05/2021	Bill Payment	1359	Poudre_Fire_Authority	Invoice #2021-FRFC-0913, 2021-FRFC-26		\$6,580.00
	(Check)					
10/07/2021	Check	1363	Cheyenne Fire & Rescue	Payment for Credit on Account		\$7,341.20
10/13/2021	Payment	0057365640	Front Range Fire Rescue	Check #0057365640	\$500.00	
10/15/2021	Payment	33463	Loveland Fire Rescue	AP Payment 33463	\$1,500.00	
10/15/2021	Payment	0057464436	Windsor Severance Fire Rescue	Check #0057464436	\$1,000.00	
10/21/2021	Payment	743677	Poudre Fire Authority	Check #743677	\$7,000.00	
10/25/2021	Payment	2278	Evans Fire Protection District	Check #2278	\$1,100.00	
10/29/2021	Payment	12596	Galeton Fire Protection District	Check #12596	\$1,650.00	
11/05/2021	Bill Payment	1364	Randy Mirowski	Reimbursable Hours October 2021		\$3,450.00
	(Check)					
11/08/2021	Payment	28887	Laramie County Fire Protection District #2	Check #28887	\$1,100.00	
11/09/2021	Bill Payment	1367	Bank_of_Colorado	Credit card payment		\$1,170.16
	(Check)					
11/09/2021	Bill Payment	1368	Train For The Win	PO Number 536		\$3,000.00
	(Check)					
11/09/2021	Bill Payment	1366	SCANTRON Corporation	Invoice #2145128		\$695.00
	(Check)					
11/09/2021	Bill Payment	1365	Prairie Mountain Media	Statement #0000290316		\$62.04
	(Check)					
11/10/2021	Bill Payment	1369	Greeley_Fire_Department	Reimbursement for VEIS materials		\$113.63
	(Check)					
11/24/2021	Payment	507426	Greeley Fire Department	Check #507426	\$3,000.00	
12/08/2021	Bill Payment	1372	Windsor Severance Fire	Envision Leadership Leased Resource Credit: Chief Kazian, Oct./Nov. 2021		\$1,113.40
	(Check)					
12/08/2021	Bill Payment	1377	Finishing Touches	Invoice #20210412		\$80.00
	(Check)					

# Front Range Fire Consortium

## Year to Date Disbursements

January - December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT
12/08/2021	Bill Payment (Check)	1376	Randy Mirowski	November 2021 Reimbursable Hours		\$3,250.00
12/08/2021	Bill Payment (Check)	1370	Greeley_Fire_Department	Envision Leadership Leased Resource Credit: Lt. Mirowski, Sept. 2021		\$556.70
12/08/2021	Bill Payment (Check)	1371	Poudre_Fire_Authority	Invoice #2021-FRFC-27, Envision Leadership Leased Resource Credit: Capt. Reinking, Sept. 2021; BC Barela, Nov. 2021, Graduation Invoice		\$7,939.14
12/08/2021	Bill Payment (Check)	1373	Craft Trophy	Invoice #52071, 52113		\$301.62
12/08/2021	Bill Payment (Check)	1374	Bank_of_Colorado	Credit card payment		\$3,514.39
12/08/2021	Bill Payment (Check)	1375	Loveland Fire Rescue Authority	Envision Leadership Leased Resource Credit: DC Ward, Nov. 2021		\$556.70
12/20/2021	Bill Payment (Check)	1378	Mountain View Fire Protection Dist.	Leased Resource Credit Academy 2021-2		\$2,423.20
12/20/2021	Bill Payment (Check)	1379	Greeley_Fire_Department	Leased Resource Credit Academy 2021-2		\$35,003.10
12/20/2021	Bill Payment (Check)	1380	Loveland Fire Rescue Authority	Reimbursement for AmeriGas propane		\$2,179.91
12/21/2021	Check	1381	Bank_of_Colorado	Voided	\$0.00	
12/21/2021	Bill Payment (Check)	1382	Randy Mirowski	Reimbursable Hours December 2021		\$2,400.00
12/31/2021	Payment	34297	Loveland Fire Rescue		\$29,707.79	
<b>Total for Bank of Colorado</b>					<b>\$393,434.31</b>	<b>\$431,632.77</b>
<b>TOTAL</b>					<b>\$393,434.31</b>	<b>\$431,632.77</b>



**BOARD OF DIRECTORS  
FRONT RANGE FIRE CONSORTIUM**

**A RESOLUTION: AUTHORIZING THE SUBMITTAL OF AN AUDIT EXEMPTION REPORT FOR THE 2020 FRONT RANGE FIRE CONSORTIUM BUDGET TO THE OFFICE OF THE STATE AUDITOR REQUIRED UNDER THE LOCAL GOVERNMENT AUDIT LAW S(SECTION 29-1-603, C.R.S.).**

WHEREAS, by Intergovernmental Agreement the Front Range Fire Consortium (“Consortium”) was established as a political subdivision of the State of Colorado, effective January 1, 2017;

WHEREAS, the Local Government Audit Law (Section 29-1-603 C.R.S.) requires each local government to have an annual audit for all funds and activities of the local government unless the local government was granted exemption status.

WHEREAS, The Audit Law requires that copies of the audit be submitted to the State Auditor within seven months after the close of the local government’s fiscal year OR an application for exemption from the audit be filed by March 31, 2022.

WHEREAS, The application for exemption has been performed by the firm of James Vincent Group, (Scottsdale, AZ) has completed the audit and exemption documentation for submittal to the State Auditor.

WHEREAS, The Front Range Fire Consortium governing board has personally reviewed and approved the resolution in an open public meeting.

WHEREAS, it is required by law to submit the application for exemption report for 2021.

NOW THEREFORE, BE IT RESOLVED BY THE CONSORTIUM BOARD:

**Section 1. Approve the 2021 application for exemption for Front Range Fire Consortium.**

**Section 2. Direct the Executive Administrator to submit 2021 application for exemption to Office of the State Auditor.**

ADOPTED this 9<sup>th</sup> day of February, 2022.

**ATTESTED:**

By: \_\_\_\_\_  
\_\_\_\_\_, Board President

BY: \_\_\_\_\_  
\_\_\_\_\_, Board Secretary

# FRONT RANGE FIRE CONSORTIUM 2021 BOARD OF DIRECTORS

Members of Governing Body	Term Expires	Signature
_____ Boulder Fire-Rescue	N/A	_____
_____ Front Range Fire Rescue	N/A	_____
_____ Greeley Fire Department	N/A	_____
_____ Longmont Fire Department	N/A	_____
_____ Loveland Fire Rescue Authority	N/A	_____
_____ Mountain View Fire Rescue District	N/A	_____
_____ Platte Valley Fire Protection District	N/A	_____
_____ Poudre Fire Authority	N/A	_____
_____ Wellington Fire Protection District	N/A	_____
_____ Windsor-Severance Fire Rescue	N/A	_____

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

### FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the **SHORT FORM**.

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

**POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE**

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

### CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
  - If yes, have you read and understand the new Electronic Signature Policy? See new [policy](#)
  - or--
  - Have you included a resolution?
  - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
  - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
  - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our new [web portal](#). Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[OSA LG Web Portal](#)

### FILING METHODS

#### NEW METHOD!

**WEB PORTAL:** Register and submit your Applications at our new portal:

<https://apps.leg.co.gov/osa/lg>

**MAIL:** Office of the State Auditor  
Local Government Audit Division  
1525 Sherman St., 7th Floor  
Denver, CO 80203

**QUESTIONS?** Email: [osa.lg@state.co.us](mailto:osa.lg@state.co.us) or Phone: 303-869-3000

### IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

## APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Front Range Fire Consortium  
3400 W. Vine Drive  
Fort Collins, CO 80521

For the Year Ended  
12/31/2021  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Warren Jones  
970-397-3114  
fesconsulting15@gmail.com

### CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
RELATIONSHIP TO ENTITY

Ben Archer-Clowes  
Finance Director  
James Vincent Group  
9375 East Shea Blvd Suite 100 Scottsdale, AZ 85260  
480-422-9777  
2/1/2022  
Financial Consultant

**PREPARER (SIGNATURE REQUIRED)**

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO	If Yes, date filed:
<input type="checkbox"/>	<input type="checkbox"/>	

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 266,305	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 89,298	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]	\$ -	\$ -		\$ -	\$ -
1-6		\$ -	\$ -	<b>Total Current Assets</b>	\$ -	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	<b>\$ 355,603</b>	<b>\$ -</b>	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Deferred Outflows of Resources</b>				<b>Deferred Outflows of Resources</b>		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	<b>(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 355,603</b>	<b>\$ -</b>	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Liabilities</b>				<b>Liabilities</b>		
1-16	Accounts Payable	\$ 1,281	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	<b>(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES</b>	<b>\$ 1,281</b>	<b>\$ -</b>	<b>(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	<b>(add lines 1-21 through 1-26) TOTAL LIABILITIES</b>	<b>\$ 1,281</b>	<b>\$ -</b>	<b>(add lines 1-21 through 1-26) TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Deferred Inflows of Resources</b>				<b>Deferred Inflows of Resources</b>		
1-28	Deferred Property Taxes	\$ -	\$ -	Pension Related	\$ -	\$ -
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	<b>(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance</b>				<b>Net Position</b>		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 354,323	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	<b>Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE</b>	<b>\$ 354,323</b>	<b>\$ -</b>	<b>Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>
1-38	<b>Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	<b>\$ 355,604</b>	<b>\$ -</b>	<b>Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>

Please use this space to provide explanation of any items on this page

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 628,684	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 628,684	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 628,684	\$ -	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>\$ 628,684</b>

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Academy Admin Expense	\$ 60,084	\$ -	Other [specify...]	\$ -	\$ -	
3-13	Academy Training Expense	\$ 379,952	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 10,833	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b>	\$ 450,869	\$ -	<b>Add lines 3-1 through 3-21</b>	\$ -	\$ -	<b>GRAND TOTAL</b>
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>	\$ -	\$ -	\$ 450,869
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	3-32 - Explanation: AR/AP adjustment
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b>			<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -		\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 177,815	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 212,004	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ (35,496)	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 354,323	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ -	\$ -	

**IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.**

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

4-1	Does the entity have outstanding debt?	<input type="checkbox"/>	<input type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)			
	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? If yes: How much? Date the debt was authorized: <input style="width: 450px; height: 15px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? <input style="width: 450px; height: 15px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <input style="width: 450px; height: 15px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
4-8	Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? <input style="width: 450px; height: 15px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL	
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 174,380		
5-2	Certificates of deposit	\$ -		
		<b>TOTAL CASH DEPOSITS</b>	<b>\$ 174,380</b>	
Investments (if investment is a mutual fund, please list underlying investments):				
5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
		<b>TOTAL INVESTMENTS</b>	<b>\$ -</b>	
		<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 174,380</b>	

Please use this space to provide any explanations or comments:

Please answer the following question by marking in the appropriate box		YES	NO	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:		
6-1	Does the entity have capitalized assets?		<input type="checkbox"/>	<input type="checkbox"/>			
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:		<input type="checkbox"/>	<input type="checkbox"/>			
6-3							
	Land	\$ -	\$ -	\$ -		\$ -	
	Buildings	\$ -	\$ -	\$ -		\$ -	
	Machinery and equipment	\$ -	\$ -	\$ -		\$ -	
	Furniture and fixtures	\$ -	\$ -	\$ -		\$ -	
	Infrastructure	\$ -	\$ -	\$ -		\$ -	
	Construction In Progress (CIP)	\$ -	\$ -	\$ -		\$ -	
	Other (explain):	\$ -	\$ -	\$ -		\$ -	
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -		\$ -	
		\$ -	\$ -	\$ -		\$ -	
6-4							
	Land	\$ -	\$ -	\$ -			\$ -
	Buildings	\$ -	\$ -	\$ -			\$ -
	Machinery and equipment	\$ -	\$ -	\$ -			\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -			\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -		
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -		
	Other (explain):	\$ -	\$ -	\$ -	\$ -		
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -	\$ -		

\* Must agree to prior year-end balance  
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

### PART 7 - PENSION INFORMATION

* Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firefighters' pension plan?		<input type="checkbox"/>	<input type="checkbox"/>	
7-2	Does the entity have a volunteer firefighters' pension plan?		<input type="checkbox"/>	<input type="checkbox"/>	
If yes: Who administers the plan?					
Indicate the contributions from:					
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	<b>TOTAL</b>	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If yes: Please indicate the amount appropriated for each fund separately for the year reported							
		<b>Governmental/Proprietary Fund Name</b>	<b>Total Appropriations By Fund</b>				
		General Fund	\$	753,750			
			\$	-			
			\$	-			
			\$	-			

## PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small>	<input type="checkbox"/>	<input type="checkbox"/>			

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:				
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 30px; border: 1px solid black;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>							
10-2	Has the entity changed its name in the past or current year? If Yes: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; padding: 2px;">NEW name</td> <td style="padding: 2px;"><input style="width: 90%; height: 20px;" type="text"/></td> </tr> <tr> <td style="padding: 2px;">PRIOR name</td> <td style="padding: 2px;"><input style="width: 90%; height: 20px;" type="text"/></td> </tr> </table>	NEW name	<input style="width: 90%; height: 20px;" type="text"/>				PRIOR name	<input style="width: 90%; height: 20px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
NEW name	<input style="width: 90%; height: 20px;" type="text"/>									
PRIOR name	<input style="width: 90%; height: 20px;" type="text"/>									
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input type="checkbox"/>							
10-4	Please indicate what services the entity provides: <input style="width: 100%; height: 20px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>							
10-5	Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <input style="width: 100%; height: 20px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>							
10-6	Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input type="checkbox"/>	<input type="checkbox"/>							
		Bond Redemption mills	0.000							
		General/Other mills	0.000							
		<b>Total mills</b>	<b>0.000</b>							

Please use this space to provide any additional explanations or comments not previously included:

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>		<b>Notes</b>
Unrestricted Cash & Investments	\$	174,380	Unrestricted Fund Balan \$	354,323	Total Tax Revenue	\$ -
Current Liabilities	\$	1,281	Total Fund Balance \$	354,323	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	-	PY Fund Balance \$	212,004	Total Revenue	\$ 628,684
			Total Revenue \$	628,684	Total Debt Service Principal	\$ -
			Total Expenditures \$	450,869	Total Debt Service Interest	\$ -
			Interfund In \$	-		
			Interfund Out \$	-	<b>Enterprise Funds</b>	
<b>Governmental</b>			<b>Proprietary</b>		Net Position	\$ -
Total Cash & Investments	\$	266,305	- Current Assets	\$	- PY Net Position	\$ -
Transfers In	\$		- Deferred Outflow	\$	<b>Government-Wide</b>	
Transfers Out	\$		- Current Liabilities	\$	- Total Outstanding Debt	\$ -
Property Tax	\$		- Deferred Inflow	\$	- Authorized but Unissued	\$ -
Debt Service Principal	\$		- Cash & Investments	\$	- Year Authorized	1/0/1900
Total Expenditures	\$	450,869	- Principal Expense	\$		
Total Developer Advances	\$					
Total Developer Repayments	\$					

## PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

#### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
  - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of **ALL** members of the governing body below.

A **MAJORITY** of the members of the governing body must complete and sign in the column below.

	Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
2		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
3		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
4		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
5		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**EXAMPLE - DO NOT FILL OUT THIS PAGE**

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required, the wording may be used as a basis for your own local government document, if needed, however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

**RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 20XX FOR THE **(name of government)**, STATE OF COLORADO.

WHEREAS, the **(governing body)** of **(name of government)** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

**[Choose 1 or 2 below, whichever is applicable]**

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

**OR**

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the year ended \_\_\_\_\_, 20XX, has been personally reviewed and is hereby approved by a majority of the **(governing body)** of the **(name of government)**; that those members of the **(governing body)** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **(name of government)** for the year ended \_\_\_\_\_, 20XX.

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, A.D. 20XX.

\_\_\_\_\_  
Mayor/President/Chairman, etc.

ATTEST:

\_\_\_\_\_  
Town Clerk, Secretary, etc.

<u>Type or Print Names of Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>

# Front Range Fire Consortium

## Balance Sheet

As of December 31, 2021

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000.01 Bank of Colorado	174,380.11
<b>Total Bank Accounts</b>	<b>\$174,380.11</b>
Accounts Receivable	
11000 Accounts Receivable	89,298.33
<b>Total Accounts Receivable</b>	<b>\$89,298.33</b>
Other Current Assets	
12000 Undeposited Funds	91,925.05
<b>Total Other Current Assets</b>	<b>\$91,925.05</b>
<b>Total Current Assets</b>	<b>\$355,603.49</b>
<b>TOTAL ASSETS</b>	<b>\$355,603.49</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	1,280.50
<b>Total Accounts Payable</b>	<b>\$1,280.50</b>
<b>Total Current Liabilities</b>	<b>\$1,280.50</b>
<b>Total Liabilities</b>	<b>\$1,280.50</b>
Equity	
32000 Unrestricted Net Assets	176,508.63
Net Income	177,814.36
<b>Total Equity</b>	<b>\$354,322.99</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$355,603.49</b>

# Front Range Fire Consortium

## Profit and Loss

January - December 2021

	TOTAL
Income	
10.5000 Revenue	0.00
0100.00 Membership Dues	110,000.00
0200.00 Academy Payments	499,133.68
0300.00 Professional Development	19,550.00
<b>Total 10.5000 Revenue</b>	<b>628,683.68</b>
<b>Total Income</b>	<b>\$628,683.68</b>
GROSS PROFIT	<b>628,683.68</b>
Expenses	
10.6000 Expenses	
0400.00 Admin	
0400.01 Executive Administrator	23,814.00
0400.02 Legal	620.00
0400.03 Insurance	0.00
0400.04 Audit/Finance	2,500.00
0400.05 Leased Resources	7,075.36
0400.07 Office Supplies/Equipment	56.48
0400.09 Board Support	62.04
0400.10 Web Service	1,575.57
0400.13 Professional Development Design	2,400.00
0400.14 Professional Development Expense	17,215.24
0400.15 Admin/Logistics Coordinator	4,765.50
<b>Total 0400.00 Admin</b>	<b>60,084.19</b>
0500.00 Academy Expenses	
0500.01 Printing	309.67
0500.02 Books	9,321.60
0500.03 Extinguishers	738.25
0500.04 Rental	1,194.23
0500.05 Building Materials	17,592.89
0500.07 Recruit Clothing	12,731.85
0500.08 Instructor Clothing	53.82
0500.09 Fuel	2,488.31
0500.11 Food/Water	5,846.65
0500.13 Awards	547.26
0500.14 Equipment Repair	218.01
0500.18 Admin/Logistics Coordinator	21,073.50
0500.19 Insurance	10,064.87
0500.21 Office Supplies	859.54
0500.22 Miscellaneous	5,297.65
0500.23 Testing Equip/Software/Test Bnk	1,802.00
0500.24 Leased Resources	289,812.16

# Front Range Fire Consortium

## Profit and Loss

January - December 2021

	TOTAL
<b>Total 0500.00 Academy Expenses</b>	<b>379,952.26</b>
0550.00 Major Academy Equipment	
0550.01 Major Academy Equipment	1,714.69
0550.02 Exercise Equipment	8,818.18
0550.03 Radio	300.00
<b>Total 0550.00 Major Academy Equipment</b>	<b>10,832.87</b>
<b>Total 10.6000 Expenses</b>	<b>450,869.32</b>
<b>Total Expenses</b>	<b>\$450,869.32</b>
NET OPERATING INCOME	<b>\$177,814.36</b>
NET INCOME	<b>\$177,814.36</b>

# FRFC Envision Leadership 2021-2022

## *First Semester Financial Budget Report/Update-January 2022*

The first semester course for the FRFC Envision Leadership was The Leadership Journey. This report will provide FRFC leadership with a short, to the point, financial update. More information is available upon request. The course began on 09-07-21 with 37 students participating; it ended on 12-07-21 with the same number of students completing semester one. Here are the specific budget details for semester one as of 01-06-22.

### **EXECUTIVE SUMMARY-**

With 37 students participating (27 FRFC students/10 Non-FRFC students) our revenue totals were projected at \$38,000\*. Our total estimated costs for both semesters were \$37,000. Based on these totals we had approximately \$1,000 as a reserve amount; roughly a 2.8% reserve. The costs/revenue for each semester are different for this course, with the majority of the expenditures coming in the first semester (all books and videos are purchased in semester one). Thus, this report will look at the total amount budgeted for the entire first semester and compare actual costs in the five key areas (see below). The short version of this report is: **We ended the first semester \$136.00 under our budget.** While this number is acceptable, it is not what we were targeting for our final expenditures for this semester (we were hoping to be about \$1,500 under budget for this first semester). There were reasons that we ended this close to our budget and did not meet our initial targets for the 2021 budget. There will be an explanation for the expenditures and our budgetary numbers in each of the five key areas in the remainder of this report (see page 2-3) along with a “conclusion at the end of this report.

- Total Budgeted Amount for Semester One:	<b>\$20,150.00</b>
- Total Expenditures for Semester One:	<b>\$20,014.00</b>
-----	-----
<b>TOTAL EXPENDITURES/REVENUE (at End of Semester One)</b>	<b>+ \$ <u>136.00</u></b>

### **Budget/Expenditures for Each of the Five Key Areas**

• <b><u>Instructor Costs:</u></b>	Budgeted @ \$15,750 - Actual Expenditure @ \$16,042 =	<b>- \$ 292</b>
• <b><u>Syllabus/Printing:</u></b>	Budgeted @ \$ 700 - Actual Expenditure @ \$ 742 =	<b>- \$ 42</b>
• <b><u>Student Videos:</u></b>	Budgeted @ \$1,100 - Actual Expenditure @ \$ 787 =	<b>+ \$ 313</b>
• <b><u>Students Books:</u></b>	Budgeted @ \$2,200 - Actual Expenditure @ \$1,864 =	<b>+ \$ 336</b>
• <b><u>Misc. Expenses:</u></b>	Budgeted @ \$ 400 - Actual Expenditure @ \$ 579 =	<b>- \$ 179</b>
<b>TOTAL BUDGET/EXPENDITURES BY KEY AREA – (End of Semester One)</b>		<b>+<u>\$136</u></b>

\*The rate approved by the FRFC Board for 2021-2022 year was \$1000 for FRFC students and \$1,100 for Non FRFC Students – This rate covers all costs, including tuition, videos, books and other teaching materials for the students for both semesters.

**EXPLANATORY NARRATIVE AND SPECIFIC NUMBERS FOR EACH KEY AREA-**

**Instructor Costs:**

The instructor costs for Semester One included a primary instructor and five adjunct instructors. The primary instructor was retained for services on a per hour basis with no benefits or other expenses added; that hourly rate was set a \$50.00 per hour (the same as it has been for the last three years). The other five adjunct instructors were part of a “Leased Resource Agreement” through the FRFC (very similar to what is being used in the FRFC Fire Academy). The standard rate for all five instructors was \$55.67 per hour. This area (Instructor Costs) had our highest over budget costs; it was also the area we had *expected* to be well under budget. That did not occur. Our initial target was to be about \$1,500 dollars under budget in this area. Due to higher costs (per hour) for our adjunct instructors we saw an increase of approximately \$280 to our overall instructor costs. However, the largest increase in our instructor costs was due to our concerns for and adaptation to COVID 19. This 2021 semester, due to the virus, we encouraged all of our students to stay home if they felt ill or had any signs or symptoms of COVID, or if they thought they had been exposed to the virus. This resulted in having to do ten make-up classes, via ZOOM, for students that had missed the regular offering for class. The financial impact was an increase in instructor costs by approximately \$1,250. Thus, when you add these costs together, we ended up with slightly over \$1,500 more in instructor costs than we targeted. This resulted in us not only missing out on our expected savings in this area; we were over budget by \$292 for the semester in this one key area. The specific numbers for **Instructor Costs** were:

• <b>Primary Instructor/Facilitator Costs =</b>	<b>\$12,700</b>	
• <b>Leased Resources Costs for 5 Instructors =</b>	<b>\$ 3,342</b>	
-----		
<b>TOTAL INSTRUCTOR COSTS FOR SEMESTER ONE</b>	<b>\$16,042</b>	<b>- \$292 Over-Budget</b>
<b>Budgeted for Instructor Costs Semester One</b>	<b>\$15,750</b>	

**Syllabus/Printing Costs:**

This key area covers the costs for purchasing each student a notebook that includes a 70 page syllabus with instructional notes. It also includes various copies for pertinent articles that are photocopied for each student for each class. Our estimates of printing and copying costs of \$700 per semester were based on numbers that we used for the 2019-2020 Envision Leadership course. Unfortunately, costs for printing and notebooks increased beyond our estimates by \$42. The specific numbers for **Syllabus/Printing Costs** were:

• <b>Total Costs for Copies- Syllabus Notes &amp; Articles =</b>	<b>\$ 574</b>	
• <b>Total Costs for 37 Notebooks (3-Ring Binders) =</b>	<b>\$ 168</b>	
-----		
<b>TOTAL COSTS FOR SYLLABUS/PRINTING</b>	<b>\$ 742</b>	<b>- \$42 Over-Budget</b>
<b>Budgeted for Syllabus/Printing Costs</b>	<b>\$ 700</b>	

### **Student Video Costs:**

This key area covers the costs for purchasing each student with a DVD set of the Band of Brothers (BOB) series (what we use in class). We provide these for our students for two reasons. The first is that it provides the student with what they will need to be able to teach this course (material-wise) in their own sphere of influence; part of our “Train-The-Trainer” emphasis. The second reason is that it addresses any legal concerns about using these BOB videos and any copyright laws; at least this is what our attorney advised. We were fortunate, this year, to be able to purchase these videos at nearly a **30% discount** over previous years. We were not sure exactly why they were cheaper than in years past, just grateful that they were. The specific numbers for **Student Video Costs** were:

- **Total Costs for Student Videos (38) & Shipping = \$ 787**  
-----  
**TOTAL COSTS FOR STUDENT VIDEOS & SHIPPING \$ 787**  
**Budgeted for Student Videos and Shipping \$1,100** + **\$ 313 Under-Budget**

### **Student Books and Costs (for Second Semester):**

This key area covers the costs for purchasing three textbooks for each student for study in Semester Two. They are purchased at the end of Semester One in order to give the students a chance to read the textbooks before the start of Semester Two. Once again, we were able to get a great price on these books; approx. **15% below** the costs from the previous year. The specific numbers for **Student Book Costs** were:

- **Total Costs for Student Books (3 Textbooks Total) = \$1,864**  
-----  
**TOTAL COSTS FOR STUDENT BOOKS \$1,864**  
**Budgeted for Student Books for Second Semester \$2,200** + **\$ 336 Under-Budget**

### **Miscellaneous Costs (Expenses):**

This key area covers the costs for purchasing the daily supplies needed for the students to carry out each class. This would include Water, Coffee, Paper Plates, Plastic wear, and Napkins; it also includes some food costs for graduation. For 2021, we estimated these costs lower than in previous years; that turned out to be a mistake. In past years the costs were around \$500 per semester; we thought we could do it cheaper by saving some money in bulk purchases. That turned out not to be the case. The specific numbers for **Miscellaneous Costs** were:

- **Miscellaneous Costs - Semester One - Supplies = \$ 441**
- **Miscellaneous Costs - Semester One – Food/Grad. \$ 138**  
-----  
**TOTAL MISCELLANEOUS COSTS – Semester One \$ 579**  
**Budgeted for Miscellaneous Costs – Semester One \$ 400** - **\$ 179 Over-Budget**

## **Conclusion:**

We had a GREAT first semester for the FRFC Envision Leadership program! The first course, The Leadership Journey was well received by our students and all 37 students passed the course with a grade of “B” or higher. Our utilization of the five adjunct instructors was also well received and turned out to be a real success. The adjunct instructor model should be very beneficial in the future as we look to move forward with a different teaching model and for a solid succession plan. In the end, we also finished under budget by \$136 dollars for this first semester. Although this was a good thing financially (being under budget) we truly thought we would do better and be somewhere near \$1,500 under budget. There were also challenges in this first semester; the biggest one being COVID 19.

Once again, we had to make some adjustments to our COVID protocols to finish this course. Midway through the semester, we had a change in protocols for Larimer County that affected our teaching at Loveland’s Training Center. The students were required, while being in class at Loveland, to wear a mask. While this was a bit of an inconvenience (we did not have to wear the mask while at Windsor’s classroom) we were able to get through it with few issues. One issue related to COVID *did* affect us financially. We took an approach this year to encourage our students to stay home if they had any COVID-like symptoms, or if they just didn’t feel well, or if they were around anyone that had COVID. Our intent was to minimize any negative impact, grade-wise, for absenteeism by offering make-up classes via ZOOM. We ended up offering ten of these ZOOM make-up classes. This, of course, increased our instructor costs by just at \$1,250. However, our plan did reap some real benefits. We only had two students the entire semester that contracted COVID and had to miss classes. Further, no students were exposed to or contracted COVID in our classrooms. This was quite remarkable considering how often our firefighters had the opportunity to be exposed to COVID, and perhaps expose others, even if they were asymptomatic. Personally, I think this plan was a good one and well worth the extra money we invested. It is very likely that we will need to do something similar for next semester.

We start classes for Semester Two during the first week in February. Thus far, we have not had any students “drop out” at the semester break; that is both a good thing for us financially, and it is also an indicator that the students are truly getting something out of this course. We will need to be very diligent about watching our finances during this next semester; especially in the key area of *Instructor Costs*. The good news is that we will start under budget (\$136 “in the black”) and we have a reserve of \$1,000 to work with. I am confident we will meet our stated financial goals and our forecasted budget for 2022, Semester Two.

All told, this first semester of the FRFC Envision Leadership course was a true success by nearly any of the metrics we use. I look forward to another great semester for this class in 2022 with the Leadership Encounter course. If you have any questions about this financial report, or questions about anything related to Envision Leadership, please contact me at your earliest convenience.

Randy Mirowski  
Training Chief, FRFC Professional Development

# Position Paper for FRFC Leadership Training

## *Developing/Enhancing our Fire Service Leaders of Character*

February, 2022

### **BACKGROUND**

For three years the FRFC has included teaching/training on *Character* as part of the overall Professional Development efforts. Specifically, this area is covered in both semester modules of *The Leadership Journey* (first semester) and with a greater emphasis in the second semester as part of *The Leadership Encounter*. There is a four-week module in the second semester titled “*Becoming A Leader of Character*” – this is also the title of one of our textbooks for the second semester of our leadership teaching/training. This particular part of our second semester has repeatedly been one of our more successful and useful training portions of our entire outreach for the course. Based on the guidelines of the *FRFC 2018 Strategic Plan* (pages 15-16) we have evaluated the effectiveness of these teaching/training modules and believe there are opportunities to improve our efforts and outreach in the area of Leadership and Character.

### **FUTURE OPPORTUNITIES**

We have an opportunity before us to expand and enhance our teaching and training in developing leaders of character. Over the last several months Chief Kazian and Chief Mirowski have worked with Dave Anderson, author of our textbook used in semester two and President of Anderson Leadership Solutions. We have discussed several options to help us further develop our teaching/training in the areas of leadership and character. We believe these opportunities can improve our existing training within the FRFC Professional Model, expand and improve our impact to our current FRFC members, and perhaps to the rest of the Northern Colorado region. It is even possible that this training could become a catalyst for leadership training for the fire service at the national level.

This paper will include information on three opportunities for the FRFC Board of Directors to consider improving and enhancing our current leadership teaching/training outreach for the Professional Development program. Each option will be explained with its strengths and weaknesses. There will also be an initial “ballpark” costs analysis for each option. The conclusion portion of this document will include a rationale (Why) for this enhancement to our training, and our recommendation for what we believe to be the best and most appropriate option for the FRFC at this particular time.

Here are the three options included in this paper:

1. Maintain the Status Quo of Leadership Teaching/Training for Professional Development – with No Change to the current teaching on Character
2. Adopt and Offer the Anderson’s “*Becoming a Leader of Character*” Model to all interested FRFC Departments
3. Work with Dave Anderson to Develop a Specific Fire Service Model\* for “*Becoming A Firefighter of Character*” and Beta-Testing this Model for a Smaller Number of FRFC Departments during 2022 – offering this to interested departments within the FRFC

\*NOTE The Andersons have developed a model of this training for Law Enforcement titled “*Becoming An Officer of Character*.” This training currently makes up about 30% of the company’s business.

## **OVERVIEW OF ANDERSON'S PROGRAM**

While many books focus on developing managerial competencies, most leadership failures are the result of a failure in Character, not a failure in competence. Just like how you don't get in shape by reading a fitness magazine, you don't become a Leader of Character by reading a book on Character. You have to DO what you want to BE! Becoming a Leader of Character is a workout plan designed to develop six *Habits of Character* by providing small, daily exercises that strengthen your character muscles for the character tests all leaders face.

## **OFFICER OF CHARACTER**

1-DAY, 2-DAY, 3-DAY IN PERSON TRAINING WITH DAVE ANDERSON

### **DAY ONE**

#### ***How to Become a Firefighter of Character***

On day one, we will focus on *Becoming A Firefighter of Character*. Together, we will learn about the 6 Habits of Character and how to practically apply them in our lives, thus becoming the leader we wish we had.

### **DAY TWO**

#### ***How to Lead a Team of Character***

On day two, we will learn how to influence growth, how to deal with conflict, and how to coach people based on their individual DISC personality assessment. We will then look at how each DISC style can apply the 6 Habits of Character.

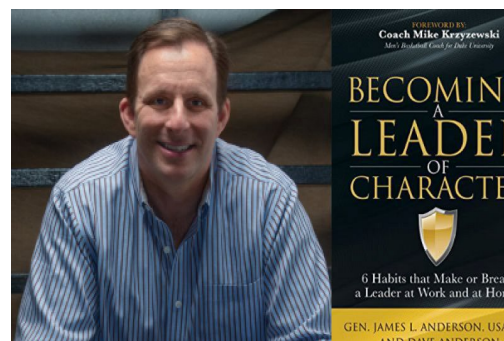
### **DAY THREE**

#### ***How to Lead an Agency of Character***

On day three, we will learn what it means to Lead an Agency of Character. We will teach you how to create an environment of trust and form character on your team by using the 6 Habits of Character.

## **MEET YOUR TRAINER DAVE ANDERSON**

- West Point Graduate
- Decorated Combat Veteran
- 20 Years with Fortune 50
- 15 Years in Sales Leadership
- MBA: Honors in Marketing
- Author: *Becoming a Leader of Character*



## **OPTIONS FOR THE FUTURE**

The following three options are included herein to allow the FRFC Board of Directors an opportunity to view, consider and select an option they feel will be the best course of action for the future of Professional Development for the FRFC. Note: All three of the following options include continuing the present model of the two semester courses for Professional Development. Option #2 and #3 offer an enhancement to the status quo.

### **Option #1- Maintain the Status Quo for FRFC Leadership Training-**

This option would continue the same leadership model (pathway) that we have been on for the last three years. That would include offering two semesters of leadership training around the two courses:

- *The Leadership Journey (Semester One)*
- *The Leadership Encounter (Semester Two)*

This option does not include any enhancements related to Character Development for Leaders beyond what we are currently teaching. However, there will be an ongoing analysis (yearly) of our current program with noted improvements made by the teaching team.

The **Strength** of this option is that we have a proven model that we have been operating with for three years; that will continue. The **Weakness** of this model is that it offers no real improvement, or offering an enhancement to our current training through regional or national experts on an ad hoc basis (see page 16 of 2018 Strategic Plan). The **Costs** for this option are revenue neutral. There would be no increased costs for this option except for what would occur naturally, taking into account normal cost increases, labor costs, inflation, etc.

### **Option #2- Adopt & Offer the Anderson's "Becoming A Leader of Character" Model to all FRFC Departments-**

This option would create an entirely new offering for enhanced leadership training for the FRFC departments with an emphasis on Character Development. Again, the current FRFC Envision Leadership Training would continue, however this option would provide an expanded course, the current course offered by Anderson Leadership Solutions, with a goal of teaching/training all FRFC personnel in the 6 Habits\* of "Becoming A Leader of Character."

The **Strength** of this option is that we would have a proven model (at least in the law enforcement, business community) that *could* be a great step in improving our leadership training and facilitate actual improvement for our leaders in an area that has often been identified as a causal to many of our personnel/leadership issues. This option would also follow the guidelines as set out in our current strategic plan for continuous improvement for professional development. The **weakness** of this model is that it is not a specific fire service leadership model. As a consortium, we would be adopting and investing in a model without having had the opportunity to do some sort of a "trial-run" to see if this is the model we want to go with (See Option #3). Another weakness to this option is the cost. The **Costs** for this option, with fifty FRFC department members participating would be approximately \$509 to \$609 per student. This would equate to approximately \$25,000-\$30,000. While the cost for this training is not out of alignment with other fire service training (on a per person basis); it is much more expensive than Option #3.

\*The 6 Habits of Character include; COURAGE, HUMILITY, INTEGRITY, DUTY, SELFLESSNESS and POSITIVITY

**Option #3- Work with Dave Anderson and his staff to Develop a new, specific Fire Service Model for “*Becoming A Firefighter of Character*” and Beta-Testing this Model for a Smaller Number of interested FRFC Departments/members during the year 2022-**

This option would develop a new model for the FRFC for “*Becoming A Firefighter of Character.*” This model would be jointly developed with the Andersons and a team selected by the FRFC Board of Directors. The intent would be to use this model, again, as an enhancement to our current leadership training from the FRFC Professional Development program, with a strong emphasis on the leadership essential of Character.

The **strength** of this option is that it builds on our existing training/teaching and expands and enhances our efforts to include more FRFC departments and personnel in Character/Leadership development for our personnel. In essence, we would take what the Andersons currently have as a program for Law Enforcement, and make it directly applicable and relevant to the FRFC and the American Fire Service as a whole. Another strength of this option is the ability to “beta-test” it with our targeted number of interested FRFC departments and personnel (50 students). After the training, we would make whatever adjustments needed to make the program more effective and useful for our FRFC leaders. Another strength of this option is the cost. Because of our involvement to help the Andersons in developing this Leadership/Character training program for the fire service, we can reduce the overall costs to about 15%-20% of the normal costs for the training. The **costs** for this option, including a two-day training plan with approximately fifty students would be estimated between \$5,000 and \$7,000 dollars (per student costs for fifty students would be between \$100-\$140). The **weakness** of this option is that it will take some time and effort to help redevelop and build the Andersons’ current leadership program (the Law Enforcement program) into one that is applicable to the fire service. This will take time and a certain investment in funding (personnel costs) to make all of this happen.

**CONCLUSION**

***Option #3 is the recommendation from our work group for the FRFC Board of Directors to choose.*** The rationale for this recommendation is based on a perceived need to improve our current leadership training model in the area of Character Development, the overall strengths of this option, and the ability to participate in the development of this program with the Andersons and to beta-test it prior to adopting the program for the FRFC departments. Clearly, within this selection, we meet the intent and many of the guidelines set forth in the 2018 FRFC Strategic Plan for Professional Development and continuous improvement.

An important question for expanding and enhancing our current program is **Why?** Is there a clear, demonstrable need for this type of enhancement and change to our current program? We believe the answer is “Yes” because of two primary reasons.

The first reason is that our most common, causal area in leadership failures is with Character related issues. If we limit this assessment to our three “Essentials of Leadership” (*Character, Competence and Vision*) Character is by far the most causal area in leadership failures.

We have informally asked several of our fire chiefs/chief officers within the FRFC: *Which of these three areas (Character, Competence and Vision) are you experiencing your greatest level of personnel/leadership problems in?* The answer invariably comes back to the Character areas. As a fire chief and FRFC Board member, what would your answer be?

The second area for “Why” this training/teaching is needed is more in the area of looking ahead and being proactive as opposed to reactive. All across the nation in various related and unrelated areas of leadership we are seeing a rise in leadership failures; mostly due to character issues. Some of these have been very public and, in some cases, raised concerns about the character and integrity of those of us in public service. This is a good time to be proactive in our approach to enhance leadership and character training in the Northern Colorado area. This plan would be far better to initiate now, than to wait for something serious or catastrophic to occur and then react with a plan to improve our training. Gordon Graham has stated repeatedly in his seminars; *“If it’s predictable, it’s preventable.”*

Our overall efforts in leadership training have been good, effective and well-received over the last three years. However, we have identified an area related to *character development* and officer/leadership training that should be expanded and improved upon. We believe that the model offered by Anderson Leadership Solutions could be modified and developed specifically to apply to the fire service. This proposed, improved model could be more relevant and an incredible upgrade in what we are currently offering, and may very well be a launching pad for improved leadership/character training within the entire American Fire Service.

We encourage the FRFC Board of Directors to consider the information contained in this position paper and approve ***Option #3***. Allowing our teaching/training team to take the next steps for working with the Andersons to develop a new teaching training program for the FRFC, beta testing this new program sometime in 2022, and provide a report back to the FRFC Board of Directors for the outcomes of this effort. *“Becoming A Firefighter of Character”* is needed for our organizations, and for our personnel that serve the citizens of this region. It is also needed today for the entire American Fire Service. In all probability, this program, or one like it, will be developed somewhere in the USA in the next few years. Why Not Here in the Northern Colorado area? Why not here in the FRFC?

Companion to *Becoming a Leader of Character*

# BECOMING — A — FIREFIGHTER — OF — CHARACTER



Six Months of Character Training and  
Development for Firefighters at Work and at Home

Based on the *Six Habits of Character*

DAVE ANDERSON